

AER Reset RIN requirement	Responses
Provide a statement of policy for determining (i) the allocation of costs for the relevant regulatory year (ii) the allocation of overheads for the relevant regulatory year	APA Group's policy for determining the allocation of both costs and overheads ("shared corporate expenditure") are those specifically detailed within its Cost Allocation Methodology document ("CAM"), submitted to AER on 14 July 2020. APA Group complies with its CAM in allocating both costs and shared corporate expenditure for the relevant regulatory years. APA Group attributes direct costs to the asset through APA's Oracle financial system. Per section 5 of the CAM: • Directly attributable costs are coded directly to the asset or to a project relating to the asset, through creation of a purchase order at the time of a purchase or direct employees recording their time to the asset or project, using an hourly rate derived from employee payroll costs, described in section 5.2.1 of the CAM. • Other directly attributable costs incurred by APA Group's Transmission support divisions are allocated to its Transmission operating businesses, using appropriate causal allocators, described in section 5.2.2 of the CAM. • Shared corporate expenditure incurred by APA Group's corporate divisions are allocated to all its operating businesses, using revenue-based allocator, described in section 5.2.3 of the CAM.