



Revised Proposal Attachment 6.06 - PWC Report of Factual Findings (ERW and MA) - Final

January 2019



Report of factual findings to Ausgrid Operator Partnership

We have performed the procedures agreed with you to report factual findings for the purpose of assisting you in assessing, in combination with other information obtained by you, the disclosure in your final AER submissions on emergency recoverable works (ERW) and minor assets (MA).

MA, as defined by Ausgrid, include tools (e.g. ladders, crimping tools etc) with individual or grouped value <\$1,000, portable testing equipment, and office furniture.

The procedures performed are detailed in the terms of the engagement dated 23 November 2018 and described below.

Management's Responsibility for the Procedures Agreed

Management are responsible for the adequacy or otherwise of the procedures agreed to be performed by us. Management are responsible for determining whether the factual findings provided by us, in combination with any other information obtained, provide a reasonable basis for any conclusions which management wish to draw on the subject matter.

Assurance Practitioner's Responsibility

Our responsibility is to report factual findings obtained from conducting the procedures agreed. We conducted the engagement in accordance with Standard on Related Services ASRS 4400 *Agreed-Upon Procedures Engagements to Report Factual Findings*. We have complied with ethical requirements equivalent to those applicable to Other Assurance Engagements, including independence.

Because the agreed-upon procedures do not constitute either a reasonable or limited assurance engagement in accordance with AUASB standards, we do not express any conclusion and provide no assurance on the disclosure in your final AER submissions on ERW and MA. Had we performed additional procedures or had we performed an audit or a review of the disclosure in your final AER submissions on ERW and MA in accordance with AUASB standards, other matters might have come to our attention that would have been reported to you.

Factual findings

The procedures were performed solely to advise you on the disclosures in your final AER submissions on ERW and MA. The procedures performed and the factual findings obtained are shown in Appendix A and as follows:

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ERW Procedures Performed	Description	ERW Factual Findings	ERW Errors or Exceptions Identified
Ensure ERW balances have not been reported previously within final AER submissions (including historical information)	Obtain listings from Ausgrid’s audited historical financial information of total ERW revenue and expenses from FY15-FY18 and ensure these total figures have historically been reported as “unregulated” and therefore not been previously included in annual RIN reporting submissions to the AER.	Our procedures confirmed that ERW balances extracted from Ausgrid’s audited historical financial information, have been previously categorised as part of the unregulated business and therefore have not been previously reported to the AER in the RIN reporting submissions during the period FY15-18, nor duplicated in other classifications (for example Standard Control Services Opex).	N/A
ERW Sample testing agreeing to supporting documentation	Select a sample of 16 ERW items across FY15-18 within the detailed listings from SAP and agree back to supporting documentation.	Of the 16 items sampled, 15 were related to ERW and directly agreed to supporting documentation. Our procedures identified 1 sample which had been incorrectly classified as an ERW.	An exception of \$37,608 was identified in the FY15 ERW costs of \$6.62m. The amount related to capital expenditure on a non-ERW project.



MA Procedures Performed	Description	MA Factual Findings	MA Errors or Exceptions Identified
Agree MA support to final AER submissions (including historical information)	<p>Obtain detailed listings from SAP/BI for MA capital expenditure from FY11-FY18 and agree report totals to the amounts reported in final AER submissions for each year.</p> <p>Report which 'Asset Category' line item on regulatory template 2.6 Non-Network Expenditure the MA capital expenditure is included in for each year.</p>	<p>Our procedures did not identify any exceptions between the SAP/BI reports to the amounts reported in the final AER annual RIN submissions.</p> <p>For FY15-FY18, our procedures identified 1 exception in how the MA balances were reported in the final AER annual RIN submission. The FY16 MA capital expenditure was included in 'Total Buildings and Properties' in the final AER annual RIN submission. For all other years, the MA capital expenditure was included in 'Other Expenditure' in final AER annual RIN submissions.</p> <p>For FY11-14, our procedures identified that the total non-network expenditure included MA balances. However, we were unable to obtain support to locate which category the MA balances were classified in template 2.6 Non-Network Expenditure.</p> <p>We identified that the MA amounts were included in the regulatory template 2.6 Non-Network Expenditure during FY11-FY18 in the annual AER RIN submissions.</p>	N/A
MA Sample testing agreeing to supporting documentation	<p>Select a sample of 24 MA capital expenditure items across FY11-18 within the detailed listings from SAP and agree back to supporting documentation.</p>	<p>Our procedures identified no exceptions.</p>	N/A



Restriction on Distribution and Use of Report

This report is intended solely for the use of management for the purpose set out above. As the intended user of our report, it is for you and other intended users to assess both the procedures and our factual findings to determine whether they provide, in combination with any other information you have obtained, a reasonable basis for any conclusions which you wish to draw on the subject matter. As required by ASRS 4400, distribution of this report is restricted to those parties that have agreed the procedures to be performed with us and other intended users identified in the terms of the engagement (since others, unaware of the reasons for the procedures, may misinterpret the results). Accordingly, we expressly disclaim and do not accept any responsibility or liability to any party other than the Ausgrid Operator Partnership for any consequences of reliance on this report for any purpose.

A handwritten signature in black ink that reads 'PricewaterhouseCoopers' in a cursive, flowing script.

PricewaterhouseCoopers

A handwritten signature in black ink, appearing to be 'Brett Entwistle', written in a cursive style.

Brett Entwistle
Partner

19 December 2018

Appendix A

1. For ERW, PwC obtained listings of total ERW revenue and expenses from FY15-18 from TM1.

The total balances for each year are shown below:

Year	Nature	Code	External LOB (ERW)
2015	Revenue	540815 - EMERGENCY DAMAGE WORK	(1,093,148.00)
	Expense	LOB-OPEX - Operating Expenditure	6,616,005.00
	ERW (Net Value)		5,522,857.00
2016	Revenue	540815 - EMERGENCY DAMAGE WORK	(1,411,923.00)
	Expense	LOB-OPEX - Operating Expenditure	7,642,061.00
	ERW (Net Value)		6,230,138.00
2017	Revenue	540815 - EMERGENCY DAMAGE WORK	(1,655,222.00)
	Expense	LOB-OPEX - Operating Expenditure	7,902,711.00
	ERW (Net Value)		6,247,489.00
2018	Revenue	540815 - EMERGENCY DAMAGE WORK	(1,728,734.00)
	Expense	LOB-OPEX - Operating Expenditure	7,835,792.00
	ERW (Net Value)		6,107,058.00

The amounts above have been mapped to the External Line of Business in the regulatory P&L (i.e. the accounts used for the unregulated business). We have identified that this has been appropriately excluded from the AER annual RIN submissions.

2. PwC selected a sample of 16 ERW items across FY15-18 within the detailed listings and agreed back to supporting documentation.

a) Please see revenue samples selected below:

Sample No	Order No	Doc No	Value	Year	Support	Cash Reference	Excluded from AER submissions?
1	129020516	106961533	36,522	2017	Remittance	893889102	Y
					Remittance	892889110	
2	129020516	106276218	49,675	2017	Cheque Payment Confirmation	893763108	Y
					Remittance	893763140	
3	129020516	106344463	35,643	2016	Remittance	1500007420	Y
					Remittance	165792096	
					Remittance	165792186	
4	129020516	106066650	106,253	2016	SAP	14582720	Y
					SAP	145884213	
					Remittance	161906346	
					Remittance	1298454	
					SAP	145476394	
					Credit Statement	893632703	
					BPAY Payment Scan	20160226NB01	
					Remittance	100728099	
					SAP	145476406	
					Remittance	100766248	
					SAP	146499963	
SAP	148325144						
5	129020516	106034903	76,718	2015	Remittance	160278678	Y
					BPAY Payment Scan	1.00028E+11	
					Remittance	160251084	
					Remittance	256219	
					Remittance	NRM140375471	
SAP	1.00028E+11						
6	129020516	105738708	414,429	2015	Remittance	160251031	Y
7	129020516	105947540	48,722	2014	Cheque Listing	159458958	Y
					SAP	148325116	
					Payment Scan	20150512NI01	
8	129020516	106613356	52,923	2014	Remittance	823162206	Y
					Remittance	1299NLK	

b) Please see expenditure samples selected below:

Sample No	Order No	Purch Doc	Value	Year	Date	Value Agreed?	Excluded from AER submissions ?
9	1500008634	4500961408	149,624	2018	7/03/2018	Y	Y
10	1500008634	4500961408	107,700	2018	20/04/2018	Y	Y
11	1500007458	4500950096	25,044	2017	7/04/2017	Y	Y
12	1500006748	4500941398	6,798	2017	27/10/2016	Y	Y
13	1500006009	4500925839	306,405	2016	8/10/2015	Y	Y
14	1500006009	4500925839	12,457	2016	11/05/2016	Y	Y
15	1500005423	4500928552	37,608	2015	Exception identified. Refer to the ERW factual findings		Y
16	1500004438	4500912456	12,303	2015	25/07/2014	Y	Y

3. For MA, PwC agreed the total non-network expenditure balance in final AER annual RIN submissions for FY11-14 to detailed listings from SAP.

FY11

Table 2.1.1 - Standard control services capex

	2010/11
Replacement expenditure	\$551,570.96
Connections	\$60,045.07
Augmentation Expenditure	\$500,758.36
Non-network	\$167,502.78
capitalised network overheads	\$219,193.69
capitalised corporate overheads	\$6,727.09
balancing item	\$76,725.87
TOTAL GROSS CAPEX (includes capcons)	\$1,582,523.81
capcons	\$74,196.22

Asset Class	Board Category	Value
Minor Assets	Admin Land and Build	9,026
Minor Assets	IT&T	190,794
Minor Assets	Other	7,593,345
Administration Premises	Admin Land and Build	4,036,606
Administration Premises	Other	25,229
CBD Buildings	Admin Land and Build	1,604,025
Depots Premises	Admin Land and Build	28,659,478
Depots Premises	Other	(153,441)
EA Enterprise Portal Program	IT&T	1,432,466
Fleet Capital	Fleet	31,173,726
Infrastructure Program	IT&T	11,301,886
IT Infrastructure	IT&T	4,566,367
License Upgrades & Purchases	IT&T	4,222,935
Network Asset Management	IT&T	2,965,639
Network Customer & Revenue Management	IT&T	3,520,075
Network Engineering, Planning & Construction	IT&T	1,647,698
Network Information Management	IT&T	3,364,840
Network Workforce Management	IT&T	2,077,431
Other Projects	IT&T	1,967,917
SAP ERP Program	IT&T	13,169,581
Software Upgrades & Purchases	IT&T	965,562
Special Purposes Premises	Admin Land and Build	10,353,726
Special Purposes Premises	Other	632,880
Training Premises	Admin Land and Build	32,174,997
FY11 Total		167,502,786
Per RIN		167,502,786
Diff		-

FY12

Table 2.1.1 - Standard control services capex

	2011/12
Replacement expenditure	\$686,872.64
Connections	\$67,235.99
Augmentation Expenditure	\$515,407.81
Non-network	\$116,723.20
capitalised network overheads	\$242,075.62
capitalised corporate overheads	\$6,144.09
balancing item	\$94,179.36
TOTAL GROSS CAPEX (includes capcons)	\$1,728,638.71
capcons	\$77,882.37

Asset Class	Board Category	Value
Minor Assets	Admin Land and Build	2,375
Minor Assets	IT&T	518,149
Minor Assets	Other	9,367,699
Administration Premises	Admin Land and Build	3,001,469
Administration Premises	Other	14,402
CBD Buildings	Admin Land and Build	5,771,601
Depots Premises	Admin Land and Build	30,309,848
Depots Premises	Other	24,513
EA Enterprise Portal Program	IT&T	632,146
Fleet Capital	Fleet	33,442,032
Infrastructure Program	IT&T	6,567,918
IT Infrastructure	IT&T	1,718,278
License Upgrades & Purchases	IT&T	2,478,685
Lotus Notes Program	IT&T	169,336
Network Asset Management	IT&T	4,143,889
Network Commercial	IT&T	150,064
Network Customer & Revenue Management	IT&T	3,581,193
Network Engineering, Planning & Construction	IT&T	550,079
Network Information Management	IT&T	4,427,857
Network Workforce Management	IT&T	1,348,449
Other Projects	IT&T	3,649,085
SAP ERP Program	IT&T	1,631,947
Software Upgrades & Purchases	IT&T	968,979
Special Purposes Premises	Admin Land and Build	1,241,937
Special Purposes Premises	Other	215,761
Training Premises	Admin Land and Build	795,506
FY12 Total		116,723,197
Per RIN		116,723,197
Diff		-

FY13

Table 2.1.1 - Standard control services capex

	2012/13
Replacement expenditure	\$537,165.17
Connections	\$66,481.04
Augmentation Expenditure	\$343,740.41
Non-network	\$65,656.40
capitalised network overheads	\$189,297.58
capitalised corporate overheads	\$4,686.09
balancing item	\$81,119.55
TOTAL GROSS CAPEX (includes capcons)	\$1,288,146.24
capcons	\$74,071.75

Asset Class	Board Category	Value
Minor Assets	Admin Land and Build	93,307
Minor Assets	IT&T	(102,701)
Minor Assets	Other	4,916,214
Administration Premises	Admin Land and Build	2,498,010
Administration Premises	Other	7,525
CBD Buildings	Admin Land and Build	2,615,140
Depots Premises	Admin Land and Build	14,085,608
EA Enterprise Portal Program	IT&T	346,573
Fleet Capital	Fleet	15,991,304
ICT Security	IT&T	337,745
Infrastructure Program	IT&T	2,558,781
IT Infrastructure	IT&T	49,865
License Upgrades & Purchases	IT&T	2,517,734
nemSTAR Replacement	IT&T	109,816
Network Asset Management	IT&T	3,425,041
Network Customer & Revenue Management	IT&T	3,919,888
Network Engineering, Planning & Construction	IT&T	241,515
Network Information Management	IT&T	1,845,003
Network Workforce Management	IT&T	954,964
Other Projects	IT&T	6,120,318
SAP ERP Program	IT&T	2,235,072
Software Upgrades & Purchases	IT&T	401,579
Special Purposes Premises	Admin Land and Build	236,409
Special Purposes Premises	Other	(1,375)
Training Premises	Admin Land and Build	253,064
FY13 Total		65,656,401
Per RIN		65,656,401
Diff		-

FY14

Table 2.1.1 - Standard control services capex

	2013/14
Replacement expenditure	\$326,546.44
Connections	\$49,260.72
Augmentation Expenditure	\$154,993.59
Non-network	\$70,199.60
capitalised network overheads	\$179,969.42
capitalised corporate overheads	\$3,498.99
balancing item	\$68,656.02
TOTAL GROSS CAPEX (includes capcons)	\$853,124.78
capcons	\$56,964.95

Asset Class	Board Category	Value
Minor Assets	Admin Land and Build	207,350.85
Minor Assets	IT&T	33,311.78
Minor Assets	Other	4,433,948.04
Administration Premises	Admin Land and Build	948,655.78
CBD Buildings	Admin Land and Build	954,737.10
Depots Premises	Admin Land and Build	27,764,901.32
Depots Premises	Other	6,535.72
DRB Continuous Improvement Program	IT&T	319,132.26
EA Enterprise Portal Program	IT&T	175,170.58
End of Life Application Upgrades	IT&T	275,440.88
Fieldforce Automation Program	IT&T	2,502,005.49
Fleet Capital	Fleet	9,423,312.20
GIS EOL Upgrade	IT&T	152,292.06
ICT Security	IT&T	224,982
Infrastructure Capacity & Upgrades	IT&T	866,712
Infrastructure Program	IT&T	1,182,534
License Upgrades & Purchases	IT&T	211,891
Mandatory Patch & Release Management	IT&T	315,807
nemSTAR Replacement	IT&T	2,498,178
Network Asset Management	IT&T	1,495,598
Network Customer & Revenue Management	IT&T	991,336
Network Engineering, Planning & Construction	IT&T	376,067
Network Information Management	IT&T	1,274,887
Network Workforce Management	IT&T	1,092,799
Other Projects	IT&T	2,063,248
Regulatory Obligations & Licensing	IT&T	164,231
SAP Core Maintenance	IT&T	152,881
SAP ERP Program	IT&T	252,020
Server Hardware Refresh	IT&T	2,111,315
Software Upgrades & Purchases	IT&T	487,008
Special Purposes Premises	Admin Land and Build	(4,105)
Storage Capacity Refresh and Upgrades	IT&T	4,411,529
Telecommunications Capacity & Upgrades	IT&T	255,555
Training Premises	Admin Land and Build	9,989
Workplace Technology	IT&T	2,568,344
FY14 Total		70,199,600
Per RIN		70,199,600
Diff		-

4. For MA, PwC agreed the final AER submitted template 2.6 Non- Network Expenditure for FY15-18 to detailed listings from SAP.

FY15

TABLE 2.6.1 NON-NETWORK EXPENDITURE			
SERVICE SUBCATEGORY	ASSET CATEGORY	ASSET REPORTING CATEGORY	EXPENDITURE (\$0's)
			2014-15
IT & COMMUNICATIONS	Client device expenditure	Орек	8,027,154.356
		Сарек	0.000
	Recurrent expenditure	Орек	69,253,560.204
		Сарек	14,869,619.960
	Non-recurrent expenditure	Орек	4,996,905.388
		Сарек	6,993,463.270
MOTOR VEHICLES	Car	Орек	4,829,945.119
		Сарек	0.000
	Light commercial vehicle	Орек	11,216,299.874
		Сарек	5,864,986.676
	Elevated work platform (LCV)	Орек	0.000
		Сарек	0.000
	Elevated work platform (HCV)	Орек	2,123,145.753
		Сарек	1,565,782.703
	Heavy commercial vehicle	Орек	3,586,509.160
		Сарек	1,874,080.341
BUILDINGS AND PROPERTY	Total buildings and property expenditure	Орек	60,423,407.946
		Сарек	13,150,200.360
OTHER	Other expenditure	Орек	0.000
		Сарек	2,100,538.320

WBS Element	Description	Value
NC-00003-1	DOR - Plant & Tools.	93,532.05
NC-00747-1	AG Learning Ctr-Learning & Dev Enhancmts	66,768.51
NC-00747-1	AG Learning Ctr-Learning & Dev Enhancmts	66,768.51
NC-00753-1	SCSG Alternate Control Room Costs	2,318.20
NC-00753-1	SCSG Alternate Control Room Costs	772.73
NC-00767-1	People & Services Non System Minor Asset	12,726.69
NC-00769-1	Corporate - Office Machines	3,815.80
NC-00772-1	REPL CABLE TEST VEHICLE HV7	2,525.25
NC-00775-1	NOps - Furniture	6,609.02
NC-00777-1	Net Dev - Plant & Tools	19,976.80
NC-00783-1	Finance & Compliance - Plant & Tools	3,716.19
NC-00784-1	ICT Minor Capital Pooled Assets	4,354.63
NC-00785-1	Chief Engineer - Plant & Tools	4,415.04
NC-00788-1	TRANSFER EMSO MOBILE COMPUTING	42,120.35
NC-00801-1	NOps - Office Machines	10,458.02
NC-00803-1	NOps - Plant & Tools	1,701,805.30
NC-00804-1	NOps - Telecommunications	13,326.53
NC-00805-1	NOps - PC's & Printers	44,528.70
FY15 Total Minor Assets		2,100,538.32

FY16

2.6.1 - NON-NETWORK EXPENDITURE			
SERVICE SUBCATEGORY	ASSET CATEGORY	EXPENDITURE (\$'s)	
		2015-16	
OPEX			
IT & COMMUNICATIONS	Client device expenditure		5,485,864
	Recurrent expenditure		51,637,535
	Non-recurrent expenditure		2,945,851
MOTOR VEHICLES	Car		2,223,167
	Light commercial vehicle		6,394,411
	Elevated work platform (LCV)		-
	Elevated work platform (HCV)		1,274,391
	Heavy commercial vehicle		2,043,517
BUILDINGS AND PROPERTY	Total buildings and property		48,583,877
OTHER	Other expenditure		
OTHER - <i>DVSP nominated</i>			
CAPEX			
IT & COMMUNICATIONS	Client device expenditure		-
	Recurrent expenditure		6,651,331
	Non-recurrent expenditure		5,365,182
MOTOR VEHICLES	Car		
	Light commercial vehicle		2,948,806
	Elevated work platform (LCV)		
	Elevated work platform (HCV)		
	Heavy commercial vehicle		
BUILDINGS AND PROPERTY	Total buildings and property		10,896,229

WBS Element	Description	Asset Class	Value
NC-00001-1	DOR - Office Machines	Minor Assets	2,747.37
NC-00747-1	AG Learning Ctr-Learning & Dev Enhancmnts	Minor Assets	1,751.98
NC-00775-1	NOps - Furniture	Minor Assets	10,232.78
NC-00783-1	Finance & Compliance - Plant & Tools	Minor Assets	41,192.18
NC-00784-1	ICT Minor Capital Pooled Assets	Minor Assets	662.47
NC-00788-1	TRANSFER EMSO MOBILE COMPUTING	Minor Assets	78,127.55
NC-00801-1	NOps - Office Machines	Minor Assets	4,235.51
NC-00803-1	NOps - Plant & Tools	Minor Assets	911,076.72
NC-00804-1	NOps - Telecommunications	Minor Assets	3,094.83
NC-00805-1	NOps - PC's & Printers	Minor Assets	20,305.88
FY16 Total Minor Assets			1,073,427.27
NC-00738-1	S 42987 -Brnkr Rd Potts Hill Ste Mast Imp	Land and Buildings	2,709,873.71
NC-00739-1	S 3579 Dympna St Dee Why SMP Imp Works	Land and Buildings	1,905,336.09
NC-00740-1	N Install & Supply a new Remote BMS Syst	Land and Buildings	9,966.27
NC-00742-1	S 2968 Refurb of RCH for relocation	Land and Buildings	245,638.06
NC-00744-1	S 3821 Mowbray Rd Demo & Site Remediatio	Land and Buildings	(177,707.24)
NC-00748-1	N 15867 Maitland Dep Site Mster Plan Imp	Land and Buildings	18,019.24
NC-00751-1	S 2968 Base Bldg Services Refurb - RCH	Land and Buildings	376,595.79
NC-00754-1	S 3821 Mowbray Rd Chatswood Dep Mstr Pln	Land and Buildings	33,969.32
NC-00759-1	S 4814 Homebush Dept-Bld 4 Asbestos Cont	Land and Buildings	(209,649.77)
NC-00760-1	S 4586 Mason Park STSS Pole Storage	Land and Buildings	5,458.37
NC-00761-1	Minor Works Depots North	Land and Buildings	1,603.88
NC-00762-1	Minor Works Depots South	Land and Buildings	130,675.81
NC-00786-1	2968 Refurbish Entrance Foyer/Retail RCH	Land and Buildings	252,529.12
NC-00787-1	4814 Homebush Depot SMP Implementation W	Land and Buildings	24,622.61
NC-00787-1-6	Silverwater M&DS Laboratory	Land and Buildings	95,521.78
NC-00787-1-7	Silverwater M&DS Consolidation	Land and Buildings	300,157.33
NC-00789-1	Homebush Park Asphaltng Resurfacing Mul	Land and Buildings	61,407.73
NC-00790-1	Homebush Park Business Centre Bldg 3 Ref	Land and Buildings	69,044.53
NC-00794-1	Alexandria Depot Construction	Land and Buildings	7,875.19
NC-00795-1	New Muswellbrook Pole Storage Facility	Land and Buildings	60,079.85
NC-00796-1	Artarmon New Depot	Land and Buildings	50,273.19
NC-00797-1	Purchase of property at Beresfield	Land and Buildings	3,528,394.75
NC-00798-1	Construction of New Beresfield Depot	Land and Buildings	51,430.09
NC-00799-1	Dee Why Depot on-site stormwater detenti	Land and Buildings	40,911.75
NC-00800-1	Meadowbank Depot DOP's & EMSO accommodat	Land and Buildings	47,874.67
NC-00802-1	Chatswood Depot Relocation	Land and Buildings	182,689.85
NC-00807-1	Olympic park depot relocation	Land and Buildings	210.11
FY16 Total Land and Buildings			9,822,802.08
FY16 Total			10,896,229.35

FY17

2.6.1 - NON-NETWORK EXPENDITURE		
SERVICE SUBCATEGORY	ASSET CATEGORY	EXPENDITURE (\$'s)
		2016-17
OPEX		
IT & COMMUNICATIONS	Client device expenditure	4,671,230
	Recurrent expenditure	46,396,137
	Non-recurrent expenditure	6,161,347
MOTOR VEHICLES	Car	3,232,623
	Light commercial vehicle	3,452,115
	Elevated work platform (LCV)	-
	Elevated work platform (HCV)	1,890,423
	Heavy commercial vehicle	3,109,746
BUILDINGS AND PROPERTY	Total buildings and property expenditure	48,776,327
OTHER	Other expenditure	
OTHER - DNSP nominated		
CAPEX		
IT & COMMUNICATIONS	Client device expenditure	1,012,636
	Recurrent expenditure	3,976,831
	Non-recurrent expenditure	12,634,584
MOTOR VEHICLES	Car	
	Light commercial vehicle	1,894,135
	Elevated work platform (LCV)	
	Elevated work platform (HCV)	
	Heavy commercial vehicle	167,634
BUILDINGS AND PROPERTY	Total buildings and property expenditure	11,185,039
OTHER	Other expenditure	1,301,367
OTHER - DNSP nominated		

WBS Element	Description	Value
NC-00001-1	DOR - Office Machines	4,647.72
NC-00747-1	AG Learning Ctr-Learning & Dev Enhancmts	2,343.63
NC-00747-1	AG Learning Ctr-Learning & Dev Enhancmts	2,343.63
NC-00753-1	SCSG Alternate Control Room Costs	662.74
NC-00753-1	SCSG Alternate Control Room Costs	220.91
NC-00771-1	PURCH 150KV RESONAT TEST SET & VEHICLE	451.72
NC-00772-1	REPL CABLE TEST VEHICLE HV7	147.69
NC-00775-1	NOps - Furniture	1,107.14
NC-00777-1	Net Dev - Plant & Tools	14,034.71
NC-00783-1	Finance & Compliance - Plant & Tools	2,465.79
NC-00784-1	ICT Minor Capital Pooled Assets	1,304.60
NC-00788-1	TRANSFER EMSO MOBILE COMPUTING	14.09
NC-00801-1	NOps - Office Machines	9,514.91
NC-00803-1	NOps - Plant & Tools	1,209,652.34
NC-00823-1	NOps - Plant & Tools	23,546.83
NC-00824-1	CCS - Office Machines	16,656.79
NC-00825-1	CCS - Plant & Tools	12,252.14
FY17 Total Minor Assets		1,301,367.38

FY18

2.6.1 - NON-NETWORK EXPENDITURE				
SERVICE SUBCATEGORY		ASSET CATEGORY		EXPENDITURE (\$0's)
				2017-18
OPEX				
IT & COMMUNICATIONS	Client device expenditure			4,829,887
	Recurrent expenditure			49,189,313
	Non-recurrent expenditure			3,731,487
MOTOR VEHICLES	Car			4,473,600
	Light commercial vehicle			510,373
	Elevated work platform (LCV)			-
	Elevated work platform (HCV)			5,539,067
	Heavy commercial vehicle			4,364,517
BUILDINGS AND PROPERTY	Total buildings and property expenditure			54,293,591
OTHER	Other expenditure			-
OTHER - DNSP nominated				
CAPEX				
IT & COMMUNICATIONS	Client device expenditure			17,106,989
	Recurrent expenditure			19,720,460
	Non-recurrent expenditure			23,470,487
MOTOR VEHICLES	Car			2,471,971
	Light commercial vehicle			15,878,931
	Elevated work platform (LCV)			-
	Elevated work platform (HCV)			677,649
	Heavy commercial vehicle			4,437,404
BUILDINGS AND PROPERTY	Total buildings and property expenditure			26,578,684
OTHER	Other expenditure			4,592,783

WBS Element	Description	Value
NC-00001-1	DOR - Office Machines	6,322.31
NC-00777-1	Net Dev - Plant & Tools	17,412.70
NC-00783-1	Finance & Compliance - Plant & Tools	1,134,300.00
NC-00801-1	NOps - Office Machines	2,221.76
NC-00803-1	NOps - Plant & Tools	3,412,946.88
NC-00823-1	NOps - Plant & Tools	9,351.88
NC-00824-1	CCS - Office Machines	10,227.60
FY18 Total Minor Assets		4,592,783.13

5. PwC selected a sample of 24 MA items across FY11-18 within the detailed listings and agreed back to supporting documentation.

Sample No.	Year	Description	Value	Purchase Order	Invoice No.	Invoice Date	Amount per Invoice (GST excl.)	Diff	Notes	Classification in RIN	Is the cost accurately reflected in template 2.6 Non-Network Expenditure?
1	FY16	DOR - Office Machines	2,998.00	4500930262	220131	6/08/2015	2,998.00	-	NA	Buildings and Property	Y
2	FY17	DOR - Office Machines	4,890.65	4500944630	RN0428927	9/09/2016	5,390.65	(500.00)	The variance was due to deducting trade in for an old Canon printer. PwC has sighted the Commercial in Confidence from Canon. No issues noted.	Other Expenditure	Y
3	FY18	DOR - Office Machines	7,490.00	4500951701	RN0745362	15/03/2017	7,490.00	-	NA	Other Expenditure	Y
4	FY15	AG Learning Ctr-Learning & Dev Enhancmts	4,980.00	4500915781	13232	31/10/2014	4,980.00	-	NA	Other Expenditure	Y
5	FY15	REPL CABLE TEST VEHICLE HV7	2,656.25	4500910472	LOE14116	18/11/2014	2,656.25	-	NA	Other Expenditure	Y
6	FY15	NOps - Furniture	1,937.28	4500919413	NEND6862	14/01/2015	1,937.28	-	NA	Other Expenditure	Y
7	FY16	NOps - Furniture	9,109.00	4500940611	34694	13/05/2016	9,109.00	-	NA	Buildings and Property	Y
8	FY17	NOps - Furniture	1,299.00	4500953759	134739	13/04/2017	1,299.00	-	NA	Other Expenditure	Y
9	FY17	Net Dev - Plant & Tools	8,455.00	4500943037	RN0370703	19/07/2016	8,455.00	-	NA	Other Expenditure	Y
10	FY18	Net Dev - Plant & Tools	5,462.70	4500974785	0170518-P4	17/05/2018	5,462.70	-	NA	Other Expenditure	Y
11	FY15	Finance & Compliance - Plant & Tools	4,040.22	4500913234	#00004233	26/11/2014	4,040.22	-	NA	Other Expenditure	Y
12	FY16	Finance & Compliance - Plant & Tools	7,000.00	4500928586	00283493	13/07/2015	7,000.00	-	NA	Buildings and Property	Y
13	FY17	Finance & Compliance - Plant & Tools	2,893.11	4500950538	RN0691393	24/01/2017	2,893.11	-	NA	Other Expenditure	Y
14	FY16	NOps - Office Machines	1,347.20	4500932834	4722439	21/09/2015	1,347.20	-	NA	Buildings and Property	Y
15	FY18	NOps - Office Machines	2,393.11	4500946729	RN0525342	24/11/2016	2,393.11	-	NA	Other Expenditure	Y
16	FY18	NOps - Plant & Tools	27,300.00	4500976629	251073	19/06/2018	27,300.00	-	NA	Other Expenditure	Y
17	FY14	DOR - Plant & Tools.	28,110.00	4500888378	9847-8033	28/04/2014	28,110.00	-	NA	Refer to the MA factual findings.	Y
18	FY14	AG Learning Ctr-Learning & Dev Enhancmts	96,100.00	4500890430	00000623	11/02/2014	96,100.00	-	NA		Y
19	FY13	DOR - Plant & Tools.	64,450.00	4500807900	NEMA2793	19/10/2012	64,450.00	-	NA		Y
20	FY13	TSO - Transmission - Plant & Tools	75,050.00	4500785301	90011584	5/07/2012	75,050.00	-	NA		Y
21	FY12	TSO - Transmission - Plant & Tools	596,200.00	4500756044	00000367	30/08/2011	596,200.00	-	NA		Y
22	FY12	BAU Phone Installations	80,002.58	4500766963	90030553	29/11/2011	80,002.58	-	NA		Y
23	FY11	DOR - Plant & Tools.	59,200.00	4500673627	12907	15/07/2010	59,200.00	-	NA		Y
24	FY11	TSO - Transmission - Plant & Tools	257,108.46	4500723098	626451	5/05/2011	257,108.46	-	NA		Y

