

Decision No. [XXX]

Draft Commerce Act (Gas Transmission Services Information Disclosure) Determination 2012

The Commerce Commission: Dr M Berry

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Summary of the determination: Pursuant to Part 4 of the Commerce Act 1986, the Commerce Commission has determined information disclosure requirements that apply to gas transmission businesses.

This determination is currently in draft form and is intended for consultation purposes only. Following submissions on this draft determination, a final determination will be made. This is expected to occur by the end of May 2012.

Date of Decision: [xx xxxxxxx 2012]

COMMERCE ACT (GAS TRANSMISSION SERVICES INFORMATION DISCLOSURE) DETERMINATION 2012

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Pursuant to Part 4 of the Commerce Act 1986, the Commerce Commission makes the following determination:

PART 1 GENERAL PROVISIONS

1.1 TITLE

1. This determination is the Commerce Act (Gas Transmission Services Information Disclosure) Determination 2012.

1.2 COMMENCEMENT DATE

1. This determination comes into force on [] May 2012.

1.3 APPLICATION

1. This determination applies to **gas transmission businesses** as suppliers of regulated goods and services under Part 4 of the **Act**.

1.4 INTERPRETATION

- 1. In this determination, unless the context otherwise requires—
 - 1.1 Terms in bold type have the meaning given to those terms in this clause 1.4;
 - 1.2 Terms used in this determination that are defined in the **Act** but not in this determination, have the same meanings as in the **Act**;
 - 1.3 Terms used in this determination that are defined in the IM determination but not in this determination have the same meanings as in the IM determination;
 - 1.4 A word which denotes the singular also denotes the plural and vice versa;
 - 1.5 An obligation to do something is deemed to include an obligation to cause that thing to be done;
 - 1.6 Financial items must be measured and disclosed in accordance with **GAAP** unless otherwise required in this Determination;
 - 1.7 Non-financial items must be measured and disclosed in accordance with standard industry practice unless otherwise required in this Determination.
- 2. If there is any inconsistency between the main body of this determination (including the Appendices) and any schedule to this determination, the main body of this determination prevails.

3. In this determination, including in the schedules, the words or phrases in bold type bear the following meanings:

% Variance

$$q = \frac{a-b}{b} \times 100$$

where:

means:

a = actual expenditure

b = forecast expenditure

5 day peak means, in relation to a throughput of gas, a

period of 5 successive calendar days in the preceding year during which the total volumetric throughput of gas was not exceeded during any other period of 5

successive calendar days in the preceding year

25th percentile estimate means the 25th percentile estimate for the

range of the mid-point post tax WACC or mid-

point vanilla WACC determined by the

Commission in accordance with clause 2.4.7 of

the IM determination

75th percentile estimate means the 75th percentile estimate for the

range of the mid-point post tax WACC or mid-

point vanilla WACC determined by the

Commission in accordance with clause 2.4.7 of

the IM determination

2009 authorisation assets has the meaning set out in the **IM**

determination

2009 disclosed assets has the meaning set out in the **IM**

determination

2009 part year means amounts determined in accordance with

the **IM determination**, in relation to:

(a) Vector Limited, for the period from 1 July

2009 to 30 September 2009; and

(b) Maui Developments Limited (MDL), for the

period from 1 January 2009 to 30 September 2009

Α

Act means the Commerce Act 1986

Actual controllable opex has the meaning set out in the IM determination

Actual expenditure means, in relation to:

- (a) a disclosure year, expenditure for the disclosure year
- (b) the regulatory period, expenditure for the disclosure years from the start of the regulatory period to the current disclosure year

Adjusted depreciation has the meaning set out in the IM determination

Adjustment resulting from asset allocation

means

- (a) in relation to the works under construction roll-forward, the change in works under construction resulting from a change in asset allocation assumptions for assets included in works under construction, where increases in the value of works under construction are positive and decreases are negative
- (b) in all other instances, the value of *q* calculated using the following formula:

$$q = a - (c + d + e - f + g)$$

where:

a =total closing RAB value

b =total opening RAB value

c = total depreciation

d = total CPI revaluations

e =assets commissioned

f = asset disposals

g = lost and found assets adjustment

The formula must be calculated using component values that relate to the **RAB**. These inputs are the values that result from the application of clause 2.1.1 of the **IM determination**;

9

Adjustment to reinstate 2009 modified asset values to unallocated amounts

means the value of the adjustment required to the **2009 modified asset values** so the resultant value represents the **unallocated 2009 modified asset values**

Allocated works under construction

means, for the components of the works under construction roll-forward, the works under construction values after the application of clause 2.1.1 of the IM determination

Allocation methodology type

has the meaning set out in the $\ensuremath{\text{IM}}$

determination

Allocator

means the measure used to allocate **operating** costs or regulated service asset values that are not directly attributable as set out in clause 2.1.3 or clause 2.1.5 of the **IM determination**

Allocator type

has the meaning set out in the $\ensuremath{\mathbf{IM}}$

determination

Allocator metric

has the meaning set out in the IM

determination

Allowed controllable opex

has the meaning set out in the IM

determination

Alternative closing RIV

means total closing RAB value less adjustment resulting from cost allocation less lost and found assets adjustment plus revenue related working capital

Alternative opening RIV

means the sum of **total opening RAB value** plus

revenue related working capital

Alternative ROI – comparable to

a post-tax WACC

means the alternative ROI comparable to the vanilla WACC less the product of the cost of debt (%), the leverage and the corporate tax

rate

Alternative ROI – comparable to

a vanilla WACC

means:

 $q = (1 + monthly IRR)^{12} - 1$

where:

monthly IRR = IRR (13 monthly amounts)

where the 13 monthly amounts are:

- the negative of alternative opening RIV
- the 11 end-of-month notional net cash flows for October to August of the assessment period
- notional net cash flows for September for the assessment period plus alternative closing RIV less term credit spread differential allowance

means asset management plan

has the meaning specified in subclause 3.4 of Appendix A to this determination

has the meaning specified in clause 4 of section 2.5 of this determination

has the meaning set out in the **IM** determination

means, in relation to the asset age disclosure requirements in Schedule 16, the number of assets at the end of the most recent **disclosure year** excluding stores and spares, categorised by asset class and the **disclosure year** in which the asset was originally **commissioned** on the **network**. If the original year in which the asset was **commissioned** is not known, then

- the commissioning year categorisation may be made using-
 - an estimated commissioning date (the use of estimates should be reflected in the data accuracy rating disclosed in the column 'data accuracy')
 - a default date (the number of assets for which default dates are used is to be disclosed in the column "No. with default dates")
- the asset is not categorised by commissioning date (the number of assets not categorised by commissioning date is entered in the "No. with age unknown" column)

means:

(a) in relation to schedule 5, any of the

AMP

AMP planning period

AMP update

Arm's-length deduction

Asset age

Asset category

following: pipes, stations, compressors,
main-line valves, other system fixed
assets, other assets

(b) in all other instances, any of the following: pipes, stations, compressors, main-line valves, heating systems, odorisation plants, coalescers, metering systems, SCADA and communications, cathodic protection, chromatographs

Asset category transfers

means the value of an asset transferred between asset categories

means:

(a) in relation to the unallocated RAB, the sum of unallocated opening RAB values less regulatory depreciation of disposed assets, as determined in accordance with the input methodologies identified as applicable to that asset in the IM determination;

(b) in relation to the RAB, the value (as determined in accordance with paragraph (a)) which was allocated to gas transmission services in accordance with clause 2.1.1 of the IM determination

means asset disposals other than asset disposals to a regulated supplier and asset disposals to a related party

means asset disposals disposed of to a regulated supplier

means asset disposals disposed of to a related party

has the meaning specified in clause 1 of section

2.5 of this determination

means a description of assets or groups of assets where depreciation is not included in

Depreciation – standard

means gross capital expenditure where the **primary driver** is the need to relocate assets due third party requests, such as for the purpose of allowing road widening or similar

needs.

means gross capital expenditure where the

Asset disposals

Asset disposals (other)

Asset disposals to a regulated supplier

Asset disposals to a related party

Asset management plan

Asset or assets with nonstandard depreciation

Asset relocations

Asset replacement and renewal

primary driver is maintaining asset integrity to maintain the existing asset performance experienced by consumers. This category includes activities to replace or refurbish/renew assets as a result of the obsolescence of network assets or as a result of their economic, physical, safety or environmental performance (i.e., to meet prudent operator standards). This includes preventative replacement expenditure (consistent with asset life cycle management policies). It also includes expenditure associated with the ongoing physical security of the assets, SCADA and telecommunications means:

Assets acquired from a regulated supplier

- (a) in relation to the unallocated RAB, the sum of value of assets acquired from another regulated supplier as determined in accordance with clause 2.2.11(1)(e) of the IM determination;
- (b) in relation to the RAB, the sum of value of the assets (as determined in accordance with paragraph (a)) which is allocated to the gas transmission services in accordance with clause 2.1.1 of the IM determination

Assets acquired from a related party

means:

- (a) in relation to the unallocated RAB, the sum of value of assets acquired from a related party as determined in accordance with clauses 2.2.11(1)(f) and (g) of the IM determination;
- (b) in relation to the **RAB**, means the sum of value of the assets (as determined in accordance with paragraph (a)) which is allocated to the **gas transmission services** in accordance with clause 2.1.1 of the **IM determination**

Assets commissioned

means:

(a) in relation to the unallocated RAB or works under construction, the sum of value of commissioned assets as determined in accordance with clause

2.2.11 of the IM determination;

- (b) in relation to the RAB, the value of the assets (as determined in accordance with paragraph (a)) which is allocated to the gas transmission services in accordance with clause 2.1.1 of the IM determination;
- (c) in relation to forecast information, a forecast of the value of the assets (as determined in accordance with paragraph

(b)) for a future disclosure year in relation to the definition of involved in, has

the meaning set out in the Electricity Industry

Associates Act 2010

Attribution rate means:

$$q = \frac{a \times b}{c}$$

where:

a = average opening and closing RAB values

b = a leverage rate of 44%

c = total book value of interest bearing debt means 'one off' or 'exceptional' costs incurred often as a result of events outside management

control means information disclosed pursuant to any of subclause 1.1 and clause 8 of section 2.3,

clauses 19 and 20 of section 2.4, subclause 6.1 of section 2.5 and subclauses 1.1 and 1.2 of

section 2.10 of this determination

Average opening and closing means; **RAB** values

Audited disclosure information

Atypical

$$q = \frac{a+b}{2}$$

where:

a =total opening RAB value

b =total closing RAB value

В

Balancing gas costs means a cost or credit specified in clause

3.1.3(c) of the **IM determination**

Basis for determining value means the basis for determining the value of

the **related party transaction** in accordance with clause 5.2 of section 2.3 of this determination

Book value

means:

- (a) in relation to the issue date, the book value in New Zealand dollars of a qualifying debt or non-qualifying debt on the issue date
- (b) in relation to the date of financial statements, the book value in New Zealand dollars of a qualifying debt or non-qualifying debt as at the end of the period of the GTB's latest general purpose financial statements

Business support

means **operational expenditure** associated with the following corporate activities:

- HR and non-operational training
- finance and regulation including compliance activities, valuations and auditing
- CEO and director costs
- legal services
- consulting services (excluding engineering/technical consulting)
- property management
- corporate communications
- corporate IT
- industry liaison and participation
- commercial activities including pricing, marketing, liaison with consumers and gas retailers

revenue collection (excluding direct billing)

C

Capital contributions

has the meaning set out in the **IM** determination

Capital expenditure

means:

- (a) in relation to the unallocated works under construction, costs:
 - (i) incurred in the acquisition or development of an asset during the disclosure year that is, or is intended to be, commissioned; and
 - (ii) that are included or are intended to be included in the value of assets commissioned relating to the unallocated RAB;
- (b) in relation to the report on related party transactions, costs:
 - (i) incurred in the acquisition or development of an asset during the disclosure year that is, or is intended to be, commissioned; and
 - (ii) that are included or are intended to be included in the value of assets commissioned relating to the RAB; and
 - (iii) that are as a result of related party transactions;
- (c) in all other instances, costs:
 - (i) incurred or forecast to be incurred in the acquisition or development of an asset during the disclosure year that is, or is intended to be, commissioned; and
 - (ii) that are included or are intended to be included in the value of assets commissioned relating to the RAB

means the sum of regulatory tax asset values for assets have a value included in total closing

RAB value

means the closing RAB value or sum of closing **RAB** values as determined in accordance with Part 2 subpart 2 of the **IM determination** for the relevant asset or assets with non-standard depreciation

Closing RAB value under 'standard' depreciation

means:

(a) in relation to assets or groups of assets

Closing RAB (tax value)

standard' depreciation

Closing RAB value under 'non-

where depreciation is included in **depreciation - no standard life asset**, 'not applicable'

(b) in relation to assets or groups of assets where depreciation is included in depreciation - modified life assets or depreciation - alternative depreciation determined in accordance with CPP, the sum of closing RAB values as determined in accordance with the IM determination as if the closing RAB value and all proceeding closing RAB values had been calculated in accordance with clause 2.1.1 of the IM determination applying a physical asset life determined in accordance with either clause 2.2.8(e)(iii) or (f) of the IM determination for the relevant asset or assets with nonstandard depreciation

Closing RIV means total closing RAB values less

adjustment resulting from cost allocation less

lost and found assets adjustment

Closing tax losses has the meaning given to that term in clause

2.3.2(4) of the **IM determination**

Commission means the Commerce Commission

Commissioned has the meaning set out in the **IM**

determination

Compressors means [TBC by technical consultation]

Compressor fuel in relation to expenditure, means **operational**

expenditure where the **primary driver** is the consumption of natural gas by the compressor

fleet.

Compressor stations means [TBC by technical consultation]

Confirmed public reported

escapes of gas

means any escape of gas confirmed by the **GTB** excluding third party damage events, routine

surveys find and no traces events

Connection point means a welded connection

Consumer has the meaning set out in the **Act**

Consumer group

Contract

means the category of **consumer** used by the **GTB** for the purposes of setting **prices** means a contract for the supply of goods or services (or both) whether or not the contract, or any part of the contract, is in writing and, for the avoidance of doubt, includes-

- (a) a contract under which goods or services (or both) are being supplied, although some or all of the terms and conditions in relation to the supply of those goods or services have not been settled; and
- (b) any operating agreement, side letter, or documentation that influences, adjusts or amends the terms and conditions of the contract

Control rights

Corporate tax rate

Cost of debt assumption

Cost of executing an interest rate swap

Coupon rate

has the meaning set out in the Electricity Industry Act 2010

has the meaning set out in the IM

determination

means the sum of the risk free rate and debt premium estimates as determined by the **Commission** in accordance with clauses 2.4.3 and 2.4.4 and published by the **Commission** under clause 2.4.8 of the **IM determination** for each **disclosure year**

has the meaning set out in the **IM** determination

means:

- (a) where the information is available publicly, the nominal coupon rate of interest of a qualifying debt on the issue date;
- (b) where the nominal coupon rate of interest of a qualifying debt on the issue date is not available publicly, either the nominal coupon rate of interest or the basis for determining the nominal coupon rate of interest of a qualifying debt on the issue

has the meaning set out in clause 2.2.9(4) of the **IM determination**

CPI₄

CPI₄-4

CPP

has the meaning set out in clause 2.2.9(4) of

the IM determination

means customised price-quality path

Current period tax losses

Customer connection

has the meaning given to that term in clause

2.3.2(5) of the IM determination

In relation to expenditure, means gross capital expenditure where the primary driver is the connection of new connection points to the network or alterations to the connection of existing connection points where the expenditure relates to connection assets.

CY, CY-X or CY+X

means

- (a) the disclosure year or
- (b) where a '-' precedes 'X', the Xth year preceding the disclosure year or
- (c) where a '+' precedes the 'X', the Xth year following the disclosure year

D

Data accuracy

in relation to disclosures of asset register quantities, asset register additions, disposals and relocations, asset health and asset life, means an estimate of the accuracy of the data and is expressed as a whole number between 1 and 4 where '4' means 'accurate' and '1' means 'unreliable'

Debt issue cost readjustment

has the meaning set out in clause 2.4.11(4) of the IM determination

means:

means:

Depreciation - alternative depreciation in accordance with **CPP**

- (a) in relation to the unallocated RAB, the sum of unallocated depreciation calculated in accordance with clause 2.2.6 of the IM determination;
- (b) in relation to the RAB, depreciation calculated in accordance with clause 2.2.6 or 2.2.8(4) of the **IM determination**

Depreciation - modified life assets

(a) in relation to the unallocated RAB, the sum of unallocated depreciation calculated in accordance with clause 2.2.5(1) of the

IM determination;

(b) in relation to the RAB, depreciation calculated in accordance with clause 2.2.5(2) of the IM determination; of assets with a physical asset life determined in accordance with clauses 2.2.8(1)(b or 2.2.8(2) of the IM determination or where clauses 2.2.8(1)(d) and 2.2.8(1)(e)(iv) of the IM determination apply with reference to assets with a physical asset life determined in accordance with clauses 2.2.8(1)(b) or 2.2.8(2) of the IM determination

Depreciation - no standard life assets

means:

- (a) in relation to the unallocated RAB, the sum of unallocated depreciation calculated in accordance with clause 2.2.5(1) of the IM determination:
- (b) in relation to the **RAB**, depreciation calculated in accordance with clause 2.2.5(2) of the **IM determination**; of assets with a physical asset life determined in accordance with clauses 2.2.8(1)(a) or 2.2.8(1)(d) or 2.2.8(1)(e)(iv)-(v) or 2.2.8(1)(g) of the **IM determination** or where clauses 2.2.8(1)(d) and 2.2.8(1)(e)(iv) of the **IM determination** apply with reference to assets with a physical asset life determined in accordance with clauses 2.2.8(1)(a) or 2.2.8(1)(d) or 2.2.8(1)(e)(iv)-(v) or 2.2.8(1)(g) of the **IM determination**

Depreciation - standard

means:

- (a) in relation to the unallocated RAB, the sum of unallocated depreciation calculated in accordance with clause
 2.2.5(1) of the IM determination;
- (b) in relation to the RAB, depreciation calculated in accordance with clause 2.2.5(2) of the IM determination;
 excluding depreciation alternative depreciation in accordance with CPP

depreciation in accordance with CPP, depreciation - modified life assets, and depreciation - no standard life assets

Depreciation charge for the

period (RAB)

means the depreciation or sum of depreciation as determined in accordance with the IM determination for the relevant asset or assets

with non-standard depreciation

Description of transaction

means a brief description of the transaction with a related party, including the goods or services provided to or by the GTB as part of

that transaction

Direct billing

means operating expenditure associated with providing a direct billing service direct to the end consumer. This includes billing services, associated customer call centres, and customer

account management

Directly attributable

has the meaning set out in the IM

determination

Disclosure year

means the 12 month period ending on 30 September of the year the disclosure relates or if the term disclosure year is proceeded by a year, the 12 month period ended on 30

September of that year

Disposed asset

has the meaning set out in paragraph (a) of the defined term in the IM determination

Ε

Easement activity

means operational expenditure where the primary driver is the management of the pipeline easement including:

- land database (property owners, occupiers and other stakeholders)
- communications with landowners, occupiers and other stakeholders
- vegetation control
- monitoring activities on or near the easement
- compensation and other associated legal costs

Easement land

has the meaning set out in the IM determination

Emergency

Expenditure or loss deductible but not in regulatory profit / (loss) before tax - permanent

Expenditure or loss deductible but not in regulatory profit / (loss) before tax - temporary

Expenditure or loss in regulatory profit / (loss) before tax but not deductible - permanent

Expenditure or loss in regulatory profit / (loss) before tax but not deductible - temporary

Expenses

Equity return rights

Forecast expenditure

[TBC] (a definition has been proposed in the Draft Initial Default Price-Quality Paths for Gas Pipelines Businesses Draft Reasons Paper and Draft Determinations, which will also be adopted here)¹

means expenditure or loss deductible but not in **regulatory profit / (loss) before tax** as determined in accordance with clause 2.3.3(3) of the **IM determination**

of the IM determination means expenditure or loss deductible but not in regulatory profit / (loss) before tax as determined in accordance with clause 2.3.5(5)(b) of the **IM determination** means expenditure or loss in regulatory profit / (loss) before tax but not deductible as determined in accordance with clause 2.3.3(2)(b) of the IM determination means expenditure or loss in regulatory profit / (loss) before tax but not deductible as determined in accordance with clause 2.3.5(4)(b) of the **IM determination** means operational expenditure and passthrough and recoverable costs accrued in each of the months of the disclosure year. Where costs are notional they should be recognised evenly over the months of the disclosure year has the meaning set out in the Electricity Industry Act 2010

means, in relation to:

- (a) current disclosure year, the forecast expenditure for the current disclosure year disclosed pursuant to section 2.5 of this determination immediately prior to the start of the current disclosure year
- (b) **regulatory period**, the forecast expenditure for the **disclosure years** from

F

A copy of the Commission's Draft Initial Default Price-Quality Paths for Gas Pipelines Businesses Draft Reasons Paper and Draft Determinations can be found at: http://www.comcom.govt.nz/2012-default-price-quality-path/.

the start of the regulatory period to the current disclosure year disclosed pursuant to Part 5 of the IM determination where a CPP is in place for the current disclosure year or disclosed pursuant to section 2.5 of this determination prior to the start of the disclosure year preceding the regulatory period where a CPP is not in place for the current disclosure year

G

GAAP

means generally accepted accounting practice in New Zealand

Gains / (losses) on asset sales

means, in respect of:

- (a) assets disposals to a related party, nil;
- (b) assets disposals to a regulated supplier, nil;
- (c) **asset disposals (other)**, the values determined in accordance with:

sale price of an asset - assets disposals (other)

where each component has the value allocated to gas transmission services in accordance with clause 2.1.1 of the IM determination

Gas distribution services

has the meaning set out in the IM

determination

Gas pipeline services

has the meaning set out in s 55 of the **Act**

GDB

has the meaning set out in the Commerce Act (Gas Distribution Services Input

Methodologies) Determination 2010

GPB

means gas pipeline business and includes GDBs

and **GTB**s

Gross capital expenditure

means capital expenditure plus capital contributions and net value of vested assets

Gross capital expenditure on

means the sum of:

transmission network

customer connection plus system growth plus quality of supply plus asset replacement and renewal plus asset relocations plus legislative

and regulatory

Gross term credit spread

means the sum of term credit spread difference, cost of executing an interest rate

1301525.4

differential swap and debt issue cost readjustment for

qualifying debt

GTB has the meaning set out in the IM

determination

Н

Highest rate of capitalised finance applied

means the highest rate of finance used as the cost of financing capitalised in works under construction

ı

IM determination means the Commerce Act (Gas Transmission

Services Input Methodologies) Determination

2010

determination

Income included in regulatory profit / (loss) before tax but not

taxable - permanent

means income included in **regulatory profit** / (loss) before tax but not taxable as determined in accordance with clause 2.3.3(3)(a) of the **IM**

Income included in regulatory profit / (loss) before tax but not taxable – temporary

means income included in **regulatory profit** / (loss) before tax but not taxable as determined in accordance with clause 2.3.5(5)(a) of the **IM** determination

Income not included in regulatory profit / (loss) before tax but taxable - permanent

means income not included in **regulatory profit** / (loss) before tax that is taxable as determined in accordance with clause 2.3.5(2)(a) of the **IM** determination

Income not included in regulatory profit / (loss) before tax but taxable – temporary

means income not included in **regulatory profit** / (loss) before tax that is taxable as determined in accordance with clause 2.3.5(4)(a) of the **IM** determination

Increase/(decrease) in value resulting from rolling forward the asset adjustment process adjustments

means the adjustment to the value of included or value modified assets resulting from applying clauses 2.2.1 of the **IM determination**. Included and value modified have the meanings as set out in clause 2.2.1(6)(c) of the **IM determination**

Increase in value resulting from revaluations in accordance with 2.2.1(3)(b)

means the value of revaluations as determined in accordance with clause 2.2.1(3)(b) of the **IM determination**

Incremental gain/(loss) in year

means the incremental change or incremental adjustment term for the disclosure year determined in accordance with clause 3.3.1 of the IM determination

Independent auditor

means a person who:

- (a) is qualified for appointment as auditor of a company under the Companies Act 1993 or, where the GPB is a public entity (as defined in s 4 of the Public Audit Act 2001), is the Auditor-General;
- (b) has no relationship with, or interest in, the **GPB** that is likely to involve a conflict of interest:
- (c) has not assisted with the compilation of the information or provided advice or opinions (other than in relation to audit reports) on the methodologies or processes used in compiling the information; and
- (d) is not associated with nor directed by any person who has provided any such assistance, advice, or opinion

Initial disclosure year

means the disclosure year 2012

Input methodology claw-back

means a cost specified in clause 3.1.3(1)(b) of

the **IM determination**

Interruption

means, in relation to the supply of gas to a customer, the cessation of the supply of gas to that customer for a period of 1 minute or longer, other than by reason of disconnection of that customer for breach of the contract or arrangement under which the gas is supplied has the meaning set out in section 74 of the Electricity Industry Act 2010, as if the references to distributor, generator or retailer in s 74(1) were read as references to an GTB or

any other person

IRR

means internal rate of return

Issue date

Involved in

means the day on which a qualifying debt or non-qualifying debt is issued

L

Legislative and regulatory

means gross capital expenditure where the primary driver is new regulatory or legal requirements. This category includes any step changes in gross capital expenditure as a result of a new requirement (for example a new earthquake code or requirement to provide Ultra-Fast Broadband access and meet electrical safe distance rules). This does not include assets replaced because of condition assessment or ongoing work to improve or maintain the safety or environmental impact of the network

has the meaning set out in the **IM**

determination

means a cost specified in clause 3.1.2(2)(b) of

the **IM determination**

means revenue from prices

has the meaning set out in the IM

determination

means:

(a) in relation to the unallocated RAB, the value of found assets as determined in accordance with clause 2.2.12 of the IM determination, less the value of lost assets. The value of a lost asset is the unallocated opening RAB value of the asset less regulatory depreciation as determined in accordance with the IM determination:

(b) in relation to the RAB, the value of the asset (as determined in accordance with paragraph (a)) which is allocated to gas transmission services in accordance with clause 2.1.1 of the IM determination

M

Mainline valve means [TBC by technical consultation]

Material influence has the meaning set out in the Electricity
Industry Act 2010

Line charge income

Levies

Leverage

Line item

Lost and found assets adjustment

Merger and acquisition expenses

means expenditure related to merger and acquisition activities irrespective of the outcome of the merger or acquisition, but proportionate to the extent the benefits of the merger or acquisition would relate to gas transmission services. Disclosure of the benefits to gas transmission services is required for merger and acquisition expenses to be recognised

Mid-point estimate of post tax WACC

means the mid-point estimate of vanilla WACC for the 5 year period commencing on the first day of the **disclosure year** determined by the **Commission** in accordance with clause 2.4.1 of the **IM determination**

Mid-point estimate of post tax WACC

means the mid-point estimate of post tax WACC for the 5 year period commencing on the first day of the disclosure year determined by the **Commission** in accordance with Part 2, subpart 4 of the **IM determination** means the **disclosure year** immediately

Most recent ID period

preceding the end of the consolidation period

Ν

Name of related party

means either the legal name of the **related party** that has entered into a transaction with
the **GTB** or 'inter-company' where the
transaction is between the regulated and unregulated parts of the **GTB**

Net incremental rolling incentive scheme

means the sum of previous years incremental gain/loss from the five disclosure years preceding the current disclosure year means, where:

Net recoverable costs allowed under incremental rolling incentive scheme

- (a) net incremental rolling incentive scheme is positive, net incremental rolling incentive scheme;
- (b) **net incremental rolling incentive scheme** is nil or negative, nil

Net value of vested assets

means the fair value of assets whose ownership is vested in a **GTB** (whether or not for some consideration) less any consideration paid for those assets

Network has the meaning set out in the IM determination **Nominal New Zealand dollars** In relation to an expenditure or revenue forecast, means the New Zealand dollar prices expected to apply at the time of transaction means services of the GTB that are not gas Non-gas transmission services transmission services Non-qualifying debt means interest bearing debt that is not a qualifying debt means the value of assets identified in clause Non-qualifying intangible assets 2.2.2(d) of the **IM determination** Non-standard contract means a contract that is not a standard contract means gross capital expenditure that is not Non-system fixed assets directly incurred on the **network**. This includes expenditure on information and technology systems, IT software upgrade costs, asset management systems, customer management systems, office buildings, depots and workshops, office furniture and equipment, motor vehicles, tools, plant and machinery. Not directly attributable means: (a) in relation to operating costs, operating **costs** that are not **directly attributable**; (b) in relation to regulated service asset values, regulated service asset values that are not directly attributable Notional deductible interest has the meaning set out in clause 2.3.1(5) of the **IM determination** Notional interest tax shield means the product of notional deductable interest and the corporate tax rate applicable to the current disclosure year Notional net cash flows means, in relation to the: (a) ROI, operating surplus / (deficit) less regulatory tax allowance less assets commissioned plus asset disposals

(b) alternative **ROI**, revenue less expenses less tax less assets commissioned plus

asset disposals

0

Opening RAB (tax value)

means the sum of **regulatory tax asset values** for assets included in **total opening RAB value** means **total opening RAB value**

Opening RIV

. .

Opening tax losses

has the meaning given to that term in clause 2.3.2(3) of the **IM determination** means

Opening value of fully depreciated, disposed and lost assets

- (a) in relation to the unallocated RAB, the sum of unallocated RAB values of assets included in the total opening RAB values that are fully depreciated during the disclosure year, asset disposals and lost assets included in lost and found assets adjustment;
- (b) in relation to the RAB, the sum of RAB opening RAB values of assets that are fully depreciated during the disclosure year, asset disposals and lost assets included in the lost and found assets adjustment

Operating cost

has the meaning set out in the $\ensuremath{\text{IM}}$

determination

Operating surplus / (deficit)

means total regulatory income less operational expenditure less pass through and

recoverable costs

Operational expenditure

means **operating costs** after applying clause 2.1.1 of the **IM determination**, except in relation to the report on **related party transactions** where it means operating costs after applying clause 2.1.1 of the **IM**

determination and that are **related party**

transactions

Operational expenditure on transmission network

means the sum of service interruptions, incidents and emergencies plus easement

activity plus routine and corrective

maintenance and inspection plus compressor fuel plus system management and operations means the operating costs or regulated service

asset value allocated to gas transmission services in accordance with the original allocator and line items for each of the

Original allocation

relevant disclosure years

Original allocator or line items means the allocator or line items that were

used prior to the change in allocator or line

items

Original requirements means the Gas (Information Disclosure)

Requirements 1997

Original tenor means:

- (a) where the qualifying debt or nonqualifying debt is not issued to a related party, the term of a qualifying debt or non-qualifying debt at the issue date;
- (b) where the qualifying debt or nonqualifying debt is issued to a related party, the shorter of the-
 - (i) the tenor of the **qualifying debt**; or
 - (ii) the period from the qualifying debt's issue date to the earliest date on which its repayment is or may be required

Other adjustments to the RAB tax value

means

q = a - (b + c - d - e)

where:

a = closing RAB (tax value)

b = opening RAB (tax value)

c = regulatory tax asset value of assets

commissioned

d = regulatory tax asset value of asset

disposals

e = tax depreciation

Other assets means [TBC by technical consultation]

Other regulated service has the meaning set out in the IM

determination

Other regulated income has the meaning set out in the IM

determination;

Other related party transactions means the value of related party transactions

that are not disclosed as total regulatory income, operational expenditure, capital

expenditure or market value of asset disposals

Other specified pass-through

costs

means costs identified in clause 3.1.2(1)(b) of

the **IM determination**

Other system fixed assets means [TBC by technical consultation]

OVABAA allocation increase has the meaning set out in the IM

determination

P

Pass-through and recoverable costs

means a cost specified in clause 3.1.2 or 3.1.3

of the IM determination

Person means a natural person, a corporation sole, a

body corporate or an unincorporated body

Pipes means [TBC by technical consultation]

Planned interruption means, in relation to any interruptions that

have been planned by a **GTB**, in respect of which not less than 24 hours' notice was given, either to the public or to all customers affected

by the interruption

Prescribed contract in relation to an GTB, means -

(a) a **contract** under which the **GTB** carries out gas transmission services:

(b) a contract for related services, if goods or services are to be supplied under the contract by—

(i) the **GTB**; or

(ii) a person that is involved in the GTB;or

(iii) a person that supplies gas pipelines services by means of works owned by the GPB; or

(iv) a **person** that is **involved in** a **person** of the kind referred to in subparagraph (iii)

Prescribed terms and conditions

means, in relation to a contract for the carrying out of gas transmission services or for related services, the terms and conditions of the contract that—

(a) describe the goods or services to be supplied under the **contract**

- (b) describe the quantity or amount of those goods or services
- (c) specify, determine, or provide for the determination of the:
 - (i) **price** at which those goods or services are to be supplied
 - (ii) timing of payment for those goods or services
 - (iii) security for payment for those goods or services
 - (iv) GTB's obligations and responsibilities (if any) to consumers in the event that the supply of gas transmission services to consumers is interrupted.

Previous years' incremental gain/(loss)

Previous years' incremental gain/(loss) adjusted for inflation

Prices

Pricing date

Pricing principles

Pricing strategy

Primary driver

means the incremental change or incremental adjustment term for the disclosure year in question determined in accordance with clause 3.3.1 of the IM determination means the previous years' incremental gain/(loss) carried forward by applying the inflation rate in accordance with clause 3.3.2(1) of the IM determination

has the meaning set out in the **IM** determination;

means the day on which a **qualifying debt** is priced

means the principles set out in Subpart 5 of the Commerce Act (Gas Transmission Services Input Methodologies) Determination 2010 means a strategy on the approach to setting **prices** whether in writing or not

means the primary reason for a decision to incur a cost in the year the cost was incurred or

forecast to be incurred.

For example, an asset may be relocated at the request of a third party and, at the same time, capacity on the asset increased to take account of expected future demand. If it is the third party request that required the asset to be

relocated at that time, then the gross capital expenditure would be allocated to asset relocation. If the deadline for relocating the asset was not imminent, but the project had to be completed to allow for the increase in capacity, then the gross capital expenditure would be allocated to system growth.

Where there is more than one driver for a cost, and the cost is a significant proportion of operational expenditure or gross capital expenditure, expenditure may be apportioned between expenditure categories according to the relative importance of each driver to the decision, or the project divided into cost categories

in relation to any information, means to:

- (a) disclose the information to the public on the Internet at the GTB's usual publicly accessible website;
- (b) make copies of the information available for inspection by any person during ordinary office hours, at the principal office of the GTB making the public disclosure and
- (c) within 10 working days of being requested to do so by any person, provide that person with a copy of the information, either by post or for collection (during ordinary office hours) from that principal office, whichever the person prefers; and
- (d) within 5 working days after the information is disclosed to the public, provide a copy of the information to the **Commission** in the form that it is disclosed to the public and in an electronic format that is compatible with Microsoft Excel or Microsoft Word (as the case may be),

and **public disclosure** and **publicly disclosing** have corresponding meanings

Publicly disclose

Q

Qualifying debt

has the meaning set out in paragraph (a) of the defined term in clause 1.1.4(2) in the **IM** determination

Quality of supply

In relation to expenditure, means gross capital expenditure where the primary driver is to improve the asset performance. This may include expenditure to:

- reduce the overall outage/fault rate of the network
- reduce the average time that supply is affected by planned interruptions/unplanned interruptions
- reduce the average number of consumers affected by planned interruptions/unplanned interruptions

R

RAB

means regulatory asset base and for the components of the RAB roll-forward, the values after applying clause 2.1.1 of the **IM determination**

Rates

means a cost specified in clause 3.1.2(2)(a) of

the **IM determination**

Rationale for change

means the rationale for changing the **allocator** or **line items**, including whether the change occurred because of change in circumstance or another reason

Real New Zealand dollars

means, in relation to the prospective disclosures made under clauses 1, 4 and 5 of section 2.5 of this determination, New Zealand dollars denominated in real terms as at the mid-point of the **disclosure year**

Reason for non-standard depreciation

means:

- (a) in relation to assets or groups of assets where depreciation is included in depreciation no standard life asset, 'no standard life';
- (b) in relation to assets or groups of assets

where depreciation is included in **depreciation - modified life assets**, 'modified life';

 in relation to assets or groups of assets where depreciation is included in depreciation - alternative depreciation determined in accordance with CPP,

'CPP amendment'

Record has the meaning set out in section 4 of the

Public Records Act 2005

Recoverable costs has the meaning set out in the **IM**

determination

Recoverable customised price-

quality path costs

means a cost specified in clause

3.1.3(h),(i),(j),(k) or (l) of the **IM determination**

Regulated service asset values has the meaning set out in the IM

determination

Regulated supplier has the meaning set out in the **IM**

determination

Regulatory net taxable income has the meaning specified in clause 2.3.1(2) of

the IM determination

Regulatory period has the meaning set out in the **IM**

determination

Regulatory profit / (loss) means the regulatory profit / (loss) before tax

less the regulatory tax allowance

Regulatory profit / (loss) before

tax

means the value of calculated using the

following formula:

q = a - b + c

where:

a = operating surplus / (deficit)

b =total depreciation c =total CPI revaluations

Regulatory tax allowance has the meaning set out in clause 2.3.1 of the

IM determination

Regulatory tax asset value has the meaning set out in the IM

determination

Regulatory tax asset value of

asset disposals

Regulatory tax asset value of

assets commissioned

means the sum of **regulatory tax asset values** for assets that have a value in **asset disposals** means the sum of **regulatory tax asset values**

for assets that have a value in assets

commissioned

Regulatory taxable income

Related party

Related party transaction Related services

has the meaning set out in the $\ensuremath{\text{IM}}$

determination

has the meaning set out in the **IM**

determination

means a transaction with a **related party**means any **contract** for the supply of goods or
services (other than a **contract** for the supply or
conveyance of gas or the supply of gas
appliances) in any case where-

- (a) there is a linkage between:
 - (i) that **contract**; and
 - (ii) a contract for the supply or conveyance of gas

by reason that the consideration for the supply of those goods or services is linked to, or combined with, payment for the supply or conveyance of that gas; and

- (b) the monetary value of the goods or services supplied, or to be supplied, under the contract referred to in (a)(i) above, in respect of:
 - (i) the period of 12 months immediately before the information relating to the **contract** for the supply or conveyance of gas that is **publicly disclosed** as required by clauses 9 or 10 of section 2.4; or
 - (ii) the period of 12 months immediately after that information is publicly disclosed-

amounts to or will amount to more than 1% of the monetary value or projected monetary value of the **contract** for the supply or conveyance of gas

Request for reserved capacity

means a notice from a **shipper** to a **GTB** that:

- (a) is made before the start of the disclosure year in respect of which the request relates; and
- (b) specifies the pipeline capacity or capacities to which the **shipper** requires either:
 - (i) access; or

(ii) priority access

Response time to emergencies (RTE)

for the duration or part of the **disclosure year** [TBC] (a definition has been proposed in the Draft Initial Default Price-Quality Paths for Gas Pipelines Businesses Draft Reasons Paper and Draft Determinations, which will also be adopted here)²

Revaluation rate

has the meaning set out in the IM

determination

Revenue

means **total regulatory income** accrued in each of the months of the **disclosure year**

Revenue related working capital

means for the **opening RIV** and **closing RIV**, the **revenue** for the last month of the **disclosure**

year

ROI

means return on investment means:

ROI comparable to a vanilla WACC

 $q = (1 + half-yearly IRR)^2 - 1$

where:

half-yearly IRR = IRR (3 half-yearly amounts)

where the 3 half-yearly amounts are:

- the negative of **opening RIV** (year-start)
- notional net cash flows (mid-year)
- the closing RIV less term credit spread differential allowance (year-end)

ROI comparable to a post-tax WACC

Routine and corrective maintenance and inspection

means the ROI comparable to the vanilla WACC less the product of the cost of debt (%), the leverage and the corporate tax rate means operational expenditure where the primary driver is pre-planned or programmed inspection, testing and maintenance work schedules. This includes visual checking of the external condition of system assets including any associated civil constructions (eg, pressure regulating stations) and activity relating to the invasive ('hands on') examination of, and the undertaking of any subsequent works to repair defects or replace components of network

A copy of the Commission's Draft Initial Default Price-Quality Paths for Gas Pipelines Businesses Draft Reasons Paper and Draft Determinations can be found at: http://www.comcom.govt.nz/2012-default-price-quality-path/.

assets, where the expenditure is not capitalised. Includes land owner negotiation and arrangements associated with these activities. Examples of activities classified as routine and corrective maintenance and inspection include:

- asset surveys including intelligent pigging
- network pressure monitoring and reading gauges
- non capitalised renewal, replacement and refurbishment of network assets and/or components thereof
- environmental response
- painting of network assets
- outdoor and indoor maintenance of stations, including weed clearance, lawn mowing and fencing,
- functional and intrusive testing of assets, plant & equipment including critical spares and equipment

S

Secondary assets

Self-insurance allowance

Service interruptions, incidents and emergencies

means system fixed assets that support the conveyance of gas. Secondary assets include protection, SCADA and communication systems and chromatographs, but do not include compressors and river crossings means any self-insurance allowance allowed by the Commission through a CPP means operational expenditure where the primary driver is caused by an unplanned instantaneous event or incident that impairs the normal operation of **network** assets. This relates to reactive work (either temporary or permanent) undertaken in the immediate or short term in response to an unplanned event. This category also includes the direct cost of providing a service to respond to reported gas escapes, loss of supply and low pressure

reports to make safe, including a repair allowance, the cost of rechecks, restoring supply, provision for 24/7 response and any waiting/non-productive time for response teams. Includes back-up assistance required to restore supply, repair leaks or make safe. It also includes operational support used during the outage or emergency response. It also includes any necessary response to events arising from production facilities. It does not include expenditure on activities performed proactively to mitigate the impact such an event would have should it occur. Planned follow-up activities resulting from an event which were unable to be permanently repaired in the short term are to be included under routine and corrective maintenance and

inspection

means an asset used by more than one consumer in order to receive gas transmission services

means a **person** who is a party to a **contract** with a **transmission system** owner to have gas transported through all or part of the transmission system

means assets installed as part of a new connection project used by only one connecting consumer in order to receive gas

transmission services

means, any contract (being a contract for the carrying out of gas transmission services) between a GTB, and any other person, where -

- (a) the price at which the gas transmission services are to be carried out under the **contract** is determined solely by reference to a schedule of prescribed terms and conditions, being a schedule that is publicly disclosed; and
- (b) at least four other **persons** have such contracts with the GTB, and none of those other persons is involved in the GTB, or

Shared asset

Shipper

Sole use assets

Standard contract

with any of those other persons

Stations

means [TBC by technical consultation]

System growth

in relation to expenditure, means gross capital expenditure where the primary driver is a change in demand (either load or number of connections) on the existing network asset which results in a requirement for either additional capacity to meet this demand or additional investment to maintain current security and quality of supply standards due to the increased demand. This includes gross capital expenditure associated with SCADA and telecommunications

System management and operations

in relation to expenditure, means **operational expenditure** relating office based system operations, including

- control centre costs
- for gas transmission, critical system operator activities (including OATIS)
- outage planning and notification
- planning and co-ordinating network switching including fault switching
- production facility liaison

Т

Target revenue

means the revenue that the **GTB** expects to

obtain from prices

Tax payments

Tax depreciation

means **regulatory tax allowance** recognised proportionally to how the **GTB** has paid (or would have paid tax) over the tax year preceding the end of the **disclosure year** has the meaning set out in clause 2.3.5(3) of

the IM determination

Tax effect

has the meaning set out in the $\ensuremath{\text{IM}}$

determination

Tax effect of other temporary differences

means the tax effect of positive temporary differences less negative temporary differences. Positive temporary differences and negative temporary differences have the meanings set out in clause 2.3.5 of the IM

Tax effect of adjusted depreciation	determination means the tax effect of adjusted depreciation	
Tax effect of total tax depreciation	means the tax effect of tax depreciation	
Term credit spread difference	has the meaning set out in the IM determination	
Term credit spread differential allowance	has the same meaning as the 'term credit spread differential' as set out in clause 2.4.11(3) of the IM determination	
Total attributable to regulated service	means the sum of directly attributable and not directly attributable that is attributable to gas transmission services	
Total book value of interest bearing debt	means the sum of book value of qualifying debt and non-qualifying debt at the date of the latest general purpose financial statements	
Total closing RAB values	sum dete dete (b) in re	elation to the unallocated RAB, the of unallocated closing RAB values as ermined in accordance with the IM ermination; elation to the RAB, the sum of closing values as determined in accordance of the IM determination
Total CPI revaluations	sum dete dete (b) in re	elation to the unallocated RAB, the of unallocated revaluation as ermined in accordance with the IM ermination; elation to the RAB or regulatory profit, sum of revaluations as determined in ordance with the IM determination
Total depreciation	means: (a) in resum dete	elation to the unallocated RAB, the of unallocated depreciation as ermined in accordance with the IM ermination; elation to the RAB or regulatory profit,

the sum of depreciation as determined in accordance with the **IM determination**

39

Total expenditure on transmission network

Total expenditure on transmission network business

means the sum of gross capital expenditure on transmission network and operational expenditure on transmission network means the sum of non-system fixed assets plus business support plus direct billing

Total opening RAB values

means:

- (a) in relation to the unallocated RAB, the sum of unallocated opening RAB values as determined in accordance with the IM determination;
- (b) in relation to the RAB, the sum of opening RAB values as determined in accordance with the IM determination

Total opening RAB values subject to revaluations

means:

- (a) in relation to the unallocated RAB, total opening RAB values unallocated RAB less opening RAB value of fully depreciated, disposed and lost assets unallocated RAB;
- (b) in relation to the RAB, total opening RAB
 values RAB less opening RAB value of
 fully depreciated, disposed and lost assets
 RAB

Total regulatory income

means:

- (a) in relation to the report on regulatory profit, sum of line charge revenue and other regulatory income
- (b) in relation to the report on **related party transactions**, total **regulatory income** (as
 determined in accordance with paragraph
 - (a)) from related party transactions

Total unadjusted asset values

means the sum of **2009 authorisation assets** and **2009 disclosed assets**

Transmission charge

means any payment made in respect of the use of the **transmission system**

Transmission system

means the following systems contained in the **network**:

- (a) the gas transmission pipelines and associated system fixed assets owned by MDL
- (b) in respect of the gas transmission

pipelines owned by Vector Limited, one of the following six transmission pipelines and associated system fixed assets:

- (i) North, extending from the end of the Maui pipeline at Rotowaro (near Huntly) to Auckland, then through to Kauri north of Whangarei Central (North), extending from Rotowaro to Hamilton (Temple View) and including the Morrinsville subsystem;
- (ii) Central (South), extending from the Kapuni Gas Treatment Plant to the interconnection to the Bay of Plenty System at Pokuru ('Pokuru No.2 Offtake');
- (iii) Bay of Plenty, extending east from Pokuru (near Te Awamutu) on the Maui line to Tauranga, Taupo and Gisborne, etc;
- (iv) South, extending south from the Kapuni Gas Treatment Plant to Wellington and Hastings;
- (v) Frankley Rd to Kapuni, extending from the Frankley Rd Offtake Station on the Maui pipeline near New Plymouth to the Kapuni Gas Treatment Plant, including laterals to the TCC Power Station and the Ammonia-Urea Plant

U

Unallocated RAB

Unallocated works under construction

Unallocated 2009 modified asset values

means for the components of the RAB rollforward, the values before the application of
clause 2.1.1 of the IM determination
means for the components of the works under
construction roll-forward, the works under
construction values before the application of
clause 2.1.1 of the IM determination
means the value of the 2009 modified asset
values before any allocation of asset value
relevant to the regulatory disclosures been
undertaken

Unallocated initial RAB value means the values of assets as determined in

accordance with clause 2.2.3(1) of the IM

determination

Unplanned interruption means any interruption that is not a planned

interruption

Unregulated services has the meaning set out in the IM

determination

Utilised tax losses has the meaning set out in paragraph (a) of the

defined term in the IM determination

٧

Value of Transaction means the value of the related party

transaction as determined in accordance with clause 5 of section 2.3 of this determination

W

Weighted average expected

total asset life

means the weighted average expected total asset life of assets calculated by using the opening RAB values as weights where opening RAB value has the meaning set out in the **IM**

Determination

Weighted average remaining

asset life

means the weighted average remaining asset life of assets calculated by using the opening RAB values as weights where remaining asset life and opening RAB values has the meaning

set out in the IM Determination

Works under construction

means:

(a) in relation to unallocated works under construction, the value of calculated using the following formula:

$$q = a + b - c + d$$

where:

a = unallocated works under
construction - preceding disclosure
year;

b = unallocated capital expenditure;

c = unallocated assets commissioned; and

d = adjustment resulting from cost

allocation;

- (b) in relation to allocated works under construction, the value (as determined in accordance with paragraph (a)) which was allocated to gas transmission services in accordance with clause 2.1.1 of the IM determination
- (c) in relation to the establishment of the initial RAB value, the value of works under construction included in unallocated 2009 modified asset values as works under construction is defined in the IM determination

Υ

Year change made

means:

- (a) in relation to assets or groups of assets where depreciation is included in depreciation - no standard life asset, the year the asset was acquired;
- (b) in relation to assets or groups of assets where depreciation is included in depreciation - modified life assets, the year the asset life was modified;
- (c) in relation to assets or groups of assets where depreciation is included in depreciation - alternative depreciation determined in accordance with CPP, the start of the CPP period

Part 2 Disclosure Requirements

2.1 INFORMATION DISCLOSURE

- 1. Subject to sections 2.9 and 2.10, from the **commencement date** every **GTB** must comply with the information disclosure requirements set out in this determination and, in particular, must comply with:
 - 1.1 The requirements to disclose financial and other information in section 2.3
 - 1.2 The requirement to disclose pricing and related information in section 2.4
 - 1.3 The requirement to disclose asset management information in section 2.5
 - 1.4 The audit, certification and verification requirements in sections 2.6 and 2.7
 - 1.5 The retention and continuous disclosure requirements in section 2.8
 - 1.6 The transitional provisions in section 2.10.

2.2 APPLICABLE INPUT METHODOLOGIES

- 1. Every **GTB** must apply the following input methodologies as applicable, when complying with this determination:
 - 1.1 asset valuation
 - 1.2 cost allocation
 - 1.3 treatment of taxation
 - 1.4 pricing methodologies

2.3 FINANCIAL INFORMATION

Annual Disclosure Relating to Financial Information

- 1. Subject to clauses 2, 3 and subclause 3.1 of this section and section 2.10, within 5 months after the end of each **disclosure year**, every **GTB** must disclose information relating to its financial position by:
 - 1.1 Subject to clauses 1.2 and 1.3 of this section, completing each of the following reports by inserting all information relating to the gas transmission services supplied by the GTB for that disclosure year:
 - 1.1.1 the Report on Return on Investment set out in Schedule 1;

- 1.1.2 the Report on Regulatory Profit set out in Schedule 2;
- 1.1.3 the Report on Regulatory Tax Allowance set out in Schedule 3
- 1.1.4 the Report on Term Credit Spread Differential Allowance set out in Schedule 4;
- 1.1.5 the Report on Regulatory Asset Base Roll Forward set out in Schedule5;
- 1.1.6 the Report on Expenditure set out in Schedule 6;
- 1.1.7 the Report on Expenditure Forecasts set out in Schedule 7;
- 1.1.8 the Report on Related Party Transactions set out in Schedule 8;
- 1.1.9 the Report on Asset Allocations set out in Schedule 9;
- 1.1.10 the Report on Cost Allocations set out in Schedule 10; and publicly disclosing each of those reports;
- 1.2 In completing Schedule 1, a **GTB** can elect to disclose information in accordance with section 1c of Schedule 1;
- 1.3 Schedule 4 is only required to be completed by qualifying suppliers as qualifying suppliers is defined in the **IM determination**.
- 2. Where an item disclosed in accordance with clause 1 of this section is classified differently from the previous year a **GTB** must disclose as notes to the relevant disclosure the:
 - 2.1 Nature of the item reclassified
 - 2.2 Value of the item in the current **disclosure year** and in the previous **disclosure year**
 - 2.3 Classification of the item in the previous **disclosure year**
 - 2.4 Classification of the item in the current disclosure year
 - 2.5 Reason why the item has been reclassified
- 3. Subject to section 2.10, in completing schedule 6:
 - 3.1 For customer connections in note 6a(i) in Schedule 6, disclose customer connections expenditure by capacity groups consistent with the pricing statistics disclosure
 - 3.2.1 disclose the purpose of the project and a description of the assets created for each project in the commentary in note 6a in Schedule 6.
 - 3.2 For each material quality of supply project:

- 3.3.1 separately disclose a description of the project and its value in note 6a(iii) in Schedule 6
- 3.3.2 disclose the purpose of the project and a description of the assets created for each project in the commentary note 6a in Schedule 6
- 3.3 For each material **asset relocation** project:
 - 3.4.1 separately disclose a description of the project and its value in note 6a(iv) in Schedule 6
 - 3.4.2 disclose the purpose of the project and a description of the assets created for each project in the commentary to note 6a in Schedule 6
- 3.4 For each material **legislative and regulatory** project:
 - 3.2.2 separately disclose a description of the project and its value in note 6a(v) in Schedule 6
- 3.5 For each material atypical non-system fixed assets project:
 - 3.5.1 separately disclose a description of the project and its value in note6a(vi) in Schedule 6
 - 3.5.2 disclose the purpose of the project and a description of the assets created for each in the commentary note 6a in Schedule 6
- 3.6 For each material **atypical expenditure** included in **operational expenditure** separately disclose a description of the project, the purpose of the project, a description of the assets, the asset's value and the **operating expenditure** categories the expenditure relates to in the commentary note 6b in Schedule 6
- 4. In completing Schedules 9 and 10 every **GTB** must **publicly disclose**, for each **asset category** in Schedule 9 and each **operational expenditure** category in Schedule 10 that has **not directly attributable** costs:
 - 4.1 a description of the not directly attributable costs or assets;
 - 4.2 the allocation methodology types used to allocate the not directly attributable costs or assets;
 - 4.3 where more than one allocation method is used, the percentage of **not directly attributable** costs or assets allocated using each method;
 - 4.4 where ABAA or OVABAA methodologies are used, whether the allocators are proxy asset allocators, proxy cost allocators or causal allocators, as ABAA, OVABAA, proxy assets allocator, proxy cost allocator and causal are defined in the IM determination; and
 - 4.5 the **allocators** used and the rationale for using each **allocator**

- 5. For the purpose of clause 1 of this section, **transactions with related parties** must be accounted for:
 - 5.1 Where the transaction is for an asset acquired from a related party, in accordance with clause 2.2.11(1)(g) of the IM Determination;
 - For any transaction between **related parties** (other than a transaction for an **asset acquired from a related party**), a **GTB** must elect to disclose the transaction in accordance with one of the following approaches:
 - 5.2.1 subject to clause 6 of this section, at the cost incurred by the **related party** providing the service; or
 - 5.2.2 subject to clause 6 of this section, where the transaction involves the provision of contracting services to maintain and/or develop the **network** or part of that **network**, at the cost directly incurred by the **related party** in providing the good or service in question plus a mark-up which does not exceed 17.2% (on those directly incurred costs); or
 - 5.2.3 at the transaction value, where the related party makes at least 75% of its sales to unrelated parties and the prices charged to the **GTB** are demonstrably the same as those charged to unrelated parties;
 - 5.2.4 at the transaction value, where the services in question had previously been outsourced and the **GTB** can demonstrate that the cost of supply from the **related party** was the same or less than the costs incurred under the previous outsourced arrangement;
 - 5.2.5 at the transaction value, where the value of all transactions with that related party is less than 1% of the GTB's total revenue from the supply of gas transmission services for that year, (and the total value of all related party transactions is less than 5% of the GTB's total revenue from the supply of gas transmission services) or
 - 5.2.6 subject to clause 7 below, at the transaction value, where a certified tender has been undertaken;
 - 5.2.7 in all other cases, the transaction should be disclosed at a nil value.
- 6. For the purpose of subclauses 5.2.1 and 5.2.2 of this section, where a **related party transaction** is disclosed at a cost directly incurred by, or a value based partly on the cost directly incurred by, the **related party**, then the **directors** of the **GTB** must certify that, having made all reasonable enquiries, including enquiries of the **related party**:
 - the cost incurred by the **related party** in providing the service to the **GTB** is fair and reasonable to the **GTB**

- the cost incurred by the **related party** in providing the service to the **GTB** is proportionate to the cost incurred by the **related party** in providing services to other parties, including unrelated parties.
- 7. For the purpose of clause 5.2.6 a tender is a certified tender when:
 - 7.1 The **directors** of the **GTB** have certified:
 - 7.1.1 that an open competitive tender was used to determine the transaction value
 - 7.1.2 that the tender has been run in a manner intended to ensure there were multiple credible competing tender proposals from parties unrelated to the **GTB**
 - 7.1.3 that all actual and potential tenderers were provided with the same information and there was no information or communication relevant to the tender that was provided only to the **related party**
 - 7.1.4 that other tender proposals were received, and one or more such tenders is willing to discuss their tender proposal with the **Commission** (if the **Commission** wishes)
 - 7.1.5 that the lowest qualifying tender proposal was accepted.
 - 7.2 The **GTB** holds documentation identifying:
 - 7.2.1 how many tender proposals were received, and how many tender proposals met any qualifying criteria and were considered for acceptance
 - 7.2.2 why any tender proposal lodged was not considered by the **GTB** for acceptance (if any).
- 8. Subject to section 2.10, within 5 months after the end of each disclosure year, every **GTB** must disclose to the **Commission** information supporting the information disclosed in accordance with clause 1.1 by:
 - 8.1 completing each of the following reports by inserting all information relating to the information supplied by the **GTB** in Schedules 9 and 10 for that disclosure year:
 - 8.1.1 the Report Supporting Asset Allocation set out in Schedule 11;
 - 8.1.2 the Report Supporting Cost Allocation set out in Schedule 12;

2.4 PRICING AND RELATED INFORMATION

Disclosure of pricing methodologies

- 1. Every **GTB** must **publicly disclose**, prior to the beginning of each **disclosure year**, a pricing methodology which:
 - 1.1 Describes the methodology, in accordance with clause 3 of this section, used to calculate the **prices** payable or to be payable
 - 1.2 Explains, in accordance with clause 4 of this section, any changes in **prices** and **target revenues**
 - 1.3 Indicates, in accordance with clause 5 of this section, the implications of the **pricing strategy** (if any) for future **prices**
 - 1.4 Explains, in accordance with clause 6 of this section, the approach taken with respect to pricing in **non-standard contracts**; and
 - 1.5 Explains whether, and if so how, the **GTB** has sought the view of **consumers**, their expectations in terms of **price** and quality, and reflected those views, in calculating the **prices** payable or to be payable. If the **GTB** has not sought the views of **consumers**, the reasons for not doing so must be disclosed.
- 2. Any change in the pricing methodology or adoption of a different pricing methodology, must be **publicly disclosed** one month before the change or the adoption of a different pricing methodology takes effect.
- 3. Every disclosure under clause 1 of this section must:
 - 3.1 Describe the methodology used to calculate **prices** payable or to be payable
 - 3.2 Include sufficient information and commentary for interested persons to understand how **prices** were set for each **consumer group**, including the assumptions and statistics used to determine **prices** for each **consumer group**
 - 3.3 Demonstrate the extent to which the pricing methodology is consistent with the **pricing principles** and explain the reasons for any inconsistency between the pricing methodology and the **pricing principles**
 - 3.4 Where applicable, identify the key components of **target revenue** required to cover the costs and profits of the **GTB**'s provision of **gas transmission services**, including the cost of capital. Disclosure must include the numerical value of each of the components
 - 3.5 State the **consumer groups** for whom **prices** have been set, and describe:

- 3.5.1 the rationale for grouping **consumers** in this way
- 3.5.2 the method and the criteria used by the **GTB** to allocate **consumers** to each of the **consumer groups**
- 3.6 Provide for each delivery point, the proportion of charges (as applicable) which are:
 - 3.6.1 fixed
 - 3.6.2 variable
 - 3.6.3 capacity reservation-based
 - 3.6.4 throughput-based
 - 3.6.5 imposed in any other manner

and describe the rationale for determining the proportions of charges in this manner.

- 3.7 Where applicable, describe the method used by the **GTB** to allocate the components of **target revenue** among delivery points, including the numerical values of the different components allocated to each delivery point and the rationale for allocating them in this way.
- 4. Every disclosure under clause 1 of this section must:
 - 4.1 To the extent **prices** have changed from **prices** disclosed for the immediately preceding **disclosure year**, explain the reasons for changes, and quantify the change for each such reason
 - 4.2 State the **target revenue** for the current **disclosure year**
 - 4.3 Subject to clause 7 of section 2.10, state the **target revenue** for the **disclosure year** immediately preceding the current **disclosure year** as disclosed in the pricing methodology for that immediately preceding **disclosure year**
 - 4.4 Subject to clause 7 of section 2.10, explain the reasons for any differences between the **target revenue** for the current **disclosure year** and the **target revenue** disclosed for the immediately preceding **disclosure year**, and quantify the difference for each of those reasons.
- 5. Every disclosure under clause 1 of this section must, if the GTB has a pricing strategy

- 5.1 Explain the **pricing strategy** for the next 5 **disclosure years** (or as close to 5 years as the **pricing strategy** allows), including the current **disclosure year** for which **prices** are set
- 5.2 Explain how and why **prices** are expected to change as a result of the **pricing** strategy
- 5.3 If the **pricing strategy** has changed from the preceding **disclosure year**, identify the changes and explain the reasons for the changes.
- 6. Every disclosure under clause 1 of this section must:
 - 6.1 Describe the approach to setting **prices** for **non-standard contracts**, including:
 - 6.1 The extent of **non-standard contract** use, including the number of **connection points** represented by **non-standard contracts** and the value of **target revenue** anticipated from **non-standard contracts**;
 - 6.2 How the **GTB** determines whether to use a **non-standard contract**, including any criteria used;
 - 6.3 Any specific criteria or methodology used for pricing **non-standard contracts**, and how the criteria or methodology is consistent with the **pricing principles**;
 - 6.2 The **GTB**'s obligations and responsibilities (if any) to customers on **non-standard contracts** compared to those on a **standard contract**, in the event that the supply of **gas transmission services** to the customer is interrupted. Disclosure must explain:
 - 6.2.1 the extent of the differences in these terms between **standard** and **non-standard contracts**
 - 6.2.2 any implications of this approach for pricing in **non-standard contracts**.

Disclosure of capital contributions

- 7. Every **GTB** must at all times **publicly disclose**:
 - 7.1 A description of its current policy or methodology for determining **capital contributions**, including:
 - 7.1.1 the circumstances (or how to determine the circumstances) under which the **GTB** may require a **capital contribution** from **consumers**;

- 7.1.2 how the amount payable by a **consumer** of any **capital contribution** is determined. Disclosure must include a description of how the costs of any **shared assets** (if applicable) and any **sole use assets** that are included in the amount of the **capital contribution**, are calculated
- 7.1.3 a description of the extent to which any policy or methodology applied is consistent with principles (1), (3) and (4) of the **pricing principles**
- 7.2 A statement of whether a **consumer** can use an independent contractor to undertake some or all of the work covered by the **capital contribution** sought by the **GTB**, as an alternative to paying the full amount of the **capital contribution** to the **GTB**
- 7.3 If the **GTB** has a standard schedule of **capital contributions** charges, the current version of that standard schedule.
- 8. When a **consumer** from whom a **capital contribution** is sought queries the capital **contribution charge**, (and when the charge is not covered in the schedule of standard **capital contribution** charges, or no such schedule exists) a **GTB** must, within 10 working days of receiving the request, provide reasonable explanation to any reasonable query from that **person** of the components of that charge and how these were determined.

Disclosure of prescribed terms and conditions of contracts

- 9. Every **GTB** must, not later than 1 month after entering into a **prescribed contract** that is a **standard contract**, **publicly disclose** the **prescribed terms and conditions** of the **prescribed contract**.
- 10. Every **GTB** must, not later than 1 month after entering into a **prescribed contract** that is a **non-standard contract**, **publicly disclose**:
 - 10.1 A description of the goods or services to be supplied under the **contract**;
 - 10.2 The estimated value of the goods and services to be supplied under the **contract**.
- 11. Every **GTB** must disclose to any **person**, within 1 month of a request by that **person**, the **prescribed terms and conditions** of a **prescribed contract** that is a **non-standard contract**.
- 12. If any **prescribed terms and conditions** of a **prescribed contract** which is also a **standard contract** (including a **prescribed contract** that was entered into before the

date on which this determination comes into force) are modified, the **GTB** must, not later than 1 month after those modifications take effect, **publicly disclose**:

- 12.1 The **prescribed contract** concerned;
- 12.2 The modifications made to the **prescribed terms and conditions**.
- 13. If any prescribed terms and conditions of a prescribed contract that is a non-standard contract (including a prescribed contract that was entered into before the date on which this determination comes into force) are modified, then the GTB must disclose to any person, within 1 month of receiving a request from that person, the modifications made to the prescribed terms and conditions.
- 14. Every **GTB** must, when **publicly disclosing** or disclosing on request to any **person** (as the case may be) the **prescribed terms and conditions** of a **non-standard contract** under either of clauses 11 or 13 of this section, include the following information:
 - 14.1 The maximum monthly amount of gas (in gigajoules) to be conveyed to the consumer under the contract, or (if the amount is not quantified in the contract) a reasonable estimate of that amount based on the duration of the contract;
 - 14.2 The month in which the supply of the maximum monthly amount of gas referred to in subclause 14.1 of this section is to occur, or is most likely to occur;
 - 14.3 The pressure or pressures at which the gas is to be supplied or conveyed under that **contract**, or (if the pressure is not specified in the **contract**) a reasonable estimate of that pressure;
 - 14.4 Where the other party to the **contract** is a **consumer** or any other **person** for whom gas is conveyed:
 - 14.4.1 the 2-digit ANZSIC Classification Code 2006 (if any) applicable to that other party
 - 14.4.2 if there is no such code, the consumer group of that consumer
- 15. For the purposes of this section, public disclosure by a GTB of the prescribed terms and conditions of a standard contract is to be regarded as public disclosure by that GTB in relation to all of its standard contracts with the same prescribed terms and conditions.

Disclosure of prices

- 16. Every **GTB** must at all times **publicly disclose**:
 - 16.1 Each current **price** expressed in a manner that enables individual **consumers** to determine:
 - 16.1.1 the **consumer group** or **consumer groups** applicable to them
 - 16.1.2 the total **price** for **gas transmission services** which is applicable to them.
 - 16.1.3 The amount of each current **price** that is attributable to the **price** of any other **GTB**;
 - 16.2 The number (or estimated number) of **consumers** by whom each **price** is payable;
 - 16.3 The date at which each **price** was or will be first introduced;
 - 16.4 The **price** that was payable previously.
- 17. Every **GTB** must, at least 20 working days before changing a **price** or introducing a new **price**:
 - 17.1 **Publicly disclose**:
 - 17.1.1 the information specified in clause 16 of this section in respect of that **price**
 - 17.1.2 an explanation of the reasons for the new **price** or the changed **price**.
 - 17.2 Give written notice to each **consumer** by whom that **price** is payable the information specified in clause 16 of this section in respect of that **price**;
 - 17.3 Notify in the news section of 2 separate editions of each newspaper that is widely read by gas **consumers** connected to lines of that **GTB**, details of the changed **price**, including:
 - 17.3.1 the changed **prices** alongside the immediately preceding **price** applicable
 - 17.3.2 contact details where further details of the new or changed **price** can be found including the URL of the **GTB**'s publicly accessible website.

Disclosure of Pricing Statistics

18. Within 5 months after the end of each **disclosure year**, every **GTB** must **publicly disclose** the information specified in Schedule 13.

2.5 ASSET MANAGEMENT INFORMATION

Disclosure relating to asset management information

- Subject to clause subclause 3.2 of this section, before the start of each disclosure year except disclosure year 2012, every GTB must complete and publicly disclose an AMP that—
 - 1.1 Relates to the gas transmission services supplied by the GTB
 - 1.2 Meets the purposes of **AMP** disclosure set out in clause 2 of this section
 - 1.3 Has been prepared in accordance with Appendix A to this determination
 - 1.4 Is consistent with the reports disclosed in the same **disclosure year** under clause 5 of this section.
- 2. The purposes of **AMP** disclosure are that the **AMP**
 - 2.1 Must provide sufficient information for interested persons to assess whether:
 - 2.1.1 assets are being managed for the long term
 - 2.1.2 the required level of performance is being delivered
 - 2.1.3 costs are efficient and performance efficiencies are being achieved
 - 2.2 Must be capable of being fully understood by interested persons with a reasonable understanding of the management of infrastructure assets
 - 2.3 Should provide a sound basis for the ongoing assessment of asset-related risks, particularly high impact asset-related risks.
- 3. If a **GTB** has **publicly disclosed** an **AMP** under clause 1 of this section in the previous **disclosure year**, then the **GTB** may—
 - 3.1 Elect to not comply with clause 1 of this section in the current **disclosure** year; and
 - 3.2 Complete and publicly disclose an **AMP update** under clause 4 of this section.

- 4. For the purpose of subclause 3.1 of this section, the AMP update must—
 - 4.1 Relate to the gas transmission services supplied by the GTB
 - 4.2 Identify any major changes to the network development plans disclosed in the last **AMP** pursuant to clauses 15 of Appendix A
 - 4.3 Identify any major changes to the lifecycle (maintenance and renewal) plans disclosed in the last **AMP** pursuant to clause 16 of Appendix A
 - 4.4 Be consistent with the reports disclosed in the same **disclosure year** under subclause 5.1 of this section
 - 4.5 Provide the reasons for any material changes since the previous **disclosure year** in the Network Expenditure AMP Report set out in Schedule 14.
- 5. Before the start of each **disclosure year** except **disclosure year** 2012, every **GTB** must—
 - 5.1 Complete each of the following reports by inserting all information relating to the gas transmission services supplied by the GTB for the disclosure year provided for in the following reports—
 - 5.1.1 the Network Expenditure AMP Report set out in Schedule 14
 - 5.1.2 the Network Driver AMP Report set out in Schedule 15
 - 5.1.3 the Network Asset AMP Report set out in Schedule 16
 - 5.1.4 the Network Performance Report set out in Schedule 19
 - 5.1.5 the AMMAT Report set out in Schedule 17 under clauses 25 and 26 of Appendix A; and
 - 5.1.6 **publicly disclose** those reports.
- 6. Within 2 months after the end of each **disclosure year**, every **GTB** must complete and **publicly disclose** the Pipeline Capacity Report set out in Appendix B.
- 7. Within 5 months after the end of each disclosure year, every GTB must—
 - 7.1 Complete each of the following reports by inserting all information relating to the gas transmission services supplied by the GTB for the disclosure year(s) provided for in the reports:
 - 7.1.1 the Network Driver Report set out in Schedule 18

- 7.1.2 the Network Performance Report set out in Schedule 19; and
- 7.1.3 **publicly disclose** those reports.

2.6 AUDITOR'S REPORTS

- 1. Where an **GTB** is required to **publicly disclose** any **audited disclosure information**, the **GTB** must:
 - 1.1 Procure a report by an **independent auditor** in respect of that **audited disclosure information** signed by the **independent auditor** (either in his or her own name or that of his or her firm), stating:
 - 1.1.1 a duty of care to the **Commission**
 - 1.1.2 the work done by the **independent auditor**
 - 1.1.3 the scope and limitations of the audit
 - 1.1.4 the existence of any relationship (other than that of auditor) which the **independent auditor** has with, or any interests which the **independent auditor** has in, the **GTB** or any of its subsidiaries
 - 1.1.5 whether the **independent auditor** has obtained all information and explanations that he or she required and, if not, the information and explanations not obtained
 - 1.1.6 subject to clause 1.2 of this section, whether, in the independent auditor's opinion, as far as appears from an examination of them, proper records to enable the complete and accurate compilation of required information have been kept by the GTB and, if not, the records not so kept
 - 1.1.7 whether (and, if not, the respects in which it does not), in the independent auditor's opinion, the audited disclosure information complies with this determination; and
 - 1.1.8 in respect of historical financial information contained in Schedule 1 to 12 and 21, whether (and, if not, the respects in which it does not), in the independent auditor's opinion, that information has been prepared in all material respects in accordance with this determination.

- 1.2 For the purpose of subclause 1.1.6 of this section, 'complies with this determination' means:
 - 1.2.1 in respect of historical non-financial information contained in Schedules 13, 18 and 19 whether (and, if not, the respects in which it does not), in the **independent auditor**'s opinion, the **GTB** has complied in all material respects with this determination, and the information is based on the **records** examined under subclause 1.1.5 of this section
 - 1.2.2 in respect of the prospective financial or non-financial information included in Schedule 7, are (where applicable and except to the extent that amendments to those requirements have changed that basis) presented on a basis consistent with the regulatory accounting or technical measurement requirements used for disclosures for the current disclosure year and the immediately preceding disclosure year, and are calculated based on source data provided by the GTB.
- 1.3 **Publicly disclose** the **independent auditor**'s report prepared in accordance with subclause 1 above at the same time as the **GTB publicly discloses** the **audited disclosure information**.

2.7 CERTIFICATES

- 1. Where a **GTB** is required to **publicly disclose** any information under any of clause 1 of section 2.4, clause 1 and subclauses 3.2 and 5.1 of section 2.5, the **GTB** must at that time **publicly disclose** a certificate in the form set out in Schedule 21 in respect of that information, duly signed by 2 **directors** of the **GTB**.
- Where a GTB is required to publicly disclose any information under any of subclauses 1.1, 8.1.1 and 8.1.2 of section 2.3, clause 18 of section 2.4 and clauses 6, 7 and 8 of section 2.5 the GTB must at that time publicly disclose a certificate in the form set out in Schedule 22 in respect of that information, duly signed by 2 directors of the GTB.
- 3. Where a **GTB** is required to **publicly disclose** any information under subclauses 1.1 and 1.2 of section 2.10, the **GTB** must at that time **publicly disclose** a certificate in the form set out in Schedule 23 in respect of that information, duly signed by 2 **directors** of the **GTB**.

2.8 RETENTION AND CONTINUING DISCLOSURES

1. A **GTB** that is required by this determination to **publicly disclose** any information must retain, and continuously **publicly disclose**, that information for at least seven years from the date that information is first required to be **publicly disclosed**.

2.9 EXEMPTIONS

- 1. The **Commission** may at any time, by written notice to a **GTB**,-
 - 1.1 Exempt the **GTB** from any or all of the requirements of this determination, for a period and on such terms and conditions as the **Commission** specifies in the notice; and
 - 1.2 Amend or revoke any such exemption

2.10 TRANSITIONAL PROVISIONS

- 1. Subject to clause 2 of this section, within 5 months after the end of the **disclosure year** 2012, each **GTB** must:
 - Complete the Report on Transitional Financial Information set out in Schedule 23;
 - 1.2 Complete the Report on Asset Allocations set out in Schedule 9 by inserting all information relating to the asset allocation for the total opening RAB value disclosed in Schedule 5; and
 - 1.3 **Publicly disclose** those reports.
- 2. Subject to clause 3 of this section, where a **GTB** has previously elected to undertake an adjustment in accordance with clause 2.2.1 of the **IM Determination**, within 5 months after the **disclosure year** 2012 the **GTB** must **publicly disclose** the asset adjustment schedule and engineer's report that had previously been disclosed to the **Commission** under the relevant Notice to Supply Information to the Commission issued under section 53ZD of the Act.
- 3. Where a **GTB** has disclosed information to the **Commission** on the **initial RAB** and asset adjustment process as provided for under clauses 2.2.1 to 2.2.3 of the **IM Determination**, the information disclosed in accordance with subclauses 1.1 and 1.2 of section 2.10 must be consistent with that disclosure.

- 4. Notwithstanding any requirements set out in section 2.3 of this determination, the following transitional provisions apply in respect of the **disclosure year** 2012:
 - 5.1 Information in 1a of the Report on Return on Investment set out in Schedule 1 related to **CY**-2 and **CY**-1 is not required to be disclosed
 - 5.2 Information in 5a of the Report on Regulatory Asset Base Roll Forward set out in Schedule 5 relating to **CY**-3 and **CY**-4 is not required to be disclosed
 - 5.3 Information in the Report on Expenditure set out in Schedule 6 is not required to be disclosed
 - 5.4 Information in the Report on Expenditure Forecasts set out in Schedule 7 is not required to be disclosed
 - 5.5 In completing the Report on Asset Allocations set out in Schedule 9 and the Report Supporting Asset Allocations set out in Schedule 11, all allocations may be disclosed under **other assets**
 - 5.6 In completing the Report on Cost Allocations set out in Schedule 10 and the Report Supporting Cost Allocations set out in Schedule 12, all allocations may be disclosed under **direct billing**
- 5. Notwithstanding any requirements set out in section 2.3 of this determination, the following transitional provisions apply in respect of the **disclosure year** 2013:
 - 6.1 Information in 1a of the Report on Return on Investment set out in Schedule 1 relating to **CY**-2 is not required to be disclosed
 - 6.2 Information in 5a of the Report on Regulatory Asset Base Roll Forward set out in Schedule 5 relating to **CY**-4 is not required to be disclosed
- 6. The information required under subclauses 4.3 and 4.4 of section 2.4 is not required to be **publicly disclosed** in respect of the **disclosure year** 2013.
- 7. The information required under subclauses 7 of section 2.4 above, is not required to be **publicly disclosed** for the first time until 5 months after this determination is determined.
- 8. **MDL** must **publicly disclose** the following information in relation to the year ended 31 December 2011, within 5 months after the end of **disclosure year** 2012:
 - Total revenue

•		relation to the conveyance of gas during the year through each transmission tem owned by MDL and through each distribution system owned by MDL:			
	0	Load factor			
	0	System length for each system			
	0	Total amount of gas (in gigajoules) conveyed through the system or systems during the year			
	0	Total customers			
Dr Mark Be	erry	Chair Sue Begg, Deputy Chair			
Pat Duigna	ın	Stephen Gale			
Dated at W		ngton this day of 2012.			

APPENDIX A ASSET MANAGEMENT PLANS

This Appendix sets out the mandatory disclosure requirements with respect to **AMP**s. The text in italics provides a commentary on those requirements. The purpose of the commentary is to provide guidance on the expected content of disclosed **AMP**s. The commentary has been prepared on the basis that **GTB**s will implement best practice asset management processes.

AMP design

- 1. The core elements of asset management:
 - 1.1 A focus on performance measurement, monitoring and continuous improvement of asset management practices
 - 1.2 Close alignment with corporate vision and strategy
 - 1.3 That asset management is driven by clearly defined strategies, business objectives and service level targets
 - 1.4 That responsibilities and accountabilities for asset management are clearly assigned
 - 1.5 An emphasis on knowledge of what assets are owned and why, the location of the assets and the condition of the assets
 - 1.6 An emphasis on optimising asset utilisation and performance
 - 1.7 That a total life cycle approach should be taken to asset management
 - 1.8 That the use of 'non-network' solutions and demand management techniques as alternatives to asset acquisition is considered.
- 2. The disclosure requirements are designed to produce **AMP**s that:
 - 2.1 Are based on, but are not limited to, the core elements of asset management identified in clause 1 of this Appendix
 - 2.2 Are clearly documented and communicated to all stakeholders
 - 2.3 Contain sufficient information to allow interested persons to make an informed judgement about the extent to which the **GTB**'s asset management processes meet best practice criteria
 - 2.4 Specifically support the achievement of disclosed service level targets
 - 2.5 Emphasise knowledge of the performance and risks of assets and identify opportunities to improve performance and provide a sound basis for ongoing risk assessment
 - 2.6 Consider the mechanics of delivery including resourcing

- 2.7 Consider the organisational structure and capability necessary to deliver the AMP
- 2.8 Consider the organisational and contractor competencies and any training requirements
- 2.9 Consider the systems, integration and information management necessary to deliver the **AMP**
- 2.10 Use unambiguous and consistent definitions of asset management processes to enhance comparability of asset management practices over time and between **GTB**s
- 2.11 Promote continual improvements to asset management practices.

Disclosing an **AMP** does not constrain a **GTB** from managing its assets in a way that differs from the **AMP** if circumstances change after preparing the **AMP** or if the **GTB** adopts improved asset management practices.

Contents of the AMP

- 3. The **AMP** must include the following:
 - 3.1 A summary that provides a brief overview of the contents and highlights information that the **GTB** considers significant
 - 3.2 Details of the background and objectives of the **GTB**'s asset management and planning processes including a purpose statement that addresses the matters referred to in clause 3.3 of this Appendix
 - 3.3 The purpose statement must:
 - 3.3.1 make clear the purpose and status of the **AMP** in the **GTB**'s asset management practices. The purpose statement must also include a statement of the objectives of the asset management and planning processes
 - 3.3.2 state the corporate mission or vision as it relates to asset management
 - 3.3.3 identify the documented plans produced as outputs of the annual business planning process adopted by the **GTB**
 - 3.3.4 state how the different documented plans relate to one another, with particular reference to any plans specifically dealing with asset management
 - 3.3.5 include a description of the interaction between the objectives of the **AMP** and other corporate goals, business planning processes, and plans

The purpose statement should be consistent with the **GTB**'s vision and mission statements and show a clear recognition of stakeholder interest.

- 3.4 Details of the **AMP planning period**, which must cover at least a projected 10 year asset management planning period commencing with the **disclosure year** following the date on which the **AMP** is disclosed
 - Good asset management practice recognises the greater accuracy of short-to-medium term planning, and will allow for this in the **AMP**. The **AMP**s for the second 5 years of the **AMP planning period** need not be presented in the same detail as the first 5 years.
- 3.5 The date that it was approved by the **directors**
- 3.6 A description of stakeholder interests (owners, **consumers**, etc) which identifies important stakeholders and indicates:
 - 3.6.1 how the interests of stakeholders are identified
 - 3.6.2 what these interests are
 - 3.6.3 how these interests are accommodated in asset management practices
 - 3.6.4 how conflicting interests are managed.
- 3.7 A description of the accountabilities and responsibilities for asset management on at least 3 levels, including:
 - 3.7.1 governance—a description of the extent of director approval required for key asset management decisions and the extent to which asset management outcomes are regularly reported to directors
 - 3.7.2 executive—an indication of how the in-house asset management and planning organisation is structured
 - 3.7.3 field operations—an overview of how field operations are managed, including a description of the extent to which field work is undertaken in-house and the areas where outsourced contractors are used.
- 3.8 All significant assumptions:
 - 3.8.1 quantified where possible
 - 3.8.2 clearly identified in a manner that makes their significance understandable to interested persons.

- 3.9 A description of changes proposed where the information is not based on the **GTB**'s existing business
- 3.10 Set out the sources of uncertainty and the potential effect of the uncertainty on the prospective information
- 3.11 Include the price inflator assumptions used to prepare the financial information disclosed in **nominal New Zealand dollars** in the Network Expenditure AMP Report set out in Schedule 14
- 3.12 A description of the factors that may lead to a material difference between the prospective information disclosed and the corresponding actual information recorded in future disclosures
- 3.13 An overview of asset management strategy and delivery

To support the AMMAT disclosure and assist interested persons to assess the maturity of asset management strategy and delivery, the **AMP** should identify:

- how the asset management strategy is consistent with the GTB's other strategy and policies;
- how the asset strategy takes into account the life cycle of the assets;
- the link between the asset management strategy and the AMP;
- processes that ensure costs, risks and system performance will be effectively controlled when the AMP is implemented.
- 3.14 An overview of systems and information management data

To support the AMMAT disclosure and assist interested persons to assess the maturity of systems and information management, the **AMP** should describe:

- the processes used to identify asset management data requirements that cover the whole of life cycle of the assets;
- the systems used to manage asset data and where the data is used, including an overview of the systems to record asset conditions and operation capacity and to monitor the performance of assets;
- the systems and controls to ensure the quality and accuracy of asset management information; and
- the extent to which the systems referred to in clause 3.14 of this Appendix are integrated.

3.15 A statement covering any limitations in the availability or completeness of asset management data and disclosure of any initiatives intended to improve the quality of this data

Discussion of the limitations of asset management data is intended to enhance the transparency of the **AMP** and identify gaps in the asset management system.

- 3.16 A description of the processes used within the **GTB** for:
 - 3.16.1 managing routine asset inspections and **network** maintenance
 - 3.16.2 planning and implementing **network** development projects
 - 3.16.3 measuring **network** performance.
- 3.17 An overview of asset management documentation, controls and review processes

To support the AMMAT disclosure and assist interested persons to assess the maturity of asset management documentation, controls and review processes, the **AMP** should:

- identify the documentation that describes the key components of the asset management system and the links between the key components;
- describe the processes developed around documentation, control and review of key components of the asset management system;
- where the GTB outsources components of the asset management system, the processes and controls that the GTB uses to ensure efficient and cost effective delivery of its asset management strategy;
- where the GTB outsources components of the asset management system, the systems it uses to retain core asset knowledge inhouse; and
- audit or review procedures undertaken in respect of the asset management system.
- 3.18 An overview of communication and participation processes

To support the AMMAT disclosure and assist interested persons to assess the maturity of asset management documentation, controls and review processes, the **AMP** should:

- communicate asset management strategies, objectives, policies and plans to stakeholders involved in the delivery of the asset management requirements, including contractors and consultants;
- incentivise staff engagement in the efficient and cost effective delivery of the asset management requirements.
- 4. The **AMP** must present all financial values in **nominal New Zealand dollars**;

5. The **AMP** must be structured and presented in a way that the **GTB** considers will support the purposes of **AMP** disclosure set out in clause 1.8 of this Appendix.

Assets covered

- 6. The **AMP** must provide details of the assets covered, including—
 - 6.1 A diagram, with any cross-referenced information contained in an accompanying schedule, of each **transmission system** of the pipeline owner showing the following details:
 - 6.1.1 all pipelines in the system with notations showing—
 - (a) internal, external, or nominal pipe diameters used (identifying whether internal, external, or nominal pipe diameters are used); and
 - (b) pipe design pressure ratings; and
 - (c) an unique identifier for each intake and offtake point of the system:
 - 6.1.2 all—
 - (a) **compressor stations**; and
 - (b) **pressure regulating stations**; and
 - (c) mainline isolation valves; and
 - (d) mixing stations; and
 - (e) intake points; and
 - (f) offtake points:
 - 6.1.3 if applicable, the points where a significant change has occurred since the previous disclosure under these regulations of the information referred to in subclauses 6.1 and 6.1.2 of this Appendix, including—
 - (a) a clear description of every point on the pipeline system that is affected by the change; and
 - (b) a statement as to whether the capacity of the pipeline, at the points where the change has occurred, or at other points, as the case may be, has increased or decreased or is not affected.
 - (c) a description of the nature of the change:

- 6.1.4 the distances between the items referred to in subclause 6.1.2 of this Appendix.
- 6.2 A diagram, with any cross-referenced information contained in an accompanying schedule, of each **transmission system** of the pipeline owner showing the following details:
 - 6.3.1 the physical location (by common place name or street address) of all pipelines in the system, with notations showing:
 - (a) internal, external, or nominal pipe diameters used; and
 - (b) pipe design pressure ratings; and
 - (c) a unique identifier for each intake and offtake point of the system;
 - 6.3.2 the physical location of all:
 - (a) **compressor stations**; and
 - (b) **pressure regulating stations**; and
 - (c) mainline isolation valves; and
 - (d) mixing stations; and
 - (e) intake points; and
 - (f) offtake points;
- 6.3 if applicable, the locations where a significant change has occurred since the previous disclosure of the information referred to in subclauses 6.2 and 6.3.2 of this Appendix, including:
 - 6.3.1 a clear description of every location on the **transmission system** that is affected by the change; and
 - 6.3.2 a statement as to whether the capacity of the pipeline, in the locations where the change has occurred, or in other locations, as the case may be, has increased or decreased or is not affected; and
 - 6.3.3 a description of the nature of the change;
 - 6.3.4 the distances between the physical locations of the items referred to in subclause 6.3.2 of this Appendix.

Network assets by category

7. The **AMP** must describe the **network** assets by providing the following information for each **asset category**:

- 7.1 Description and quantity of assets;
- 7.2 Age profiles;
- 7.3 value of the assets in the **asset category**; and
- 7.4 A discussion of the results of formal risk assessments of the assets, further broken down as appropriate. Systemic issues leading to the premature replacement of assets or parts of assets should be discussed.
- 8. The **asset categories** discussed in clause 7 of this Appendix should include at least the following:
 - 8.1 the categories listed in the Network Asset AMP Report set out in Schedule 16;
 - 8.2 assets owned by the **GTB** but installed at facilities owned by others.
- 9. For the purposes of the requirement to publicly disclose the diagrams referred to in clauses 6 and 6.1.4 of this Appendix, a **GTB** is deemed to comply with the requirement if the **GTB**, within 5 months after the end of each **disclosure year**, makes copies of the diagrams available for inspection, during ordinary office hours, at the principal offices of that **GTB**.

Service Levels

- 10. The AMP must clearly identify or define a set of performance indicators for which annual performance targets have been defined. The annual performance targets must be consistent with business strategies and asset management objectives and be provided for each year of the AMP planning period. The targets should reflect what is practically achievable given the current network configuration, condition and planned expenditure levels. The targets should be disclosed for each year of the AMP planning period.
- 11. Performance indicators for which targets have been defined in clause 10 of this Appendix must include the DPP requirements required under the price quality path determination applying to the regulatory assessment period in which the next **disclosure year** falls.

Performance indicators for which targets have been defined in clause 10 of this Appendix should also include:

- **consumer** oriented indicators that preferably differentiate between different categories of **consumer**;
- indicators of asset performance, asset efficiency and effectiveness, and service efficiency, such as technical and financial performance indicators related to the efficiency of asset utilisation and operation.

- 12. The **AMP** must describe the basis on which the target level for each performance indicator was determined. Justification for target levels of service includes customer expectations or demands, legislative, regulatory, and other stakeholders' requirements or considerations. The **AMP** should demonstrate how stakeholder needs were ascertained and translated into service level targets.
- 13. Targets should be compared to historic values where available to provide context and scale to the reader.
- 14. Where forecast expenditure is expected to materially affect performance against a target defined in clause 10 of this Appendix, the target should be consistent with the expected change in the level of performance.

Network Development Planning

- 15. **AMP**s must provide a detailed description of **network** development plans, including—
 - 15.1 A description of the planning criteria and assumptions for **network** development;
 - Planning criteria for **network** developments should be described logically and succinctly. Where probabilistic or scenario-based planning techniques are used, this should be indicated and the methodology briefly described.
 - 15.2 A description of strategies or processes (if any) used by the **GTB** that promote cost efficiency through the use of standardised assets and designs;

The use of standardised designs may lead to improved cost efficiencies. This section should discuss:

- the categories of assets and designs that are standardised;
- the approach used to identify standard designs.
- 15.3 A description of the criteria used to determine the capacity of new equipment for different types of assets or different parts of the **network**.

The criteria described should relate to the philosophy of the business in managing planning risks.

15.4 A description of the process and criteria used to prioritise **network** development projects and how these processes and criteria align with the overall corporate goals and vision.

- 15.5 Details of demand forecasts, the basis on which they are derived, and the specific **network** locations where constraints are expected due to forecast increases in demand;
- 15.6 Explain the load forecasting methodology and indicate all the factors used in preparing the load estimates;
- 15.7 Provide separate forecasts to at least off-take points covering at least a minimum 5 year forecast period. Discuss how uncertain but substantial individual projects/developments that affect load are taken into account in the forecasts, making clear the extent to which these uncertain increases in demand are reflected in the forecasts;
- 15.8 Identify any **network** or equipment constraints that may arise due to the anticipated growth in demand during the **AMP planning period**;
- 15.9 Analyse the significant **network** level development options available and detail decisions made to satisfy and meet target levels of service, including:
 - 15.10.1 the reasons for choosing a selected option for projects where decisions have been made;
 - 15.10.2 alternative options proposed for projects that are planned to start in the next 5 years;
 - 15.10.3 consideration of planned innovations that improve efficiencies within the **network**, such as improved utilisation, extended asset lives, and deferred investment.
- 15.10 A description and identification of the **network** development programme and actions to be taken, including associated expenditure projections. The **network** development plan must include:
 - 15.11.1 a detailed description of the projects currently underway or planned to start within the next 12 months;
 - 15.11.2 a summary description of the projects planned for the next 4 years; and
 - 15.11.3 an overview of the projects being considered for the remainder of the **AMP planning period**.

For projects included in the **AMP** where decisions have been made, the reasons for choosing the selected option should be stated which should include how target levels of service will be impacted. For other projects planned to start in the next 5 years, alternative options should be discussed.

15.11 A description of the extent to which the disclosed **network** development plans meet the loads anticipated in current gas demand

forecasts prepared by the Gas Industry Company or any Government department or agency.

Lifecycle Asset Management Planning (Maintenance and Renewal)

- 16. The **AMP** must provide a detailed description of the lifecycle asset management processes, including—
 - 16.1 The key drivers for maintenance planning and assumptions;
 - 16.2 Identification of routine and corrective maintenance and inspection policies and programmes and actions to be taken for each asset category, including associated expenditure projections. This must include:
 - 16.2.1 the approach to inspecting and maintaining each category of assets, including a description of the types of inspections, tests and condition monitoring carried out and the intervals at which this is done;
 - 16.2.2 any systemic problems identified with any particular asset types and the proposed actions to address these problems; and
 - 16.2.3 budgets for maintenance activities broken down by **asset** category for the **AMP planning period**.
 - 16.3 Identification of asset replacement and renewal policies and programmes and actions to be taken for each asset category, including associated expenditure projections. This must include:
 - 16.3.1 the processes used to decide when and whether an asset is replaced or refurbished, including a description of the factors on which decisions are based:
 - 16.3.2 a description of the projects currently underway or planned for the next 12 months;
 - 16.3.3 a summary of the projects planned for the following 4 years; and
 - 16.3.4 an overview of other work being considered for the remainder of the **AMP planning period**.

Risk Management

- 17. **AMP**s must provide details of risk policies, assessment, and mitigation, including—
 - 17.1 methods, details and conclusions of risk analysis;

- 17.2 strategies used to identify areas of the **network** that are vulnerable to high impact low probability events and a description of the resilience of the **network** and asset management systems to such events;
- 17.3 a description of the policies to mitigate or manage the risks of events identified in subclause 17.1 of this Appendix;
- 18. Details of emergency response and contingency plans.

Asset risk management forms a component of a **GTB**'s overall risk management plan or policy, focusing on the risks to assets and maintaining service levels. **AMP**s should demonstrate how the **GTB** identifies and assesses asset related risks and describe the main risks within the **network**. The focus should be on credible low-probability, high-impact risks. Risk evaluation may highlight the need for specific development projects or maintenance programmes. Where this is the case, the resulting projects or actions should be discussed, linking back to the development plan or maintenance programme.

- 19. Details of any insurance cover for the assets, including:
 - 19.1 The **GTB**'s approaches and practices in regard to the insurance of assets, including the level of insurance;
 - 19.2 In respect of any self insurance, the level of reserves, details of how reserves are managed and invested, and details of any reinsurance.

Evaluation of performance

- 20. **AMP**s must provide details of performance measurement, evaluation, and improvement, including—
 - 20.1 A review of progress against plan, both physical and financial;
 - 20.2 Referring to the most recent disclosures made pursuant to clause 5 of section 2.5, discussing any significant differences and highlighting reasons for substantial variances;
 - 20.3 Commenting on the progress of development projects against that planned in the previous **AMP** and provide reasons for substantial variances along with any significant construction or other problems experienced;
 - 20.4 Commenting on progress against maintenance initiatives and programmes and discuss the effectiveness of these programmes noted.
- 21. An evaluation and comparison of actual service level performance against targeted performance.

- 21.1 In particular, comparing the actual and target service level performance for all the targets discussed under the 'service levels' section of the **AMP** over the previous 5 years and explain any significant variances;
- 22. An evaluation and comparison of the results of the asset management maturity assessment disclosed in the AMMAT Report set out in Schedule 17 against relevant objectives of the **GTB**'s asset management and planning processes.
- 23. An analysis of gaps identified in subclauses 20, 20.4 and 21.1 of this Appendix. Where significant gaps exist (not caused by one-off factors), the **AMP** must describe any planned initiatives to address the situation.

Capability to deliver

- 24. **AMP**s must describe the processes used by the **GTB** to ensure that
 - 24.1 The **AMP** is realistic and the objectives set out in the plan can be achieved;
 - 24.2 The organisation structure and the processes for authorisation and business capabilities will support the implementation of the **AMP** plans.

AMMAT Report

- 25. Each **GTB** must complete the AMMAT Report set out in Schedule 17. The **GTB** must ensure that the person responsible for managing **network** assets (or a similar level individual) in the organisation takes responsibility for completing and maintaining the AMMAT, including:
 - 25.1 Organising people within the organisation to answer the questions;
 - 25.2 Arranging for all information to be captured within the AMMAT;
 - 25.3 Reporting to the organisation on the results of the assessment;
 - 25.4 Planning the assessment process, including:
 - 25.5 Determining the form the assessment process is to take. In this context, the principal formats are generally taken to be interviews, facilitated groups/panels or a combination of the two;
 - 25.6 Arranging for appropriate outsourced service providers and stakeholders to act as respondents during the assessment exercise;
 - 25.7 Providing appropriate pre-assessment communication (and training where appropriate) to ensure that, as a minimum, the proposed respondents are aware of the AMMAT process and the part within it that they are being asked to play;

25.8 Identifying which questions are to be asked of which respondents.

Part of the value of a formal asset management system is the definition and standardisation of terms. A common understanding of terms helps interested persons to understand the asset management concepts and processes that apply to the **GTB**. In particular, it helps employees and suppliers to understand and improve asset management concepts and processes.

The AMMAT will not provide an effective assessment of the maturity of the supplier's asset management capability and processes unless the preparation of the AMMAT is supported by senior management of the organisation.

The level of effort required to complete the AMMAT should be consistent with a gap analysis exercise rather than the level typically involved with an audit for certification.

An audit involves a systematic, independent process for the collection and analysis of evidence to support a rating whereas the AMMAT is intended to be used by providing a reference to supporting evidence or an explanation of the self-assessment.

The level of documentation within an asset management system is expected to be consistent with factors such as the size of the company, complexity of processes and competence of personnel.

The definitions provided in the AMMAT for each maturity rating should provide sufficient information for a **GTB** to objectively identify the level currently being achieved by the organisation.

26. Each **GTB** must specify in the AMMAT Report the standard of asset management practice that the **GTB** has used as the reference standard.

To meet AMMAT level 4 maturity, the **GTB**'s processes must surpass the standards that must be complied with in an internationally accepted asset management specification. The AMMAT questionnaire has been prepared to conform with the PAS 55 specification. However, a similar specification, if available, may be used for the purpose of disclosure.

27. Cells in the following columns in the AMMAT Report set out in Schedule 17 must be filled out:

'User guidance': guidance (if required) on completing each question of the AMMAT.

This column can be used by the person responsible for completing and maintaining the AMMAT to provide guidance to the persons coordinating responses to each question.

'Evidence—Summary': the information/evidence used to support the assessed rating.

The cells in this column should be completed by persons coordinating responses to each question.

'Score': the appropriate maturity rating (this must be a whole number between 0 and 4).

APPENDIX B DISCLOSURE OF PIPELINE CAPACITY

1. Intake points

- 1.1 Subject to subclauses 1.2, 1.3 and clause 7 of this Appendix, in respect of each intake point that has a throughput of gas in the **5 day peak** for the intake point of 2 000 gigajoules or more and that forms part of a **transmission system**, the following information:
 - 1.1.1 the dates of the **5 day peak** for that intake point and for that system:
 - 1.1.2 the throughput of gas (in gigajoules) in the **5 day peak** for that system:
 - 1.1.3 the numerical factor by which the throughput of gas in the **5** day peak for that system may be increased, if—
 - (a) no further capital investment is required to increase that throughput; and
 - (b) there is no change in the throughput at other intake points.
- 1.2 No person is required to **publicly disclose** the information specified in clause 1.1 of this Appendix if—
 - 1.2.1 the throughput of gas (in gigajoules) of each of the intake points is **publicly disclosed** as part of the input data required under clause 5 of this Appendix; or
 - 1.2.2 the transmission system involved has only 1 intake point, and the information required for that intake point can be readily deduced from offtake point information publicly disclosed under this Appendix.
- 1.3 Disclosures made pursuant to clause 1.1 of this Appendix must be prepared in respect of—
 - 1.3.1 throughputs of gas that are actual throughputs for the preceding year; and
 - 1.3.2 throughputs of gas for the preceding year that are estimates prepared for a 1 in 20 year high peak demand scenario.

2. Offtake points

- 2.1 Subject to clause 2.3 and clause 7 of this Appendix, in respect of any offtake point that forms part of a transmission system and has a throughput of gas in the 5 day peak of 2 000 gigajoules or more, the following information:
 - 2.1.1 the dates of the **5 day peak** for the offtake point and for the system
 - 2.1.2 the throughput of gas (in gigajoules) in the **5 day peak** for the offtake point and for the **transmission system**

- 2.1.3 an estimate of the throughput of gas (in gigajoules) in the 5day peak for the offtake point and for the system under a 1 in20 demand scenario
- 2.1.4 the amount, expressed both as an absolute quantity (in gigajoules) and as a numerical factor, by which the throughput of gas in the 5 day peak for the system may be increased if—
 - (a) no further capital investment is required to increase that throughput; and
 - (b) there is no change in the throughput at other offtake points;
- 2.2 Subject to clause 7 of this Appendix, in respect of transmission system offtake points that have a throughput of gas of less than 2 000 gigajoules in the **5 day peak** for the system, the total load of the offtake points in the **5 day peak** for the system (in gigajoules) averaged over all of the offtake points.
- 2.3 Disclosures made pursuant to clause SCHEDULE **1DIVISION 112.1** of this Appendix are to be prepared in respect of—
 - 2.3.1 throughputs of gas that are actual throughputs for the preceding year; and
 - 2.3.2 throughputs of gas for the preceding year that are estimates prepared for a 1 in 20 year high peak demand scenario.
- 3. Critical points of transmission systems
 - 3.1 Subject to clause 7 of this Appendix, in respect of—
 - 3.1.1 any offtake point of a transmission system that has a throughput of gas in the 5 day peak for the system of 2 000 gigajoules or more; and
 - 3.1.2 all other offtake points for that system taken together as a group;
 - 3.1.3 the information specified in clause 3.2 of this Appendix.
 - 3.2 The information referred to in clause 3.1 of this Appendix is as follows:
 - 3.2.1 the critical point of the system that limits the throughput of gas at any offtake point, the factors that cause the limitation, and the dates of the week in which the throughput of gas is limited by that critical point;
 - 3.2.2 a statement of the means (if any) by which the limitation imposed by the critical point may be overcome, and a reasonable estimate of the size of any consequent throughput increase if those means are employed; and
 - 3.2.3 a reasonable estimate of the cost of investment necessary to employ the means referred to in subclause 3.2.2 of this Appendix.

4. Methodologies

- 4.1 The methodology or methodologies used to determine the information disclosed under the following clauses:
 - 4.1.1 clause 1.1 of this Appendix;
 - 4.1.2 clause 2 of this Appendix;
 - 4.1.3 clause 3 of this Appendix.
- 4.2 If the methodology or methodologies referred to in clause 4.1 of this Appendix involves computerised capacity simulation modelling, the following details:
 - 4.2.1 input data for the modelling, which must be **publicly disclosed** on a computer disk; and
 - 4.2.2 the name of the capacity simulation model software.
- 4.3 For the purposes of subclause 4.2.1 of this Appendix, a GTB is deemed to comply with the requirement to publicly disclose the input data for the modelling if the GTB, within 10 working days of being requested to do so by any person, provides that person with a copy of this information on a computer disk, either by post or for collection (during ordinary office hours) from the principal offices of that GTB, whichever the person prefers.
- 5. Gas held or reserved in transmission systems
 - 5.1 Subject to clause 7 of this Appendix in respect of—
 - 5.1.1 each intake point or offtake point that—
 - (a) forms part of a transmission system; and
 - (b) has a throughput of gas in the **5 day peak** for the system of 2 000 gigajoules or more in the disclosure year; and
 - 5.1.2 all other intake points of each **transmission system** taken together as a group; and
 - 5.1.3 all other offtake points of each **transmission system** taken together as a group,—

the information specified in clause 5.2 of this Appendix.

- 5.2 Subject to clause 5.3 of this Appendix, the information referred to in clause 5.1 is the throughput of gas (in gigajoules) held or reserved for the pipeline owner (including any **person involved in** the pipeline owner), and the throughput of gas (in gigajoules) held or reserved for other **persons**, separately for the following 3 disclosure years:
 - 5.2.1 the **disclosure year** immediately following the relevant disclosure year;
 - 5.2.2 the third **disclosure year** after the relevant **disclosure year**; and

- 5.2.3 the fifth **disclosure year** after the relevant **disclosure year**.
- 5.3 The information referred to in clause 5.2 of this Appendix must include—
 - 5.3.1 the reserved maximum daily amounts of gas;
 - 5.3.2 the reserved maximum hourly amounts of gas;
 - 5.3.3 the location and designation of receipt points for intakes, and of delivery points for offtakes; and
 - 5.3.4 if the pressure of gas delivered to consumers differs from the standard pressure in the system, the contracted delivery pressure.

6. Allocations

- 6.1 Total requests for reserved capacity that the **GTB** has:
 - 6.1.1 received;
 - 6.1.2 fulfilled in full;
 - 6.1.3 fulfilled in part; and
 - 6.1.4 not fulfilled.
- 6.2 The information referred to in clause 6.1 of this Appendix must—
 - 6.2.1 Include the following:
 - (a) total number of requests;
 - (b) total daily capacity requested; and
 - (c) total hourly capacity requested;
 - 6.2.2 Be disclosed by the type of reserved capacity requested, such as firm capacity, interruptible capacity, authorised quantity.
- 6.3 Subject to the **GTB** receiving requests described in clause 6.1 of this Appendix, describe the methodology or methodologies used to determine which requests were fulfilled in full or in part, including how, if at all, the quantity of uncommitted capacity in the pipeline was determined.
- 6.4 If the information referred to in clause 6.1 of this Appendix includes requests for capacity on that were not fulfilled in full, then describe:
 - 6.4.1 the reasons for the requests not being fulfilled; and
 - 6.4.2 the measures (if any) proposed or intended that would enable the GTB to fulfil similar requests for reserved capacity in the future.

7. Measured volumes and estimates

- 7.1 For the purposes of clauses 1, 2, 3, and 5 of this Appendix,—
 - 7.1.1 if gas flows are metered, the measured volumes must be used; and

- 7.1.2 if gas flows are not metered, reasonable estimates must be used; and
- 7.1.3 if estimates are used, they must be clearly stated as estimates.

Schedule 1 Report on Return on Investment

90	Company Name Disclosure Year Ended HEDULE 1: REPORT ON RETURN ON INVESTMENT			
ref				Current Year
6 7	1a: Return on Investment	CY-2	CY-1	CY
8	Post tax WACC	%	%	%
9 10	ROI—comparable to a post tax WACC			
11	Mid-point estimate of post tax WACC			
12 13	25th percentile estimate 75th percentile estimate			
14				
15 16	Vanilla WACC			
17	ROI—comparable to a vanilla WACC			
18 19	Mid-point estimate of vanilla WACC			
20	25th percentile estimate			
21 22	75th percentile estimate			
23 24	Commentary on profitability			
25				
26 27				
28				
29 30				
31				
32				
33 34				
35				
36 37				
38				
39 40				
41				
42 43				
44				
45 46				
47				
48 49				
50				
51 52				
52 53				
54 55				
55 56				
<i>57</i>				
58 59				
60				

			pany Name Year Ended							
SC ref	HEDULE 1: REPORT ON F	RETURN ON IN	VESTMENT (co	ont)						
67 68	1b: Information Support	ting the ROI				(\$000)				
69	Total opening RAB value				_]				
70 71	Opening RIV					_				
72	Operating surplus / (defici	it)			_					
73 74	less Regulatory tax allowance less Assets commissioned									
75	plus Asset disposals				_]				
76 77	Notional net cash flows					_				
78	Total closing RAB value			_						
79 80	less Adjustment resulting from less Lost and found assets adj									
81	Closing RIV									
82	less Term credit spread differential									
84	4									
85	85 ROI—comparable to a vanilla WACC									
86 87	Leverage (%)					44%				
88	Cost of debt assumption ((%)								
89	Corporate tax rate (%)									
90 91	ROI—comparable to a post	tax WACC				_				
92										
92 93 94	1c: Information Support				Accets		Notional net			
93	1c: Information Support Cash flows	ing the Alternat	tive ROI - Electi Expenses	ve Disclosure Tax	Assets Commissioned	Asset disposals	Notional net cash flows			
93 94 95						Asset disposals				
93 94 95 96 97 98	Cash flows October November					Asset disposals				
93 94 95 96 97 98 99	Cash flows October November December					Asset disposals				
93 94 95 96 97 98 99 100	Cash flows October November December January					Asset disposals	cash flows			
93 94 95 96 97 98 99	Cash flows October November December					Asset disposals	cash flows			
93 94 95 96 97 98 99 100 101	Cash flows October November December January February					Asset disposals				
93 94 95 96 97 98 99 100 101 102 103 104	Cash flows October November December January February March April May					Asset disposals				
93 94 95 96 97 98 99 100 101 102 103 104 105	Cash flows October November December January February March April May June					Asset disposals				
93 94 95 96 97 98 99 100 101 102 103 104	Cash flows October November December January February March April May June July					Asset disposals				
93 94 95 96 97 98 99 100 101 102 103 104 105 106	Cash flows October November December January February March April May June					Asset disposals				
93 94 95 96 97 98 99 100 101 102 103 104 105 106 107	Cash flows October November December January February March April May June July August			Tax Adjustment resulting from		Revenue				
93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 111	Cash flows October November December January February March April May June July August September RIV and other		Expenses	Tax	Commissioned Lost and found	Revenue				
93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110	Cash flows October November December January February March April May June July August September		Expenses	Tax Adjustment resulting from	Commissioned Lost and found	Revenue				
93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 111 112	Cash flows October November December January February March April May June July August September RIV and other		Expenses	Tax Adjustment resulting from	Commissioned Lost and found	Revenue				
93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116 117	Cash flows October November December January February March April May June July August September RIV and other	Revenue	Expenses	Adjustment resulting from asset allocation	Lost and found assets	Revenue				
93 94 95 96 97 98 99 100 101 102 103 104 105 106 107 108 109 110 111 112 113 114 115 116	Cash flows October November December January February March April May June July August September RIV and other Alternative opening RIV	Revenue	RAB	Adjustment resulting from asset allocation	Lost and found assets	Revenue				

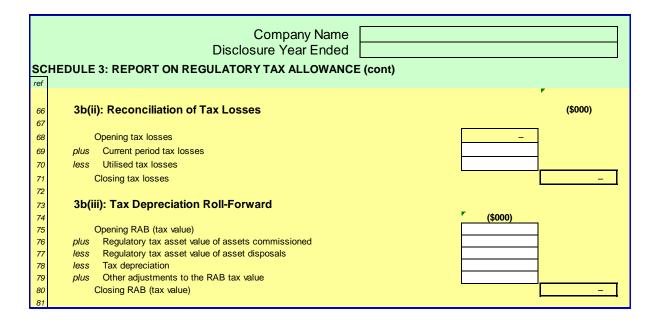
Schedule 2 Report on Regulatory Profit

SCI ref	HEDUL	Company Name Disclosure Year Ended E 2: REPORT ON REGULATORY PROFIT	
6	2a:	Regulatory Profit	(\$000)
7	Incor		
8 9		Line charge income	
10		Gains / (losses) on asset sales	
11 12		Other regulated income (other than above) Other regulated income	
13			
14	_	Total regulatory income	
15 16	Expe less	nses Operational expenditure	
18 19	less	Pass-through and recoverable costs	
20	Oper	ating surplus / (deficit)	_
21 22	less	Total depreciation	_
23	nluo	Total CPI revaluations	
24 25	plus		
26 27	Regu	latory profit / (loss) before tax	
28	less	Regulatory tax allowance	_
29 30	Regu	latory profit / (loss)	_
31	Comi	nentary on regulatory profit	
32 33			
34			
35 36			
37			
38 39			
40			
41			
42 43			
44			
45 46			
47			
48 49			
50			
51 52			

	Company Name Disclosure Year Ended		
60			
ref	HEDULE 2: REPORT ON REGULATORY PROFIT (cont)		
59 60	2b: Pass-through and recoverable costs		(\$000)
61 62	Pass-through costs		
63	Rates		
64	Levies		
65	Other specified pass-through costs		
66 67	Recoverable costs Net recoverable costs allowed under incremental rolling incentive scheme		
68	Balancing gas costs		
69	Input Methodology claw-back		
70	Recoverable customised price-quality path costs		
71	Pass-through and recoverable costs		_
72	2d: Incremental Polling Incentive Scheme		
73 74	2d: Incremental Rolling Incentive Scheme	CY-1	CY
7 4 75		[year]	O1
76	Allowed controllable opex		
77	Actual controllable opex		
78	Lancard Lands (Inc.)		
79 80	Incremental gain/(loss) in year		
00		Previous years' incremental gain/(loss)	Previous years' incremental gain/(loss) adjusted for
81	OV 5		inflation
82 83	CY-5 [year] CY-4 [year]		
84	CY-3 [year]		
85	CY-2 [year]		
86	CY-1 [year]		
87	Net incremental rolling incentive scheme		_
88 89	Net recoverable costs allowed under incremental rolling incentive s	cheme	
90 91	2b: Merger and acquisition costs		
92	Managed		
93 94			
54	Commentary on benefits of merger and acquisition expenditure to the gas transm	ission business, incl	uding required
95			
96 97			
98			
99			
100			
101			
102 103	2b: Other disclosures		
103 104 105	Capital contributions		
103 106 107	Net value of vested assets		
108			

Schedule 3 Report on Regulatory Tax Allowance

	Company Name								
	Disclosure Year Ended								
SC ref	CHEDULE 3: REPORT ON REGULATORY TAX ALLOWANCE								
		(\$000)							
6 7		(\$000)							
8									
9		*							
11		*							
12		*							
13 14									
15									
16	·	*							
17 18		*							
19		*							
20	Expenditure or loss deductible but not in regulatory profit / (loss) before tax - temporary Notional deductible interest								
21 22									
23									
24 25									
26									
27 28									
29									
30	Regulatory tax allowance	_							
31 32	* Manufacture to be a president in Cabardala 2/b//i)								
33	3b: Notes to the Report								
34	3b(i): Disclosure of Permanent and Temporary Differences								
35	Provide descriptions and workings of items recorded in the asterisked categories in Schedule 3a.								
36 37									
38									
39									
40 41									
42									
43									
44 45									
46									
47									
48 49									
50									
51 52									
52 53									
54									
55 56									
57									
58									
59									



Schedule 4

Report on Term Credit Spread Differential Allowance

				Disclosure Year Ended	Loball Took on the				
SCHEDULE 4: REPORT ON TERM CREDIT SPREAD DIFFERENTIAL ALLOWANCE	EAD DIFFEREN	TIAL ALLOWA	NCE		eal Filded				
4. Allowance for Term Credit Spread Differential This schedule is only to be completed if at the date of the most recently published financial statements, the weighted average original tenor of the debt portfolio (both qualifying debt and non-qualifying debt) is greater than five years	ential he most recently put	ilished financial sta	tements, the weight	ted average origina	I tenor of the debt p	ortfolio (both qualifi	ying debt and non-	qualifying debt) is gr	eater than five
4(a): Non-qualifying Debt									
Issuing party (or other identifying information)	Issue date	Pricing date	Original tenor (in years)	Coupon rate (%)	Book value at issue date (NZD)	Book value at date of financial statements (NZD)			
4(b): Qualifying Debt					_	1	_		
Issuing party (or other identifying information)	Issue date	Pricing date	Original tenor (in years)	Coupon rate (%)	Book value at issue date (NZD)	Book value at date of financial statements (NZD)	Term Credit Spread Difference	Cost of executing an interest rate swap	Debt is sue cost readjustment
4(c): Attribution of Term Credit Spread Differential	ifferential				_	1	I	1	I
Gross term credit spread differential			ı						
Book value of interest bearing debt Leverage Average opening and closing RAB values Attribution Rate (%) Term credit spread differential allowance		44%							

Schedule 5 Report on Regulatory Asset Base Roll Forward

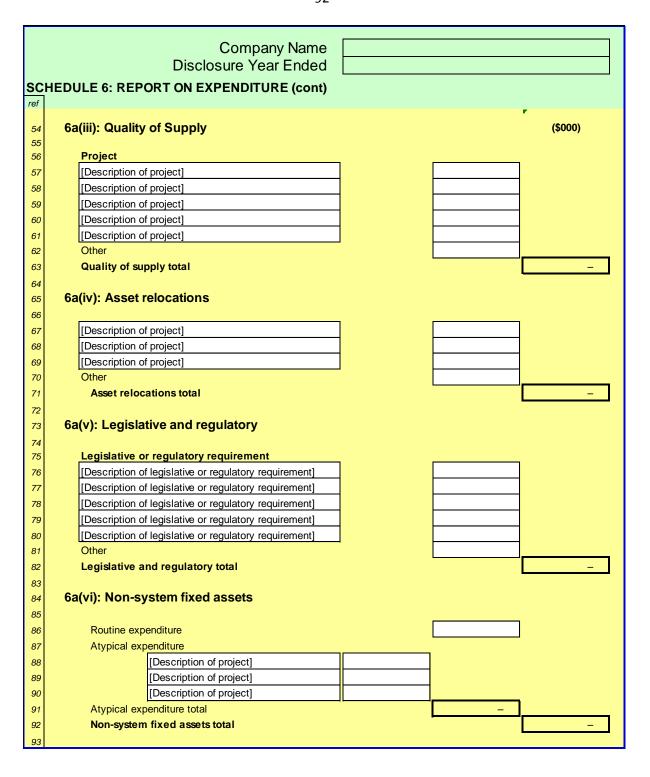
				npany Name Year Ended			
_	SCH ef	IEDULE 5: REPORT ON REGULATORY ASSET E					
		āa: Regulatory Asset Base Roll Forward	RAB CY-4 (\$000)	RAB CY-3 (\$000)	RAB CY-2 (\$000)	RAB CY-1 (\$000)	RAB CY (\$000)
	9	Total opening RAB value	(\$000)	-	(\$600) _	- (ψοσσ)	-
	10 11	less Total depreciation					_
	12	plus Total CPI revaluations					_
	15	plus Assets commissioned					_
	16 17	less Asset disposals][_
	18 19	plus Lost and found assets adjustment					_
	20 21	plus Adjustment resulting from asset allocation					_
	22 23	Total closing RAB value	_	_	_	_	_
	24						
	25 5 26	b: Unallocated Regulatory Asset Base			ted RAB *	R	AB
	27 28	Total opening RAB value		(\$000)	(\$000)	(\$000)	(\$000)
	29	less				1	
	30 31	Total depreciation plus]	
	32 33	Total CPI revaluations plus			_		-
	34	Assets commissioned (other than below)					
	35 36	Assets acquired from a regulated supplier Assets acquired from a related party					
	37 38	Assets commissioned less			_		
	39	Asset disposals (other than below)					
	40 41	Asset disposals to a regulated supplier Asset disposals to a related party					
	42 43	Asset disposals			_		_
	44	plus Lost and found assets adjustment]	
	45 46	plus Adjustment resulting from asset allocation					_
	47 48	Total closing RAB value			_]	_
	49	Commentary on regulatory asset base					
	50 51						
	52 53						
	54 55						
	56						
	57 58						
	59 60						
	61						
	62 63						
	64 65	* The 'unallocated RAB' is the total value of those assets used wholly on non-regulated services. The RAB value represents the value of these a					

		npany Name Year Ended								
60	HEDIN E E. DEDORT ON DECUMATORY ASSETS									
ref	HEDULE 5: REPORT ON REGULATORY ASSET B	DASE RULL FO	KWAKD (COIII)							
72	5c: Notes to the Report									
73	5c(i): Regulatory Depreciation									
74			Unallocat	_	RA (topo)	_				
75 76	Depreciation - standard		(\$000)	(\$000)	(\$000)	(\$000)				
76 77	Depreciation - no standard life assets									
78	Depreciation - modified life assets									
79	Depreciation - alternative depreciation in accorda	ince with CPP								
80	Total depreciation			_		-				
81										
92	5c(ii): Non-Standard Depreciation Disclosure		(\$000 un	nless otherwise sp	pecified)					
62	5c(ii): Non-Standard Depreciation Disclosure Reason for non- Closing RAB Closing RAB									
		standard	Year change	Depreciation	value under	value under				
		depreciation	made	charge for the	'non-standard'	'standard'				
83	Asset or assets with non-standard depreciation	(text entry)	(text entry)	period (RAB)	depreciation	depreciation				
84		1								
85										
86		1								
87 88		1								
89										
90										
91										
			1							
92	5c(iii): Calculation of Revaluation Rate and Rev	aluation of Ass	sets							
93 94	CPI ₄									
95	CPl ₄ -4									
96	Revaluation rate (%)									
97	Totaldalor fate (70)									
98			Unallocat	ed RAB *	R.A	ΔB				
99			(\$000)	(\$000)	(\$000)	(\$000)				
100	Total opening RAB value		<u> </u>							
101	less Opening RAB value of fully depreciated, dispose	d and lost assets								
102 103	Total opening RAB value subject to revaluation									
103	Total CPI revaluations			_		_				
105	5c(iv): Works Under Construction roll forward									
106			Unallocated constru		Allocated w					
106 107	Works under construction—preceding disclosure	vear	CONSTI	acaon .	CONST	uction				
108	plus Capital expenditure	, , , , , , , , , , , , , , , , , , , ,			_					
109	less Assets commissioned		_		_					
110	plus Adjustment resulting from asset allocation									
111	Works under construction - current disclosure ye	ear		_		-				
112										
113	Highest rate of capitalised finance applied									
114										

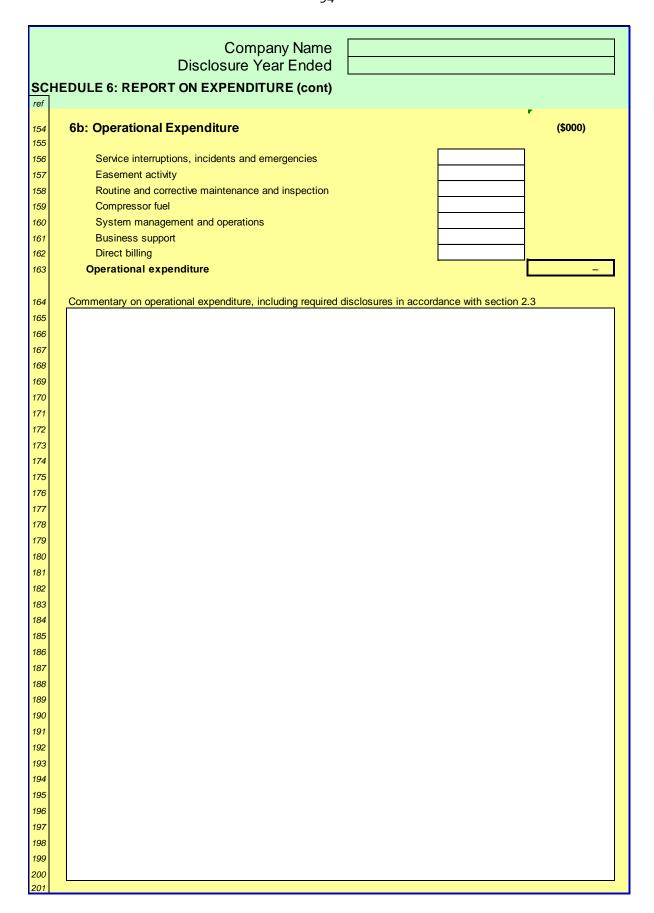
		Total	1	1	1	1	-	1	1	1	1					
		Other assets									1					
		Other system fixed assets									1					
Company Name sure Year Ended		Main-line valves									_					
Company Name Disclosure Year Ended		Compressors									1					
tWARD (cont)		Stations									1					
ASE ROLL FOF		Pipes									1					
SCHEDULE 5: REPORT ON REGULATORY ASSET BASE ROLL FORWARD (cont)	5c(vi): Disclosure by Asset Category		Total opening RAB value	less Total depreciation	plus Total CPI revaluations	plus Assets commissioned	less Asset disposals	plus Lost and found assets adjustment	plus Adjustment resulting from asset allocation		Total closing RAB value		Asset Life	Weighted average remaining asset life	Weighted average expected total asset life	
SCH	121	122	123	124	125	126	127	128	129	130	131	132	133	134	135	136

Schedule 6 Report on Expenditure

SCI	Company Name Disclosure Year Ended HEDULE 6: REPORT ON EXPENDITURE		
ref			
6	6a: Capital expenditure		(\$000)
7 8	oa. Capitai experiulture		(\$000)
9	Customer connection	_	
10	System growth	_	
11	Quality of supply	_	
12	Asset replacement and renewal	_	
13	Asset relocations	_	
14 15	Legislative and regulatory		
16	Non-system fixed assets Gross capital expenditure		_
17	Capital contributions		
18	Net value of vested assets		
19	Capital expenditure		-
20			
21	6a(i): Customer Connection		
22			
23	GDB connections		
24	Other distribution companies		
25	Power stations		
26	Other users Suppliers		
27 28	Customer connection total		
29	Customer connection total		
30	6a(ii): System Growth and Asset Replacement and Renewal		
			Asset
31		System Growth	Replacement and Renewal
32			
33	Pipes		
34	Stations		
35	Compressors		
36	Main-line valves		
37	Heating system		
38	Odorisation plants		
39	Coalescers		
40	Metering system		
41	SCADA and communications		
42	Cathodic protection		
43	Chromatographs		
44 45	Aerial crossings		
46	Total	_	_
47			



		Company Name Disclosure Year Ended
sc	НЕ	DULE 6: REPORT ON EXPENDITURE (cont)
ref		
100		Co. Conital ave anditure (cont)
101		6a: Capital expenditure (cont)
102		Commentary on gross capital expenditure, including required disclosures in accordance with section 2.3
103 104		
105		
106		
107		
108		
109 110		
111		
112		
113		
114		
115		
116 117		
118		
119		
120		
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123 124		
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135 136		
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142 143		
144		
145		
146 147		



Schedule 7 Report on Expenditure Forecasts

			Co	ompany Name e Year Ended			
SCH	EDULE 7: REPORT ON EXPENDITURE FORE	CASTS	Disclosur	c real Ended			
ref					(\$000 u	nless otherwise sp	ecified)
6	Comparison of forecasts to actual expenditu	ure					
7		Forecast	Current Year Actual		Forecast	Regulatory period Actual	<u> </u>
8	Capital Expenditure	Expenditure	Expenditure	% variance	Expenditure	Expenditure	% variance
9	Customer connection			_			_
10 11	System growth Quality of supply		-				
12	Asset replacement and renewal						
13	Asset relocations			_			_
14 15	Legislative and regulatory Gross capital expenditure on transmission network	_	_	_	_	_	
16	Cross suprime experience on a unital model notificial						
17	Operational Expenditure		1	ı—————————————————————————————————————		11	
18 19	Service interruptions, incidents and emergencies Easement activity		-				_
20	Routine and corrective maintenance and inspection						_
21	Compressor fuel						
22 23	System management and operations Operational expenditure on transmission network	_	_				
23 24	Operational experiorure on transmission network						
25	Total expenditure on transmission network		_	-	_	_	_
26			1			1	
27 28	Non-system fixed assets Business support						
29	Direct billing			_			_
30	Total expenditure on transmission network business	_	_	_		_	_
31 32	Commentary on variance in actual to forecast expenditure, including	a required disclosure in	accordance with sect	ion 2.3			
33	Commonatory on random actual to lorocast experience, modaling	g roquirou dicorcouro in	raccordance manacca	G/12.0			
34							
35 36							
37							
38							
39 40							
41							
42							
43 44							
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47 48							
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60 61							
62							
63							
64 65							
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67							
68							
69 70							
10							

Schedule 8 Report on Related Party Transactions

	C Disclosu	Company Name ure Year Ended		
sc	CHEDULE 8: REPORT ON RELA	TED PARTY TRANSACTIONS		
ref	_			
			r	
6	* *	ARTY TRANSACTIONS	(\$000)	
7			7	
8 9	,			
10				
11				
12	· ·			
13	8(ii) ENTITIES INVOLVED IN F	RELATED PARTY TRANSACTION	S	
14	Name of Related Party	Related P	arty Relationship	
15	5			
16	;			
17	,			
" /				
18	3			
18 19				
18				
18 19 20		SACTIONS		
18 19		SACTIONS Description of Transaction	Value of	Basis for Determining
18 19 20	8(iii) RELATED PARTY TRANS		Value of Transaction	Basis for Determining Value
18 19 20 21	8(iii) RELATED PARTY TRANS			
18 19 20 21 22 23 24	8(iii) RELATED PARTY TRANS			
18 19 20 21 22 23 24 25	8(iii) RELATED PARTY TRANS Name of Related Party			
18 19 20 21 22 23 24 25 26	8(iii) RELATED PARTY TRANS Name of Related Party			
18 19 20 21 22 23 24 25 26 27	8(iii) RELATED PARTY TRANS Name of Related Party			
18 19 20 21 22 23 24 25 26 27 28	8(iii) RELATED PARTY TRANS Name of Related Party			
18 19 20 21 22 23 24 25 26 27 28 29	8(iii) RELATED PARTY TRANS Name of Related Party			
18 19 20 21 22 23 24 25 26 27 28 29 30	8(iii) RELATED PARTY TRANS Name of Related Party			
18 19 20 21 22 23 24 25 26 27 28 29	8(iii) RELATED PARTY TRANS Name of Related Party			
18 19 20 21 22 23 24 25 26 27 28 29 30 31	8(iii) RELATED PARTY TRANS Name of Related Party			
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32	8(iii) RELATED PARTY TRANS Name of Related Party			
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33	8(iii) RELATED PARTY TRANS Name of Related Party			
18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34	8(iii) RELATED PARTY TRANS Name of Related Party			

Schedule 9 Report on Asset Allocations

				mpany Name Year Ended			
SC ref	HEDULE 9: REPORT ON ASSET	ALLOCATIONS					
6	9a: REGULATED SERVICE ASS	SET VALUES					
7				Value allocate			OVABAA
			Arm's length	Gas transmission	Non-gas transmission	Total	allocation
8			deduction	services	services	rotai	increase (\$000s)
9	Pipes						
10	Directly attributable						
11	Not directly attributable					_	
12	Total attributable to regulated service	•					
13 14	Stations Directly attributable						
15	Not directly attributable					-	
16	Total attributable to regulated service	•		_			
17	Compressors						
18	Directly attributable						
19 20	Not directly attributable Total attributable to regulated service			_		_	
	Main-line valves						
21 22	Directly attributable						
23	Not directly attributable					-	
24	Total attributable to regulated service			-			
25	Other system fixed assets						
26 27	Directly attributable Not directly attributable						
28	Total attributable to regulated service	•		_			<u> </u>
29	Other assets						
30	Directly attributable						
31	Not directly attributable					_	
32 33	Total attributable to regulated service			_			
34	Regulated service asset value direc	ctly attributable		_			
35	Regulated service asset value not of	directly attributable	_	-	_	-	-
36 37	Total closing RAB value			-			
38	9b: NOTES TO THE REPORT						
		utia m*					
39	9b(i): Changes in Asset Alloca	ition"					
					CY-1	Current Year	CY+1
40 41	Change in asset value allocation 1					(CY)	
42	Asset category			Original allocation			
43	Original allocator or line items			New allocation			
44	New allocator or line items			Difference			
45	Definition to						
46 47	Rationale for change						
48							
49	Change in asset value allocation 2			1			
50 51	Asset category Original allocator or line items			Original allocation New allocation			<u> </u>
51	New allocator or line items			Difference	_	_	
53	Ton anodato. Of fine norms			J			
54	Rationale for change						
55 56							
56 57	Change in asset value allocation 3						
58	Asset category			Original allocation			
59	Original allocator or line items New allocator or line items			New allocation			
00	New allocator of line items			Difference			
60 61	The Walledater of line from						
60 61 62	Rationale for change						
61 62 63							
61 62	Rationale for change	t be completed for each a	llocator or componer	t change that has one	curred in the disclos	sure year A move	ment in an
61 62 63			Illocator or componer	t change that has occ	curred in the disclos	sure year. A move	ment in an

	Company Name Disclosure Year Ended
<u>sс</u> н	EDULE 9: REPORT ON ASSET ALLOCATIONS (cont)
ref 73	
74 75	9b(ii): Allocation methodology details
76 77	Commentary on cost allocation, including required disclosures in accordance with section 2.3
78 79	
80 81 82	
83 84	
85 86	
87 88	
89 90	
91 92	
93 94	
95 96	
97 98 99	
100 101	
102 103	
104 105	
106 107	
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112 113	
114 115 116	
117 118	
119 120	
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142 143	
144 145 146	
146 147 148	
149 150	
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152 153	

Schedule 10 Report on Cost Allocations

		Со	mpany Name			
60	HEDIN E 40. DEPORT ON COST ALL OCATIONS	Disclosure	Year Ended			
ref	HEDULE 10: REPORT ON COST ALLOCATIONS					
6	10a: OPERATING COST ALLOCATIONS					
7		A merica Longeth	Value allocat Gas transmission	ed (\$000s) Non-gas		OVABAA allocation
8		Arm's length deduction	services	transmission services	Total	increase (\$000s)
9	Service interruptions, incidents and emergencies			00111000		
10 11	Directly attributable Not directly attributable				_	
12	Total attributable to regulated service	L	-			
13	Easement activity Directly attributable			1		
14 15	Not directly attributable				-	
16	Total attributable to regulated service		_	J		
17 18	Routine and corrective maintenance and inspection Directly attributable					
19 20	Not directly attributable Total attributable to regulated service		_		-	
21	Compressor fuel			,		
22 23	Directly attributable Not directly attributable				_	
24	Total attributable to regulated service		-			
25 26	System management and operations Directly attributable					
27	Not directly attributable				-	
28	Total attributable to regulated service					
29 30	Business support Directly attributable					
31 32	Not directly attributable Total attributable to regulated service		_		-	
33	Direct Billing			,		
34 35	Directly attributable Not directly attributable				_	
36	Total attributable to regulated service		-			
37 38	Operating costs directly attributable		-			
39 40	Operating costs not directly attributable Operating expenditure			-	-	_
	10b: OTHER COST ALLOCATIONS					
41	Pass through costs					
43	Directly attributable				T	T
44 45	Not directly attributable Total attributable to regulated service		_		_	
46	Recoverable costs			1		
47 48	Directly attributable Not directly attributable				_	
49	Total attributable to regulated service		_			
51	10c: NOTES TO THE REPORT					
52	10c(i): Changes in Cost Allocations*				•	
53				CY-1	Current Year (CY)	CY+1
54 55	Change in cost allocation 1 Cost category		Original allocation			
56	Original allocator or line items		New allocation			
57 58	New allocator or line items		Difference	_	_	
59	Rationale for change					
60 61						
62 63	Change in cost allocation 2 Cost category		Original allocation			
64	Original allocator or line items		New allocation			
65	New allocator or line items		Difference	-	-	
66 67	Rationale for change					
68 69						
70 71	Change in cost allocation 3 Cost category		Original allocation			
72	Original allocator or line items		New allocation			
73 74	New allocator or line items		Difference	=	=	
75	Rationale for change					
76 77						
78	* a change in cost allocation must be completed for each all metric is not a change in allocator or component.	locator or component	change that has occu	rred in the disclosu	ire year. A movem	ent in an allocator
79	and a second sec					

			Company Name	
			Company Name Disclosure Year Ended	
S	CHF	DULE 10: REPORT ON COST ALLOCATIONS (cont)		
re	f	BOLL IO. N.L. ON COOT ALLOCATIONS (SOIII)		
8	7	10c(ii): Allocation methodology details		
8	8	Commentary on cost allocation, including required disclosures in accor	rdance with section 2.3	
9	ο	Commentary on cost anocation, including required disclosures in accor	dance with section 2.3	
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Schedule 11 **Report Supporting Asset Allocation**

		\$ 8 d \$ 7.0	allocation					1						ı										ı					1					I	1
			Total		_	1	-	1		_	-	1	I	ı	_	1	1	1		1	1	1	ı	1	1	-	1	_	1	1	_	1	_	1	_
		ocated	Non-gas transmission services					1						ı										1					1					1	1
oany Name		Value allocated	Gas transmission services					1	٠					ı										1					1					1	1
Company Name Disclosure Year Ended			Arm's length deduction					1						I				1						1					1					ı	1
		r Metric	Non-gas transmission services						l .					_					J																
		Allocator Metric	Gas transmission services																																
			Allocator type		Causal or proxy	Causal or proxy	Causal or proxy	read in the second		Causal or proxy	Causal or proxy	Causal or proxy	Causal or proxy		Causal or proxy	Causal or proxy	Causal or proxy	Causal or ploxy		Causal or proxy	Causal or proxy	Causal or proxy	Causal or proxy		Causal or proxy	Causal or proxy	Causal or proxy	Causal or proxy		Causal or proxy	Causal or proxy	Causal or proxy	Causal or proxy		
SNOI			Allocator		Allocator 1	Allocator 1	Allocator 2			Allocator 1	Allocator 1	Allocator 2	Allocator 3		Allocator 1	Allocator 1	Allocator 2	Allocator 3		Allocator 1	Allocator 1	Allocator 2	Allocator 3		Allocator 1	Allocator 1	Allocator 2	Allocator 3		Allocator 1	Allocator 1	Allocator 2	Allocator 3		
ET ALLOCAT	Yes /No		Allocation methodology type		e.g. ABAA	e.g. ABAA	e.g. ABAA			e.g. ABAA	e.g. ABAA	e.g. ABAA	e.g. ADAA		e.g. ABAA	e.g. ABAA	e.g. ABAA	G.G. ADAG		e.g. ABAA	e.g. ABAA	e.g. ABAA	e.g. ABAA		e.g. ABAA	e.g. ABAA	e.g. ABAA	e.g. ABAA		e.g. ABAA	e.g. ABAA	e.g. ABAA	e.g. ABAA		ributable
SCHEDULE 11: REPORT SUPPORTING ASSET ALLOCATIONS	Have assets been allocated in aggregate using ACAM in accordance with clause 2.1.1(3) of the IM Determination		Line Item	Pipes	Insert asset description	Insert asset description	Insert asset description	Not directly attributable	Stations	Insert asset description	Insert asset description	Insert asset description	Not disset description	Compressors	Insert asset description	Insert asset description	Insert asset description	Not directly attributable	Main-line valves	Insert asset description	Insert asset description	Insert asset description	Insert asset description	Not directly attributable Other system fixed assets	Insert asset description	Insert asset description	Insert asset description	Insert asset description	Not directly attributable	Insert asset description	Insert asset description	Insert asset description	Insert asset description	Not directly attributable	Regulated service asset value not directly attributable
불	호하			~										,,					=										_	`		1			~

Schedule 12 Report Supporting Cost Allocation

DULE 12: REPORT SUPPORTING COS	T ALLOCAT	IONS				Disclosure '	pany Name Year Ended			
Have costs been allocated in aggregate using ACAM in accordance with clause 2.1.1(3) of the M Determination	Yes /No									
				Allocato	or Metric		Value a	llocated		OVAE
Line item	Allocation methodology type	Allocator	Allocator type	Gas transmission services	Non-gas transmission services	Arm's length deduction	Gas transmission services	Non-gas transmission services	Total	alloca
Service interruptions, incidents and emergence	ies									
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						_	
Insert cost description Insert cost description	e.g. ABAA e.g. ABAA	Allocator 2 Allocator 3	Causal or proxy Causal or proxy							
Not directly attributable	5.g. / 15/14	. moodior o	DEGOG! OF PICKY			-	_	-	-	
Easement activity				ı						
Insert cost description	e.g. ABAA e.g. ABAA	Allocator 1 Allocator 1	Causal or proxy						-	
Insert cost description Insert cost description	e.g. ABAA e.g. ABAA	Allocator 1 Allocator 2	Causal or proxy							
Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						_	
Not directly attributable						ı	_	ı	ı	
Routine and corrective maintenance and insp										
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						_	
Insert cost description Insert cost description	e.g. ABAA e.g. ABAA	Allocator 1 Allocator 2	Causal or proxy Causal or proxy						_	
Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy							
Not directly attributable						-	-	-	-	
Compressor fuel										
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						_	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy							
Insert cost description Insert cost description	e.g. ABAA e.g. ABAA	Allocator 2 Allocator 3	Causal or proxy Causal or proxy							
Not directly attributable	e.g. ADAA	Allocator 5	Causai oi pioxy			-	_	-		
System management and operations										
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						_	
Insert cost description Insert cost description	e.g. ABAA e.g. ABAA	Allocator 2 Allocator 3	Causal or proxy Causal or proxy						-	
Not directly attributable	e.g. ADAA	Allocator 5	Causar or proxy				_	-		
Business support										
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						_	
Insert cost description Insert cost description	e.g. ABAA e.g. ABAA	Allocator 2 Allocator 3	Causal or proxy Causal or proxy						-	
Not directly attributable	J.g. ADAA	Allocator 3	Guadai oi piuxy			-	_	_	_	
Direct billing										
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						_	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-	
Insert cost description Insert cost description	e.g. ABAA e.g. ABAA	Allocator 2 Allocator 3	Causal or proxy Causal or proxy							
Not directly attributable	J.g. ADAA	Allocator 3	Causar or proxy			-	_	-		
Operating costs not directly attributable										
Pass through costs										
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy							
Insert cost description Not directly attributable	e.g. ABAA	Allocator 3	Causal or proxy							
Recoverable costs							_			
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-	
Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						_	
Insert cost description	e.g. ABAA e.g. ABAA	Allocator 2	Causal or proxy						_	
Insert cost description	I ed ARAA	Allocator 3	Causal or proxy		ı		1		_	

Schedule 13 Pricing Statistics

DULE 13: REPORT	ON PRICING	G STATISTICS	Networ		oany Name /ear Ended vork Name			
Receipt point	Delivery or Welded Point name	Delivery or Welded Point ID	Line charge income from Price A (\$000)	Line charge income from Price B (\$000)	Line charge income from other prices (\$000)	Total line charge income (\$000)	Capital contributions (\$000)	Volu Supplie
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		Totals	_	_	_	_	_	
Add extra rows for a			ssary	Standard contracts (\$000)	Non-Standard contracts (\$000)	Total income (\$000)		
Income from Pr				_	_	_		
Income from Pr Income from otl								
			Total	_	_	_		
Total income fro						_		
Total Line charge inc	ome including	capital contributi	ons			_		
Commentary on pri	cing statistics							

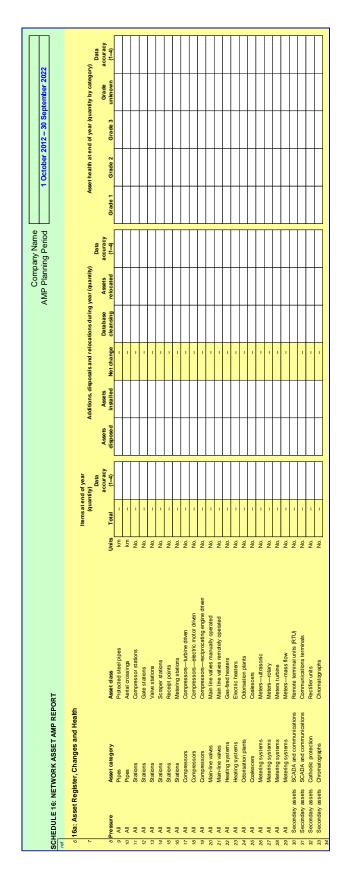
Schedule 14 Network Expenditure AMP Report

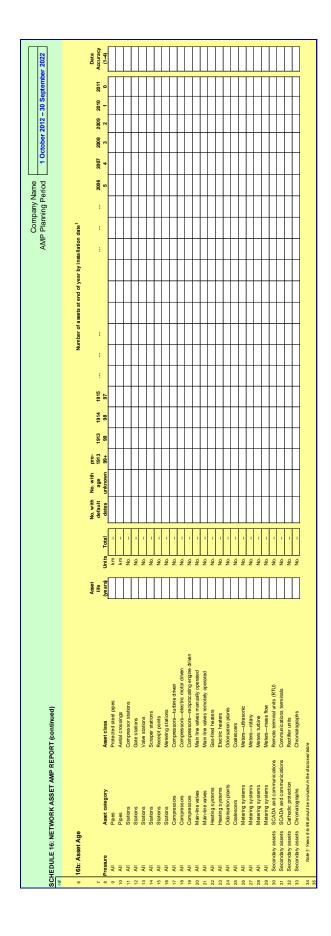
						ny Name					
				Α	MP Plannin	g Period		1 October 2	012 – 30 Se	ptember 202	2
	IEDULE 14: NETWORK EXPENDITURE AMP REF	ORT									
ref 6									(\$000 unless o	therwise speci	fied)
7	14a. Canital Evana ditura Farancet	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Year 9	Year 10
8	14a: Capital Expenditure Forecast Customer connection						Г				
10	System growth										
11	Quality of supply										
12	Asset replacement and renewal										
13	Asset relocations										
14 15	Legislative and regulatory Non-system fixed assets										
16	Gross capital expenditure	-	-	-	-	-	-	-	-	-	-
17	14a(i), Customer Connection	Year 1	Year 2	Year 3	Year 4	Year 5					
18 19	14a(i): Customer Connection GDB connections						l				
20	Other distribution companies										
21	Power stations										
22	Other users										
23 24	Suppliers Customer connection total										
24	Customer connection total		_		_		J				
25		Year 1	Year 2	Year 3	Year 4	Year 5					
26	14a(ii): System Growth						1				
27	Pipes										
28 29	Stations Compressors	 									
30 30	Compressors Main-line valves										
31	Heating systems										
32	Odorisation plants										
33	Coalescers Matering systems	-									
34 35	Metering systems SCADA and communications	 									
36	Cathodic protection										
37	Chromatographs										
38	Aerial crossings	<u> </u>									
39	System Growth total		-	_	-	_	J				
40		Year 1	Year 2	Year 3	Year 4	Year 5					
41	14a(iii): Asset Replacement and Renewal										
42	Pipes										
43	Stations										
44	Compressors										
45 46	Main-line valves Heating systems										
46 47	Odorisation plants										
48	Coalescers										
49	Metering systems										
50	SCADA and communications										
51 52	Cathodic protection Chromatographs										
53	Aerial crossings										
54	Asset Replacement and Renewal total		-	-	-	-	ĺ				
		V	V	V	V	V					
55 56	14a(iv): Quality of supply	Year 1	Year 2	Year 3	Year 4	Year 5		Commentary			
57	[Description of Project]										
58	[Description of Project]										
59	[Description of Project] Quality of Supply total	<u> </u>									
60	quanty or suppry total			_			J.				
61		Year 1	Year 2	Year 3	Year 4	Year 5					
	14a(v): Legislative and Regulatory						1	Commentary			
63	[Description of legislative or regulatory requirement]	<u> </u>									
64 65	[Description of legislative or regulatory requirement] [Description of legislative or regulatory requirement]	1									
66 66	Legislative and Regulatory total	-	-	-	-	-					
67		Year 1	Year 2	Year 3	Year 4	Year 5					
	14a(vi): Non-System Fixed Assets Routine expenditure						1				
69 70	Noutine expenditure						ı				
71	Atypical expenditure			ı			1	Commentary			
	[Description of Project]	 									
	(December of Decision)	1									
73	[Description of Project] [Description of Project]		-	_							
73 74	[Description of Project] [Description of Project] Atypical expenditure total										
73 74	[Description of Project]							Year 7			
73 74 75 76	[Description of Project] Atypical expenditure total	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	100.7	Year 8	Year 9	Year 10
73 74 75 76	[Description of Project] Atypical expenditure total 14b: Operational Expenditure forecast	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	104.7	Year 8	Year 9	Year 10
73 74 75 76 77	[Description of Project] Atypical expenditure total 14b: Operational Expenditure forecast Service interruptions, incidents and emergencies	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	100.7	Year 8	Year 9	Year 10
73 74 75 76 77 78 79	[Description of Project] Atypical expenditure total 14b: Operational Expenditure forecast Senice interruptions, incidents and emergencies Easement activity	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6		Year 8	Year 9	Year 10
73 74 75 76 77 78 79	[Description of Project] Atypical expenditure total 14b: Operational Expenditure forecast Service interruptions, incidents and emergencies	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6		Year 8	Year 9	Year 10
73 74 75 76	[Description of Project] Atypical expenditure total 14b: Operational Expenditure forecast Service interruptions, incidents and emergencies Easement activity Routine and corrective maintenance and inspection	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6		Year 8	Year 9	Year 10
75 76 77 78 79 80 81 82 83	[Description of Project] Atypical expenditure total 14b: Operational Expenditure forecast Service interruptions, incidents and emergencies Easement activity Routine and corrective maintenance and inspection Compressor fuel System management and operations Business support	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6		Year 8	Year 9	Year 10
73 74 75 76 77 78 79 80 81 82	[Description of Project] Atypical expenditure total 14b: Operational Expenditure forecast Service interruptions, incidents and emergencies Easement activity Routine and corrective maintenance and inspection Compressor fuel System management and operations	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6		Year 8	Year 9	Year 10

Schedule 15 Network Driver AMP Report

	Comp	Company Name				
	AMP Planning Period	ing Period	1 Oct	ober 2012 –	1 October 2012 - 30 September 2022	r 2022
SCF.	SCHEDULE 15: NETWORK DRIVER AMP REPORT	ORT				
9	6 15a: Forecast Connections					
7 8		Year 1	Year 2	Year 3	Year 4	Year 5
6	GDB connections—additions					
10	Other distribution companies—additions					
11	Power stations—additions					
12	Other users—additions					
13						
14	Connections total	ı	_	_	1	1
15						

Schedule 16 Network Asset AMP Report





		10																									
2		Year 5																									
otember 202	acement	Year 4																									
1 October 2012 – 30 September 2022	Assets disposed for replacement	Year 3																									
1 October 2	Assets dis	Year 2																									
		Year 1																									
Name		Units	Ę,	km	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No.	No
Company Name AMP Planning Period												ven	jine driven	ted	ted												
RT (continued 2)		Asset class	Protected steel pipes	Aerial crossings	Compressor stations	Gate stations	Valve stations	Scraper stations	Receipt points	Metering stations	Compressors—turbine driven	Compressors—electric motor driven	Compressors—reciprocating engine driven	Main line valves manually operated	Main line valves remotely operated	Gas-fired heaters	Electric heaters	Odorisation plants	Coalescers	Meters—ultrasonic	Meters—rotary	Meters turbine	Meters—mass flow	Remote terminal units (RTU)	Communications terminals	Rectifier units	Chromatographs
	Forecast	Asset category Asset class			St	Stations Gate stations	Stations Valve stations	Stations Scraper stations	Stations Receipt points	Stations Metering stations	Compressors Compressors—turbine driven	Compressors Compressors—electric motor dri	Compressors Compressors—reciprocating eng	Main-line valves manually opera	Main-line valves Main line valves remotely opera	Heating systems Gas-fired heaters	Heating systems Electric heaters	Odorisation plants Odorisation plants	Coalescers Coalescers	Metering systems Meters—ultrasonic	Metering systems Meters—rotary	Metering systems Meters turbine	Metering systems Meters—mass flow	SCADA and communications	SCADA and communications	Cathodic protection	Chromatographs
SCHEDULE 16: NETWORK ASSET AMP REPORT (continued 2)	16c: Asset Disposal Forecast		Pipes	Pipes	St											Heating systems			Coalescers	Metering systems						_	Secondary assets Chromatographs Chromatographs

Schedule 17 AMMAT Report

	Cr.rea		-	la .	-
PAS 55	Evidence Commerce				
	Hear Guidence				
Company Name AMP Planning Period Asset Management Standard Applied	December 1 International	management of the comments of	management attack grounds and	The oppuration's documental asset management is said supporting working document 6	The organization's asset management plants).
Asset Manag	Who	was the first operation of the state of the	responsible to the state of the		The measurement clean with oreas responsibility for the asset management system. Operation, matheters and engineering managers.
	N.	on extraction of concurrent, c	In sectory appression make it is considerated in a monogeneous direction of a sector dir	Coolcast assessment in a training of the coolcast assessment on the coolcast assessment on the manufacture of the coolcast assessment in a training of the coolcast assessment in a training from the coolcast assessment in a training from the coolcast assessment in a training from the coolcast assessment in the coolcast assessment in a training from the coolcast assessment ass	be tremated into practical plant (a) existing the better tremated into practical plant (a) con the better tremated into practical plant (a) con the collections will be be decisioned. The depottment of plant (a) will read to indently the sponfit tables and model to indently the sponfit tables and and performance of the assess and/or assess system(s), when they are to be contrained out, and the resources required.
	A local of party	and to and the second in a sec	agreement processing of the control	The opporation's possessives in propagate the acretical required to comply with experiments set out in a morphised standard massessor is advised to note in the Existence's section why this is the case and the elidinate seen.	The organisation processes is suppose the standard required to comply with requirements as et out in a recognised standard. The assessmy in absident order in the Enderges ecotors by this is the class and the evidence seen.
	Metalie Louis 2	and entirely management of an article of your and and you consider the control of you	a saddes on proper are foldow a saddes to convente the appealing a supportion in the operation's owner maybers in stage? It also the proper is stage? It is convented to the operation's fine opposition's and call and and considered the requirements of sectors is also developed.	The asset monogenet along the about	Asset management plants) are setablished documented. Triplemented and misitational for saste is is learn and relical assets in ordrise the asset management setably and asset management plants.
	Material Jacob 2	The opposizion for a lease of the sease of t	The state of the s	The locygroment asset invariagement assets yields a cocart of the literatory date of come hat not all of its assets, assets by pas and asset systems.	The opprisation is in the process of puting in place comprehensive, document of sast management pring i) the control of sast pring i) the control of sast management objectives and he sissed management strategy.
	Material aced 4	management of the transfer of	management along the season management along the season management along the season at a s	Through supports, acting the proper makes incompared propertions in default in some intensity trained account of the propertions in default in some intensity trained account of the intensity of the section. The section is not trained to the properties of the section. See the section is not trained to the section of the	The operation has asset in the operation in the operation of algorithms and in the operation of a second in the operation of a secon
	Material and 0	her her	The management has to compare the management has to compare the management and the management of the management standards or any amount of the management standards.	The opporation has not considered the need to considered the needed to consider the need	ue De
REPORT	Outside	and and a	or one many control or	In heat was Case the cognitive con- course of the legical of the assets, account of the legical of the assets, which has oppression has senerability?	No Asset Progression existing. The organization close to Yan and Account is used morpower developed asset morpower (pink) across the file cycle acides (pink) contrigues expression of its asset system? Calculated and seed system?
SCHEDULE 17: AMMAT REPORT	Binellon	ment .	A see many arms of the see of the	Strake growing connert if a strake gr. v s	Asset management P plan(s) p
SCHEDI	Question		0-	F	8

	Score	N N	-	0
	Evidence-Summary			
	User Guidance			
Company Name AMP Planning Period	Recordidocumented Information Dubbloomists for propiet Dubbloomists for propiet Documents deviated from place) which detail the receives and in place delinery. Evidence of communication.	The oppressions sees management (see (s. 1900)). The oppressions of the opposition of reviews and responsibilities of reviews and responsibilities of departments.	The organisations asset management plants in the conception of the conception of the asset management plant.	Separation and and processing and
	Who The more person ti dam with credit responsibility for the assess foundable to the select foundable	The management team with orestall was provided by the assets management system. Operations, markess or ord spine, the performance management learn.	The management team with one off management of the sacret of the sacret of management of management of management are not expressed by the profession of management about a spectration of management about a spectration of management about an anagement and anagement anagement and anag	transport memory permissional by the cleaning remperory (perm). The cleaning remperory (perm) is the cleaning remperory (permissional permissional to the permissional permissional that the permissional permissional desiring with recident and remperory stautions.
	Why Why Why Why Why Why Why Why	The inspiratory and or desert management (in the first property of	It is a served three by purely to entain and on he myderwards, which requires appropriate receives to be established and expectation served to the served of	Wilely useful process a consistent of the state of the state of the state of the state of the state of the state of the state of the state of the state
		The oppression proposition of the operation of the operat	The organization procession is appear the standard orquired to comply with realization or comply with realization or comply with realization or comply with realization or comply with realization of standard or standard. The assessment is and/as and to so the confirmation or complete the complete or complet	and a second
		Adeas navagerer plans) Adeas navagerer plans) Consistently document plans) Consistently document Consistently of the department of the set adeas of the consistent of the in the credit delinery of adeas to credit delinery of a	The cognitisation amagement III) The cognitisation is arrived and deficient and cost effective and cost effective and cost effective) and cost effective) and cost effective) and cost effective) and cost effective and temeorates needed to and any of major enough to mode of the cost effective and temeorates model to the cost end of th	processes invaling a processes in a
	Material (1991) The polyal secondarization of the polyal secondar	Aces on magners (Service) Aces on magners (Service) Aces on magners (Service) Aces on magners (Service) Aces on massignments with free organisation.	The oppression has amogneted in the oppression of season management should be supposed to the implement season of se	consideration and control cont
		At season mappens (select) incomal series of occurred in incomal series of occurred in incomal series or delany of plan series and series and series or of responsibilities and all holdes for implementation independ as or dor delaption find in subspace to ensure effects of obligation find in subspace there is no series or occurred in indigeneral with againstanced accountability.	The agranted recognes the most or order to represent any agranted are in the before the formation of asset member or the formation of the process of olderming an the process of olderming an the process of olderming and the process of older	The opposition has maken all the management to dea with receiving the services. Let the services have been dealered to the services of the ser
	Maturity Level 0 The organisation close not have plants) or finel distribution is limited to the authors.	The opposition has no documents responsibilities for deliney of asset plan solden.	When the its opposition control of the opposition has considered to the control of the opposition and opposition of factor in profession of planish. Springly Service and opposition of the opp	grammers are considered in the work of the control
SCHEDULE 17: AMMAT REPORT (continued 1)	Question How he the operation commission is projet to a feet a special to a feet of deal opposition to he receiver's ride in their deliant?	How are designated reconstitities for distance of the delivery of asset plan actions documented in	, , , , , , , , , , , , , , , , , , , ,	the control of the co
ULE 17: AMMAT	Punction Ass of management plan(s)	Ass or management plan(s)	Aas et management plan(s)	Controgency
SCHED	Que stion	R	ਲ	R

	800e	in .	e	4
	Evidence — Summary			
	Unr Guidanco			
Company Name AMP Planning Period	Recordidocum enter la li forma fina Educizo se mirragora via Educizo se mirragora via proporticità pi se di districa y di deglicia con pibili ji bise lo deglicia con pibili ji bise lo supromidiato i bise se anti responsi della se a sea menagement yestimi, copira alcora (mire, ji postimi, copira alcora (mire, ji propri deglicia di contine, ji propri deglicia di contine si propri deglicia di contine si propri deglicia di contine si propri deglicia di contine si propri deglicia di propri p	Electron dismonstrate (I vit asset man page (1) and (1) the processed in desard management felt in the human date or consider the prostulor of abstrate resolute the prostulor of abstrate resolute the prostulor of abstrate resolute the felt of the prostulor of the prostulor of the felt of the prostulor of the felt of the prostulor of the prostulor of the prostulor of the prostulor of the prostulor of the the the the the the the the	Evidence of such advises as road such actives, without higher, workshops, team take and management walk- abouts would assist an organisation to demonstrate it is meeting this requirement of PAS 56.	agencies in sequence in sequence in a department in a death to complete our sequence of the complete our sequence of the complete our sequence of the complete our sequence in sequence to season to season the department of the complete our sequence of the complete our sequence of the complete our sequence
	Who To management. Propie with the management regions for the puring the management regions for the puring tender, Colpe twee and dares(), the puring the management of the and when.	Un magnetic in measurem (a becore demonstration than any market in the second inspection); for immediate inspection of the second control of the second co	Top management. The management them the his beautiful you would have been then have been responsibility for asset management. People included in the delivery of the asset or management requirements.	The transperse is the management between the transperse is the sense of the transperse is the sense of the transperse is the complete of examine the management of the complete of the complete of the control of the co
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	Maturity Level 3 The approaching to present No All responsibility to en unity that is a proposition to en unity the approaching to en unity the present that the present clear the present that the present that the transpor	An decision process session by An decision decision and decision model for deserming the resources model decision assets in management and a disclored motorizes are admirately as resources are demonstrated to asset management explications.	Top management communicates the programment requirements to all management requirements to all referent parts of the organisation.	Outdoorse uits a domestiere M. The oppositioning of the control activities are appropriately appropr
	Maturity Level 2 The management has appointed an expectation to see the expectation to people to ensure the second properties and the ensure the material response as the angular second probability and the first ensure of responsibility and the first ensure of responsibility and the first ensure of the expectation of the expectation of the expectation of the ensure of the ensure of the expectation of the expec	A places are that the demand political and the discussion of the demand	Top management communicates the protriets of directing its asset management requirements to burdy to parts of the organisation.	to control parameters of control
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	Manufacture of the control of the co	The organization is preniment in the properties of the production	The organisation's top management sort ord ords based to communicate the modulo meeting asset management requirements.	The agreement the no concluded from red to put controls in place.
SCHEDULE 17: AMMAT REPORT (continued 2)	What has the discussion of the control of the contr	White sidence can be organisation to management prodet to the demonstration that stiffcient resources are addition to the state management?	To what degree does the organisation's from management communication the importance of mineting its asset management requirements?	oncoron temperature of many operature of many operature of many operature studies, including the properties of many operature studies, including the properties of the operature
DULE 17: AMMAT	Function Stacture, authority and responsibilities	Stacture, authority and responsibilities.	Structure, authority and responsibilities	Outsouring of asset inningement activities
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Company Name AMP Planning Period	m z z a o z z e e e e e e e	The control of the co	an execution of a suppression of a suppr	Asset memberers body asserted bounds, investment of deligned or rocke boards, investment or letters in an of progression; website of deligning them to bright to employee most them to be the control of the control of the control of the control of the produce, and control of produce, and control of produce, and control of produce, and control of produce and produced to the control of the control of
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			and management and management and	There is acquisited as the preferent makes management is transferror to a shared stooy with soos to share at with is being desemmed.
			Powder and make compared to the compared of th	The opposition to a coopied to the opposition of the opposi
SCHEDULE 17: AMMAT REPORT (continued 3)		No observation the organization cheeps companies by relativement and the many part process and the process and execution the same companies and the companie	The state of the s	Not control or control
ULE 17: AMMAT		Training, searches and competence	and competence	Communication, participation and comulation of comulation
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	Who would All process assisted in the management town that the works used All process assisted in the management special speci	Use to such mounter of such such such such such such such such	The response to the question is progression. A right scale carrot to amounted without activities of the forward carrot the metalment's of the forward cale. This is question reports from the organization returned to the country of the forward to the carrot that is the country of the carrot to an attenue to the carrot to an attenue to the carrot of the following and (if of 19 AS 50).	Widely used AM standards need not be prescripted and the form of the stand management information system. Let amply request the to seen internagement information system is appropriate to the proprestation read, can be delicated used and can supply information which is accomplished and it he requisite quality and accountained.
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	Maturing Level 2 The organization the processed of Commercial is seen employees of system or has documentation in places that discussionalized in places that discussionalized in the places that discussionalized in the places that discussion is all of the main elements of its sees interpreted system and their interpreted system and their interpreted.	The uppeals of the children of the children of the uppeals of the determinant operation of the uppeals of the children of the uppeals of the uppeals of the uppeal of the uppeal of the uppeals of the uppeal of the	The organization has developed a control is tau will ensure the date hold is of the requisite quality and accuracy and is consistent and is in the process of implementing them.	The organisation has developed and its implemental a process to ensure its assets management information by system is elected to the mode. Special management information cape between what his information special and the organizations needs have been inferrefited and action is being baken to close them.
	Material Level 1 The organization is aware of the rend to the commentarion in the commentarion in the commentarion in the processor of determining how to occurrent the manufacturins of the sasses management system.	The properties is a read of the head of th	The organisation is aware of the need for efficience comes land is in the process of developing an appropriate contral process(eq).	The organisation understands the meet of exercise its seed management information by seen is indicated to make the seed of the seed and the seed of the organization in seed.
	Maturity Leve 0 The organisation has not established Concernitation that discusses in main elements of the assest management system.	The supplied that is considered in the considered of the construction of the cons	These are no formal controls in place or controls are externity finited in scrope andor effectivenes.	The organisation has not considered the need to desemble the elegancy of its management information by stem. At these of these are major gap to keneary what the information by stem proubles and the organisations needs.
SCHEDULE 17: AMMAT REPORT (continued 4)	Agention Metalogous Commentarion in The opposition for the properties of the proper	demonstration to the control of the	How does the organization maintain the asset management information system(s) and ensure that the data and when it (form) is of the explase quality and in (form) is of the explase consistent?	How has the organisation's ensured its asset management information system is referred to its meas?
LE 17: AMMAT F	Function Ass of Management System documentation	management	rifornation management	naragenieri
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	With our appropriate and the control of the control	Salar responsible for the season smort and those exponsible for developing and appropriate for developing and appropriate for the responsibility. There may also be input from the cognities form Salary, Health and Enforcement learn.	To management. The opposition of address years. The opposition is not address year. The opposition is not address year or address year of the opposition is not address. The opposition is not opposition in the opposition is public. The opposition is public. The opposition is public. The opposition is public.	Asset mapper, casego talk contraction salt and proper manages from other impused asset of the business, a, procument
	Name of the control o	Wilely and All standed repair that the other form sist assessments are consisted and that adequate received (rectarding that are adequate received (rectarding that part are adequate much the experiment.). It is a further requirement that the offices of the correct measure are consisted, as the emmay be implications in insucree and training required to achieve other departments.	In color for an operation to comply with its logal regulatory, analoxory and other asset of management or equations. In asset of management or equations. In the color of the color of the color of the booms with the part of the color of the properties and addition on the color of the color of the color of the color of the color of color of the color of the color of color	Libro que destinario an aboxa han proprientation of state innuspement stavit, il se sing we han "socia" (2019 faita). Priny most bus consumeration proving they most bus consumeration proving province in programment. On how in processing organization to low in processing organization to low in processing in the programment of special programment of the pr
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	Manufacture of the control of the co	Operation in securiors are an operation of control of c	Federon unais no demonstrate that means to demonstrate that the cognitication's logistic registration for master or demonstrate are destinated and setting the control and the control and the companion of the co	Ellicing processing in an in- processing in an in-processing in an and confide the imprementation of a seal of management plants in change in change design modification and commissioning.
	Marting Level 2 The opposition in the process of t	The opposition is in the process executing that couples of risk assessment are included in developing replanments for recourses and remove the might enter incorporate and the second incorporate and incorporate and incorporate incorporate and incorporate inc	The organization has pre-case (a) in the case (a) of the case	The opposition is in the process of procedurally to manage and correct procedurally to manage and correct the improvementation of seal managementation of seal sealed to sealed managementation to lead to make management to all sealed management to contraction and commissioning degra and commissioning addressed.
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	Question has a state of the properties of the pr	The oppression has no considered fee reed to conduct risk assessments.	The oppuration has not constant to most one of the most to elembra logal, and underly and other street management requirements.	The opposition for clean to the control of the cont
SCHEDULE 17: AMMAT REPORT (continued 5)	The state of Comments of Comme	he've does the oppression neuro that the routes of sisk assessment provide input. The Per Identification of adequate recovers and training and compatency meets?	What process does not a progression have closely and profession have closely and profession have closely and analysismy, stationy and other season management experience, and how experience system?	hay a control and an operation consists in the operation consists in the operation consists in the operation consists in the operation control and control could be operated in the operation could be operated in the operation could be operated in operation could be operated in operation in operation in operation in consistent in the control could be operated in the operation of could be operated in the
ILE 17: AMMAT E	Function Function Formation Function Fu	Use and assert extracts of passed fisk information	Logal and other	Lie Optie Activities
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	Why was a commend account of the commend of the com	Willing justed All procedure per my comparation as usual in implement and membrane and usual in implement and membrane december to membrane and usual interference and usual interference and usual interference and usual procedure interference and usual	When you have the most an extended of the most and the modern and of mistering to cook and of the harden and of mistering to cook and of the harden and of mistering to state and of the other and other and other and of the other and other	respectation president in the country where the suppression and the country will be a country and a supersident by a country and any asset and a country and a country and any asset and a country and
	Maturity Level 4 The organization's process (e) comply an experience of comply and compl	The opposition is consistent of the property o	The opposition is consistent of the consistent o	The opposition is considered to the construction of the country of
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	In the Market Level 3 in Market Level 3 in Market Level 3 in District Level 3 in Level 4	The opposite size is also designed of the opposite size of the opposite	The optimization of the problem of the problem of the problem of the problem of deliver from, and deliver from, and deliver from, and deliver from optimization and deliver from optimization of the problem of the deliver from optimization optimization of the deliver from optimization optimizati	The oppression studenting in Propression studenting and propression studenting and procedure in said procedure) to see a said procedure) to see a see existed the said procedure in see existed the said see and said the said see and said see and see a said see and see a see a see and see a
	Maturity Level 1 The opportation is aware of the need for the prediction is aware of the need for the prediction is aware of the need for the prediction of	The opposition is to read the three of the control axis profession and profession		The agreement is a money to more of a money of more of a may more of a more
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SCHEDULE 17: AMMAT REPORT (continued 6)	Ouvelon In food does the outputs and the second se	Not also the foundation measure of the flowers and condition of its passes ?	2	Whether the organisation there is a seasity procedure of the fire and it is asset in manyon most system (proceedee)?
ULE 17: AMMAT	Function Life Cycle Activities	Coordison mortisaing	Investigation of asset and refer telluloss, incidents and roots ordem tells roots ordem tells.	Audt
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	Absorption (1) Absorption of control of con	These is accordance to story the control on the proserver of coosts which makes or constraint or which constraints are the performance and constraint assess minimaged across the who tell opportal.	remay by president relative program remay by and cannot by and note that the program of the program of program of the program of the program of the program of program of the program of program of the program of program of the program of program of p
	Manufry Levi 2 This seed is socially as the seed of th	Octros and improperent consistent or service and consistent of cost site, preference and consistent or consistent or consistent or service in consistent or service in consistent or con	was present the intervent and
	Materiy Level 2 The need is except of elec- year and is except of elec- year and is except of elec- year and is except of elec- controlled in except of elec- controlled in elec- position of except of elec- elec-	Continuos impromentes por control de participa con al control de participa con control de participa de se valos les cycle bat il a re bang systematically applied.	management in intended as management control and a management communication with control control and and a control control and and a control control and a control con
	D 2 5		
	Manufy Level 1 The operator for some fine and the control of the	A Corrier broomer strong and a congress of the	oppositation is reveal coloring. Toward in corporate that assets from the control of the coloring co
	attention of the state of the s	The copine airon does not consider the copine airon does not copine airon copine ai	The state of the s
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	stigate e or nance?		
continued 7,	Outsets or the outsets or together the outsets of the outsets	When the commerce and conductor of states and the preformance and systems across the whole like option the commerce and states and the commerce and states and the commerce and states and second the whole like option by them across the whole like option.	out of the control of
REPORT (c		How does the combinate ing combinate ing combination or risks and the condition of a systems acro	Hordoos th acques krow management practices, and benefit to the
SCHEDULE 17: AMMAT REPORT (continued 7)	Function & Correction & Signature of the Correction of Signature of the Correction of Signature of the Correction of Signature of the Signature of S	improvement	ingrovement
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Schedule 18 Network Driver Report

SCHEDULE 18: NETWORK DRIVER REPORT			Netw		pany Name Year Ended work Name			
ref	18a: Pipeline Information							
7		Length of pipe (km)	Length- weighted average diameter of pipe (mm)	Average annual pressure (kPa)	Max monthly quantity entering the system (GJ/month)	Max weekly quantity entering the system (GJ/week)	Total gas conveyed (GJ/year)	Gas conveyed for Persons not involved in the GTB (GJ/year)
8	Transmission system 1	(KIII)	pipe (iiiii)	pressure (ki a)	(CO/IIIOIIII)	(OU/WEEK)	(Osryear)	OTD (Guryear)
9 10								
11	Transmission system 4							
12 13								
14	Total	_						
15	Length by assigned location class (km)			Secondary Id	ocation class			
16		Sensitive Use (S)	Industrial (I)	Heavy Industrial	Common	Submerged (W)	Total (km) *	
17 18								
19								
20 21	Primary location class High Density (T2) land * The total km is not the same as the sum of the secondary location classes as a j	pipeline section may o	nlv have a primary loc	ation class.				
	,	Length of	Number of	Throughput				
22		pipeline (km)	offtakes	(GJ/yr)				
23 24	, , , ,							
25	18b Gas Volumes carried							
26								
27 28								
29	Total gas delivered to directly connected consumers							
30	Total gas delivered to others							
31	18c: Number of New Connections							
32	GDB connections							
33 34								
35	Other users							
36 37		_						
	18d: Number of Customers							
39 40	* *							
41	Number of delivery points to power stations							
42 43								
44 45	Total number of customers							
46								
47	18e: Commentary on Network Drivers							
48								
49 50								
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66 67								
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80								

Schedule 19 Network Performance Report

			Company Name			
		For Year Ended				
	HEDULE 19: NETWORK PERFORMANCE REPORT	Network / Sub-r	network Name			
ref						
	10a. Interruptions and Polishility					
6	19a: Interruptions and Reliability					
7						
8	Total number of planned interruptions					
Ŭ	Total Hambor of Plantica monaptions					
9	Service incidents and emergencies					
10						
			•			
11	Unplanned interruptions in transmission systems Description and cause of Interruption	Trans	omiccion austoma off	a ata d	Date	Duration (bra)
12 13		ITAII	smission systems aff	ecieu	Date	Duration (hrs)
14						
15	[Description of interruption]					
16						
17	[Description of interruption]					
18						
19	[Description of interruption]					
20	[Description of interruption]					
	Number of interruption or outsilment expets:					
21 22						
23						
	- 11					
24 25						
25	caused by tillid parties					
26	19c: General Indicators					
	Compressor Availability					
						Number of
				Number of hours	Number of	instances where a compressor
			Number of hours	compressor was	instances where	was required but
					46	unavailable for
		Compressor unit	the compressor	available for	the compressor	
28	·	ID ID	the compressor ran	available for service	failed to start	service
29	[Compressor station name]					
29 30	[Compressor station name] [Compressor station name]					
29 30 31	[Compressor station name] [Compressor station name] [Compressor station name]					
29 30 31 32	[Compressor station name] [Compressor station name] [Compressor station name] [Compressor station name]					
29 30 31 32 33	[Compressor station name]					
29 30 31 32 33 34	[Compressor station name]					
29 30 31 32 33 34 35	[Compressor station name]					
29 30 31 32 33 34	[Compressor station name]					
29 30 31 32 33 34 35 36	[Compressor station name]					
29 30 31 32 33 34 35 36 37	[Compressor station name]					
29 30 31 32 33 34 35 36 37 38	[Compressor station name]					
29 30 31 32 33 34 35 36 37 38	[Compressor station name]					
29 30 31 32 33 34 35 36 37 38	[Compressor station name]					
299 300 311 322 333 344 355 366 377 388 399 410 411 422	[Compressor station name]					
299 300 311 322 333 344 355 366 377 388 399 400 411 422 433	[Compressor station name]					
299 300 311 322 333 344 355 366 377 388 399 400 411 422 433 444	[Compressor station name] [Compressor statio					
299 300 311 322 333 344 355 366 377 388 399 400 411 422 433 444 445	[Compressor station name] [Compressor statio					
299 300 311 322 333 344 355 366 377 388 399 400 411 422 433 444 455 460	[Compressor station name] [Compressor statio					
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	[Compressor station name] [Compressor statio					
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48	[Compressor station name] [Compressor statio					
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47	[Compressor station name] [Compressor statio					
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	[Compressor station name] [Compressor statio					
299 300 311 323 333 344 355 366 377 388 399 400 411 422 433 444 455 466 477 488 499	[Compressor station name] Product control Number of incidents relating to pressure Number of incidents relating to gas specification Number of incidents relating to dourisation Response time to emergencies (RTE) Proportion of emergencies responded to within 3 hours (%) Average call response time (hours) Number of emergencies Public reported escapes (PRE)					
29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49	[Compressor station name] [Compressor statio					
299 300 311 323 333 344 355 366 377 388 399 400 411 422 433 444 455 466 477 488 499 500 515	[Compressor station name] [Compressor statio					
299 300 311 322 333 344 355 366 377 388 399 400 411 422 433 444 455 466 477 488 499 500 511 520 551 552	[Compressor station name] [Compressor statio					
299 300 311 322 333 344 355 366 377 388 399 400 411 422 433 444 455 466 477 488 499 500 511 520 551 552	[Compressor station name] [Compressor statio					
299 300 311 322 333 344 355 366 377 388 399 400 411 422 433 444 455 466 477 488 499 501 515 525 536	[Compressor station name] [Compressor statio					
299 300 311 322 333 344 355 366 377 388 399 400 411 422 433 444 455 466 477 488 499 501 515 525 536	[Compressor station name] [Compressor statio	Total gas entering system		service		
299 300 311 32 333 344 355 366 377 388 39 40 411 422 433 444 455 555 554	[Compressor station name] [Tompressor station name] [Compressor station name] [Compressor station name] [Compressor station name] Product control Number of incidents relating to pressure Number of incidents relating to gas specification Number of incidents relating to odourisation Response time to emergencies (RTE) Proportion of emergencies responded to within 3 hours (%) Average call response time (hours) Number of emergencies Public reported escapes (PRE) Number of confirmed public reported gas escapes per 1000 km of pipeline Number of PREs that did not result in disruption to supply Unaccounted for Gas	Total gas		Service		
299 300 311 322 333 344 356 363 377 388 399 400 411 422 433 445 456 466 477 488 499 511 522 533 544 555 566	[Compressor station name] Product control Number of incidents relating to pressure Number of incidents relating to gas specification Number of incidents relating to dourisation Response time to emergencies (RTE) Proportion of emergencies responded to within 3 hours (%) Average call response time (hours) Number of emergencies Public reported escapes (PRE) Number of confirmed public reported gas escapes per 1000 km of pipeline Number of confirmed PREs caused by others Number of PREs that did not result in disruption to supply Unaccounted for Gas	Total gas entering system	ran	Service UFG (%) Not Defined		
299 300 311 322 333 344 411 422 433 444 455 466 477 488 499 501 515 525 536 546 557	[Compressor station name] [Compressor statio	Total gas entering system	ran	Service UFG (%) Not Defined Not Defined		
299 300 311 322 333 343 355 366 377 388 399 400 411 422 433 444 455 550 551 555 556 557 558	[Compressor station name] [Compressor statio	Total gas entering system	ran	UFG (%) Not Defined Not Defined		
299 300 311 322 333 343 355 366 377 388 399 400 411 422 433 444 455 500 511 522 533 554 555 566 577 588 599 599 599 599 599 599 599 599 599	[Compressor station name] Product control Number of incidents relating to pressure Number of incidents relating to gas specification Number of incidents relating to odourisation Response time to emergencies (RTE) Proportion of emergencies responded to within 3 hours (%) Average call response time (hours) Number of emergencies Public reported escapes (PRE) Number of confirmed public reported gas escapes per 1000 km of pipeline Number of confirmed PREs caused by others Number of PREs that did not result in disruption to supply Unaccounted for Gas Transmission system 1 [Transmission system 1] [Transmission system 3] [Transmission system 3] [Transmission system 4]	Total gas entering system	ran	UFG (%) Not Defined Not Defined Not Defined Not Defined		
299 300 311 322 333 344 41 422 433 444 455 501 511 522 533 546 577 586 596 600	[Compressor station name] Product control Number of incidents relating to pressure Number of incidents relating to gas specification Number of incidents relating to odourisation Response time to emergencies (RTE) Proportion of emergencies responded to within 3 hours (%) Average call response time (hours) Number of emergencies Public reported escapes (PRE) Number of confirmed public reported gas escapes per 1000 km of pipeline Number of PREs that did not result in disruption to supply Unaccounted for Gas Transmission system 1 [Transmission system 2] [Transmission system 4] [Transmission system 4] [Transmission system 5]	Total gas entering system	ran	UFG (%) Not Defined Not Defined Not Defined Not Defined Not Defined		
299 300 311 322 333 343 355 366 377 388 399 400 411 422 433 444 455 500 511 522 533 554 555 566 577 588 599 599 599 599 599 599 599 599 599	[Compressor station name] Product control Number of incidents relating to pressure Number of incidents relating to gas specification Number of incidents relating to odourisation Response time to emergencies (RTE) Proportion of emergencies responded to within 3 hours (%) Average call response time (hours) Number of emergencies Public reported escapes (PRE) Number of confirmed public reported gas escapes per 1000 km of pipeline Number of confirmed PREs caused by others Number of PREs that did not result in disruption to supply Unaccounted for Gas Transmission system 1 [Transmission system 1] [Transmission system 3] [Transmission system 3] [Transmission system 4]	Total gas entering system	ran	UFG (%) Not Defined Not Defined Not Defined Not Defined		

SCHEDULE 19: NETWORK PERFORMANCE REPORT (continued)	Company Name For Year Ended Network / Sub-network Name	
70 19d: Commentary on Network Performance		
71 72		
73 74		
75 76 77		
78 79		
80 81		
82 83		
84 85		
66 87 88		
89 90		
91 92		
93 94		
95		
97 98 99		
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102 103		
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108 109 110		
111 112		
113 114		
115 116		
117 118 119		
120		
122 123 124		

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Schedule 20 Report on Transitional Financial Information

	Company Name Disclosure Year Ended	
SC ref	CHEDULE 20: REPORT ON TRANSITIONAL FINANCIAL INFORMATION	
6	20a: Regulatory Asset Base Value	
7	20a(i): Establishment of Initial Regulatory Asset Base Value	Unallocated Initial RAB
8		(\$000) (\$000)
9 10	2009 disclosed assets	_
11 12	plus Asset adjustment process - adjustments	
13 14	plus Increase/(decrease) in value resulting from rolling forward the asset adjustment process - adjustments	
15 16	plus Increase in value resulting from revaluations in accordance with 2.2.1(3)(b)	
17 18	2009 modified asset values (adjusted for results of asset adjustment process)	_
19	Adjustment to reinstate 2009 modified asset values to unallocated amounts	
20	Unallocated 2009 modified asset values	_
21		
22 23	· · · · · · · · · · · · · · · · · · ·	
24	1173	
25		
26	Works under construction	
27	Unallocated asset values excluded from unallocated 2009 modified asset values	_
28		
29		
30 31		
32		ear 2010 2011
33	P	" (\$000) " (\$000)
34		
35		
36	Total depreciation	
37	plus	
38		
39	,	
40 41	Assets commissioned (other than below) Assets acquired from a regulated supplier	
42		
43		_
44		
45	Asset disposals (other than below)	
46	Assets disposed of to a regulated supplier	
47	Assets disposed of to a related party	
48		
49		<u></u>
50 51		
51 52		
53		
54		

		ompany Name				
Disclosure Year Ended SCHEDULE 20: REPORT ON TRANSITIONAL FINANCIAL INFORMATION (cont)						
ref	ref					
61	20a(iii): Calculation of Revaluation Rate and Indexed Revaluation(\$000 unless otherwise specified)					
62			2009 Part Year	2010	2011	
63	CPI at CPI reference date—preceding disclosure year					
64 65	CPI at CPI reference date—current disclosure year					
66	Revaluation rate (%)		_	_	_	
67	To diadio. Fate (70)					
68	T					
69 70	Total opening RAB value less Opening RAB value of fully depreciated, disposed and lost assets		_	_	_	
70	less Opening KAB value of fully depreciated, disposed and lost assets					
72	Total opening RAB value subject to revaluation		_	-	-	
73	Total CPI revaluations		_	_	_	
	4 > 14 > 14 - 15 - 15 - 15					
74	20a(iv): Works Under Construction	Unallocated	worke under	Allocator	vorks under	
75		constr			uction	
76			1		ı	
77	Works under construction—year ended 2009	_				
78	plus Capital expenditure—2009 part year					
79 80	less Assets commissioned—2009 part year plus Adjustment resulting from asset allocation—2009 part year	_				
81	Works under construction—end of 200 part year		_		_	
82	plus Capital expenditure—year ended 2010					
83	less Assets commissioned—year ended 2010	_				
84	plus Adjustment resulting from asset allocation—year ended 2010					
85	Works under construction—year ended 2010		_		_	
86	plus Capital expenditure—year ended 2011					
87 88	less Assets commissioned—year ended 2011 plus Adjustment resulting from asset allocation—year ended 2011	_		_		
89	Works under construction—year ended 2011		_		_	
90	Tronto andor contacton your order 2011					
91	20b: Regulatory Tax Information					
	20h(i): Perenciliation of Tay League (CTP Pusinger)		2000 ma =t	2010	2011	
92 93	20b(i): Reconciliation of Tax Losses (GTB Business)		2009 part year	2010	2011	
94	Opening tax losses			_	_	
95	plus Current period tax losses					
96	less Utilised tax losses					
97	Closing tax losses		-	_	_	
98 99	20b(ii): Tax Depreciation Roll-Forward		2009 Part Year	2010	2011	
100	200(ii). Tax Depreciation Noil-Loi ward		2003 Fait leaf	2010	2011	
101	Opening RAB (tax value)			_	-	
102 103	plus Regulatory tax asset value of assets commissioned less Regulatory tax asset value of asset disposals					
103	less Tax depreciation					
105	plus Other adjustments to the RAB tax value					
106	Closing RAB (tax value)		-	_	_	
107						

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Schedule 21 Certification for Year-beginning Disclosures

clause 1, section 2.7

We, [insert full names], being directors of [name of GTB certify that, having made all reasonable enquiry, to the best of our knowledge, the following attached information of [name of GTB] prepared for the purposes of clause 1, section 2.4, clause 1 and subclauses 3.2 and 5.1, section 2.5 of the Commerce Act (Gas Transmission Services Information Disclosure) Determination 2012 in all material respects complies with that determination.

[Signature of 2 directors] [Date]

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Schedule 22 Certification for Year-end Disclosures

Clause 2 of section 2.7

We, [insert names], being directors of [name of GTB] certify that, having made all reasonable enquiry, to the best of our knowledge the information, prepared for the purposes of subclause 1.1 and clause 8.1 of section 2.3, clauses 19 and 20 of section 2.4 and clauses 6 and 7 of section 2.5 of the Commerce Act (Gas Transmission Services Information Disclosure) Determination 2012 in all material respects complies with that determination.

- * [In respect of related party costs used in the disclosure of related party transactions, we certify that, having made all reasonable enquiry, including enquiries of the related party:
 - the costs incurred by the related party in providing the service to [name of GTB] is fair and reasonable to [name of GTB]; and
 - the costs incurred by the related party in providing the service to [name of GTB] is proportionate to the costs incurred by the related party in providing services to other parties, including unrelated parties]
- * [In respect of tender information used in the disclosure of related party transactions, we certify that:
 - an open competitive tender was used to determine the transaction value;
 - the tender has been run in a manner intended to ensure there were multiple credible competing tender proposals from parties unrelated to [name of GTB];
 - all actual and potential tenderers were provided with the same information and there was no information or communication relevant to the tender that was provided only to the related party;
 - other tender proposals were received and one or more such tenderers is willing to discuss their tender with the Commission (if the Commission wishes);
 - that the lowest qualifying tender proposal was accepted; and
 - [name of GTB] holds document supporting:
 - How many tender proposals were received and how many tender proposals met any qualifying criteria and were considered for acceptance;
 - Why any tender proposal lodged was not considered by [name of GTB] for acceptance]

[Signatures of 2 directors] [Date]

^{*} Delete if inapplicable

Schedule 23 Certification for Transitional Disclosures

Clause 3 of section 2.7

We, [insert names], being directors of [name of GTB] certify that, having made all reasonable enquiry, to the best of our knowledge the information, prepared for the purposes of subclauses 1.1 and 1.2 of section 2.10 of the Commerce Act (Gas Transmission Services Information Disclosure) Determination 2012 in all material respects complies with that determination.

[Signatures of 2 directors] [Date]