

Decision No. [XXX]

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

The Commerce Commission:

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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 xxxxxx 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

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

1.2 COMMENCEMENT DATE

1.2.1 This determination comes into force on [].

1.3 APPLICATION

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

1.4 INTERPRETATION

1.4.1 In this determination, unless the context otherwise requires—

- (1) Terms in bold type in the main body of this determination (this includes the appendices) have the meaning given to those terms in this section 1.4 . Terms used in the Schedules are defined in Schedule 16;
- (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**;
- (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**;
- (4) A word which denotes the singular also denotes the plural and vice versa;
- (5) An obligation to do something is deemed to include an obligation to cause that thing to be done;
- (6) Financial items must be measured and disclosed in accordance with **GAAP** unless otherwise required in this Determination;
- (7) Non-financial items must be measured and disclosed in accordance with standard industry practice unless otherwise required in this Determination.

1.4.2 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.

1.4.3 In this determination, the words or phrases in bold type bear the following meanings:

A

Act	means the Commerce Act 1986
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 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
AMP	means asset management plan
AMP planning period	has the meaning specified in subclause 1.3.4 of Appendix A to this determination
AMP update	has the meaning specified in clause 2.6.4 of this determination
Asset management plan	has the meaning specified in clause 2.6.1 of this determination
Asset relocations	in relation to expenditure, means gross capital expenditure where the primary driver is the need to relocate assets due to third party requests, such as for the purpose of allowing road widening or similar needs. This expenditure category includes gross capital expenditure relating to the undergrounding of previously aboveground assets at the request of a third party.
Asset replacement and renewal	means: <ul style="list-style-type: none"> (a) in relation to capital expenditure, gross capital expenditure (b) In relation to operational expenditure, operational expenditure

where the **primary driver** is the need to maintain network asset integrity so as to maintain current security and/or quality of supply standards and includes expenditure as a result of:

- the progressive physical deterioration of the condition of **network** assets or their immediate surrounds;
- the obsolescence of **network** assets;
- preventative replacement programmes, consistent with asset life-cycle management policies; or
- the need to ensure the ongoing physical security of the **network** assets.

Assets acquired from a related party

means:

- (c) 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**;
- (d) 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

Atypical	(b)) for a future disclosure year means ‘one off’ or ‘exceptional’ costs incurred often as a result of events outside management control
Audited disclosure information	means information disclosed under any of clauses 2.3.1 and 2.3.2 in section 2.3, clause 2.4.18 in section 2.4, clause 2.5.1 of section 2.5 clause 2.7.1 in section 2.7 and 2.12.1 of section 2.12 of this determination.

B

C

Capital contributions	has the meaning set out in the IM determination
Capital expenditure	means: <ul style="list-style-type: none"> (a) in relation to the unallocated works under construction, costs: <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> (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: <ul style="list-style-type: none"> (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
Commencement date	means the date specified in clause 1.2.1 of this determination
Commission	means the Commerce Commission
Commissioned	has the meaning set out in the IM determination
Compressors	means [TBC by technical consultation]
Compressor stations	means a station where a compressor is used to increase the pressure of gas flowing in the pipe
Connection point	means a welded connection
Consumer	means a person that consumes or acquires gas transmission services
Consumer group	means the category of consumers used by the GTB for the purposes of setting prices
Contract	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- <ul style="list-style-type: none"> (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
Customer connection	In relation to expenditure, means gross capital expenditure where the primary driver is the establishment of a new customer connection point or alterations to an existing customer connection point. This expenditure category includes gross capital expenditure relating to: <ul style="list-style-type: none"> • connection assets and/or parts of the

	<p>network for which the expenditure is recoverable in total, or in part, by a contribution from the customer requesting the new or altered connection point; and</p> <ul style="list-style-type: none"> • both gas injection and offtake points of connection.
CY, CY-X or CY+X	<p>means</p> <ul style="list-style-type: none"> (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
Direct billing	<p>in relation to expenditure, means operational expenditure associated with directly billing end consumers and recovering payments due. This includes billing services, credit and debtor management, associated customer call centres, and customer account management</p>
Director	<p>has the meaning set out in the IM determination</p>
Directly attributable	<p>has the meaning set out in the IM determination</p>
Disclosure year	<p>means</p> <ul style="list-style-type: none"> • for Vector Limited, the 12 month period ending on 30 June of the year the disclosure relates or if the term disclosure year is proceeded by a year, the 12 month period ended on 30 June of that year • for Maui Development Limited, the 12 month period ending on 31 December of the year the disclosure relates or if the term disclosure year is proceeded by a year, the 12 month period ended on 31 December of that year.
DPP regulatory period	<p>Has the meaning set out in the IM Determination</p>

E

F

G

Gas transmission services

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

GDB

has the meaning set out in the Commerce Act (Gas Distribution Services Input Methodologies) Determination 2010

Gross capital expenditure

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

GTB

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

H

I

Initial RAB

has the meaning set out in the IM determination

IM determination

means the Commerce Act (Gas Transmission Services Input Methodologies) Determination 2010

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 RAB

L

Legislative and regulatory

in relation to expenditure, means **gross capital expenditure** where the **primary driver** is a new regulatory or legal requirement that results in the creation of, or modification to, **network assets**.

Line charge revenue

means revenue from **prices**

M

Main-line valve

means a valve for stopping the flow of gas in a pipe

Mark-up

means the margin charged on the directly attributed cost incurred by the related party in providing a good or service which is included in the price of the good or service

N

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

Non-network capex (or non-system fixed assets)

in relation to expenditure, means **gross capital expenditure** related to the provision of **gas pipeline services** but that is not directly related to any **network** asset, and includes expenditure on or in relation to:

- information and technology systems;
- asset management systems;
- office buildings, depots and workshops;

- office furniture and equipment;
- motor vehicles;
- tools, plant and machinery; and

any other items treated as non-system fixed assets under Generally Accepted Accounting Practice (**GAAP**).

Non-standard contract

means a **contract** that is not a **standard contract**

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**

O

Offtake peak

means, in relation to an offtake point on a transmission system, a period of specified duration during which the throughput of gas at the offtake point in the year ended 30 September is at its peak

Operating cost

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

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**

Other assets

means assets used by the **GTB** to provide **gas transmission services** that are not **pipes, stations, compressors, mainline valves, special crossings, or other system fixed assets**

Other regulated income

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

Other system fixed assets (or other network assets)

means **network** assets used by the **GTB** to provide **gas transmission services** that are not **pipes, stations, compressors, mainline valves,**

or **special crossings**

P

Person	means a natural person, a corporation sole, a body corporate or an unincorporated body
Pipes	means [TBC by technical consultation]
Planned interruption	means any interruption in respect of which not less than 24 hours' notice was given, either to the public or to all gas consumers affected by the interruption
Prescribed contract	<p>in relation to an GTB, means -</p> <ul style="list-style-type: none"> (a) a contract under which the GTB supplies gas transmission services: (b) a contract for related services, if goods or services are to be supplied under the contract by— <ul style="list-style-type: none"> (i) the GTB; or (ii) a person that is a related party of 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 a related party of a person of the kind referred to in subparagraph (iii)
Prescribed terms and conditions	<p>means, in relation to a contract for the supply of gas transmission services or for related services, the terms and conditions of the contract that—</p> <ul style="list-style-type: none"> (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.

Pressure regulating station

Prices

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

Pricing principles

means the principles set out in Subpart 5 of the Commerce Act (Gas Transmission Services Input Methodologies) Determination 2010

Pricing strategy

means a decision made by the Board of Directors of the **GTB** on the approach to setting **prices**, and recorded in writing.

Primary driver

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

Publicly disclose

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

Q

Quality of supply

in relation to expenditure, means **gross capital expenditure** where the **primary driver** is the need to meet improved security and/or quality of supply standards. This may include expenditure to:

- reduce the overall outage/fault rate of the **network**;
- reduce the average time that customers are

affected by planned and/or unplanned interruptions; or

- reduce the average number of customers affected by planned and/or 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**

Real New Zealand dollars

means, in relation to the prospective disclosures made under clauses 2.6.1, 2.6.3, and 2.6.5(1) of this determination, New Zealand dollars denominated in real terms as at the mid-point of the **disclosure year**

Record

has the meaning set out in section 4 of the Public Records Act 2005

Regulated service asset values

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

Related party

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

Related party transaction

means a transaction with a **related party**

Related services

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

Revenue

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

Routine and corrective maintenance and inspection

in relation to expenditure, means **operational expenditure** where the **primary driver** is the activities specified in planned or programmed inspection, testing and maintenance work schedules and includes:

- fault rectification work that is undertaken at a time or date subsequent to any initial fault response and restoration activities
- routine inspection
- functional and intrusive testing of assets, plant and equipment including critical spares and equipment
- helicopter, vehicle and foot patrols, including negotiation of landowner access
- asset surveys
- environmental response
- painting of network assets
- outdoor and indoor maintenance of stations, including weed and vegetation clearance, lawn mowing and fencing
- maintenance of access tracks, including associated security structures and weed and vegetation clearance
- customer-driven maintenance
- notices issued

Routine transaction	means a related party transaction involving MDL and one its shareholder businesses which is conducted in accordance with the Maui Pipeline Operating Code, does not contain any non-routine terms and conditions and relates to gas transmission shipments, balancing gas transactions, or transactions for the purchasing or selling of gas that was initiated on an exchange/trading platform for anonymous trading
S	
Shared asset	means a network asset used by more than one consumer in order to receive gas transmission services
Sole use assets	means assets connected to the network for use by only 1 connecting consumer in order to receive gas transmission services
Special crossings	means a section of pipe and associated assets (ie, support structures, vents, casings etc), where the associated assets are installed for the purpose of crossing a road, railway or river etc.
Standard contract	means, any contract (being a contract for the carrying out of gas transmission services) between a GTB , and any other person , where – <ul style="list-style-type: none"> (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 a related party of the GTB, or with any of those other persons
Stations	Means an facility at which an operation on and/or measurement of the gas occurs by means of device(s) installed at the facility

System growth

in relation to expenditure, means **gross capital expenditure** where the **primary driver** is a change in demand or injection on a part of the **network** which results in a requirement for either additional capacity to meet this demand or additional investment to maintain current security and/or quality of supply standards due to the increased demand. This expenditure category includes **gross capital expenditure** associated with SCADA and telecommunications assets.

System peak

means, in relation to a **transmission system**, a period of specified duration during which the aggregate throughput of gas at all offtake points on the **transmission system** in the year ended 30 September is at its peak. The duration of the peak flow measurement period is specified to be that normally used by the business for its transmission system investment and capacity reservation evaluations

T

Target revenue

means the revenue that the **GTB** expects to obtain from **prices**

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 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**, the total **regulatory income** from **related party transactions** as determined after applying clause 2.3.6 of the IM determination

Transitional AMP has the meaning specified in clause 2.12.6(2)

Transmission system means:

- (a) in the case of Maui Development Limited, the **network** or one of the component parts of the **network** owned by Maui Development Limited;
- (b) in the case of Vector Limited, one of the component parts of the **network** owned by Vector Limited

U

Unallocated RAB means for the components of the **RAB** roll-forward, the values before the application of clause 2.1.1 of the **IM determination**

Unallocated works under construction 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**

Unallocated 2009 modified asset values means the value of the **2009 modified asset values** before any allocation of asset value relevant to the regulatory disclosures been undertaken

Unplanned interruption means any **interruption** in respect of which less than 10 days notice, or no notice, was given, either to the shipper or to all gas consumers affected by the interruption

V

W

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**

PART 2 DISCLOSURE REQUIREMENTS

2.1 INFORMATION DISCLOSURE

2.1.1 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) The requirements to disclose financial and other information in section 2.3
- (2) The requirement to disclose pricing and related information in section 2.4
- (3) The requirement to disclose non-financial information relating to network assets in section 2.5
- (4) The requirement to disclose asset management plans and forecast information in section 2.6
- (5) The requirement to disclose explanatory notes in relation to disclosed information in section 2.7
- (6) The audit, certification and verification requirements in sections 2.8 and 2.9
- (7) The retention and continuous disclosure requirements in section 2.10
- (8) The transitional provisions in section 2.12.

2.2 APPLICABLE INPUT METHODOLOGIES

2.2.1 Every **GTB** must apply the following input methodologies as applicable, when complying with this determination:

- (1) Subpart 1 of part 2, cost allocation
- (2) Subpart 2 of part 2, asset valuation
- (3) Subpart 3 of part 2, treatment of taxation
- (4) Subpart 4 of part 2, cost of capital
- (5) Subpart 4 of part 2, pricing methodologies

2.3 FINANCIAL INFORMATION FOR THE DISCLOSURE YEAR

Annual Disclosure Relating to Financial Information for the Disclosure Year

2.3.1 Subject to section 2.12, within 6 months after the end of each **disclosure year**, every **GTB** must disclose information relating to its financial position by:

- (1) Completing each of the following reports by inserting all information relating to the **gas transmission services** supplied by the **GTB** for that **disclosure year**:
 - (a) The Comparison of Forecasts to Actual Expenditure set out in Schedule 2
 - (b) the Report on Return on Investment set out in Schedule 3;
 - (c) the Report on Term Credit Spread Differential Allowance set out in Schedule 3a
 - (d) the Report on Regulatory Asset Base Roll Forward set out in Schedule 4
 - (e) the Report on Asset Allocations set out in Schedule 4a
 - (f) the Report on Regulatory Profit set out in Schedule 5;
 - (g) the Report on Regulatory Tax Allowance set out in Schedule 5a
 - (h) the Report on Related Party Transactions set out in Schedule 5b;
 - (i) the Report on Cost Allocations set out in Schedule 5c;
 - (j) the Report on Capital Expenditure for the Disclosure Year set out in Schedule 6;
 - (k) the Report on Operational Expenditure for the Disclosure Year set out in Schedule 7; and
- (2) **publicly disclosing** each of those reports;

2.3.2 Subject to section 2.12, within 6 months after the end of each **disclosure year**, every **GTB** must disclose to the **Commission** information supporting the information disclosed in accordance with clause 2.3.1 by:

- (1) Completing each of the following reports by inserting all information relating to the information supplied by the **GTB** in Schedules 4a and 5c for that **disclosure year**:

- (a) the Report Supporting Asset Allocation set out in Schedule 4b;
- (b) the Report Supporting Cost Allocation set out in Schedule 5d;

Alternative Method for Return on Investment Information

2.3.3 Subject to section 2.12, in completing the Report on Return on Investment in Schedule 3:

- (1) a **GTB** must disclose information in accordance with part 3(iii) of Schedule 3 if the calculation of ROI under part 3(iii), to the extent it relates to the specific timing and value of **assets commissioned** by the **GTB** during the **disclosure year**, would lead to a difference of 50 basis points or more compared to the ROI calculation set out in part 3(i) of Schedule 3;
- (2) Otherwise a **GTB** may elect to disclose information in accordance with part 3(iii) of Schedule 3;

Tax rate applicable to MDL

2.3.4 In completing Schedule 3, MDL must use the statutory tax rate as the value for the corporate tax rate.

Term Credit Spread Differential Allowance

2.3.5 Schedule 3a is only required to be completed by qualifying suppliers as qualifying suppliers is defined in the **IM determination**.

Allocation of Assets and Operating Costs

2.3.6 In completing the Report on Asset Allocations in Schedule 4a and the Report on Cost Allocations in Schedule 5c every **GTB** must **publicly disclose**, for each asset category in Schedule 4a and each **operational expenditure** category in Schedule 5c that has **not directly attributable** costs:

- (1) a description of the **not directly attributable** costs or assets;
- (2) the **allocation methodology types** used to allocate the **not directly attributable** costs or assets;
- (3) where more than one allocation method is used, the percentage of **not directly attributable** costs or assets allocated using each method;
- (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

- (5) the **allocators** used and the rationale for using each **allocator**

2.3.7 For the purpose of clause 2.3.1, the cost of any service, good, or asset from a **related party** must be:

- (1) for any **assets acquired from a related party**, as determined in accordance with clause 2.2.11(1)(g) of the **IM determination**; or
- (2) for any service, good, or for any assets other than **assets acquired from a related party**, one of the following:
 - (a) at the directly attributable cost incurred by the **related party** in accordance with the cost allocation process set out in clauses [clause references] of the **IM determination**, provided that the cost incurred by the **related party** in providing the service to the **GTB**—
 - (i) is fair and reasonable to the **GTB**, and
 - (ii) is substantially the same as the cost incurred by the **related party** in providing the same type of services to third parties;; or
 - (b) for **electrical contracting services** to maintain or develop the **network**, at the directly attributable cost incurred by the **related party**, determined in accordance with the cost allocation process and approaches of the **IM determination**, plus a **mark-up** which does not exceed 17.2%; or
 - (c) the price paid by the **GTB**, where—
 - (i) at least 50% of the **related party's** sales of services, goods, and assets are to third parties, and third parties may purchase the same or similar services, goods, and assets from the **related party** on substantially the same terms and conditions, including price; or
 - (ii) that price is substantially the same as the price paid for the same or substantially similar services (including any adjustments for inflation using CPI or an appropriate input price index) on substantially the same terms and conditions in the preceding 3 **disclosure years** from a party other than a **related party**; or

- (d) at the price paid by the **GTB**, where –
 - (i) the price paid for all services, goods, and assets acquired from that **related party** is less than 1% of the **GTB**'s total revenue from the **regulated service** for that year, and
 - (ii) the total price paid for all **related party transactions** is less than 5% of the **GTB**'s total revenue from the **regulated service**; or
- (e) at the price paid by the **GTB** to the **related party** following a competitive tender process, provided that–
 - (i) the price is no more than 5% higher than the price of the lowest conforming tender received;
 - (ii) all relevant information material to consideration of a proposal was provided to third parties, or made available upon request;
 - (iii) at least one other qualifying proposal was received;
 - (iv) the final agreement for the provision of the services, goods, or assets by the **related party** does not include any **special contract terms**;
 - (v) the **GTB** retains for a period of 7 years following the closing date of tender proposals a record of the tender and tender process, including request for information and/or proposal, the criteria used for the assessment of proposals, reasons for acceptance or rejection of proposals, and all proposals and requests for information on the tender for the purposes of making proposals; and
 - (vi) its **directly attributable** cost would be as incurred by the group to which the **GTB** and **related party** are a part, determined in accordance with GAAP, as the if the consolidate group was the **GTB**;
- (f) the price paid by the **GTB**, provided–
 - (i) the price cannot otherwise be determined under subclauses (a) to (e), and
 - (ii) no fewer than 2 **directors** of the **GTB** provide a written certification that they are satisfied that the price or prices paid for

all services, goods, or assets determined in accordance with this paragraph reflect the price or prices that would be received in an arm's-length transaction; or

(g) nil.

2.3.8 For the purpose of clause 2.3.1 above, the price received for any sale or supply of services, goods, or assets to a **related party**, must be one of the following:

- (1) if the **related party** is another **GTB**, an **EDB**, or **GDB** required to publicly disclose the price paid or cost incurred in accordance with another **Commission** determination, then the price received must be that disclosed by the **related party**; or
- (2) if the price received cannot be determined under subclause (1), then:
 - (a) at the price received from the **related party**, where the **GTB** makes at least 50% of its revenue from the provision of similar services to unrelated parties, and the price charged by the **GTB** to the **related party** is substantially the same as the price charged to third parties for similar services, goods, or assets on substantially the same terms and conditions; or
 - (b) at the price received from the **related party**, provided that no fewer than 2 directors of the **GTB's** provide a written certification that they are satisfied that the prices received for all services, goods, or assets provided to **related parties** reflect the price or prices that would be received in an arm's length transaction; or
 - (c) at the cost incurred by the **GTB** in providing the service, good, or asset.

Information on capital expenditure projects

2.3.9 Subject to section 2.12, in completing the Report on Capital Expenditure for the Disclosure Year in Schedule 6, **GTBs** must disclose the following information in relation to **material projects and programmes**:

- (1) Separately disclose **customer connection** expenditure for each customer type defined by the **GTB** in 6(iii) of Schedule 6
- (2) For each material **asset relocation** project in Schedule 6:
 - (a) separately disclose a brief description of the project and its value in 6(v) of Schedule 6;

- (b) provide any additional commentary, including the purpose of the project and a description of the assets relocated in Schedule 14 (Mandatory Explanatory Notes).
- (3) For each material **quality of supply** project in Schedule 6:
 - (a) separately disclose a brief description of the project and its value in 6(vi) of Schedule 6;
 - (b) provide any additional commentary, including the purpose of the project and a description of the assets affected for each project in Schedule 14 (Mandatory Explanatory Notes);
- (4) For each material **legislative and regulatory** project in Schedule 6:
 - (a) separately disclose a brief description of the **legislative and regulatory** requirement and the value of the project in 6(vii) of Schedule 6
 - (b) provide any additional commentary, including the purpose of the projects and a description of the assets affected for each project in Schedule 14 (Mandatory Explanatory Notes);
- (5) For each material **other reliability, safety and environment** project in Schedule 6:
 - (a) separately disclose a brief description of the project and its value in 6(viii) of Schedule 6
 - (b) provide any additional commentary, including the purpose of the project and a description of the assets affected for each project in Schedule 14 (Mandatory Explanatory Notes)
- (6) For each material **non-network capex** project in Schedule 6:
 - (a) separately disclose a brief description of the project and its value in 6(ix) of Schedule 6
 - (b) provide any additional commentary, including the purpose of the project and a description of the assets affected for each project in Schedule 14 (Mandatory Explanatory Notes)

2.4 PRICING AND RELATED INFORMATION

Disclosure of pricing methodologies

2.4.1 Every **GTB** must **publicly disclose**, before the start of each **disclosure year**, a pricing methodology which:

- (1) Describes the methodology, in accordance with clause 2.4.3, used to calculate the **prices** payable or to be payable
- (2) Describes any changes in **prices** and **target revenues**
- (3) Explains, in accordance with clause 2.4.5, the approach taken with respect to pricing in **non-standard contracts**; and
- (4) Explains whether, and if so how, the **GTB** has sought the views of **consumers**, including 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.

2.4.2 Any change in the pricing methodology or adoption of a different pricing methodology, must be **publicly disclosed** at least 20 working days before the change or the adoption of a different methodology takes effect.

2.4.3 Every disclosure under clause 2.4.1 of this section must:

- (1) 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**
- (2) 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) State the **target revenue** to be collected for the current **disclosure year**
- (4) Where applicable, identify the key components of **target revenue** required to cover the costs and return on investment associated with the **GTB's** provision of **gas transmission services**. Disclosure must include the numerical value of each of the components
- (5) State the **consumer groups** for whom **prices** have been set, and describe:
 - (a) the rationale for grouping **consumers** in this way

- (b) the method and the criteria used by the **GTB** to allocate **consumers** to each of the **consumer groups**
- (6) If **prices** have changed from **prices** disclosed for the immediately preceding **disclosure year**, explain the reasons for changes, and quantify the difference for each of those reasons
- (7) Where applicable, describe the method used by the **GTB** to allocate the **target revenue** among **consumer groups**, including the numerical values of the **target revenue** allocated to each **consumer group**, and the rationale for allocating it in this way
- (8) State the proportion of **target revenue** (if applicable) that is collected through each tariff type as publicly disclosed annually under clause 2.4.16.

2.4.4 Every disclosure under clause 2.4.1 above must, if the **GTB** has a **pricing strategy**

- (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
- (2) Explain how and why **prices** are expected to change as a result of the **pricing strategy**
- (3) If the **pricing strategy** has changed from the preceding **disclosure year**, identify the changes and explain the reasons for the changes.

2.4.5 Every disclosure under clause 2.4.1 of this section must:

- (1) Describe the approach to setting **prices** for **non-standard contracts**, including:
 - (a) 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**;
 - (b) How the **GTB** determines whether to use a **non-standard contract**, including any criteria used;
 - (c) Any specific criteria or methodology used for pricing **non-standard contracts**, and how the criteria or methodology is consistent with the **pricing principles**;
- (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:

- (a) the extent of the differences in these terms between **standard contracts** and **non-standard contracts**
- (b) any implications of this approach for pricing in **non-standard contracts**.

Disclosure of capital contributions

2.4.6 Every **GTB** must at all times **publicly disclose**:

- (1) A description of its current policy or methodology for determining **capital contributions**, including:
 - (a) the circumstances (or how to determine the circumstances) under which the **GTB** may require a **capital contribution**;
 - (b) how the amount payable 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
 - (c) the extent to which any policy or methodology applied is consistent with the relevant **pricing principles**
- (2) A statement of whether a **consumer** or any other **person** 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**
- (3) If the **GTB** has a standard schedule of **capital contributions** charges, the current version of that standard schedule.

2.4.7 When a **consumer** or other **person** from whom a **GTB** seeks a **capital contribution** 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 **consumer** or other **person** of the components of that charge and how these were determined.

2.4.8 The requirements in clauses 2.4.6 and 2.4.7 apply if:

- (1) the **GTB** determines the amount of **capital contributions**

- (2) the **GTB** has or can obtain information about the policy or methodology used by another **person** to determine **capital contributions** where the **GTB** receives those **capital contributions**.

Disclosure of prescribed terms and conditions of contracts

2.4.9 Subject to clause 2.4.15, every **GTB** must, not later than 20 working days after entering into a **prescribed contract** that is a **standard contract**, **publicly disclose** the **prescribed terms and conditions** of the **prescribed contract**.

2.4.10 Subject to section 53C(4) of the **Act** every **GTB** must, in respect of all **prescribed contracts** that are **non-standard contracts** entered into during the **disclosure year**, within 5 months after the end of that **disclosure year**, either **publicly disclose**

- (1) a description of the goods or services to be supplied under the **contract** and the quantity or amount of those goods or services to be supplied under the **prescribed contract**; or
- (2) **publicly disclose** the **prescribed terms and conditions** of each **prescribed contract** with the exception of **prescribed terms and conditions** that specify, determine, or provide for the determination of the **price** at which goods or services are to be supplied.

2.4.11 For any **contract** for which information is **publicly disclosed** under clause 2.4.10, unless **prescribed terms and conditions** have been publicly disclosed under subclause 2.4.10(2)(b), every **GTB** must, within 20 working days of a request by any **person**, provide to that **person** and **publicly disclose** the **prescribed terms and conditions** of the **prescribed contract**, with the exception of **prescribed terms and conditions** that specify, determine, or provide for the determination of the **price** at which goods or services are to be supplied.

2.4.12 Subject to section 53C(4) of the **Act**, 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 20 working days after those modifications take effect, **publicly disclose**:

- (1) The **prescribed contract** concerned;
- (2) The modifications made to the **prescribed terms and conditions**.

2.4.13 Subject to section 53C(4) of the **Act** and within 5 months after the end of the **disclosure year**, 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 20 working days of receiving a request from that **person**, the modifications made to the **prescribed terms and conditions**.

2.4.14 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 2.4.10 or 2.4.11 of this section, include the following information:

- (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**;
- (2) The month in which the supply of the maximum monthly amount of gas referred to in subclause 2.4.14(1) of this section is to occur, or is most likely to occur;
- (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;

2.4.15 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

2.4.16 Every **GTB** must at all times **publicly disclose**:

- (1) Each current **price** expressed in a manner that enables individual **consumers** to determine:
 - (a) the **consumer group** or **consumer groups** applicable to them
 - (b) the total **price** for **gas transmission services** which is applicable to them.
- (2) The number (or estimated number) of **consumers** by whom each **price** is payable;
- (3) The date at which each **price** was or will be first introduced;

- (4) The **price** that was payable immediately before each current **price** (if any) expressed in the manner referred to in subclause 2.4.16 above.

2.4.17 Every **GTB** must, at least 20 working days before changing a **price** or introducing a new **price**:

- (1) Publicly disclose:
 - (a) the information specified in clause 2.4.16 of this section in respect of that **price**
 - (b) an explanation of the reasons for the new **price** or the changed **price**;
- (2) In addition, either:
 - (a) give written notice to each **consumer** by whom that **price** is payable the information specified in clause 2.4.16 of this section in respect of that **price**;
 - (b) notify in the news section of either 2 separate editions of each newspaper or online news media that is widely read by **consumers** connected to that **GTB's network**, details of the changed **price**, including:
 - (i) the changed **prices** alongside the immediately preceding **price** applicable
 - (ii) contact details where further details of the new or changed **price** can be found including the URL of the **GTB's** publicly accessible website.

Annual disclosure of information on quantities and Revenues billed

2.4.18 Within 6 months of the end of each disclosure year, every **GTB** must **publicly disclose** the information specified in Schedules 8a and 8b.

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2.5 NON-FINANCIAL INFORMATION RELATING TO NETWORK ASSETS

Annual disclosure on information on network assets and reliability

2.5.1 Within 6 months after the end of each **disclosure year**, every **GTB** must—

- (1) Complete each of the following reports by inserting all information relating to the **gas transmission services** supplied by the **GTB** for the **disclosure years** provided for in the following reports:
 - (a) the Asset Register set out in Schedule 9a;
 - (b) the Asset Age Profile set out in Schedule 9b;
 - (c) the Report on Pipeline Data set out in Schedule 9c;
 - (d) the Report on Demand set out in Schedule 9d;
 - (e) the Report on Network Reliability and Interruptions set out in Schedule 10
 - (f) the Report on Network Integrity in Schedule 10a; and
 - (g) **publicly disclose** these reports.

Disclosure on information on peak flows, gas transmission capacity, and capacity reservations

2.5.2 Peak flow information

- (1) Subject to subclause 2.5.2(4) below, by the end of November in each year, every **GTB** must **publicly disclose** in respect of the most recent 12 month period ended 31 September:
 - (a) for each transmission system, the information specified in subclause 2.5.2(2) below
 - (b) for each offtake point with a throughput of gas during the system peak flow period of 2,000 GJ or more, the information specified in clause 2.5.2(3) below.
- (2) The information referred to in subclause 2.5.3(1)(a) above is:
 - (a) the end date and duration of the system peak flow period

- (b) the total throughput of gas (in GJ) at each intake point during the system peak flow period.
- (3) The information referred to in subclause 2.5.2(1)(b) above is:
 - (a) the end date and duration of the offtake peak flow period
 - (b) the throughput of gas (in GJ) at the offtake point in each hour of the system peak flow period
 - (c) the total throughput of gas (in GJ) at the offtake point during the system peak flow period
 - (d) the total throughput of gas (in GJ) at the offtake point during the offtake peak flow period.
- (4) Notwithstanding subclause 2.5.2(1) above, public disclosure is deemed to have occurred if the information specified in subclauses 2.5.2(2) and 2.5.2(3) is posted on a website normally used for the publication of the GTB's transmission data within one week after the end of the **disclosure year** and can be readily accessed at no charge by interested persons, with the information retained on such a website for a period of not less than five years.

2.5.3 Capacity allocation methodology

- (1) Within 6 months after the end of each **disclosure year**, every **GTB** must publicly disclose a description of the extent to which current capacity allocation methodologies result in efficient outcomes. The disclosure must include a description of:
 - (a) the methodology or methodologies used to determine how capacity is assigned
 - (b) which, if any, requests for capacity was approved in full or in part during the **disclosure year**, including how, if at all, the quantity of uncommitted capacity in the pipeline was determined
 - (c) the extent of unmet demand for capacity during the past **disclosure year**, including the information specified in clause 2.5.3(2) below.
- (2) The information referred to in subclause 2.5.3(1)(c) above is as follows:
 - (a) total number of requests for firm capacity that the **GTB** has not approved in full in the past **disclosure year**

- (b) maximum daily quantities associated with the requests referred to in subclause 2.5.3(2)(a) above, aggregated by offtake point
- (c) in respect of each request for firm capacity not approved in full, the reasons for the request not being fulfilled.

2.5.4 Transmission System Capacity Reservations

- (1) Within 6 months after the end of each **disclosure year**, in respect of the firm capacity held or reserved by:
 - (a) the **GTB**, including any person involved in the **GTB**, and
 - (b) all other persons collectively;
 - (c) every **GTB** must publicly disclose the information specified in clause 2.5.4(2) below concerning the capacity reservations that applied to the offtake points specified in clause 2.5.4(3) on the days specified in clause 2.5.4(4) below.
- (2) The information referred to in subclause 2.5.4(1)(c) above is as follows:
 - (a) the effective maximum daily quantity (in GJ) applicable to the aggregate amount of firm capacity
 - (b) the effective maximum hourly quantity (in GJ) applicable to the aggregate amount of firm capacity
 - (c) the nominal delivery pressure where such pressure is greater than 20 bar gauge.
- (3) The offtake points referred to in clause 2.5.4(1) above are the offtake points:
 - (a) with a throughput of gas in the system peak flow period of 2,000 GJ or more; or
 - (b) a contractual firm maximum daily quantity in the system peak flow period of 10,000 GJ or more, irrespective of the throughput; or
 - (c) with a nominal delivery pressure greater than 20 bar gauge in the system peak flow period;
 - (d) with all other offtake points taken together as a group.
- (4) The days referred to in clause 2.5.4(1) above are:

- (a) the last day of the preceding **disclosure year**
- (b) the first day of the new **disclosure year**
- (c) the first day in the system peak flow period.

2.6 ASSET MANAGEMENT PLANS AND FORECAST INFORMATION

2.6.1 Subject to subclause 2.6.3 of this section, before the start of each **disclosure year** commencing with the **disclosure year** 2014, every **GTB** must complete and **publicly disclose** an **AMP** that—

- (1) Relates to the **gas transmission services** supplied by the **GTB**
- (2) Meets the purposes of **AMP** disclosure set out in clause 2.6.2;
- (3) Has been prepared in accordance with Appendix A to this determination;
- (4) Contains the completed tables required in clause 2.6.5(2);
- (5) Contains the Report on Asset Management Maturity set out in Schedule 13.

2.6.2 The purposes of **AMP** disclosure referred to in subclause 2.6.1(2) are that the **AMP**—

- (1) Must provide sufficient information for an interested person to assess whether:
 - (a) assets are being managed for the long term;
 - (b) the required level of performance is being delivered; and
 - (c) costs are efficient and performance efficiencies are being achieved;
- (2) Must be capable of being understood by an interested person with a reasonable understanding of the management of infrastructure assets
- (3) Should provide a sound basis for the ongoing assessment of asset-related risks, particularly high impact asset-related risks.

2.6.3 If the disclosure year described in clause 2.6.1 above does not coincide with the first or fourth **disclosure year** of the **DPP regulatory period** and if the **GTB** has publicly disclosed an **AMP** under clause 2.6.1 above in respect of a prior **disclosure year**, then the **GTB** may—

- (1) Elect to not comply with clause 2.6.1 in the current **disclosure year**; and

- (2) Complete and **publicly disclose**, before the start of the **disclosure year**, an **AMP update** under clause 2.6.4 below.

2.6.4 For the purpose of subclause 2.6.3(2), the **AMP update** must—

- (1) Relate to the **gas transmission services** supplied by the **GTB**;
- (2) Identify any material changes to the network development plans disclosed in the last **AMP** under clause 16 of Appendix A or in the last **AMP update** disclosed under this section;
- (3) Identify any material changes to the lifecycle asset management (maintenance and renewal) plans disclosed in the last **AMP** under clause 17 of Appendix A or in the last **AMP update** disclosed under this section;
- (4) Contain the completed tables required in subclause 2.6.5(2);
- (5) Provide the reasons for any material changes to the previous disclosures in the Network Expenditure AMP Report set out in Schedule 14
- (6) Identify any changes to the asset management practices of the **GTB** that would affect a schedule 13 Report on Asset Management Maturity disclosure.

2.6.5 Every **GTB** must—

- (1) Before the start of each **disclosure year**, complete each of the following reports by inserting all information relating to the **gas transmission services** supplied by the **GTB** for the **disclosure years** provided for in the following reports—
 - (a) the Report on Forecast Capital Expenditure in Schedule 11a
 - (b) the Report on Forecast Operational Expenditure in Schedule 11b
 - (c) the Report on Asset Condition in Schedule 12a
 - (d) the Report on Forecast Demand in Schedule 12b
- (2) Include, in the **AMP** or **AMP update** as applicable, the information contained in each of the reports described in subclause 2.6.5(1);
- (3) Within 5 working days of **publicly disclosing** the **AMP** or **AMP update** as applicable, disclose these reports described in subclause 2.6.5(1) to the **Commission**

- (4) Within 6 months of the start of the **disclosure year**, **publicly disclose** these reports.

2.7 EXPLANATORY NOTES TO INFORMATION RELATING TO THE DISCLOSURE YEAR

2.7.1 Within 6 months of the end of each **disclosure year**, every **GTB** must complete and **publicly disclose** the Schedule of Mandatory Explanatory Notes (Schedule 14) by inserting all information relating to information disclosed in accordance with clauses 2.3.1, 2.4.18, 2.5.1 and 2.5.2.

- (1) In relation to details of any insurance cover for the assets used to provide **gas transmission services**, the explanatory notes in Schedule 14 must include:
 - (a) The **GTB's** approaches and practices in regard to the insurance of assets, including the level of insurance;
 - (b) In respect of any self insurance, the level of reserves, details of how reserves are managed and invested, and details of any reinsurance.
- (2) Where an item disclosed in accordance with clause 2.3.1 is classified differently from the previous year, the explanatory notes in Schedule 14 must include the:
 - (a) nature of the item reclassified;
 - (b) value of the item in the current **disclosure year** and in the previous **disclosure year**;
 - (c) classification of the item in the previous **disclosure year**;
 - (d) classification of the item in the current **disclosure year**; and
 - (e) reason why the item has been reclassified.

2.7.2 Within 6 months of the end of each **disclosure year**, every **GTB** must complete and **publicly disclose** the Mandatory Explanatory Notes on Forecast Information in Schedule 14a by inserting all relevant information relating to information disclosed in accordance with clause 2.6.4(6).

2.7.3 Within 6 months of the end of each **disclosure year**, every **GTB** may **publicly disclose** any further explanatory comment on the information disclosed in accordance with clauses 2.3.1, 2.4.18, 2.5.1, 2.5.2 and 2.6.4(6), in Schedule 15.

2.8 ASSURANCE REPORTS

2.8.1 Where a **GTB** is required to **publicly disclose** any **audited disclosure information**, the **GTB** must:

- (1) Procure an assurance report by an **independent auditor** in respect of that **audited disclosure information**, that is prepared in accordance with Standard on Assurance Engagements 3100 – Compliance Engagements (SAE 3100) and International Standard on Assurance Engagements 3000 (ISAE (NZ) 3000) or their successor standards, signed by the **independent auditor** (either in his or her own name or that of his or her firm), that:
 - (a) is addressed to the directors of the **GTB** and to the **Commission** as the intended users of the assurance report,
 - (b) states:
 - (i) that it has been prepared in accordance with Standard on Assurance Engagements 3100 – Compliance Engagements (SAE 3100) and International Standard on Assurance Engagements 3000 (ISAE (NZ) 3000) or their successor standards; and
 - (ii) the work done by the **independent auditor**; and
 - (iii) the scope and limitations of the audit; and
 - (iv) 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 or **related parties**; and
 - (v) whether the **independent auditor** has obtained sufficient recorded evidence and explanations that he or she required and, if not, the information and explanations not obtained; and
 - (vi) whether, in the **independent auditor**'s opinion, as far as appears from an examination, the information used in the preparation of Schedules 2, 3, 3a, 4, 4a, 4b, 4c, 5, 5a, 5b, 5c, 5d, 6, 7, 8a, 8b, 9a, 9b, 9c, 9d, 10a, 10b, 14, 14a, and 14b has been properly extracted from the **GTB**'s accounting and other records, sourced from its financial and non-financial systems; and

- (vii) 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 information required by the Commerce Act (Gas Transmission Services Information Disclosure) Determination 2012 have been kept by the **GTB** and, if not, the **records** not so kept; and
 - (c) States whether (and, if not, the respects in which it has not), in the **independent auditor's** opinion, the **GTB** has complied, in all material respects, with the Commerce Act (Gas Transmission Services Information Disclosure) Determination 2012.
- (2) **Publicly disclose** the **independent auditor's** report prepared in accordance with subclause 2.8.1(1) above at the same time as the **GTB publicly discloses** the **audited disclosure information**.

2.9 CERTIFICATES

- 2.9.1 Where a **GTB** is required to **publicly disclose** any information under any of clause 2.4.1, clause 2.6.1, subclauses 2.6.3(2) and 2.6.5(2), and 2.12.6(1)(b), the **GTB** must at that time **publicly disclose** a certificate in the form set out in Schedule 17 in respect of that information, duly signed by 2 **directors** of the **GTB**.
- 2.9.2 Where a **GTB** is required to **publicly disclose** any information under any of clauses 2.3.1, 2.3.2, 2.4.18, 2.5.1, 2.7.1, and 2.7.2 the **GTB** must at that time publicly disclose a certificate in the form set out in Schedule 18 in respect of that information, duly signed by 2 **directors** of the **GTB**.
- 2.9.3 Where a **GTB** is required to **publicly disclose** any information under clause 2.12.1 and 2.12.2, the **GTB** must at that time **publicly disclose** a certificate in the form set out in Schedule 19 in respect of that information, duly signed by 2 **directors** of the **GTB**.

2.10 RETENTION AND CONTINUING DISCLOSURES

- 2.10.1 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**.

2.11 EXEMPTIONS

2.11.1 The **Commission** may at any time, by written notice to a **GTB**,-

- (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
- (2) Amend or revoke any such exemption.

2.12 TRANSITIONAL PROVISIONS

2.12.1 Subject to clause 2.12.2, within 10 months after the end of the **disclosure year 2012** in the case Vector Limited, and 6 months after the end of the **disclosure year 2012** in the case of Maui Development Limited, each **GTB** must:

- (1) Complete the Report on Transitional Financial Information set out in Schedule 4c;
- (2) Complete the Report on Asset Allocations set out in Schedule 4a by inserting all information relating to the asset allocation for the **total opening RAB value** disclosed in Schedule 4;
- (3) Provide explanatory comment in Schedule 14b in relation to transitional financial information disclosed in Schedule 4c; and
- (4) **Publicly disclose** those reports.

- 2.12.2 Subject to clause 2.12.3, where a **GTB** has previously elected to undertake an adjustment in accordance with clause 2.2.1 of the **IM Determination**, within 10 months after the end of the **disclosure year** 2012 in the case Vector Limited, and 6 months after the end of the **disclosure year** 2012 in the case of Maui Development Limited 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.
- 2.12.3 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 clause 2.12.1 must be consistent with that disclosure.
- 2.12.4 Notwithstanding any requirements set out in section 2.3 of this determination, the following transitional provisions apply in respect of the 2012 **disclosure year**:
- (1) Information in 3(i) of the Report on Return on Investment set out in Schedule 3 related to **CY-2** and **CY-1** is not required to be disclosed
 - (2) Information in 4(i) of the Report on the Value of the Regulatory Asset Base (Rolled Forward) set out in Schedule 4 relating to **CY-3** and **CY-4** is not required to be disclosed
 - (3) Information in the Report on Capital Expenditure for the Disclosure Year set out in Schedule 6 and the Report on Operational Expenditure for the Disclosure Year set out in Schedule 7 is not required to be disclosed
 - (4) Information in the Comparison of Forecasts to Actual Expenditure set out in Schedule 2 is not required to be disclosed
 - (5) In completing the Report on Asset Allocations set out in Schedule 4a and the Report Supporting Asset Allocations set out in Schedule 4b, all allocations may be disclosed under **other assets**
 - (6) In completing the Report on Cost Allocations set out in Schedule 5c and the Report Supporting Cost Allocations set out in Schedule 5d, all allocations may be disclosed under **direct billing**
- 2.12.5 Notwithstanding any requirements set out in section 2.3 of this determination, the following transitional provisions apply in respect of the **disclosure year** 2013 :
- (1) Information in 3(i) of the Report on Return on Investment set out in Schedule 3 relating to **CY-2** is not required to be disclosed

- (2) Information in 4(i) of the Report on the Value of the Regulatory Asset Base (Rolled Forward) set out in Schedule 4 relating to **CY-4** is not required to be disclosed

2.12.6 Notwithstanding any requirements set out in clauses 2.6.1, 2.6.2, 2.6.3, and 2.6.4, the following transitional provision applies to Maui Development Limited in respect of each **disclosure year** before and during the first **DPP regulatory period**:

- (1) If Maui Development Limited has not publicly disclosed an AMP under clauses 1 and 2 of section 2.6 then Maui Development Limited may elect to
 - (a) not comply with clauses 2.6.1, and 2.6.2 in the current **disclosure year** and
 - (b) complete and publicly disclose before the start of the **disclosure year** a **transitional AMP** that meets the requirements of subclause 2.12.6(2) below
- (2) The **transitional AMP** must:
 - (a) relate to the gas transmission services supplied by the **GTB**
 - (b) be identifiable as a **transitional AMP** prepared pursuant to clause 2.12.6(2) of this determination
 - (c) include the minimum requirements set out in subclause 2.12.6(3)
 - (d) include the forecast information set out in clause 2.6.5
 - (e) include the AMMAT Report set out in Schedule 17
 - (f) identify where the **GTB** considers the **AMP** does not yet conform to the requirements in clause 2.6.1, and set out the actions the **GTB** is taking to ensure the **AMP** will conform before the end of the first **DPP regulatory period**
 - (g) identify any actions the **GTB** has completed in order to conform to the requirements in clause 2.6.1
- (3) The **transitional AMP** must include the following:
 - (a) a summary that provides a brief overview of the contents and highlights information that the **GTB** considers significant

- (b) details of the background and objectives of the **GTB's** asset management and planning processes
- (c) details of the AMP planning period, which must cover at least a projected period of 10 years commencing with the **disclosure year** following the date on which the AMP is required to be disclosed
- (d) the date that it was approved by the directors
- (e) a description of stakeholder interests, as set out in subclause 3.6 of schedule A
- (f) a description of the accountabilities and responsibilities for asset management, as set out in subclause 3.7 of Appendix A
- (g) an overview of asset management strategy and delivery
- (h) an overview of systems and information management data
- (i) an overview of asset management documentation, controls and review processes
- (j) details of the assets covered
- (k) a clear identification or definition of a set of asset management performance indicators
- (l) a description of network development plans and lifecycle management processes, covering material projects and programmes across the planning period
- (m) details of risk policies, assessment and mitigation.

2.12.7 The information required under clause 2.4.6, is not required to be **publicly disclosed** for the first time until 5 months after this determination is determined.

2.12.8 The information required under 2.4.9 is not required to be **publicly disclosed** for the first time until 2 months after this determination is determined

Dr Mark Berry, *Chair*

Sue Begg, *Deputy Chair*

Pat Duignan

Stephen Gale

Dated at Wellington this day of 2012.

COMMERCE COMMISSION

APPENDIX A ASSET MANAGEMENT PLANS

*This Appendix sets out the mandatory disclosure requirements with respect to **AMPs**. 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 **AMPs**. The commentary has been prepared on the basis that **GTBs** will implement best practice asset management processes.*

AMP design

1. The core elements of asset management:
 - 1.1 A focus on measuring network performance, and managing the assets to achieve service targets;
 - 1.2 Monitoring and continuously improving asset management practices;
 - 1.3 Close alignment with corporate vision and strategy;
 - 1.4 That asset management is driven by clearly defined strategies, business objectives and service level targets;
 - 1.5 That responsibilities and accountabilities for asset management are clearly assigned;
 - 1.6 An emphasis on knowledge of what assets are owned and why, the location of the assets and the condition of the assets;
 - 1.7 An emphasis on optimising asset utilisation and performance;
 - 1.8 That a total life cycle approach should be taken to asset management;
 - 1.9 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 **AMPs** that—
 - 2.1 Are based on, but are not limited to, the core elements of asset management identified in clause 1 above;
 - 2.2 Are clearly documented and made available 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 and outcomes are consistent with outcomes produced in competitive markets;
 - 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 plans;
- 2.10 Use unambiguous and consistent definitions of asset management processes and terminology consistent with the terms used in this appendix to enhance comparability of asset management practices over time and between **GTBs**;
- 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
 - 3.3 A purpose statement which:
 - 3.3.1 makes 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 states the corporate mission or vision as it relates to asset management
 - 3.3.3 identifies the documented plans produced as outputs of the annual business planning process adopted by the **GTB**
 - 3.3.4 states how the different documented plans relate to one another, with particular reference to any plans specifically dealing with asset management
 - 3.3.5 includes 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 **AMPs** 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, and including

- 3.8.3 a description of changes proposed where the information is not based on the **GTB's** existing business
- 3.8.4 the sources of uncertainty and the potential effect of the uncertainty on the prospective information
- 3.8.5 the price inflator assumptions used to prepare the financial information disclosed in **nominal New Zealand dollars** in the Report of Forecast Capital Expenditure set out in Schedule 11a and the Forecast on Forecast Operational Expenditure set out in Schedule 11b.
- 3.9 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
- 3.10 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.*

- 3.11 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 these systems, processes and controls are integrated.*

- 3.12 A statement covering any limitations in the availability or completeness of asset management data and disclose 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.*

- 3.13 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.

- 3.14 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 in-house; and*
- *audit or review procedures undertaken in respect of the asset management system.*

- 3.15 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;*
 - *demonstrate staff engagement in the efficient and cost effective delivery of the asset management requirements.*
4. The **AMP** must present all financial values in **real New Zealand dollars** except where specified otherwise;
 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 2 of the determination.

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 6.1.1 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 6.3.1 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 A discussion of the condition of the assets, further broken down into more detailed categories 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 Report on Forecast Capital Expenditure in Schedule 11a;
 - 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 6.1 and 6.2 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**.

Transmission system capacity

- 10. The AMP must include an assessment of the extent to which physical pipeline capacity is adequate to address the current and anticipated future needs of **consumers**, taking into account expected demands on the transmission system and the GTB's investment plans.
 - 10.1 The assessment must include the following:
 - 10.1.1 Subject to clauses 10.2, 10.3 and 10.4 below, for each offtake point with a throughput of gas during the system peak flow

period of 2,000 GJ or more, an analysis of available capacity, including a description of any potential transmission system constraints

- 10.1.2 a description of the extent to which the **GTB's** planned investments will affect the constraints identified in subclause 10.1.1 of this Appendix
- 10.1.3 a description of the extent to which constraints identified in subclause 10.1.1 of this Appendix are impacting upon the quality of service provided to existing **consumers**.
- 10.2 The analysis of available capacity disclosed pursuant to clause 10.1.1 of this Appendix for each offtake point must separately assume that the throughput of gas or the gas pressure requirements at the other offtake points on the transmission system:
 - 10.2.1 are those observed during a recent system peak flow period
 - 10.2.2 maintain observed trends, eg, growth trends and peak demand factors, or reflect other modelled behaviours.
- 10.3 For the purposes of clause 10.1.1 of this Appendix, the AMP:
 - 10.3.1 may treat offtake points that are supplied from a common physical connection to a pipeline as a single offtake point, provided that this is noted in the AMP
 - 10.3.2 must describe the modelling methodology and include all material assumptions, including peak flow period throughputs not contributing to capacity constraints (eg, interruptible flows); physical boundaries of the transmission system; sources of data used; modelled representation of the transmission systems and its operational constraints
 - 10.3.3 must identify the recent system peak flow periods used in the clause 10.2.1 analysis, and must either set out the peak flow information specified in subclauses 2.5.2(1)(a) and 2.5.2(1)(b) of the determination, or provide reference to a website at which interested persons can readily access the same information at no charge as specified in subclause 2.5.2(4) of the determination
 - 10.3.4 must include the name, version and source of any commercial computer software used to simulate the transmission system.
- 10.4 If the analysis specified in subclause 10.1.1 of this Appendix is posted on a website normally used by the GTB for the publication of information and can be readily accessed at no charge by interested persons, the analysis may be incorporated in the AMP by reference

subject to the information being retained on such a website for a period of not less than five years.

Service Levels

11. 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**.
12. Performance indicators for which targets have been defined in clause 11 above 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 11 above should also include:

- ***consumer** oriented indicators that preferably differentiate between different **consumer** groups;*
 - *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.*
13. The **AMP** must describe the basis on which the target level for each performance indicator was determined. Justification for target levels of service includes consumer 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.
 14. Targets should be compared to historic values where available to provide context and scale to the reader.
 15. Where forecast expenditure is expected to materially affect performance against a target defined in clause 11 above, the target should be consistent with the expected change in the level of performance.

Performance against target must be monitored for disclosure in the Evaluation of Performance section of each subsequent AMP.

16. **AMPs** must provide a detailed description of **network** development plans, including—
 - 16.1 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.*

- 16.2 A description of strategies or processes (if any) used by the **GTB** that promote cost efficiency including 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.*

- 16.3 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 **GTB's** philosophy in managing planning risks.*

- 16.4 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.

16.4.1 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;

16.4.2 Explain the load forecasting methodology and indicate all the factors used in preparing the load estimates;

16.4.3 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;

16.4.4 Identify any network or equipment constraints that may arise due to the anticipated growth in demand during the **AMP planning period**;

- 16.5 Analysis of the significant **network** level development options identified and details of the decisions made to satisfy and meet target levels of service, including:

16.5.1 the reasons for choosing a selected option for projects where decisions have been made;

- 16.5.2 the alternative options considered for projects that are planned to start in the next 5 years;
- 16.5.3 consideration of planned innovations that improve efficiencies within the **network**, such as improved utilisation, extended asset lives, and deferred investment.
- 16.6 A description and identification of the **network** development programme and actions to be taken, including associated expenditure projections. The **network** development plan must include:
 - 16.6.1 a detailed description of the material projects and a summary description of the non-material projects currently underway or planned to start within the next 12 months;
 - 16.6.2 a summary description of the programmes and projects planned for the following 4 years (where known); and
 - 16.6.3 an overview of the material 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.*
- 16.7 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)

- 17. The **AMP** must provide a detailed description of the lifecycle asset management processes, including—
 - 17.1 The key drivers for maintenance planning and assumptions;
 - 17.2 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:
 - 17.2.1 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;

- 17.2.2 any systemic problems identified with any particular asset types and the proposed actions to address these problems; and
- 17.2.3 budgets for maintenance activities broken down by asset category for the **AMP planning period**.
- 17.3 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:
 - 17.3.1 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;
 - 17.3.2 a description of the projects currently underway or planned for the next 12 months;
 - 17.3.3 a summary of the projects planned for the following 4 years (where known); and
 - 17.3.4 an overview of other work being considered for the remainder of the **AMP planning period**.
- 17.4 The asset categories discussed in subclauses 17.2 and 17.3 above should include at least the categories in subclause 8.

Non-Network Development, Maintenance and Renewal

- 18. **AMPs** must provide a summary description of material non-network development, maintenance and renewal plans, including—
 - 18.1 a description of non-network assets;
 - 18.2 development, maintenance and renewal policies that cover them;
 - 18.3 a description of material capital expenditure projects (where known) planned for the next 5 years;
 - 18.4 a description of material maintenance and renewal projects (where known) planned for the next 5 years.

Risk Management

- 19. **AMPs** must provide details of risk policies, assessment, and mitigation, including—
 - 19.1 methods, details and conclusions of risk analysis;
 - 19.2 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;

- 19.3 a description of the policies to mitigate or manage the risks of events identified in subclause 19.1 of this Appendix;
20. 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. **AMPs** 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.*

Evaluation of performance

21. **AMPs** must provide details of performance measurement, evaluation, and improvement, including—
 - 21.1 A review of progress against plan, both physical and financial;
 - *Referring to the most recent disclosures made under section 2.6 of this determination, discussing any significant differences and highlighting reasons for substantial variances;*
 - *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;*
 - *Commenting on progress against maintenance initiatives and programmes and discuss the effectiveness of these programmes noted;*
 - 21.2 An evaluation and comparison of actual service level performance against targeted performance.

*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;*
 - 21.3 An evaluation and comparison of the results of the asset management maturity assessment disclosed in the Report on Asset Management Maturity set out in Schedule 13 against relevant objectives of the **GTB's** asset management and planning processes;
 - 21.4 An analysis of gaps identified in subclauses 21.2 and 21.3 above. Where significant gaps exist (not caused by one-off factors), the AMP must describe any planned initiatives to address the situation.

Capability to deliver

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

Schedule 1

Analytical Ratios

Company Name
 Disclosure Year Ended

SCHEDULE 1: ANALYTICAL RATIOS

This schedule calculates expenditure, revenue and service ratios from the information disclosed. We have inserted these ratios in response to feedback from interested persons. These ratios must be interpreted with care, taking account of company-specific factors. In undertaking its summary and analysis the

ref Version 1.2 (Draft)

9 **1(i) Expenditure metrics**

	Total TJ delivered to ICPs (\$/TJ)	Average no. of ICPs in disclosure year (\$/ICP)	Total pipeline length (for supply) (\$/km)
10			
11			
11			
11			
11			
11			
11			
11			
11			

24 **1(ii) Revenue metrics**

	Total TJ delivered to ICPs (\$/TJ)	Average no. of ICPs in disclosure year (\$/ICP)
25		
26		
27		
28		

30 **1(iii) Service intensity measures**

33	Volume density	Total TJ delivered to ICPs/Total pipeline length
34	Connection point density	Average number of ICPs in disclosure year/Total pipeline length
35	Energy density	Total TJ delivered to ICPs/Average number of ICPs in disclosure year

40 **1(iv) Composition of revenue requirement**

	(\$000)	% of revenue
42	Operational expenditure	
43	Pass-through and recoverable costs	
44	Total depreciation	
45	Total CPI revaluations	
46	Regulatory tax allowance	
46	Regulatory profit/loss	
48	Total regulatory income	

50 **1(v) Reliability**

51	Interruptions per 100 circuit km	
----	----------------------------------	--

Schedule 2 Comparison of Forecasts to Actual Expenditure

Company Name <input type="text"/>			
Disclosure Year Ended <input type="text"/>			

SCHEDULE 2: COMPARISON OF FORECASTS TO ACTUAL EXPENDITURE

This schedule compares actual revenue and expenditure to the previous forecasts that were made for the disclosure year. Accordingly, this schedule requires the forecast revenue and expenditure information from

ref Version 1.2 (Draft)

7	Comparison of forecasts to actual expenditure ¹	Current Disclosure Year		
8		Forecast expenditure ²	Actual expenditure	% variance
9	Capital Expenditure			
10	Customer connection			—
11	System growth			—
12	Asset replacement and renewal			—
13	Asset relocations			—
14	Reliability, safety and environment:			
15	Quality of supply			—
16	Legislative and regulatory			—
17	Other reliability, safety and environment			—
	Total reliability, safety and environment			
19	Gross capital expenditure on transmission network	—	—	—
20	Operational Expenditure			
21	Service interruptions, incidents and emergencies			—
22	Routine and corrective maintenance and inspection			—
23	Asset replacement and renewal			—
24	System operations			—
25	Network support			—
26	Compressor fuel			—
27	Land management and associated activity			—
28	Gross capital expenditure on distribution network	—	—	—
29				
30	Non-system fixed assets			—
31	Business support			—
32	Total expenditure on transmission network business	—	—	—
33				
34	Subcomponents of Capital Expenditure			
35	Research and development			—
36				
37	Subcomponents of Operating Expenditure			
38	Research and development			—
39	¹ All actuals and forecasts expressed in 2012 disclosure year dollars			
40	² From the nominal dollar expenditure forecast disclosed during the previous disclosure year			
41				
42				

Schedule 3

Report on Return on Investment

Company Name				
Disclosure Year Ended				
SCHEDULE 3: REPORT ON RETURN ON INVESTMENT				
This schedule requires information on the Return on Investment (ROI) for the GDB relative to the Commerce Commission's estimates of post tax WACC and vanilla WACC. Subject to clause 2.3.3 of the ID determination, GDBs may elect to calculate their ROI based on monthly cash flows. If a GDB makes this election, information supporting this calculation must be provided in Section 3(iii).				
ref	Version 1.2 (Draft)			
7	3(i): Return on Investment			
8		<i>for year ended</i>	CY-2	CY-1
9	Post tax WACC		30 Sep 10	30 Sep 11
10	ROI—comparable to a post tax WACC		%	%
11				
12	Mid-point estimate of post tax WACC			
13	25th percentile estimate			
14	75th percentile estimate			
15				
16				
17	Vanilla WACC			
18	ROI—comparable to a vanilla WACC			
19				
20	Mid-point estimate of vanilla WACC			
21	25th percentile estimate			
22	75th percentile estimate			
23				
24				
25	3(ii): Information Supporting the ROI			(\$000)
26	Total opening RAB value			
27	Opening RIV			
28				
29	Operating surplus / (deficit)			
30	<i>less</i> Regulatory tax allowance			
31	<i>less</i> Assets commissioned			
32	<i>plus</i> Asset disposals			
33	Notional net cash flows			
34				
35	Total closing RAB value			
36	<i>less</i> Adjustment resulting from asset allocation			
37	<i>less</i> Lost and found assets adjustment			
38	Closing RIV			
39				
40	ROI—comparable to a vanilla WACC			
41				
42	Leverage (%)			
43	Cost of debt assumption (%)			
44	Corporate tax rate (%)			
45				
46	ROI—comparable to a post tax WACC			

Company Name <input type="text"/>						
Disclosure Year Ended <input type="text"/>						
SCHEDULE 3: REPORT ON RETURN ON INVESTMENT (cont)						
ref	Version 1.2 (Draft)					
54	3(iii): Information Supporting the Alternative ROI - Elective Disclosure					
55	Cash flows	Revenue	Expenses	Tax	Assets Commissioned	Notional net cash flows
56						
57	October	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="-"/>
58	November	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="-"/>
59	December	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="-"/>
60	January	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="-"/>
61	February	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="-"/>
62	March	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="-"/>
63	April	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="-"/>
64	May	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="-"/>
65	June	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="-"/>
66	July	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="-"/>
67	August	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="-"/>
68	September	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text" value="-"/>
69			RAB	Adjustment resulting from asset allocation	Lost and found assets	Revenue related working capital
70						Total
71	Alternative opening RIV	<input type="text" value="-"/>				<input type="text" value="-"/>
72						
73	Alternative closing RIV	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>	<input type="text" value="-"/>
74						
75	Alternative ROI—comparable to a vanilla WACC					<input type="text" value="-"/>
76						
77	Alternative ROI—comparable to a post-tax WACC					<input type="text" value="-"/>
78						
79	3(iv): Historical ROI rates for comparison purposes					
80						
81	Historical ROI—comparable to a vanilla WACC					<input type="text"/>
82						
83	Historical ROI—comparable to a post-tax WACC					<input type="text"/>
84	* these historical ROI values are comparable to the ROI reported in pre 2012 disclosures by GTBs and do not represent the Commission's current view on ROI.					
85						

Schedule 3a

Report on Term Credit Spread Differential Allowance

<div style="display: flex; justify-content: space-between;"> <div> SCHEDULE 3a: REPORT ON TERM CREDIT SPREAD DIFFERENTIAL ALLOWANCE This schedule is only to be completed if, as 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. </div> <div> Company Name Disclosure Year Ended </div> </div>											
ref	Version 1.2 (Draft)	Issuing party (or other identifying information)	Issue date	Pricing date	Original tenor (in years)	Coupon rate (may be Commission only) (%)	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 issue cost readjustment
7		3a(i): Qualifying Debt									
8											
9											
10											
11											
12											
13											
14											
15		3a(ii): Attribution of Term Credit Spread Differential									
16		Gross term credit spread differential									
17											
18		Book value of interest bearing debt									
19		Leverage									
20		Average opening and closing RAB values									
21		Attribution Rate (%)									
22											
23		Term credit spread differential allowance									
24											

Schedule 4 Report on Value of the Regulatory Asset Base (Rolled Forward)

Company Name
Disclosure Year Ended

SCHEDULE 4: REPORT ON VALUE OF REGULATORY ASSET BASE (ROLLED FORWARD)

This schedule requires information on the calculation of the Regulatory Asset Base (RAB) value to the end of this disclosure year. This informs the ROI calculation in Schedule 3. GTBs must provide explanatory comment on the value of their RAB in Schedule 14 (Mandatory Explanatory Notes). This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

ref Version 1.2 (Draft)

4(i): Regulatory Asset Base Roll Forward					
	RAB CY-4 (\$000)	RAB CY-3 (\$000)	RAB CY-2 (\$000)	RAB CY-1 (\$000)	RAB CY (\$000)
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	–	–	–	–	–
4(ii): Unallocated Regulatory Asset Base					
	Unallocated RAB *		RAB		
	(\$000)	(\$000)	(\$000)	(\$000)	
Total opening RAB value					
less Total depreciation		–		–	
plus Total CPI revaluations		–		–	
plus Assets commissioned (other than below)					
Assets acquired from a regulated supplier					
Assets acquired from a related party					
Assets commissioned		–		–	
less Asset disposals (other than below)					
Asset disposals to a regulated supplier					
Asset disposals to a related party					
Asset disposals		–		–	
plus Lost and found assets adjustment					
plus Adjustment resulting from asset allocation					–
Total closing RAB value		–		–	

* The 'unallocated RAB' is the total value of those assets used wholly or partially to provide gas transmission services without any allowance being made for the allocation of costs to non-regulated services. The RAB value represents the value of these assets after applying this cost allocation. Neither value includes works under construction.

		Company Name <input type="text"/>			
		Disclosure Year Ended <input type="text"/>			
SCHEDULE 4: REPORT ON REGULATORY ASSET BASE ROLL FORWARD (cont)					
ref	Version 1.2 (Draft)				
58	4(iii): Regulatory Depreciation				
59		Unallocated RAB *		RAB	
60		(\$000)	(\$000)	(\$000)	(\$000)
61	Depreciation - standard	<input type="text"/>		<input type="text"/>	
62	Depreciation - no standard life assets	<input type="text"/>		<input type="text"/>	
63	Depreciation - modified life assets	<input type="text"/>		<input type="text"/>	
64	Depreciation - alternative depreciation in accordance with CPP	<input type="text"/>		<input type="text"/>	
65	Total depreciation		<input type="text" value="—"/>		<input type="text" value="—"/>
66					
67	4(iv): Non-Standard Depreciation Disclosure				
		(\$000 unless otherwise specified)			
		Reason for non-standard depreciation (text entry)	Year change made (text entry)	Depreciation charge for the period (RAB)	Closing RAB value under 'non-standard' depreciation
68	Asset or assets with non-standard depreciation				Closing RAB value under 'standard' depreciation
69	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
70	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
71	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
72	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
73	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
74	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
75	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
76	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
77	4(v): Calculation of Revaluation Rate and Revaluation of Assets				
78					
79	CPI4	<input type="text"/>			
80	CPI4-4	<input type="text"/>			
81	Revaluation rate (%)	<input type="text"/>			
82					
83		Unallocated RAB *		RAB	
84		(\$000)	(\$000)	(\$000)	(\$000)
85	Total opening RAB value	<input type="text"/>		<input type="text"/>	
86	less Opening RAB value of fully depreciated, disposed and lost assets	<input type="text"/>		<input type="text"/>	
87		<input type="text" value="—"/>		<input type="text" value="—"/>	
88	Total opening RAB value subject to revaluation		<input type="text" value="—"/>		<input type="text" value="—"/>
89	Total CPI revaluations		<input type="text" value="—"/>		<input type="text" value="—"/>
90	4(vi): Works Under Construction roll forward				
		Unallocated works under construction		Allocated works under construction	
91					
92	Works under construction—preceding disclosure year	<input type="text"/>		<input type="text"/>	
93	plus Capital expenditure	<input type="text"/>		<input type="text" value="—"/>	
94	less Assets commissioned	<input type="text"/>		<input type="text"/>	
95	plus Adjustment resulting from asset allocation			<input type="text"/>	
96	Works under construction - current disclosure year		<input type="text" value="—"/>		<input type="text" value="—"/>
97					
98	Highest rate of capitalised finance applied				<input type="text"/>
99					

SCHEDULE 4: REPORT ON REGULATORY ASSET BASE ROLL FORWARD (cont)									
Version 1.2 (Draft)									
Company Name									
Disclosure Year Ended									
4(vii): Disclosure by Asset Category									
ref	Pipes	Stations	Compressors	Main-line valves	Other system fixed assets	Special crossings	Other assets	Total	
106									
107									
108									
109									
110									
111									
112									
113									
114									
115									
116	—	—	—	—	—	—	—	—	—
117									
118									
119									
120									
121									

Schedule 4a**Report on Asset Allocations**

Company Name
 Disclosure Year Ended

SCHEDULE 4a: REPORT ON ASSET ALLOCATIONS

This schedule requires information on the allocation of asset values. This information supports the calculation of the RAB value in Schedule 4. GTBs must provide further detail on their asset allocation methodology in Schedule 4b (Report supporting asset allocations). GTBs must provide explanatory comment on their cost allocation in Schedule 14 (Mandatory Explanatory Notes), including on the impact of any reclassifications. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

ref Version 1.2 (Draft)

7	4a(i): REGULATED SERVICE ASSET VALUES	
8		Value allocated (\$000s)
9		Gas transmission services
10	Pipes	
11	Directly attributable	<input type="text"/>
12	Not directly attributable	<input type="text"/>
13	Total attributable to regulated service	<input type="text" value="-"/>
14	Stations	
15	Directly attributable	<input type="text"/>
16	Not directly attributable	<input type="text"/>
17	Total attributable to regulated service	<input type="text" value="-"/>
18	Compressors	
19	Directly attributable	<input type="text"/>
20	Not directly attributable	<input type="text"/>
21	Total attributable to regulated service	<input type="text" value="-"/>
22	Main-line valves	
23	Directly attributable	<input type="text"/>
24	Not directly attributable	<input type="text"/>
25	Total attributable to regulated service	<input type="text" value="-"/>
26	Other system fixed assets	
27	Directly attributable	<input type="text"/>
28	Not directly attributable	<input type="text"/>
29	Total attributable to regulated service	<input type="text" value="-"/>
30	Special crossings	
31	Directly attributable	<input type="text"/>
32	Not directly attributable	<input type="text"/>
33	Total attributable to regulated service	<input type="text" value="-"/>
34	Other assets	
35	Directly attributable	<input type="text"/>
36	Not directly attributable	<input type="text"/>
37	Total attributable to regulated service	<input type="text" value="-"/>
38		
39	Regulated service asset value directly attributable	<input type="text" value="-"/>
40	Regulated service asset value not directly attributable	<input type="text" value="-"/>
41	Total closing RAB value	<input type="text" value="-"/>
42		

SCHEDULE 4a: REPORT ON ASSET ALLOCATIONS (cont)		Company Name	
Version 1.2 (Draft)		Disclosure Year Ended	
ref	4a(ii): Changes in Asset Allocation*		
48	Change in asset value allocation 1		
49	Asset category		
50	Original allocator or line items		
51	New allocator or line items		
52			
53			
54			
55	Rationale for change		
56			
57			
58	Change in asset value allocation 2		
59	Asset category		
60	Original allocator or line items		
61	New allocator or line items		
62			
63	Rationale for change		
64			
65			
66	Change in asset value allocation 3		
67	Asset category		
68	Original allocator or line items		
69	New allocator or line items		
70			
71	Rationale for change		
72			
73	* a change in asset allocation must be completed for each allocator or component change that has occurred in the disclosure year. A movement in an allocator metric is not a change in allocator or component.		
74			
75			

Schedule 4b

Report Supporting Asset Allocations

<div style="display: flex; justify-content: space-between;"> <div> SCHEDULE 4b: REPORT SUPPORTING ASSET ALLOCATIONS <small>This schedule requires additional detail on the asset allocation methodology to support the information provided in Schedule 4a (Report on Asset Allocations). This schedule is not required to be publicly disclosed, but must be disclosed to the Commission. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.</small> </div> <div> <div style="border: 1px solid black; padding: 2px;">Company Name</div> <div style="border: 1px solid black; padding: 2px;">Disclosure Year Ended</div> </div> </div>										
7	<div style="display: flex; justify-content: space-between;"> <div> Have assets been allocated in aggregate using ACAM in accordance with clause 2.1.1(3) </div> <div> <div style="border: 1px solid black; padding: 2px;">Yes /No</div> </div> </div>									
8										
9										
10										
11										
12	Pipes									
13	Line Item	Allocation methodology type	Allocator	Allocator type	Allocator Metric		Value allocated			OVABAA allocation increase
14					Gas transmission services	Non-gas transmission services	Arm's length deduction	Gas transmission services	Non-gas transmission services	Total
15	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy						-
16	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy						-
17	Insert asset description	e.g. ABAA	Allocator 2	Causal or proxy						-
18	Insert asset description	e.g. ABAA	Allocator 3	Causal or proxy						-
19	Not directly attributable									
20	Stations									
21	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy						-
22	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy						-
23	Insert asset description	e.g. ABAA	Allocator 2	Causal or proxy						-
24	Insert asset description	e.g. ABAA	Allocator 3	Causal or proxy						-
25	Not directly attributable									
26	Compressors									
27	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy						-
28	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy						-
29	Insert asset description	e.g. ABAA	Allocator 2	Causal or proxy						-
30	Insert asset description	e.g. ABAA	Allocator 3	Causal or proxy						-
31	Not directly attributable									

<div> <div>Company Name</div> <div>Disclosure Year Ended</div> </div>									
SCHEDULE 4b: REPORT SUPPORTING ASSET ALLOCATIONS (contd) This schedule requires additional detail on the asset allocation methodology, to support the information provided in Schedule 4a (Report on Asset Allocations). This schedule is not required to be publicly disclosed, but must be disclosed to the Commission. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.									
ref	Version 1.2 (Draft)								
36	Main-line valves								
37	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy					-
38	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy					-
39	Insert asset description	e.g. ABAA	Allocator 2	Causal or proxy					-
40	Insert asset description	e.g. ABAA	Allocator 3	Causal or proxy					-
41	Not directly attributable								
42	Other system fixed assets								
43	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy					-
44	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy					-
45	Insert asset description	e.g. ABAA	Allocator 2	Causal or proxy					-
46	Insert asset description	e.g. ABAA	Allocator 3	Causal or proxy					-
47	Not directly attributable								
48	Special crossings								
49	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy					-
50	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy					-
51	Insert asset description	e.g. ABAA	Allocator 2	Causal or proxy					-
52	Insert asset description	e.g. ABAA	Allocator 3	Causal or proxy					-
53	Not directly attributable								
54	Other assets								
55	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy					-
56	Insert asset description	e.g. ABAA	Allocator 1	Causal or proxy					-
57	Insert asset description	e.g. ABAA	Allocator 2	Causal or proxy					-
58	Insert asset description	e.g. ABAA	Allocator 3	Causal or proxy					-
59	Not directly attributable								
60									
61	Regulated service asset value not directly attributable								
62	<div> <div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div> <div>-</div> </div>								

Schedule 4c

Report on Transitional Financial Information

Company Name		Disclosure Year Ended	
SCHEDULE 4c: REPORT ON TRANSITIONAL FINANCIAL INFORMATION			
This schedule requires information on:			
<ul style="list-style-type: none"> the calculation of the initial RAB value for the GTBs as of 2009; how the initial RAB value has been rolled forward to 2011; other transitional financial information including a summary of revaluations, the value of works under construction, and regulatory tax. 			
GTBs must complete this schedule in relation to the disclosure year ending 2012, and at that time must provide explanatory comment in Schedule 14b (Explanatory Notes on Transitional Financial Information) on the tax effect of temporary differences disclosed in part 4c of this schedule.			
This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.			
ref	Version 1.2 (Draft)		
7	Regulatory Asset Base Value		
8	4c(i): Establishment of Initial Regulatory Asset Base Value		
9		Unallocated Initial RAB	
10		(\$000)	(\$000)
11	2009 disclosed assets		—
12			
13	plus Asset adjustment process - adjustments		
14			
15	plus Increase/(decrease) in value resulting from rolling forward the asset adjustment process - adjustments		
16			
17	plus Increase in value resulting from revaluations in accordance with 2.2.1(3)(b)		
18			
19	2009 modified asset values (adjusted for results of asset adjustment process)		—
20	Adjustment to reinstate 2009 modified asset values to unallocated amounts		
21	Unallocated 2009 modified asset values		—
22			
23	less (to the extent included in row 13)		
24	Assets not used to supply gas transmission services		
25	Easement land		
26	Non-qualifying intangible assets		
27	Works under construction		
28	Unallocated asset values excluded from unallocated 2009 modified asset values		—
29			
30	Unallocated initial RAB values		—
31			
32	4c(ii): Roll forward of Unallocated Regulatory Asset Base Value - 2010 and 2011 *		
33		2010	2011
34		(\$000)	(\$000)
35	Total opening RAB value	—	—
36	less		
37	Total depreciation		
38	plus		
39	Total CPI revaluations		
40	plus		
41	Assets commissioned (other than below)		
42	Assets acquired from a regulated supplier		
43	Assets acquired from a related party		
44	Assets commissioned	—	—
45	less		
46	Asset disposals (other than below)		
47	Assets disposed of to a regulated supplier		
48	Assets disposed of to a related party		
49	Asset disposals	—	—
50			
51	plus Lost and found assets adjustment		
52			
53	Total closing RAB value	—	—
54			
55			

Company Name			
Disclosure Year Ended			
SCHEDULE 4c: REPORT ON TRANSITIONAL FINANCIAL INFORMATION (cont)			
ref	Version 1.2 (Draft)		
62	4c(iii): Calculation of Revaluation Rate and Indexed Revaluation	(\$000 unless otherwise specified)	
63		2010	2011
64	CPI at CPI reference date—preceding disclosure year		
65	CPI at CPI reference date—current disclosure year		
66			
67	Revaluation rate (%)	—	—
68			
69			
70	Total opening RAB value	—	—
71	less Opening RAB value of fully depreciated, disposed and lost assets		
72			
73	Total opening RAB value subject to revaluation	—	—
74	Total CPI revaluations	—	—
75			
		Unallocated works under construction	Allocated works under construction
76	4c(iv): Works Under Construction		
77			
78	Works under construction—year ended 2009	—	—
79	plus Capital expenditure—year ended 2010		
80	less Assets commissioned—year ended 2010		
81	plus Adjustment resulting from asset allocation—year ended 2010		
82	Works under construction—year ended 2010	—	—
83	plus Capital expenditure—year ended 2011		
84	less Assets commissioned—year ended 2011		
85	plus Adjustment resulting from asset allocation—year ended 2011		
86	Works under construction—year ended 2011	—	—
87			
88	Regulatory Tax Information		
89	4c(v): Reconciliation of Tax Losses (GTB Business)	2010	2011
90			
91	Opening tax losses		—
92	plus Current period tax losses		
93	less Utilised tax losses		
94	Closing tax losses	—	—
95			
96	4c(vi): Regulatory Tax Asset Base Roll-Forward	2010	2011
97	Sum of unallocated initial RAB values		
98	Sum of adjusted tax values		
99	Sum of tax asset values	—	
100	Result of asset allocation ratio		
101	Opening sum of regulatory tax asset values	—	—
102	less Regulatory tax depreciation		
103	plus Regulatory tax asset value of assets commissioned		
104	less Regulatory tax asset value of asset disposals		
105	plus Lost and found assets adjustment		
106	plus Adjustment resulting from asset allocation		
107	Closing sum of regulatory tax asset values	—	—
108			

Schedule 5**Report on Regulatory Profit**

Company Name
 Disclosure Year Ended

SCHEDULE 5: REPORT ON REGULATORY PROFIT

This schedule requires information on the calculation of regulatory profit for the GTB for the disclosure year. GTBs must complete all sections and must provide explanatory comment on their regulatory profit in Schedule 14 (Mandatory Explanatory Notes).

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

ref Version 1.2 (Draft)

7	5(i): Regulatory Profit	(\$000)
8	Income	
9	Line charge income	<input type="text"/>
10		
11	Gains / (losses) on asset sales	<input type="text"/>
12	Other regulated income (other than above)	<input type="text"/>
13		
14	Total regulatory income	<input type="text" value="-"/>
15	Expenses	
16	<i>less</i> Operational expenditure	<input type="text"/>
17		
18	<i>less</i> Pass-through and recoverable costs	<input type="text"/>
19		
20	Operating surplus / (deficit)	<input type="text" value="-"/>
21		
22	<i>less</i> Total depreciation	<input type="text" value="-"/>
23		
24	<i>plus</i> Total CPI revaluations	<input type="text" value="-"/>
25		
26	Regulatory profit / (loss) before tax & term credit spread differential allowance	<input type="text"/>
27		
28	<i>less</i> Term credit spread differential allowance	<input type="text"/>
29		
30	Regulatory profit / (loss) before tax	<input type="text"/>
31		
32	<i>less</i> Regulatory tax allowance	<input type="text" value="-"/>
33		
34	Regulatory profit / (loss)	<input type="text" value="-"/>

Company Name			
Disclosure Year Ended			
SCHEDULE 5: REPORT ON REGULATORY PROFIT (cont)			
ref	Version 1.2 (Draft)		
41	5(ii): Pass-through and recoverable costs		(\$000)
42	Pass-through costs		
43	Rates		
44	Commerce Act levies		
45	Other specified pass-through costs		
46	Recoverable costs		
47	Net recoverable costs allowed under incremental rolling incentive scheme		
48	Balancing gas costs		
49	Input Methodology claw-back		
50	Recoverable customised price-quality path costs		
51	Pass-through and recoverable costs		—
52			
53	5(iii): Incremental Rolling Incentive Scheme		
54		CY-1	CY
55		30 Sep 11	
56	Allowed controllable opex		
57	Actual controllable opex		
58			
59	Incremental change in year		
60			
61		Previous years' incremental change	Previous years' incremental change adjusted for inflation
62	CY-5	30 Sep 07	
63	CY-4	30 Sep 08	
64	CY-3	30 Sep 09	
65	CY-2	30 Sep 10	
66	CY-1	30 Sep 11	
67	Net incremental rolling incentive scheme		—
68			
69	Net recoverable costs allowed under incremental rolling incentive scheme		
70	5(iv): Merger and acquisition costs		
71	Merger and acquisition expenses		
72	<i>Provide commentary on the benefits of merger and acquisition expenditure to the gas transmission business, including required disclosures in accordance with section 2.7, in Schedule 14 (Mandatory Explanatory Notes)</i>		
73	5(v): Other disclosures		
74	Self-insurance allowance		
75			

Schedule 5a**Report on Regulatory Tax Allowance**

Company Name			
Disclosure Year Ended			
SCHEDULE 5a: REPORT ON REGULATORY TAX ALLOWANCE			
This schedule requires information on the calculation of the regulatory tax allowance. This information is used to calculate regulatory profit/loss in Schedule 5 (regulatory profit).			
GTBs must provide explanatory commentary on the information disclosed in this schedule, in Schedule 14 (Mandatory Explanatory Notes).			
This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.			
ref	Version 1.2 (Draft)		
7	5a(i): Regulatory Tax Allowance		(\$000)
8	Regulatory profit / (loss) before tax		—
9			
10	plus Total depreciation		
11	less Tax depreciation		
12	plus Permanent differences:		
13	Income not included in regulatory profit / (loss) before tax but taxable		*
14	Expenditure or loss in regulatory profit / (loss) before tax but not deductible		*
	less		
	Income included in regulatory profit / (loss) before tax but not taxable		*
	Discretionary discounts and customer rebates		*
	Expenditure or loss deductible but not in regulatory profit / (loss) before tax**		*
19			—
	plus Temporary differences:		
21	Income not included in regulatory profit / (loss) before tax but taxable		*
22	Expenditure or loss in regulatory profit / (loss) before tax but not deductible		*
23	less		
24	Income included in regulatory profit / (loss) before tax but not taxable		*
25	Expenditure or loss deductible but not in regulatory profit / (loss) before tax		*
			—
27	less Notional deductible interest		—
28			
29	Regulatory taxable income		—
30	less Utilised tax losses		
31	Regulatory net taxable income		—
32			
33	Corporate tax rate (%)		
34	Regulatory tax allowance		—
35	* Workings to be provided in Schedule 14		
	** Excluding discretionary discounts and customer rebates		
37			
38	5a(ii): Disclosure of Permanent and Temporary Differences		
39	In Schedule 14, Box 7 and Box 8, provide descriptions and workings of items recorded in the asterisked categories in Schedule 5a(i).		
40			
41	5a(iii): Reconciliation of Tax Losses		(\$000)
42			
43	Opening tax losses		—
44	plus Current period tax losses		
45	less Utilised tax losses		
46	Closing tax losses		—
47	5a(iv): Regulatory Tax Asset Base Roll-Forward		(\$000)
48			
49	Opening sum of regulatory tax asset values		
50	less Regulatory tax depreciation		
51	plus Regulatory tax asset value of assets commissioned		
52	less Regulatory tax asset value of asset disposals		
53	plus Lost and found assets adjustment		
54	plus Adjustment resulting from asset allocation		
55	Closing sum of regulatory tax asset values		—
56			

Company Name	
Disclosure Year Ended	

SCHEDULE 5b: REPORT ON RELATED PARTY TRANSACTIONS

This schedule provides information on the valuation of related party transactions, in accordance with section 2.3 of the ID determination.

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

ref Version 1.2 (Draft)

7	5b(i) SUMMARY—RELATED PARTY TRANSACTIONS	(\$000)
8		
9	Total regulatory income	
10	Operational expenditure	
11	Capital expenditure	
12	Market value of asset disposals	
13	Other related party transactions	

14	5b(ii) ENTITIES INVOLVED IN RELATED PARTY TRANSACTIONS	
15	Name of Related Party	Related Party Relationship
16		
17		
18		
19		
20		
21		

22	5b(iii) RELATED PARTY TRANSACTIONS				
23	Name of Related Party	Related Party Transaction Type	Description of Transaction	Value of Transaction	Basis for Determining Value
24					
25					
26					
27					
28					
29					
30					
31					
32					
33					
34					
35					
36					
37					
38					
39					

Schedule 5c

Report on Cost Allocations

Company Name <input style="width: 200px;" type="text"/> Disclosure Year Ended <input style="width: 200px;" type="text"/>					
SCHEDULE 5c: REPORT ON COST ALLOCATIONS					
This schedule provides information on the allocation of operational costs. GTBs must provide further detail on the cost allocation methodology in Schedule 5d (Report supporting cost allocations). GTBs must provide explanatory comment on their cost allocation in Schedule 14 (Mandatory Explanatory Notes), including on the impact of any reclassifications.					
ref	Version 1.2 (Draft)				
7	5c(i): OPERATING COST ALLOCATIONS				
8		Value allocated (\$000s)			OVABAA allocation increase (\$000s)
9		Arm's length deduction	Gas transmission services	Non-gas transmission	Total
10	Service interruptions, incidents and emergencies				
11	Directly attributable				
12	Not directly attributable			–	
13	Total attributable to regulated service		–		
14	Easement activity				
15	Directly attributable				
16	Not directly attributable			–	
17	Total attributable to regulated service		–		
18	Routine and corrective maintenance and inspection				
19	Directly attributable				
20	Not directly attributable			–	
21	Total attributable to regulated service		–		
22	Compressor fuel				
23	Directly attributable				
24	Not directly attributable			–	
25	Total attributable to regulated service		–		
26	System management and operations				
27	Directly attributable				
28	Not directly attributable			–	
29	Total attributable to regulated service		–		
30	Business support				
31	Directly attributable				
32	Not directly attributable			–	
33	Total attributable to regulated service		–		
34	Direct Billing				
35	Directly attributable				
36	Not directly attributable			–	
37	Total attributable to regulated service		–		
38					
39	Operating costs directly attributable		–		
40	Operating costs not directly attributable	–	–	–	–
41	Operating expenditure		–		
42					

Company Name
 Disclosure Year Ended

SCHEDULE 5c: REPORT ON COST ALLOCATIONS (cont)

ref Version 1.2 (Draft)

48 5c(ii): OTHER COST ALLOCATIONS**Pass through and recoverable costs****50 Pass through costs**51 Directly attributable 52 Not directly attributable 53 Total attributable to regulated service **54 Recoverable costs**55 Directly attributable 56 Not directly attributable 57 Total attributable to regulated service **59 5c(iii): Changes in Cost Allocations***

			CY-1 30 Sep 11	Current Year (CY) 30 Sep 12
61	<u>Change in cost allocation</u>			
62	Cost category	Original allocation		
63	Original allocator or line items	New allocation		
64	New allocator or line items	Difference	-	-

65 Rationale for change

66
 67 * a change in cost allocation must be completed for each allocator or component change that has occurred in the disclosure year. A movement in an allocator metric is not a change in allocator or component.
 68
 69
 70

			CY-1 30 Sep 11	Current Year (CY) 30 Sep 12
72	<u>Change in cost allocation</u>			
73	Cost category	Original allocation		
74	Original allocator or line items	New allocation		
75	New allocator or line items	Difference	-	-

76 Rationale for change

79	<u>Change in cost allocation</u>			
80	Cost category	Original allocation		
81	Original allocator or line items	New allocation		
82	New allocator or line items	Difference	-	-

83 Rationale for change

Schedule 5d

Report Supporting Cost Allocations

<div> <div>Company Name</div> <div>Disclosure Year Ended</div> </div>									
SCHEDULE 5d: REPORT SUPPORTING COST ALLOCATIONS This schedule requires additional detail on the cost allocation methodology, to support the information provided in Schedule 5c (Cost allocations). This schedule is not required to be publicly disclosed, but must be disclosed to the Commission. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.									
ref	7	Version 1.2 (Draft)							
8		Have costs been allocated in aggregate using ACAM in accordance with clause 2.1.1(3) of the IM Determination							
9		Yes / No							
10									
11									
12		Service interruptions, incidents and emergencies							
13		Line item	Allocation methodology type	Allocator	Allocator type	Allocator Metric		Value allocated	
14						Gas transmission services	Non-gas transmission services	Arm's length deduction	OVABAA allocation increase
15									
16									
17									
18		Easement activity							
19									
20									
21									
22									
23									
24		Routine and corrective maintenance and inspection							
25									
26									
27									
28									
29									
30									

SCHEDULE 5d: REPORT SUPPORTING COST ALLOCATIONS (cont)										
Version 1.2 (Draft)										
Company Name										
Disclosure Year Ended										
ref										
36	Compressor fuel									
37	Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-
38	Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-
39	Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy						-
40	Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						-
41	Not directly attributable									
42	System management and operations									
43	Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-
44	Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-
45	Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy						-
46	Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						-
47	Not directly attributable									
48	Business support									
49	Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-
50	Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-
51	Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy						-
52	Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						-
53	Not directly attributable									
54										
55	Direct billing									
56	Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-
57	Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-
58	Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy						-
59	Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						-
60	Not directly attributable									
61										
62	Operating costs not directly attributable									
63										
64	Pass through and recoverable costs									
65	Pass through costs									
66	Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-
67	Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-
68	Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy						-
69	Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						-
70	Not directly attributable									
71	Recoverable costs									
72	Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-
73	Insert cost description	e.g. ABAA	Allocator 1	Causal or proxy						-
74	Insert cost description	e.g. ABAA	Allocator 2	Causal or proxy						-
75	Insert cost description	e.g. ABAA	Allocator 3	Causal or proxy						-
76	Not directly attributable									

Schedule 6 Report on Capital Expenditure for the Disclosure Year

Company Name			
Disclosure Year Ended			
SCHEDULE 6: REPORT ON CAPITAL EXPENDITURE FOR THE DISCLOSURE YEAR			
This schedule requires a break down of capital expenditure incurred in the disclosure year, including any capital contributions. With the exception of information on finance during construction, information on capital expenditure must be provided on a cash basis (accounting basis).			
GTBs must provide explanatory comment on their capital expenditure in Schedule 14 (Explanatory notes to templates).			
This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.			
ref	Version 1.2 (Draft)		
7	6(i): Capital expenditure	(\$000)	(\$000)
8			
9	Customer connection		–
10	System growth		–
11	Asset replacement and renewal		–
12	Asset relocations		–
13	<u>Reliability, safety and environment:</u>		
14	Quality of supply	–	
15	Legislative and regulatory	–	
16	Other	–	
17	Total reliability, safety and environment		–
18			
19	Non-network capex		–
20	Gross capital expenditure		–
21			
22	Less Capital contributions		
23	Net value of vested assets		
24	Capital expenditure		–
	Finance during construction		
	Value of Commissioned assets		
27	6(ii): Subcomponents of gross capital expenditure (where known)		
28	Research and development		
29	6(iii): Customer Connection		
30	<i>Customer types defined by GTB</i>	(\$000)	(\$000)
31	[GTB customer type]		
32	[GTB customer type]		
33	[GTB customer type]		
34	[GTB customer type]		
35	[GTB customer type]		
36	<i>*Include additional rows if needed</i>		
37	Customer connection total (gross)		–
38			
39	Less Capital contributions funding customer connection expenditure		
40	Customer connection less capital contributions		–
41			

Company Name
 Disclosure Year Ended

SCHEDULE 6: REPORT ON DISCLOSURE YEAR EXPENDITURE (cont)

ref Version 1.2 (Draft)

64 6(iv): System Growth and Asset Replacement and Renewal

	System Growth	Asset Replacement and Renewal
	(\$000)	(\$000)
67 Pipes	<input type="text"/>	<input type="text"/>
68 Compressor stations	<input type="text"/>	<input type="text"/>
69 Other stations	<input type="text"/>	<input type="text"/>
70 SCADA and communications	<input type="text"/>	<input type="text"/>
71 Special crossings	<input type="text"/>	<input type="text"/>
72 where known separately from stations		
73 Main-line valves		<input type="text"/>
74 Heating system		<input type="text"/>
75 Odourisation plants		<input type="text"/>
76 Coalescers		<input type="text"/>
77 Metering system		<input type="text"/>
78 Cathodic protection		<input type="text"/>
79 Chromatographs		<input type="text"/>
80 Total	<input type="text" value="-"/>	<input type="text" value="-"/>

82 6(v): Asset Relocations

Project or programme	(\$000)	(\$000)
84 [Description of material project or programme]	<input type="text"/>	
85 [Description of material project or programme]	<input type="text"/>	
86 [Description of material project or programme]	<input type="text"/>	
87 [Description of material project or programme]	<input type="text"/>	
88 [Description of material project or programme]	<input type="text"/>	
89 <i>*include additional rows if needed</i>		
90 All other projects or programmes	<input type="text"/>	
91 Asset relocations total (gross)		<input type="text" value="-"/>
92 Less Capital contributions funding asset relocation expenditure	<input type="text"/>	
93 Asset relocations less capital contributions		<input type="text" value="-"/>

94 6(vi): Quality of Supply

Project or programme	(\$000)	(\$000)
96 [Description of material project or programme]	<input type="text"/>	
97 [Description of material project or programme]	<input type="text"/>	
98 [Description of material project or programme]	<input type="text"/>	
99 [Description of material project or programme]	<input type="text"/>	
100 [Description of material project or programme]	<input type="text"/>	
101 <i>*include additional rows if needed</i>		
102 All other projects or programmes	<input type="text"/>	
103 Quality of supply total		<input type="text" value="-"/>

Company Name
 Disclosure Year Ended

SCHEDULE 6: REPORT ON DISCLOSURE YEAR EXPENDITURE (cont)

ref Version 1.2 (Draft)

6(vii): Legislative and Regulatory

<i>Project or programme</i>	(\$000)	(\$000)
[Description of material project or programme]		
[Description of material project or programme]		
[Description of material project or programme]		
[Description of material project or programme]		
[Description of material project or programme]		
<i>*include additional rows if needed</i>		
All other projects or programmes		
Legislative and regulatory total		–

6(viii): Other Reliability, Safety and Environment

<i>Project or programme</i>	(\$000)	(\$000)
[Description of material project or programme]		
[Description of material project or programme]		
[Description of material project or programme]		
[Description of material project or programme]		
[Description of material project or programme]		
<i>*include additional rows if needed</i>		
All other projects or programmes		
Other total		–

6(ix): Non-network Capex

Routine expenditure		
<i>Project or programme</i>	(\$000)	(\$000)
[Description of material project or programme]		
[Description of material project or programme]		
[Description of material project or programme]		
[Description of material project or programme]		
[Description of material project or programme]		
<i>*include additional rows if needed</i>		
All other projects or programmes		
Routine expenditure total		–
Atypical expenditure		
<i>Project or programme</i>		
[Description of material project or programme]		
[Description of material project or programme]		
[Description of material project or programme]		
[Description of material project or programme]		
[Description of material project or programme]		
<i>*include additional rows if needed</i>		
All other projects or programmes		
Atypical expenditure total		–
Non-network Capex total		–

Schedule 7 Report on Operational Expenditure for the Disclosure Year

Company Name <input style="width: 300px;" type="text"/>			
Disclosure Year Ended <input style="width: 300px;" type="text"/>			
SCHEDULE 7: REPORT ON OPERATIONAL EXPENDITURE FOR THE DISCLOSURE YEAR This schedule requires a break down of operating expenditure incurred in the current disclosure year. GTBs must provide explanatory comment on their operational expenditure in Schedule 14 (Explanatory notes to templates). This includes explanatory comment on any atypical operating expenditure and assets replaced or renewed as part of asset replacement and renewal operational expenditure, and additional information on insurance. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.			
ref	Version 1.2 (Draft)		
7	7(i): Operational Expenditure	(\$000)	(\$000)
8			
9	Service interruptions, incidents and emergencies	<input style="width: 100px;" type="text"/>	
10	Routine and corrective maintenance and inspection	<input style="width: 100px;" type="text"/>	
11	Asset replacement and renewal	<input style="width: 100px;" type="text"/>	
12	Compressor fuel	<input style="width: 100px;" type="text"/>	
13	Land management and associated activity	<input style="width: 100px;" type="text"/>	
14	System operations	<input style="width: 100px;" type="text"/>	
15	Network support	<input style="width: 100px;" type="text"/>	
16	Business support	<input style="width: 100px;" type="text"/>	
17	Operational expenditure		<input style="width: 100px;" type="text" value="–"/>
18	7(ii): Subcomponents of operational expenditure (where known)		
19	Research and development	<input style="width: 150px;" type="text"/>	
20	Insurance	<input style="width: 150px;" type="text"/>	

SCHEDULE 8a: REPORT ON BILLED QUANTITIES AND LINE CHARGE REVENUE (BY CHARGE TYPE)									
<div>Company Name</div> <div>For Year Ended</div> <div>Network / Sub-network Name</div>									
8a(ii): Line charge revenue (\$000) by charge type	Delivery/Welded Point/Consumer name/Price category code (as appropriate)	Total line charge revenue (\$000)	Notional revenue foregone from posted discounts (if applicable)	Throughput-based charge revenue	Capacity reservation charge revenue*	Overrun charge revenue*	Distance x Throughput charge revenue**	Other charge revenue	Add extra columns for additional billed quantities as necessary
34									
35									
36									
37									
38									
39									
40									
41									
42									
43									
44									
45									
46									
47									
48									
49									
50	Add extra rows for additional identifiers as necessary								
51	Standard consumer totals								
52	Non-standard consumer totals								
53	Totals for all consumers								
54	*Vector only								
55	**MDL only								

Schedule 8b

Report on Billed Quantities and Line Charge Revenue (by Consumer Type)

		Company Name		Network / Sub-network Name	
		For Year Ended			
SCHEDULE 8b: REPORT ON BILLED QUANTITIES AND LINE CHARGE REVENUES (BY CONSUMER TYPE) This schedule requires the billed quantities and associated line charge revenues for the different types of consumers, where this information is available. If available, information is also required on the number of ICPs included in each consumer type, and the energy delivered to these ICPs. GTBs should also provide this information for non-standard consumers. This schedule also provides information on the number of ICPs that are billed directly for lines services, where this is applicable. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.					
ref	Version 1.2 (Draft)				
8	8b(i): Billed quantities: aggregation of consumers by consumer type				
9	Standard consumers				
10		Quantity of gas delivered (TJ)	Avg. no. of ICPs in disclosure year	Quantity of gas billed (TJ)	Capacity reserved*
11					Overrun (TJ)*
12					Distance x throughput**
13					Other billed quantity
14					
15					
16					
17					
18					
19					
20					
21	Add extra rows for additional identifiers as necessary				
22	Standard consumer totals	—	—	—	—
23					
24	Non-standard consumers				
25		Quantity of gas delivered (TJ)	Avg. no. of ICPs in disclosure year	Quantity of gas billed (TJ)	Capacity reserved*
26					Overrun (TJ)*
27					Distance x throughput**
28					Other billed quantity
29					
30					
31					
32					
33					
34					
35					
36					
37	Add extra rows for additional identifiers as necessary				
38	Non-standard consumer totals	—	—	—	—
39					

SCHEDULE 8b: REPORT ON BILLED QUANTITIES AND LINE CHARGE REVENUES (BY CONSUMER TYPE)										
<div>Company Name</div> <div>For Year Ended</div> <div>Network / Sub-network Name</div>										
ref	Version 1.2 (Draft)	Consumer type (if known)	Quantity of gas delivered (TJ)	Avg. no. of ICPs in disclosure year	Quantity of gas billed (TJ)	Capacity reserved*	Overrun (TJ)*	Distance x throughput**	Other billed quantity	Add extra columns for additional billed quantities as necessary
40		All consumers								
41										
42										
43										
44										
45										
46										
47										
48										
49										
50										
51										
52		Add extra rows for additional identifiers as necessary								
53		Total for all consumers	-	-	-	-	-	-	-	-
54										
56		8b (ii): Line charge revenue (\$000): aggregation of consumers by consumer type								
57		Standard consumers								
		Consumer type (if known)	Total line charge revenue (\$000)		Throughput-based charge revenue	Capacity reservation charge revenue*	Overrun charge revenue*	Distance x Throughput charge revenue**	Other line charge revenue	Add extra columns for additional billed quantities as necessary
58										
59			-							
60			-							
61			-							
62			-							
63			-							
64			-							
65			-							
66			-							
67			-							
68		Add extra rows for additional identifiers as necessary								
69		Standard consumer totals	-	-	-	-	-	-	-	-
70										

SCHEDULE 8b: REPORT ON BILLED QUANTITIES AND LINE CHARGE REVENUES (BY CONSUMER TYPE)		Company Name		For Year Ended		Network / Sub-network Name			
ref	Version 1.2 (Draft)								
82	Non-standard consumers	Consumer type (if known)	Total line charge revenue (\$000)	Throughput-based charge revenue	Capacity reservation charge revenue*	Overrun charge revenue*	Distance x Throughput charge revenue**	Other line charge revenue	Add extra columns for additional billed quantities as necessary
83									
84									
85									
86									
87									
88									
89									
90									
91									
92									
93									
94	Add extra rows for additional identifiers as necessary								
95	Non-standard consumer totals								
96									
97	All consumers	Consumer type (if known)	Total line charge revenue (\$000)	Throughput-based charge revenue	Capacity reservation charge revenue*	Overrun charge revenue*	Distance x Throughput charge revenue**	Other line charge revenue	Add extra columns for additional billed quantities as necessary
98									
99									
100									
101									
102									
103									
104									
105									
106									
107									
108									
109	Add extra rows for additional identifiers as necessary								
110	Total for all consumers								
111									
112	*Vector only								
113	**MDL only								

SCHEDULE 9a: ASSET REGISTER									
This schedule requires a summary of the quantity of assets that make up the network, by asset category and asset class. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.									
ref	Version 1.2 (Draft)	Asset category	Asset class	Units	Items at start of year (quantity)	Items at end of year (quantity)	Net change	Data accuracy (1–4)	
7	Pressure								
8	AI	Pipes	Protected steel pipes	km			–		
9	AI	Pipes	Special crossings	km			–		
10	AI	Stations	Compressor stations	No.			–		
11	AI	Stations	Gate stations	No.			–		
12	AI	Stations	Valve stations	No.			–		
13	AI	Stations	Scraper stations	No.			–		
14	AI	Stations	Receipt points	No.			–		
15	AI	Stations	Metering stations	No.			–		
16	AI	Compressors	Compressors—turbine driven	No.			–		
17	AI	Compressors	Compressors—electric motor driven	No.			–		
18	AI	Compressors	Compressors—reciprocating engine driven	No.			–		
19	AI	Main-line valves	Main line valves manually operated	No.			–		
20	AI	Main-line valves	Main line valves remotely operated	No.			–		
21	AI	Heating systems	Gas-fired heaters	No.			–		
22	AI	Heating systems	Electric heaters	No.			–		
23	AI	Odourisation plants	Odourisation plants	No.			–		
24	AI	Coalescers	Coalescers	No.			–		
25	AI	Metering systems	Meters—ultrasonic	No.			–		
26	AI	Metering systems	Meters—rotary	No.			–		
27	AI	Metering systems	Meters turbine	No.			–		
28	AI	Metering systems	Meters—mass flow	No.			–		
29	Secondary assets	SCADA and communications	Remote terminal units (RTU)	No.			–		
30	Secondary assets	SCADA and communications	Communications terminals	No.			–		
31	Secondary assets	Cathodic protection	Rectifier units	No.			–		
32	Secondary assets	Chromatographs	Chromatographs	No.			–		

Schedule 9c

Report on Pipeline Data

SCHEDULE 9c: REPORT ON PIPELINE DATA													
This schedule requires a summary of the key characteristics of the pipeline network. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.													
<div>Company Name</div> <div>For Year Ended</div> <div>Network / Sub-network Name</div>													
ref	Version 1.2 (Draft)	Transmission system/pipeline segment	Length of pipe (km)	Length-weighted average diameter of pipe (mm)	MOAP	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)	Number of offtakes			
7		Transmission system/pipeline segment											
8		[Transmission system 1]											
9		[Transmission system 2]											
10		[Transmission system 3]											
11		[Transmission system 4]											
12		[Transmission system 5]											
13		[Transmission system 6]											
14		Total	-										
15		Length by assigned location class (km)											
			Secondary location class										
			Sensitive Use (S)	Industrial (I)	Heavy Industrial (HI)	Common Infrastructure Corridor (CIC)	Submerged (W)	Total (km) *	%				
16		Primary location class Rural (R1) land											
17		Primary location class Rural Residential (R2) land											
18		Primary location class Residential (T1) land											
19		Primary location class High Density (T2) land											
20		* The total km is not the same as the sum of the secondary location classes as a pipeline section may only have a primary location class.											
21													

Schedule 9d

Report on Demand

Company Name

For Year Ended

Network / Sub-network Name

SCHEDULE 9d: REPORT ON DEMAND

This schedule requires a summary of the key measures of network demand for the disclosure year (number of new connections including, maximum monthly loads and and total gas conveyed)

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

ref Version 1.2 (Draft)

8 9d(i): New Connections**9 Customer types defined by GTB**

Year 0

10	[GTB customer type]	
11	[GTB customer type]	
12	[GTB customer type]	
13	[GTB customer type]	
14	[GTB customer type]	

15 *include additional rows if needed

16 **Connections total**

-

18 9d(ii): Gas Volumes and Connections**19 Customer types defined by GTB**GJ Deliveries by
connected party
(TJ)Number of
customers

20	[GTB customer type]		
21	[GTB customer type]		
22	[GTB customer type]		
23	[GTB customer type]		

24 *include additional rows if needed

25 **Total**

-

-

27 9d(iii): Gas conveyed

(GJ)

28 Total gas entering the system at injection points

29 Total gas delivered to customers

30 Total gas used in compressor stations

31 Total unaccounted for gas

32 **Total gas conveyed**

-

34 Unaccounted for Gas**35 Transmission system**Total gas entering
system (GJ/year)

UFG (GJ/year)

UFG (%)

36	[Transmission system 1]			Not Defined
37	[Transmission system 2]			Not Defined
38	[Transmission system 3]			Not Defined
39	[Transmission system 4]			Not Defined
40	[Transmission system 5]			Not Defined
41	[Transmission system 6]			Not Defined

42 **Total**

-

Schedule 10**Report on Network Reliability and Interruptions**

Company Name

For Year Ended

Network / Sub-network Name

SCHEDULE 10: REPORT ON NETWORK RELIABILITY AND INTERRUPTIONS

This schedule requires a summary of the key measures of network reliability (interruptions, compressor availability) for the disclosure year

GTBs must provide explanatory comment on their network reliability for the disclosure year in Schedule 14 (Explanatory Notes to ref Version 1.2 (Draft))

10(i): Interruptions and Reliability

Total number of planned interruptions

Service incidents and emergencies

Number of incidents

Unplanned interruptions in transmission systems**Description and cause of Interruption****Transmission systems affected****Date****Duration (hrs)**

[Description of interruption]

[Description of interruption]

[Description of interruption]

[Description of interruption]

[Description of interruption]

[Description of interruption]

[Description of interruption]

[Description of interruption]

Number of interruption or curtailment events:

due to insufficient capacity

due to customer flows exceeding approved quantities

caused by equipment failure

caused by third parties

Total**10(ii): Compressor Availability****Compressor unit ID****Number of hours
the compressor ran****Number of hours
compressor was
available for service****Number of instances
where the
compressor failed to
start****Number of instances
where a compressor
was required but
unavailable for
service****Compressor station code/name**

[Compressor station name]

[Compressor station name]

[Compressor station name]

[Compressor station name]

[Compressor station name]

[Compressor station name]

[Compressor station name]

[Compressor station name]

[Compressor station name]

[Compressor station name]

Schedule 10a Report on Network Integrity

<div>SCHEDULE 10a: REPORT ON NETWORK INTEGRITY</div> <div>This schedule requires a summary of the key measures of network integrity (product control, gas escapes, RTEs) for the disclosure year</div>		<div>Company Name</div> <div>For Year Ended</div> <div>Network / Sub-network Name</div>
ref	Version 1.2 (Draft)	
8	Product control	
9	Number of incidents relating to pressure	
10	Number of incidents relating to gas specification	
11	Number of incidents relating to odourisation	
12		
13	Response time to emergencies (RTE)	
14	Proportion of emergencies responded to within 3 hours (%)	
15	Average call response time (hours)	
16	Number of emergencies	
17		
18	Public reported escapes (PRE)	
19	Number of confirmed public reported gas escapes per 1000 km of pipeline	
20	Number of confirmed PREs caused by others	
21	Number of PREs that did not result in disruption to supply	
22		

Schedule 11a Report on Forecast Capital Expenditure

		Company Name		AMP Planning Period										
SCHEDULE 11a: REPORT ON FORECAST CAPITAL EXPENDITURE This schedule requires a break down of forecast capital expenditure for the current disclosure year and a 10 year planning period. The forecasts should be consistent with the supporting information set out in the AMP. The forecast is required in both real (disclosure year) dollars and nominal dollars. Also required is a forecast of any finance during construction and the value of commissioned assets (ie, the value of RAB additions) GTBs must provide explanatory comment on the difference between nominal and real capital expenditure forecasts in Schedule 14a (Mandatory Explanatory Notes).														
ref	Version 1.2 (Draft)	Year 0 2012	Year 1 2013	Year 2 2014	Year 3 2015	Year 4 2016	Year 5 2017	Year 6 2018	Year 7 2019	Year 8 2020	Year 9 2021	Year 10 2022	(\$000)	
9	11a(i): Capital Expenditure Forecast													
10	Expressed in nominal dollars													
11	Customer connection													
12	System growth													
13	Asset replacement and renewal													
14	Asset relocations													
15	Reliability, safety and environment													
16	Quality of supply													
17	Legislative and regulatory													
18	Other Reliability, Safety and Environment													
19	Total reliability, safety and environment	-	-	-	-	-	-	-	-	-	-	-	-	
20	Non-system fixed assets													
21	Gross capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-	
	Less Capital contributions													
	Net value of vested assets													
	Capital expenditure	-	-	-	-	-	-	-	-	-	-	-	-	
	Finance during construction													
	Value of Commissioned assets													

Company Name												
AMP Planning Period												
SCHEDULE 11a: REPORT ON FORECAST CAPITAL EXPENDITURE (cont)												
34	Expressed in real year 0 terms											
35	Customer connection	-	-	-	-	-	-	-	-	-	-	-
36	System growth	-	-	-	-	-	-	-	-	-	-	-
37	Asset replacement and renewal	-	-	-	-	-	-	-	-	-	-	-
38	Asset relocations	-	-	-	-	-	-	-	-	-	-	-
39	<u>Reliability, safety and environment</u>											
40	Quality of supply	-	-	-	-	-	-	-	-	-	-	-
41	Legislative and regulatory	-	-	-	-	-	-	-	-	-	-	-
42	Other Reliability, Safety and Environment	-	-	-	-	-	-	-	-	-	-	-
43	Total reliability, safety and environment	-	-	-	-	-	-	-	-	-	-	-
44	Non-system fixed assets	-	-	-	-	-	-	-	-	-	-	-
45	Gross capital expenditure	-	-	-	-	-	-	-	-	-	-	-
46	Subcomponents of gross capital expenditure (where known)											
47	Research and development											
48	Difference between nominal and real forecasts (\$000)											
49	Customer connection	-	-	-	-	-	-	-	-	-	-	-
50	System growth	-	-	-	-	-	-	-	-	-	-	-
51	Asset replacement and renewal	-	-	-	-	-	-	-	-	-	-	-
52	Asset relocations	-	-	-	-	-	-	-	-	-	-	-
53	<u>Reliability, safety and environment</u>											
54	Quality of supply	-	-	-	-	-	-	-	-	-	-	-
55	Legislative and regulatory	-	-	-	-	-	-	-	-	-	-	-
56	Other Reliability, Safety and Environment	-	-	-	-	-	-	-	-	-	-	-
57	Total reliability, safety and environment	-	-	-	-	-	-	-	-	-	-	-
58	Non-system fixed assets	-	-	-	-	-	-	-	-	-	-	-
59	Gross capital expenditure	-	-	-	-	-	-	-	-	-	-	-

		Company Name				
		AMP Planning Period				
SCHEDULE 11a: REPORT ON FORECAST CAPITAL EXPENDITURE						
ref	Version 1.2 (Draft)					
65		(\$000)				
66		Year 0	Year 1	Year 2	Year 3	Year 4
67	11a(ii): Customer Connection	2012	2013	2014	2015	2016
68	Customer types defined by GTB					
69	[GTB customer type]					
70	[GTB customer type]					
71	[GTB customer type]					
72	[GTB customer type]					
73	[GTB customer type]					
74	<i>*include additional rows if needed</i>					
75	Customer Connection total (gross)	-	-	-	-	-
76	Less Capital contributions funding asset relocation expenditure					
77	Customer connection less capital contributions	-	-	-	-	-
78	11a(iii): System Growth					
79	Pipes					
80	Compressor stations					
81	Other stations					
82	SCADA and communications					
83	Special crossings					
84	System Growth total	-	-	-	-	-
85	11a(iv): Asset Replacement and Renewal					
86	Pipes					
87	Compressor stations					
88	Other stations					
89	SCADA and communications					
90	Special crossings					
91	<i>where known seperately from stations</i>					
92	Main-line valves					
93	Heating system					
94	Odourisation plants					
95	Coalescers					
96	Metering system					
97	Cathodic protection					
98	Chromatographs					
99	Asset Replacement and Renewal total	-	-	-	-	-

Company Name <input style="width: 150px;" type="text"/> AMP Planning Period <input style="width: 150px;" type="text"/>						
SCHEDULE 11a: REPORT ON FORECAST CAPITAL EXPENDITURE						
ref	Version 1.2 (Draft)					
105	11a(v): Asset Relocations					
106	Project or programme					
107	[Description of material project or programme]					
108	[Description of material project or programme]					
109	[Description of material project or programme]					
110	[Description of material project or programme]					
111	[Description of material project or programme]					
112	<i>*include additional rows if needed</i>					
113	All other projects or programmes					
114	Asset Relocations total	–	–	–	–	–
115	Less Capital contributions funding asset relocation expenditure					
116	Asset Relocations less capital contributions	–	–	–	–	–
117	11a(vi): Quality of supply					
118	Project or programme					
119	[Description of material project or programme]					
120	[Description of material project or programme]					
121	[Description of material project or programme]					
122	[Description of material project or programme]					
123	[Description of material project or programme]					
124	<i>*include additional rows if needed</i>					
125	All other projects or programmes					
126	Quality of Supply total	–	–	–	–	–
127	11a(vii): Legislative and regulatory					
128	Project or programme					
129	[Description of material project or programme]					
130	[Description of material project or programme]					
131	[Description of material project or programme]					
132	[Description of material project or programme]					
133	[Description of material project or programme]					
134	<i>*include additional rows if needed</i>					
135	All other projects or programmes					
136	Legislative and Regulatory total	–	–	–	–	–

Company Name <input type="text"/>						
AMP Planning Period <input type="text"/>						
SCHEDULE 11: REPORT ON FORECAST CAPITAL EXPENDITURE						
ref	Version 1.2 (Draft)					
142	11a(viii): Other Reliability, Safety and Environment					
143	Project or programme					
144	[Description of material project or programme]					
145	[Description of material project or programme]					
146	[Description of material project or programme]					
147	[Description of material project or programme]					
148	[Description of material project or programme]					
149	<i>*Include additional rows if needed</i>					
150	All other projects or programmes					
151	Other total	-	-	-	-	-
152						
153	(\$000)					
154		Year 0	Year 1	Year 2	Year 3	Year 4
155	11a(ix): Non-System Fixed Assets	2012	2013	2014	2015	2016
156	Routine expenditure					
157	Project or programme					
158	[Description of material project or programme]					
159	[Description of material project or programme]					
160	[Description of material project or programme]					
161	[Description of material project or programme]					
162	[Description of material project or programme]					
163	<i>*Include additional rows if needed</i>					
164	All other projects or programmes					
165	Routine expenditure total	-	-	-	-	-
166	Atypical expenditure					
167	Project or programme					
168	[Description of material project or programme]					
169	[Description of material project or programme]					
170	[Description of material project or programme]					
171	[Description of material project or programme]					
172	[Description of material project or programme]					
173	<i>*Include additional rows if needed</i>					
174	All other projects or programmes					
175	Atypical expenditure total	-	-	-	-	-
176	Non-system Fixed Assets total	-	-	-	-	-
177						

Schedule 11b

Report on Forecast Operational Expenditure

		Company Name		AMP Planning Period									
ref	7	Version 1.2 (Draft)											
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20													
21													
22													
23													
24													
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28													
29													
30													
31													
32													
33													
34													
35													
36													
37													
38													
39													
40													
41													
42													

SCHEDULE 11b: REPORT ON FORECAST OPERATIONAL EXPENDITURE

This schedule requires a break down of forecast operational expenditure for the disclosure year and a 10 year planning period. The forecasts should be consistent with the supporting information set out in the AMP. The forecast is required in both real (disclosure year) dollars and nominal dollars.

GTBs must provide explanatory comment on the difference between nominal and real operational expenditure forecasts in Schedule 14a (Mandatory Explanatory Notes).

This information is not part of audited disclosure information.

Operational Expenditure

Expressed in nominal terms

Service interruptions, incidents and emergencies

Routine and corrective maintenance and inspection

Asset replacement and renewal

System operations

Network support

Business support

Compressor fuel

Land management and associated activity

Operational expenditure

Expressed in real year 0 terms

Service interruptions, incidents and emergencies

Routine and corrective maintenance and inspection

Asset replacement and renewal

System operations

Network support

Business support

Compressor fuel

Land management and associated activity

Operational expenditure

Subcomponents of operational expenditure (where known)

Research and Development

Insurance

Difference between nominal and real forecasts

Service interruptions, incidents and emergencies

Routine and corrective maintenance and inspection

Asset replacement and renewal

System operations

Network support

Business support

Compressor fuel

Land management and associated activity

Operational expenditure

Schedule 12a Report on Asset Condition

Company Name		AMP Planning Period									
SCHEDULE 12a: REPORT ON ASSET CONDITION This schedule requires a break down of asset condition by asset class as at the end of the disclosure year. Also required is a forecast of the percentage of assets to be replaced in the next 5 years. The data provided should be consistent with the information provided in the AMP and the capital expenditure forecast in Schedule 11a.											
ref	Version 1.2 (Draft)	Asset category	Asset class	Units	Asset Condition at end of year (percentage by grade)					% of asset forecast to be replaced in next 5 years	Data accuracy (1-4)
8	Pressure				Grade 1	Grade 2	Grade 3	Grade 4	Grade unknown		
9	All	Pipes	Protected steel pipes	km							
10	All	Pipes	Special crossings	km							
11	All	Stations	Compressor stations	No.							
12	All	Stations	Gate stations	No.							
13	All	Stations	Valve stations	No.							
14	All	Stations	Scrapper stations	No.							
15	All	Stations	Receipt points	No.							
16	All	Stations	Metering stations	No.							
17	All	Compressors	Compressors—turbine driven	No.							
18	All	Compressors	Compressors—electric motor driven	No.							
19	All	Compressors	Compressors—reciprocating engine driven	No.							
20	All	Main-line valves	Main line valves manually operated	No.							
21	All	Main-line valves	Main line valves remotely operated	No.							
22	All	Heating systems	Gas-fired heaters	No.							
23	All	Heating systems	Electric heaters	No.							
24	All	Odourisation plants	Odourisation plants	No.							
25	All	Coalescers	Coalescers	No.							
26	All	Metering systems	Meters—ultrasonic	No.							
27	All	Metering systems	Meters—rotary	No.							
28	All	Metering systems	Meters turbine	No.							
29	All	Metering systems	Meters—mass flow	No.							
30	Secondary assets	SCADA and communications	Remote terminal units (RTU)	No.							
31	Secondary assets	SCADA and communications	Communications terminals	No.							
32	Secondary assets	Cathodic protection	Rectifier units	No.							
33	Secondary assets	Chromatographs	Chromatographs	No.							
34											

Schedule 12b

Report on Forecast Demand

Company Name		AMP Planning Period	
SCHEDULE 12b: REPORT ON FORECAST DEMAND This Schedule requires a forecast of new connections (by customer type) and gas delivered for the current Disclosure year and a 5 year planning period consistent with the supporting information set out in the AMP and the assumptions used in developing the capital expenditure forecast in Schedule S11a [and 11b]			
ref	Version 1.2 (Draft)		
7	12b(i): Connections		
8	Customer types defined by GTB	Current disclosure year	Year 1
9	[GTB customer type]		Year 2
10	[GTB customer type]		Year 3
11	[GTB customer type]		Year 4
12	[GTB customer type]		Year 5
13	[GTB customer type]		
14	*Include additional rows if needed		
15	Connections total	-	-
16			
17			
18			
19	12b(iii): Gas conveyed		
20	Total gas entering the system at injection points		
21	Total gas delivered to customers		
22	Total gas used in compressor stations		
23	Total unaccounted for gas		
24	Total gas conveyed	-	-
25			

Schedule 13 Report on Asset Management Maturity

1. Each GTB must complete the AMMAT Report. 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:
 - 1.1 Organising people within the organisation to answer the questions;
 - 1.2 Arranging for all information to be captured within the AMMAT;
 - 1.3 Reporting to the organisation on the results of the assessment;
 - 1.4 Planning the assessment process, including:
 - 1.4.1 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;
 - 1.4.2 Arranging for appropriate outsourced service providers and stakeholders to act as respondents during the assessment exercise;
 - 1.4.3 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;
 - 1.4.4 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 the **GTB's** 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 **GTB**.*

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.*

2. Each **GTB** must specify in the AMMAT Report the standard of asset management practice that the GTB has used as the reference standard.
3. Cells in the following columns in the AMMAT Report set out below must be filled out:

- 3.1 '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.

- 3.2 '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.

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

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 to the PAS 55 specification. However, a similar specification, if available, may be used for the purpose of disclosure.

SCHEDULE 13: REPORT ON ASSET MANAGEMENT MATURITY

This schedule requires information on the EDB'S self-assessment of the maturity of its asset management practices.

Version 1.2 (Draft)

Company Name

AMP Planning Period

Asset Management Standard Applied

Question No.	Function	Question	Maturity Level 0	Maturity Level 1	Maturity Level 2	Maturity Level 3	Maturity Level 4	Why	Who	Record/documented Information	User Guidance	Evidence—Summary	Score
3	Asset management policy	To what extent has an asset management policy been documented, authorised and communicated?	The organisation does not have a documented asset management policy.	The organisation has an asset management policy, but it has not been authorised by top management, or it is not influencing the management of the assets.	The organisation has an asset management policy, which has been authorised by top management, but it has had limited circulation. It may be in use to influence development of strategy and planning but its effect is limited.	The asset management policy is authorised by top management, is widely and effectively communicated to all relevant employees and stakeholders, and used to make these persons aware of their asset related obligations.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Widely used AM practice standards require an organisation to document, authorise and communicate its asset management policy (eg, as required in PAS 55 para 4.2 i). A key pre-requisite of any robust policy is that the organisation's top management must be seen to endorse and fully support it. Also vital to the effective implementation of the policy, is to tell the appropriate people of its content and their obligations under it. Where an organisation outsources some of its asset-related activities, then these people and their organisations must equally be made aware of the policy's content. Also, there may be other stakeholders, such as regulatory authorities and shareholders who should be made aware of it.	Top management. The management team that has overall responsibility for asset management.	The organisation's asset management policy, its organisational strategic plan, documents indicating how the asset management policy was based upon the needs of the organisation and evidence of communication.			1
10	Asset management strategy	What has the organisation done to ensure that its asset management strategy is consistent with other appropriate organisational policies and strategies, and the needs of stakeholders?	The organisation has not considered the need to ensure that its asset management strategy is appropriately aligned with the organisation's other organisational policies and strategies or with stakeholder requirements. OR The organisation does not have an asset management strategy.	The need to align the asset management strategy with other organisational policies and strategies as well as stakeholder requirements is understood and work has started to identify the linkages or to incorporate them in the drafting of asset management strategy.	Some of the linkages between the long-term asset management strategy and other organisational policies, strategies and stakeholder requirements are defined but the work is fairly well advanced but still incomplete.	All linkages are in place and evidence is available to demonstrate that, where appropriate, the organisation's asset management strategy is consistent with its other organisational policies and strategies. The organisation has also identified and considered the requirements of relevant stakeholders.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	In setting an organisation's asset management strategy, it is important that it is consistent with any other policies and strategies that the organisation has and has taken into account the requirements of relevant stakeholders. This question examines to what extent the asset management strategy is consistent with other organisational policies and strategies (eg, as required by PAS 55 para 4.3.1 b) and has taken account of stakeholder requirements as required by PAS 55 para 4.3.1 c). Generally, this will take into account the same policies, strategies and stakeholder requirements as covered in drafting the asset management policy but at a greater level of detail.	Top management. The organisation's strategic planning team. The management team that has overall responsibility for asset management.	The organisation's asset management strategy document and other related organisational policies and strategies. Other than the organisation's strategic plan, these could include those relating to health and safety, environmental, etc. Results of stakeholder consultation.			1
11	Asset management strategy	In what way does the organisation's asset management strategy take account of the lifecycle of the assets, asset types and asset systems over which the organisation has stewardship?	The organisation has not considered the need to ensure that its asset management strategy is produced with due regard to the lifecycle of the assets, asset types or asset systems that it manages. OR The organisation does not have an asset management strategy.	The need is understood, and the organisation is drafting its asset management strategy to address the lifecycle of its assets, asset types and asset systems.	The long-term asset management strategy takes account of the lifecycle of some, but not all, of its assets, asset types and asset systems.	The asset management strategy takes account of the lifecycle of all of its assets, asset types and asset systems.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Good asset stewardship is the hall mark of an organisation compliant with widely used AM standards. A key component of this is the need to take account of the lifecycle of the assets, asset types and asset systems. (For example, this requirement is recognised in 4.3.1 d) of PAS 55). This question explores what an organisation has done to take lifecycle into account in its asset management strategy.	Top management. People in the organisation with expert knowledge of the assets, asset types, asset systems and their associated life-cycles. The management team that has overall responsibility for asset management. Those responsible for developing and adopting methods and processes used in asset management	The organisation's documented asset management strategy and supporting working documents.			2
26	Asset management plan(s)	How does the organisation establish and document its asset management plan(s) across the life cycle activities of its assets and asset systems?	The organisation does not have an identifiable asset management plan(s) covering asset systems and critical assets.	The organisation has asset management plan(s) but they are not aligned with the asset management strategy and objectives and do not take into consideration the full asset life cycle (including asset creation, acquisition, enhancement, utilisation, maintenance decommissioning and disposal).	The organisation is in the process of putting in place comprehensive, documented asset management plan(s) that cover all life cycle activities, clearly aligned to asset management objectives and the asset management strategy.	Asset management plan(s) are established, documented, implemented and maintained for asset systems and critical assets to achieve the asset management strategy and asset management objectives across all life cycle phases.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	The asset management strategy need to be translated into practical plan(s) so that all parties know how the objectives will be achieved. The development of plan(s) will need to identify the specific tasks and activities required to optimize costs, risks and performance of the assets and/or asset system(s), when they are to be carried out and the resources required.	The management team with overall responsibility for the asset management system. Operations, maintenance and engineering managers.	The organisation's asset management plan(s).			1

Company Name													
AMP Planning Period													
SCHEDULE 17: AMMAT REPORT (continued 1)													
Version 1 (Draft)													
Question No.	Function	Question	Maturity Level 0	Maturity Level 1	Maturity Level 2	Maturity Level 3	Maturity Level 4	Why	Who	Record/documented Information	User Guidance	Evidence—Summary	Score
27	Asset management plan(s)	How has the organisation communicated its plan(s) to all relevant parties to a level of detail appropriate to the receiver's role in their delivery?	The organisation does not have plan(s) or their distribution is limited to the authors.	The plan(s) are communicated to some of those responsible for delivery of the plan(s). OR Communicated to those responsible for delivery is either irregular or ad-hoc.	The plan(s) are communicated to most of those responsible for delivery but there are weaknesses in identifying relevant parties resulting in incomplete or inappropriate communication. The organisation recognises improvement is needed as is working towards resolution.	The plan(s) are communicated to all relevant employees, stakeholders and contracted service providers to a level of detail appropriate to their participation or business interests in the delivery of the plan(s) and there is confirmation that they are being used effectively.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Plans will be ineffective unless they are communicated to all those, including contracted suppliers and those who undertake enabling function(s). The plan(s) need to be communicated in a way that is relevant to those who need to use them.	The management team with overall responsibility for the asset management system. Delivery functions and suppliers.	Distribution lists for plan(s). Documents derived from plan(s) which detail the receivers role in plan delivery. Evidence of communication.			1
29	Asset management plan(s)	How are designated responsibilities for delivery of asset plan actions documented?	The organisation has not documented responsibilities for delivery of asset plan actions.	Asset management plan(s) inconsistently document responsibilities for delivery of plan actions and activities and/or responsibilities and authorities for implementation inadequate and/or delegation level inadequate to ensure effective delivery and/or contain misalignments with organisational accountability.	Asset management plan(s) consistently document responsibilities for the delivery of actions but responsibility/authority levels are inappropriate/ inadequate, and/or there are misalignments within the organisation.	Asset management plan(s) consistently document responsibilities for the delivery actions and there is adequate detail to enable delivery of actions. Designated responsibility and authority for achievement of asset plan actions is appropriate.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	The implementation of asset management plan(s) relies on (1) actions being clearly identified, (2) an owner allocated and (3) that owner having sufficient delegated responsibility and authority to carry out the work required. It also requires alignment of actions across the organisation. This question explores how well the plan(s) set out responsibility for delivery of asset plan actions.	The management team with overall responsibility for the asset management system. Operations, maintenance and engineering managers. If appropriate, the performance management team.	The organisation's asset management plan(s). Documentation defining roles and responsibilities of individuals and organisational departments.			2
31	Asset management plan(s)	What has the organisation done to ensure that appropriate arrangements are made available for the efficient and cost effective implementation of the plan(s)? (Note this is about resources and enabling support)	The organisation has not considered the arrangements needed for the effective implementation of plan(s).	The organisation recognises the need to ensure appropriate arrangements are in place for implementation of asset management plan(s) and is in the process of determining an appropriate approach for achieving this.	The organisation has arrangements in place for the implementation of asset management plan(s) but the arrangements are not yet adequately efficient and/or effective. The organisation is working to resolve existing weaknesses.	The organisation's arrangements fully cover all the requirements for the efficient and cost effective implementation of asset management plan(s) and realistically address the resources and timescales required, and any changes needed to functional policies, standards, processes and the asset management information system.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	It is essential that the plan(s) are realistic and can be implemented, which requires appropriate resources to be available and enabling mechanisms in place. This question explores how well this is achieved. The plan(s) not only need to consider the resources directly required and timescales, but also the enabling activities, including for example, training requirements, supply chain capability and procurement timescales.	The management team with overall responsibility for the asset management system. Operations, maintenance and engineering managers. If appropriate, the performance management team. If appropriate, the performance management team. Where appropriate the procurement team and service providers working on the organisation's asset-related activities.	The organisation's asset management plan(s). Documented processes and procedures for the delivery of the asset management plan.			1
33	Contingency planning	What plan(s) and procedure(s) does the organisation have for identifying and responding to incidents and emergency situations and ensuring continuity of critical asset management activities?	The organisation has not considered the need to establish plan(s) and procedure(s) to identify and respond to incidents and emergency situations.	The organisation has some ad-hoc arrangements to deal with incidents and emergency situations, but these have been developed on a reactive basis in response to specific events that have occurred in the past.	Most credible incidents and emergency situations are identified. Either appropriate plan(s) and procedure(s) are incomplete for critical activities or they are inadequate. Training/ external alignment may be incomplete.	Appropriate emergency plan(s) and procedure(s) are in place to respond to credible incidents and manage continuity of critical asset management activities consistent with policies and asset management objectives. Training and external agency alignment is in place.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Widely used AM practice standards require that an organisation has plan(s) to identify and respond to emergency situations. Emergency plan(s) should outline the actions to be taken to respond to specified emergency situations and ensure continuity of critical asset management activities including the communication to, and involvement of, external agencies. This question assesses if, and how well, these plan(s) triggered, implemented and resolved in the event of an incident. The plan(s) should be appropriate to the level of risk as determined by the organisation's risk assessment methodology. It is also a requirement that relevant personnel are competent and trained.	The manager with responsibility for developing emergency plan(s). The organisation's risk assessment team. People with designated duties within the plan(s) and procedure(s) for dealing with incidents and emergency situations.	The organisation's plan(s) and procedure(s) for dealing with emergencies. The organisation's risk assessments and risk registers.			3

SCHEDULE 17: AMMAT REPORT (continued 2)											Company Name		
											AMP Planning Period		
Question No.	Function	Question	Maturity Level 0	Maturity Level 1	Maturity Level 2	Maturity Level 3	Maturity Level 4	Why	Who	Record/documented Information	User Guidance	Evidence—Summary	Score
37	Structure, authority and responsibilities	What has the organisation done to appoint member(s) of its management team to be responsible for ensuring that the organisation's assets deliver the requirements of the asset management strategy, objectives and plan(s)?	Top management has not considered the need to appoint a person or persons to ensure that the organisation's assets deliver the requirements of the asset management strategy, objectives and plan(s).	Top management understands the need to appoint a person or persons to ensure that the organisation's assets deliver the requirements of the asset management strategy, objectives and plan(s).	Top management has appointed an appropriate people to ensure the assets deliver the requirements of the asset management strategy, objectives and plan(s) but their areas of responsibility are not fully defined and/or they have insufficient delegated authority to fully execute their responsibilities.	The appointed person or persons have full responsibility for ensuring that the organisation's assets deliver the requirements of the asset management strategy, objectives and plan(s). They have been given the necessary authority to achieve this.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	In order to ensure that the organisation's assets and asset systems deliver the requirements of the asset management policy, strategy and objectives responsibilities need to be allocated to appropriate people who have the necessary authority to fulfil their responsibilities. <i>(This question, relates to the organisation's assets eg, para b), s 4.4.1 of PAS 55, making it therefore distinct from the requirement contained in para a), s 4.4.1 of PAS 55).</i>	Top management. People with management responsibility for the delivery of asset management policy, strategy, objectives and plan(s). People working on asset-related activities.	Evidence that managers with responsibility for the delivery of asset management policy, strategy, objectives and plan(s) have been appointed and have assumed their responsibilities. Evidence may include the organisation's documents relating to its asset management system, organisational charts, job descriptions of post-holders, annual targets/objectives and personal development plan(s) of post-holders as appropriate.			3
40	Structure, authority and responsibilities	What evidence can the organisation's top management provide to demonstrate that sufficient resources are available for asset management?	The organisation's top management has not considered the resources required to deliver asset management.	The organisations top management understands the need for sufficient resources but there are no effective mechanisms in place to ensure this is the case.	A process exists for determining what resources are required for its asset management activities and in most cases these are available but in some instances resources remain insufficient.	An effective process exists for determining the resources needed for asset management and sufficient resources are available. It can be demonstrated that resources are matched to asset management requirements.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Optimal asset management requires top management to ensure sufficient resources are available. In this context the term 'resources' includes manpower, materials, funding and service provider support.	Top management. The management team that has overall responsibility for asset management. Risk management team. The organisation's managers involved in day-to-day supervision of asset-related activities, such as frontline managers, engineers, foremen and chargehands as appropriate.	Evidence demonstrating that asset management plan(s) and/or the process(es) for asset management plan implementation consider the provision of adequate resources in both the short and long term. Resources include funding, materials, equipment, services provided by third parties and personnel (internal and service providers) with appropriate skills competencies and knowledge.			3
42	Structure, authority and responsibilities	To what degree does the organisation's top management communicate the importance of meeting its asset management requirements?	The organisation's top management has not considered the need to communicate the importance of meeting asset management requirements.	The organisations top management understands the need to communicate the importance of meeting its asset management requirements but does not do so.	Top management communicates the importance of meeting its asset management requirements but only to parts of the organisation.	Top management communicates the importance of meeting its asset management requirements to all relevant parts of the organisation.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Widely used AM practice standards require an organisation to communicate the importance of meeting its asset management requirements such that personnel fully understand, take ownership of, and are fully engaged in the delivery of the asset management requirements <i>(eg, PAS 55 s 4.4.1 g).</i>	Top management. The management team that has overall responsibility for asset management. People involved in the delivery of the asset management requirements.	Evidence of such activities as road shows, written bulletins, workshops, team talks and management walkabouts would assist an organisation to demonstrate it is meeting this requirement of PAS 55.			1
45	Outsourcing of asset management activities	Where the organisation has outsourced some of its asset management activities, how has it ensured that appropriate controls are in place to ensure the compliant delivery of its organisational strategic plan, and its asset management policy and strategy?	The organisation has not considered the need to put controls in place.	The organisation controls its outsourced activities on an ad-hoc basis, with little regard for ensuring for the compliant delivery of the organisational strategic plan and/or its asset management policy and strategy.	Controls systematically considered but currently only provide for the compliant delivery of some, but not all, aspects of the organisational strategic plan and/or its asset management policy and strategy. Gaps exist.	Evidence exists to demonstrate that outsourced activities are appropriately controlled to provide for the compliant delivery of the organisational strategic plan, asset management policy and strategy, and that these controls are integrated into the asset management system	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Where an organisation chooses to outsource some of its asset management activities, the organisation must ensure that these outsourced proces(s) are under appropriate control to ensure that all the requirements of widely used AM standards <i>(eg, PAS 55)</i> are in place, and the asset management policy, strategy objectives and plan(s) are delivered. This includes ensuring capabilities and resources across a time span aligned to life cycle management. The organisation must put arrangements in place to control the outsourced activities, whether it be to external providers or to other in-house departments. This question explores what the organisation does in this regard.	Top management. The management team that has overall responsibility for asset management. The manager(s) responsible for the monitoring and management of the outsourced activities. People involved with the procurement of outsourced activities. The people within the organisations that are performing the outsourced activities. The people impacted by the outsourced activity.	The organisation's arrangements that detail the compliance required of the outsourced activities. For example, this this could form part of a contract or service level agreement between the organisation and the suppliers of its outsourced activities. Evidence that the organisation has demonstrated to itself that it has assurance of compliance of outsourced activities.			4

SCHEDULE 17: AMMAT REPORT (continued 3)											Company Name		
Version 1 (Draft)											AMP Planning Period		
Question No.	Function	Question	Maturity Level 0	Maturity Level 1	Maturity Level 2	Maturity Level 3	Maturity Level 4	Why	Who	Record/documented information	User Guidance	Evidence—Summary	Score
48	Training, awareness and competence	How does the organisation develop plan(s) for the human resources required to undertake asset management activities - including the development and delivery of asset management strategy, process(es), objectives and plan(s)?	The organisation has not recognised the need for assessing human resources requirements to develop and implement its asset management system.	The organisation has recognised the need to assess its human resources requirements and to develop a plan(s). There is limited recognition of the need to align these with the development and implementation of its asset management system.	The organisation has developed a strategic approach to aligning competencies and human resources to the asset management system including the asset management plan but the work is incomplete or has not been consistently implemented.	The organisation can demonstrate that plan(s) are in place and effective in matching competencies and capabilities to the asset management system including the plan for both internal and contracted activities. Plans are reviewed integral to asset management system process(es).	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	There is a need for an organisation to demonstrate that it has considered what resources are required to develop and implement its asset management system. There is also a need for the organisation to demonstrate that it has assessed what development plan(s) are required to provide its human resources with the skills and competencies to develop and implement its asset management systems. The timescales over which the plan(s) are relevant should be commensurate with the planning horizons within the asset management strategy considers e.g. if the asset management strategy considers 5, 10 and 15 year time scales then the human resources development plan(s) should align with these. Resources include both 'in house' and external resources who undertake asset management activities.	Senior management responsible for agreement of plan(s). Managers responsible for developing asset management strategy and plan(s). Managers with responsibility for development and recruitment of staff (including HR functions). Staff responsible for training. Procurement officers. Contracted service providers.	Evidence of analysis of future work load plan(s) in terms of human resources. Document(s) containing analysis of the organisation's own direct resources and contractors resource capability over suitable timescales. Evidence, such as minutes of meetings, that suitable management forums are monitoring human resource development plan(s). Training plan(s), personal development plan(s), contract and service level agreements.			3
49	Training, awareness and competence	How does the organisation identify competency requirements and then plan, provide and record the training necessary to achieve the competencies?	The organisation does not have any means in place to identify competency requirements.	The organisation has recognised the need to identify competency requirements and then plan, provide and record the training necessary to achieve the competencies.	The organisation is the process of identifying competency requirements aligned to the asset management plan(s) and then plan, provide and record appropriate training. It is incomplete or inconsistently applied.	Competency requirements are in place and aligned with asset management plan(s). Plans are in place and effective in providing the training necessary to achieve the competencies. A structured means of recording the competencies achieved is in place.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Widely used AM standards require that organisations to undertake a systematic identification of the asset management awareness and competencies required at each level and function within the organisation. Once identified the training required to provide the necessary competencies should be planned for delivery in a timely and systematic way. Any training provided must be recorded and maintained in a suitable format. Where an organisation has contracted service providers in place then it should have a means to demonstrate that this requirement is being met for their employees. (eg, PAS 56 refers to frameworks suitable for identifying competency requirements).	Senior management responsible for agreement of plan(s). Managers responsible for developing asset management strategy and plan(s). Managers with responsibility for development and recruitment of staff (including HR functions). Staff responsible for training. Procurement officers. Contracted service providers.	Evidence of an established and applied competency requirements assessment process and plan(s) in place to deliver the required training. Evidence that the training programme is part of a wider, co-ordinated asset management activities training and competency programme. Evidence that training activities are recorded and that records are readily available (for both direct and contracted service provider staff) e.g. via organisation wide information system or local records database.			2
50	Training, awareness and competence	How does the organization ensure that persons under its direct control undertaking asset management related activities have an appropriate level of competence in terms of education, training or experience?	The organization has not recognised the need to assess the competence of person(s) undertaking asset management related activities.	Competency of staff undertaking asset management related activities is not managed or assessed in a structured way, other than formal requirements for legal compliance and safety management.	The organization is in the process of putting in place a means for assessing the competence of person(s) involved in asset management activities including contractors. There are gaps and inconsistencies.	Competency requirements are identified and assessed for all persons carrying out asset management related activities - internal and contracted. Requirements are reviewed and staff reassessed at appropriate intervals aligned to asset management requirements.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	A critical success factor for the effective development and implementation of an asset management system is the competence of persons undertaking these activities. Organisations should have effective means in place for ensuring the competence of employees to carry out their designated asset management function(s). Where an organisation has contracted service providers undertaking elements of its asset management system then the organisation shall assure itself that the outsourced service provider also has suitable arrangements in place to manage the competencies of its employees. The organisation should ensure that the individual and corporate competencies it requires are in place and actively monitor, develop and maintain an appropriate balance of these competencies.	Managers, supervisors, persons responsible for developing training programmes. Staff responsible for procurement and service agreements. HR staff and those responsible for recruitment.	Evidence of a competency assessment framework that aligns with established frameworks such as the asset management Competencies Requirements Framework (Version 2.0); National Occupational Standards for Management and Leadership; UK Standard for Professional Engineering Competence, Engineering Council, 2005.			
53	Communication, participation and consultation	How does the organisation ensure that pertinent asset management information is effectively communicated to and from employees and other stakeholders, including contracted service providers?	The organisation has not recognised the need to formally communicate any asset management information.	There is evidence that the pertinent asset management information to be shared along with those to share it with is being determined.	The organisation has determined pertinent information and relevant parties. Some effective two way communication is in place but as yet not all relevant parties are clear on their roles and responsibilities with respect to asset management information.	Two way communication is in place between all relevant parties, ensuring that information is effectively communicated to match the requirements of asset management strategy, plan(s) and process(es). Pertinent asset information requirements are regularly reviewed.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Widely used AM practice standards require that pertinent asset management information is effectively communicated to and from employees and other stakeholders including contracted service providers. Pertinent information refers to information required in order to effectively and efficiently comply with and deliver asset management strategy, plan(s) and objectives. This will include for example the communication of the asset management policy, asset performance information, and planning information as appropriate to contractors.	Top management and senior management representative(s), employee's representative(s), employee's trade union representative(s); contracted service provider management and employee representative(s); representative(s) from the organisation's Health, Safety and Environmental team. Key stakeholder representative(s).	Asset management policy statement prominently displayed on notice boards, intranet and internet; use of organisation's website for displaying asset performance data; evidence of formal briefings to employees, stakeholders and contracted service providers; evidence of inclusion of asset management issues in team meetings and contracted service provider contract meetings; newsletters, etc.			

SCHEDULE 17: AMMAT REPORT (continued 4)
Version 1 (Draft)

Company Name

AMP Planning Period

Question No.	Function	Question	Maturity Level 0	Maturity Level 1	Maturity Level 2	Maturity Level 3	Maturity Level 4	Why	Who	Record/documented Information	User Guidance	Evidence—Summary	Score
59	Asset Management System documentation	What documentation has the organisation established to describe the main elements of its asset management system and interactions between them?	The organisation has not established documentation that describes the main elements of the asset management system.	The organisation is aware of the need to put documentation in place and is in the process of determining how to document the main elements of its asset management system.	The organisation in the process of documenting its asset management system and has documentation in place that describes some, but not all, of the main elements of its asset management system and their interaction.	The organisation has established documentation that comprehensively describes all the main elements of its asset management system and the interactions between them. The documentation is kept up to date.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Widely used AM practice standards require an organisation maintain up to date documentation that ensures that its asset management systems (ie, the systems the organisation has in place to meet the standards) can be understood, communicated and operated. (eg, s 4.5 of PAS 55 requires the maintenance of up to date documentation of the asset management system requirements specified throughout s 4 of PAS 55).	The management team that has overall responsibility for asset management. Managers engaged in asset management activities.	The documented information describing the main elements of the asset management system (process(es)) and their interaction.			3
62	Information management	What has the organisation done to determine what its asset management information system(s) should contain in order to support its asset management system?	The organisation has not considered what asset management information is required.	The organisation is aware of the need to determine in a structured manner what its asset information system should contain in order to support its asset management system and is in the process of deciding how to do this.	The organisation has developed a structured process to determine what its asset information system should contain in order to support its asset management system and has commenced implementation of the process.	The organisation has determined what its asset information system should contain in order to support its asset management system. The requirements relate to the whole life cycle and cover information originating from both internal and external sources.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Effective asset management requires appropriate information to be available. Widely used AM standards therefore require the organisation to identify the asset management information it requires in order to support its asset management system. Some of the information required may be held by suppliers. The maintenance and development of asset management information systems is a poorly understood specialist activity that is akin to IT management but different from IT management. This group of questions provides some indications as to whether the capability is available and applied. Note: To be effective, an asset information management system requires the mobilisation of technology, people and process(es) that create, secure, make available and destroy the information required to support the asset management system.	The organisation's strategic planning team. The management team that has overall responsibility for asset management. Information management team. Operations, maintenance and engineering managers	Details of the process the organisation has employed to determine what its asset information system should contain in order to support its asset management system. Evidence that this has been effectively implemented.			2
63	Information management	How does the organisation maintain its asset management information system(s) and ensure that the data held within it (them) is of the requisite quality and accuracy and is consistent?	There are no formal controls in place or controls are extremely limited in scope and/or effectiveness.	The organisation is aware of the need for effective controls and is in the process of developing an appropriate control process(es).	The organisation has developed a controls that will ensure the data held is of the requisite quality and accuracy and is consistent and is in the process of implementing them.	The organisation has effective controls in place that ensure the data held is of the requisite quality and accuracy and is consistent. The controls are regularly reviewed and improved where necessary.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	The response to the questions is progressive. A higher scale cannot be awarded without achieving the requirements of the lower scale. This question explores how the organisation ensures that information management meets widely used AM practice requirements (eg, s 4.4.6 (a), (c) and (d) of PAS 55).	The management team that has overall responsibility for asset management. Users of the organisational information systems.	The asset management information system, together with the policies, procedure(s), improvement initiatives and audits regarding information controls.			2
64	Information management	How has the organisation's ensured its asset management information system is relevant to its needs?	The organisation has not considered the need to determine the relevance of its management information system. At present there are major gaps between what the information system provides and the organisations needs.	The organisation understands the need to ensure its asset management information system is relevant to its needs and is determining an appropriate means by which it will achieve this. At present there are significant gaps between what the information system provides and the organisations needs.	The organisation has developed and is implementing a process to ensure its asset management information system is relevant to its needs. Gaps between what the information system provides and the organisations needs have been identified and action is being taken to close them.	The organisation's asset management information system aligns with its asset management requirements. Users can confirm that it is relevant to their needs.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Widely used AM standards need not be prescriptive about the form of the asset management information system, but simply require that the asset management information system is appropriate to the organisations needs, can be effectively used and can supply information which is consistent and of the requisite quality and accuracy.	The organisation's strategic planning team. The management team that has overall responsibility for asset management. Information management team. Users of the organisational information systems.	The documented process the organisation employs to ensure its asset management information system aligns with its asset management requirements. Minutes of information systems review meetings involving users.			2

Company Name													
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SCHEDULE 17: AMMAT REPORT (continued 5)													
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Question No.	Function	Question	Maturity Level 0	Maturity Level 1	Maturity Level 2	Maturity Level 3	Maturity Level 4	Why	Who	Record/documented Information	User Guidance	Evidence—Summary	Score
69	Risk management process(es)	How has the organisation documented process(es) and/or procedure(s) for the identification and assessment of asset and asset management related risks throughout the asset life cycle?	The organisation has not considered the need to document process(es) and/or procedure(s) for the identification and assessment of asset and asset management related risks throughout the asset life cycle.	The organisation is aware of the need to document the management of asset related risk across the asset lifecycle. The organisation has plan(s) to formally document all relevant process(es) and procedure(s) or has already commenced this activity.	The organisation is in the process of documenting the identification and assessment of asset related risk across the asset lifecycle but it is incomplete or there are inconsistencies between approaches and a lack of integration.	Identification and assessment of asset related risk across the asset lifecycle is fully documented. The organisation can demonstrate that appropriate documented mechanisms are integrated across life cycle phases and are being consistently applied.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Risk management is an important foundation for proactive asset management. Its overall purpose is to understand the cause, effect and likelihood of adverse events occurring, to optimally manage such risks to an acceptable level, and to provide an audit trail for the management of risks. Widely used standards require the organisation to have process(es) and/or procedure(s) in place that set out how the organisation identifies and assesses asset and asset management related risks. The risks have to be considered across the four phases of the asset lifecycle (eg, para 4.3.3 of PAS 55).	The top management team in conjunction with the organisation's senior risk management representatives. There may also be input from the organisation's Safety, Health and Environment team. Staff who carry out risk identification and assessment.	The organisation's risk management framework and/or evidence of specific process(es) and/or procedure(s) that deal with risk control mechanisms. Evidence that the process(es) and/or procedure(s) are implemented across the business and maintained. Evidence of agendas and minutes from risk management meetings. Evidence of feedback in to process(es) and/or procedure(s) as a result of incident investigation(s). Risk registers and assessments.			3
79	Use and maintenance of asset risk information	How does the organisation ensure that the results of risk assessments provide input into the identification of adequate resources and training and competency needs?	The organisation has not considered the need to conduct risk assessments.	The organisation is aware of the need to consider the results of risk assessments and effects of risk control measures to provide input into reviews of resources, training and competency needs. Current input is typically ad-hoc and reactive.	The organisation is in the process ensuring that outputs of risk assessment are included in developing requirements for resources and training. The Implementation is incomplete and there are gaps and inconsistencies.	Outputs from risk assessments are consistently and systematically used as inputs to develop resources, training and competency requirements. Examples and evidence is available.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Widely used AM standards require that the output from risk assessments are considered and that adequate resource (including staff) and training is identified to match the requirements. It is a further requirement that the effects of the control measures are considered, as there may be implications in resources and training required to achieve other objectives.	Staff responsible for risk assessment and those responsible for developing and approving resource and training plan(s). There may also be input from the organisation's Safety, Health and Environment team.	The organisations risk management framework. The organisation's resourcing plan(s) and training and competency plan(s). The organisation should be able to demonstrate appropriate linkages between the content of resource plan(s) and training and competency plan(s) to the risk assessments and risk control measures that have been developed.			3
82	Legal and other requirements	What procedure does the organisation have to identify and provide access to its legal, regulatory, statutory and other asset management requirements, and how is requirements incorporated into the asset management system?	The organisation has not considered the need to identify its legal, regulatory, statutory and other asset management requirements.	The organisation identifies some its legal, regulatory, statutory and other asset management requirements, but this is done in an ad-hoc manner in the absence of a procedure.	The organisation has procedure(s) to identify its legal, regulatory, statutory and other asset management requirements, but the information is not kept up to date, inadequate or inconsistently managed.	Evidence exists to demonstrate that the organisation's legal, regulatory, statutory and other asset management requirements are identified and kept up to date. Systematic mechanisms for identifying relevant legal and statutory requirements.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	In order for an organisation to comply with its legal, regulatory, statutory and other asset management requirements, the organisation first needs to ensure that it knows what they are (eg, PAS 55 specifies this in s 4.4.8). It is necessary to have systematic and auditable mechanisms in place to identify new and changing requirements. Widely used AM standards also require that requirements are incorporated into the asset management system (e.g. procedure(s) and process(es))	Top management. The organisations regulatory team. The organisation's legal team or advisors. The management team with overall responsibility for the asset management system. The organisation's health and safety team or advisors. The organisation's policy making team.	The organisational processes and procedures for ensuring information of this type is identified, made accessible to those requiring the information and is incorporated into asset management strategy and objectives			3
88	Life Cycle Activities	How does the organisation establish implement and maintain process(es) for the implementation of its asset management plan(s) and control of activities across the creation, acquisition or enhancement of assets. This includes design, modification, procurement, construction and commissioning activities?	The organisation does not have process(es) in place to manage and control the implementation of asset management plan(s) during activities related to asset creation including design, modification, procurement, construction and commissioning.	The organisation is aware of the need to have process(es) and procedure(s) in place to manage and control the implementation of asset management plan(s) during activities related to asset creation including design, modification, procurement, construction and commissioning but currently do not have these in place (note: procedure(s) may exist but they are inconsistent/incomplete).	The organisation is in the process of putting in place process(es) and procedure(s) to manage and control the implementation of asset management plan(s) during activities related to asset creation including design, modification, procurement, construction and commissioning. Gaps and inconsistencies are being addressed.	Effective process(es) and procedure(s) are in place to manage and control the implementation of asset management plan(s) during activities related to asset creation including design, modification, procurement, construction and commissioning.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Life cycle activities are about the implementation of asset management plan(s) i.e. they are the "doing" phase. They need to be done effectively and well in order for asset management to have any practical meaning. As a consequence, widely used standards (eg, PAS 55 s 4.5.1) require organisations to have in place appropriate process(es) and procedure(s) for the implementation of asset management plan(s) and control of lifecycle activities. This question explores those aspects relevant to asset creation.	Asset managers, design staff, construction staff and project managers from other impacted areas of the business, e.g. Procurement	Documented process(es) and procedure(s) which are relevant to demonstrating the effective management and control of life cycle activities during asset creation, acquisition, enhancement including design, modification, procurement, construction and commissioning.			3

SCHEDULE 17: AMMAT REPORT (continued 6)													
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Question No.	Function	Question	Maturity Level 0	Maturity Level 1	Maturity Level 2	Maturity Level 3	Maturity Level 4	Why	Who	Record/documented Information	User Guidance	Evidence—Summary	Score
91	Life Cycle Activities	How does the organisation ensure that process(es) and/or procedure(s) for the implementation of asset management plan(s) and control of activities during maintenance (and inspection) of assets are sufficient to ensure activities are carried out under specified conditions, are consistent with asset management strategy and control cost, risk and performance?	The organisation does not have process(es)/procedure(s) in place to control or manage the implementation of asset management plan(s) during this life cycle phase.	The organisation is aware of the need to have process(es) and procedure(s) in place to manage and control the implementation of asset management plan(s) during this life cycle phase but currently do not have these in place and/or there is no mechanism for confirming they are effective and where needed modifying them.	The organisation is in the process of putting in place process(es) and procedure(s) to manage and control the implementation of asset management plan(s) during this life cycle phase. They include a process for confirming the process(es)/procedure(s) are effective and if necessary carrying out modifications.	The organisation has in place process(es) and procedure(s) to manage and control the implementation of asset management plan(s) during this life cycle phase. They include a process, which is itself regularly reviewed to ensure it is effective, for confirming the process(es)/ procedure(s) are effective and if necessary carrying out modifications.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Having documented process(es) which ensure the asset management plan(s) are implemented in accordance with any specified conditions, in a manner consistent with the asset management policy, strategy and objectives and in such a way that cost, risk and asset system performance are appropriately controlled is critical. They are an essential part of turning intention into action (eg, as required by PAS 55 s 4.5.1).	Asset managers, operations managers, maintenance managers and project managers from other impacted areas of the business	Documented procedure for review. Documented procedure for audit of process delivery. Records of previous audits, improvement actions and documented confirmation that actions have been carried out.			2
95	Performance and condition monitoring	How does the organisation measure the performance and condition of its assets?	The organisation has not considered how to monitor the performance and condition of its assets.	The organisation recognises the need for monitoring asset performance but has not developed a coherent approach. Measures are incomplete, predominantly reactive and lagging. There is no linkage to asset management objectives.	The organisation is developing coherent asset performance monitoring linked to asset management objectives. Reactive and proactive measures are in place. Use is being made of leading indicators and analysis. Gaps and inconsistencies remain.	Consistent asset performance monitoring linked to asset management objectives is in place and universally used including reactive and proactive measures. Data quality management and review process are appropriate. Evidence of leading indicators and analysis.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Widely used AM standards require that organisations establish implement and maintain procedure(s) to monitor and measure the performance and/or condition of assets and asset systems. They further set out requirements in some detail for reactive and proactive monitoring, and leading/lagging performance indicators together with the monitoring or results to provide input to corrective actions and continual improvement. There is an expectation that performance and condition monitoring will provide input to improving asset management strategy, objectives and plan(s).	A broad cross-section of the people involved in the organisation's asset-related activities from data input to decision-makers, i.e. an end-to end assesment. This should include contactors and other relevant third parties as appropriate.	Functional policy and/or strategy documents for performance or condition monitoring and measurement. The organisation's performance monitoring frameworks, balanced scorecards etc. Evidence of the reviews of any appropriate performance indicators and the action lists resulting from these reviews. Reports and trend analysis using performance and condition information. Evidence of the use of performance and condition information shaping improvements and supporting asset management strategy, objectives and plan(s).			2
99	Investigation of asset-related failures, incidents and nonconformities	How does the organisation ensure responsibility and the authority for the handling, investigation and mitigation of asset-related failures, incidents and emergency situations and non conformances is clear, unambiguous, understood and communicated?	The organisation has not considered the need to define the appropriate responsibilities and the authorities.	The organisation understands the requirements and is in the process of determining how to define them.	The organisation are in the process of defining the responsibilities and authorities with evidence. Alternatively there are some gaps or inconsistencies in the identified responsibilities/authorities.	The organisation have defined the appropriate responsibilities and authorities and evidence is available to show that these are applied across the business and kept up to date.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Widely used AM standards require that the organisation establishes implements and maintains process(es) for the handling and investigation of failures incidents and non-conformities for assets and sets down a number of expectations. Specifically this question examines the requirement to define clearly responsibilities and authorities for these activities, and communicate these unambiguously to relevant people including external stakeholders if appropriate.	The organisation's safety and environment management team. The team with overall responsibility for the management of the assets. People who have appointed roles within the asset-related investigation procedure, from those who carry out the investigations to senior management who review the recommendations. Operational controllers responsible for managing the asset base under fault conditions and maintaining services to customers. Contractors and other third parties as appropriate.	Process(es) and procedure(s) for the handling, investigation and mitigation of asset-related failures, incidents and emergency situations and non conformances. Documentation of assigned responsibilities and authority to employees. Job Descriptions, Audit reports. Common communication systems i.e. all Job Descriptions on Internet etc.			3
105	Audit	What has the organisation done to establish procedure(s) for the audit of its asset management system (process(es))?	The organisation has not recognised the need to establish procedure(s) for the audit of its asset management system.	The organisation understands the need for audit procedure(s) and is determining the appropriate scope, frequency and methodology(s).	The organisation is establishing its audit procedure(s) but they do not yet cover all the appropriate asset-related activities.	The organisation can demonstrate that its audit procedure(s) cover all the appropriate asset-related activities and the associated reporting of audit results. Audits are to an appropriate level of detail and consistently managed.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	This question seeks to explore what the organisation has done to comply with the standard practice AM audit requirements (eg, the associated requirements of PAS 55 s 4.6.4 and its linkages to s 4.7).	The management team responsible for its asset management procedure(s). The team with overall responsibility for the management of the assets. Audit teams, together with key staff responsible for asset management. For example, Asset Management Director, Engineering Director. People with responsibility for carrying out risk assessments	The organisation's asset-related audit procedure(s). The organisation's methodology(s) by which it determined the scope and frequency of the audits and the criteria by which it identified the appropriate audit personnel. Audit schedules, reports etc. Evidence of the procedure(s) by which the audit results are presented, together with any subsequent communications. The risk assessment schedule or risk registers.			4

Company Name													
AMP Planning Period													
SCHEDULE 17: AMMAT REPORT (continued 7)													
Version 1 (Draft)													
Question No.	Function	Question	Maturity Level 0	Maturity Level 1	Maturity Level 2	Maturity Level 3	Maturity Level 4	Why	Who	Record/documented Information	User Guidance	Evidence—Summary	Score
109	Corrective & Preventative action	How does the organisation instigate appropriate corrective and/or preventive actions to eliminate or prevent the causes of identified poor performance and non conformance?	The organisation does not recognise the need to have systematic approaches to instigating corrective or preventive actions.	The organisation recognises the need to have systematic approaches to instigating corrective or preventive actions. There is ad-hoc implementation for corrective actions to address failures of assets but not the asset management system.	The need is recognized for systematic instigation of preventive and corrective actions to address root causes of non compliance or incidents identified by investigations, compliance evaluation or audit. It is only partially or inconsistently in place.	Mechanisms are consistently in place and effective for the systematic instigation of preventive and corrective actions to address root causes of non compliance or incidents identified by investigations, compliance evaluation or audit.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Having investigated asset related failures, incidents and non-conformances, and taken action to mitigate their consequences, an organisation is required to implement preventative and corrective actions to address root causes. Incident and failure investigations are only useful if appropriate actions are taken as a result to assess changes to a businesses risk profile and ensure that appropriate arrangements are in place should a recurrence of the incident happen. Widely used AM standards also require that necessary changes arising from preventive or corrective action are made to the asset management system.	The management team responsible for its asset management procedure(s). The team with overall responsibility for the management of the assets. Audit and incident investigation teams. Staff responsible for planning and managing corrective and preventive actions.	Analysis records, meeting notes and minutes, modification records. Asset management plan(s), investigation reports, audit reports, improvement programmes and projects. Recorded changes to asset management procedure(s) and process(es). Condition and performance reviews. Maintenance reviews			4
113	Continual Improvement	How does the organisation achieve continual improvement in the optimal combination of costs, asset related risks and the performance and condition of assets and asset systems across the whole life cycle?	The organisation does not consider continual improvement of these factors to be a requirement, or has not considered the issue.	A Continual Improvement ethos is recognised as beneficial, however it has just been started, and or covers partially the asset drivers.	Continuous improvement process(es) are set out and include consideration of cost risk, performance and condition for assets managed across the whole life cycle but it is not yet being systematically applied.	There is evidence to show that continuous improvement process(es) which include consideration of cost risk, performance and condition for assets managed across the whole life cycle are being systematically applied.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	Widely used AM standards have requirements to establish, implement and maintain process(es)/procedure(s) for identifying, assessing, prioritising and implementing actions to achieve continual improvement. Specifically there is a requirement to demonstrate continual improvement in optimisation of cost risk and performance/condition of assets across the life cycle. This question explores an organisation's capabilities in this area—looking for systematic improvement mechanisms rather than reviews and audit (which are separately examined).	The top management of the organisation. The manager/team responsible for managing the organisation's asset management system, including its continual improvement. Managers responsible for policy development and implementation.	Records showing systematic exploration of improvement. Evidence of new techniques being explored and implemented. Changes in procedure(s) and process(es) reflecting improved use of optimisation tools/techniques and available information. Evidence of working parties and research.			4
115	Continual Improvement	How does the organisation seek and acquire knowledge about new asset management related technology and practices, and evaluate their potential benefit to the organisation?	The organisation makes no attempt to seek knowledge about new asset management related technology or practices.	The organisation is inward looking, however it recognises that asset management is not sector specific and other sectors have developed good practice and new ideas that could apply. Ad-hoc approach.	The organisation has initiated asset management communication within sector to share and, or identify 'new' to sector asset management practices and seeks to evaluate them.	The organisation actively engages internally and externally with other asset management practitioners, professional bodies and relevant conferences. Actively investigates and evaluates new practices and evolves its asset management activities using appropriate developments.	The organisation's process(es) surpass the standard required to comply with requirements set out in a recognised standard. <i>The assessor is advised to note in the Evidence section why this is the case and the evidence seen.</i>	One important aspect of continual improvement is where an organisation looks beyond its existing boundaries and knowledge base to look at what 'new things are on the market'. These new things can include equipment, process(es), tools, etc. An organisation which does this (eg, by the PAS 55 s 4.6 standards) will be able to demonstrate that it continually seeks to expand its knowledge of all things affecting its asset management approach and capabilities. The organisation will be able to demonstrate that it identifies any such opportunities to improve, evaluates them for suitability to its own organisation and implements them as appropriate. This question explores an organisation's approach to this activity.	The top management of the organisation. The manager/team responsible for managing the organisation's asset management system, including its continual improvement. People who monitor the various items that require monitoring for 'change'. People that implement changes to the organisation's policy, strategy, etc. People within an organisation with responsibility for investigating, evaluating, recommending and implementing new tools and techniques, etc.	Research and development projects and records, benchmarking and participation knowledge exchange professional forums. Evidence of correspondence relating to knowledge acquisition. Examples of change implementation and evaluation of new tools, and techniques linked to asset management strategy and objectives.			3

Schedule 14 Mandatory Explanatory Notes

1. This Schedule requires GTBs to provide explanatory notes to information provided in accordance with clauses 2.3.1, 2.4.18, 2.5.1 and 2.5.2.
2. This Schedule is mandatory—GTBs must provide the explanatory comment specified below, in accordance with clause 2.7.1. This information is part of the audited disclosure information, and so is subject to the assurance requirements specified in section 2.8.
3. Schedule 15 (Voluntary Explanatory Notes to Schedules) provides for GTBs to give additional explanation of disclosed information should they elect to do so.

Mandatory explanatory notes

Variance between forecast and actual expenditure (Schedule 2)

4. In the box below, comment on variance in actual to forecast expenditure for the disclosure year, as reported in Schedule 2. This comment must include information on reclassified items in accordance with clause 2.7.1(2).

Box 1: Explanatory comment on variance in actual to forecast expenditure
[Insert text here]

Return on Investment (Schedule 3)

5. In the box below, comment on return on investment as disclosed in Schedule 3. This comment must include information on reclassified items in accordance with clause 2.7.1(2).

Box 2: Explanatory comment on return on investment
[Insert text here]

Value of the Regulatory Asset Base (Schedule 4)

6. In the box below, comment on the value of the regulatory asset base (rolled forward) in Schedule 4. This comment must include information on reclassified items in accordance with clause 2.7.1(2).

Box 3: Explanatory comment on the value of the regulatory asset based (rolled forward)

[Insert text here]

Asset allocation (Schedule 4a)

7. In the box below, comment on asset allocation as disclosed in Schedule 4a. This comment must include information on reclassified items in accordance with clause 2.7.1(2).

Box 4: Commentary on asset allocation

[Insert text here]

Initial RAB adjustment (Schedule 4c)

8. In the box below, comment on adjustments to the initial RAB as disclosed in Schedule 4c. This comment must include information on adjustments in accordance with clause 2.7.2.

Box 5: Commentary on adjustments to the initial RAB

[Insert text here]

Regulatory Profit (Schedule 5)

9. In the box below, comment on regulatory profit for the disclosure year as disclosed in Schedule 5. This comment must include:
- 9.1 a description of material items included in 'other regulatory line income' other than gains and losses on asset sales, as disclosed in Schedule 5(i)
 - 9.2 information on reclassified items in accordance with clause 2.7.1(2).

Box 5: Explanatory comment on regulatory profit

[Insert text here]

Merger and acquisition expenses (Schedule 5(vi))

10. If the GTB incurred merger and acquisitions expenditure during the disclosure year, provide the following information in the box below:
- 10.1 information on reclassified items in accordance with clause 2.7.1(2)
 - 10.2 any other commentary on the benefits of the merger and acquisition expenditure to the GTB.

Box 6: Explanatory comment on merger and acquisition expenditure

[Insert text here]

Regulatory tax allowance: disclosure of permanent differences (Schedule 5a(i))

11. In the box below, provide descriptions and workings of the following items, as recorded in the asterisked categories in of Schedule 5a(i):
- 11.1 Income not included in regulatory profit / (loss) before tax but taxable
 - 11.2 Expenditure or loss in regulatory profit / (loss) before tax but not deductible
 - 11.3 Income included in regulatory profit / (loss) before tax but not taxable
 - 11.4 Expenditure or loss deductible but not in regulatory profit / (loss) before tax

Box 7: Regulatory tax allowance: permanent differences

[Insert text here]

Regulatory tax allowance: disclosure of temporary differences (Schedule 5a(ii))

12. In the box below, provide descriptions and workings of items recorded in the asterisked category 'Tax effect of other temporary differences' in Schedule 5a(ii)

Box 8: Temporary differences

[Insert text here]

Related party transactions: disclosure of related party transactions (Schedule 5b)

13. In the box below, provide descriptions of related party transactions beyond those disclosed in Schedule 5b including identification and descriptions as to the nature of directly attributable costs disclosed under clause 2.3.7(2)(b).

Box 10: Related party transactions

[Insert text here]

Cost allocation (Schedule 5c)

14. In the box below, comment on cost allocation as disclosed in Schedule 5c. This comment must include information on reclassified items in accordance with clause 2.7.1(2).

Box 10: Cost allocation

[Insert text here]

Capital Expenditure for the Disclosure Year (Schedule 6)

15. In the box below, comment on capital expenditure for the disclosure year, as disclosed in Schedule 6. This comment must include:
- 15.1 a description of the materiality threshold applied to identify material projects and programmes described in Schedule 6;
 - 15.2 information on reclassified items in accordance with clause 2.7.1(2)

Box 9: Explanation of capital expenditure for the disclosure year

[Insert text here]

Operational Expenditure for the Disclosure Year (Schedule 7)

16. In the box below, comment on operational expenditure for the disclosure year, as disclosed in Schedule 7. This comment must include:
- 16.1 Commentary on assets replaced or renewed with Asset replacement and renewal operating expenditure, as reported Schedule 7(i)
 - 16.2 Information on reclassified items in accordance with clause 2.7.1(2)
 - 16.3 Commentary on any material atypical expenditure included in operational expenditure disclosed in Schedule 7, including the value of the expenditure the purpose of the expenditure, and the operational expenditure categories the expenditure relates to.

Box 10: Explanation of operational expenditure for the disclosure year

[Insert text here]

Information Relating to Revenue for the Disclosure Year

17. In the box below provide:
- 17.1 a comparison of the target revenue disclosed before the start of the disclosure year in accordance with clause 2.4.3(3), to total billed line charge revenue for the disclosure year, as disclosed in Schedules 8a and 8b; and
 - 17.2 explanatory comment on reasons for any material differences between target revenue and total billed line charge revenue.

Box 11: Explanatory comment relating to revenue for the disclosure year

[Insert text here]

Network Reliability for the Disclosure Year (Schedule 10)

18. In the box below, comment on network reliability for the disclosure year, as disclosed in Schedule 10.

Box 12: Commentary on network reliability for the disclosure year

[Insert text here]

Insurance cover

19. In the box below provide 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.

Box 13: Explanation of insurance cover

[Insert text here]

Schedule 14a Mandatory Explanatory Notes on Forecast Information

1. This Schedule requires GTBs to provide explanatory notes to reports prepared in accordance with clause 2.6.4(6).
2. This Schedule is mandatory—GTBs must provide the explanatory comment specified below, in accordance with clause 2.7.2. This information is not part of the audited disclosure information, and so is not subject to the assurance requirements specified in section 2.8.

*Commentary on difference between nominal and real capital expenditure forecasts
(Schedule 11a)*

3. In the box below, comment on the difference between nominal and real capital expenditure for the disclosure year, as disclosed in Schedule 11a.

Box 14: Commentary on difference between nominal and real capital expenditure forecasts
[Insert text here]

*Commentary on difference between nominal and real operational expenditure forecasts
(Schedule 11b)*

4. In the box below, comment on the difference between nominal and real operational expenditure for the disclosure year, as disclosed in Schedule 11b.

Box 15: Commentary on difference between nominal and real capital expenditure forecasts
[Insert text here]

Schedule 14b Explanatory Notes on Transitional Financial Information

1. This Schedule provides for GTBs to provide explanatory notes to the transitional financial information disclosed in accordance with clause 2.12.1.
2. This Schedule is mandatory—GTBs must provide the explanatory comment specified below, in accordance with clause 2.7.1. This information is part of the audited disclosure information, and so is subject to the assurance requirements specified in section 2.8.
3. In the box below, provide explanatory comment on the GTB's initial RAB adjustments, as disclosed in Schedule 4c (Transitional financial information), summarising the adjustments made in accordance with clause 2.2.1 of the IM determination.

Box 16: Initial RAB adjustments

[Insert text here]

4. In the box below provide explanatory comment on the tax effect of other temporary differences for the years ending 31 March 2010 and 31 March 2011 (as reported in Schedule 4d(vi)).

Box 17: Tax effect of other temporary differences (years ended 31 March 2010 and 31 March 2011)

[Insert text here]

Schedule 15 Voluntary Explanatory Notes

1. This Schedule enables GTBs to provide, should they wish to:
 - 1.1 additional explanatory comment to reports prepared in accordance with clauses 2.3.1, 2.4.18, 2.5.1, 2.5.2, and 2.6.5;
 - 1.1 information on any substantial changes to information disclosed in relation to a prior disclosure year, as a result of final wash-ups.
2. Information in this Schedule is not part of the audited disclosure information, and so is not subject to the assurance requirements specified in section 2.8
3. Provide additional explanatory comment in the box below.

Box 18: Voluntary explanatory comment on disclosed information

[Insert text below]

Schedule 16 Definitions of Terms used in Schedules 1 to 15

Term	Definition
% of asset forecast to be replaced in next 5 years	% of asset forecast to be replaced in next 5 years consistent with the capital expenditure forecast
% variance	<p>means:</p> $q = \frac{a - b}{b} \times 100$ <p>where:</p> <p>a = actual expenditure</p> <p>b = forecast expenditure</p>
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	<p>means amounts determined in accordance with the IM determination, in relation to:</p> <p>(a) Vector Limited, for the period from 1 July 2009 to 30 September 2009; and</p> <p>(b) Maui Developments Limited (MDL), for the period from 1 January 2009 to 30 September 2009</p>
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
Actual controllable opex	has the meaning set out in the IM determination
Actual expenditure	<p>means, in relation to:</p> <p>(a) a disclosure year, expenditure for the disclosure year</p> <p>(b) the regulatory period, expenditure for the disclosure years from the start of the regulatory period to the current disclosure year</p>
Adjusted depreciation	has the meaning set out in the IM determination

Adjustment resulting from asset allocation	<p>means</p> <p>(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</p> <p>(b) in all other instances, the value of q calculated using the following formula:</p> $q = a - b - c + d + e - f + g$ <p>where:</p> <p>a = total closing RAB value</p> <p>b = total opening RAB value</p> <p>c = total depreciation</p> <p>d = total CPI revaluations</p> <p>e = assets commissioned</p> <p>f = asset disposals</p> <p>g = lost and found assets adjustment</p> <p>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</p>
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
All other projects or programmes	means, within an expenditure category, the total of projects and programmes that are not material projects and programmes.
Allocator metric	has the meaning set out in the IM determination
Allocator type	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	<p>means:</p> $q = (1 + \text{monthly IRR})^{12} - 1$ <p>where:</p> <p><i>monthly IRR</i> = IRR (13 monthly amounts)</p> <p>where the 13 monthly amounts are:</p> <ul style="list-style-type: none"> 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
Arm's-length deduction	has the meaning set out in the IM determination
Asset age	<p>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</p> <ul style="list-style-type: none"> the commissioning year categorisation may be made using- <ul style="list-style-type: none"> 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)
Asset category transfers	means the value of an asset transferred between asset categories
Asset Condition at end of year (percentage by grade)	Proportion of each asset class assessed against the asset condition categories (grade 1 to 4), reflecting the likelihood of short, medium or longer term intervention. Suppliers are able to apply their own criteria for intervention when populating the table.
Asset disposals	<p>means:</p> <p>(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;</p> <p>(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</p>
Asset disposals (other)	means asset disposals other than asset disposals to a regulated supplier and asset disposals to a related party
Asset disposals to a regulated supplier	means asset disposals disposed of to a regulated supplier
Asset disposals to a related party	means asset disposals disposed of to a related party

Asset or assets with non-standard depreciation	means a description of assets or groups of assets where depreciation is not included in Depreciation – standard
Assets acquired from a regulated supplier	means: (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
Associates	in relation to the definition of involved in, has the meaning set out in the Electricity Industry 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
Average opening and closing RAB values	means; $q = \frac{a + b}{2}$ where: a = total opening RAB value b = total closing RAB value
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
Billed quantities	means the quantities associated with charge types upon which the consumer's bill for gas pipeline services is based, expressed in the units of measure used by the GTB for setting prices (for example volumes of gas delivered in GJ).
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	<p>in relation to expenditure, means operational expenditure associated with the following corporate activities:</p> <ul style="list-style-type: none"> • HR and training (other than 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, billing, revenue collection and marketing • liaison with shippers and welded parties
Capital contributions	has the meaning set out in the IM determination.
Capital contributions funding customer connection expenditure	means capital contributions that are paid to the GTB in relation to customer connection expenditure.
Cathodic protection	means a system that inhibits the corrosion of a metallic gas pipe by means of an impressed current or sacrificial anodes.
Charge Type	A rate that is a component of a multi-part line charge – for example, a daily rate in c/day or a volume rate in c/kWh
Chromatographs	Means a device for determining the chemical composition of the contents of the transmission system
Closing RAB (tax value)	means the sum of regulatory tax asset values for assets have a value included in total closing RAB value
Closing RAB value under 'non-standard' depreciation	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	<p>means:</p> <p>(a) in relation to assets or groups of assets where depreciation is included in depreciation - no standard life asset, 'not applicable'</p> <p>(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 non-standard depreciation</p>

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
Coalescers	Means a vessel to coalesce any liquid entrained in the gas
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 a station where a compressor is used to increase the pressure of gas flowing in the pipe
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
Control rights	has the meaning set out in the Electricity Industry Act 2010
Corporate tax rate	has the meaning set out in the IM determination
Cost of debt assumption	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
Cost of executing an interest rate swap	has the meaning set out in the IM determination
Coupon rate	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 date
CPI_4	has the meaning set out in clause 2.2.9(4) of the IM determination
CPI_4^{-4}	has the meaning set out in clause 2.2.9(4) of the IM determination
CPP	means customised price-quality path
Current period tax losses	has the meaning given to that term in clause 2.3.2(5) of the IM determination
Customer types defined by GTB	means categories of customers that are defined by the GTB based on particular customer attributes.

Data Accuracy 1–4	<p>means the GTB's assessment of the accuracy of the data provided, using one of the following options:</p> <p>1 – means that good quality data is not available for any of the assets in the category and estimates are likely to contain significant error</p> <p>2 – means that good quality data is available for some assets but not for others and the data provided includes estimates of uncounted assets within the category</p> <p>3 – means that data is available for all assets but includes a level of estimation where there is understood to be some poor quality data for some of the assets within the category</p> <p>4 – means that good quality data is available for all of the assets in the category</p>
Debt issue cost readjustment	has the meaning set out in clause 2.4.11(4) of the IM determination
Depreciation - alternative depreciation in accordance with CPP	<p>means:</p> <p>(a) in relation to the unallocated RAB, the sum of unallocated depreciation calculated in accordance with clause 2.2.6 of the IM determination;</p> <p>(b) in relation to the RAB, depreciation calculated in accordance with clause 2.2.6 or 2.2.8(4) of the IM determination</p>
Depreciation - modified life assets	<p>means:</p> <p>(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;</p> <p>(b) in relation to the RAB, depreciation calculated in accordance with clause 2.2.5(2) of the IM determination;</p> <p>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</p>
Depreciation - no standard life assets	<p>means:</p> <p>(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;</p> <p>(b) in relation to the RAB, depreciation calculated in accordance with clause 2.2.5(2) of the IM determination;</p> <p>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</p>

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 - 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
Disposed asset	has the meaning set out in paragraph (a) of the defined term in the IM determination
Easement activity	means operational expenditure where the primary driver is the management of the pipeline easement including: <ul style="list-style-type: none"> • 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	[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
End-consumer type	The type of consumer who consumes gas for their own use
Equity return rights	has the meaning set out in the Electricity Industry Act 2010
Expenditure or loss deductible but not in regulatory profit / (loss) before tax - permanent	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
Expenditure or loss deductible but not in regulatory profit / (loss) before tax - temporary	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

¹ 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/>.

Expenditure or loss in regulatory profit / (loss) before tax but not deductible - permanent	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
Expenditure or loss in regulatory profit / (loss) before tax but not deductible - temporary	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
Expenses	means operational expenditure and pass-through 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
Finance during construction	means the interest expenditure incurred by a GTB and accumulated during the construction phase of a project that creates a new, or modifies an existing, network asset.
Forecast expenditure	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 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
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 pipeline services	has the meaning set out in s 55 of the Act
Number of customers	Number of billed customers
GJ Deliveries by connected party (TJ)	Offtake volume expressed in TJ
GPB	means gas pipeline business and includes GDBs and GTBs
Grade 1	End of serviceable life, immediate intervention required
Grade 2	Material deterioration but asset condition still within serviceable life parameters. Intervention likely to be required within 12 months.

Grade 3	Deterioration requires assessment and ongoing monitoring
Grade 4	Good or as new condition
Grade unknown	Condition unknown or not yet assessed
Gross capital expenditure on transmission network	means the sum of: 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 differential	means the sum of term credit spread difference, cost of executing an interest rate swap and debt issue cost readjustment for qualifying debt
GTB customer type	means a category based on the type of customer, as defined by the GTB
Heating system	means a system of heating the gas flowing in a pipe.
Highest rate of capitalised finance applied	means the highest rate of finance used as the cost of financing capitalised in works under construction
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 determination
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 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
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

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
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 the cessation of supply of gas for a period of 1 minute or longer, other than by reason of disconnection in accordance with the terms of the contract under which the gas is supplied
Involved in	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	means the day on which a qualifying debt or non-qualifying debt is issued
Items at end of year (quantity)	means the total quantity of assets in the prescribed asset category and asset class installed in the network at the start of the disclosure year, expressed in the prescribed unit
Items at start of year (quantity)	means the total quantity of assets in the prescribed asset category and asset class installed in the network at the start of the disclosure year, expressed in the prescribed unit
Leverage	has the meaning set out in the IM determination
Levies	means a cost specified in clause 3.1.2(2)(b) of the IM determination
Line charge revenue	Means revenue from prices
Line item	has the meaning set out in the IM determination
Lost and found assets adjustment	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
Material influence	has the meaning set out in the Electricity Industry Act 2010
Material projects and programmes	Projects or programmes with actual or forecast total expenditure greater than the materiality threshold that is developed and applied by the GTB

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
Metering system	means a device that measures and records the quantity of gas that has flowed through the device in a period of time and may additionally measure and record the rate of flow
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
Most recent ID period	means the disclosure year immediately preceding the end of the consolidation period
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 un-regulated 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
Net recoverable costs allowed under incremental rolling incentive scheme	means, where: (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
No. with default dates	means the total quantity of assets in the prescribed asset category and asset class installed in the network at the start of the disclosure year where the original installation year is unknown and that have accordingly been allocated to a default installation year, expressed in the prescribed unit
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
Non-gas transmission services	means services of the GTB that are not gas transmission services
Non-qualifying debt	means interest bearing debt that is not a qualifying debt
Non-qualifying intangible assets	means the value of assets identified in clause 2.2.2(d) of the IM determination
Non-standard consumer	means any consumer that is not a standard consumer
Non-standard contract	means a contract that is not a standard contract

Non-system fixed assets	means gross capital expenditure that is not 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: (c) in relation to operating costs, operating costs that are not directly attributable; (d) 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 deductible 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
Notional revenue foregone	means, for the purposes of Schedule 8a, the revenue anticipated from posted discounts had they not been applied
Number of assets at end of disclosure year by installation date	means the total quantity of assets in the prescribed asset category and asset class installed in the network at the start of the disclosure year that were first installed in the prescribed year, expressed in the prescribed unit
Number of connections (Number of ICPs connected in year by customer group)	number of new offtake points
Odourisation plant	means a plant where an odorant is added into the gas stream
Opening RAB (tax value)	means the sum of regulatory tax asset values for assets included in total opening RAB value
Opening RIV	means total opening RAB value
Opening tax losses	has the meaning given to that term in clause 2.3.2(3) of the IM determination
Opening value of fully depreciated, disposed and lost assets	means (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 surplus / (deficit)	means total regulatory income less operational expenditure less pass through and recoverable costs

Operational expenditure on transmission network	means the sum of service interruptions, incidents and emergencies, routine and corrective maintenance and inspection, asset replacement and renewal, compressor fuel, land management and associated activity, system operations, network support, business support
Original allocation	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 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: <ul style="list-style-type: none"> (a) where the qualifying debt or non-qualifying 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 non-qualifying debt is issued to a related party, the shorter of the- <ul style="list-style-type: none"> (ii) the tenor of the qualifying debt; or (iii) 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: <ul style="list-style-type: none"> 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 regulated service	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 reliability, safety and environment	in relation to expenditure, means gross capital expenditure where the primary driver is to improve network reliability or safety or to mitigate the environmental impacts of the network, but is not included in either of the quality of supply or legislative and regulatory categories. For example, this category may include gross capital expenditure where the primary driver is to ensure staff safety or meet the GTB's environmental policies.
Other specified pass-through costs	means costs identified in clause 3.1.2(1)(b) of the IM determination
Other stations	means a station other than a compressor station
Other system fixed assets	means [TBC by technical consultation]
OVABAA allocation increase	has the meaning set out in the IM determination

Pass-through and recoverable costs	means a cost specified in clause 3.1.2 or 3.1.3 of the IM determination
Posted discounts	means a discount to charges payable for the supply of gas pipeline services i) that is offered by the GTB in a published tariff schedule; and ii) the take-up of which is determined by consumers
Previous years' incremental gain/(loss)	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
Previous years' incremental gain/(loss) adjusted for inflation	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
Price category code	Means the relevant code in the schedule published by the GTB that is used to unambiguously define the line charges for an ICP
Pricing date	means the day on which a qualifying debt is priced
Pricing schedule	Means the list of prices by price category code for the provision of gas pipeline services that is publicly disclosed
Proportion of emergencies responded to within 1 hour (%)	Number of emergencies responded to within 60 minutes / total number of emergencies.
Proportion of emergencies responded to within 3 hours (%)	Number of emergencies responded to within 180 minutes / total number of emergencies.
Qualifying debt	has the meaning set out in paragraph (a) of the defined term in clause 1.1.4(2) in 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
Reason for non-standard depreciation	means: <ul style="list-style-type: none"> (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'; (c) in relation to assets or groups of assets where depreciation is included in depreciation - alternative depreciation determined in accordance with CPP, 'CPP amendment'
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 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	<p>means the value of q calculated using the following formula:</p> $q = a - b + c$ <p>where:</p> <p>a = operating surplus / (deficit)</p> <p>b = total depreciation</p> <p>c = total CPI revaluations</p>
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	means the sum of regulatory tax asset values for assets that have a value in asset disposals
Regulatory tax asset value of assets commissioned	means the sum of regulatory tax asset values for assets that have a value in assets commissioned
Regulatory taxable income	has the meaning set out in the IM determination
Request for reserved capacity	<p>means a notice from a shipper to a GTB that:</p> <p>(a) is made before the start of the disclosure year in respect of which the request relates; and</p> <p>(b) specifies the pipeline capacity or capacities to which the shipper requires either:</p> <p>(i) access; or</p> <p>(ii) priority access</p> <p>for the duration or part of the disclosure year</p>
Research and development	<p>in relation to expenditure, means gross capital expenditure or operational expenditure where the primary driver for the expenditure relates to increasing the efficient provision of gas pipeline services through:</p> <ul style="list-style-type: none"> • implementing an original and planned investigation undertaken with the prospect of gaining new scientific or technical knowledge or understanding; or • applying research findings or other knowledge to a plan or design for the production of new or substantially improved materials, devices, products, processes, systems or services before the start of commercial production or use.
Response time to emergencies (RTE)	means the time elapsed from when an emergency is reported to a GTB representative until the GTB's personnel arrives at the location of the emergency
Revaluation rate	has the meaning set out in the IM determination
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
ROI comparable to a post-tax WACC	means the ROI comparable to the vanilla WACC less the product of the cost of debt (%), the leverage and the corporate tax rate

ROI comparable to a vanilla WACC	<p>means:</p> $q = (1 + \text{half-yearly IRR})^2 - 1$ <p>where:</p> <p><i>half-yearly IRR</i> = IRR (3 half-yearly amounts)</p> <p>where the 3 half-yearly amounts are:</p> <ul style="list-style-type: none"> • the negative of opening RIV (year-start) • notional net cash flows (mid-year) • the closing RIV less term credit spread differential allowance (year-end)
SCADA and communications	means a Supervisory Control and Data Acquisition system and its associated communications system that is used to monitor and control the operation of a network
Secondary assets	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
Self-insurance allowance	means any self-insurance allowance allowed by the Commission through a CPP
Service interruptions, incidents and emergencies	<p>In relation to expenditure, means operational expenditure where the primary driver is 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 upstream. It does not include expenditure on activities performed proactively to mitigate the impact such an event would have should it occur.</p> <p>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</p>
Shipper	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
Standard consumer	means a consumer of the GTB that has a standard contract with that GTB for the provision of gas pipeline services
System length (km) (at year end)	The total length of pipeline (in kilometres) that form the transmission system as at the end of the current disclosure year

Network support	<p>In respect of operational expenditure means costs where the primary driver is the management of the network including:</p> <ul style="list-style-type: none"> • asset management planning including preparation of the AMP, load forecasting, network modelling • network and engineering design (excluding design costs capitalised for capital projects) • network policy development (including the development of environmental, technical and engineering policies) • standards and manuals for network management • network record keeping and asset management databases including GIS • outage recording • connection and customer records/customer management databases • customer queries and call centres (not associated with direct billing) • operational training for network management and field staff • operational vehicles and transport • IT & telecoms for network management (including IT support for asset management systems) • day to day customer management including responding to queries on new connections, disconnections and reconnections • engineering and technical consulting • network planning and system studies • logistics (procurement) and stores • network asset site expenses and leases • route/easement management (including locating pipelines for third parties, mark cuts, stand-overs, obstructions, plans and permits) • surveying of new sites to identify work requirements • engineering/technical consulting services (excluding costs capitalised for capital projects) • contractor/contracts management (excluding costs capitalised for capital projects) • transmission operator liaison and management • network related research and development
System operations	<p>in relation to expenditure, means operational expenditure relating to office based system operations, including</p> <ul style="list-style-type: none"> • 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
Tax depreciation	has the meaning set out in clause 2.3.5(3) of the IM determination

Tax effect	has the meaning set out in the IM determination
Tax effect of adjusted depreciation	means the tax effect of adjusted depreciation
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 determination
Tax effect of total tax depreciation	means the tax effect of tax depreciation
Tax payments	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
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	means: (a) in relation to the unallocated RAB, the sum of unallocated closing RAB values as determined in accordance with the IM determination; (b) in relation to the RAB, the sum of closing RAB values as determined in accordance with the IM determination
Total CPI revaluations	means: (a) in relation to the unallocated RAB, the sum of unallocated revaluation as determined in accordance with the IM determination; (b) in relation to the RAB or regulatory profit, the sum of revaluations as determined in accordance with the IM determination
Total depreciation	means: (a) in relation to the unallocated RAB, the sum of unallocated depreciation as determined in accordance with the IM determination; (b) in relation to the RAB or regulatory profit, the sum of depreciation as determined in accordance with the IM determination
Total expenditure on transmission network	means the sum of gross capital expenditure on transmission network and operational expenditure on transmission network
Total expenditure on transmission network business	means the sum of non-system fixed assets plus business support plus direct billing

Total gas delivered to customers	Total offtake volume
Total gas entering the system at injection points	Total intake volume
Total gas used in compressor stations	Compressor and heater gas usage
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 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
Unallocated initial RAB value	means the values of assets as determined in accordance with clause 2.2.3(1) of the IM determination
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
Value of Commissioned assets	has the meaning set out in the IM determination.
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
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 pipe diameter (mm)	The weighted average pipe diameter, expressed in millimetres, based on the length of pipeline that form the network
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
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

Schedule 17 Certification for Year-beginning Disclosures

Clause 2.9.1

We, [insert full names], being directors of [name of GTB] certify that, having made all reasonable enquiry, to the best of our knowledge:

- a) the following attached information of [name of GTB] prepared for the purposes of clause 2.4.1, clause 2.6.1, and subclauses 2.6.3(2), 2.6.5(2), and 2.12.6(1)(b) of the Commerce Act (Gas Transmission Services Information Disclosure) Determination 2012 in all material respects complies with that determination.
- b) The prospective financial or non-financial information included the attached information has been measured on a basis consistent with regulatory requirements or recognised industry standards.

[Signature of 2 directors]

[Date]

Schedule 18 Certification for Year-end Disclosures

Clause 2.9.2

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 clauses 2.3.1, 2.3.2, 2.4.18, 2.5.1, 2.7.1, and 2.7.2 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 and revenues recorded in accordance with clauses 2.3.6(1), 2.3.6(2)(f) and 2.3.7(2)(b), we certify that, having made all reasonable enquiry, including enquiries of our related parties, we are satisfied that to the best of our knowledge and belief the costs and revenues recorded for related party transactions reasonably reflect the price or prices that would have been paid or received had these transactions been at arm's-length.]

* Delete if inapplicable

[Signatures of 2 directors]

[Date]

Schedule 19 Certification for Transitional Disclosures

Clause 2.9.3

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 2.12.1 and 2.12.2 of the Commerce Act (Gas Transmission Services Information Disclosure) Determination 2012 in all material respects complies with that determination.

[Signatures of 2 directors]

[Date]