

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Meters (#)	<p>2010/11 - 2014/15: data sourced from Legacy Maximo relational database. All completed Leak Repair Work Orders with Failure Class of Main or Service, and Cause of Third Party Damage.</p> <p>2015/16 - 2018/19: Data is sourced from a SSAS tabular data model utilising data sourced from the current Maximo instance. All completed Leak Repair Work Orders with Failure Class of Meter, and Cause of Third Party Damage.</p>	Actual		

F1. Income

F1.1 – Audited Statutory Accounts

F1.1.1 – Revenue

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p><i>AGN Limited does not prepare audited statutory accounts for AGN (SA) which forms part of the consolidated group. Revenue and expenditure for AGN (SA) reported below has been determined with reference to internal management reporting for AGN (SA), including the Ring Fenced Accounts, regulatory accounting policies and the processes outlined in the Cost Allocation Methodology document that accompanies this RIN response.</i></p> <p><i>Amounts reported in this table F1.1 represent the audited statutory accounts for AGN Limited with the adjustments shown in table F.2 representing the differences between the consolidated group accounts and the relevant amounts for AGN (SA) which are reported in table F1.3 below. A full reconciliation of the adjustments are provided in Appendix F. Where the adjustments include a combination of removing Non-SA income statement/expenditure items and SA AA regulatory adjustments.</i></p>			
2010/11 -2018/19	<p><i>AGN Limited (formerly Envestra Limited) prepared Audited Statutory Accounts based upon a 30 June year-end for the periods covered in this RIN template, between 2010/11 through to 2013/14.</i></p> <p><i>Following the acquisition of Envestra Limited on 29 August 2014 by the current owners, Audited Statutory Accounts were prepared for the then re-named AGN Limited for the six months ended 31 December 2014.</i></p> <p><i>Thereafter, AGN Limited has operated on a calendar-year reporting cycle with Audited Statutory Accounts prepared for the consolidated group each 12 month period ending 31 December.</i></p> <p><i>Amounts being reported in this table for the periods 2014-15 through to 2018-19, have been derived by compiling appropriate half-year figures for AGN Limited, to produce amounts for each 12 month regulatory year ending on 30 June.</i></p>			
Distribution revenue	Revenue reported in this table, including Distribution revenue, has been derived from a reconciliation that was prepared by AGN Limited to re-present the Audited Statutory Accounts into the format required (i.e. categories) for this RIN table. The amounts included in this reconciliation were drawn from AGN Limited’s SAP General Ledger (GL)	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>and the Audited Statutory Accounts. Total aggregated revenue as reported in the Audited Statutory Accounts has been adjusted in this table to separately report the Capital contributions amounts (and other categories of revenue) provided below.</p>			
Capital contribution	<p>Capital contribution revenue reported in this table has been sourced from AGN Limited's SAP GL, with reference to specific unique GL account codes that relate to other revenue items which represent contributions from customers that request work to be undertaken. As mentioned above, Capital contributions is not separately reported in AGN Limited's Audited Statutory Accounts and has therefore been adjusted for against the aggregated revenue to provide the separate revenue figures required in this table. Total revenue reported has been reconciled to AGN Limited's Audited Statutory Accounts and the SAP GL.</p>	Actual		
Profit from sales of fixed assets	<p>Profit from sales of fixed assets reported in this table has been sourced from AGN Limited's Audited Statutory Accounts and its SAP GL. Subject to prevailing policies for the presentation of 'Profit or Loss' from sale of fixed assets, in some years profits and losses were netted off in the Audited Statutory Accounts. Therefore, additional detailed information to specifically identify and separate profits and losses was sourced from the GL, with reference to the specific GL account code for Other Income where such transactions are recorded.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Other revenue	Other revenue reported in this table has been sourced from AGN Limited's Audited Statutory Accounts and its SAP GL. The amounts reported represent the other revenue items not separately reported in this RIN table. Other revenue in this category includes miscellaneous items of revenue which is reported by AGN Limited in its Audited Statutory Accounts in accordance with relevant accounting standards. In 2010/11 Other revenue includes Interest income. From 2011/12 onwards, AGN Limited reported Net Interest expenditure in its Audited Statutory Accounts which requires Interest income to be netted off against Interest expenditure.	Actual		

F1.1.2 – Expenditure

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
Operating expenditure	Expenditure reported in this table, including Operating expenditure, has been derived from a reconciliation that was prepared by AGN Limited to re-present the Audited Statutory Accounts into the format required (i.e. categories) for this RIN table. The amounts included in this reconciliation were drawn from AGN Limited's SAP General Ledger (GL) and the Audited Statutory Accounts. The amounts reported for Operating expenditure represent total network opex which is out-sourced to APA under	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	the OMA and AGN Limited's internal opex, minus any categories of opex that are required to be separately reported in this RIN table.			
Depreciation	The amounts of Depreciation reported in this table have been sourced from AGN Limited's Audited Statutory Accounts and detail captured in the SAP GL. The amounts reported represent the Audited Statutory Accounts' Depreciation and Amortisation expenses determined by AGN Limited in accordance with relevant accounting standards. The actual amounts reported in the Audited Statutory Accounts includes Impairment losses, therefore adjustments have been made to Depreciation in order to separately report Impairment losses as required below.	Actual		
Net finance expenses	The amounts of Net finance expenses reported in this table have been sourced from AGN Limited's Audited Statutory Accounts and detail captured in the SAP GL. As mentioned above in relation to Other income, from 2011/12 onwards AGN Limited reported Net finance expenses in its Audited Statutory Accounts. Prior to this (i.e. in 2010/11) AGN Limited reported Interest income separately to Interest expenses. That presentation in 2010/11 has been maintained for the purpose of this RIN table for consistency with the Audited Statutory Accounts.	Actual		
Loss from sales of fixed assets	The Losses from sales of fixed assets reported in this table have been sourced from detail captured in AGN Limited's SAP GL. Analysis of detailed transactions recorded in the SAP GL has enabled AGN Limited to separate profits and losses from	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	sale, which had previously been netted off in the Audited Statutory Accounts. Total profits and losses reported in this RIN table have been reconciled to AGN Limited's GL and the Audited Statutory Accounts.			
Impairment losses	The amounts of Impairment losses reported in this table have been sourced from information captured in AGN Limited's SAP GL, specifically with reference to a unique GL account code that is used to record Impairment losses. As mentioned above, Impairment losses are reported in AGN Limited's Audited Statutory Accounts as part of Depreciation expenses. Hence as compared to the Audited Statutory Accounts, the Depreciation expenses reported in this table above have been adjusted for the relevant amounts of Impairment losses.	Actual		
Jurisdictional charges	The amounts of Jurisdictional charges reported in this table have been sourced from information captured in AGN Limited's SAP GL, specifically in relation to GL account codes that are used to record license fees, amongst other similar expenditure items. The relevant amounts reported in this category of expenditure specifically relates to Jurisdictional charges, which represents the license fees paid to regulatory bodies/government departments in each state. These amounts have been identified by analysing the transactions recorded in applicable GL accounts each year.	Actual		
Other expenses	AGN Limited has no other expenditure to be reported in this category of Other expenses. All of the expenditure reported in AGN Limited's Audited	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Statutory Accounts is shown in the other categories of this RIN table above.			

F1.1.3 – Profit

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
Income tax expenses / benefits	Amounts for Income tax expenses/(benefits) reported in this table represents the actual Income tax expense/(benefit) for the AGN Limited consolidated group each year. Noting as already explained above, AGN Limited has operated on a calendar-year basis for tax purposes since acquisition by the current owners on 29 August 2014. Therefore the amounts of Income tax expenses/(benefits) reported for the years 2014/15 through to 2018/19, have been derived by compiling appropriate half-year figures for AGN Limited, to produce amounts for each 12 month regulatory year ending on 30 June.	Actual		

F1.2 – Adjustments

F1.2.1 – Revenue

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
Distribution revenue	<p>Adjustments shown in table F1.2 represent the differences between the consolidated group accounts and the relevant amounts for AGN (SA) which are reported in table F1.3 below.</p> <p>Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in table F1.3 below for the SA Distribution Business.</p>	Actual		
Capital contribution	<p>Adjustments shown in table F1.2 represent the differences between the consolidated group accounts and the relevant amounts for AGN (SA) which are reported in table F1.3 below.</p> <p>Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in table F1.3 below for the SA Distribution Business.</p>	Actual		
Profit from sales of fixed assets	<p>Adjustments shown in table F1.2 represent the differences between the consolidated group accounts and the relevant amounts for AGN (SA) which are reported in table F1.3 below.</p> <p>Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in table F1.3 below for the SA Distribution Business.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Other revenue	<p>Adjustments shown in table F1.2 represent the differences between the consolidated group accounts and the relevant amounts for AGN (SA) which are reported in table F1.3 below.</p> <p>Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in table F1.3 below for the SA Distribution Business.</p>	Actual		

F1.2.2 – Expenditure

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
Operating expenditure	<p>Adjustments shown in table F1.2 represent the differences between the consolidated group accounts and the relevant amounts for AGN (SA) which are reported in table F1.3 below.</p> <p>Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in table F1.3 below for the SA Distribution Business.</p>	<p>Estimate for years 2010/11 to 2013/14</p> <p>Actual for 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</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				accordance with the requirements of Appendix C of the Annual RIN.
Depreciation	<p>Adjustments shown in table F1.2 represent the differences between the consolidated group accounts and the relevant amounts for AGN (SA) which are reported in table F1.3 below.</p> <p>Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in table F1.3 below for the SA Distribution Business.</p>	Actual		
Net finance expenses	<p>Adjustments shown in table F1.2 represent the differences between the consolidated group accounts and the relevant amounts for AGN (SA) which are reported in table F1.3 below.</p> <p>Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in table F1.3 below for the SA Distribution Business.</p>	<p>Estimate for the years 2010/11 to 2012/13</p> <p>Actual for the years 2013/14 to 2018/9</p>	<p>Net finance expenses for the years 2010/11 to 2012/13 has been allocated to the SA Distribution Business using an allocation percentage which is an estimate based on the actual allocation percentage for 2013/14. This has been necessary because the precise value of all regulated and unregulated assets for the former Envestra Limited for the years 2010/11 to 2012/13 (to calculate the total asset base) is not readily available. Accordingly, AGN Limited considers the resulting amounts allocated to the SA Distribution Business for that period, to be estimated information. The</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				amounts of the adjustments reported in this table, being the differences between table F1.1 and F1.3, is therefore also estimated information. As such, information being reported for 2012/13 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.
Loss from sales of fixed assets	Adjustments shown in table F1.2 represent the differences between the consolidated group accounts and the relevant amounts for AGN (SA) which are reported in table F1.3 below. Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in table F1.3 below for the SA Distribution Business.	Actual		
Impairment losses	Adjustments shown in table F1.2 represent the differences between the consolidated group accounts and the relevant amounts for AGN (SA) which are reported in table F1.3 below. Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in table F1.3 below for the SA Distribution Business.	Actual		
Jurisdictional charges	Adjustments shown in table F1.2 represent the differences between the consolidated group	Estimate for years 2010/11 to 2013/14		Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>accounts and the relevant amounts for AGN (SA) which are reported in table F1.3 below.</p> <p>Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in table F1.3 below for the SA Distribution Business.</p>	Actual for years 2014/15 to 2018/19	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.	
Other expenses	<p>Adjustments shown in table F1.2 represent the differences between the consolidated group accounts and the relevant amounts for AGN (SA) which are reported in table F1.3 below.</p> <p>Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in table F1.3 below for the SA Distribution Business.</p>	Actual		

F1.2.3 – Profit

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
Income tax expenses / benefits	<p>Adjustments shown in table F1.2 represent the differences between the consolidated group accounts and the relevant amounts for AGN (SA) which are reported in table F1.3 below.</p> <p>Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in table F1.3 below for the SA Distribution Business.</p>	Estimate	As explained below in table F1.3.3, the amounts of Income tax expenses reported for the SA Distribution Business are considered by AGN Limited to be estimated information. The amounts of the adjustments reported in this table, being the differences between table F1.1 and F1.3, is therefore also estimated information. As such, information being reported for 2012/13 and 2018/19 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	

F1.3 – Distribution Business

F1.3.1, F1.3.2 and F1.3.3 are formula driven tables calculated based on the tables in F1.1 and F1.2.

F1.3.1 – Revenue

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19	<i>AGN Limited does not prepare audited statutory accounts for AGN (SA) which forms part of the consolidated group. Revenue and expenditure for AGN (SA) reported below has been determined with reference to internal management reporting for AGN (SA), including the Ring Fenced Accounts, regulatory accounting policies and the processes outlined in the Cost Allocation Methodology document that accompanies this RIN response.</i>			
Distribution revenue	Distribution revenue figures reported in this table have been linked to the total revenue reported in table F3.5 – Total Revenue. Therefore these amounts include revenue for Haulage Services, Ancillary Reference Services and Non-Reference Services. Refer to the sections of this Basis of Preparation document related to tab F3.	Actual		
Capital contribution	In accordance with the Regulatory Accounting Principles and Policies document, the amount of Capital contributions received from customers is not treated as operating income but rather deducted from the related Capex incurred by AGN Limited, such that the net cost is reflected in the RAB. Hence there is no Capital contributions revenue to report in this table.	Actual		
Profit from sales of fixed assets	The amount of Profit from sales of fixed assets related to the SA AA has been identified with reference to Asset Retirement Reports from AGN Limited’s Oracle Fixed Assets Register, where these reports identify transactions by state. For any assets that were not on the Fixed Assets Register, the relevant amounts for the SA AA have been identified with reference to SAP GL transaction reports, specifically by analysing the GL account code used to record such transactions (Other Income – Miscellaneous) and where transaction	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	narrations identify the related business/state for each entry. Profit from sale of fixed assets is determined with reference to statutory asset values, given the regulatory asset base does not contain this level of detail.			
Other revenue	AGN Limited has no Other revenue to report in relation to the SA AA for the periods covered by this RIN template. All revenue related to the SA AA for the relevant years has been reported in other categories of revenue in this RIN table.	Actual		

F1.3.2 – Expenditure

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
Operating expenditure	<p>The amounts reported in this table for Operating expenditure have been linked to the Opex amounts reported in table F4.1.3 of the RIN template, with an adjustment to separately report Loss from sales of fixed assets and Jurisdictional charges as required in this table. That is, the sum of amounts reported in this table (F1.3.2) for Operating expenditure, Loss from sales of fixed assets and Jurisdictional charges, agrees with the total expenditure reported in table F4.1.3 for each year.</p> <p>The information in this RIN Table for the years 2010/11 to 2013/14 which is linked to the Opex amounts in table F4.1.3 as mentioned above, was</p>	<p>Estimate for years 2010/11 to 2013/14</p> <p>Actual for 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</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	sourced from the previous AA RIN responses submitted to the AER (for the current AA period).		AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	
Depreciation	The amounts reported in this table for Depreciation reflects the regulatory allowances for nominal straight-line depreciation as per the AER's determinations for the SA AA. This information is recorded in, amongst other sources, the Roll Forward Models for AGN (SA) for the current and previous AA periods. The regulatory allowances for nominal straight-line depreciation is reflective of regulatory asset lives and the policies outlined in AGN Limited's Regulatory Accounting Principles and Policies document. Therefore, this is considered the appropriate basis of reporting Depreciation expenditure, as compared with the amounts reported in the Audited Statutory Accounts.	Actual		
Net finance expenses	The amounts reported in this table for Net finance expenses has been sourced from the Audited Statutory Accounts for AGN Limited, with an adjustment for the Debt raising costs and interest costs associated with finance leases on businesses premises which are separately reported in this table (included in Operating expenditure) and in table F4.1.3 (Opex). Finance lease costs for business premises occupied by AGN Limited are reported as Rent expenses for regulatory accounting purposes, as set out in the Regulatory Accounting Principles and Policies document. As already mentioned in table E1.2 Opex, AGN Limited manages its debt finance facilities for the	Estimate for years 2010/11 to 2012/13 Actual for years 2013/14 to 2018/19	Net finance expenses for the years 2010/11 to 2012/13 has been allocated to the SA Distribution Business using an allocation percentage which is an estimate based on the actual allocation percentage for 2013/14. This has been necessary because the precise value of all regulated and unregulated assets for the former Envestra Limited for the years 2010/11 to 2012/13 (to calculate the total asset base) is not readily available. Accordingly, AGN Limited considers the	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	group as a whole, not for each individual AA. An allocation of the Net finance expenses for AGN Limited has been made to the SA Distribution Business based on the SA RAB as a proportion of AGN Limited's total asset base, including a separate allocation for unregulated assets. This is consistent with the AGN Limited Regulatory Accounting Principles and Policies document and Cost Allocation Methodology.			resulting amounts allocated to the SA Distribution Business for that period, to be estimated information. As such, information being reported for 2012/13 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.
Loss from sales of fixed assets	The amount of Losses from sales of fixed assets related to the SA AA has been identified with reference to Asset Retirement Reports from AGN Limited's Oracle Fixed Assets Register, where these reports identify transactions by state. For any assets that were not on the Fixed Assets Register, the relevant amounts for the SA AA have been identified with reference to SAP GL transaction reports, specifically by analysing the GL account code used to record such transactions (Other Income – Miscellaneous) and where transaction narrations identify the related business/state for each entry. Loss from sale of fixed assets is determined with reference to statutory asset values, given the regulatory asset base does not contain this level of detail.	Actual		
Impairment losses	AGN Limited has no Impairment losses expenditure to report for the SA AA in relation to the years covered by this RIN template.	Actual		
Jurisdictional charges	The amounts reported for Jurisdictional charges expenditure for the years 2010/11 to 2013/14 has been sourced from the previous SA AA submission (for the current AA period).	Estimate for the years 2010/11 to 2013/14		Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	For the years 2014/15 onwards, the amounts reported in this table have been sourced from the SAP GL, specifically with reference to GL account codes that are used to record license fees, amongst other similar expenditure items. The relevant amounts specifically related to Jurisdictional charges, which represents the license fees paid to ESCOSA for the SA AA, have been identified by analysing the transactions recorded in these GL accounts each year.	Actual for the years 2014/15 to 2018/19		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.
Other expenses	AGN Limited has no Other expenses to report for the SA AA in relation to the years covered by this RIN template. All expenditure related to the SA AA for the relevant years has been reported in other categories of expenditure in this RIN table.	Actual		

F1.3.3 – Profit

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
Income tax expenses / benefits	The amounts reported for Income tax expenses in this table represent 30% of the Profit before tax each year as shown in this table and is based on the Australian corporate tax rate.	Estimate		Given the actual income tax expenses for AGN Limited is determined for the consolidated group and not specifically for the SA distribution business, the approach has been to calculate

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			<p>income tax expenses for the purpose of this Annual RIN, by applying the standard corporate tax rate of 30% to the Profit (before tax) figures as reported in this table. For this reason, AGN Limited considers the Income tax expense amounts being reported in this table, to be estimated information. As such, information being reported for 2012/13 and 2018/19 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	

F2. Capex

F2.4 – Capex by Asset Class

F2.4.2 – Actual – As Incurred

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 including Overheads expenditure as presented below.</i>			
Mains	<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 on Mains relates to a low pressure, medium pressure, or high pressure pipe in the AGN (SA) gas distribution network, other than a service pipe.</p> <p>Capex, as also reported in table E.1.1.1 Reference Services Capex by Purpose, includes projects related to:</p> <p>Mains Replacement</p> <ul style="list-style-type: none"> • Mains Augmentation; • Mains related to any new connections for all connection types (inclusive of any growth infill projects); and • Projects in Other Capex, for example Mains Alteration, Corrosion and any other related major projects 	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)).
Inlets	The information in this RIN Table for the years 2010/11 to 2013/14 was sourced from the	Estimate	Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information	Information being reported by AGN Limited for 2010/11

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>previous AA RIN responses submitted to the AER (for the current AA period).</p> <p>Inlets are the service pipes that run from the mains which is typically in the street and a customer's meter on their property.</p> <p>Capex reported includes Inlets related to any new connections for all connection types (inclusive of any growth infill projects).</p>		<p>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>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>
Meters	<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>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> <p>Expenditure reported in this category includes the cost of new and refurbished meters installed into the AGN (SA) network for operation.</p> <p>Capex reported includes Meters related to meter replacement and any new connections for all connection types (inclusive of any growth infill projects).</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
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	<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>
IT systems	<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>IT systems 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>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Other distribution equipment	<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 distribution equipment capex relates to other distribution equipment that is not related to other RIN template categories.</p> <p>Tasks and activity codes include Regulators, Other Network Stopples Equipment and major projects relating to gate stations and water bath heaters. This Capex forms part of the Other Capex reported in table E.1.1.1.</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)).
Other non-distribution equipment	<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 non-distribution capex projects has been identified with reference to specific project names in APA's Oracle finance system that are known to be miscellaneous other non-distribution equipment projects that are not otherwise related to the other RIN template categories. This Capex also forms part of Other Capex reported in table E1.1.1.</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
2014/15 -2018/19	<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 including Overheads expenditure as presented below.</i>			
Mains	<p>Expenditure on Mains relates to a low pressure, medium pressure, or high pressure pipe in the AGN (SA) gas distribution network, other than a service pipe.</p> <p>Capex reported includes the nature of activities and projects as described above in the Mains category for the period 2010/11 to 2013/14. Capex reported for Mains has been identified with reference to the expenditure captured in APA's Oracle finance system against activities that include mains, and corrosion protection in the activity description. Major projects that are known to be related to mains and major projects in growth infill areas have also been included.</p>	Actual		
Inlets	<p>Inlets are the service pipes that run from the mains which is typically in the street and a customer's meter on their property.</p> <p>Capex reported includes the nature of projects as described above against the Inlets category for the period 2010/11 to 2013/14.</p> <p>Capex reported for Inlets has been identified with reference to the expenditure captured in APA's Oracle finance system against activities that include new service and inlet renewal for domestic and small commercial customers in the description.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Meters	<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> <p>Expenditure reported in this category includes the cost of new and refurbished meters installed into the AGN (SA) network for operation.</p> <p>Capex reported includes the nature of projects as described above in the Meters category for the period 2010/11 to 2013/14.</p> <p>Capex reported for Meter projects has been identified with reference to the expenditure captured in APA's Oracle finance system against activities with meter in the description.</p>	Actual		
Telemetry	<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> <p>Expenditure reported for Telemetry Capex projects has been identified with reference to the expenditure captured in APA's Oracle finance system with Telemetry included in the activity name.</p>	Actual		
IT systems	<p>IT systems expenditure includes capital expenditure associated with ICT assets (e.g. physical hardware and software and the associated development and implementation costs</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>that are capitalised in accordance with relevant accounting standards and policies).</p> <p>Expenditure reported for IT systems 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>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. 			
Other distribution equipment	<p>Expenditure reported for Other distribution equipment capex has been identified with reference to specific project names in APA's Oracle finance system that are known to be other distribution equipment projects that are not otherwise relevant to the other RIN template tables.</p> <p>The projects reported as Other distribution equipment capex projects are identified by their activity names in APA's Oracle finance system and which are not related to other categories of Capex in this RIN table.</p> <p>Capex reported includes the nature of expenditure as described above in the Other Distribution Equipment category for the period 2010/11 to</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>2013/14. This Capex forms part of the Other Capex reported in table E.1.1.1.</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. 			
Other non-distribution equipment	<p>Expenditure reported for Other non-distribution 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 not otherwise relevant to the other RIN template tables.</p> <p>Capex reported includes the nature of expenditure as described above in the Other non-distribution Equipment category for the period 2010/11 to 2013/14. This Capex also forms part of Other Capex reported in table E1.1.1.</p> <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"> • “Head Office Additions and Other Adjustments” for Other Capex directly incurred by AGN Limited. 	Actual		

F2.4.3 – Movement in Provisions Allocated to As-Incurred Capex

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
Mains	AGN Limited has no movement in provisions allocated to As-Incurred Capex for the years 2010/11 to 2018/19. Thus we provide a 'Null' response in the RIN template.			

F2.5 - Capital Contributions by Asset Class

F2.5.1 – Actual – As Incurred

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2013/14				
Mains	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).	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
Inlets	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).	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)).
Meters	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).	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	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.
Telemetry	There were no Capital contributions received by AGN Limited in relation to Telemetry Capex. Thus we provide a 'Null' response in the reporting template.			
IT systems	There were no Capital contributions received by AGN Limited in relation to IT systems Capex. Thus we provide a 'Null' response in the reporting template.			
Other distribution equipment	There were no Capital contributions received by AGN Limited in relation Other distribution equipment Capex Thus we provide a 'Null' response in the reporting template.			
Other	There were no Capital contributions received by AGN Limited in relation to Other Capex Thus we provide a 'Null' response in the reporting template.			
2014/15 -2018/19				
Mains	<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.</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 with the activity New Mains – I&C >10TJ).</p> <p>The Capex Activities in APA's Oracle finance system related to this category of Capex and</p>	Actual	<p>Capital contributions for works undertaken at Industrial & Commercial Contract customers' request are typically received up-front or in milestone payments that do not necessarily match the timing of related expenditure incurred by AGN Limited.</p> <p>Accordingly, in order to match Capital contributions received with related Capex incurred, the amounts reported for Capital contributions related to Mains has</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Capital Contributions are activities that include mains for large commercial customers in the description and chargeable mains alteration projects.</p> <p>The amounts of Capital Contributions reported for mains alteration works 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 with the activity Mains Alterations – Chargeable).</p>		<p>been derived from the amounts of Capex incurred on these projects.</p> <p>Rather than deriving these amounts from payments received, this approach is considered by AGN Limited to be a better representation of the Capital contributions relating to the activity undertaken in each year.</p>	
Inlets	<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 with the activity New Service - I&C >10TJ).</p>	Actual	<p>Capital contributions for works undertaken at customers' request are typically received up-front or in milestone payments that do not necessarily match the timing of related expenditure incurred by AGN Limited.</p> <p>Accordingly, in order to match Capital contributions received with related Capex incurred, the amounts reported for Capital contributions related to Inlets has been derived from the amounts of Capex incurred on these projects.</p> <p>Rather than deriving these amounts from payments received, this approach is considered by AGN Limited to be a better representation of the Capital</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				contributions relating to the activity undertaken in each year.
Meters	<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 with the following activities):</p> <ul style="list-style-type: none"> • Meter – Fabrication > 10TJ • Meter – Installation > 10TJ • Meter – Growth – I&C > 10TJ 	Actual	<p>Capital contributions for works undertaken at customers' request are typically received up-front or in milestone payments that do not necessarily match the timing of related expenditure incurred by AGN Limited.</p> <p>Accordingly, in order to match Capital contributions received with related Capex incurred, the amounts reported for Capital contributions related to Meters has been derived from the amounts of Capex incurred on these projects.</p> <p>Rather than deriving these amounts from payments received, this approach is considered by AGN Limited to be a better representation of the Capital contributions relating to the activity undertaken in each year.</p>	
Telemetry	<p>There were no Capital contributions received by AGN Limited in relation to Telemetry Capex.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			
IT systems	<p>There were no Capital contributions received by AGN Limited in relation to IT systems 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
Other distribution equipment	There were no Capital contributions received by AGN Limited in relation Other distribution equipment Capex Thus we provide a 'Null' response in the reporting template.			
Other	There were no Capital contributions received by AGN Limited in relation to Other Capex Thus we provide a 'Null' response in the reporting template.			

F2.6 – Disposals by Asset Class

F2.6.2 – Actual

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 – 2018/19				
Mains/Inlets/Meters/Telemetry/IT system/Other Distribution equipment	There were no disposals by AGN Limited in relation to these Asset Classes. Thus we provide a 'Null' response in the reporting template.			
Other non-distribution equipment	Information about revenue received from the disposal of assets has been sourced from AGN Limited's General Ledger (GL) and the reconciliations that are performed between the GL and the annual movements in the fixed assets register for AGN (SA). The annual movements in the fixed assets register specifically identifies revenue from disposal of assets and this revenue is also recorded against specific GL account codes which enables the information to be identified and reported by AGN Limited.	Estimate for 2010/11 to 2013/14 Actual for 2014/15 to 2018/19	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	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
			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)).

F2.7 – Immediate Expensing Capex

F2.7.1 - Actual – As Incurred

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
	<p>The information reported for Immediately Expensing Capex has been derived from the working papers that underpin preparation of AGN Limited's Income Tax Returns.</p> <p>The amounts reported in this table represent the same amounts of Immediately Expensing Capex that is shown in AGN Limited's income tax returns for each relevant year.</p> <p>Immediately Expensing Capex comprises expenditure to repair parts of the network (i.e. mains and inlets) to remedy defects that arise from wear and tear, deterioration or damage. The expenditure reported includes direct costs and associated network overheads that are allocated based on the level of expenditure as set out in the CAM.</p>	<p>Estimate for 2010/11 to 2011/12</p> <p>Actual for 2012/13 to 2018/19</p>	<p>Amounts being reported in this table for the years 2010/11 through to 2011/12 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.</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>Further, due to the RIN requesting the same amounts of Immediately Expensing Capex as shown in AGN Limited's income tax return, the reported expenditure does not reflect the regulatory accounting adjustments that have been applied to other relevant Capex in this RIN template. For example, the amounts reported are inclusive of NMF and piecemeal mains replacement expenditure which for regulatory accounting purposes are treated as Opex and reported as such in other tables of the RIN template.</p> <p>AGN Limited maintains a tax book asset register to record each asset by location (i.e. state) which enables AGN Limited to separately identify the amount of Immediately Expensing Capex for AGN (SA). Further, the tax book asset register also records assets by category, which enables AGN Limited to identify the relevant amount of Immediately Expensing Capex by Asset Class, as required for this table.</p> <p>AGN Limited has prepared its audited statutory accounts and lodges its income tax returns on a calendar year basis since acquisition by the current owners on 29 August 2014. Therefore for the years 2014/15 onwards, AGN Limited has identified Immediately Expensing Capex for each relevant six month period (i.e. January to June and July to December), in order to compile the total amounts reported for each regulatory year.</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>For the years 2010/11 through to 2013/14, this was not necessary due to the statutory reporting, income tax and regulatory years all being aligned as ending on 30 June.</p> <p>AGN Limited has not changed its tax policy with respect to Immediately Expensing Capex during the period covered by this Annual RIN template and currently has no intention to change this policy.</p>			

F3. Revenue

F3.1 – Reference Services

F3.1.1 – Revenue – by Tariff

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19				
Tariff R - excluding Tanunda	<p>Data is sourced from the data files which were used to populate the Gas Tariff Models which were submitted to the AER each year as part of the annual tariff submissions for South Australia.</p> <p>Since the annual tariff updates require volumes from year t-2, the revenues provided in 2013/14 will reconcile to the revenues in the file used to prepare the tariff submission AGN SA completed for the annual tariff variation in 2015/16.</p> <p>The revenue derived from all of the South Australian tariffs (Tariffs R, C and D) has been supplied for all years required by the template (2010-11 to 2018-19). Table F3.1.1 shows revenue by tariff class.</p> <p>Tariff R and Tariff C are split into a tariff excluding Tanunda and then the tariff for Tanunda. 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 revenues were not</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>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>			
Tariff R - Tanunda	<p>Data is sourced from the data files which were used to populate the Gas Tariff Models which were submitted to the AER each year as part of the annual tariff submissions for South Australia.</p> <p>Since the annual tariff updates require volumes from year t-2, the revenues provided in 2013/14 will reconcile to the revenues in the file used to prepare the tariff submission AGN SA completed for the annual tariff variation in 2015/16.</p> <p>The revenue derived from all of the South Australian tariffs (Tariffs R, C and D) has been supplied for all years required by the template (2010-11 to 2018-19). Table F3.1.1 shows revenue by tariff class.</p> <p>Tariff R and Tariff C are split into a tariff excluding Tanunda and then the tariff for Tanunda. The first natural gas was delivered to the Tanunda township in 2015/16.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<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 revenues 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>			
Tariff C - excluding Tanunda	<p>Data is sourced from the data files which were used to populate the Gas Tariff Models which were submitted to the AER each year as part of the annual tariff submissions for South Australia.</p> <p>Since the annual tariff updates require volumes from year t-2, the revenues provided in 2013/14 will reconcile to the revenues in the file used to prepare the tariff submission AGN SA completed for the annual tariff variation in 2015/16.</p> <p>The revenue derived from all of the South Australian tariffs (Tariffs R, C and D) has been supplied for all years required by the template (2010-11 to 2018-19). Table F3.1.1 shows revenue by tariff class.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Tariff R and Tariff C are split into a tariff excluding Tanunda and then the tariff for Tanunda. 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 revenues 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>			
Tariff C - Tanunda	<p>Data is sourced from the data files which were used to populate the Gas Tariff Models which were submitted to the AER each year as part of the annual tariff submissions for South Australia.</p> <p>Since the annual tariff updates require volumes from year t-2, the revenues provided in 2013/14 will reconcile to the revenues in the file used to prepare the tariff submission AGN SA completed for the annual tariff variation in 2015/16.</p> <p>The revenue derived from all of the South Australian tariffs (Tariffs R, C and D) has been</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>supplied for all years required by the template (2010-11 to 2018-19). Table F3.1.1 shows revenue by tariff class.</p> <p>Tariff R and Tariff C are split into a tariff excluding Tanunda and then the tariff for Tanunda. 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 revenues 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>			
Tariff D	<p>Data is sourced from the data files which were used to populate the Gas Tariff Models which were submitted to the AER each year as part of the annual tariff submissions for South Australia.</p> <p>Since the annual tariff updates require volumes from year t-2, the revenues provided in 2013/14 will reconcile to the revenues in the file used to</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>prepare the tariff submission AGN SA completed for the annual tariff variation in 2015/16.</p> <p>The revenue derived from all of the South Australian tariffs (Tariffs R, C and D) has been supplied for all years required by the template (2010-11 to 2018-19). Table F3.1.1 shows revenue by tariff class.</p> <p>Tariff R and Tariff C are split into a tariff excluding Tanunda and then the tariff for Tanunda. 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 revenues 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>			

F3.2 – Ancillary Reference Services

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. Thus, we provide a 'Null' response in the reporting template for those years.			
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 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)).
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	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
			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)).
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 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)).
Meter Removal	'Meter Removal' was not included in AGN Limited's ARS proposals prior to 2014/15. Thus, we provide a 'Null' response in the reporting template for those years.			
Meter Reinstallation	'Meter Reinstallation' was not included in AGN Limited's ARS proposals prior to 2014/15.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Thus, we provide a 'Null' response in the reporting template for those years.			
Meter Gas and Installation test	'Meter Gas and Installation test' was not included in AGN Limited's ARS proposals prior to 2014/15. Thus, we provide a 'Null' response in the reporting template for those years.			
2014/15 -2018/19				
Disconnection	<p>ARS revenue 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>AGN Limited has contracted APA to provide the services categorised as ARS. The information to report ARS revenue against the categories shown in this RIN table has been sourced initially from data provided by APA via its billing system (CC&B) which is used to provide data to retailers and internally to produce the revenue reported in the RFAs each half year. This data provided by APA lists revenue against service types that enables AGN Limited to identify revenue for ARS services, amongst other types of services (e.g. Non-reference services).</p> <p>APA reconciles the revenue figures provided to AGN Limited to its own General Ledger to ensure its accuracy.</p>	Actual		
Reconnection	ARS revenue reported for Reconnections relates to undertaking the following services:	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<ul style="list-style-type: none"> Reconnections – meter turn on after debt (includes removal of locks or plugs) <p>AGN Limited has contracted APA to provide the services categorised as ARS. The information to report ARS revenue against the categories shown in this RIN table has been sourced initially from data provided by APA via its billing system (CC&B) which is used to provide data to retailers and internally to produce the revenue reported in the RFAs each half year. This data provided by APA lists revenue against service types that enables AGN Limited to identify revenue for ARS services, amongst other types of services (e.g. Non-reference services).</p> <p>APA reconciles the revenue figures provided to AGN Limited to its own General Ledger to ensure its accuracy.</p>			
Special Meter Read	<p>ARS revenue reported for Special Meter Read relates to undertaking the following services:</p> <ul style="list-style-type: none"> Special final read Special monthly transfer Special reference read Special transfer read <p>AGN Limited has contracted APA to provide the services categorised as ARS. The information to report ARS revenue against the categories shown in this RIN table has been sourced initially from data provided by APA via its billing system (CC&B) which is used to provide data to retailers and</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>internally to produce the revenue reported in the RFAs each half year. This data provided by APA lists revenue against service types that enables AGN Limited to identify revenue for ARS services, amongst other types of services (e.g. Non-reference services).</p> <p>APA reconciles the revenue figures provided to AGN Limited to its own General Ledger to ensure its accuracy.</p>			
Meter Removal	<p>'Meter Removal' was not included in AGN Limited's ARS proposals prior to 2014/15.</p> <p>Thus, we provide a 'Null' response in the reporting template for those years.</p>			
Meter Removal	<p>ARS revenue reported for Meter Removal which became an ARS in 2016/17 in accordance with AGN Limited's AA proposal relates to undertaking the following services:</p> <ul style="list-style-type: none"> • Meter removal – remove gas meter for non-payment of arrears <p>AGN Limited has contracted APA to provide the services categorised as ARS. The information to report ARS revenue against the categories shown in this RIN table has been sourced initially from data provided by APA via its billing system (CC&B) which is used to provide data to retailers and internally to produce the revenue reported in the RFAs each half year. This data provided by APA lists revenue against service types that enables AGN Limited to identify revenue for ARS services,</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>amongst other types of services (e.g. Non-reference services).</p> <p>APA reconciles the revenue figures provided to AGN Limited to its own General Ledger to ensure its accuracy.</p>			
Meter Reinstallation	<p>'Meter Reinstallation' was not included in AGN Limited's ARS proposals prior to 2014/15.</p> <p>Thus, we provide a 'Null' response in the reporting template for those years.</p>			
Meter Reinstallation	<p>ARS revenue reported for Meter Reinstallation which became an ARS in 2016/17 in accordance with AGN Limited's AA proposal 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>AGN Limited has contracted APA to provide the services categorised as ARS. The information to report ARS revenue against the categories shown in this RIN table has been sourced initially from data provided by APA via its billing system (CC&B) which is used to provide data to retailers and internally to produce the revenue reported in the RFAs each half year. This data provided by APA lists revenue against service types that enables AGN Limited to identify revenue for ARS services, amongst other types of services (e.g. Non-reference services).</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>APA reconciles the revenue figures provided to AGN Limited to its own General Ledger to ensure its accuracy.</p>			
<p>Meter Gas and Installation test</p>	<p>'Meter Gas and Installation test' was not included in AGN Limited's ARS proposals prior to 2014/15.</p> <p>Thus, we provide a 'Null' response in the reporting template for those years.</p>			
<p>Meter Gas and Installation test</p>	<p>ARS revenue reported for Meter Gas and Installation test which became an ARS in 2016/17 in accordance with AGN Limited's AA proposal relates to undertaking the following services:</p> <ul style="list-style-type: none"> • Meter retake and test • High account investigation <p>AGN Limited has contracted APA to provide the services categorised as ARS. The information to report ARS revenue against the categories shown in this RIN table has been sourced initially from data provided by APA via its billing system (CC&B) which is used to provide data to retailers and internally to produce the revenue reported in the RFAs each half year. This data provided by APA lists revenue against service types that enables AGN Limited to identify revenue for ARS services, amongst other types of services (e.g. Non-reference services).</p> <p>APA reconciles the revenue figures provided to AGN Limited to its own General Ledger to ensure its accuracy.</p>	<p>Actual</p>		

F3.3 – Rebateable Services

AGN has not provided any Rebateable Services for the relevant regulatory years. Thus we provide a 'Null' response in the reporting template.

F3.4 – Non-Reference Services

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2013/14				
	<p>AGN Limited does not have data available to report revenue from Non-reference services for the years 2010/11 to 2013/14, noting this information has not previously been requested by the AER.</p> <p>Therefore AGN Limited is providing a 'Null' response for those years.</p>			
2014/15-2018/19				
	<p>From 2014/15 onward, the information to report Non-Reference Services revenue has been sourced initially from data provided by APA via its billing system (CC&B) which is used to provide data to retailers and internally to produce the revenue reported in the RFAs each half year. This data provided by APA lists revenue against service types that enables AGN Limited to identify revenue for Non-Reference Services (and ARS).</p> <p>APA reconciles the revenue figures provided to AGN Limited to its own General Ledger to ensure its accuracy.</p> <p>It is noted that a number of services listed as Non-Reference Services became ARS in 2016-17 (e.g. Meter Removal, Meter Reinstallation and Meter Gas and Installation Test).</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	The Non-Reference Services listed in the RIN table are those that are shown on AGN Limited's tariff schedules and which have been provided to customers in any given year.			

F3.5 – Total Revenue

F3.5 is formula driven table calculated based on the tables in F3.1.1, F3.2, F3.3 and F3.4.

F3.6 – Rewards and Penalties from Incentive Schemes

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11				
	There was no incentive scheme in place in 2010/11 and therefore this year has not been populated. Therefore AGN Limited is providing a 'Null' response for this year.			
2011/12 – 2015/16				
	The rewards and penalties from the Efficiency Benefit Sharing Scheme (EBSS) for this period is as per the AER's Final Decision for the 2011/12 to 2015/16 AA period, contained in the Post Tax Revenue Model (PTRM).	Actual		
	As Table F3.6 requires the rewards and penalties in nominal dollars, the conversion has been completed using the AER's inflation assumptions contained in the Final Decision PTRM for each relevant year.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2016/17 – 2018/19				
	<p>The rewards and penalties from the Efficiency Benefit Sharing Scheme (EBSS) for this period is as per the AER’s Final Decision for the 2016/17 to 2020/21 AA period, contained in the Post Tax Revenue Model (PTRM).</p> <p>As Table F3.6 requires the rewards and penalties in nominal dollars, the conversion has been completed using the AER’s inflation assumptions contained in the Final Decision PTRM for each relevant year.</p>	Actual		

F4. Opex

F4.1 – Opex - by Purpose

F4.1.1 – Audited Statutory Accounts

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p><i>AGN Limited, which owns regulated and unregulated pipelines in multiple jurisdictions, does not prepare audited statutory accounts for AGN (SA) which forms part of the consolidated group of companies. Opex for AGN (SA) reported below has been determined with reference to internal management reporting including the Ring Fenced Accounts, regulatory accounting policies and the processes outlined in the Cost Allocation Methodology document that accompanies this RIN response.</i></p> <p><i>Amounts reported in this table represents the Opex derived from AGN Limited's Group Statutory Accounts (for the categories of Opex listed) with the adjustments shown in table F4.1.2 representing the differences between table F4.1.1 and the Opex amounts for AGN (SA) which are reported in table F4.1.3 below. A full reconciliation of the adjustments are provided in Appendix F. Where the adjustments include a combination of removing Non-SA expenditure items and SA AA regulatory adjustments.</i></p> <p><i>AGN Limited (formerly Envestra Limited) prepared Audited Statutory Accounts based upon a 30 June year-end for the periods covered in this RIN template, between 2010/11 through to 2013/14.</i></p> <p><i>Following the acquisition of Envestra Limited on 29 August 2014 by the current owners, Audited Statutory Accounts were prepared for the then re-named AGN Limited for the six months ended 31 December 2014.</i></p> <p><i>Thereafter, AGN Limited has operated on a calendar-year reporting cycle with Audited Statutory Accounts prepared for the consolidated group each 12 month period ending 31 December.</i></p> <p><i>Amounts being reported in this table for the periods 2014-15 through to 2018-19, have been derived by compiling appropriate half-year figures for AGN Limited, to produce amounts for each 12 month regulatory year ending on 30 June.</i></p> <p><i>In accordance with the AER's final variation to the RIN dated 25 June 2020, under Appendix C - Audit and Review, section 1.4 (c); the independent audit or review process does not apply to the Audited Statutory Accounts or Audited Statutory Trial Balance for the 2011 to 2019 regulatory years, reported above in table F1.1 and in this table F4.1.1.</i></p> <p><i>However, total expenditure for each year reported in this table has been reconciled to AGN Limited's consolidated group audited statutory accounts. These reconciliations have been provided to our external auditors as part of the assurance processes undertaken (i.e. to review or audit the adjustments shown in table F4.1.2 which result in the amounts of expenditure for AGN (SA) reported in table F4.1.3).</i></p>			
2010/11 -2018/19				

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Repairs and maintenance	Amounts reported for Repairs and Maintenance and each other category of expenditure in this table (F4.1.1) have been derived with reference to AGN Limited's SAP General Ledger (GL) and the Audited Statutory Accounts. Expenditure recorded against relevant account codes in the GL has been mapped to the expenditure categories shown in the RIN template.	Actual		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 (c)).
Marketing and retail incentives	Amounts reported for Marketing and Retail Incentives and each other category of expenditure in this table (F4.1.1) have been derived with reference to AGN Limited's SAP General Ledger (GL) and the Audited Statutory Accounts. Expenditure recorded against relevant account codes in the GL has been mapped to the expenditure categories shown in the RIN template.	Actual		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 (c)).
Debt raising	As set out in the Basis of Preparation for table F1. Income, specifically in table F1.1.2 - Expenditure, AGN Limited's Debt raising costs form part of the Net finance expenses reported in its Audited Statutory Accounts. Therefore there are no equivalent amounts to report in this table. As such a 'Null' response is provided for this category of expenditure.			
Equity raising	AGN Limited has not incurred any expenditure related to Equity Raising costs for the periods included in this Annual RIN template. As such a 'Null' response is provided for this category of expenditure.			
Unaccounted for gas	Amounts reported for Unaccounted for Gas and each other category of expenditure in this table (F4.1.1) have been derived with reference to AGN Limited's SAP General Ledger (GL) and the Audited Statutory Accounts. Expenditure recorded against relevant account codes in the GL has been mapped to the expenditure categories shown in the RIN template.	Actual		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 (c)).

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Jurisdictional charges	Amounts reported for Jurisdictional Charges and each other category of expenditure in this table (F4.1.1) have been derived with reference to AGN Limited's SAP General Ledger (GL) and the Audited Statutory Accounts. Expenditure recorded against relevant account codes in the GL has been mapped to the expenditure categories shown in the RIN template.	Actual		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 (c)).
GSL payments	AGN Limited has not incurred any expenditure related to GSL Payments for the periods included in this Annual RIN template. As such a 'Null' response is provided for this category of expenditure.			
Other Opex	Amounts reported for Other Opex and each other category of expenditure in this table (F4.1.1) have been derived with reference to AGN Limited's SAP General Ledger (GL) and the Audited Statutory Accounts. Expenditure recorded against relevant account codes in the GL has been mapped to the expenditure categories shown in the RIN template.	Actual		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 (c)).

F4.1.2 – Adjustments

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 - 2018/19				
Repairs and maintenance	<p>The adjustments shown in the table represent the differences between the equivalent Opex amounts from AGN Limited’s consolidated group accounts (in the categories of Opex listed) and the relevant Opex amounts for AGN (SA) which are reported in table F4.1.3 below.</p> <p>Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in the F4.1.3 below for the SA Distribution Business.</p>	<p>Estimate for 2010/11 to 2013/14</p> <p>Actual for 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>
Marketing and retail incentives	<p>The adjustments shown in this table represent the differences between the equivalent Opex amounts from AGN Limited’s consolidated group accounts (in the categories of Opex listed) and the relevant Opex amounts for AGN (SA) which are reported in table F4.1.3 below.</p> <p>Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments</p>	<p>Estimate for 2010/11 to 2013/14</p> <p>Actual for 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</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</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	made to determine the amounts reported in table F4.1.3 below for the SA Distribution Business.		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.	dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).
Debt raising	<p>The adjustments shown in this table represent the differences between the equivalent Opex amounts from AGN Limited's consolidated group accounts (in the categories of Opex listed) and the relevant Opex amounts for AGN (SA) which are reported in table F4.1.3 below.</p> <p>Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in table F4.1.3 below for the SA Distribution Business.</p>	<p>Estimate for 2010/11 to 2013/14</p> <p>Actual for 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</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
			requirements of Appendix C of the Annual RIN.	
Equity raising	AGN Limited has not incurred any expenditure related to Equity Raising costs for the periods included in this Annual RIN template. As such a 'Null' response is provided for this category of expenditure.			
Unaccounted for gas	The adjustments shown in this table represent the differences between the equivalent Opex amounts from AGN Limited's consolidated group accounts (in the categories of Opex listed) and the relevant Opex amounts for AGN (SA) which are reported in table F4.1.3 below. Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in table F4.1.3 below for the SA Distribution Business.	Estimate for 2010/11 to 2013/14 Actual for 2014/15 to 2018/19	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 in the RIN dated 2 March 2020. 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)).
Jurisdictional charges	The adjustments shown in this table represent the differences between the equivalent Opex amounts from AGN Limited's consolidated group accounts (in the categories of Opex listed) and the relevant	Estimate for 2010/11 to 2013/14 Actual for 2014/15 to 2018/19	Amounts being reported in this table for the years 2010/11 through to 2013/14 is estimated information due to all of the underlying	Information being reported by AGN Limited for 2010/11 and 2011/12 has been excluded from

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Opex amounts for AGN (SA) which are reported in table F4.1.3 below.</p> <p>Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in table F4.1.3 below for the SA Distribution Business.</p>		<p>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>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 related to GSL Payments for the periods included in this Annual RIN template.</p> <p>As such a 'Null' response is provided for this category of expenditure.</p>			
Other Opex	<p>The adjustments shown in this table represent the differences between the equivalent Opex amounts from AGN Limited's consolidated group accounts (in the categories of Opex listed) and the relevant Opex amounts for AGN (SA) which are reported in table F4.1.3 below.</p> <p>Refer to the reconciliation schedule provided in Appendix F for an explanation of the adjustments made to determine the amounts reported in table F4.1.3 below for the SA Distribution Business.</p>	<p>Estimate for 2010/11 to 2013/14</p> <p>Actual for 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</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
			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.	

F4.1.3 – Distribution Business

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2018/19	<i>AGN Limited has always produced the Ring Fenced Accounts every six months, which underpins its regulatory reporting, as set out in Appendices A and B. The amounts reported in this table have been derived by compiling the appropriate half-year figures from the Ring Fenced Accounts for AGN (SA), to produce amounts for each 12 month regulatory year ending on 30 June</i>			
Repairs and maintenance	<p>Amounts reported for Repairs and Maintenance for the years 2010/11 through to 2015/16 represent the figures previously reported to the AER as Operating and Maintenance and Ancillary Reference Services total operating expenditure.</p> <p>Expenditure for the years 2010/11 through to 2013/14 has been derived from information reported to the AER in the previous SA AA RIN (for the current AA period).</p> <p>Expenditure for the years 2014/15 and 2015/16 has been derived from the information reported to the AER in the previous Annual RINs. Noting that in the previous Annual RINs, expenditure on Government</p>	<p>Estimate for 2010/11 to 2013/14</p> <p>Actual for 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</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>Levies was included as Operating and Maintenance expenditure and is now being reported as Jurisdictional Charges as required in the RIN template.</p> <p>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.</p> <p>After allowing for the change to the categorisation of Jurisdictional Charges, as mentioned above, underlying 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.</p> <p>As set out in Appendix B to this Basis of Preparation document, all Repairs and Maintenance expenditure is incurred through an out-sourcing arrangement with APA (the OMA). Detailed information about this expenditure is sourced from APA and it is also recorded at a summary level in AGN Limited's own SAP General Ledger. Regulatory reporting for each pipeline, including for AGN (SA) is underpinned by preparation of the Ring Fenced Accounts, as explained in Appendix B.</p>		<p>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>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Expenditure for the years 2016/17 to 2018/19 has been derived from the Ring Fenced Accounts that are prepared twice each year.</p> <p>In preparing the Ring Fenced Accounts, there are cost allocations made in accordance with the CAM and regulatory accounting adjustments, as required by the Regulatory Accounting Principles and Policies document which are set out in more detail in Appendix E of this Basis of Preparation. This includes adjustments for relevant expenditure which is capitalised for statutory accounting purposes but is treated as Opex for regulatory reporting. These differences are in accordance with the policies provided with this RIN response and consistent with relevant historical decisions by the AER.</p>			
Marketing and retail incentives	<p>Amounts reported for Marketing and Retail Incentives for the years 2010/11 through to 2015/16 represent the figures previously reported to the AER as Network Development.</p> <p>Expenditure for the years 2010/11 through to 2013/14 has been derived from information reported to the AER in the previous SA AA RIN (for the current AA period).</p> <p>Expenditure for the years 2014/15 and 2015/16 has been derived from the information reported to the AER in the previous Annual RINs.</p> <p>Expenditure for the years 2016/17 to 2018/19 has been derived from the Ring Fenced Accounts that are prepared twice each year. Marketing and Retail</p>	<p>Estimate for 2010/11 to 2013/14</p> <p>Actual for 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</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>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).</p> <p>The nature of expenditure recorded as Marketing and Retail Incentives has been explained above in relation to table E1.2 – Opex (under tab E1. Expenditure Summary).</p>		Limited’s external auditor in accordance with the requirements of Appendix C of the Annual RIN.	
Debt raising	<p>Amounts reported for Debt Raising for the years 2010/11 through to 2015/16 represent the figures previously reported to the AER as Debt Raising Costs.</p> <p>Expenditure for the years 2010/11 through to 2013/14 has been derived from information reported to the AER in the previous SA AA RIN (for the current AA period).</p> <p>Expenditure for the years 2014/15 and 2015/16 has been derived from the information reported to the AER in the previous Annual RINs.</p> <p>As set out above in table F4.1.1, Debt raising costs forms part of Net finance expenses in AGN Limited’s Audited Statutory Accounts. In order to report these expenditure figures for the years 2016/17 to 2018/19 (which were not sourced from previously submitted information), reference was made to SAP GL transaction reports and working papers maintained within the Treasury function of AGN Limited which record related expenditure.</p>	<p>Estimate for 2010/11 to 2013/14</p> <p>Actual for 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>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<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 operational personnel assigned by APA to each state/business zone under the OMA.</p> <p>The nature of expenditure recorded as Debt Raising Costs has been explained above in relation to table E1.2 – Opex (under tab E1. Expenditure Summary).</p>			
Equity raising	AGN Limited has not incurred any expenditure related to Equity Raising costs for the periods included in this Annual RIN template.			
	As such a 'Null' response is provided for this category of expenditure.			
Unaccounted for gas	<p>Amounts reported for Unaccounted for Gas for the years 2010/11 through to 2015/16 represent the figures previously reported to the AER as UAFG.</p> <p>Expenditure for the years 2010/11 through to 2013/14 has been derived from information reported to the AER in the previous SA AA RIN (for the current AA period).</p> <p>Expenditure for the years 2014/15 and 2015/16 has been derived from information reported to the AER in the previous Annual RINs.</p>	<p>Estimate for 2010/11 to 2013/14</p> <p>Actual for 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</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>Expenditure for the years 2016/17 to 2018/19 has been derived from the Ring Fenced Accounts that are prepared twice each year.</p> <p>The nature of expenditure recorded as Unaccounted for Gas has been explained above in relation to table E1.2 – Opex (under tab E1. Expenditure Summary).</p>		<p>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>	
Jurisdictional charges	<p>Amounts reported for Jurisdictional Charges for the years 2010/11 through to 2014/15 (with 2014/15 being estimated amounts in the previous SA AA RIN) represent the figures previously reported to the AER as Government Levies. Amounts reported for Jurisdictional Charges for the years 2014/15 (actual amounts) and 2015/16 were reported as part of Operating and Maintenance expenditure (O&M) in accordance with the format of the Annual RINs for those years.</p> <p>Expenditure for the years 2010/11 through to 2013/14 has been derived from information reported to the AER in the previous SA AA RIN (for the current AA period).</p> <p>Expenditure for the years 2014/15 and 2015/16 has been derived from working papers that underpinned information reported to the AER in the previous Annual RINs. As noted above, this expenditure was previously included in Operating and Maintenance (O&M) expenditure in the Annual RINs for those years.</p>	<p>Estimate for 2010/11 to 2013/14</p> <p>Actual for 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>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Expenditure for the years 2016/17 to 2018/19 has been derived from AGN Limited's SAP GL.</p> <p>The nature of expenditure recorded as Jurisdictional Charges has been explained above in relation to table E1.2 – Opex (under tab E1. Expenditure Summary).</p>			
GSL payments	<p>AGN Limited has not incurred any expenditure related to GSL payments for the periods included in this Annual RIN template.</p> <p>As such a 'Null' response is provided for this category of expenditure.</p>			
Other Opex	<p>Amounts reported for Other Opex for the years 2010/11 through to 2015/16 represent the figures previously reported to the AER as Administration and General expenditure.</p> <p>Expenditure for the years 2010/11 through to 2013/14 has been derived from information reported to the AER in the previous SA AA RIN (for the current AA period).</p> <p>Expenditure for the years 2014/15 and 2015/16 has been derived from information reported to the AER in the previous Annual RINs.</p> <p>Expenditure for the years 2016/17 to 2018/19 has been derived from AGN Limited's SAP GL.</p> <p>Other Opex comprises AGN Limited's internal expenditure that is not otherwise included in one of the other expenditure categories included in this table (i.e. Marketing and Retail Incentives, Unaccounted for Gas and Jurisdictional Charges).</p>	<p>Estimate for 2010/11 to 2013/14</p> <p>Actual for 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 in the RIN dated 2 March 2020. 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>

F6. Related Party Transactions

F6.1 – Payments Greater than \$1,000,000 made to Related Party

F6.1.1 – Expenditure

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2014/15	<i>Refer to Appendix D for an explanation of Related Parties and Related Party margin expenditure.</i>			
APA Asset management	<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 2014/15 was sourced from working papers which underpinned the Annual RIN for that year previously submitted to the AER.</p> <p>The operation and management of AGN Limited's SA AA pipeline has been contracted to APA and all related party transactions greater than \$1.0m relate to those activities. These amounts are reflected in the RIN templates across all of the Opex and Capex categories and asset classes (including direct capex and capitalised network overheads), and the Opex categories of Repairs and maintenance and Marketing and retail incentives.</p> <p>As set out in Appendix D, APA ceased to be a related party from 29 August 2014 upon the current owners' acquisition of the business. Hence for 2014-15 the related party transactions represents 2/12ths of the total payments to APA in that year.</p>	<p>Estimate for period 2010/11 to 2013/14</p> <p>Actual for 2014/15</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 in the RIN dated 2 March 2020. 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
2015/16 -2018/19				
APA Asset management	AGN Limited had no related party payments after 29 August 2014 when the current owners acquired the business. As such a 'Null' response is provided for this category of expenditure.			

F6.1.2 – Corresponding Expenses incurred by Related Party

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2014/15				
APA Asset management	<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 2014/15 was sourced working papers which underpinned the Annual RIN for that year previously submitted to the AER.</p> <p>As set out in Appendix D, APA ceased to be a related party from 29 August 2014 upon the current owners' acquisition of the business. Hence for 2014-15 the corresponding expenses incurred by a related party represents 2/12ths of the total payments to APA in that year minus 2/12ths of the total NMF and Incentive Fee paid to APA, which is APA's margin on the works undertaken.</p>	<p>Estimate for period 2010/11 to 2013/14</p> <p>Actual for 2014/15</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 in the RIN dated 2 March 2020. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in accordance with the</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
				requirements of Appendix C of the Annual RIN.
2015/16 -2018/19	<i>Refer to Appendix D for an explanation of Related Parties and Related Party margin expenditure.</i>			
APA Asset management	AGN Limited had no related party payments after 29 August 2014 when the current owners acquired the business. As such a 'Null' response is provided for this category of expenditure.			

F6.2 – Payments Greater than \$1,000,000 received from Related Party

F6.2.1 – Revenue

There were no payments greater than \$1.0m received from a Related Party during the periods covered by the Annual RIN templates.

F6.2.2 – Corresponding Expenses incurred by its own

There were no payments greater than \$1.0m received from a Related Party during the periods covered by the Annual RIN templates, hence there were also no corresponding expenses incurred by AGN Limited.

F6.3 – Related Party Margin Expenditure – by Category

F6.3.1 – Capex

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<i>Refer to Appendix D for an explanation of Related Parties and Related Party margin expenditure.</i>			
2010/11-2018/19	<i>In accordance with regulatory accounting policies, AGN Limited does not capitalise the NMF paid to APA (which represents APA's margin). Therefore there is no Related Party Margin expenditure reported as Capex in this table.</i>			
	AGN Limited does not capitalise the NMF paid to APA for regulatory accounting purposes.			
	Thus we provide a 'Null' response in the reporting template.			

F6.3.2 – Opex

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<i>Refer to Appendix D for an explanation of Related Parties and Related Party margin expenditure.</i>			
2010/11 -2014/15	<i>In accordance with regulatory accounting policies, AGN Limited treats 100% of the NMF paid to APA (which represents APA's margin) as Opex. Therefore all of the Related Party Margin expenditure for 2010/11 to 2014/15 is reported as Opex in this table.</i>			
Repairs and maintenance	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).	Estimate for period 2010/11 to 2013/14	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	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
	The information in this RIN Table for 2014/15 was sourced from the working papers which underpin the preparation of the 2014/15 Annual RIN previously submitted to the AER.	Actual for 2014/15		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>The operation and management of AGN Limited's SA AA pipeline has been contracted to APA and all related party margin expenditure relates to those activities, the costs of which are reported as Repairs and maintenance in the RIN template.</p> <p>As set out in Appendix D, APA ceased to be a related party from 29 August 2014 upon the current owners' acquisition of the business. Hence for 2014-15 the related party margin expenditure represents 2/12ths of the total NMF and Incentive Fee paid in that year.</p>		<p>that information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER in the RIN dated 2 March 2020. 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>(see Appendix C - Audit and Review - section 1.4 (a)).</p>
Marketing and retail incentives	<p>There is no related party margin expenditure related to Marketing and retail incentives.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			
Debt raising	<p>There is no related party margin expenditure related to Debt raising.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			
Equity raising	<p>There is no related party margin expenditure related to Equity raising. Thus we provide a 'Null' response in the reporting template.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			
Unaccounted for gas	<p>There is no related party margin expenditure related to Unaccounted for gas.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			
Jurisdictional charges	<p>There is no related party margin expenditure related to Jurisdictional charges.</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
GSL payments	There is no related party margin expenditure related to GSL payments. Further AGN Limited has incurred no GSL payments for the periods covered by this RIN template. Thus we provide a 'Null' response in the reporting template.			
Other Opex	There is no related party margin expenditure related to Other Opex. Thus we provide a 'Null' response in the reporting template.			
2015/16 -2018/19	<i>Refer to Appendix D for an explanation of Related Parties and Related Party margin expenditure.</i>			
Repairs and maintenance	As set out in Appendix D, APA ceased to be a related party from 29 August 2014 upon the current owners' acquisition of the business.	Actual		
Marketing and retail incentives	There is no related party margin expenditure related to Marketing and retail incentives. Thus we provide a 'Null' response in the reporting template.			
Debt raising	There is no related party margin expenditure related to Debt raising. Thus we provide a 'Null' response in the reporting template.			
Equity raising	There is no related party margin expenditure related to Equity raising. Further AGN Limited has incurred no Equity raising costs for the periods covered by this RIN template. Thus we provide a 'Null' response in the reporting template.			
Unaccounted for gas	There is no related party margin expenditure related to Unaccounted for gas. Thus we provide a 'Null' response in the reporting template.			
Jurisdictional charges	There is no related party margin expenditure related to Jurisdictional charges. Thus we provide a 'Null' response in the reporting template.			
GSL payments	There is no related party margin expenditure related to GSL payments. Further AGN Limited has incurred no GSL payments for the periods covered by this RIN template.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Thus we provide a 'Null' response in the reporting template.			
Other Opex	There is no related party margin expenditure related to Other Opex. Thus we provide a 'Null' response in the reporting template.			

F6.4 – Percentage of Capex Outsourced to Related Party

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2014/15	<i>Refer to Appendix D for an explanation of Related Parties and Related Party margin expenditure.</i>			
Connections	<p>The delivery of AGN Limited's network capex program and most of the ICT related capex program has been contracted to APA.</p> <p>Hence for the period until APA ceased to be a related party (29 August 2014), almost all of AGN Limited's capex was outsourced to a related party.</p> <p>For 2014-15, a percentage of 16.7% is being reported which represents 2/12ths of the year.</p>	<p>Estimate for period 2010/11 to 2013/14</p> <p>Actual for 2014/15</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 in the RIN dated 2 March 2020. As such, information being reported for 2012/13 and 2013/14 has been reviewed by AGN Limited's external auditor in</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
			accordance with the requirements of Appendix C of the Annual RIN.	
Mains Replacement	<p>The delivery of AGN Limited's network capex program and most of the ICT related capex program has been contracted to APA.</p> <p>Hence for the period until APA ceased to be a related party (29 August 2014), almost all of AGN Limited's capex was outsourced to a related party.</p> <p>For 2014-15, a percentage of 16.7% is being reported which represents 2/12ths of the year.</p>	<p>Estimate for period 2010/11 to 2013/14</p> <p>Actual for 2014/15</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 in the RIN dated 2 March 2020. 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>
Mains Augmentation	<p>The delivery of AGN Limited's network capex program and most of the ICT related capex program has been contracted to APA.</p>	<p>Estimate for period 2010/11 to 2013/14</p> <p>Actual for 2014/15</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</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
	<p>Hence for the period until APA ceased to be a related party (29 August 2014), almost all of AGN Limited's capex was outsourced to a related party.</p> <p>For 2014-15, a percentage of 16.7% is being reported which represents 2/12ths of the year.</p>		<p>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 in the RIN dated 2 March 2020. 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>the AER's final variation to the RIN dated 25 June 2020 (see Appendix C - Audit and Review - section 1.4 (a)).</p>
Telemetry	<p>The delivery of AGN Limited's network capex program and most of the ICT related capex program has been contracted to APA.</p> <p>Hence for the period until APA ceased to be a related party (29 August 2014), almost all of AGN Limited's capex was outsourced to a related party.</p> <p>For 2014-15, a percentage of 16.7% is being reported which represents 2/12ths of the year.</p>	<p>Estimate for period 2010/11 to 2013/14</p> <p>Actual for 2014/15</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 in the RIN dated 2 March 2020. As such, information</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
			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.	
Meter Replacement	<p>The delivery of AGN Limited's network capex program and most of the ICT related capex program has been contracted to APA.</p> <p>Hence for the period until APA ceased to be a related party (29 August 2014), almost all of AGN Limited's capex was outsourced to a related party.</p> <p>For 2014-15, a percentage of 16.7% is being reported which represents 2/12ths of the year.</p>	<p>Estimate for period 2010/11 to 2013/14</p> <p>Actual for 2014/15</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 in the RIN dated 2 March 2020. 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
ICT	<p>The delivery of AGN Limited's network capex program and most of the ICT related capex program has been contracted to APA.</p> <p>Hence for the period until APA ceased to be a related party (29 August 2014), almost all of AGN Limited's capex was outsourced to a related party.</p> <p>For 2014-15, a percentage of 16.7% is being reported which represents 2/12ths of the year.</p> <p>Prior to 29 August 2014, any ICT capex incurred internally by AGN Limited would result in less than 100% of ICT capex being outsourced to a related party for the years 2010-11 until 29 August 2014.</p>	<p>Estimate for period 2010/11 to 2013/14</p> <p>Actual for 2014/15</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 in the RIN dated 2 March 2020. 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>Refer to Appendix E for an explanation of the regulatory accounting treatment of network overheads.</p> <p>The delivery of AGN Limited's network capex program and most of the ICT related capex program has been contracted to APA.</p> <p>Hence for the period until APA ceased to be a related party (29 August 2014), almost all of AGN</p>	<p>Estimate for period 2010/11 to 2013/14</p> <p>Actual for 2014/15</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</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>Limited's capex and associated capitalised network overheads, was outsourced to a related party.</p> <p>For 2014-15, a percentage of 16.7% is being reported which represents 2/12ths of the year.</p>		<p>reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER in the RIN dated 2 March 2020. 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 and Review - section 1.4 (a)).</p>
Capitalised corporate overheads	<p>APA does not separately allocate Capitalised Corporate Overheads, only network overheads as reported above. Therefore, there are no Capitalised Corporate Overheads to report.</p> <p>Thus we report a 'Null' response in the reporting template.</p>			
Other Capex	<p>The delivery of AGN Limited's network capex program and most of the ICT related capex program has been contracted to APA.</p> <p>Hence for the period until APA ceased to be a related party (29 August 2014), all of AGN Limited's capex was outsourced to a related party.</p> <p>For 2014-15, a percentage of 16.7% is being reported which represents 2/12ths of the year.</p>	<p>Estimate for period 2010/11 to 2013/14</p> <p>Actual for 2014/15</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 in the RIN dated 2 March</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
			2020. 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.	
2015/16-2018/19				
	From 2015-16 onward, AGN Limited has no capex outsourced to a related party. Thus we provide a 'Null' response in the reporting template.			

F6.5 – Percentage of Opex Outsourced to Related Party

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 -2014/15 <i>Refer to Appendix D for an explanation of Related Parties and Related Party margin expenditure.</i>				
Total	<p>The operating and management of AGN Limited's SA AA pipeline has been contracted to APA.</p> <p>Hence for the period until APA ceased to be a related party (29 August 2014), all of AGN Limited's Repairs and maintenance expenditure was outsourced to a related party.</p> <p>In relation to Opex for 2014-15, a percentage of 11.3% is being reported which includes 2/12ths of the year for the Opex related to services provided by APA.</p>	<p>Estimate for period 2010/11 to 2013/14</p> <p>Actual for 2014/15</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</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>from the assurance requirements by the AER in the RIN dated 2 March 2020. 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>	
2015/16 -2018/19	<p><i>Refer to Appendix D for an explanation of Related Parties and Related Party margin expenditure.</i></p>			
	<p>From 2015-16 onward, AGN Limited has no Opex outsourced to a related party.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>			

F7. Provisions

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 to 2018/19	<i>Refer to the Cost Allocation Methodology document for guidance in relation to AGN Limited's policies and processes for cost allocation.</i>			
Employee Benefits Current	<p>Reported amounts for Employee Benefits Current have been derived initially from the AGN Limited group consolidated accounts.</p> <p>The opening balances, movements in provisions and closing balances reported for AGN (SA) have been calculated as an allocation of the group consolidated accounts, based on the increase in SA customers as a percentage of the increase in all customers nationally each year.</p> <p>Due to the amount of the allocator changing each year (i.e. the increase in SA customers relative to the increase in all customers varies from one year to the next) it is also necessary to adjust for the opening balance carried forward which was calculated from the prior year's relevant allocator amount. This is done each year by multiplying the group consolidated accounts opening balance by the change in the SA allocator amount (e.g. if the SA allocator was 27.7% in 2014-15 and 24.2% in 2015-16, the opening balance allocated to SA needs to be reduced by 3.5% in 2015-16). This adjustment is reported in the RIN template using the "change in discount rate" row in Table F7. Provisions.</p>	Estimate	<p>The information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER in the RIN dated 2 March 2020.</p> <p>Further, the amounts reported for the years 2012/13 to 2018/19 have been determined as an allocation from the AGN Limited Group employee entitlement figures. Notwithstanding that the allocator used (i.e. increase in customers) is the most practical and best method given the information available, AGN Limited considers the provision amounts reported for SA as estimated information.</p> <p>As such, information being reported for 2012/13 to 2018/19 has been reviewed by AGN Limited's external auditor in accordance with</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
	<p>This allocation basis (increase in SA customers) is consistent with the allocation of other Payroll and related costs, as set out in the CAM.</p>		<p>the requirements of Appendix C of the Annual RIN.</p>	
<p>Employee Benefits Non-Current (Long Service Leave)</p>	<p>Reported amounts for Employee Benefits Non-Current (Long Service Leave) have been derived initially from the AGN Limited group consolidated accounts.</p> <p>The opening balances, movements in provisions and closing balances reported for AGN (SA) have been calculated as an allocation of the group consolidated accounts, based on the increase in SA customers as a percentage of the increase in all customers nationally each year.</p> <p>Due to the amount of the allocator changing each year (i.e. the increase in SA customers relative to the increase in all customers varies from one year to the next) it is also necessary to adjust for the opening balance carried forward which was calculated from the prior year's relevant allocator amount. This is done each year by multiplying the group consolidated accounts opening balance by the change in the SA allocator amount (e.g. if the SA allocator was 27.7% in 2014-15 and 24.2% in 2015-16, the opening balance allocated to SA needs to be reduced by 3.5% in 2015-16). This adjustment is reported in the RIN template using the "change in discount rate" row in Table F7. Provisions.</p>	<p>Estimate</p>	<p>The information reported for 2010/11 and 2011/12 has been excluded from the assurance requirements by the AER in the RIN dated 2 March 2020.</p> <p>Further, the amounts reported for the years 2012/13 to 2018/19 have been determined as an allocation from the AGN Limited Group employee entitlement figures. Notwithstanding that the allocator used (i.e. increase in customers) is the most practical and best method given the information available, AGN Limited considers the provision amounts reported for SA as estimated information.</p> <p>As such, information being reported for 2012/13 to 2018/19 has been reviewed by AGN Limited's external auditor in accordance with the requirements of</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>This allocation basis (increase in SA customers) is consistent with the allocation of other Payroll and related costs, as set out in the CAM.</p>		<p>Appendix C of the Annual RIN.</p>	
Asbestos Claims	<p>2018/19</p> <p>Reported amounts for Asbestos Claims have been derived initially from the AGN Limited group consolidated accounts.</p> <p>The opening balances, movements in provisions and closing balances reported for AGN (SA) have been calculated as an allocation of the group consolidated accounts, based on the increase in SA customers as a percentage of the increase in all customers nationally each year.</p> <p>This allocation basis (increase in SA customers) is consistent with the allocation of Corporate Costs and Professional Costs, as set out in the CAM, and is considered by AGN Limited to be the most appropriate method for allocating this provision.</p> <p>The provision for Asbestos Claims was created in 2018-19 (the final year in the RIN template) and therefore it has not been necessary to adjust any opening balances for annual changes in the allocator amount (i.e. as required for employee related provisions explained above).</p> <p>2010/11 to 2017/18</p> <p>The provision for Asbestos Claims was created in 2018/19 and therefore there were no amounts to report in relation to the prior years, 2010/11 to</p>	Estimate	<p>The opening balances, movements in provisions and closing balances reported for AGN (SA) have been calculated as an allocation of the group consolidated accounts, based on the increase in SA customers as a percentage of the increase in all customers nationally each year. Notwithstanding that the allocator used (i.e. increase in customers) is the most practical and best method given the information available, AGN Limited considers the provision amounts reported for SA as estimated information.</p> <p>As such, information being reported for 2018/19 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>2017/18. Therefore a 'Null' response is provided for the years 2010/11 to 2017/18 in relation to the provision for Asbestos Claims.</p>			
Redundancy Provision	<p>2014/15 and 2015/16 Reported amounts for Redundancy Provision, which was created in 2014/15 and fully expensed in 2015/16, have been derived initially from the AGN Limited group consolidated accounts.</p> <p>The opening balances, movements in provisions and closing balances reported for AGN (SA) have been calculated as an allocation of the group consolidated accounts, based on the increase in SA customers as a percentage of the increase in all customers nationally each year.</p> <p>Due to the amount of the allocator changing each year (i.e. the increase in SA customers relative to the increase in all customers varies from one year to the next) it is also necessary to adjust for the opening balance carried forward which was calculated from the prior year's relevant allocator amount. This is done each year by multiplying the group consolidated accounts opening balance by the change in the SA allocator amount (e.g. if the SA allocator was 27.7% in 2014-15 and 24.2% in 2015-16, the opening balance allocated to SA needs to be reduced by 3.5% in 2015-16). This adjustment is reported in the RIN template using the "change in discount rate" row in Table F7. Provisions.</p>	Estimate	<p>The amounts reported for the years 2014/15 and 2015/16 have been determined as an allocation from the AGN Limited Group Redundancy Provision figures. Notwithstanding that the allocator used (i.e. increase in customers) is the most practical and best method given the information available, AGN Limited considers the provision amounts reported for SA as estimated information.</p> <p>As such, information being reported for 2014/15 and 2015/16 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>This allocation basis (increase in SA customers) is consistent with the allocation of other Payroll and related costs, as set out in the CAM.</p> <p>2010/11 to 2013/14 and 2016/17 to 2018/19</p> <p>The provision for Redundancies was created in 2014/15 and fully expensed in 2015/16, therefore there were no amounts to report in relation to the prior years, 2010/11 to 2013/14 or the years following in 2016/17 to 2018/19. Therefore a 'Null' response is provided for the years 2010/11 to 2013/14 and 2016/17 to 2018/19 in relation to the provision for Redundancies.</p>			

F9. Pass Through

F9.1 - Pass Through Event Expenditure

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11				
	There was no pass through expenditure approved in 2010/11.			
	We report a 'Null' response in the template.			
2011/12 -2015/16				
Carbon pass-through	There were two Carbon Pass Throughs during this AA period, in 2012-13 and 2013-14. The amounts reported for these two years are as per the Carbon Pass Throughs approved as part of the tariff resets for those two years	Actual		
2016/17 -2018/19				
	There was no pass through expenditure approved in the years 2016/17, 2017/18 or 2018/19.			
	We report a 'Null' response in the template.			

F10. Assets

F10.1 – Capital Base Values

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2010/11 – 2018/19				
Capital Base Values	<p>The Capital Base Values entered into Table F10.1 for the year 2010/11 to 2014/15 are as per the Roll Forward Model from the Final Decision for the 2016/17 to 2020/21 AA period.</p> <p>The values entered for the years 2015/16 to 2018/19 are as per the Final Plan Roll-Forward model submitted to the AER in respect of the 2021/22 to 2025/26.</p>	Estimate	<p>The information in F10.1 reflects the capital base as per the Roll Forward Models (RFM) either accepted as part of a Final Decision from the AER or, in the case of the latter years (2015/16 to 2018/19), submitted and reviewed by the AER. There are adjustments to capital expenditure in the RFM, for instance the adjustment for the difference between actual and forecast net capex in the final year of the Access Arrangement period, which mean that the Actual Additions (recognised in RAB) line is not easily reconciled to the capex reported in F10. As the information in F10 is not statutory accounting information it has been classified as an estimate for the purposes of Workbook 1.</p>	<p>As described in the Written Response, there was an error in the contributions in our submitted Final Plan RFM (2016/17 was recorded in 2017/18 and vice versa). This can be seen in Attachment 12 – Reconciliation required by Written Response which is attached to the Written Response.</p> <p>Disposals have been entered as per our Final Plan RFM but differ from disposals in tab F2 as the number has been adjusted (from \$87,545 to \$95,053). This can also be found in Attachment 12.</p>

Appendix A: Cost Collection and Reporting Process - Capex

The following description of AGN Limited's cost collection process for capital expenditure applies to the information previously reported to the AER (e.g. the previous AA RIN for the current AA period (2016/17 to 2020/21), the 2014/15 and 2015/16 Annual RINs and the recently submitted AA RIN (for the next AA period) and to financial information now being reported for the subsequent regulatory years (2016/17 to 2018/19).

Source of financial data

The previous AA RIN (for the current AA period) and in certain tables, the 2014/15 and 2015/16 Annual RINs were the source of data used to complete the Annual Historical RINs for the regulatory years 2010/11 to 2015/16 along with the additional information now provided by APA in the form of a Capex Data model (refer below). In addition, financial data was sourced from AGN Limited's finance system (SAP Business One) and from other information provided by AGN Limited's principal capital delivery contractor, APA Asset Management (APA). AGN Limited utilises Excel spreadsheets to consolidate detailed financial information provided by APA with information from its own finance system and to undertake cost allocation processes, for the purpose of producing the data required to complete the AER regulatory templates. This information and the associated processes are explained further below.

AGN Limited's capital delivery contractor (APA)

When AGN Limited was known as Envestra Limited (Envestra), the delivery of its distribution network capex program was out-sourced to APA under an operating and management agreement. This arrangement (the 'OMA') commenced on 2 July 2007 and has continued since that time, including through Envestra's change of ownership and rebranding as "Australian Gas Networks" in October 2014.

APA charges AGN Limited for these services on a 'cost pass-through' basis each month, plus the agreed Network Management Fee (NMF). The NMF represents APA's margin under the agreement.

APA's business support and overhead costs are allocated to capital expenditure in accordance with the processes outlined in the AGN Limited Cost Allocation Methodology (CAM) provided with the response to this RIN. For regulatory accounting purposes, AGN Limited does not capitalise any of the NMF paid to APA, in accordance with AGN Limited's Regulatory Accounting Principles and Policies document.

Prior to the current owner of AGN Limited acquiring the business on 29 August 2014, the APA Group of which APA Asset Management is a subsidiary, was a significant shareholder in Envestra, owning 33% of the company, which therefore made APA a related party. Accordingly, payments to APA for the period 1 July 2010 to 29 August 2014 under the OMA are recognised as related party transactions.

In addition, the NMF paid to APA for that period has been recognised as related party margin expenditure, noting however that none of the NMF paid to APA is capitalised for regulatory accounting and reporting purposes, as mentioned above. Hence 100% of the NMF is reported as operating expenditure by AGN Limited.

Further information about the cost capture and reporting processes for Related Party Transactions and Related Party Margins is provided in Appendix D of this document.

Source of financial data provided by APA

APA uses an enterprise resource planning system (Oracle) and an asset management system (Maximo) to capture costs which are assigned to master data identifiers including tasks, activities and expense types. In addition, with the use of additional master data identifiers, being project codes and cost centres, APA records its expenditure against specific regulated and unregulated gas pipelines operated by AGN Limited in each state and to relevant regions within each state (also referred to as business zones).

APA provides detailed information about capital expenditure on AGN Limited's regulated and unregulated pipelines directly from Oracle and via its business intelligence (BI) tool 'Cognos'. The output created from this is known as the Ring Fenced Accounts (RFA). The RFA is prepared by APA each half year and reports on all expenditure (operating and capital), including the capitalisation of support and shared business costs, and allocations into each of AGN Limited's regulated and unregulated business zones. The RFAs have been, and continue to be a key source of data for regulatory reporting purposes. Amongst other things, capital expenditure information from the RFAs is used to reconcile to the additions to the fixed assets register for the South Australian network. The RFA was the main source of information when originally preparing the previous SA AA RIN (for the current AA period) and the SA Annual RIN's for 2014/15 and 2015/16.

From this year, APA has been able to provide a greater level of detail that underpins the SA regulated capital in Excel spreadsheet format (referred to as the Capex Data Model).

AGN Limited fully reconciles all sources of capital expenditure reporting provided by APA with its own SAP general ledger, separate billing data received from APA and with reporting provided in the AER regulatory templates.

AGN Limited business systems and cost capture

AGN Limited utilises SAP Business One (SAP) to capture costs at the general ledger account code, department and state level where applicable. Given the arrangements with APA, AGN Limited does not operate a full enterprise resource planning (ERP) system. Within SAP, AGN Limited utilises the general ledger and accounts payable module.

Monthly charges invoiced from APA are recorded in AGN Limited's general ledger via journal entries which assign costs to general ledger account codes, departments and state codes. These entries provide control totals against which separate reporting provided by APA, including Monthly Management and Operating Reports, is able to be reconciled.

The detailed view of network capital expenditure delivered by APA is provided via separate reporting outside of AGN Limited's core finance systems, as described above (e.g. the Ring Fenced Accounts, via Cognos BI reporting tools and the Capex Data Model in Microsoft Excel format). This information is used to complete the AER regulatory templates.

Adjustments are made by AGN Limited to the network capital expenditure reported by APA which are recorded in the Excel spreadsheets that form the working papers which support the data reported in the regulatory templates. These adjustments are in accordance with AGN Limited's Regulatory Accounting Principles and Policies document and the Capitalisation Policy.

AGN Limited's internal non-network capital expenditure, primarily relating to corporate ICT systems and office furniture and fittings, is captured in the SAP general ledger by account code, which enables reporting against categories defined in the AER regulatory templates.

AGN Limited does not capitalise any of its general corporate management and administration costs for regulatory accounting purposes, which is in accordance with the Regulatory Accounting Principles and Policies document and the Capitalisation Policy.

Reconciliation of data and information reported to the AER

As already mentioned above, AGN Limited fully reconciles all sources of capital expenditure reporting provided by APA, back to control totals in its own SAP general ledger, additions to the fixed assets register for South Australia and separate invoices received from APA which are entered into the general ledger. Further, all information provided to the AER in the regulatory templates is also reconciled back to AGN Limited's SAP general ledger.

Appendix B: Cost Collection and Reporting Process - Opex

The following description of AGN Limited's cost collection process for operating expenditure applies to the information previously reported to the AER (e.g. the previous AA RIN for the current AA period (2016/17 to 2020/21) and the 2014/15 and 2015/16 Annual RINs) and to financial information now being reported for the subsequent regulatory years (2016/17 to 2018/19).

Source of financial data

The previous AA RIN (for the current AA period) and in certain tables, the 2014/15 and 2015/16 Annual RINs were the source of data used to complete the Annual Historical RINs for the regulatory years 2010/11 to 2015/16. In addition, financial data was sourced from AGN Limited's finance system (SAP Business One) and from other information provided by AGN Limited's principal operating and management contractor, APA Asset Management (APA). AGN Limited utilises Excel spreadsheets to consolidate detailed financial information provided by APA with information from its own finance system and to undertake cost allocation processes, for the purpose of producing the data required to complete the AER regulatory templates. This information and the associated processes are explained further below.

AGN Limited's operating and management sub-contractor (APA)

When AGN Limited was known as Envestra Limited (Envestra), the operation and management of its distribution network was out-sourced to APA under an operating and management agreement. This arrangement (the 'OMA') commenced on 2 July 2007 and has continued since that time, including through Envestra's change of ownership and rebranding as "Australian Gas Networks" in October 2014.

APA charges AGN Limited for these services on a 'cost pass-through' basis each month, plus the agreed Network Management Fee (NMF). The NMF represents APA's margin under the agreement.

APA's business support and overhead costs are allocated and charged in accordance with the processes outlined in the AGN Limited Cost Allocation Methodology (CAM) that has been provided with the completed regulatory templates. For regulatory accounting and reporting purposes, AGN Limited treats 100% of the NMF paid to APA as operating expenditure, in accordance with AGN Limited's Regulatory Accounting Principles and Capitalisation policies.

Prior to the current owner of AGN Limited acquiring the business on 29 August 2014, the APA Group, of which APA Asset Management is a subsidiary, was a significant shareholder in Envestra, owning 33% of the company, which therefore made APA a related party. Accordingly, payments to APA for the period 2010/11 to 29 August 2014 under the OMA have been recognised as related party transactions in the information provided within the regulatory templates. In addition, the NMF paid to APA for that period has been recognised as related party margin expenditure.

Further information about the cost capture and reporting processes for Related Party Transactions and Related Party Margins is provided in Appendix D.

Source of financial data provided by APA

APA uses an enterprise resource planning system (Oracle) and an asset management system (Maximo) to capture costs which are assigned to master data identifiers including tasks, activities and expense types. In addition, with the use of additional master data identifiers, being project codes and cost centres, APA records its expenditure against specific regulated and unregulated gas pipelines operated by AGN Limited in each state and to relevant regions within each state (also referred to as business zones).

APA provides detailed information about operating expenditure on AGN Limited's regulated and unregulated pipelines via its business intelligence (BI) tool 'Cognos'. This information enables AGN Limited to map expenditure into the categories that are defined in the AER regulatory templates (e.g. Repairs and Maintenance, Marketing and Retail Incentives, Other Opex etc.).

Operating expenditure information from APA is produced using its Cognos BI tool which extracts data from Oracle. This information is provided as part of the 'Ring Fenced Accounts' prepared by APA each half year. The Ring Fenced Accounts (RFAs) report on all expenditure (operating and capital), including the allocation of support and shared business costs into each of AGN Limited's regulated and unregulated business zones. The RFAs have been, and continue to be a key source of data for regulatory reporting purposes. The RFA was the main source of information when originally preparing the previous SA AA RIN (for the current AA period) and the SA Annual RIN's for 2014/15 and 2015/16.

AGN Limited fully reconciles the operating expenditure reporting provided by APA in the RFAs with its own SAP general ledger, separate billing data received from APA and with reporting provided in the AER regulatory templates.

AGN Limited business systems and cost capture

AGN Limited utilises SAP Business One (SAP) to capture costs at the general ledger account code, department and state level, where applicable. Given the arrangements with APA, AGN Limited does not operate a full enterprise resource planning (ERP) system. Within SAP, AGN Limited utilises the general ledger and accounts payable modules.

Monthly charges invoiced from APA are recorded in AGN Limited's general ledger via journal entries which assign costs to general ledger account codes, departments and states. These entries provide control totals against which separate reporting provided by APA is able to be reconciled.

The detailed view of network operation and management expenditure undertaken by APA is provided via separate reporting outside of AGN Limited's core finance systems, as described above (e.g. the Ring Fenced Accounts). This information is used to complete the AER regulatory templates.

AGN Limited's internal operating expenditure for its corporate management and administration costs, is captured in the SAP general ledger by account code, department and state. Where applicable, which enables reporting against categories defined by the AER regulatory templates.

AGN Limited does not capitalise any of its general corporate management and administration costs for the purpose of regulatory accounting and reporting, which is in accordance with the Regulatory Accounting Principles and Capitalisation policies. Hence all of this expenditure is reported as operating expenditure.

A reporting tool outside of SAP (Qlikview) is used by AGN Limited to extract operating expenditure data from SAP and to produce reports for regulatory and other financial management purposes.

These reports are exported into Excel spreadsheets which are used for the purpose of consolidating financial data (APA sourced and AGN Limited data) and to undertake cost allocation processes across AGN Limited's regulated and unregulated business zones in accordance with the AGN Limited CAM. Consolidation processes include combining detailed operating expenditure information provided by APA with AGN Limited's own internal operating expenditure information.

Reconciliation of data and information reported to the AER

As already mentioned above, AGN Limited fully reconciles operating expenditure reporting provided by APA, back to control totals in its own SAP general ledger and separate invoices received from APA which are entered into the general ledger. Further, all information provided to the AER in the regulatory templates is also reconciled back to AGN Limited's SAP general ledger.

Appendix C: Overhead Expenditure

The following description of AGN Limited's overhead expenditure as it relates to capital expenditure reporting in the regulatory templates, applies to the information previously reported to the AER (e.g. the Previous AA RIN for the current AA period (2016/17 to 2020/21), the 2014/15 and 2015/16 Annual RINs and the recently submitted AA RIN (for the next AA period) and to financial information now being reported for the subsequent regulatory years (2016/17 to 2018/19).

Background

When AGN Limited was known as Envestra Limited (Envestra), the operation and management of its distribution network, including delivery of its capital program, was out-sourced to APA Asset Management (APA). This agreement (the 'OMA') commenced on 2 July 2007 and has continued since that time, including through Envestra's change of ownership which led to its re-branding as "Australian Gas Networks" in October 2014. The OMA provides for APA to recover all of its costs in delivering services to AGN Limited including a share of its business support and network overheads.

Network overheads allocated to capital expenditure

Expenditure by AGN Limited under the above mentioned OMA, includes a proportion of APA's business support and overhead costs which are identified through reporting mechanisms outlined below. A proportion of these overhead costs are capitalised by AGN Limited consistent with the AGN Limited Cost Allocation Methodology (CAM) provided with the response to this RIN.

Other than the overhead costs charged by APA as the principal capital delivery contractor, AGN Limited does not capitalise any of its internal expenditure in accordance with AGN Limited's Regulatory Accounting Principles and Policies document and Capitalisation Policy.

The processes applied by APA in capturing, allocating and reporting its relevant overhead costs, is outlined in detail within the AGN Limited CAM and in Appendix A of this Basis of Preparation document.

APA's business systems and associated processes facilitate the allocation of network overheads to each of the separate regulated and unregulated gas pipelines owned by AGN Limited. Further, these network overheads are also able to be allocated to the various categories and sub-categories of capital expenditure, using functionality and master data identifiers within those business systems.

A key process in allocating APA's network overheads is the production of the 'Ring Fenced Accounts' (RFAs) which are explained in Appendices A and B of this Basis of Preparation document. The RFAs provide the financial data to AGN Limited about APA's relevant network overheads that have been allocated across each of the regulated and unregulated gas pipelines owned by AGN Limited. The RFAs report capital expenditure inclusive of allocated network overheads (e.g. embedded within each category of capex) and also report separately the amount of network overheads that have been capitalised in each business zone.

There are two levels of network overheads charged by APA that is capitalised by AGN Limited. Those being 'state based' network overheads and 'national based' network overheads. Each level of network overheads is identified and captured in separate 'cost pools' for each.

The amount of APA's network overheads that is capitalised is initially determined by dividing the total annual budgeted overhead cost pool (relating to capital delivery services provided to AGN Limited) into the total budgeted capital expenditure to be delivered on behalf of AGN Limited.

The portion of APA's network overheads to be capitalised is allocated to the various categories and sub-categories of capital expenditure based on the level of spend in each category and applied as a percentage rate. There is a separate rate for each state, based on the level of 'state based' network overheads in each state. There is another common rate for applying 'national based' network overheads consistently across all states, based on the level of expenditure.

APA utilises suspense accounts to capture all actual overhead costs in its general ledger and the amount of network overheads capitalised during the year by applying the standard percentage rates. At any time the balance of the suspense account represents the difference between the actual overhead cost pool expenditure and the amounts applied to capital expenditure each month which are based on the budgeted percentage rates. Each year APA performs a 'true-up' process that reconciles actual overhead costs to the budgeted amounts and any necessary reconciliation adjustments are made in the year-end accounts.

The network overheads that are capitalised are allocated to AGN Limited's regulatory business zones (states) in which the capital project or activity is assigned to. Capital projects and activities are generally only assigned to one regulatory business zone, with the exception of non-network related national IT projects which are allocated to each zone (state) based on customer numbers (excluding non-material small pipelines).

Appendix D: Related Party Transactions and Margins

The following description of AGN Limited's related party transactions and related party margins, including the associated cost collection process, applies to the information previously reported to the AER in the Previous AA RIN for the current AA period (2016/17 to 2020/21) and the 2014/15 Annual RIN. As explained below, after 2014/15 AGN Limited no longer has related party transactions.

Background

When AGN Limited was known as Envestra Limited (Envestra), the operation and management of its distribution network, including delivery of its capital program, was out-sourced to APA Asset Management (APA). This agreement (the 'OMA') commenced on 2 July 2007 and has continued since that time, including through Envestra's change of ownership which led to its re-branding as "Australian Gas Networks" in October 2014.

The OMA is an arms-length arrangement, which provides for APA to recover its direct and indirect costs in delivering the services to AGN Limited, and for the payment of a Network Management Fee (NMF) which represents APA's margin. The NMF is calculated using a formula that is based upon a percentage of AGN Limited's revenue in each regulated and unregulated business zone.

Until the current owner of AGN Limited acquired the business on 29 August 2014, through the purchase of all the issued shares in Envestra Limited, the APA Group was a significant shareholder in Envestra, owning 33% of the company. This meant that until this date, APA Asset Management which is an entity within the APA Group, satisfied the definition of a related party.

Accordingly, payments by AGN Limited to APA for the period 1 July 2010 to 29 August 2014 have been recognised as related party transactions in the information provided within the AER regulatory templates. For simplicity, this has been calculated on a pro-rata basis as two twelfths of the total payments to APA in 2014-15. Further, the NMF and Incentive Fee (when applicable) paid to APA for the same period, has been recognised as related party margin expenditure in the information provided within the AER regulatory templates.

Cost capture and reporting

APA charges AGN Limited for its services on a 'cost pass-through' basis each month, plus the agreed NMF. These monthly charges from APA relate to services provided across all of the gas pipelines owned by AGN Limited. The charges from APA are recorded in AGN Limited's SAP general ledger with the corresponding operating and capital expenditure amounts being recognised in a summarised level through entries to relevant general ledger account, departments and state codes.

The amount of the NMF paid to APA each month is recorded in AGN Limited's general ledger on an accruals basis. The amounts calculated and charged by APA are based on AGN Limited's actual revenue figures for each regulated and unregulated business zone each month.

Consistent with AGN Limited's Regulatory Accounting Principles and Policies document, AGN Limited does not capitalise the NMF paid to APA. Accordingly, AGN Limited makes an adjustment when consolidating information from the RFAs provided by APA with its own cost data, and in

preparing the information to complete the AER's regulatory templates, in order to report 100% of the NMF as operating expenditure. Given there were also no Capex related incentive fees paid prior to APA ceasing to be a related party on 29 August 2014, therefore there is no related party margins reported for capital expenditure in these Annual RIN templates.

Appendix E: Regulatory accounting policy and other adjustments

The information set out below, describes the basis of preparation for expenditure reported in the AER regulatory templates, where adjustments were required in the working papers used to prepare the data, due to regulatory accounting principles and policies or any other reasons noted below.

Adjustment type	Purpose	Notes for Basis of Preparation
<p>Network Management Fee</p>	<p>Regulatory accounting treatment is different to Statutory accounting</p>	<p>In accordance with the Regulatory Accounting Principles and Policies document, AGN Limited does not capitalise any of the Network Management Fee (NMF) paid to its capital delivery contractor, APA Asset Management (APA) under the network operations and management agreement (OMA).</p> <p>For Statutory Accounting purposes, 65% of the total NMF is capitalised and this amount is included in the gross Capex reporting received from APA (i.e. the Capex Data Model). The NMF amount is not separately identified in this Capex reporting but forms part of the reported Network Overheads that were capitalised by APA.</p> <p>The total NMF paid to APA each year is confirmed against invoices received and other management reporting provided to AGN Limited by APA.</p> <p>The other 35% of the NMF appears in AGN Limited's operating expenditure and is separately shown in Opex management reporting received from APA (i.e. the Ring Fenced Accounts which are explained in the Cost Allocation Methodology and Appendices A and B to this Basis of Preparation document).</p> <p>To determine the adjustment required for regulatory Capex reporting, AGN Limited takes the Opex amount of NMF for each year and grosses it up, dividing the amount by 0.35 (e.g. \$2.45m / 0.35 = \$7m). The result represents 100% of the NMF for that year (e.g. \$7m).</p> <p>This total is then multiplied by 0.65 to determine the amount that has been included in Capex reporting for that year as part of Network Overheads reported by APA (e.g. \$7m x 0.65 = \$4.55m).</p> <p>This total amount of NMF that has been capitalised for the year (e.g. \$4.55m) is deducted from each Capex activity in proportion to the Network Overheads that were capitalised in each activity.</p>

Adjustment type	Purpose	Notes for Basis of Preparation
		<p>That is, the amount of Network Overheads in each Capex activity, as a percentage of the total Network Overheads capitalised in that year, determines the share of the NMF adjustment that is made to each Capex activity each year.</p> <p><u>Mapping to the Annual RIN templates</u> Adjustments made to remove the NMF from Capex reporting impacts each Capex activity which has received an allocation of APA's Network Overheads in each year (i.e. all network Capex Activities, excluding Capex on ICT projects from 2015-16) and the corresponding reallocation is to Opex as Repairs and Maintenance expenditure. All of the NMF is reported as Non-labour expenditure.</p>

Adjustment type	Purpose	Notes for Basis of Preparation												
<p>Heat Shrinking Sleeves</p>	<p>Regulatory accounting treatment is different to Statutory accounting</p>	<p>In accordance with the Regulatory Accounting Principles and Policies document, AGN Limited treats expenditure on Heat Shrinking Sleeves as Opex for regulatory accounting purposes.</p> <p>Expenditure on Heat Shrinking Sleeves is identified by APA in the detailed reporting analysis that it provides to AGN Limited as its capital delivery contractor under the OMA.</p> <p>This expenditure is recorded against the following Capex Activity types in APA’s Oracle finance system:</p> <table border="1" data-bbox="846 555 2022 660"> <thead> <tr> <th data-bbox="846 555 1375 592">Activity</th> <th data-bbox="1375 555 2022 592">Activity Level6 Desc_MP</th> </tr> </thead> <tbody> <tr> <td data-bbox="846 592 1375 628">2106 CP – Corrosion Protection – Capex</td> <td data-bbox="1375 592 2022 628">Corrosion</td> </tr> <tr> <td data-bbox="846 628 1375 660">2160 New Main – Improved Supply</td> <td data-bbox="1375 628 2022 660">Improve Supply</td> </tr> </tbody> </table> <p>Accordingly, the amounts of expenditure identified as relating to Heat Shrinking Sleeves is deducted from the above Activities as part of the analysis prepared by AGN Limited to produce the RIN templates data and is reported as Opex – Repairs and Maintenance expenditure.</p> <p><u>Mapping to the Annual RIN templates</u> Expenditure and associated adjustments recorded against the activities listed above, are reported in the Annual RIN tables as follows:</p> <table border="1" data-bbox="846 951 2022 1278"> <thead> <tr> <th data-bbox="846 951 1375 987">Activity</th> <th data-bbox="1375 951 2022 987">Annual RIN tab / table / category type</th> </tr> </thead> <tbody> <tr> <td data-bbox="846 987 1375 1118">2106 CP – Corrosion Protection – Capex</td> <td data-bbox="1375 987 2022 1118">E1.1 – Capex / E1.1.1 Reference Services – Other Capex F2.4 – Capex by Asset Class / F2.4.2 Actual – As Incurred - Mains</td> </tr> <tr> <td data-bbox="846 1118 1375 1278">2160 New Main – Improved Supply</td> <td data-bbox="1375 1118 2022 1278">E1.1 – Capex / E1.1.1 Reference Services – Mains Augmentation F2.4 – Capex by Asset Class / F2.4.2 Actual – As Incurred – Mains</td> </tr> </tbody> </table> <p>Corresponding adjustments above are reported as:</p>	Activity	Activity Level6 Desc_MP	2106 CP – Corrosion Protection – Capex	Corrosion	2160 New Main – Improved Supply	Improve Supply	Activity	Annual RIN tab / table / category type	2106 CP – Corrosion Protection – Capex	E1.1 – Capex / E1.1.1 Reference Services – Other Capex F2.4 – Capex by Asset Class / F2.4.2 Actual – As Incurred - Mains	2160 New Main – Improved Supply	E1.1 – Capex / E1.1.1 Reference Services – Mains Augmentation F2.4 – Capex by Asset Class / F2.4.2 Actual – As Incurred – Mains
Activity	Activity Level6 Desc_MP													
2106 CP – Corrosion Protection – Capex	Corrosion													
2160 New Main – Improved Supply	Improve Supply													
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2160 New Main – Improved Supply	E1.1 – Capex / E1.1.1 Reference Services – Mains Augmentation F2.4 – Capex by Asset Class / F2.4.2 Actual – As Incurred – Mains													

Adjustment type	Purpose	Notes for Basis of Preparation												
<p>Piecemeal Mains Replacement</p>	<p>Regulatory accounting treatment is different to Statutory accounting</p>	<p>In accordance with the Regulatory Accounting Principles and Policies document, AGN Limited treats expenditure on Piecemeal Mains Replacement as Opex for regulatory accounting purposes.</p> <p>Expenditure on Piecemeal Mains Replacement is identified by APA in the detailed reporting analysis that it provides to AGN Limited as its capital delivery contractor under the OMA. This expenditure is recorded against the following Capex Activity types in APA's Oracle finance system:</p> <table border="1" data-bbox="846 528 2022 632"> <thead> <tr> <th data-bbox="846 528 1375 560">Activity</th> <th data-bbox="1375 528 2022 560">Activity Level6 Desc_MP</th> </tr> </thead> <tbody> <tr> <td data-bbox="846 560 1375 592">2351 Mains Renewal - Piece</td> <td data-bbox="1375 560 2022 592">Mains Renewal – No Pressure Change</td> </tr> <tr> <td data-bbox="846 592 1375 624">2363 Mains Renewal – HDPE Piece</td> <td data-bbox="1375 592 2022 624">Mains Renewal – No Pressure Change</td> </tr> </tbody> </table> <p>The calculated amount of Network Overheads attributable to this task, is then adjusted to remove the amount of Network Management Fee (NMF) that is part of total Network Overheads, in accordance with the regulatory accounting treatment of NMF set out above.</p> <p>The final amounts of expenditure, including Network Overheads identified as relating to Piecemeal Mains Replacement is deducted from the above listed Activities as part of the analysis prepared by AGN Limited to produce the RIN templates data and the corresponding reallocation is to Opex as Repairs and Maintenance expenditure.</p> <p><u>Mapping to the Annual RIN templates</u> Expenditure and associated adjustments recorded against the activities listed above, are reported in the Annual RIN tables as follows:</p> <table border="1" data-bbox="846 1082 2022 1374"> <thead> <tr> <th data-bbox="846 1082 1375 1118">Activity</th> <th data-bbox="1375 1082 2022 1118">Annual RIN tab / table / category type</th> </tr> </thead> <tbody> <tr> <td data-bbox="846 1118 1375 1246">2351 Mains Renewal - Piece</td> <td data-bbox="1375 1118 2022 1246">E1.1 – Capex / E1.1.1 Reference Services – Mains Replacement F2.4 – Capex by Asset Class / F2.4.2 Actual – As Incurred - Mains</td> </tr> <tr> <td data-bbox="846 1246 1375 1374">2363 Mains Renewal – HDPE Piece</td> <td data-bbox="1375 1246 2022 1374">E1.1 – Capex / E1.1.1 Reference Services – Mains Replacement F2.4 – Capex by Asset Class / F2.4.2 Actual – As Incurred - Mains</td> </tr> </tbody> </table>	Activity	Activity Level6 Desc_MP	2351 Mains Renewal - Piece	Mains Renewal – No Pressure Change	2363 Mains Renewal – HDPE Piece	Mains Renewal – No Pressure Change	Activity	Annual RIN tab / table / category type	2351 Mains Renewal - Piece	E1.1 – Capex / E1.1.1 Reference Services – Mains Replacement F2.4 – Capex by Asset Class / F2.4.2 Actual – As Incurred - Mains	2363 Mains Renewal – HDPE Piece	E1.1 – Capex / E1.1.1 Reference Services – Mains Replacement F2.4 – Capex by Asset Class / F2.4.2 Actual – As Incurred - Mains
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Adjustment type	Purpose	Notes for Basis of Preparation	
		<p>Corresponding adjustments above are reported as:</p> <p>Repairs and Maintenance</p> <p>Operating Expenditure</p>	<p>E1.2 Opex / E1.2.1 Reference Services – Repairs and Maintenance F4. Operating Expenditure / F4.1.3 Distribution Business – Repairs and Maintenance</p> <p>F1.3 Distribution Business / F1.3.2 Expenditure – Operating Expenditure</p>
		<p>As a result of these adjustments, all of the expenditure originally recorded against the above activities is transferred to operating expenditure. Therefore there are no amounts of capital expenditure to report in this RIN table.</p>	
Marketing Rebates	Regulatory accounting treatment is different to Statutory accounting	In accordance with the Regulatory Accounting Principles and Policies document, AGN Limited has consistently treated expenditure on Marketing Rebates as Opex for regulatory accounting purposes.	

Adjustment type	Purpose	Notes for Basis of Preparation												
		<p>Since 1 January 2016 AGN Limited has capitalised the rebates relating to existing customers for Statutory accounting purposes.</p> <p>From January 2016, the methodology applied to determine this adjustment for regulatory accounting purposes is as follows:</p> <p>Expenditure on Marketing Rebates is identified by AGN Limited in working papers provided by APA that calculate the rebates paid to existing customers for any additional (applicable) gas appliances they connect. This expenditure is represented by a standard cost multiplied by the number of rebates offered each month.</p> <p>These amounts are totalled for each year and recorded as an adjustment to the following Capex Activity which is the Activity to which the initial expenditure is mapped in APA's Oracle finance system. The corresponding adjustments are reported as Opex – Marketing and Retail Incentives.</p> <table border="1" data-bbox="846 751 2022 820"> <thead> <tr> <th data-bbox="846 751 1357 786">Activity</th> <th data-bbox="1357 751 2022 786">Activity Level6 Desc MP</th> </tr> </thead> <tbody> <tr> <td data-bbox="846 786 1357 820">2516 New Service – Existing Home</td> <td data-bbox="1357 786 2022 820">Inlets</td> </tr> </tbody> </table> <p><u>Mapping to the Annual RIN templates</u> Expenditure and associated adjustments recorded against the activities listed above, are reported in the Annual RIN tables as follows:</p> <table border="1" data-bbox="846 983 2022 1150"> <thead> <tr> <th data-bbox="846 983 1357 1018">Activity</th> <th data-bbox="1357 983 2022 1018">Annual RIN tab / table / category type</th> </tr> </thead> <tbody> <tr> <td data-bbox="846 1018 1357 1150">2516 New Service – Existing Home</td> <td data-bbox="1357 1018 2022 1150">E1.1 – Capex / E1.1.1 Reference Services / Connections F2.4 – Capex by Asset Class / F2.4.2 Actual – As Incurred / Inlets</td> </tr> </tbody> </table> <table border="1" data-bbox="846 1150 2022 1374"> <tbody> <tr> <td data-bbox="846 1150 1357 1214">Corresponding adjustments above are reported as:</td> <td data-bbox="1357 1150 2022 1374"></td> </tr> <tr> <td data-bbox="846 1214 1357 1374">Marketing and Retail Incentives</td> <td data-bbox="1357 1214 2022 1374">E1.2 Opex / E1.2.1 Reference Services – Marketing and Retail Incentives F4. Operating Expenditure / F4.1.3 Distribution Business – Marketing and Retail Incentives</td> </tr> </tbody> </table>	Activity	Activity Level6 Desc MP	2516 New Service – Existing Home	Inlets	Activity	Annual RIN tab / table / category type	2516 New Service – Existing Home	E1.1 – Capex / E1.1.1 Reference Services / Connections F2.4 – Capex by Asset Class / F2.4.2 Actual – As Incurred / Inlets	Corresponding adjustments above are reported as:		Marketing and Retail Incentives	E1.2 Opex / E1.2.1 Reference Services – Marketing and Retail Incentives F4. Operating Expenditure / F4.1.3 Distribution Business – Marketing and Retail Incentives
Activity	Activity Level6 Desc MP													
2516 New Service – Existing Home	Inlets													
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Marketing and Retail Incentives	E1.2 Opex / E1.2.1 Reference Services – Marketing and Retail Incentives F4. Operating Expenditure / F4.1.3 Distribution Business – Marketing and Retail Incentives													

Adjustment type	Purpose	Notes for Basis of Preparation	
		Operating Expenditure	F1.3 Distribution Business / F1.3.2 Expenditure – Operating Expenditure
Head Office Additions and other adjustments	AGN Limited internal expenditure not included in APA Ring Fenced Accounts data	<p>AGN Limited records internal non-network Capex in its SAP Business One finance system. This expenditure primarily relates to corporate ICT systems and office furniture and fixtures.</p> <p>Non-network Capex is recorded in the General Ledger on an accruals basis against applicable General Ledger account codes which identifies its purpose and asset class. Further this expenditure is recorded in AGN Limited’s Fixed Assets Register (FAR) and included in periodic reconciliations of additions to the FAR.</p> <p>As explained elsewhere in this basis of preparation, the detailed analysis of AGN Limited’s network Capex program is provided by AGN Limited’s capital delivery contractor APA. This information, in the form of Microsoft Excel spreadsheets populated with data extracted from APA’s Oracle finance system (e.g. the Capex Data Model) forms the basis of working files prepared by AGN Limited to produce the data and present it in the categories and sub-categories required for AER reporting.</p> <p>AGN Limited’s internal non-network Capex is manually added to these working files.</p> <p>Total Capex reported to the AER, being the combination of Capex delivered by APA and AGN Limited’s internal Capex, is reconciled to AGN Limited’s General Ledger and Fixed Assets Register and these reconciliations are provided to auditors as part of the assurance process.</p> <p>ICT related Capex is reported in tab E1. Expenditure Summary (Table E1.1.1 – Capex – Reference Services - ICT) and tab F2. Capex (Table F2.4.2 - Capex by Asset Class – Actual – As Incurred – IT system) in the Annual RIN templates.</p> <p>Office furniture and fixtures related Capex is reported in tab E1. Expenditure Summary (Table E1.1.1 – Capex – Reference Service – Other Capex) and tab F2. Capex (Table F2.4.2 - Capex by Asset Class – Actual – As Incurred – Other non-distribution equipment) in the Annual RIN templates.</p>	

Adjustment type	Purpose	Notes for Basis of Preparation
		AGN Limited also makes other adjustments to the Capex analysis provided by APA to remove any Capex related to unregulated pipelines, where this has not already been recorded by APA, which is the ordinary process.

Appendix F. Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the SA Distribution Business

F1.2 - ADJUSTMENTS									
	\$0's, nominal								
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
F1.2.1 - REVENUE									
Total revenue	256,092,504	299,615,342	303,750,292	316,863,699	339,422,375	353,824,456	379,202,280	411,908,740	402,101,311
F1.2.2 - EXPENDITURE									
Total expenditure	204,960,890	207,689,933	192,934,954	177,029,129	195,293,124	198,040,974	201,781,205	214,530,659	210,415,831
F1.2.3 - PROFIT									
Income tax expenses/(benefits)	15,738,155	27,423,202	33,142,681	42,093,532	43,194,447	(478,010,264)	53,953,737	57,318,083	57,295,220
Profit after tax	35,393,460	64,502,208	77,672,657	97,741,038	100,934,804	633,793,745	123,467,338	140,059,998	134,390,260
F1.2.1 - REVENUE (Adjustments breakdown)									
Reversal of AGN Ltd Distribution Revenue ⁽¹⁾	411,446,213	454,749,398	495,176,789	539,712,934	571,259,304	584,605,969	551,756,230	568,833,077	579,990,557
Add AGN SA Revenue as per F3.5 ⁽²⁾	(168,966,139)	(169,027,321)	(203,742,727)	(237,508,296)	(247,835,959)	(250,544,242)	(199,546,592)	(206,345,491)	(217,291,582)
Reversal of AGN Ltd Capital Contributions ⁽³⁾	11,938,269	13,159,666	10,388,807	13,179,203	15,269,851	19,125,340	26,190,948	37,436,313	38,126,333
Profit on Sale of Fixed Assets related to other AGN networks in Vic, NSW, Qld and NT ⁽⁴⁾	350,087	-	556,738	43,916	13,846	3,697	5,537	923	-
Reversal of AGN Ltd Other Revenue ⁽⁵⁾	1,324,074	733,599	1,370,685	1,435,943	715,332	633,692	796,156	11,983,919	1,276,003
Total revenue adjustments	256,092,504	299,615,342	303,750,292	316,863,699	339,422,375	353,824,456	379,202,280	411,908,740	402,101,311
F1.2.2 - EXPENDITURE (Adjustments breakdown)									
Operating and Jurisdictional adjustments refer F4.1.2 ⁽⁶⁾	70,608,675	71,941,911	83,781,493	85,105,517	90,632,337	81,229,813	93,302,268	98,054,767	86,629,940
Reversal of AGN Ltd Statutory Depreciation ⁽⁷⁾	53,384,746	56,425,334	58,698,223	63,723,209	69,662,472	75,057,910	77,759,393	85,133,292	104,284,788
AGN SA Regulatory Straight-line Depreciation as per the AA allowance ⁽⁸⁾	(28,422,474)	(27,472,172)	(41,382,393)	(45,418,939)	(49,937,690)	(51,882,491)	(43,812,297)	(49,012,462)	(56,326,799)
Reversal of AGN Ltd Statutory Net Financing Expenses ⁽⁹⁾	175,380,257	171,163,223	147,907,533	121,067,100	138,252,810	148,567,834	121,302,185	127,179,810	117,723,770
AGN SA allocation of Net Financing Expenses ⁽¹⁰⁾	(65,990,313)	(64,474,732)	(56,003,027)	(45,935,402)	(53,321,706)	(57,224,214)	(46,935,014)	(48,565,347)	(46,600,869)
Loss on Sale of Fixed Assets related to other AGN networks in Vic, NSW, Qld and NT ⁽¹¹⁾	-	17,880	-	-	4,900	23,123	-	-	-
Reversal of AGN Ltd Impairment Losses ⁽¹²⁾	-	88,489	(66,876)	(1,512,355)	-	2,269,000	164,670	1,740,600	4,705,000
Total expenditure adjustments	204,960,890	207,689,933	192,934,954	177,029,129	195,293,124	198,040,974	201,781,205	214,530,659	210,415,831
F1.2.3 - PROFIT (Adjustments breakdown)									
Income tax expenses/(benefits) adjustment ⁽¹³⁾	15,738,154	27,423,202	33,142,681	42,093,532	43,194,447	(478,010,264)	53,953,737	57,318,083	57,295,220
Profit after tax	35,393,460	64,502,208	77,672,657	97,741,038	100,934,804	633,793,745	123,467,338	140,059,998	134,390,260

Notes:

- (1) Reversal of AGN Ltd Statutory Distribution Revenue for all Networks
- (2) AGN SA Distribution Revenue including Revenue by Tariff, Ancillary Reference Services Revenue and Non Reference Services Revenue. Refer Regulatory Accounting Principles and Policies section 4.1
- (3) Reversal of AGN Ltd Statutory Capital Contributions for all Networks. Refer Regulatory Accounting Principles and Policies section 4.2
- (4) Profit on Sale of Fixed Assets related to other AGN networks in Vic, NSW, Qld and NT.
- (5) Reversal of AGN Ltd Statutory Other Revenue for all Networks
- (6) Refer to the Operating and Jurisdictional Adjustments (1-6) as per F4.1.2 Adjustments summary
- (7) Reversal of AGN Ltd Statutory Depreciation for all Networks
- (8) AGN SA Regulatory Nominal Straight-line Depreciation. Refer Regulatory Accounting Principles and Policies section 6.1
- (9) Reversal of AGN Ltd Statutory Net Financing Expenses for all Networks
- (10) AGN SA allocation of Statutory Net Financing Expenses. Refer Regulatory Accounting Principles and Policies section 6.2
- (11) Loss on Sale of Fixed Assets related to other AGN networks in Vic, NSW, Qld and NT.
- (12) Reversal of AGN Ltd Statutory Impairment Losses
- (13) Net Income Tax Expenses adjustment required to arrive at an Income Tax for AGN SA which represents 30% of Net Profit or Loss Before Tax as shown in Table F1.3.3. Refer Regulatory Accounting Principles and Policies section 6.5

F4.1.2 - ADJUSTMENTS									
Description	EXPENDITURE								
	\$0's, nominal								
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Total	70,608,675	71,941,911	83,781,493	85,105,517	90,632,338	81,229,812	93,302,268	98,054,767	86,629,940

Breakdown of Adjustments	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Opex related to other AGN Networks in Vic, NSW, Qld and NT ⁽¹⁾	62,168,344	65,901,493	75,339,826	70,509,880	63,572,637	63,994,152	63,264,187	63,617,901	61,520,481
Opex (National/State Based) reallocated to other AGN Networks in Vic, NSW, Qld and NT from SA ⁽²⁾	5,069,277	5,161,688	6,236,530	7,493,829	9,254,200	9,800,198	14,766,059	10,237,052	8,926,706
Opex related to SA Unregulated Pipelines ⁽³⁾	851,799	733,857	508,804	513,712	631,998	661,575	967,654	781,924	783,530
AGN SA Regulatory Adjustments ⁽⁴⁾	(4,696,296)	(6,034,352)	(1,696,158)	(2,936,359)	(6,387,218)	(6,263,927)	(5,571,237)	(6,761,079)	(6,548,008)
Reversal of AGN Ltd Group Internal Costs ⁽⁵⁾	18,415,296	18,993,268	15,165,179	22,790,158	36,755,598	23,663,540	29,347,795	42,009,866	34,191,348
Allocation of AGN Ltd Group Internal Costs to AGN SA ⁽⁶⁾	(11,199,745)	(12,814,043)	(11,772,688)	(13,265,704)	(13,194,877)	(10,625,726)	(9,472,189)	(11,830,897)	(12,244,117)
	70,608,675	71,941,911	83,781,493	85,105,517	90,632,338	81,229,812	93,302,268	98,054,767	86,629,940

Notes:

- (1) Opex costs from APA not related to the SA AA. Sourced from the total Ring Fenced Accounts (all states) as provided by APA.
- (2) Net allocation of APA business support costs not related to the SA AA. Refer APA Indirectly Allocated Costs determined as per sections 6.2.2.1 of the CAM.
- (3) To remove costs related to the SA unregulated pipelines. Sourced from the Ring Fenced Accounts (SA section) as provided by APA.
- (4) Covers transfer of Statutory Capex into Regulated Opex as per the Regulatory Accounting Principles and Policies document and Capitalisation Policy. Ref Regulatory Accounting Principles and Policies document section 7.2.4 Capitalised Overheads (Network Management Fees), section 7.2.1 Heat Shrinking Sleeves, section 7.2.2 Piecemeal Mains Replacement and section 7.2.5 Marketing Rebates. Also ref Capitalisation Policy section 4.3.1 Heat Shrinking Sleeves, section 4.3.2 Piecemeal Mains Replacement, section 4.3.4 Marketing Rebates and section 5.2.1 Overhead Costs.
- (5) Removal of total AGN internal costs as per the SAP General Ledger.
- (6) Allocation of AGN internal costs to the SA AA. Ref AGN Internal Indirectly Allocated Costs as per sections 6.2.2.2 (for years 2010-11 to 2013-14) and 6.2.2.3 (for years 2014-15 to current) of the CAM.