

Australian Gas Networks (South Australia Network)

Annual Regulatory Information Notice Basis of Preparation

September 2020

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Overview

The Australian Energy Regulator (AER) released the Annual Regulatory Information Notice (RIN) for Australian Gas Networks (AGN) South Australian (SA) gas distribution networks on 2 March 2020 under Section 46 of National Gas Law (NGL), which requires AGN SA to provide the information and prepare and maintain the information in the manner and form specified in the RIN.

The Variation to the RIN issued by the AER on 25 June 2020 requires AGN SA to submit the information to the AER on or before 5 pm Australian Eastern Standard Time on the following dates:

- 30 September 2020 - Workbook 1 – Historical Performance Data (for initial regulatory years 2010/11 to 2018/19); and
- 30 November 2020 - Workbook 2 – Annual Performance Data (for regulatory year 2019/20).

Basis of Preparation

In accordance with the requirements of Section 1.2 of Schedule 2 of the RIN, AGN is required to prepare a Basis of Preparation, which must for all information:

- demonstrate how the information provided is consistent with the requirements of the RIN;
- explain the source from which AGN used to provide the information;
- explain the methodology AGN has applied to provide the required information, including any assumptions AGN has made;
- explain where actual information could not be provided and explain why the estimate was required and the basis for the estimate; and
- explain, in circumstances where the pipeline service provider provides a 'Null' response as an input for a variable, why AGN believes the variable is not applicable.

To satisfy the requirements of the RIN, AGN has prepared a Basis of Preparation (this document) which is structured to reflect the same section headings used in the relevant workbooks with a table to include the following details to support the information provided:

- data source of the information provided;
- methodology and assumptions adopted to prepare the information;
- classification as actual or estimated information, including appropriate justification if estimated; and
- any additional comments to assist users of the information to understand the Basis of Preparation.

E1. Expenditure Summary

E1.1 – Capex

E1.1.1 – Reference Services

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2013/14	<i>Refer to Appendices A and C for a description of the systems and processes that support AGN Limited's cost capture and reporting of Capex and Overheads expenditure as presented below.</i>			
	<i>Refer to the Regulatory Accounting Principles and Policies and Cost Allocation Methodology documents for guidance on certain expenditure categories that may be included or excluded from capex for regulatory purposes, and in relation to AGN Limited's policies and processes for cost allocation.</i>			
Connections	<p>The information in this RIN Table for the years 2010/11 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</p> <p>Capex reported as Connections relates to expenditure on connections established or to be established, in accordance with Part 12A of the NGR and applicable energy laws, where there is no existing connection. Connection means a physical link between the gas distribution network and a retail customer's premises to allow the flow of natural gas.</p> <p>Any activities that relate to extending the network to connect a new customer, has been treated as Connections and not as Augmentation. Augmentation expenditure has been identified as activities related to increasing the size or capacity of the pipeline.</p>	Estimate	<p>Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual Regulatory Information Notice (Annual RIN).</p>	<p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Supply Mains projects have been treated as Connections expenditure because they are not increasing the size or capacity of the pipeline upstream of the new connection.</p>			
Mains Replacement	<p>The information in this RIN Table for the years 2010/11 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</p> <p>Capex has been reported for Proactive and Reactive Mains Replacement projects.</p> <p>Proactive Mains Replacement projects includes programmed renewal of specific areas of mains, specified at a project level.</p> <p>Reactive Mains Replacement projects includes unplanned capital expenditure associated with mains replacement which is required where repairs are not possible and urgent replacement of mains is required to manage gas escape.</p> <p>Refer to Appendix E for a description of the adjustments made due to regulatory accounting policies. Specifically see adjustment type:</p> <ul style="list-style-type: none"> • "Piecemeal Mains Replacement" where certain expenditure has consistently been treated as Opex for regulatory purposes. <p>Due to the above mentioned regulatory accounting policy, all expenditure originally recorded against activities designated as "Piece" or "Piecemeal" has been transferred to operating</p>	Estimate	<p>Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	<p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	expenditure. Therefore there is nil amount of capital expenditure to report for this activity against Mains Replacement.			
Mains Augmentation	<p>The information in this RIN Table for the years 2010/11 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</p> <p>Mains Augmentation projects includes capital expenditure incurred on the AGN (SA) pipeline due to a change in the capacity requirements of mains and services in the gas distribution network to meet the demands of existing and future customers.</p>	Estimate	Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Telemetry	<p>The information in this RIN Table for the years 2010/11 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</p> <p>Telemetry projects includes capital expenditure incurred in the replacement of SCADA (Supervisory control and data acquisition) equipment operating in the network due to the condition of the assets.</p>	Estimate	Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	and Review - section 1.4 (a)).
Meter Replacement	<p>The information in this RIN Table for the years 2010/11 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</p> <p>Capex reported in this category relates to the cost of new and refurbished meters installed into the AGN (SA) network for operation.</p> <p>Replacing domestic gas meters involves:</p> <ul style="list-style-type: none"> • procuring any new or refurbished meters required, including quality control; • planning and scheduling of meters to be changed over; • organising resources (combination of direct and contractor) to carry out the meter change, which includes testing of outlet service and relighting appliances, and if required, re-attending premises after hours if the customer requires assistance; • testing meters brought in from the field; • life extension; and • refurbishing meters as required. <p>A meter is an instrument that measures the quantity of gas passing through it and includes</p>	Estimate	Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>associated equipment attached to the instrument to filter, control or regulate the flow of gas.</p> <p>Capex for refurbished meters relates to meters that were operating within the AGN (SA) network which were temporarily taken out of operation and that were able to be restored to full function through a process of being refurbished.</p>			
ICT	<p>The information in this RIN Table for the years 2010/11 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</p> <p>ICT expenditure includes capital expenditure associated with ICT assets (e.g. physical hardware and software and the associated development and implementation costs that are capitalised in accordance with relevant accounting standards and policies).</p>	Estimate	<p>Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	<p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).</p>
Capitalised network overheads	<p>The information in this RIN Table for the years 2010/11 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</p>	Estimate	<p>Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an</p>	<p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Capitalised corporate overheads	<p>Refer to Appendix C for an explanation of relevant processes and methodologies that apply to Overhead expenditure.</p> <p>Network overheads allocated by APA to Capex reported in this RIN table represents the network overheads recorded in APA's Oracle finance system at the time expenditure was incurred. Network overheads are allocated by APA on the basis of direct expenditure, as explained in the AGN Limited Cost Allocation Methodology.</p> <p>APA's network overheads include an allocation of the NMF paid by AGN Limited, which for statutory accounting purposes remains in capitalised network overheads. As per the Regulatory Accounting Principles and Policies document, for regulatory purposes, all of the NMF is reported as operating expenditure.</p>		audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
	<p>AGN Limited has no Capitalised corporate overheads to report, in accordance with the Regulatory Accounting Principles and Policies and Capitalisation Policy documents.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			
Other Capex	<p>The information in this RIN Table for the years 2010/11 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</p> <p>Expenditure reported for Other capex projects has been identified with reference to specific project names in APA's Oracle finance system that are known to be miscellaneous other projects that are</p>	Estimate	Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	not otherwise related to the other categories in this table.		and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
2014/15 -2018/19	<p><i>Refer to Appendices A and C for a description of the systems and processes that support AGN Limited's cost capture and reporting of Capex and Overheads expenditure as presented below.</i></p> <p><i>Refer to the Regulatory Accounting Principles and Policies and Cost Allocation Methodology documents for guidance on certain expenditure categories that may be included or excluded from capex for regulatory purposes, and in relation to AGN Limited's policies and processes for cost allocation.</i></p> <p><i>Capex reported for the years 2014/15 to 2018/19 has been reconciled to the Capex previously reported in the SA AA RIN submitted to the AER on 1 July 2020. With the exception of ICT Capex as noted below (reduced by \$8,860), all other Capex amounts in this table are consistent with the information reported in the SA AA RIN.</i></p>			
Connections	<p>Capex reported as Connections relates to expenditure on connections established or to be established, in accordance with Part 12A of the NGR and applicable energy laws, where there is no existing connection. Connection means a physical link between the gas distribution network and a retail customer's premises to allow the flow of natural gas.</p> <p>Any activities that relate to extending the network to connect a new customer, has been treated as Connections and not as Augmentation.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Augmentation expenditure has been identified as activities related to increasing the size or capacity of the pipeline.</p> <p>Supply Mains projects have been treated as Connections expenditure because they are not increasing the size or capacity of the pipeline upstream of the new connection.</p> <p>Capex reported for Connections has been identified with reference to the expenditure captured in APA's Oracle finance system against relevant "Development" task and activity codes. Task codes include General Mains, Inlets, Meters Domestic, I&C and I&C>10TJ, Large Consumers, Growth New Areas and Growth Infill, and Activity Codes with descriptions that include new mains, new or fabricated meters and new services. This would cover all connection types including Electricity to Gas, New Homes, New Medium Density High Rise and I&C Tariff and Contract. In addition to major projects that relate to supply mains and growth infill areas.</p> <p>Refer to Appendix E for a description of the adjustments made due to regulatory accounting policies. Specifically see adjustment types:</p> <ul style="list-style-type: none"> • "Marketing Rebates" for expenditure consistently treated as Opex for regulatory purposes and Capex for statutory accounting purposes, from 1 January 2016. 			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Mains Replacement	<p>Capex has been reported for Proactive and Reactive Mains Replacement projects.</p> <p>Proactive Mains Replacement projects includes programmed renewal of specific areas of mains, specified at a project level.</p> <p>Reactive Mains Replacement projects includes unplanned capital expenditure associated with mains replacement which is required where repairs are not possible and urgent replacement of mains is required to manage gas escape.</p> <p>Capex for Mains Replacement projects has been identified with reference to the expenditure captured in APA's Oracle finance system against relevant "Development" and "Stay in Business" task and activity codes. Task codes include Mains Renewal – No pressure change and Pressure Increase, and Activity codes with descriptions that include mains renewal and service renewal.</p> <p>Refer to Appendix E for a description of the adjustments made due to regulatory accounting policies. Specifically see adjustment type:</p> <ul style="list-style-type: none"> • "Piecemeal Mains Replacement" where certain expenditure has consistently been treated as Opex for regulatory purposes. <p>Due to the above mentioned regulatory accounting policy, all expenditure originally recorded against activities designated as "Piece" or "Piecemeal" has been transferred to operating</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	expenditure. Therefore there is nil amount of capital expenditure to report for this activity against Mains Replacement.			
Mains Augmentation	<p>Mains Augmentation projects includes capital expenditure incurred on the AGN (SA) pipeline due to a change in the capacity requirements of mains and services in the gas distribution network to meet the demands of existing and future customers.</p> <p>Capex for Mains Augmentation projects has been identified with reference to the expenditure captured in APA's Oracle finance system against relevant mains augmentation major projects and activity codes for new mains to improve supply.</p> <p>The credit amount reported in 2014/15 for Mains Augmentation is the result of an accrual reversal which exceeded the amount of expenditure in that year for this category of Capex.</p> <p>Refer to Appendix E for a description of the adjustments made due to regulatory accounting policies. Specifically see adjustment types:</p> <ul style="list-style-type: none"> • "Heat Shrinking Sleeves" where certain expenditure is treated as Opex for regulatory purposes since 1 July 2016. 	Actual		
Telemetry	Telemetry projects includes capital expenditure incurred in the replacement of SCADA (Supervisory control and data acquisition) equipment operating in the network due to the condition of the assets.	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Expenditure reported for Telemetry Capex projects has been identified with reference to the expenditure captured in APA's Oracle finance system against the activity codes with Telemetry in the description.</p>			
Meter Replacement	<p>Capex reported in this category relates to the cost of new and refurbished meters installed into the AGN (SA) network for operation.</p> <p>Replacing domestic gas meters involves:</p> <ul style="list-style-type: none"> • procuring any new or refurbished meters required, including quality control; • planning and scheduling of meters to be changed over; • organising resources (combination of direct and contractor) to carry out the meter change, which includes testing of outlet service and relighting appliances, and if required, re-attending premises after hours if the customer requires assistance; • testing meters brought in from the field; • life extension; and • refurbishing meters as required. <p>A meter is an instrument that measures the quantity of gas passing through it and includes associated equipment attached to the instrument to filter, control or regulate the flow of gas.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Capex for refurbished meters relates to meters that were operating within the AGN (SA) network which were temporarily taken out of operation and that were able to be restored to full function through a process of being refurbished.</p> <p>Capex reported for Meter Replacement projects has been identified with reference to the expenditure captured in APA's Oracle finance system against specific "Stay in Business" task and activity codes. Task codes include PMC – Domestic and PMC I&C, and activity codes with descriptions including meter change.</p>			
ICT	<p>ICT expenditure includes capital expenditure associated with ICT assets (e.g. physical hardware and software and the associated development and implementation costs that are capitalised in accordance with relevant accounting standards and policies).</p> <p>Expenditure reported for ICT capex projects has been identified with reference to specific project names in APA's Oracle finance system that are known to be ICT projects (e.g. relevant ICT activity descriptions are included in the project names).</p> <p>In preparing the information for this Annual RIN, it has come to AGN Limited's attention that total actual Capex in 2016/17 reported in the recently submitted AA RIN (for the next AA period), is \$8,860 higher than the amount reported in this Annual RIN template. \$8,860 of AGN Limited in-</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>house "Other Capex" incurred in 2016/17 was inadvertently also included in the "ICT Capex" category. This has been corrected in the figures now being reported for 2016/17 in this Annual RIN template.</p> <p>Refer to Appendix E for a description of the adjustments made due to regulatory accounting policies. Specifically see adjustment types:</p> <ul style="list-style-type: none"> • "Head Office Additions and Other Adjustments" for Other Capex directly incurred by AGN Limited. 			
Capitalised network overheads	<p>Refer to Appendix C for an explanation of relevant processes and methodologies that apply to Overhead expenditure.</p> <p>Network overheads allocated by APA to Capex reported in this RIN table represents the network overheads recorded in APA's Oracle finance system at the time expenditure was incurred. Network overheads are allocated by APA on the basis of direct expenditure, as explained in the AGN Limited Cost Allocation Methodology.</p> <p>APA's network overheads include an allocation of the NMF paid by AGN Limited, which for statutory accounting purposes remains in capitalised network overheads. As per the Regulatory Accounting Principles and Policies document, for regulatory purposes, all of the NMF is reported as operating expenditure.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>An adjustment was made in 2015/16 to reverse a \$2.2m prior period accrual against Network Overheads – Capex. The \$2.2m adjustment impacted the amount of Overhead expenditure reported in this table and thereby reduced total Capex for 2015/16 as compared to the Capex previously reported to the AER in the 2015/16 Annual RIN.</p>			
Capitalised corporate overheads	<p>AGN Limited has no Capitalised corporate overheads to report, in accordance with the Regulatory Accounting Principles and Policies and Capitalisation Policy documents.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			
Other Capex	<p>Expenditure reported for Other capex projects has been identified with reference to specific "Development" and "Stay in Business" tasks and activities in APA's Oracle finance system that are known to be miscellaneous projects that are not otherwise related to the other categories in this table.</p> <p>Tasks and activity codes include Mains Alterations, Regulators, Corrosion, Other Non-Reticulation Capital, Other Network Stopple Equipment and specific Mains Alterations major projects.</p> <p>An adjustment was made in 2015/16 to reverse a \$0.9m prior period accrual against project 2997 Major Projects – Berri Water Bath Heater which has reduced total Capex for 2015/16 as compared to the Capex previously reported to the AER in the 2015/16 Annual RIN.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>In prior reporting to the AER (e.g. historical reporting in the previous AA RIN) "Other capex" included Other Distribution System, Other Non-Distribution System and Regulators & Valves capex.</p> <p>Refer to Appendix E for a description of the adjustments made due to regulatory accounting policies. Specifically see adjustment types:</p> <ul style="list-style-type: none"> • "Heat Shrinking Sleeves" related to the activity Corrosion where certain expenditure has consistently been treated as Opex for regulatory purposes; and • "Head Office Additions and Other Adjustments" for Other Capex directly incurred by AGN Limited. 			

Variable	Source Template
Capital contributions included in the above	F2. Capex F2.5.1 – Actual – As Incurred

Variance Basis of Preparation Requirement

Schedule 1 – 1.5 (b)

Of the years reported in the RIN (2010/11 – 2018/19), Capex underspent that approved in the Post-tax revenue model (PTRM) by more than 10% in six years shown in the table below.

The 2011/12 variance was a result of underspending in connections, mains replacement and ICT. The underspending in connections and mains persisted over the subsequent years to 2015/16 shown in the table below.

2011/12 connections underspent on account of large headworks projects not substantially starting due to connection numbers being much lower than forecast. Major mains augmentations experienced delays. ICT projects RMI (and associated projects) experienced delays.

2012/13 connections underspent due to connection numbers being much lower than forecast, while major growth projects were deferred. Mains replacement underspent due to volumes falling behind benchmark and deferral of projects such as CBD work.

2015/16 connections underspent due to connection numbers continuing being lower than forecast reflecting a subdued South Australian housing construction market. Mains replacement volumes fell behind in this year (met target over the AA) and less expensive trunk work was undertaken in this year.

From 2016/17 mains replacement and ICT continued to be a key driver of underspend. Virtually all mains replacement underspend was on account of lower unit rates. The underspending on ICT results from the deferral of major projects such as GIS, Mobility Integration and Business Intelligence.

The table below identifies where capex has been lower than that approved in the final decision PTRM for the relevant year by greater than the threshold of $\pm 10\%$:

Annual RIN Haulage Capex v PTRM (\$m)					
Year	Actual	Benchmark	Var (\$)	Var. %	
2011/12	55.5	101.0	- 45.5	-45.0%	
2012/13	79.9	108.0	- 28.1	-26.0%	
2015/16	84.4	106.6	- 22.2	-20.8%	
2016/17	89.6	114.7	- 25.1	-21.9%	
2017/18	99.2	113.4	- 14.2	-12.5%	
2018/19	105.4	121.1	- 15.8	-13.0%	

Variations

E1.1.2 – Non-reference Services

AGN SA had no capex for non-reference services in the relevant periods. For this reason, a 'Null' response is provided in this reporting template.

E1.2 – Opex

E1.2.1 – Reference Services

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19	<i>Refer to Appendix B for a description of the systems and processes that support AGN Limited's cost capture and reporting of Opex as presented below.</i>			
	<i>Refer to the Regulatory Accounting Principles and Policies and Cost Allocation Methodology documents for guidance on certain expenditure categories that may be included or excluded from Opex for regulatory purposes, and in relation to AGN Limited's policies and processes for cost allocation.</i>			
Repairs and maintenance	<p>The information in this RIN Table for the years 2010/11 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</p> <p>The information in this RIN Table for the years 2014/15 to 2015/16 was sourced primarily from the Annual RINs (including associated working papers) previously submitted to the AER. In previous RINs submitted to the AER, Repairs and Maintenance expenditure was included in the category of "Operating and Maintenance" expenditure, in accordance with those RIN templates.</p> <p>The information in this RIN Table for the years 2016/17 to 2018/19 has been sourced from the Ring Fenced Accounts (RFAs) prepared by AGN Limited and APA each half year. The processes and systems that facilitate the production of the RFAs is outlined in Appendix B.</p> <p>Expenditure reported in this category is the expenditure incurred by AGN Limited in relation to</p>	<p>Estimate for the years 2010/11 to 2013/14</p> <p>Actual for the years 2014/15 to 2018/19</p>	<p>Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	<p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).</p>

the repair and maintenance activities for the SA pipeline which provides Reference Services.

The repair and maintenance of AGN Limited's SA pipeline has been contracted to APA under the OMA. It is noted that APA incurs other Opex costs in providing these services to AGN Limited (e.g. general and administrative costs), however all such costs, with the exception of Marketing and Retail Incentives, are effectively bundled into the monthly charges from APA. For this reason all expenditure incurred under the OMA with APA that is not Capex or Marketing and Retail Incentives expenditure, is classified as Repairs and Maintenance expenditure.

In preparing information for this Annual RIN template and determining Repairs and Maintenance expenditure for Non-reference Services, it has become apparent to AGN Limited that adjustments made in previously submitted RIN's for 2014/15 and 2015/16, to exclude expenditure related to non-reference service, was overstated.

Expenditure now being reported against Repairs and Maintenance for 2014/15 and 2015/16 (previously reported as Operating and Maintenance in the Annual RINs) is higher than the previously reported amounts by \$235,515 and \$209,509 respectively. Total Opex now being reported in this RIN table for Reference Services is also higher in 2014/15 by \$235,515 and in 2015/16 by \$209,509.

Refer to Appendix E for a description of the adjustments made due to regulatory accounting policies. Specifically see adjustment types:

	<ul style="list-style-type: none"> • “Piecemeal Mains Replacement” where certain expenditure has consistently been treated as Opex (Repairs and maintenance) for regulatory purposes; and • “Heat Shrinking Sleeves” where certain expenditure is treated as Opex (Repairs and maintenance) for regulatory purposes since 1 July 2016; <p>APA’s network overheads include an allocation of the Network Management Fee (NMF) paid by AGN Limited, which for statutory accounting purposes remains in capitalised network overheads. As per the Regulatory Accounting Principles and Policies document, for regulatory purposes, all of the NMF is reported as operating expenditure and appears in this category of Repairs and Maintenance.</p>			
Marketing and retail incentives	<p>The information in this RIN Table for the years 2010/11 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</p> <p>The information in this RIN Table for the years 2014/15 to 2015/16 was sourced from working papers that underpinned the Annual RINs previously submitted to the AER. In previous RINs submitted to the AER, Marketing and retail incentives expenditure was included in the category of “Network Development” expenditure, in accordance with those RIN templates.</p> <p>The information in this RIN Table for the years 2016/17 to 2018/19 has been sourced from the Ring Fenced Accounts (RFAs) prepared by AGN Limited and APA each half year. The processes and</p>	<p>Estimate for the years 2010/11 to 2013/14</p> <p>Actual for the years 2014/15 to 2018/19</p>	<p>Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited’s external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	<p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER’s final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).</p>

systems that facilitate the production of the RFAs is outlined in Appendices A and B. Marketing and Retail Incentives expenditure is also undertaken internally within AGN Limited (separately to activities provided by APA) and information about this expenditure is sourced from the SAP General Ledger (GL).

Expenditure reported as Marketing and Retail Incentives includes various marketing activities undertaken by AGN Limited to retain and increase customer numbers. This program incorporates advertising (for example), on platforms such as television, radio, digital and press. AGN Limited also provides marketing rebates to certain customers in the form of a cash payment, as an incentive to have gas connected and take up gas appliances (i.e. gas hot water, gas central heating etc.) in place of their equivalent electric appliances, the costs of which are reported in this category of expenditure. As outlined above, under the Repairs and maintenance category, there is some Marketing and Retail Incentives expenditure incurred through payments to APA for activities undertaken on behalf of AGN Limited under the OMA.

Refer to Appendix E for a description of the adjustments made due to regulatory accounting policies. Specifically see adjustment types:

- “Marketing Rebates” for expenditure treated consistently as Opex for regulatory purposes and Capex for statutory accounting purposes, from 1 January 2016.

Debt raising	<p>The information in this RIN Table for the years 2010/11 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</p>			
	<p>The information in this RIN Table for the years 2014/15 to 2015/16 was sourced from working papers that underpinned the Annual RINs previously submitted to the AER (as above).</p>			
	<p>The information in this RIN Table for the years 2016/17 to 2018/19 (which was not sourced from previously submitted information), has been sourced from AGN Limited’s SAP GL and working papers maintained within the Treasury function of AGN Limited which record related expenditure.</p>	<p>Estimate for the years 2010/11 to 2013/14</p>	<p>Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited’s external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	<p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER’s final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).</p>
	<p>Expenditure reported for debt raising costs comprise the following fees and charges paid in relation to raising debt financing for AGN Limited:</p> <ul style="list-style-type: none"> • Agents fees • Registrar Fees • Rating Agent fees • Establishment/extension fees • Legal fees • Roadshow and associated travelling costs 	<p>Actual for the years 2014/15 to 2018/19</p>		
	<p>AGN Limited manages its debt finance facilities for the group as a whole. As set out in the CAM, these costs are allocated to each jurisdiction based on the Regulatory Asset Base (RAB) values in each of AGN’s separate Access Arrangements. Also as set out in the CAM, prior to 2014/15, AGN Limited allocated its internal Opex (which includes Debt raising costs) based on the number of direct</p>			

	operational personnel assigned by APA to each state/business zone under the OMA.			
Equity raising	AGN Limited does not currently incur equity raising costs under its existing ownership structure and has not incurred equity raising costs for the period covered by the Annual RIN templates. Thus we provide a 'Null' response in the reporting template.			
Unaccounted for gas	<p>The information in this RIN Table for the years 2010/11 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</p> <p>The information in this RIN Table for the years 2014/15 to 2015/16 was sourced from working papers that underpinned the Annual RINs previously submitted to the AER (as above).</p> <p>The information in this RIN Table for the years 2016/17 to 2018/19 has been sourced from the Ring Fenced Accounts (RFAs) prepared by AGN Limited and APA each half year. The processes and systems that facilitate the production of the RFAs is outlined in Appendices A and B.</p> <p>Expenditure reported for Unaccounted for Gas (UAFG) is the cost to AGN Limited in relation to the volume of gas calculated by AEMO under clause 8.6.15 of the Retail Market Procedures (South Australia). The costs are derived by multiplying the quantity by the agreed contract rate for gas.</p>	<p>Estimate for the years 2010/11 to 2013/14</p> <p>Actual for the years 2014/15 to 2018/19</p>	<p>Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	<p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).</p>
Jurisdictional charges	<p>The information in this RIN Table for the years 2010/11 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period). In previous RINs submitted to the AER for this period, Jurisdictional charges</p>	<p>Estimate for the years 2010/11 to 2013/14</p> <p>Actual for the years 2014/15 to 2018/19</p>	<p>Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for</p>	<p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from</p>

	<p>expenditure was included in the category of "Government Levies" expenditure, in accordance with those RIN templates.</p> <p>The information in this RIN Table for the years 2014/15 to 2015/16 was sourced from working papers that underpinned the Annual RINs previously submitted to the AER. In these previous Annual RINs submitted to the AER, Jurisdictional charges expenditure was included in the category of "Operating and Maintenance" expenditure, in accordance with those RIN templates.</p> <p>The information in this RIN Table for the years 2016/17 to 2018/19 has been sourced from AGN Limited's SAP GL.</p> <p>Expenditure reported for Jurisdictional charges comprises license fees paid to current and former regulatory bodies.</p>	<p>those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	<p>audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).</p>	
GSL payments	<p>AGN Limited has not incurred any expenditure in relation to GSL payments for the period covered by the Annual RIN templates.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			
Other Opex	<p>The information in this RIN Table for the years 2010/11 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</p> <p>The information in this RIN Table for the years 2014/15 to 2015/16 was sourced from working papers that underpinned the Annual RINs previously submitted to the AER. In previous RINs submitted to the AER, Other Opex expenditure was included in the category of "Admin and General" expenditure, in accordance with those RIN templates.</p>	<p>Estimate for the years 2010/11 to 2013/14</p> <p>Actual for the years 2014/15 to 2018/19</p>	<p>Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As</p>	<p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).</p>

The information in this RIN Table for the years 2016/17 to 2018/19 has been sourced from AGN Limited's SAP GL.

Expenditure reported for Other Opex represents the other internal costs associated with the business and include items such as employee costs, consulting and legal expenses, IT support costs, Insurance and costs not related to another category in this RIN table.

such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.

Variance Basis of Preparation Requirement

Schedule 1 – 1.5 (a)

Of the years reported in the RIN (2010/11 -2018/19), Opex underspent that approved in the PTRM by more than 10% in five years, i.e. 2016/17 – 2018/19.

In 2012/13 this was a result of deferral of certain approved opex step change projects, including the Inlet Data Capture and SA Network Pressure Surveillance & Control projects and lower uptake of the hot water rebate compared to forecast and a delayed start to our new home program due to protracted contract negotiations with builders.

In 2015/16 this was a result of reductions in the unit costs of the work delivered and the ongoing strict cost management practices applied across repairs and maintenance. Lower uptake of the appliance rebates than anticipated (reflecting ongoing subdued housing construction industry in SA) also had an impact.

Through 2016/17 to 2018/19 the main driver has been UAFG volumes coming in lower than forecast, but savings on consultant fees, employee payroll and legal fees have also contributed. In the years 2016/17 and 2018/19 opex underspending was also driven by lower spending on leaks and lower than forecast Government fees.

Additional drivers in 2016/17 include savings on regulatory employee payroll.

Additional drivers in 2018/19 included lower spending on operations management, regional operations, network maintenance, and planning, technical assurance and information technology.

Variations

The table below identifies where opex has been lower than approved in the final decision PTRM for the relevant year by greater than the threshold of $\pm 10\%$:

Annual RIN Haulage Opex v PTRM (\$m)					
Year	Actual	Benchmark	Var (\$)	Var. %	
2012/13	63.4	71.6	- 8.2	-11.5%	
2015/16	63.7	71.3	- 7.7	-10.8%	
2016/17	60.5	72.6	- 12.1	-16.7%	
2017/18	65.9	75.2	- 9.3	-12.4%	
2018/19	61.5	78.1	- 16.6	-21.3%	

E1.2.2 – Non-reference Services

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19	Refer to Appendix B for a description of the systems and processes that support AGN Limited's cost capture and reporting of Opex as presented below.			
Repairs and maintenance	<p>Prior to 2014/15 AGN Limited did not maintain records specifically for Revenue and Opex related to Non-reference Services, noting this information has not previously been requested by the AER. Hence, AGN Limited is reporting a 'Null' response for the period 2010/11 to 2013/14.</p> <p>From 2014/15 AGN Limited has modified its processes used to prepare the RFAs, which is the source of information for regulatory reporting and can provide Revenue information for Non-reference services for the period 2014/15 to 2018/19.</p>	<p>'Null' for period 2010/11 to 2013/14</p> <p>Actual for period 2014/15 to 2018/19</p>		

	<p>However, AGN Limited and APA’s business systems are not configured to capture expenditure information at the level of detail required to report expenditure for Non-reference services.</p> <p>In order to report these expenditure figures, AGN Limited has used the Revenue earned from Non-reference services and assumed a 20% margin. AGN Limited considers this to be the best method for deriving these expenditure figures given the information that is currently available.</p> <p>The services that are included in Non-reference services are:</p> <ul style="list-style-type: none"> • Out of hours special read • Meter Alter Position • Same Day Premium Service • Relocate/Remove Service Pipe • No Access/Incomplete Meter Fix; and • Other Negotiated Services (incl. Meter Removal, Meter Reinstallation and Meter Gas and Installation Test) <p>Given delivery of Non-reference services has been contracted to APA through the OMA, all relevant Opex incurred is recorded as Repairs and maintenance.</p>
<p>Marketing and retail incentives</p>	<p>Prior to 2014/15 AGN Limited did not maintain records specifically for Opex related to Non-reference Services, noting this information has not previously been requested by the AER.</p> <p>AGN Limited has incurred no Marketing and Retail Incentives expenditure in relation to the provision of Non-reference services for the period 2014/15 to 2018/19.</p> <p>Hence, AGN Limited is reporting a ‘Null’ response for the period 2010/11 to 2018/19.</p>

Debt raising	<p>Prior to 2014/15 AGN Limited did not maintain records specifically for Opex related to Non-reference Services, noting this information has not previously been requested by the AER.</p> <p>AGN Limited has incurred no Debt Raising expenditure related to the provision of Non-reference Services for the period 2014/15 to 2018/19.</p> <p>Hence, AGN Limited is reporting a 'Null' response for the period 2010/11 to 2018/19.</p>
Equity raising	<p>AGN Limited does not currently incur Equity Raising costs under its existing ownership structure and has not incurred equity raising costs for the period covered by the Annual RIN templates.</p>
Unaccounted for gas	<p>Prior to 2014/15 AGN Limited did not maintain records specifically for Opex related to Non-reference Services, noting this information has not previously been requested by the AER.</p> <p>AGN Limited has incurred no UAFG expenditure related to the provision of Non-reference Services for the period 2014/15 to 2018/19.</p> <p>Hence, AGN Limited is reporting a 'Null' response for the period 2010/11 to 2018/19.</p>
Jurisdictional charges	<p>Prior to 2014/15 AGN Limited did not maintain records specifically for Opex related to Non-reference Services, noting this information has not previously been requested by the AER.</p> <p>AGN Limited has incurred no Jurisdictional charges expenditure related to the provision of Non-reference Services for the period 2014/15 to 2018/19.</p> <p>Hence, AGN Limited is reporting a 'Null' response for the period 2010/11 to 2018/19.</p>
GSL payments	<p>AGN Limited has not incurred any expenditure in relation to GSL payments for the period covered by the Annual RIN templates.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>
Other Opex	<p>Prior to 2014/15 AGN Limited did not maintain records specifically for Opex related to Non-reference Services, noting this information has not previously been requested by the AER.</p> <p>AGN Limited has incurred no Other Opex expenditure in relation to the provision of Non-reference services for the period 2014/15 to 2018/19, noting as mentioned above, delivery of Non-reference services has been contracted to APA and all related expenditure incurred under the OMA is recorded as Repairs and maintenance expenditure.</p> <p>Hence, AGN Limited is reporting a 'Null' response for the period 2010/11 to 2018/19.</p>

E1.3 – Capcons

E1.3.1 – Reference Services

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 to 2013/14	<i>Refer to the Regulatory Accounting Principles and Policies document for guidance on the treatment of Capital Contributions for regulatory purposes.</i>			
Connections	Capital contributions information for the years 2010/11 to 2013/14 in relation to Connections was sourced from information prepared to complete the previous AA RIN responses submitted to the AER (for the current AA period).	Estimate	Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Mains Replacement	AGN Limited received no Capital Contributions in relation to Mains Replacement Capex for the years 2010/11 to 2014. Thus we provide a 'Null' response in the reporting template.			
Mains Augmentation	AGN Limited received no Capital Contributions in relation to Mains Augmentation Capex for the years 2010/11 to 2013/14. Thus we provide a 'Null' response in the reporting template.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Telemetry	AGN Limited received no Capital Contributions in relation to Telemetry Capex for the years 2010/11 to 2013/14. Thus we provide a 'Null' response in the reporting template.			
Meter Replacement	AGN Limited received no Capital Contributions in relation Meter Replacement Capex for the years 2010/11 to 2013/14. Thus we provide a 'Null' response in the reporting template.			
ICT	AGN Limited received no Capital Contributions in relation to ICT Capex for the years 2010/11 to 2013/14. Thus we provide a 'Null' response in the reporting template.			
Capitalised network overheads	Capital contributions information for the years 2010/11 to 2013/14 was sourced from information prepared to complete the previous AA RIN responses submitted to the AER (for the current AA period). AGN Limited has calculated the reported figures for 2010/11 to 2013/14 based on an estimated percentage of Capitalised Network Overheads of 10%. AGN Limited considers this to be a reasonable basis on which to estimate these figures and the best method given the information currently available.	Estimate	In addition to the explanations above, amounts being reported in this sub-category for the years 2010/11 through to 2013/14 is estimated information because the amount of Capitalised network overheads included in Capital contributions received from customers was not captured in AGN Limited or APA's finance systems during that period. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			requirements of Appendix C of the Annual RIN.	
Capitalised corporate overheads	AGN Limited has no Capitalised corporate overheads to report, in accordance with the Regulatory Accounting Principles and Policies and Capitalisation Policy documents. Thus we provide a 'Null' response in the reporting template.			
Other Capex	Capital contributions information for the years 2010/11 to 2013/14 in relation to Other Capex was sourced from information prepared to complete the previous AA RIN responses submitted to the AER (for the current AA period).	Estimate	Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
2014/15 to 2018/19	<i>Refer to the Regulatory Accounting Principles and Policies document for guidance on the treatment of Capital Contributions for regulatory purposes.</i>			
Connections	AGN Limited received no Capital Contributions in relation to the Electricity to gas connection type.	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>The amount of Capital Contributions reported for New Homes (domestic customers) has been derived from invoiced revenue. This revenue mostly funds the economic shortfall for Mains. The calculation of this revenue includes allowance for a 20% margin.</p> <p>AGN Limited received no Capital Contributions in relation to the New medium density / high rise connection type.</p> <p>AGN Limited received no Capital Contributions in relation to the Industrial & Commercial Tariff connection type.</p> <p>The amount of Capital Contributions reported for Industrial & Commercial Contract customers, is derived from the amounts of related capex incurred, as reported by APA in the Capex Data Model (with an adjustment to remove the allocated NMF).</p> <p>Related capex that is used to derive Capital contributions from Industrial & Commercial Contract Customers has been identified with reference to the expenditure captured in APA's Oracle finance system against specific "Development" task and activity codes (i.e. Task code Large Consumers with Activity Codes New Service and New Main >10TJ).</p>			
Mains Replacement	<p>AGN Limited received no Capital contributions in relation to Proactive or Reactive Mains Replacement Capex.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Mains Augmentation	AGN Limited received no Capital contributions in relation to Mains Augmentation Capex. Thus we provide a 'Null' response in the reporting template.			
Telemetry	AGN Limited received no Capital Contributions in relation to Telemetry Capex. Thus we provide a 'Null' response in the reporting template.			
Meter Replacement	AGN Limited received no Capital contributions in relation to Meter Replacement Capex. Thus we provide a 'Null' response in the reporting template.			
ICT	AGN Limited has received no Capital Contributions in relation to ICT Capex. Thus we provide a 'Null' response in the reporting template.			
Capitalised network overheads	The amount of Capitalised network overheads reported has been sourced from the Capex Data Model information provided by APA (with an adjustment to remove the allocated NMF), which identifies the Capitalised network overheads related to the Capital Contributions in each of the categories of Capex shown in this RIN table.	Actual		
Capitalised corporate overheads	AGN Limited has no Capitalised corporate overheads to report, in accordance with the Regulatory Accounting Principles and Policies and Capitalisation Policy documents. Thus we provide a 'Null' response in the reporting template.			
Other Capex	The amount of Capital contributions reported for Other Capex is derived from the amounts of related capex incurred, as reported by APA in the Capex Data Model (with an adjustment to remove the allocated NMF) and can be identified with reference to expenditure captured in APA's Oracle finance system	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>against a specific Mains Alterations task and activity code or a specific Major Project code.</p> <p>These Capital contributions relate to funded mains alteration projects. The nature of these projects is to undertake work at customers' request which they fund, for example to relocate assets due to major infrastructure projects.</p>			

E1.3.2 – Non-reference Services

AGN SA had no customer contributions for non-reference services in the relevant periods. For this reason, a 'Null' response is provided in this reporting template.

E1.4 - Capitalised Overheads

E1.4.1 – Reference Services

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11	<i>Refer to Appendix C for a description of the systems and processes that support AGN Limited's cost capture and reporting of Overheads expenditure as presented below.</i>			
Connections	<p>In order to provide this information in the Annual RIN for 2010/11, AGN Limited has used the average percentage of capitalised network overheads across all categories of Capex for the years 2011/12 to 2014/15 to re-calculate a capitalised overhead figure.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to</p>	Estimate	At the time of preparing the previous AA RIN responses submitted to the AER (for the current AA period), AGN Limited did not have the data available for the 2010/11 year to split capitalised network overheads from the reported gross Capex figures for that year. Therefore,	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	determine a capitalised overhead figure for 2010/11 in the absence of actual data for this year.		the amounts reported have been estimated as explained in this table.	RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Mains Replacement	<p>In order to provide this information in the Annual RIN for 2010/11, AGN Limited has used the average percentage of capitalised network overheads across all categories of Capex for the years 2011/12 to 2014/15 to re-calculate a capitalised overhead figure.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine a capitalised overhead figure for 2010/11 in the absence of actual data for this year.</p>	Estimate	At the time of preparing the previous AA RIN responses submitted to the AER (for the current AA period), AGN Limited did not have the data available for the 2010/11 year to split capitalised network overheads from the reported gross Capex figures for that year. Therefore, the amounts reported have been estimated as explained in this table.	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Mains Augmentation	<p>In order to provide this information in the Annual RIN for 2010/11, AGN Limited has used the average percentage of capitalised network overheads across all categories of Capex for the years 2011/12 to 2014/15 to re-calculate a capitalised overhead figure.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine a capitalised overhead figure for 2010/11 in the absence of actual data for this year.</p>	Estimate	At the time of preparing the previous AA RIN responses submitted to the AER (for the current AA period), AGN Limited did not have the data available for the 2010/11 year to split capitalised network overheads from the reported gross Capex figures for that year. Therefore, the amounts reported have been estimated as explained in this table.	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				and Review - section 1.4 (a)).
Telemetry	<p>In order to provide this information in the Annual RIN for 2010/11, AGN Limited has used the average percentage of capitalised network overheads across all categories of Capex for the years 2011/12 to 2014/15 to re-calculate a capitalised overhead figure.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine a capitalised overhead figure for 2010/11 in the absence of actual data for this year.</p>	Estimate	At the time of preparing the previous AA RIN responses submitted to the AER (for the current AA period), AGN Limited did not have the data available for the 2010/11 year to split capitalised network overheads from the reported gross Capex figures for that year. Therefore, the amounts reported have been estimated as explained in this table.	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Meter Replacement	<p>In order to provide this information in the Annual RIN for 2010/11, AGN Limited has used the average percentage of capitalised network overheads across all categories of Capex for the years 2011/12 to 2014/15 to re-calculate a capitalised overhead figure.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine a capitalised overhead figure for 2010/11 in the absence of actual data for this year.</p>	Estimate	At the time of preparing the previous AA RIN responses submitted to the AER (for the current AA period), AGN Limited did not have the data available for the 2010/11 year to split capitalised network overheads from the reported gross Capex figures for that year. Therefore, the amounts reported have been estimated as explained in this table.	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
ICT	In order to provide this information in the Annual RIN for 2010/11, AGN Limited has used the	Estimate	At the time of preparing the previous AA RIN responses	Information being reported by AGN

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>average percentage of capitalised network overheads across all categories of Capex for the years 2011/12 to 2014/15 to re-calculate a capitalised overhead figure.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine a capitalised overhead figure for 2010/11 in the absence of actual data for this year.</p>		submitted to the AER (for the current AA period), AGN Limited did not have the data available for the 2010/11 year to split capitalised network overheads from the reported gross Capex figures for that year. Therefore, the amounts reported have been estimated as explained in this table.	Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Other Capex	<p>In order to provide this information in the Annual RIN for 2010/11, AGN Limited has used the average percentage of capitalised network overheads across all categories of Capex for the years 2011/12 to 2014/15 to re-calculate a capitalised overhead figure.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine a capitalised overhead figure for 2010/11 in the absence of actual data for this year.</p>	Estimate	At the time of preparing the previous AA RIN responses submitted to the AER (for the current AA period), AGN Limited did not have the data available for the 2010/11 year to split capitalised network overheads from the reported gross Capex figures for that year. Therefore, the amounts reported have been estimated as explained in this table.	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Capital contributions included in the above	The Capitalised Network Overheads that form part of Capital Contributions as reported in this table have been linked from the amounts reported above in Table E1.3.1 – Reference Services.	Estimate	Refer to the explanation provided above in Table E1.3.1 – Reference Services.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011/12 to 2013/14	<i>Refer to Appendix C for a description of the systems and processes that support AGN Limited's cost capture and reporting of Overheads expenditure as presented below.</i>			
Connections	The information in this RIN Table for the years 2011/12 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).	Estimate	Amounts being reported in this table for the years 2011/12 through to 2013/14 is estimated information due to the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Mains Replacement	The information in this RIN Table for the years 2011/12 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).	Estimate	Amounts being reported in this table for the years 2011/12 through to 2013/14 is estimated information due to the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	and Review - section 1.4 (a)).
Mains Augmentation	<p>The information in this RIN Table for the years 2011/12 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</p> <p>In 2011/12 the amount of Capex reported for Mains Augmentation in table E1.1.1 above, is inclusive of Capitalised network overheads. At the time of preparing the previous AA RIN, it was not possible to separately identify and separate the direct expenditure and network overheads for this category of Capex. Rather than provide an estimate, AGN Limited is providing a 'Null' response for this year in relation to Mains Augmentation capitalised network overheads.</p>	Estimate	Amounts being reported in this table for the years 2011/12 through to 2013/14 is estimated information due to the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Telemetry	The information in this RIN Table for the years 2011/12 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).	Estimate	Amounts being reported in this table for the years 2011/12 through to 2013/14 is estimated information due to the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such,	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	Appendix C - Audit and Review - section 1.4 (a)).
Meter Replacement	The information in this RIN Table for the years 2011/12 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).	Estimate	Amounts being reported in this table for the years 2011/12 through to 2013/14 is estimated information due to the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
ICT	The information in this RIN Table for the years 2011/12 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period). In 2011/12 the amount of Capex reported for ICT in table E1.1.1 above, is inclusive of Capitalised network overheads. At the time of preparing the previous AA RIN, it was not possible to separately	Estimate	Amounts being reported in this table for the years 2011/12 through to 2013/14 is estimated information due to the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	identify and separate the direct expenditure and network overheads for this category of Capex. Rather than provide an estimate, AGN Limited is providing a 'Null' response for this year in relation to ICT capitalised network overheads.		excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Other Capex	The information in this RIN Table for the years 2011/12 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).	Estimate	Amounts being reported in this table for the years 2011/12 through to 2013/14 is estimated information due to the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Capital contributions included in the above	The Capitalised Network Overheads that form part of Capital Contributions as reported in this table have been linked from the amounts reported above in Table E1.3.1 – Reference Services.	Estimate	Refer to the explanation provided above in Table E1.3.1 – Reference Services.	
2014/15 to 2018/19	<i>Refer to Appendix C for a description of the systems and processes that support AGN Limited's cost capture and reporting of Overheads expenditure as presented below.</i>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
<p><i>AGN Limited does not capitalise any of its internal costs other than direct internal Capex and does not treat its internal costs as Corporate Overheads, as outlined in the Capitalisation Policy and Regulatory Accounting Principles and Policy document.</i></p>				
Connections	<p>The Capitalised Network Overheads reported in this table represents the Network Overheads that have been allocated to Connections Capex, as reported in Table E1.1.1 above.</p> <p>Network Overheads are allocated to direct Capex based on the level of spend, as outlined in the CAM.</p> <p>An adjustment was made in 2015/16 to reverse a \$2.2m prior period accrual against Network Overheads – Capex. The \$2.2m adjustment impacted the amount of Network Overheads allocated to each category of Capex shown in this table, except ICT Capex and Capital Contributions.</p>	Actual		
Mains Replacement	<p>The Capitalised Network Overheads reported in this table represents the Network Overheads that have been allocated to Mains Replacement Capex, as reported in Table E1.1.1 above.</p> <p>Network Overheads are allocated to direct Capex based on the level of spend, as outlined in the CAM.</p> <p>An adjustment was made in 2015/16 to reverse a \$2.2m prior period accrual against Network Overheads – Capex. The \$2.2m adjustment impacted the amount of Network Overheads allocated to each category of Capex shown in this table, except ICT Capex and Capital Contributions.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Mains Augmentation	<p>The Capitalised Network Overheads reported in this table represents the Network Overheads that have been allocated to Mains Augmentation Capex, as reported in Table E1.1.1 above.</p> <p>Network Overheads are allocated to direct Capex based on the level of spend, as outlined in the CAM.</p> <p>An adjustment was made in 2015/16 to reverse a \$2.2m prior period accrual against Network Overheads – Capex. The \$2.2m adjustment impacted the amount of Network Overheads allocated to each category of Capex shown in this table, except ICT Capex and Capital Contributions.</p> <p>The credit amount reported in 2014/15 for Mains Augmentation is the result of an accrual reversal which exceeded the amount of expenditure in that year for this category of Capex.</p>	Actual		
Telemetry	<p>The Capitalised Network Overheads reported in this table represents the Network Overheads that have been allocated to Telemetry Capex, as reported in Table E1.1.1 above.</p> <p>Network Overheads are allocated to direct Capex based on the level of spend, as outlined in the CAM.</p> <p>An adjustment was made in 2015-16 to reverse a \$2.2m prior period accrual against Network Overheads – Capex. The \$2.2m adjustment impacted the amount of Network Overheads</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>allocated to each category of Capex shown in this table, except ICT Capex and Capital Contributions.</p>			
Meter Replacement	<p>The Capitalised Network Overheads reported in this table represents the Network Overheads that have been allocated to Meter Replacement Capex, as reported in Table E1.1.1 above.</p> <p>Network Overheads are allocated to direct Capex based on the level of spend, as outlined in the CAM.</p> <p>An adjustment was made in 2015-16 to reverse a \$2.2m prior period accrual against Network Overheads – Capex. The \$2.2m adjustment impacted the amount of Network Overheads allocated to each category of Capex shown in this table, except ICT Capex and Capital Contributions.</p>	Actual		
ICT	<p>The Capitalised Network Overheads reported in this table represents the Network Overheads that have been allocated to ICT Capex, as reported in Table E1.1.1 above.</p> <p>Network Overheads are allocated to direct Capex based on the level of spend, as outlined in the CAM.</p> <p>From 2015-16 AGN Limited ceased allocating Network Overheads to major ICT projects, as outlined in Appendix C and the CAM.</p> <p>The credit amount reported in 2015/16 for ICT is the result of an accrual reversal which exceeded</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	the amount of expenditure in that year for this category of Capex.			
Other Capex	<p>The Capitalised Network Overheads reported in this table represents the Network Overheads that have been allocated to Other Capex, as reported in Table E1.1.1 above.</p> <p>Network Overheads are allocated to direct Capex based on the level of spend, as outlined in the CAM.</p> <p>An adjustment was made in 2015-16 to reverse a \$2.2m prior period accrual against Network Overheads – Capex. The \$2.2m adjustment impacted the amount of Network Overheads allocated to each category of Capex shown in this table, except ICT Capex and Capital Contributions.</p>	Actual		
Capital contributions included in the above	The Capitalised Network Overheads that form part of Capital Contributions as reported in this table have been linked from the amounts reported above in Table E1.3.1 – Reference Services.	Actual		

E1.4.2 – Non-reference Services

AGN SA had no capitalised network overheads for non-reference services in the relevant periods. For this reason, a 'Null' response is provided in this reporting template.

E11. Labour

E11.3 Labour/Non-Labour Expenditure Split

E11.3.1 – Opex

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11				
In house labour expenditure	<p>In house labour expenditure is sourced from AGN Limited's General Ledger and associated working papers. These working papers in the form of Excel spreadsheets, incorporate cost allocation of AGN Limited employee related expenses to each of its regulated and unregulated pipelines, as set out in the CAM.</p> <p>Opex related in house labour expenditure for 2010/11 has been sourced from and is consistent with the SA AA RIN (for the current AA period) previously provided to the AER in table E11.3 – Labour/Non-Labour Expenditure Split.</p>	Estimate	Due to the process of allocating AGN Limited's total in-house labour which requires relevant personnel who are employed at the group level, to estimate the time spent on each state and between regulated and unregulated businesses, the resulting amounts reported are considered estimated information by AGN Limited.	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Labour expenditure outsourced to related parties	<p>As explained in Appendix D, APA was a related party for the periods included in this RIN template, from 2010/11 through to 29 August 2014.</p> <p>Due to the breakdown of outsourced labour and non-labour expenditure not being available for 2010/11 at the time of preparing the previous SA AA RIN (for the current AA period), AGN Limited has used information provided by APA about the breakdown of expenditure in subsequent years to calculate estimated figures for 2010/11.</p>	Estimate	<p>At the time of preparing the previous SA AA RIN (for the current AA period), AGN Limited did not have the level of detailed information with which to break down its outsourced labour and non-labour expenditure for 2010/11.</p> <p>This expenditure was mostly incurred through the outsourcing arrangement with APA, as explained in Appendix D.</p>	While information being reported in this table includes amounts that have been re-stated (as explained), the total Opex related labour and non-labour expenditure reported in this Annual RIN template is consistent with the

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>APA provided analysis including breakdown percentages for expenditure incurred under the OMA during the years 2011/12 to 2013/14 from its Oracle finance systems. This analysis specifically identifies APA's payroll, contractor/consultancy expenditure, materials and other categories of expenditure including shared services and recovery of network overheads.</p> <p>It has not been possible to determine the labour component of shared services costs or recovery of network overheads, therefore these have been treated as non-labour expenditure in the figures reported in this table.</p> <p>AGN Limited considers the methods used to estimate the split of outsourced labour and non-labour expenditure for 2010/11, to be based on the best information currently available and the most appropriate method at this time.</p> <p>It is noted both APA's internal labour and its contract labour has been reported by AGN Limited as labour outsourced to related parties in this RIN template for 2010/11 (and subsequent years through to 29 August 2014 when APA ceased to be a related party).</p>		<p>It has therefore been necessary to estimate the breakdown of this expenditure incurred through the OMA with APA as explained here in the Basis of Preparation.</p>	<p>total Opex reported to the AER in the previous SA AA RIN (for the current AA period) in table 24. Cost Category Matrix for the years 2010/11 to 2013/14.</p> <p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).</p>
<p>Labour expenditure outsourced to unrelated parties</p>	<p>AGN Limited has no labour expenditure outsourced to unrelated parties in 2010/11.</p> <p>Thus, we provide a 'Null' response in the reporting template.</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Non-labour expenditure	<p>As explained above for labour expenditure outsourced to related parties, AGN Limited has used information provided by APA for subsequent years (i.e. 2011/12 to 2013/14) to estimate the breakdown of outsourced labour and non-labour expenditure for 2010/11, using the methods set out above.</p> <p>AGN Limited considers the methods used to estimate the split of outsourced labour and non-labour expenditure for 2010/11, to be based on the best information currently available and the most appropriate method at this time.</p> <p>Non-labour expenditure includes expenditure incurred through the OMA with APA and AGN Limited's own internal non-labour expenditure. AGN Limited's internal non-labour expenditure has been sourced from its General Ledger and associated working papers. These working papers in the form of Excel spreadsheets, incorporate cost allocation of AGN Limited non-labour expenditure to each of its regulated and unregulated pipelines, as set out in the CAM.</p>	Estimate	<p>At the time of preparing the previous SA AA RIN (for the current AA period), AGN Limited did not have the level of detailed information to break down its outsourced labour and non-labour expenditure in 2010/11.</p> <p>This combined expenditure was mostly incurred through the outsourcing arrangement with APA as explained in Appendix D, with the exception of AGN Limited's own internal non-labour expenditure.</p> <p>It has therefore been necessary to estimate the breakdown of this expenditure as explained here in the Basis of Preparation.</p>	<p>While information being reported in this table includes amounts that have been re-stated (as explained), the total Opex related labour and non-labour expenditure reported in this Annual RIN template is consistent with the total Opex reported to the AER in the previous SA AA RIN (for the current AA period) ref: table 24. Cost Category Matrix for the years 2010/11 to 2013/14.</p> <p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C -</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				Audit and Review - section 1.4 (a)).
2011/12 – 2013/14				
In house labour expenditure	<p>In house labour expenditure for 2011/12 to 2013/14 is sourced from AGN Limited’s General Ledger and associated working papers. These working papers in the form of Excel spreadsheets, incorporate cost allocation of AGN Limited employee related expenses to each of its regulated and unregulated pipelines, as set out in the CAM.</p> <p>Previously reported in house labour expenditure for the years 2011/12 to 2013/14 (i.e. in the SA AA RIN for the current AA period) also included labour expenditure incurred through the OMA with APA. This expenditure has now been separately reported in this RIN table as labour out-sourced to a related party, as explained further below.</p>	Estimate	<p>In preparing the previous SA AA RIN (for the current AA period), AGN Limited’s interpretation and understanding at the time was to report in house labour expenditure and labour outsourced to APA together as in house labour expenditure for the years 2011/12 to 2014/15 (noting 2014/15 figures were estimated due to the timing of submitting the RIN).</p> <p>With analysis of information provided by APA from its Oracle finance system, AGN Limited has been able to re-state expenditure for this period against the correct relevant categories in this RIN table.</p> <p>Due to the process of allocating AGN Limited’s total in-house labour which requires relevant personnel who are employed at the group level, to estimate the time spent on each state and</p>	<p>While information being reported in this table includes amounts that have been re-stated (as explained), the total Opex related labour and non-labour expenditure reported in this Annual RIN template is consistent with the total Opex reported to the AER in the previous SA AA RIN (for the current AA period) ref: table 24. Cost Category Matrix for the years 2010/11 to 2013/14.</p> <p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			between regulated and unregulated businesses, the resulting amounts reported are considered estimated information by AGN Limited.	audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Labour expenditure outsourced to related parties	<p>As explained in Appendix D, APA was a related party for the periods included in this RIN template, from 2010/11 through to 29 August 2014.</p> <p>APA's internal labour expenditure incurred through the OMA for the years 2011/12 to 2014/15 was reported to the AER in the previous SA AA RIN (for the current AA period) as in house labour. This was done based on AGN Limited's interpretation and understanding at the time.</p> <p>AGN Limited is now re-stating APA's internal labour expenditure for the years 2011/12 to 2013/14 (i.e. through to 29 August 2014, with 2014/15 being in the following section of this Basis of Preparation) to be reported as labour outsourced to related parties.</p> <p>The calculation of this labour expenditure has been based on the analysis of expenditure incurred under the OMA provided by APA from its Oracle finance systems, which specifically identifies APA's payroll, contractor/consultancy expenditure, materials and other categories of expenditure including shared services and recovery of network overheads.</p>	Estimate	<p>In preparing the previous SA AA RIN (for the current AA period), AGN Limited's interpretation and understanding at the time was to report in house labour expenditure and labour outsourced to APA together as in house labour expenditure for the years 2011/12 to 2014/15 (noting 2014/15 figures were estimated due to the timing of submitting the RIN).</p> <p>With information provided by APA from its Oracle finance system, AGN Limited has been able to re-state expenditure for this period against the categories in this RIN table.</p> <p>AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure for these years, using the information now</p>	<p>While information being reported in this table includes amounts that have been re-stated (as explained), the total Opex related labour and non-labour expenditure reported in this Annual RIN template is consistent with the total Opex reported to the AER in the previous SA AA RIN (for the current AA period) ref: table 24. Cost Category Matrix for the years 2010/11 to 2013/14.</p> <p>Information being reported by AGN Limited for 2010/11</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>It has not been possible to determine the labour component of shared services costs or recovery of network overheads, therefore these have been reported as non-labour expenditure in this RIN table.</p> <p>AGN Limited considers the methods used to estimate the split of outsourced labour and non-labour expenditure for 2011/12 to 2013/14, to be based on the best information currently available and the most appropriate method at this time.</p>		<p>available. However, given they are re-calculated figures based on analysis provided by APA, which includes some categories of expenditure that could not be split (e.g. shared services and recovery of network overheads), the reported amounts are considered estimated information by AGN Limited.</p>	<p>and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).</p>
Labour expenditure outsourced to unrelated parties	<p>AGN Limited has no labour expenditure outsourced to unrelated parties for the period 2011/12 to 2013/14.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			
Non-labour expenditure	<p>Non-labour expenditure for the years 2011/12 to 2013/14 has been sourced from information reported to the AER in the previous SA AA RIN (for the current AA period).</p>	Estimate	<p>Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	<p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2014/15 – 2018/19				
In house labour expenditure	<p>In house labour expenditure for 2014/15 to 2018/19 is sourced from AGN Limited’s General Ledger and associated working papers. These working papers in the form of Excel spreadsheets, incorporate cost allocation of AGN Limited employee related expenses (including on-costs) to each of its regulated and unregulated pipelines, as set out in the CAM.</p> <p>Previously reported in house labour expenditure for 2014/15 (i.e. in the SA AA RIN for the current AA period) included labour expenditure incurred through the OMA with APA. Noting figures reported for 2014/15 were estimated due to the timing of submitting the RIN. That expenditure has now been separately reported in this RIN table as labour outsourced to a related party for the period through to 29 August 2019, as explained further below, and to unrelated parties after that date.</p>	Estimate	<p>In preparing the previous SA AA RIN (for the current AA period), AGN Limited’s interpretation and understanding at the time was to report in house labour expenditure and labour outsourced to APA together as in house labour expenditure for the years 2011/12 to 2014/15 (noting 2014/15 figures were estimated due to the timing of submitting the RIN).</p> <p>With analysis of information provided by APA from its Oracle finance system, AGN Limited has been able to re-state expenditure for this period (including updating 2014/15 with final figures to replace previously reported estimates) against the correct relevant categories in this RIN table.</p> <p>Due to the process of allocating AGN Limited’s total in-house labour which requires relevant personnel who are employed at the group level, to estimate the time spent on each state and between regulated and unregulated businesses, the</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			resulting amounts reported are considered estimated information by AGN Limited.	
Labour expenditure outsourced to related parties	<p>As explained in Appendix D, APA was a related party for the periods included in this RIN template, from 2010/11 through to 29 August 2014.</p> <p>For simplicity, labour outsourced to a related party in 2014/15 has been calculated on a pro-rata basis as 2/12ths of the total relevant amount in that year (i.e. for 2 months).</p> <p>After 29 August 2014, all labour expenditure incurred through the outsourcing arrangement with APA is being reported as labour expenditure outsourced to <u>unrelated</u> parties.</p> <p>The breakdown of labour and non-labour expenditure incurred through the OMA with APA is determined with analysis provided by APA from its Oracle finance systems. This information enables expenditure to be split between labour and non-labour based on analysis of cost categories. These cost categories identify expenditure split for example between Payroll, Contractors/Consultancy, Materials, etc. in total and for each Activity in APA's Oracle finance system.</p> <p><u>Labour and Non-labour split of Regulatory Accounting Adjustments</u> Cost allocation processes undertaken in preparing the Ring Fenced Accounts which are a key source of regulatory accounting information (as explained</p>	Estimate	<p>In preparing the previous SA AA RIN (for the current AA period), AGN Limited's interpretation and understanding at the time was to report in house labour expenditure and labour outsourced to APA together as in house labour expenditure for the years 2011/12 to 2014/15 (noting 2014/15 figures were estimated due to the timing of submitting the RIN).</p> <p>With analysis of information provided by APA from its Oracle finance system, AGN Limited has been able to re-state expenditure for this period (including updating 2014/15 with final figures to replace previously reported estimates) against the correct relevant categories in this RIN table.</p> <p>Further, the analysis of cost categories provided by APA has also been used to allocate expenditure incurred by AGN Limited under the OMA as between labour and non-labour</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>in Appendix A) include adjustments required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies and Capitalisation Policy. The application of these policies to the information reported in the Annual RIN has also been detailed in Appendix E of this Basis of Preparation document.</p> <p>These include adjustments for relevant expenditure incurred through the OMA with APA which is treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Piecemeal Mains Replacement, Heat Shrinking Sleeves, Marketing Rebates and the NMF.</p> <p>Expenditure related to these adjustments (other than for NMF which is all Non-labour) is split between labour and non-labour based on the analysis of capex cost categories as explained above.</p> <p>The Activities in APA's Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E.</p> <p>The expenditure related to cost categories that are for APA's internal payroll and contractor/consultants up to 29 August 2014 is reported as Labour expenditure outsourced to related parties.</p>		<p>for the years 2015/16 to 2018/19.</p> <p>AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure for these years using the information now available. However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories of expenditure could not be split (e.g. shared services and recovery of network overheads), the reported amounts for 2014/15 to 2018/19 are considered estimated information by AGN Limited.</p>	
Labour expenditure outsourced to unrelated parties	As explained above and in Appendix D, APA ceased to be a related party after 29 August 2014.	Estimate	Refer to explanation provided above against Labour	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>From this date, all labour expenditure incurred through the outsourcing arrangement with APA is being reported as labour expenditure outsourced to unrelated parties.</p> <p>The breakdown of labour and non-labour expenditure incurred through the OMA with APA is determined with analysis provided by APA from its Oracle finance systems (i.e. expenditure by cost categories as explained above).</p> <p><u>Labour and Non-labour split of Regulatory Accounting Adjustments</u> Cost allocation processes undertaken in preparing the Ring Fenced Accounts include adjustments required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies document, Capitalisation Policy and Appendix E of this Basis of Preparation document.</p> <p>These adjustments are for relevant expenditure incurred through the OMA with APA which is treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Piecemeal Mains Replacement, Heat Shrinking Sleeves, Marketing Rebates and NMF).</p> <p>Expenditure related to these adjustments (other than for NMF which is all Non-labour) is split between labour and non-labour based on the analysis of capex cost categories as already explained.</p>		<p>expenditure outsourced to related parties.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>The Activities in APA’s Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E.</p> <p>The expenditure related to cost categories that are for APA’s internal payroll and contractor/consultants <u>after</u> 29 August 2014 is reported as Labour expenditure outsourced to unrelated parties.</p>			
Non-labour expenditure	<p>Information on non-labour expenditure for the period 2014/15 to 2018/19 has been sourced from analysis provided by APA from its Oracle business system, AGN Limited’s General Ledger and working papers that underpin preparation of the Ring Fenced Accounts. These working papers in the form of Excel spreadsheets, incorporate cost allocation of AGN Limited non-labour expenses to each of its regulated and unregulated pipelines, as set out in the CAM.</p> <p><u>Labour and Non-labour split of Regulatory Accounting Adjustments</u></p> <p>Cost allocation processes undertaken in preparing the Ring Fenced Accounts include adjustments required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies document, Capitalisation Policy and Appendix E of this Basis of Preparation document.</p> <p>These include adjustments for relevant expenditure incurred through the OMA with APA which is treated as Opex for regulatory accounting purposes but</p>	Estimate	<p>As explained above, the analysis of cost categories provided by APA has been used to allocate expenditure incurred by AGN Limited under the OMA as between labour and non-labour for the years 2015/16 to 2018/19 (and prior).</p> <p>AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure for these years using the information now available. However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories of expenditure could not be split (e.g. shared services and recovery of network overheads), the reported amounts for</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Capex in the Statutory Accounts (e.g. Piecemeal Mains Replacement, Heat Shrinking Sleeves, Marketing Rebates and NMF).</p> <p>Expenditure related to these adjustments (other than for NMF which is all non-labour) is split between labour and non-labour based on the analysis of capex cost categories as already explained.</p> <p>The Activities in APA's Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E.</p> <p>The expenditure related to all cost categories that are not for APA's internal payroll and contractor/consultants are grouped and reported as non-labour expenditure. This includes the regulatory accounting adjustment for NMF which is all non-labour expenditure.</p> <p>AGN Limited's internal non-labour expenditure is identified through analysis of balances in General Ledger account codes and the underlying nature of the Opex transactions recorded in the General Ledger.</p>		<p>2014/15 to 2018/19 are considered estimated information by AGN Limited.</p>	

E11.3.2- Capex

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11				
In house labour expenditure	AGN Limited does not incur internal labour expenditure in relation to delivery of its Capex program. Delivery of AGN Limited's Capex program is performed by APA Asset Management (APA) under an Operating and Management Agreement (OMA). Accordingly this expenditure is reported in other categories as shown below. Thus, we provide a 'Null' response in the reporting template.			
Labour expenditure outsourced to related parties	As explained in Appendix D, APA was a related party for the periods included in this RIN template, from 2010/11 through to 29 August 2014. Due to the breakdown of outsourced labour and non-labour expenditure not being available for 2010/11, including at the time of preparing the previous SA AA RIN (for the current AA period), AGN Limited has used information provided by APA about the breakdown of expenditure in subsequent years to calculate estimated figures for 2010/11. APA provided analysis including breakdown percentages for expenditure incurred under the OMA during the years 2011/12 to 2013/14 from its Oracle finance systems. This analysis specifically identifies APA's payroll, contractor/consultancy expenditure, materials and other categories of expenditure including shared services and recovery of network overheads. The average percentages of labour related and non-labour expenditure derived from this analysis for the years 2011/12 to 2013/14 has been used to split expenditure in	Estimate	At the time of preparing the previous SA AA RIN (for the current AA period) or since, AGN Limited did not have the level of detailed information with which to break down its outsourced labour and non-labour expenditure for 2010/11. This combined expenditure was mostly incurred through the outsourcing arrangement with APA as explained in Appendix D, with the exception of AGN Limited's own internal non-labour expenditure. It has therefore been necessary to estimate the breakdown of this expenditure in 2010/11 incurred through the OMA with APA as explained here in the Basis of Preparation.	While information being reported in this table includes amounts that have been re-stated (as explained), the total Capex related labour and non-labour expenditure reported in this Annual RIN template is consistent with the total Capex reported to the AER in the previous SA AA RIN (for the current AA period) in table 24.1 – Cost Categories for the years 2010/11 to 2013/14, with the exception previously reported

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>2010/11 reported together as "Other Costs" in the previous SA AA RIN.</p> <p>It has not been possible to determine the labour component of shared services costs or recovery of network overheads, therefore these have been treated as non-labour expenditure in the figures reported in this table.</p> <p>AGN Limited considers the methods used to estimate the split of outsourced labour and non-labour expenditure for 2010/11, to be based on the best information currently available and the most appropriate method at this time.</p> <p>It is noted both APA's internal labour and its contract labour has been reported by AGN Limited as labour outsourced to related parties in this RIN template for 2010/11 (and subsequent years through to 29 August 2014 when APA ceased to be a related party).</p>			<p>figures were gross of Capital Contributions and the figures now reported are net of Capital Contributions (as required by the RIN template to reconcile with table E1.1).</p> <p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).</p>
Labour expenditure outsourced to unrelated parties	<p>AGN Limited has no labour expenditure outsourced to unrelated parties in 2010/11.</p> <p>Thus, we provide a 'Null' response in the reporting template.</p>			
Non-labour expenditure	<p>As explained above for labour expenditure outsourced to related parties, AGN Limited has used analysis of information provided by APA for subsequent years (i.e. 2011/12 to 2013/14) to estimate the breakdown of outsourced labour and</p>	Estimate	<p>At the time of preparing the previous SA AA RIN (for the current AA period) or since, AGN Limited did not have the level of detailed information to break</p>	<p>While information being reported in this table includes amounts that have been re-stated (as</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>non-labour expenditure for 2010/11, using the methods set out above.</p> <p>AGN Limited considers the methods used to estimate the split of outsourced labour and non-labour expenditure for 2010/11, to be based on the best information currently available and the most appropriate method at this time.</p> <p>Non-labour expenditure includes expenditure incurred through the OMA with APA and AGN Limited's own internal non-labour expenditure. AGN Limited's internal non-labour expenditure has been sourced from its General Ledger and the working papers that underpin preparation of the Ring Fenced Accounts. These working papers in the form of Excel spreadsheets, incorporate cost allocation of AGN Limited non-labour expenditure to each of its regulated and unregulated pipelines, as set out in the CAM.</p>		<p>down its outsourced labour and non-labour expenditure in 2010/11.</p> <p>This combined expenditure was mostly incurred through the outsourcing arrangement with APA as explained in Appendix D, with the exception of AGN Limited's own internal non-labour expenditure.</p> <p>It has therefore been necessary to estimate the breakdown of this expenditure in 2010/11 incurred through the OMA with APA as explained here in the Basis of Preparation.</p>	<p>explained), the Capex related total labour and non-labour expenditure reported in this Annual RIN template is consistent with the total Capex reported to the AER in the previous SA AA RIN (for the current AA period) ref: table 24.1 – Cost Categories for the years 2010/11 to 2013/14, with the exception previously reported figures were gross of Capital Contributions and the figures now reported are net of Capital Contributions (as required by the RIN template to reconcile with table E1.1). Information being reported by AGN Limited for 2010/11</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
2011/12 – 2013/14				
In house labour expenditure	<p>AGN Limited does not incur internal labour expenditure in relation to delivery of its Capex program. Delivery of AGN Limited's Capex program is performed by APA Asset Management (APA) under an Operating and Management Agreement (OMA). Accordingly this expenditure is reported in other categories as shown below.</p> <p>Previously reported in house labour expenditure for the years 2011/12 to 2013/14 (i.e. in the SA AA RIN for the current AA period) represented only labour expenditure incurred through the OMA with APA. This was done based on AGN Limited's interpretation and understanding at the time. That expenditure has now been reported in this RIN table as labour outsourced to a related party, as explained further below, for the years 2011/12 to 2013/14.</p>			
Labour expenditure outsourced to related parties	<p>As explained in Appendix D, APA was a related party for the periods included in this RIN template, from 2010/11 through to 29 August 2014.</p> <p>APA's internal labour expenditure incurred through the OMA for the years 2011/12 to 2014/15 was reported to the AER in the previous SA AA RIN (for the current AA period) as in house labour. This was done based on AGN Limited's interpretation and understanding at the time.</p> <p>AGN Limited is now re-stating APA's internal labour expenditure for the years 2011/12 to 2014/15 (i.e. through to 29 August 2014, with 2014/15 being</p>	Estimate	In preparing the previous SA AA RIN (for the current AA period), AGN Limited's interpretation and understanding at the time was to report Capex related labour outsourced to APA and undertaken by APA internal employees as in house labour expenditure for the years 2011/12 to 2014/15 (noting 2014/15 figures were estimated due to the timing of submitting the RIN).	While information being reported in this table includes amounts that have been re-stated (as explained), the total Capex related labour and non-labour expenditure reported in this Annual RIN template is consistent with the total Capex

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>explained in the following section) to be reported as labour outsourced to related parties.</p> <p>The calculation of this labour expenditure has been based on analysis of expenditure incurred under the OMA provided by APA from its Oracle finance systems, which specifically identifies APA's payroll, contractor/consultancy expenditure, materials and other categories of expenditure including shared services and recovery of network overheads.</p> <p>It has not been possible to determine the labour component of shared services costs or recovery of network overheads, therefore these have been reported as non-labour expenditure in this RIN table.</p> <p>AGN Limited considers the methods used to estimate the split of outsourced labour and non-labour expenditure for 2011/12 to 2013/14, to be based on the best information currently available and the most appropriate method at this time.</p> <p><u>Labour and Non-labour split of Regulatory Accounting Adjustments related to Regulatory Accounting Policies</u></p> <p>Cost allocation processes undertaken in preparing the Ring Fenced Accounts which are a key source of regulatory accounting information (as explained in Appendices A and B) include adjustments required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies and</p>		<p>With analysis of information provided by APA from its Oracle business system, AGN Limited has been able to re-state expenditure for this period against the correct relevant categories in this RIN table. AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure for these years, using the information now available. However, given they are re-calculated figures based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories of expenditure could not be split (e.g. shared services and recovery of network overheads), the reported amounts are considered estimated information by AGN Limited.</p>	<p>reported to the AER in the previous SA AA RIN (for the current AA period) ref: table 24.1 – Cost Categories for the years 2010/11 to 2013/14, with the exception previously reported figures were gross of Capital Contributions and the figures now reported are net of Capital Contributions (as required by the RIN template to reconcile with table E1.1).</p> <p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C -</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Capitalisation Policy documents. The application of these policies to the information reported in the Annual RIN has also been detailed in Appendix E of this Basis of Preparation document.</p> <p>These include adjustments for relevant expenditure incurred through the OMA with APA which is treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Piecemeal Mains Replacement, Heat Shrinking Sleeves, Marketing Rebates and the Network Management Fee (NMF)).</p> <p>Expenditure related to these adjustments (other than for NMF which is all non-labour) is split between labour and non-labour based on the analysis of capex cost categories as explained previously.</p> <p>The Activities in APA's Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E.</p> <p>The expenditure related to General Ledger cost categories that are for APA's internal payroll and contractor/consultants up to 29 August 2014 is reported as Labour expenditure outsourced to related parties.</p>			<p>Audit and Review - section 1.4 (a)).</p>
<p>Labour expenditure outsourced to unrelated parties</p>	<p>AGN Limited has no labour expenditure outsourced to unrelated parties for the period 2011/12 to 2013/14.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Non-labour expenditure	<p>Non-labour expenditure includes expenditure incurred through the OMA with APA and AGN Limited's own internal non-labour expenditure. AGN Limited's internal non-labour expenditure has been sourced from its General Ledger and the working papers that underpin preparation of the Ring Fenced Accounts. These working papers in the form of Excel spreadsheets, incorporate cost allocation of AGN Limited non-labour expenditure to each of its regulated and unregulated pipelines, as set out in the CAM.</p> <p>As set out above, AGN Limited now has analysis of information provided by APA which was not previously available and has used this to re-state the split of Capex related labour and non-labour expenditure for the years 2011/12 to 2013/14. As already mentioned, it has not been possible to determine the labour component of shared services or recovery of network overheads, therefore these have been reported as non-labour expenditure in this RIN table.</p> <p>AGN Limited considers the methods used to estimate the split of expenditure for these years to be based on the best information currently available and the most appropriate method at this time.</p> <p><u><i>Labour and Non-labour split of Regulatory Accounting Adjustments related to Regulatory Accounting Policies</i></u></p>	Estimate	<p>With analysis of information provided by APA from its Oracle business system, AGN Limited has been able to re-state expenditure for this period against the correct relevant categories in this RIN table. AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure for these years, using the information now available. However, given they are re-calculated figures based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories of expenditure could not be split (e.g. shared services and recovery of network overheads), the reported amounts are considered estimated information by AGN Limited.</p> <p>Noting that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance</p>	<p>While information being reported in this table includes amounts that have been re-stated (as explained), the Capex related total labour and non-labour expenditure reported in this Annual RIN template is consistent with the total Capex reported to the AER in the previous SA AA RIN (for the current AA period) ref: table 24.1 – Cost Categories for the years 2010/11 to 2013/14, with the exception previously reported figures were gross of Capital Contributions and the figures now reported are net of Capital Contributions (as required by the RIN template to</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Cost allocation processes undertaken in preparing the Ring Fenced Accounts which are a key source of regulatory accounting information (as explained in Appendices A and B) include adjustments required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies and Capitalisation Policy documents. The application of these policies to the information reported in the Annual RIN has also been detailed in Appendix E of this Basis of Preparation document.</p> <p>These adjustments are for relevant expenditure incurred through the OMA with APA which is treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Piecemeal Mains Replacement, Heat Shrinking Sleeves, Marketing Rebates and the Network Management Fee (NMF)).</p> <p>Expenditure related to these adjustments (other than for NMF which is all Non-labour) is split between labour and non-labour based on the analysis of cost categories as explained above.</p> <p>The Activities in APA's Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E.</p> <p>The expenditure related to cost categories that are for APA's internal payroll and contractor/consultants up to 29 August 2014 is</p>		<p>with the requirements of Appendix C of the Annual RIN.</p>	<p>reconcile with table E1.1).</p> <p>Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	reported as Labour expenditure outsourced to related parties.			
2014/15 – 2018/19				
In house labour expenditure	<p>AGN Limited does not incur internal labour expenditure in relation to delivery of its Capex program. Delivery of AGN Limited’s Capex program is performed by APA Asset Management (APA) under an Operating and Management Agreement (OMA). Accordingly this expenditure is reported in other categories as shown below.</p> <p>Previously reported in house labour expenditure for 2014/15 (i.e. in the SA AA RIN for the current AA period) included labour expenditure incurred through the OMA with APA. Noting figures reported for 2014/15 were estimated due to the timing of submitting the RIN. That expenditure has now been reported in this RIN table as labour outsourced to a related party, as explained further below, for the period through to 29 August 2019 and to unrelated parties after that date.</p>			
Labour expenditure outsourced to related parties	<p>As explained in Appendix D, APA was a related party for the periods included in this RIN template, from 2010/11 through to 29 August 2014.</p> <p>For simplicity, labour outsourced to a related party in 2014/15 has been calculated on a pro-rata basis as 2/12ths of the total relevant amount in that year (i.e. for 2 months).</p> <p>After 29 August 2014, all labour expenditure incurred through the outsourcing arrangement with APA is being reported as labour expenditure outsourced to <u>unrelated</u> parties.</p> <p>The breakdown of labour and non-labour expenditure incurred through the OMA with APA is determined with analysis provided by APA from its Oracle finance systems. This information enables expenditure to be split between labour and non-labour based on analysis of cost categories (i.e.</p>	Estimate	<p>In preparing the previous SA AA RIN (for the current AA period), AGN Limited’s interpretation and understanding at the time was to report in house labour expenditure and labour outsourced to APA together as in house labour expenditure for the years 2011/12 to 2014/15 (noting 2014/15 figures were estimated due to the timing of submitting the RIN).</p> <p>With analysis of information provided by APA from its Oracle finance system, AGN Limited has been able to re-state expenditure for this period against the correct relevant categories in this RIN table.</p>	<p>While information being reported in this table includes amounts for 2014/15 that have been updated (from estimated to final amounts) and re-stated (as explained), the total Capex related labour and non-labour expenditure reported in this Annual RIN template for 2014/15 is consistent with the total Capex reported to the AER</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>General Ledger accounts in APA's Oracle business system) included in the Capex Data Model provided by APA. These General Ledger cost categories identify expenditure split for example between Payroll, Contractors/Consultancy, Materials, etc. in total and for each Activity in APA's Oracle finance system.</p> <p><u>Labour and Non-labour split of Regulatory Accounting Adjustments related to Regulatory Accounting Policies</u></p> <p>Cost allocation processes undertaken in preparing the Ring Fenced Accounts which are a key source of regulatory accounting information (as explained in Appendices A and B) include adjustments required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies and Capitalisation Policy documents. The application of these policies to the information reported in the Annual RIN has also been detailed in Appendix E of this Basis of Preparation document.</p> <p>These include adjustments for relevant expenditure incurred through the OMA with APA which is treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Piecemeal Mains Replacement, Heat Shrinking Sleeves, Marketing Rebates and the Network Management Fee (NMF)).</p> <p>Expenditure related to these adjustments (other than for NMF which is all non-labour) is split</p>		<p>Further, the analysis of cost categories provided by APA has also been used to allocate expenditure incurred by AGN Limited under the OMA been labour and non-labour for the following years through to 2018/19.</p> <p>AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure for these years using the information now available. However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories of expenditure could not be split (e.g. shared services and recovery of network overheads), the reported amounts for 2014/15 to 2018/19 are considered estimated information by AGN Limited.</p>	<p>in the previous SA Annual RIN for 2014/15, with the exception previously reported figures were gross of Capital Contributions and the figures now reported are net of Capital Contributions (as required by the RIN template to reconcile with table E1.1).</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>between labour and non-labour based on the analysis of cost categories as explained above.</p> <p>The Activities in APA's Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E.</p> <p>The expenditure related to cost categories that are for APA's internal payroll and contractor/consultants up to 29 August 2014 is reported as Labour expenditure outsourced to related parties.</p>			
Labour expenditure outsourced to unrelated parties	<p>As explained above and in Appendix D, APA ceased to be a related party after 29 August 2014.</p> <p>From this date, all labour expenditure incurred through the outsourcing arrangement with APA is being reported as labour expenditure outsourced to unrelated parties.</p> <p>The breakdown of labour and non-labour expenditure incurred through the OMA with APA is determined with analysis provided by APA from its Oracle finance systems (i.e. expenditure by cost categories as explained above).</p> <p><u><i>Labour and Non-labour split of Regulatory Accounting Adjustments related to Regulatory Accounting Policies</i></u></p> <p>Cost allocation processes undertaken in preparing the Ring Fenced Accounts which are a key source of regulatory accounting information (as explained in Appendices A and B) include adjustments</p>	Estimate	Refer to explanation provided above against Labour expenditure outsourced to related parties.	While information being reported in this table includes amounts for 2014/15 that have been updated (from estimated to final amounts) and re-stated (as explained), the total Capex related labour and non-labour expenditure reported in this Annual RIN template for 2014/15 is consistent with the total Capex reported to the AER in the previous SA

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies and Capitalisation Policy documents. The application of these policies to the information reported in the Annual RIN has also been detailed in Appendix E of this Basis of Preparation document.</p> <p>These adjustments are for relevant expenditure incurred through the OMA with APA which is treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Piecemeal Mains Replacement, Heat Shrinking Sleeves, Marketing Rebates and NMF).</p> <p>Expenditure related to these adjustments (other than for NMF which is all Non-labour) is split between labour and non-labour based on the analysis of cost categories as already explained.</p> <p>The Activities in APA's Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E.</p> <p>The expenditure related to General Ledger cost categories that are for APA's internal payroll and contractor/consultants after 29 August 2014 is reported as Labour expenditure outsourced to unrelated parties.</p>			<p>Annual RIN for 2014/15, with the exception previously reported figures were gross of Capital Contributions and the figures now reported are net of Capital Contributions (as required by the RIN template to reconcile with table E1.1).</p>
Non-labour expenditure	Non-labour expenditure includes expenditure incurred through the OMA with APA and AGN Limited's own internal non-labour expenditure. AGN Limited's internal non-labour expenditure has	Estimate	As explained above, the analysis of cost categories provided by APA has been used to allocate expenditure incurred by AGN	While information being reported in this table includes amounts for

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>been sourced from its General Ledger and the working papers that underpin preparation of the Ring Fenced Accounts. These working papers in the form of Excel spreadsheets, incorporate cost allocation of AGN Limited non-labour expenditure to each of its regulated and unregulated pipelines, as set out in the CAM.</p> <p><u><i>Labour and Non-labour split of Regulatory Accounting Adjustments related to Regulatory Accounting Policies</i></u></p> <p>Cost allocation processes undertaken in preparing the Ring Fenced Accounts which are a key source of regulatory accounting information (as explained in Appendices A and B) include adjustments required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies and Capitalisation Policy documents. The application of these policies to the information reported in the Annual RIN has also been detailed in Appendix E of this Basis of Preparation document.</p> <p>These include adjustments for relevant expenditure incurred through the OMA with APA which is treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Piecemeal Mains Replacement, Heat Shrinking Sleeves, Marketing Rebates and the Network Management Fee (NMF)).</p> <p>Expenditure related to these adjustments (other than for NMF which is all non-labour) is split</p>		<p>Limited under the OMA as between labour and non-labour for the years 2015/16 to 2018/19 (and prior).</p> <p>AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure for these years using the information now available. However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories of expenditure could not be split (e.g. shared services and recovery of network overheads), the reported amounts for 2014/15 to 2018/19 are considered estimated information by AGN Limited.</p>	<p>2014/15 that have been updated (from estimated to final amounts) and re-stated (as explained), the total Capex related labour and non-labour expenditure reported in this Annual RIN template for 2014/15 is consistent with the total Capex reported to the AER in the previous SA Annual RIN for 2014/15, with the exception previously reported figures were gross of Capital Contributions and the figures now reported are net of Capital Contributions (as required by the RIN template to reconcile with table E1.1).</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>between labour and non-labour based on the analysis of cost categories as explained above.</p> <p>The Activities in APA's Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E.</p> <p>The expenditure related to General Ledger cost categories that are for APA's internal payroll and contractor/consultants up to 29 August 2014 is reported as Labour expenditure outsourced to related parties.</p>			

E21. Ancillary Reference Services (ARS)

E21.1 – Volumes

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11				
	Consistent with the previously submitted AA RIN (for the current AA period) AGN Limited has no data available for the 2010/11 year in relation to ARS and is therefore reporting a 'Null' response for this year.			
	Thus we provide a 'Null' response in the reporting template.			
2011/12 – 2013/14				
Disconnection	The volumes reported in this RIN table for the period 2011/12 to 2013/14 varies to the information reported to the AER in the previous AA RIN (for the current AA period). The volumes previously reported, were provided to AGN Limited by APA via data extracted from their billing system. In preparing the information for this Annual RIN, AGN Limited noticed that these volumes did not appear correct having regard to the published rates. From investigation, it was found some cancelled orders for "re-bills", were being added as an additional transaction. AGN Limited does not have access to the original source data, therefore it has been necessary to recalculate the volumes by dividing the revenue for each ARS into the published rates for each year.	Estimate	<p>Volumes being reported in this table for the years 2011/12 through to 2013/14 is estimated information due to AGN Limited not having access to the original source data. Therefore it has been necessary for AGN Limited to re-calculate estimate volumes by dividing the revenue for each ARS into the publish rates for each year.</p> <p>Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in</p>	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			accordance with the requirements of Appendix C of the Annual RIN.	
Reconnection	The volumes reported in this RIN table for the period 2011/12 to 2013/14 varies to the information reported to the AER in the previous AA RIN (for the current AA period). The volumes previously reported, were provided to AGN Limited by APA via data extracted from their billing system. In preparing the information for this Annual RIN, AGN Limited noticed that these volumes did not appear correct having regard to the published rates. From investigation, it was found some cancelled orders for "re-bills", were being added as an additional transaction. AGN Limited does not have access to the original source data, therefore it has been necessary to recalculate the volumes by dividing the revenue for each ARS into the published rates for each year.	Estimate	Volumes being reported in this table for the years 2011/12 through to 2013/14 is estimated information due to AGN Limited not having access to the original source data. Therefore it has been necessary for AGN Limited to re-calculate estimate volumes by dividing the revenue for each ARS into the publish rates for each year. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Special Meter Read	The volumes reported in this RIN table for the period 2011/12 to 2013/14 varies to the information reported to the AER in the previous AA RIN (for the current AA period). The volumes previously reported, were provided to AGN Limited by APA via data extracted from their billing system. In preparing the information for this Annual RIN, AGN Limited noticed that these volumes did not appear correct having regard to	Estimate	Volumes being reported in this table for the years 2011/12 through to 2013/14 is estimated information due to AGN Limited not having access to the original source data. Therefore it has been necessary for AGN Limited to re-calculate estimate volumes by	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	the published rates. From investigation, it was found some cancelled orders for "re-bills", were being added as an additional transaction. AGN Limited does not have access to the original source data, therefore it has been necessary to recalculate the volumes by dividing the revenue for each ARS into the published rates for each year.		dividing the revenue for each ARS into the publish rates for each year. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	(see Appendix C - Audit and Review - section 1.4 (a)).
Meter Removal	AGN has not provided 'Meter Removal' as part of ARS 2011/12 – 2013/14 These services were not part of AGN Limited's ARS proposals prior to 2014/15 and therefore Meter Removal was classified as a Non-reference service prior to 2014/15. Thus we provide a 'Null' response in the reporting template.			
Meter Reinstallation	AGN has not provided 'Meter Reinstallation' as part of ARS 2011/12 – 2013/14. These services were not part of AGN Limited's ARS proposals prior to 2014/15 and therefore Meter Reinstallation was classified as a Non-reference service prior to 2014/15. Thus we provide a 'Null' response in the reporting template.			
Meter Gas and Installation test	AGN has not provided 'Meter Gas and Installation test' as part of ARS 2011/12 – 2013/14. These services were not part of AGN Limited's ARS proposals prior to 2014/15 and therefore Meter Gas and Installation Test was classified as a Non-reference service prior to 2014/15. Thus we provide a 'Null' response in the reporting template.			
2014/15 – 2018/19				

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Disconnection	<p>APA have been contracted by AGN Limited under the OMA to provide these services.</p> <p>ARS volumes reported for Disconnections relates to undertaking the following services:</p> <ul style="list-style-type: none"> Disconnections – attach locks or plugs to meter for debt <p>The volume of Disconnection services as reported has been determined from a count using data supplied by APA. The transaction data is extracted from APA’s billing system (CC&B) which provides information to retailers and is also used internally to produce the revenue figures in the RFAs (see Appendix B).</p>	Actual		
Reconnection	<p>APA have been contracted by AGN Limited under the OMA to provide these services.</p> <p>ARS volumes reported for Reconnections relates to undertaking the following services:</p> <ul style="list-style-type: none"> Reconnections – meter turn on after debt (includes removal of locks or plugs) <p>The volume of Reconnection services as reported has been determined from a count using data supplied by APA. The transaction data is extracted from APA’s billing system (CC&B) which provides information to retailers and is also used internally to produce the revenue figures in the RFAs (see Appendix A).</p>	Actual		
Special Meter Read	<p>ARS volumes reported for Special Meter Read relates to undertaking the following services:</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<ul style="list-style-type: none"> Special final read Special monthly transfer Special reference read Special transfer read <p>The volume of Special Meter Read services as reported has been determined from a count using data supplied by APA. The transaction data is extracted from APA's billing system (CC&B) which provides information to retailers and is also used internally to produce the revenue figures in the RFAs (see Appendix A).</p>			
Meter Removal	<p>These services were not part of AGN Limited's ARS proposals prior to 2014/15 and therefore Meter Removal was classified as a Non-reference service prior to 2014/15.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			
Meter Removal	<p>From 2016/17, ARS volumes reported for Meter Removal relates to undertaking the following services:</p> <ul style="list-style-type: none"> Meter removal – remove gas meter for non-payment of arrears <p>The volume of Meter Removal services as reported has been determined from a count using data supplied by APA. The transaction data is extracted from APA's billing system (CC&B) which provides information to retailers and is also used internally to produce the revenue figures in the RFAs (see Appendix A).</p>	Actual		
Meter Reinstallation	<p>These services were not part of AGN Limited's ARS proposals prior to 2014/15 and therefore Meter Reinstallation was classified as a Non-reference service prior to 2014/15.</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Thus we provide a 'Null' response in the reporting template.			
Meter Reinstallation	<p>From 2016/17, ARS volumes reported for Meter Reinstallation relates to undertaking the following services:</p> <ul style="list-style-type: none"> • Meter reinstallation – energise gas supply to a site that has been disconnected • Refix gas meter following non-payment of arrears <p>The volume of Meter Reinstallation services as reported has been determined from a count using data supplied by APA. The transaction data is extracted from APA's billing system (CC&B) which provides information to retailers and is also used internally to produce the revenue figures in the RFAs (see Appendix A).</p>	Actual		
Meter Gas and Installation test	<p>These services were not part of AGN Limited's ARS proposals prior to 2014/15 and therefore Meter Gas and Installation Test was classified as a Non-reference service prior to 2014/15.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			
Meter Gas and Installation test	<p>From 2016/17, ARS volumes reported for Meter Gas and Installation test relates to undertaking the following services:</p> <ul style="list-style-type: none"> • Meter retake and test • High account investigation <p>The volume of Meter Gas and Installation test services as reported has been determined from a count using data supplied by APA. The transaction data is extracted from APA's billing system (CC&B)</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	which provides information to retailers and is also used internally to produce the revenue figures in the RFAs (see Appendix A).			

E21.2 – Expenditure

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11				
	Consistent with the previously submitted AA RIN (for the current AA period) AGN Limited has no data available for the 2010/11 year in relation to ARS and is therefore reporting a 'Null' response for this year.			
2011/12 – 2013/14				
Disconnection	The information in this RIN Table for the years 2011/12 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).	Estimate	Amounts being reported in this table for the years 2011/12 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	
Reconnection	The information in this RIN Table for the years 2011/12 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).	Estimate	Amounts being reported in this table for the years 2011/12 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Special Meter Read	The information in this RIN Table for the years 2011/12 to 2013/14 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).	Estimate	Amounts being reported in this table for the years 2011/12 through to 2013/14 is estimated information due to all of the underlying working papers for those years not being readily	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from audit or review per the AER's final

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			available in order to support an audit process. Noting also that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Meter Removal	These services were not part of AGN Limited's ARS proposals prior to 2014/15 and therefore Meter Removal was classified as a Non-reference service prior to 2014/15. Thus we provide a 'Null' response in the reporting template.			
Meter Reinstallation	These services were not part of AGN Limited's ARS proposals prior to 2014/15 and therefore Meter Reinstallation was classified as a Non-reference service prior to 2014/15. Thus we provide a 'Null' response in the reporting template.			
Meter Gas and Installation test	These services were not part of AGN Limited's ARS proposals prior to 2014/15 and therefore Meter Gas and Installation Test was classified as a Non-reference service prior to 2014/15. Thus we provide a 'Null' response in the reporting template.			
2014/15 – 2018/19				
Disconnection	Due to specific expenditure data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.	Estimate	AGN Limited and APA's business systems are not configured to capture information at the level of	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for each category in this table for the period 2014/15 to 2018/19.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>		<p>detail required to determine the expenditure associated with providing the services categorised as ARS. Therefore these figures have been estimated using the method explained in this table.</p>	
Reconnection	<p>Due to specific expenditure data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for each category in this table for the period 2014/15 to 2018/19.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>	Estimate	<p>AGN Limited and APA's business systems are not configured to capture information at the level of detail required to determine the expenditure associated with providing the services categorised as ARS. Therefore these figures have been estimated using the method explained in this table.</p>	
Special Meter Read	<p>Due to specific expenditure data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing</p>	Estimate	<p>AGN Limited and APA's business systems are not configured to capture information at the level of detail required to determine the expenditure associated with providing the services categorised as ARS.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>expenditure for each category in this table for the period 2014/15 to 2018/19.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>		Therefore these figures have been estimated using the method explained in this table.	
Meter Removal	<p>These services were not part of AGN Limited's ARS proposals prior to 2014/15 and therefore Meter Removal was classified as a Non-reference service prior to 2014/15.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			
Meter Removal	<p>2016/17 – 2018/19:</p> <p>Due to specific expenditure data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for each category in this table for the period 2016/17 to 2018/19.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>	Estimate	<p>AGN Limited and APA's business systems are not configured to capture information at the level of detail required to determine the expenditure associated with providing the services categorised as ARS.</p> <p>Therefore these figures have been estimated using the method explained in this table.</p>	
Meter Reinstallation	<p>These services were not part of AGN Limited's ARS proposals prior to 2014/15 and therefore Meter Reinstallation was classified as a Non-reference service prior to 2014/15.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Meter Reinstallation	<p>2016/17 – 2018/19:</p> <p>Due to specific expenditure data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for each category in this table for the period 2016/17 to 2018/19.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>	Estimate	<p>AGN Limited and APA's business systems are not configured to capture information at the level of detail required to determine the expenditure associated with providing the services categorised as ARS. Therefore these figures have been estimated using the method explained in this table.</p>	
Meter Gas and Installation test	<p>These services were not part of AGN Limited's ARS proposals prior to 2014/15 and therefore Meter Gas and Installation Test was classified as a Non-reference service prior to 2014/15.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			
Meter Gas and Installation test	<p>2016/17 – 2018/19:</p> <p>Due to specific expenditure data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for each category in this table for the period 2016/17 to 2018/19.</p>	Estimate	<p>AGN Limited and APA's business systems are not configured to capture information at the level of detail required to determine the expenditure associated with providing the services categorised as ARS. Therefore these figures have been estimated using the method explained in this table.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>			

N1. Demand

N1.1 – Demand – by Customer Type

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 – 2018/19				
Residential	<p>Demand data is sourced from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p> <p>In respect of the Industrial tariffs, MDQ is required to update the Gas Tariff Model template as part of the annual tariff update. The N1. Demand tab, containing tables N1.1 and N1.2, requires volumes in GJ rather than MDQ. The data file which contains the MDQ required for the annual tariff submission also contains Annual Consumed Quantity (ACQ) which expresses the consumption in GJ and by tariff, which is what tab N1 requires.</p> <p>Table N1.1 aggregates the demand by tariff class contained in table N1.2.</p> <p>Since annual tariff updates require volumes from year t-2, the volumes provided in a given year will reconcile to the tariff submission two years following the year in the Annual RIN. For instance, the volumes provided in 2012-13 will reconcile to the tariff submission AGN SA completed for the annual tariff variation in 2014/15.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>The GJ of consumption for all tariffs (Tariffs R, C and D) has been supplied for all years required by the template (2010-11 to 2018-19).</p> <p>Tariff R and Tariff C are split into a tariff excluding Tanunda (South Australia excluding Tanunda) and then the Tanunda tariff. The first natural gas was delivered to the Tanunda township in 2015/16.</p> <p>2014/15 is two years prior to 2016/17, the first year of the current AA period. Since tariffs are set in the PTRM in the first year of every AA period, there was no tariff submission to the AER in 2016/17. Therefore, 2014/15 volumes were not required for the purposes of a tariff update for the year 2016/17.</p> <p>2014/15 has been sourced from the same systems, and the underlying report is in the same form, as the reports produced for the purposes of annual tariff adjustments, and is therefore equivalent to the files used to populate the other years in tables N1.1 and N1.2 which were used for annual tariff adjustments.</p> <p><u>Basis of Preparation Requirement</u> <u>Schedule 1 – 1.5 (c)</u> Of the years reported in the RIN, Residential volumes exceeded the volumes approved in the PTRM by more than 10% in three years, i.e. 2016/17 – 2018/19.</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments																				
	<p>This was a result of higher consumption and stronger connections growth than forecast. Also, cooler than average weather in 2016/17 contributed to the variance.</p> <p>The table below identifies where demand has been higher than the volumes approved in the final decision PTRM for the relevant year by greater than the threshold of $\pm 10\%$:</p> <table border="1"> <thead> <tr> <th>Residential (GJ)</th> <th>Actual</th> <th>PTRM</th> <th>Variance (GJ)</th> <th>Variance (%)</th> </tr> </thead> <tbody> <tr> <td>2016/17</td> <td>7,677,762</td> <td>6,375,499</td> <td>1,302,263</td> <td>20.4%</td> </tr> <tr> <td>2017/18</td> <td>7,330,141</td> <td>6,218,183</td> <td>1,111,958</td> <td>17.9%</td> </tr> <tr> <td>2018/19</td> <td>7,290,725</td> <td>6,072,174</td> <td>1,218,551</td> <td>20.1%</td> </tr> </tbody> </table>	Residential (GJ)	Actual	PTRM	Variance (GJ)	Variance (%)	2016/17	7,677,762	6,375,499	1,302,263	20.4%	2017/18	7,330,141	6,218,183	1,111,958	17.9%	2018/19	7,290,725	6,072,174	1,218,551	20.1%			
Residential (GJ)	Actual	PTRM	Variance (GJ)	Variance (%)																				
2016/17	7,677,762	6,375,499	1,302,263	20.4%																				
2017/18	7,330,141	6,218,183	1,111,958	17.9%																				
2018/19	7,290,725	6,072,174	1,218,551	20.1%																				
Commercial	<p>Demand data is sourced from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p> <p>In respect of the Industrial tariffs, MDQ is required to update the Gas Tariff Model template as part of the annual tariff update. The N1. Demand tab, containing tables N1.1 and N1.2, requires volumes in GJ rather than MDQ. The data file which contains the MDQ required for the annual tariff submission also contains Annual Consumed Quantity (ACQ) which expresses the consumption in GJ and by tariff, which is what tab N1 requires.</p> <p>Table N1.1 aggregates the demand by tariff class contained in table N1.2.</p>	Actual																						

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Since annual tariff updates require volumes from year t-2, the volumes provided in a given year will reconcile to the tariff submission two years following the year in the Annual RIN. For instance, the volumes provided in 2012-13 will reconcile to the tariff submission AGN SA completed for the annual tariff variation in 2014/15.</p> <p>The GJ of consumption for all tariffs (Tariffs R, C and D) has been supplied for all years required by the template (2010-11 to 2018-19).</p> <p>Tariff R and Tariff C are split into a tariff excluding Tanunda (South Australia excluding Tanunda) and then the Tanunda tariff. The first natural gas was delivered to the Tanunda township in 2015/16.</p> <p>2014/15 is two years prior to 2016/17, the first year of the current AA period. Since tariffs are set in the PTRM in the first year of every AA period, there was no tariff submission to the AER in 2016/17. Therefore, 2014/15 volumes were not required for the purposes of a tariff update for the year 2016/17.</p> <p>2014/15 has been sourced from the same systems, and the underlying report is in the same form, as the reports produced for the purposes of annual tariff adjustments, and is therefore equivalent to the files the other years in tables N1.1 and N1.2 which were used for annual tariff adjustments.</p> <p><u>Basis of Preparation Requirement</u></p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments																				
	<p><u>Schedule 1 – 1.5 (c)</u> Of the years reported in the RIN, Residential volumes exceeded the volumes approved in the PTRM by more than 10% in three years, i.e. 2016/17 – 2018/19.</p> <p>This was a result of higher consumption and stronger connections growth than forecast. Also, cooler than average weather in 2016/17 contributed to the variance.</p> <p>The table below identifies where demand has been higher than the volumes approved in the final decision PTRM for the relevant year by greater than the threshold of $\pm 10\%$:</p> <table border="1"> <thead> <tr> <th>Commercial (GJ)</th> <th>Actual</th> <th>PTRM</th> <th>Var.</th> <th>Var. %</th> </tr> </thead> <tbody> <tr> <td>2016/17</td> <td>3,292,964</td> <td>2,909,806</td> <td>383,157</td> <td>13.2%</td> </tr> <tr> <td>2017/18</td> <td>3,251,587</td> <td>2,904,930</td> <td>346,657</td> <td>11.9%</td> </tr> <tr> <td>2018/19</td> <td>3,310,273</td> <td>2,884,557</td> <td>425,716</td> <td>14.8%</td> </tr> </tbody> </table>	Commercial (GJ)	Actual	PTRM	Var.	Var. %	2016/17	3,292,964	2,909,806	383,157	13.2%	2017/18	3,251,587	2,904,930	346,657	11.9%	2018/19	3,310,273	2,884,557	425,716	14.8%			
Commercial (GJ)	Actual	PTRM	Var.	Var. %																				
2016/17	3,292,964	2,909,806	383,157	13.2%																				
2017/18	3,251,587	2,904,930	346,657	11.9%																				
2018/19	3,310,273	2,884,557	425,716	14.8%																				
Industrial	<p>Demand data is sourced from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p> <p>In respect of the Industrial tariffs, MDQ is required to update the Gas Tariff Model template as part of the annual tariff update. The N1. Demand tab, containing tables N1.1 and N1.2, requires volumes in GJ rather than MDQ. The data file which contains the MDQ required for the annual tariff submission also contains Annual Consumed Quantity (ACQ)</p>	Actual																						

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>which expresses the consumption in GJ and by tariff, which is what tab N1 requires.</p> <p>Table N1.1 aggregates the demand by tariff class contained in table N1.2.</p> <p>Since annual tariff updates require volumes from year t-2, the volumes provided in a given year will reconcile to the tariff submission two years following the year in the Annual RIN. For instance, the volumes provided in 2012/13 will reconcile to the tariff submission AGN SA completed for the annual tariff variation in 2014/15.</p> <p>The GJ of consumption for all tariffs (Tariffs R, C and D) has been supplied for all years required by the template (2010/11 to 2018/19).</p> <p>Tariff R and Tariff C are split into a tariff excluding Tanunda (South Australia excluding Tanunda) and then the Tanunda tariff. The first natural gas was delivered to the Tanunda township in 2015/16.</p> <p>2014/15 is two years prior to 2016/17, the first year of the current AA period. Since tariffs are set in the PTRM in the first year of every AA period, there was no tariff submission to the AER in 2016/17. Therefore, 2014/15 volumes were not required for the purposes of a tariff update for the year 2016/17.</p> <p>2014/15 has been sourced from the same systems, and the underlying report is in the same form, as</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	the reports produced for the purposes of annual tariff adjustments, and is therefore equivalent to the files used to populate the other years in tables N1.1 and N1.2 which were used for annual tariff adjustments.			

N1.2 – Demand – by Tariff

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 – 2018/19				
	<p>Demand data is sourced from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p> <p>In respect of the Industrial tariffs, MDQ is required to update the Gas Tariff Model template as part of the annual tariff update. The N1. Demand tab, containing tables N1.1 and N1.2, requires volumes in GJ rather than MDQ. The data file which contains the MDQ required for the annual tariff submission also contains Annual Consumed Quantity (ACQ) which expresses the consumption in GJ and by tariff, which is what tab N1 requires.</p> <p>Table N1.1 aggregates the demand by tariff class contained in table N1.2.</p> <p>Since annual tariff updates require volumes from year t-2, the volumes provided in a given year will</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>reconcile to the tariff submission two years following the year in the Annual RIN. For instance, the volumes provided in 2012-13 will reconcile to the tariff submission AGN SA completed for the annual tariff variation in 2014/15.</p> <p>The GJ of consumption for all tariffs (Tariffs R, C and D) has been supplied for all years required by the template (2010/11 to 2018/19).</p> <p>Tariff R and Tariff C are split into a tariff excluding Tanunda (South Australia excluding Tanunda) and then the Tanunda tariff. The first natural gas was delivered to the Tanunda township in 2015/16.</p> <p>2014/15 is two years prior to 2016/17, the first year of the current AA period. Since tariffs are set in the PTRM in the first year of every AA period, there was no tariff submission to the AER in 2016/17. Therefore, 2014/15 volumes were not required for the purposes of a tariff update for the year 2016/17.</p> <p>2014/15 has been sourced from the same systems, and the underlying report is in the same form, as the reports produced for the purposes of annual tariff adjustments, and is therefore equivalent to the files used to populate the other years in tables N1.1 and N1.2 which were used for annual tariff adjustments.</p>			

N2. Network Characteristics

N2.1 – Network Length – by Pressure and Asset Type

N2.1.1 / N2.1.2 /N2.1.3/N2.1.4 – Network Length – by Pressure and Asset Type – Low Pressure / Medium Pressure / High Pressure / Transmission

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
Low Pressure / Medium Pressure / High Pressure	<p>Historic data is compiled based on historic snapshots captured from GIS system, with snapshots taken at financial year-end dates.</p> <p>All Existing and In Service Pipes only. Abandoned pipe or casing is not included.</p> <p>It is assumed all high-pressure steel mains are coated steel (protected steel). All other steel mains are considered unprotected.</p> <p>It includes all pipes that are registered under AGN's Gas Distribution Licence.</p>	Actual	The information reported in this RIN Table is actual information because it was sourced from the GIS System.	Note that snapshots are a capture of what is recorded in the GIS system at a point in time – which means if a piece of main is installed in the field on 20 December, but the GIS record updated on 5 January, the update will only show within the next snapshot.
Transmission	<p>Transmission data has been extracted from GIS system and the lengths of mains calculated. Transmission data refers to the Adelaide Metro Transmission Pipeline, and any Transmission Pressure pipelines downstream of City Gate Stations in regional networks. All transmission pipelines are coated steel.</p>	Actual	The information reported in this RIN Table is actual information because it was sourced from the GIS System.	

N2.2 – City Gates/Regulators

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
City Gate	City Gates are considered Gate Regulating Station (GRS), which perform the function of pressure reduction of primary network feed from the upstream TP network. There are no regulated AGN owned City Gates.	Actual		Variance to previous Reset RIN submission 2010/11 – 2014/15 due to the inclusion of City Gates that were unregulated or otherwise not owned by AGN.
Field Regulator	Field Regulators are considered District Regulator Stations (DRS), which perform the function of controlling the delivery of gas into the HP, MP, LP distribution networks within the allowable operating pressure of the downstream network. The RIN definition of 'Field Regulators' overlaps with the definition of 'District Regulators'. To avoid double counting, AGN will report all as Field Regulators.	Actual		
District Regulator	Due to overlap in the definition, these have all been reported as Field Regulators. Thus we provide a 'Null' response in the reporting template for the District Regulator.			

S1. Customer Numbers

S1.1 – Customer Numbers – by Customer Type

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
A. Residential				
Customer number as at 1 July	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		
Customer number as at 30 June	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		
Total customer connections	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	AER each year as part of the annual tariff submissions for South Australia.			
Total customer disconnections	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		
B. Commercial				
Customer number as at 1 July	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		
Customer number as at 30 June	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Total customer connections	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		
Total customer disconnections	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		
C. Industrial				
Customer number as at 1 July	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		
Customer number as at 30 June	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.			
Total customer connections	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		
Total customer disconnections	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		

S1.2 - Customer Numbers – by Tariff

S1.2.1 – Customer number as at 1 July / S1.2.2 – Customer number as at 30 June

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
Tariff R - excluding Tanunda	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		
Tariff R - Tanunda	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		
Tariff C - excluding Tanunda	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Tariff C - Tanunda	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		
Tariff D	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		

S1.2.3 – Total customer connections

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
Tariff R - excluding Tanunda	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		
Tariff R - Tanunda	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		
Tariff C - excluding Tanunda	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Tariff C - Tanunda	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		
Tariff D	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		

S1.2.4 – Total customer disconnections

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
Tariff R - excluding Tanunda	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.			
Tariff R - Tanunda	Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1). The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.	Actual		
Tariff C - excluding Tanunda	Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1). The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.	Actual		
Tariff C - Tanunda	Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1). The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Tariff D	<p>Customer numbers were sourced from the historical information contained in the Core Energy Report (Attachment 12.1).</p> <p>The Core Models source the historical customer number data from the data files which were used to populate the Gas Tariff Models submitted to the AER each year as part of the annual tariff submissions for South Australia.</p>	Actual		

S10. Network Quality

S10.1 – Pressure Faults

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2014/15				
Poor Pressure events – mains	AGN is unable to populate this field as we do not measure poor pressure events on mains and have no basis to make an estimate. Thus we provide a 'Null' response in the reporting template.			
Poor Pressure events – services / Poor Pressure events – meters	<p>We do not distinguish poor pressure events at service or meter. All poor pressure events are considered at the meter.</p> <p>Data is sourced from a legacy Maximo relational database.</p> <p>Specific fields and values used to categorise Pressure Faults were based on historic User Guides and Documentation. Results may vary from historic reported actuals due to subtle differences to business rules that may have been employed at the time.</p> <p>In order to capture Poor Pressure events, all Customer Service Requests were captured where:</p> <ul style="list-style-type: none"> • Problem is Gas Supply Investigation • Job Type is Poor Supply from Meter • Reason excludes Planned Network Activity, Downstream Customer Problem, and Unknown Network Problem • Level 5 Description is No Loss of Supply 	Estimate	Business rules were derived and applied holistically to 2010/11 – 2014/15 data. There may be subtle differences to any similar historically reported actuals.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Work Orders for the same location on the same day were considered duplicates and removed. Work Orders are grouped by interruption start day and location to categorise as an <i>event</i> .			
Pressure events impacting 5+ customers	<p>This variable was calculated using the same estimated data set used to calculate poor pressure events for Meters.</p> <p>As part of grouping Work Orders as events, a count of customers was captured. This variable counts the number of events where the count of customers was 5 or more.</p>	Estimate	Business rules were derived and applied holistically to 2010/11 – 2014/15 data. There may be subtle differences to any similar historically reported actuals.	
Pressure events with > 12 hours restoration	<p>This variable was calculated using the same estimated data set used to calculate poor pressure events for Meters.</p> <p>Duration is considered from Work Order Report Date to Actual Finish Date.</p>	Estimate	Business rules were derived and applied holistically to 2010/11 – 2014/15 data. There may be subtle differences to any similar historically reported actuals.	
2015/16 -2018/19				
Poor Pressure events – mains	<p>AGN is unable to populate this field as we do not measure poor pressure events on mains and have no basis to make an estimate.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
<p>Poor Pressure events – services / Poor Pressure events – meters</p>	<p>We do not distinguish poor pressure events at service or meter. All poor pressure events are considered at the Meter.</p> <p>Data is sourced from a SSAS tabular data model utilising data sourced from the current Maximo instance.</p> <p>In order to capture Poor Pressure events, all Supply Investigations were captured where:</p> <ul style="list-style-type: none"> • Work Order Status and Outcome is Complete, • Investigation Result excludes Downstream Customer Problem, No Fault Found, and Planned Network Activity, and • There was no Supply Loss <p>Work Orders for the same location on the same day were considered duplicates and removed. Work Orders are grouped by interruption start day and location to categorise as an event.</p>	<p>Actual</p>		
<p>Pressure events impacting 5+ customers</p>	<p>This variable was calculated using the same data set used to calculate poor pressure events for Meters.</p> <p>As part of grouping Work Orders as events, a count of customers was captured. This variable counts the number of events where the count of customers was 5 or more.</p>	<p>Actual</p>		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Pressure events with > 12 hours restoration	<p>This variable was calculated using the same data set used to calculate poor pressure events for Meters.</p> <p>Duration is considered from Work Order Report Date to Actual Finish Date.</p>	Actual		

S11. Network Reliability

S11.1 – Network Outages

S11.1.1 – Planned

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 - 2012/13				
Count of outage events	Data was sourced from manual Asset Management Plans (AMP) from the periods.	Actual		
2013/14				
Count of outage events	Metric was no longer reported in internal or external documents. Count of outage events is an average of 2012/13 and 2014/15 periods.	Estimate	Metric not reported during the period. Count of outage events is an average of 2012/13 and 2014/15 periods.	
2014/15 - 2018/19				
Count of outage events	<p>During the planning phase of Mains Renewal, GIS system is used to identify all impacted services for the location targeted for Mains Renewal Programs (MRP). These services are listed in a manual tracking spreadsheet. Individual customer addresses are identified as an inlet may service multiple customers.</p> <p>As the planned work is executed, the specific service and date the customer was impacted is captured. This information is later added to the manual tracking spreadsheet.</p> <p>A single service impacted by Mains Renewal work is considered a single event.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 - 2018/19				
Outages affecting 5+ customers	A single service impacted by Mains Renewal work is considered a single event. As such, there are no 5+ customer outages reported.			
Outages with > 12 hours supply interruption	Each planned outage is assumed 6 hours in duration. As such, there are no outages > 12 hours supply interruption reported.			

S11.1.2 – Unplanned

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2014/15				
Count of outage events	<p>Data is comprised of a combination of single service customer raised Gas Supply Investigation Work Orders sourced from a legacy Maximo relational database, and incidents affecting 5 or more customers manually tracked from historic Risk Reports, Incident Tracking Spreadsheets, and Monthly Operations Reports.</p> <p>Specific fields and values used to categorise Unplanned Outage Work Orders were based on historic User Guides and Documentation. Results may vary from historic reported actuals due to subtle differences to business rules that may have been employed at the time.</p>	Estimate	<p>Business rules were derived and applied holistically to 2010/11 – 2014/15 data. There may be subtle differences to any similar historically reported actuals.</p> <p>Figure may be overstated due to mentioned categorisation of <i>events</i> and missing data.</p>	

	<p>In order to capture Unplanned Outage events, all Gas Supply Investigation Work Orders were captured where:</p> <ul style="list-style-type: none"> • Level 5 Description is Loss of Supply • Job Type is Poor Supply from Meter • Reason excludes Planned Network Activity, Downstream Customer Problem, and Unknown Network Problem <p>Duplicate Work Orders were removed. Interruptions that occurred within the same locale and on the same day were grouped as events.</p> <p>The two datasets were combined to create a complete picture of unplanned events. Where there was a customer raised Gas Supply Investigation Work Order and a 5+ outage captured via tracking for the same day and locale they were consolidated as a single event.</p> <p>On some occasions the specific date (beyond month) and street location of the event was not retained. Interruptions on the same day and location were considered part of the same event. Where insufficient information was available to determine if interruption was part of a captured event they were included as an additional outage.</p>		
<p>Outages affecting 5+ customers</p>	<p>This variable was calculated using the same data set used to calculate Count of Outage events. Events with 5 or more customers were identified.</p>	<p>Estimate</p>	<p>Business rules were derived and applied holistically to 2010/11 – 2014/15 data. There may be subtle differences to any similar historically reported actuals.</p>

Outages with > 12 hours supply interruption	This variable was calculated using the same data set used to calculate Count of Outage events. Interruption Duration was calculated between Work Order Report Datetime and Actual Finish Datetime.	Estimate	Business rules were derived and applied holistically to 2010/11 – 2014/15 data. There may be subtle differences to any similar historically reported actuals.
2015/16 -2018/19			
Count of outage events	<p>Data is comprised of a combination of single service customer raised Gas Supply Investigation Work Orders, Syphon Maintenance Work Orders, and manually tracked Incidents affecting 5 or more customers.</p> <p>Work Orders were sourced from a SSAS tabular data model utilising data sourced from the current Maximo instance.</p> <p>All Supply Investigation and Syphon Maintenance Work Orders were captured where there was a Loss of Supply.</p> <p>Cancelled Jobs were excluded, and duplicates were removed. Interruptions that occurred within the same locale and on the same day were grouped as events.</p> <p>Data was combined with Regulatory Incident tracking. Interruptions on the same day and location were considered part of the same event.</p>	Actual	
Outages affecting 5+ customers	This variable was calculated using the same data set used to calculate Count of Outage events. Events with 5 or more customers were identified.	Actual	

Outages with > 12
hours supply
interruption

This variable was calculated using the same data set used to calculate Count of Outage events. Interruption duration is calculated from the Actual Start of the Supply Investigation to the Actual Finish of the Primary or Follow-up Work Order. Actual

S11.2 – Leaks – by Asset Type and Cause of Leak

S11.2.1 / S11.2.2 / S11.2.3 – Low Pressure / Medium Pressure / High Pressure

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2014/15				
Number per KM	<p>Data is sourced from a legacy Maximo relational database.</p> <p>Specific fields and values used to categorise Leaks were based on historic User Guides and Documentation. Results may vary from historic reported actuals due to subtle differences to business rules that may have been employed at the time.</p> <p>All Leak Reports and Leak Survey Work Orders resulting in a Leak Repair were considered. Data is limited to the Failure Classes of Main and Service.</p> <p>Data is limited to Main and Service leaks as these map directly to the Material Types provided in the template. Meter Leaks are excluded, as they do not directly map to the provided Material Types. It is considered that including Meter Leaks may cause an incorrect, or otherwise skewed measure of material fault rates.</p> <p>Material Type is a manually populated field. The data is cleansed using the following logic:</p> <ul style="list-style-type: none"> When the specified Material exists within GIS for the street location, it is used 	Estimate	<p>Business rules were derived and applied holistically to 2010/11 – 2014/15 historic data. There may be subtle differences to any similar historically reported actuals.</p> <p>Material Type and Pressure were derived based on the mentioned assumptions.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<ul style="list-style-type: none"> When the specified Material does not exist within GIS for the street location, the most prevalent material for the street is used. <p>The Material Type field does not disaggregate polyethylene pipes into RIN categories. Material Type is not captured for all Work Order Types. Historically the categories for this field have changed.</p> <p><u>Low Pressure/Medium Pressure:</u></p> <ul style="list-style-type: none"> The network does not contain any PVC or Polyamide so these two categories have been populated with a 'Null' response. We do not disaggregate polyethylene pipes into RIN categories; so all leaks on Polyethylene are aggregated as Other Polyethylene; so the rest categories under Polyethylene has been populated with a 'Null' response. <p><u>High Pressure:</u></p> <ul style="list-style-type: none"> The High Pressure Network does not contain any PVC, Polyamide, Cast Iron or Unprotected Steel, thus these categories have been populated with a "Null" response. We do not disaggregate polyethylene pipes into RIN categories; so aggregated as Other Polyethylene; so the rest categories under Polyethylene has been populated with a 'Null' response. 			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Pressure is not captured for all Work Orders. Where not captured, Pressure is based on the nominal pressure for the noted Material.</p> <p>Changes in usage of Work Order Failure and Cause Codes over time have triggered service valve faults to change in categorisation from Meter to Service faults. This has introduced additional Work Orders in FY17-19 that were not included in previous years. In turn, this has created a false-positive of increasing joint leaks across all materials. In the interest of transparency we have not manually excluded these leaks.</p>			
2015/16 -2018/19				
Number per KM	<p>Data is sourced from a SSAS tabular data model utilising data sourced from the current Maximo instance.</p> <p>All Internally Reported, Public Reported, and Survey Reported Work Orders resulting in a Leak Repair were considered. Current day business rules were applied holistically to 2015/16 – 2018/19 data.</p> <p>Data is limited to the Leak Asset Classes of Main and Service.</p> <p>Data is limited to Main and Service leaks as these map directly to the Material Types provided in the template. Meter Leaks are excluded, as they do not directly map to the provided Material Types. It is considered that including Meter Leaks may cause</p>	Estimate	<p>Current day business rules were applied holistically to 2015/16 – 2018/19 data. There may be subtle differences to any similar historically reported actuals. Material Type and Pressure were derived based on the mentioned assumptions.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>an incorrect, or otherwise skewed measure of material fault rates.</p> <p>Material Type is a manually populated field. The data is cleansed using the following logic:</p> <ul style="list-style-type: none"> • When the specified Material exists within GIS for the street location, it is used • When the specified Material does not exist within GIS for the street location, the most prevalent material for the street is used. <p>From 2015/16 to 2017/18 the Material Type field only had the option of Steel. In 2018/19, this was expanded to the two options of Coated Steel Piping (CSP) and Uncoated Steel Piping (USP). Where Steel was specified, Low/Medium Pressure is assumed Unprotected Steel, and High Pressure considered Protected Steel.</p> <p><u>Low Pressure/Medium Pressure:</u></p> <ul style="list-style-type: none"> • The network does not contain any PVC or Polyamide so these two categories have been populated with a 'Null' response. • We do not disaggregate polyethylene pipes into RIN categories; so all leaks on Polyethylene are aggregated as Other Polyethylene; so the rest categories under Polyethylene has been populated with a 'Null' response. <p><u>High Pressure:</u></p> <ul style="list-style-type: none"> • The High Pressure Network does not contain any PVC, Polyamide, Cast Iron or 			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Unprotected Steel, thus these categories have been populated with a 'Null' response.</p> <ul style="list-style-type: none"> We do not disaggregate polyethylene pipes into RIN categories; so aggregated as Other Polyethylene; so the rest categories under Polyethylene has been populated with a 'Null' response. <p>Pressure is not captured for all Work Orders. Where not captured, Pressure is based on the nominal pressure for the noted Material. Service valve leaks as Cause 'Other'.</p>			

S11.3 – Unaccounted for Gas – Transmission and Distribution

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 – 2017/18				
Total	<p>UAFG data for 2010/11 to 2015/16 was calculated by Australian Energy Market Operator (AEMO) under clause 8.6.15 of the Retail Market Procedures (South Australia) v17.0. Due to the D-425 historical gas day range prescribed under sub-clause 8.6.15 (a), UAFG is initially based on an estimated quantity then trued-up once the final quantities are known. This will occur after the 425 days have elapsed from 30 June of each financial year as reported by AEMO</p>	Actual		
2018/19				

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Total	<p>UAFG data for 2018/19 was calculated by AEMO under clause 8.6.15 of the Retail Market Procedures (South Australia).</p> <p>Data was based on the AEMO preliminary August 2019 data. Note it is still subject to review and amendment for up to 425 days.</p>	Estimate	The UAFG data for 2018/19 was based on the AEMO preliminary August 2019 data. Note it is still subject to review and amendment for up to 425 days.	

S14. Network Integrity

S14.1 – Loss of Containment

S14.1.1 – Mains/ S14.1.2 – Services / S14.1.3 – Meters

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2011/12:				
Number of leaks – publicly reported (#)	Publicly reported leak data sourced from internal manually generated report - Distribution System Performance Review (DSPR) Reports. Please note we have only reported publicly reported leaks where a leak was identified by a member of the public and a gas escape was confirmed by personnel attending site.	Actual		
2012/13 -2018/19				
Number of leaks – publicly reported (#)	Publicly reported leak data was sourced from Maximo database based on Leak Report Work Orders with a Job Type of Escape First Response. Cancelled Jobs, leak downstream of Meter, and No Leak Found excluded. Failure Classes of Main, Service, and Meter were used. 2012/13 –2014/15 Data sourced from legacy Maximo database. Work Orders identified by: Job Enquiry Codes of RFP, RF1, and RF2; Work Type Leak Report; and Job Type is Escape First Response. 2015/16 – 2017/18 Data sourced from current Maximo relational database using Work Order Classification of Leak Investigation, and Status	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Complete. Cancelled Jobs and No Leak Found were excluded.</p> <p>2018/19: Data sourced from a SSAS tabular data model utilising data sourced from the current Maximo instance. Work Order Classification of Leak Investigation, and Status Complete. Cancelled Jobs and No Leak Found were excluded.</p> <p>Please note we have only reported publicly reported leaks where a leak was identified by a member of the public and a gas escape was confirmed by personnel attending site.</p>			
2010/11 - 2015/16				
Number of leaks – found through survey (#)	Only aggregated historic actuals were available from Internal Monthly KPI reports. Then an estimate was made based on the ratio split between Main/Service/Meter based on 2018/19 Leak survey results.	Estimate	Estimated split between Main/Meter/Service based on percentage split for 2018/19 Leak Survey	
2016/17 - 2017/18				

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Number of leaks – found through survey (#)	<p>No historic actuals were available. Where actuals were not available, the total leaks from survey has been estimated based on the ratio of leaks detected from the total length of network surveyed.</p> <p>Note, due to conclusion of additional HDPE surveys in 2016/17, there is a step change in the number of leak survey km 2016/17 to 2017/18. As a result, the total leaks from survey 2016/17 value was based on the ratio of leaks detected per km for the preceding year, and 2017/18 value from the proceeding year.</p> <p>The estimated total leaks from survey is further split among Main/Meter/Service based on current percentage for 2018/19 Leak Survey.</p>	Estimate	Based on the ratio of leaks detected from the total length of network surveyed. Then the estimated total leaks from survey is further split among Main/Meter/Service based on current percentage for 2018/19 Leak Survey.	
2018/19				
Number of leaks – found through survey (#)	<p>Data is sourced from a SSAS tabular data model utilising data sourced from the current Maximo instance.</p> <p>All Survey Reported Leak Work Orders are captured, excluding No Leak Found and Third Party Damage. Failure Classes of Main, Service, and Meter were used.</p>	Actual		
2010/11 - 2017/18				
Repaired leaks (#)	Total repaired leaks = repaired public reported leaks + repaired leaks found through survey.	Estimated	Number is estimated as number of leaks found through survey for 2010/11 to 2017/18 is estimated.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2018/19				
Repaired leaks (#)	Total repaired leaks = repaired public reported leaks + repaired leaks found through survey.	Actual		
2010/11 -2018/19				
Length of network subject to survey (km)	<p>Leak Survey Areas for have an attribute of the total number of km travelled as part of the Survey. These km are totalled for all completed Leak Survey Work Orders.</p> <p>2010/11-2011/2012: Data sourced from internal manually generated report - Distribution System Performance Review (DSPR).</p> <p>2012/13 – 2014/15: Leak Survey Work Orders sourced from a legacy Maximo relational database using Work Type LSURV and Status of COMP.</p> <p>2015/16 - 2017/18: Leak Survey Work Orders were sourced directly from current Maximo relational database using Work Order Classification of LEAKSURV and Work Order Status of COMP.</p> <p>2018/19: Leak Survey Work Orders were sourced from a SSAS tabular data model utilising data sourced from the current Maximo instance. Leak Survey Work Orders were identified as Work Order Classification of LEAKSURV and Work Order Status of COMP.</p>	Actual		
Number of services surveyed/Number of meters surveyed	As we only survey mains, there is no data in the spreadsheet for the number of services/meters surveyed. Thus we provide a 'Null' response in the reporting template.			

S14.2 – Instances of Damage

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
Mains (#) Services (#)	<p>2010/11 - 2011/12: data sourced from internal Distribution System Performance Review (DSPR). Report captured all completed Leak Repair Work Orders with Failure Class of Main or Service, and Cause of Third Party Damage.</p> <p>2012/13 – 2014/15: data sourced from legacy Maximo relational database using Job Type Leak Report, Problem is Repair (No Supply Loss) or Repair (Supply Loss), and Cause of 3rd Party Damage. Data limited to Failure Code of Main, or Service.</p> <p>2015/16 - 2017/18: Leak Survey Work Orders were sourced directly from current Maximo relational database and combination of Primary and Follow-Up Work Order. Leak Status Complete, Leak Cause of External Influence - 3rd Party Damage, and Leak Asset Class of Main, or Service.</p> <p>2018/19: Work Orders were sourced from a SSAS tabular data model utilising data sourced from the current Maximo instance. Leak Job Status as Complete, Leak Job Cause as External Influence – 3rd Party Damage, and Leak Job Asset Class of Main or Service.</p>	Actual		
2010/11 -2018/19				