

Australian Gas Networks (Victorian and Albury Network)

Annual Regulatory Information Notice Basis of Preparation

March 2021

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Overview

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

The Variation to the RIN issued by the AER on 22 September 2020 requires AGN Victoria and Albury to submit the information to the AER on or before 5 pm Australian Eastern Standard Time on the following dates:

- 31 March 2021 - Workbook 1 – Historical Performance Data (for initial regulatory years 2011 to 2019).

Basis of Preparation

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

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

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

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

Historical financial and non-financial information reported by AGN for 2011 and 2012 has been excluded from the independent audit or review process as per the AER's final variation to the RIN dated 2 March 2020 (see Appendix C - Audit and Review - section 1.4 (a)).

Historical financial information reported by AGN, unless otherwise stated, is expressed in nominal dollars.

E1. Expenditure Summary

E1.1 – Capex

E1.1.1 – Reference Services

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 – 2015	<p><i>Refer to Appendices A and C for a description of the systems and processes that support AGN Limited's cost capture and reporting of Capex and Overheads expenditure as presented below. These systems and processes provide the necessary level of detail required for AGN Limited to report against the categories and sub-categories of Capex and Overheads shown in the RIN templates.</i></p> <p><i>Refer to the Regulatory Accounting Principles and Policies and Cost Allocation Methodology documents for guidance on certain expenditure categories that may be included or excluded from capex for regulatory purposes, and in relation to AGN Limited's policies and processes for cost allocation.</i></p> <p><i>Unless otherwise noted below, the information in this RIN Table for the years 2011 to 2015 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</i></p>			
	<p><i>The amounts of Capex reported in this table E1.1 – Capex have been reconciled to the related general ledger accounts in the AGN Victoria and AGN Albury general ledgers, along with the supporting fixed assets register for the AGN Victoria and AGN Albury assets. These reconciliations have been provided to AGN Limited's external auditors as part of the assurance process.</i></p>			
	<p><i>Capex in this table E1.1 for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, Capex in this table is consolidated for Victoria and Albury, as set out in the section below for 2018 to 2019.</i></p>			
	<p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Connections	Capex reported as Connections relates to expenditure on connections established or to be established, in accordance with Part 12A of the NGR and applicable energy laws, where there is no existing connection. Connection means a	Estimate	Amounts being reported in this table for the years 2011 to 2015 is estimated information due to the underlying working papers for those years not being readily	The total Capex being reported for each year in this table reconciles to the total Capex

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>physical link between the gas distribution network and a retail customer's premises to allow the flow of natural gas.</p> <p>Any activities that relate to extending the network to connect a new customer, have been treated as Connections and not as Augmentation.</p> <p>Augmentation expenditure has been identified as activities related to increasing the size or capacity of the pipeline.</p> <p>Supply Mains projects have been treated as Connections expenditure because they are not increasing the size or capacity of the pipeline upstream of the new connection.</p>		<p>available in order to support an audit process.</p> <p>As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	<p>reported previously in the Annual RINs for the years 2011 to 2015.</p>
Mains Replacement	<p>Capex has been reported for Proactive and Reactive Mains Replacement projects.</p> <p>Proactive Mains Replacement projects includes programmed renewal of specific areas of mains, specified at a project level.</p> <p>Reactive Mains Replacement projects includes unplanned capital expenditure associated with mains replacement which is required where repairs are not possible and urgent replacement of mains is required to manage gas escape.</p>	Estimate	<p>Amounts being reported in this table for the years 2011 to 2015 is estimated information due to the underlying working papers for those years not being readily available in order to support an audit process.</p> <p>As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	<p>The total Capex being reported for each year in this table reconciles to the total Capex reported previously in the Annual RINs for the years 2011 to 2015.</p>
Mains Augmentation	Mains Augmentation projects includes capital expenditure incurred on the AGN Victoria and	Estimate	Amounts being reported in this table for the years 2011 to 2015	The total Capex being reported for

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Albury pipelines due to a change in the capacity requirements of mains and services in the gas distribution network to meet the demands of existing and future customers.		<p>is estimated information due to the underlying working papers for those years not being readily available in order to support an audit process.</p> <p>As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	each year in this table reconciles to the total Capex reported previously in the Annual RINs for the years 2011 to 2015.
Telemetry	Telemetry projects includes capital expenditure incurred in the replacement of SCADA (Supervisory control and data acquisition) equipment operating in the network due to the condition of the assets.	Estimate	<p>Amounts being reported in this table for the years 2011 to 2015 is estimated information due to the underlying working papers for those years not being readily available in order to support an audit process.</p> <p>As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	The total Capex being reported for each year in this table reconciles to the total Capex reported previously in the Annual RINs for the years 2011 to 2015.
Meter Replacement	<p>Capex reported in this category relates to the cost of new and refurbished meters installed into the AGN Victoria and Albury networks for operation.</p> <p>Replacing domestic gas meters involves:</p>	Estimate	Amounts being reported in this table for the years 2011 to 2015 is estimated information due to the underlying working papers for those years not being readily	The total Capex being reported for each year in this table reconciles to the total Capex reported previously

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<ul style="list-style-type: none"> procuring any new or refurbished meters required, including quality control; planning and scheduling of meters to be changed over; organising resources (combination of direct and contractor) to carry out the meter change, which includes testing of outlet service and relighting appliances, and if required, re-attending premises after hours if the customer requires assistance; testing meters brought in from the field; life extension; and refurbishing meters as required. <p>A meter is an instrument that measures the quantity of gas passing through it and includes associated equipment attached to the instrument to filter, control or regulate the flow of gas.</p> <p>Capex for refurbished meters relates to meters that were operating within the AGN Victoria and Albury networks which were temporarily taken out of operation and that were able to be restored to full function through a process of being refurbished.</p>		<p>available in order to support an audit process.</p> <p>As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	in the Annual RINs for the years 2011 to 2015.
ICT	ICT expenditure includes capital expenditure associated with ICT assets (e.g. physical hardware and software and the associated development and implementation costs that are capitalised in accordance with relevant accounting standards and policies).	Estimate	Amounts being reported in this table for the years 2011 to 2015 is estimated information due to the underlying working papers for those years not being readily	The total Capex being reported for each year in this table reconciles to the total Capex reported previously

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			<p>available in order to support an audit process.</p> <p>As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	in the Annual RINs for the years 2011 to 2015.
Capitalised network overheads	<p>Refer to Appendix C for an explanation of relevant processes and methodologies that apply to Overhead expenditure.</p> <p>Network overheads allocated by APA to Capex reported in this RIN table represents the network overheads recorded in APA's Oracle finance system at the time expenditure was incurred. Network overheads are allocated by APA on the basis of direct expenditure, as explained in the AGN Limited Cost Allocation Methodology.</p> <p>APA's network overheads include an allocation of the NMF paid by AGN Limited, which for statutory accounting purposes 65% of the total remains in capitalised network overheads. As per the Regulatory Accounting Principles and Policies document, for regulatory purposes, 50% of the total NMF is reported as operating expenditure.</p>	Estimate	<p>Amounts being reported in this table for the years 2011 to 2015 is estimated information due to the underlying working papers for those years not being readily available in order to support an audit process.</p> <p>As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	The total Capex being reported for each year in this table reconciles to the total Capex reported previously in the Annual RINs for the years 2011 to 2015.
Capitalised corporate overheads	<p>AGN Limited has no Capitalised corporate overheads to report, in accordance with the Regulatory Accounting Principles and Policies and Capitalisation Policy documents.</p> <p>Thus, we provide a 'Null' response in the reporting template.</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Other Capex	Expenditure reported for Other Capex includes expenditure related to Mains Alteration, Regulators, Network Stopple Equipment, Other Non-Reticulation Capital, Corrosion Protection and any other Capex not related to the other categories in this table.	Estimate	<p>Amounts being reported in this table for the years 2011 to 2015 is estimated information due to the underlying working papers for those years not being readily available in order to support an audit process.</p> <p>As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	The total Capex being reported for each year in this table reconciles to the total Capex reported previously in the Annual RINs for the years 2011 to 2015.
2016 - 2019	<p><i>The amounts of Capex reported in this table from 2016, have been sourced from the Capex Data Model provided by APA and have been reconciled each year to the SAP General Ledger and movements in the Fixed Assets Registers that are maintained for AGN Victoria and AGN Albury.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Connections	Capex reported as Connections relates to expenditure on connections established or to be established, in accordance with Part 12A of the NGR and applicable energy laws, where there is no existing connection. Connection means a physical link between the gas distribution network and a retail customer's premises to allow the flow of natural gas.	Actual		

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

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	statutory accounting purposes, from 1 January 2016.			
Mains Replacement	<p>Capex has been reported for Proactive and Reactive Mains Replacement projects.</p> <p>Proactive Mains Replacement projects includes programmed renewal of specific areas of mains, specified at a project level.</p> <p>Reactive Mains Replacement projects includes unplanned capital expenditure associated with mains replacement which is required where repairs are not possible and urgent replacement of mains is required to manage gas escape.</p>	Actual		
Mains Augmentation	<p>Mains Augmentation projects includes capital expenditure incurred on the AGN Victoria and Albury pipelines due to a change in the capacity requirements of mains and services in the gas distribution network to meet the demands of existing and future customers.</p> <p>Capex for Mains Augmentation projects has been identified with reference to the expenditure captured in APA's Oracle finance system against relevant "Development" and "Stay in Business" activity codes. Activity codes include Pressure Increase and Mains Renewal – No pressure change.</p>	Actual		
Telemetry	Telemetry projects includes capital expenditure incurred in the replacement of SCADA	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>(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 against the "Stay in Business" activity codes Telemetry.</p>			
Meter Replacement	<p>Capex reported in this category relates to the cost of new and refurbished meters installed into the AGN Victoria and Albury networks for operation.</p> <p>Replacing domestic gas meters involves:</p> <ul style="list-style-type: none"> • procuring any new or refurbished meters required, including quality control; • planning and scheduling of meters to be changed over; • organising resources (combination of direct and contractor) to carry out the meter change, which includes testing of outlet service and relighting appliances, and if required, re-attending premises after hours if the customer requires assistance; • testing meters brought in from the field; • life extension; and • refurbishing meters as required. <p>A meter is an instrument that measures the quantity of gas passing through it and includes</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>associated equipment attached to the instrument to filter, control or regulate the flow of gas.</p> <p>Capex for refurbished meters relates to meters that were operating within the AGN Victoria and Albury networks which were temporarily taken out of operation and that were able to be restored to full function through a process of being refurbished.</p> <p>Capex for refurbished meters relates to meters that were operating within the AGN Victoria and Albury networks which were temporarily taken out of operation and that were able to be restored to full function through a process of being refurbished.</p> <p>Capex reported for Meter Replacement projects has been identified with reference to the expenditure captured in APA's Oracle finance system against specific "Stay in Business" activity codes. Activity codes include PMC – Domestic and PMC I&C. Note: PMC is Period Meter Changeover.</p>			
ICT	<p>ICT expenditure includes capital expenditure associated with ICT assets (e.g. physical hardware and software and the associated development and implementation costs that are capitalised in accordance with relevant accounting standards and policies).</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Expenditure reported for ICT capex projects has been identified with reference to specific project names in APA's Oracle finance system that are known to be ICT projects (e.g. relevant ICT activity descriptions are included in the project names). AGN Limited also incurs internal ICT capital expenditure (Head Office Additions) for AGN Victoria and Albury which is added to the expenditure information provided by APA.</p> <p>Refer to Appendix E for a description of the adjustments made due to regulatory accounting policies. Specifically see adjustment types: "Head Office Additions and Other Adjustments" for Other Capex incurred by AGN Limited.</p>			
Capitalised network overheads	<p>Refer to Appendix C for an explanation of relevant processes and methodologies that apply to Overhead expenditure.</p> <p>Network overheads allocated by APA to Capex reported in this RIN table represents the network overheads recorded in APA's Oracle finance system at the time expenditure was incurred. Network overheads are allocated by APA on the basis of direct expenditure, as explained in the AGN Limited Cost Allocation Methodology.</p> <p>APA's network overheads include an allocation of the NMF paid by AGN Limited, which for statutory accounting purposes 65% of the total remains in capitalised network overheads. As per the Regulatory Accounting Principles and Policies</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	document, for regulatory purposes, 50% of the total NMF is reported as operating expenditure.			
Capitalised corporate overheads	AGN Limited has no Capitalised corporate overheads to report, in accordance with the Regulatory Accounting Principles and Policies and Capitalisation Policy documents. Thus, we provide a 'Null' response in the reporting template.			
Other Capex	<p>Expenditure reported for Other capex projects has been identified with reference to specific "Development" and "Stay in Business" Activity codes in APA's Oracle finance system that are known to be miscellaneous projects that are not otherwise related to the other categories in this table. AGN Limited also incurs internal Other capital expenditure for AGN Victoria and Albury (Head Office Additions) which is added to the expenditure information provided by APA.</p> <p>Activity codes include Mains Alterations, Regulators, Corrosion, Other Non-Reticulation Capital, Other Network Stopple Equipment, specific Mains Alterations major projects and other major projects (i.e. city gate stations) that do not contribute to increasing capacity.</p> <p>Refer to Appendix E for a description of the adjustments made due to regulatory accounting policies. Specifically see adjustment type:</p> <ul style="list-style-type: none"> "Head Office Additions and Other Adjustments" for Other Capex incurred by AGN Limited. 	Actual		

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

Variance Basis of Preparation Requirement

Schedule 1 – 1.5 (b)

Victoria 2013 to 2017

Annual RIN Capex v AER PTRM

Year	Actual	Benchmark	Var (\$)	Var. %
2013	99	121	-22	-17.9%
2014	108	125	-17	-13.5%
2015	123	113	10	8.4%
2016	87	104	-17	-16.6%
2017	82	87	-5	-6.2%

Variances

2013 - The variance is due to a delay to the start of the expansion of the network into Merrifield also resulted in capex falling \$12 million under benchmark. Another contributing factor was the lower than benchmark expenditure on IT due to changes to the timing of the delivery of some IT programmes. This resulted in an actual expenditure falling approximately \$3 million under benchmark.

2014 - Actual capex falling below benchmark is due to the delay to the start of the expansion of the network into the Wandong and Heathcote Junction as well as lower than benchmark domestic PMC (refer tab 2.3).

2016 - Predominantly driven by the deferral of Mains Augmentation projects (Cranbourne & Thomastown) and lower unit rates or mains replacement and lower volumes of domestic meter changes. These have been offset by higher volumes of mains replacement undertaken and higher number of residential connections.

Albury 2013 to 2017

Annual RIN Capex v AER PTRM

Year	Actual	Benchmark	Var (\$)	Var. %
2013	1.2	1.0	0.1	14.0%
2014	1.1	1.3	-0.2	-17.9%
2015	1.2	1.3	-0.1	-6.1%
2016	1.4	1.2	0.3	25.0%
2017	1.5	1.7	-0.2	-11.4%

2013 - Actual capex is greater than benchmark largely due to the higher unit cost of connecting new customers and the significantly greater number of domestic meter replacements undertaken this year.

2014 - The below benchmark expenditure is attributable to the delay in IT expenditure arising from the retiming of the delivery of the IT programme, with no IT expenditure incurred for 2014 compared to the benchmark of \$0.2 million.

2016 - Actual capex is higher than benchmark due to actual residential connections being 200 higher than forecast, and residential meter changes also 200 higher than forecast.

2017 - Actual capex is lower than benchmark largely due to the fact less augmentation was required of the network, relative to the benchmark assumption of \$486k.

Victoria and Albury Consolidated 2018 to 2019

Annual RIN Capex v AER PTRM

Year	Actual	Benchmark	Var (\$)	Var. %
2018	84	117	-33	-28.2%
2019	105	138	-32	-23.4%

2018 - Underspend in ICT due to deferral of major projects and applications renewals upon prioritisation of more critical projects. Deferral (Sale City Gate and Dandenong duplication) and long lead times on major augmentation projects (Cranbourne). Dandenong refurb, city gate and CTM upgrades reclassified as 'Other Capex'. Savings on mains renewal block rates, delays in CBD block work due to higher than expected rates, delays in trunk renewal with intention of bulk packing with nearby MRP block programs for competitive pricing.

2019 - Underspend in ICT due to deferral of major projects upon prioritisation of more critical projects. Deferral (Sale City Gate and Dandenong duplication) and long lead times on major augmentation projects (Cranbourne). Dandenong refurb., city gate and CTM upgrades reclassified as 'Other Capex'. Delays in mains trunk renewal with intention of bulk packing with nearby MRP block programs for competitive pricing. Delays in block renewal to meet funding requirements for CBD block program.

E1.1.2 – Non-reference Services

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

E1.2 – Opex

E1.2.1 – Reference Services

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2017	<i>Refer to Appendix B for a description of the systems and processes that support AGN Limited's cost capture and reporting of Opex as presented below.</i>			
	<i>Refer to the Regulatory Accounting Principles and Policies and Cost Allocation Methodology documents for guidance on certain expenditure categories that may be included or excluded from Opex for regulatory purposes, and in relation to AGN Limited's policies and processes for cost allocation.</i>			
	<i>Unless otherwise noted, the Opex information in this RIN Table for the years 2011 to 2017 was sourced primarily from the Annual RINs (including associated working papers) submitted to the AER for each of those years. The Opex figures being reported in this RIN Table have also been reconciled to the Opex figures previously reported in the last AA RIN (for the current AA period) for the years up to and including 2015.</i>			
	<i>Opex for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, Opex is consolidated for Victoria and Albury, as set out in the section below for 2018 to 2019.</i>			

Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.

Repairs and maintenance

Expenditure reported in this category is the expenditure incurred by AGN Limited in relation to the repair and maintenance activities for the Victorian and Albury pipelines which provides Reference Services.

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

Actual

APA's network overheads include an allocation of the Network Management Fee (NMF) paid by AGN Limited, which for statutory accounting purposes 65% if the total NMF remains in capitalised network overheads. As per the Regulatory Accounting Principles and Policies document, for regulatory purposes, 50% of the total NMF is reported as operating expenditure and appears in this category of Repairs and Maintenance.

In previous RINs submitted to the AER, Repairs and Maintenance expenditure was included in the category of "Maintenance Costs" but did not include all of the activities outsourced to APA and which are

	<p>now reported as Repairs and Maintenance. This prior reporting was in accordance with the format of RIN templates at the time and AGN Limited's understanding of what was to be reported within "Other Operating Costs". All Opex costs for activities outsourced to APA, other than Marketing and Retail Incentives, is now consistently categorised as Repairs and Maintenance in AGN Limited's reporting to the AER (i.e. including AGN Limited's pipelines in other states).</p> <p>Adjustments have been made to previously reported Repairs and Maintenance expenditure in 2016 and 2017, to correct Opex amounts relating to Non-Reference Services and Unregulated activities which were deducted from Opex reported in the Annual RINs (i.e. the amounts previously deducted were under-stated). The total combined Repairs and Maintenance expenditure for both Reference Services and Non-Reference Services for 2016 and 2017 is now higher by \$407,243 and \$446,833 respectively.</p>	
Marketing and retail incentives	<p>In previous RINs submitted to the AER, Marketing and retail incentives expenditure was included in the category of "Advertising and Marketing" expenditure, in accordance with the format of those RIN templates.</p> <p>Expenditure reported as Marketing and Retail Incentives includes various marketing activities undertaken by AGN Limited to retain and increase customer numbers. This program incorporates advertising (for example), on platforms such as television, radio, digital and press. AGN Limited also provides marketing rebates to certain customers in the form of a cash payment, as an incentive to have</p>	Actual

	<p>gas connected and take up gas appliances (i.e. gas hot water, gas central heating etc.) in place of their equivalent electric appliances, the costs of which are reported in this category of expenditure. As outlined above, under the Repairs and maintenance category, there is some Marketing and Retail Incentives expenditure incurred through payments to APA for activities undertaken on behalf of AGN Limited under the OMA.</p> <p>Refer to Appendix E for a description of the adjustments made due to regulatory accounting policies. Specifically see adjustment type:</p> <ul style="list-style-type: none"> • “Marketing Rebates” for expenditure treated consistently as Opex for regulatory purposes and Capex for statutory accounting purposes, from 1 January 2016.
Debt raising	<p>For the years 2011 and 2012, expenditure on Debt Raising costs was previously not reported separately but included in Other Operating Costs.</p> <p>Expenditure reported for debt raising costs comprise the following fees and charges paid in relation to raising debt financing for AGN Limited:</p> <ul style="list-style-type: none"> • Agents fees • Registrar Fees • Rating Agent fees • Establishment/extension fees • Legal fees • Roadshow and associated travelling costs <p>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</p>

Equity raising	Regulatory Asset Base (RAB) values in each of AGN's separate Access Arrangements.	
	AGN Limited does not currently incur equity raising costs under its existing ownership structure and has not incurred equity raising costs for the period covered by the Annual RIN templates.	
	Thus, we provide a 'Null' response in the reporting template.	
	The information in this RIN Table for the years 2011 to 2017 was sourced from the working papers which underpinned the Annual RINs submitted to the AER for those years.	
Unaccounted for gas	Unaccounted for Gas expenditure (UAFG), was previously adjusted out (i.e. deducted from Statutory Opex), due to there being no approved allowance for this cost specifically included in past and current Access Arrangements for Victoria.	
	UAFG is the cost to AGN (Victoria) Limited in relation to the volume of gas calculated pursuant to the AEMO Wholesale Market Distribution UAFG Procedures (Victoria). The costs are derived by multiplying the quantity above or below the approved benchmark percentage by the sum of the average volume weighted market price (AVWMP) and the average transmission tariff (ATT).	Actual
	Albury UAFG cannot be accurately separated from Victoria due to gas flows between the network boundaries. This boundary issue is well known and is referred to in clause 2.1.6 of the AEMO Wholesale Market UAFG Distribution Procedures (Victoria). As a result, no UAFG information is provided for Albury.	
Jurisdictional charges	In previous RINs submitted to the AER for this period, Jurisdictional charges expenditure was	Actual

	<p>included in the category of “Other Operating Costs” in 2011 and 2012 and “Energy Safe Victoria levy” expenditure and “Licence Fees” from 2013 to 2017, in accordance with the format of those RIN templates.</p> <p>Expenditure reported for Jurisdictional charges comprises license fees and levies paid to current and former regulatory bodies.</p>	
GSL payments	<p>GSL payments are made under section 2.2 (b) of the Gas Distribution Code in relation to applicable tariff V customers. There were no GSL payments made by AGN Albury for the period in which the Albury AA Part C Terms and Conditions provided for such payments (i.e. up to the end of 2012). Hence, the GSL payments being reported in this RIN table relate to AGN Victoria only.</p>	Actual
Other Opex	<p>In previous RINs submitted to the AER, Other Opex expenditure was included in the category of “Other Operating Costs” expenditure, in accordance with the format of those RIN templates. As noted above against the expenditure category Repairs and Maintenance, expenditure previously reported against “Other Operating Costs” included certain activities outsourced to APA which are now reported as Repairs and Maintenance. That expenditure has been reclassified for the purpose of reporting in this Annual RIN and is now included in Repairs and Maintenance expenditure (see the section above for Repairs and Maintenance for further details).</p> <p>Expenditure reported for Other Opex represents an allocation of the other internal costs associated with the business and include items such as employee costs, consulting and legal expenses, IT support</p>	Actual

costs, Insurance and costs not related to another category in this RIN table. These costs are allocated in accordance with the Cost Allocation Methodology provided with this RIN response.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2018 - 2019	<i>Refer to Appendix B for a description of the systems and processes that support AGN Limited's cost capture and reporting of Opex as presented below.</i>			
	<i>Refer to the Regulatory Accounting Principles and Policies and Cost Allocation Methodology documents for guidance on certain expenditure categories that may be included or excluded from Opex for regulatory purposes, and in relation to AGN Limited's policies and processes for cost allocation.</i>			
	<i>Unless otherwise noted, the information in this RIN Table has been sourced from the Ring Fenced Accounts (RFAs) and associated working papers prepared by AGN Limited and APA each half year. The processes and systems that facilitate the production of the RFAs is outlined in Appendix B. These expenditure amounts are reconciled with the relevant accounts in the separate general ledgers for AGN Victoria and AGN Albury which support the Audited Statutory Accounts for AGN Victoria and AGN Albury up to 31 December 2015 and 2016 respectively. From 2016 onwards, the SAP General Ledgers for AGN Victoria and AGN Albury also support the consolidated Audited Statutory Accounts for AGN Limited.</i>			
	<i>Opex reported in this RIN Table for the period 2018 and 2019 includes the consolidated expenditure for AGN Limited's pipelines in Victoria and Albury, which is in accordance with the approved access arrangement for the period 2018 to 2022 (i.e. to consolidate Opex for Victoria and Albury both in relation to approved expenditure and for the reporting of actuals).</i>			
Repairs and maintenance	Expenditure reported in this category is the expenditure incurred by AGN Limited in relation to the repair and maintenance activities for the Victorian and Albury pipelines which provides Reference Services.	Actual		
	The repair and maintenance of AGN Limited's Victorian and Albury pipelines has been contracted to APA under the OMA. It is noted that APA incurs			

	<p>other Opex costs in providing these services to AGN Limited (e.g. general and administrative costs), however all such costs, with the exception of Marketing and Retail Incentives, are effectively bundled into the monthly charges from APA. For this reason, all expenditure incurred under the OMA with APA that is not Capex or Marketing and Retail Incentives expenditure, is classified as Repairs and Maintenance expenditure.</p> <p>APA's network overheads include an allocation of the Network Management Fee (NMF) paid by AGN Limited, which for statutory accounting purposes 65% if the total NMF remains in capitalised network overheads. As per the Regulatory Accounting Principles and Policies document, for regulatory purposes, 50% of the total NMF is reported as operating expenditure and appears in this category of Repairs and Maintenance.</p>	
Marketing and retail incentives	<p>Marketing and Retail Incentives expenditure is also undertaken internally within AGN Limited (separately to activities provided by APA) and information about this expenditure is sourced from the SAP General Ledger (GL).</p> <p>Both types of expenditure, being that incurred through services provided by APA, along with AGN Limited's internal expenditure, is reconciled to the separate General Ledgers for AGN Victoria and AGN Albury.</p> <p>Expenditure reported as Marketing and Retail Incentives includes various marketing activities undertaken by AGN Limited to retain and increase customer numbers. This program incorporates advertising (for example), on platforms such as</p>	Actual

	<p>television, radio, digital and press. AGN Limited also provides marketing rebates to certain customers in the form of a cash payment, as an incentive to have gas connected and take up gas appliances (i.e. gas hot water, gas central heating etc.) in place of their equivalent electric appliances, the costs of which are reported in this category of expenditure. As outlined above, under the Repairs and maintenance category, there is some Marketing and Retail Incentives expenditure incurred through payments to APA for activities undertaken on behalf of AGN Limited under the OMA.</p> <p>Refer to Appendix E for a description of the adjustments made due to regulatory accounting policies. Specifically see adjustment type:</p> <ul style="list-style-type: none"> • “Marketing Rebates” for expenditure treated consistently as Opex for regulatory purposes and Capex for statutory accounting purposes, from 1 January 2016.
Debt raising	<p>The information in this RIN Table has been sourced from AGN Limited’s SAP GL and working papers maintained within the Treasury function of AGN Limited which record related expenditure.</p> <p>Expenditure reported for debt raising costs comprise the following fees and charges paid in relation to raising debt financing for AGN Limited:</p> <ul style="list-style-type: none"> • Agents fees • Registrar Fees • Rating Agent fees • Establishment/extension fees • Legal fees • Roadshow and associated travelling costs <p>Actual</p>

Equity raising	<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.</p> <p>AGN Limited does not currently incur equity raising costs under its existing ownership structure and has not incurred equity raising costs for the period covered by the Annual RIN templates.</p> <p>Thus, we provide a 'Null' response in the reporting template.</p>
Unaccounted for gas	<p>The amounts reported have been reconciled to the General Ledger for AGN Victoria.</p> <p>Expenditure reported for Unaccounted for Gas (UAFG) is the cost to AGN (Victoria) Limited in relation to the volume of gas calculated pursuant to the AEMO Wholesale Market Distribution UAFG Procedures (Victoria). The costs are derived by multiplying the quantity above or below the approved benchmark percentage by the sum of the average volume weighted market price (AVWMP) and the average transmission tariff (ATT).</p> <p>Albury UAFG cannot be accurately separated from Victoria due to gas flows between the network boundaries. This boundary issue is well known and is referred to in clause 2.1.6 of the AEMO Wholesale Market UAFG Distribution Procedures (Victoria). As a result, no UAFG information is provided for Albury.</p>
Jurisdictional charges	<p>The information in this RIN Table has been sourced from, and reconciled to, the SAP General Ledgers for AGN Victoria and AGN Albury.</p>

	Expenditure reported for Jurisdictional charges comprises license fees and levies paid to current and former regulatory bodies.	
GSL payments	GSL payments are made under section 2.2 (b) of the Gas Distribution Code in relation to applicable tariff V customers. There were no GSL payments made by AGN Albury for the period in which the Albury AA Part C - Terms and Conditions provided for such payments (i.e. up to the end of 2012). Hence, the GSL payments being reported in this RIN table relate to AGN Victoria only.	Actual
	The information in this RIN Table has been sourced from and reconciled to the SAP General Ledgers for AGN Victoria, AGN Albury and AGN Limited.	
Other Opex	Expenditure reported for Other Opex represents an allocation of the other internal costs associated with the business and include items such as employee costs, consulting and legal expenses, IT support costs, insurance and costs not related to another category in this RIN table. These costs are allocated in accordance with the Cost Allocation Methodology provided with this RIN response.	Actual

Variances

Variance Basis of Preparation Requirement

Schedule 1 – 1.5 (a)

Victoria 2013 to 2017

Annual RIN Opex v AER PTRM

Year	Actual	Benchmark	Var (\$)	Var. %
2013	60	62	-3	-4.5%
2014	62	66	-4	-5.8%
2015	60	69	-8	-12.0%
2016	62	71	-8	-11.9%
2017	65	73	-7	-9.9%

2015 - Lower maintenance costs attributable to network improvements from the accelerated mains replacement program, lower regulatory compliance, administration and corporate costs.

2016 - Actual opex is lower than the benchmark due to a reduction of costs following the change in ownership of the business in August 2014 and lower costs due to reductions in the unit cost of work delivered.

Albury 2013 to 2017

Annual RIN Opex v AER PTRM

Year	Actual	Benchmark	Var (\$)	Var. %
2013	2.1	2.2	-0.1	-3.1%
2014	2.2	2.2	0.0	1.4%
2015	2.0	2.3	-0.3	-11.4%
2016	2.4	2.4	0.0	0.7%
2017	2.5	2.4	0.0	1.9%

2015 – due to Lower Network operating costs.

Victoria and Albury Consolidated 2018 to 2019

Annual RIN Opex v AER PTRM

Year	Actual	Benchmark	Var (\$)	Var. %
2018	65	69	-4	-6.2%
2019	66	71	-5	-7.7%

No variances outside 10 per cent.

E1.2.2 – Non-reference Services

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2017	<i>Refer to Appendix B for a description of the systems and processes that support AGN Limited's cost capture and reporting of Opex as presented below.</i>			
	<i>Refer to the Regulatory Accounting Principles and Policies and Cost Allocation Methodology documents for guidance on certain expenditure categories that may be included or excluded from Opex for regulatory purposes, and in relation to AGN Limited's policies and processes for cost allocation.</i>			
	<p><i>Unless otherwise noted, the Opex information in this RIN Table for the years 2011 to 2017 was sourced primarily from the Annual RINs (including associated working papers) submitted to the AER for each of those years. The Opex figures being reported in this RIN Table have also been reconciled to the Opex figures previously reported in the last AA RIN (for the current AA period) for the years up to and including 2015.</i></p> <p><i>Opex for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, Opex is consolidated for Victoria and Albury, as set out in the section below for 2018 to 2019.</i></p>			
Repairs and maintenance	Adjustments have been made to previously reported Repairs and Maintenance expenditure in 2016 and 2017, to correct Opex amounts relating to Non-Reference Services and Unregulated activities which were deducted from Opex reported in the Annual RINs (i.e. the amounts previously deducted were under-stated). The total combined Repairs and Maintenance expenditure for both Reference Services and Non-Reference Services for 2016 and 2017 is now higher by \$407,243 and \$446,833 respectively.		'Null' for period 2011 to 2015 Actual for period 2016 to 2017	
	Prior to 2016 AGN Limited did not maintain records specifically for Revenue and Opex related to Non-reference Services for Victoria and Albury, noting			

this information has not previously been requested by the AER. Hence, AGN Limited is reporting a 'Null' response for the period 2011 to 2015.

From 2016 AGN Limited has modified its processes used to prepare the RFAs, which is the source of information for regulatory reporting and can provide Revenue information for Non-reference services for the period 2016 to 2019.

However, AGN Limited and APA's business systems are not configured to capture expenditure information at the level of detail required to report expenditure for Non-reference services.

In order to report these expenditure figures, AGN Limited has used the Revenue earned from Non-Reference services and assumed a 20% margin. AGN Limited considers this to be the best method for deriving these expenditure figures given the information that is currently available.

The services that are included in Non-Reference services are:

- Out of hours special read
- Meter Alter Position
- Same Day Premium Service
- Disconnect Service in Street
- No Access/Incomplete Meter Fix; and
- Reconnect Service in Street

Given delivery of Non-Reference services has been contracted to APA through the OMA, all relevant Opex incurred is recorded as Repairs and maintenance.

Marketing and retail incentives	<p>Prior to 2016 AGN Limited did not maintain records specifically for Opex related to Non-reference Services for Victoria and Albury, noting this information has not previously been requested by the AER.</p> <p>AGN Limited has incurred no Marketing and Retail Incentives expenditure in relation to the provision of Non-reference services for the period 2016 to 2017.</p> <p>Hence, AGN Limited is reporting a 'Null' response for the period 2011 to 2017.</p>
Debt raising	<p>Prior to 2016 AGN Limited did not maintain records specifically for Opex related to Non-reference Services for Victoria and Albury, noting this information has not previously been requested by the AER.</p> <p>AGN Limited has incurred no Debt Raising expenditure related to the provision of Non-reference Services for the period 2016 to 2017.</p> <p>Hence, AGN Limited is reporting a 'Null' response for the period 2011 to 2017.</p>
Equity raising	<p>AGN Limited does not currently incur Equity Raising costs under its existing ownership structure and has not incurred equity raising costs for the period covered by the Annual RIN templates.</p>
Unaccounted for gas	<p>Prior to 2016 AGN Limited did not maintain records specifically for Opex related to Non-reference Services for Victoria and Albury, noting this information has not previously been requested by the AER.</p> <p>AGN Limited has incurred no UAFG expenditure related to the provision of Non-reference Services for the period 2016 to 2017.</p> <p>Hence, AGN Limited is reporting a 'Null' response for the period 2011 to 2017.</p>
Jurisdictional charges	<p>Prior to 2016 AGN Limited did not maintain records specifically for Opex related to Non-reference Services for Victoria and Albury, noting this information has not previously been requested by the AER.</p> <p>AGN Limited has incurred no Jurisdictional charges expenditure related to the provision of Non-reference Services for the period 2016 to 2017.</p> <p>Hence, AGN Limited is reporting a 'Null' response for the period 2011 to 2017.</p>
GSL payments	<p>AGN Limited has not incurred any expenditure in relation to GSL payments in relation to Non-Reference Services for the period covered by the Annual RIN templates.</p> <p>Thus we provide a 'Null' response in the reporting template.</p>

Other Opex	<p>Prior to 2016 AGN Limited did not maintain records specifically for Opex related to Non-reference Services for Victoria and Albury, noting this information has not previously been requested by the AER.</p> <p>AGN Limited has incurred no Other Opex expenditure in relation to the provision of Non-reference services for the period 2016 to 2017, noting as mentioned above, delivery of Non-reference services has been contracted to APA and all related expenditure incurred under the OMA is recorded as Repairs and maintenance expenditure.</p> <p>Hence, AGN Limited is reporting a 'Null' response for the period 2011 to 2017.</p>			
Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2018 - 2019	<p><i>Refer to Appendix B for a description of the systems and processes that support AGN Limited's cost capture and reporting of Opex as presented below.</i></p> <p><i>Refer to the Regulatory Accounting Principles and Policies and Cost Allocation Methodology documents for guidance on certain expenditure categories that may be included or excluded from Opex for regulatory purposes, and in relation to AGN Limited's policies and processes for cost allocation.</i></p> <p><i>Unless otherwise noted, the information in this RIN Table has been sourced from the Ring Fenced Accounts (RFAs) and associated working papers prepared by AGN Limited and APA each half year. The processes and systems that facilitate the production of the RFAs is outlined in Appendix B. These expenditure amounts are reconciled with the relevant accounts in the separate general ledgers for AGN Victoria and AGN Albury which support the Audited Statutory Accounts for AGN Victoria and AGN Albury up to 31 December 2015 and 2016 respectively. From 2016 onwards, the SAP General Ledgers for AGN Victoria and AGN Albury also support the consolidated Audited Statutory Accounts for AGN Limited.</i></p> <p><i>Opex reported in this RIN Table for the period 2018 and 2019 includes the consolidated expenditure for AGN Limited's pipelines in Victoria and Albury, which is in accordance with the approved access arrangement for the period 2018 to 2022 (i.e. to consolidate Opex for Victoria and Albury both in relation to approved expenditure and for the reporting of actuals).</i></p>			
Repairs and maintenance	<p>From 2016 AGN Limited has modified its processes used to prepare the RFAs, which is the source of information for regulatory reporting and can provide Revenue information for Non-reference services for the period 2016 to 2019.</p>	Actual		

	<p>However, AGN Limited and APA's business systems are not configured to capture expenditure information at the level of detail required to report expenditure for Non-reference services.</p> <p>In order to report these expenditure figures, AGN Limited has used the Revenue earned from Non-reference services and assumed a 20% margin. AGN Limited considers this to be the best method for deriving these expenditure figures given the information that is currently available.</p> <p>The services that are included in Non-reference services are:</p> <ul style="list-style-type: none"> • Out of hours special read • Meter Alter Position • Same Day Premium Service • Disconnect Service in Street • No Access/Incomplete Meter Fix; and • Reconnect Service in Street <p>Given delivery of Non-reference services has been contracted to APA through the OMA, all relevant Opex incurred is recorded as Repairs and maintenance.</p>
Marketing and retail incentives	<p>AGN Limited has incurred no Marketing and Retail Incentives expenditure in relation to the provision of Non-reference services for the period 2018 to 2019.</p> <p>Hence, AGN Limited is reporting a 'Null' response for the period 2018 to 2019.</p>
Debt raising	<p>AGN Limited has incurred no Debt Raising expenditure related to the provision of Non-reference Services for the period 2018 to 2019.</p> <p>Hence, AGN Limited is reporting a 'Null' response for the period 2018 to 2019.</p>
Equity raising	<p>AGN Limited does not currently incur Equity Raising costs under its existing ownership structure and has not incurred equity raising costs for the period covered by the Annual RIN templates.</p>

Unaccounted for gas	<p>AGN Limited has incurred no UAFG expenditure related to the provision of Non-reference Services for the period 2018 to 2019.</p> <p>Hence, AGN Limited is reporting a 'Null' response for the period 2018 to 2019.</p>
Jurisdictional charges	<p>AGN Limited has incurred no Jurisdictional charges expenditure related to the provision of Non-reference Services for the period 2018 to 2019.</p> <p>Hence, AGN Limited is reporting a 'Null' response for the period 2018 to 2019.</p>
GSL payments	<p>AGN Limited has not incurred any expenditure in relation to GSL payments in relation to Non-Reference Services for the period covered by the Annual RIN templates.</p> <p>Thus, we provide a 'Null' response in the reporting template.</p>
Other Opex	<p>AGN Limited has incurred no Other Opex expenditure in relation to the provision of Non-reference services for the period 2018 to 2019, noting as mentioned above, delivery of Non-reference services has been contracted to APA and all related expenditure incurred under the OMA is recorded as Repairs and maintenance expenditure.</p> <p>Hence, AGN Limited is reporting a 'Null' response for the period 2018 to 2019.</p>

E1.3 – Capcons

E1.3.1 – Reference Services

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2015	<p><i>Refer to Appendices A and C for a description of the systems and processes that support AGN Limited's cost capture and reporting of Capex and Overheads as it relates to the Capital contributions information presented below. These systems and processes provide the necessary level of detail required for AGN Limited to report against the categories and sub-categories of Capex and Overheads shown in the RIN templates.</i></p> <p><i>Refer to the Regulatory Accounting Principles and Policies document for guidance on the treatment of Capital Contributions for regulatory purposes.</i></p> <p><i>Capital contributions in this table E1.3 for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, Capital contributions in this table is consolidated for Victoria and Albury for 2018 to 2019.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Connections	Capital Contributions information for the years 2011 to 2015 in relation to Connections was sourced from information prepared to complete the previous AA RIN responses submitted to the AER (for the current AA period).	Estimate	<p>Amounts being reported in this table for the years 2011 to 2015 is estimated information due to the underlying working papers for those years not being readily available in order to support an audit process.</p> <p>As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	The total Capital Contributions being reported for each year in this table reconciles to the total Capital Contributions reported previously in the Annual RINs for the years 2011 to 2015.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Mains Replacement	AGN Limited received no Capital Contributions in relation to Mains Replacement Capex for the years 2011 to 2015. Thus, we provide a 'Null' response in the reporting template.			
Mains Augmentation	AGN Limited received no Capital Contributions in relation to Mains Augmentation Capex for the years 2011 to 2015. Thus, we provide a 'Null' response in the reporting template.			
Telemetry	AGN Limited received no Capital Contributions in relation to Telemetry Capex for the years 2011 to 2015. Thus, we provide a 'Null' response in the reporting template.			
Meter Replacement	AGN Limited received no Capital Contributions in relation to Meter Replacement Capex for the years 2011 to 2015. Thus, we provide a 'Null' response in the reporting template.			
ICT	AGN Limited received no Capital Contributions in relation to ICT Capex for the years 2011 to 2015. Thus, we provide a 'Null' response in the reporting template.			
Capitalised network overheads	Capital contributions information for the years 2011 to 2015 was sourced from information prepared to complete the previous AA RIN responses submitted to the AER (for the current AA period). AGN Limited has calculated the reported figures for 2011 to 2015 based on an estimated percentage of Capitalised Network Overheads of 10%. AGN Limited considers this to be a reasonable basis on which to estimate these figures and the best method given the information currently available.	Estimate	Amounts being reported in this table for the years 2011 to 2015 is estimated information due to the underlying working papers for those years not being readily available in order to support an audit process. As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	The total Capital Contributions being reported for each year in this table reconciles to the total Capital Contributions reported previously in the Annual RINs for the years 2011 to 2015.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			Further to the above, amounts being reported in this sub-category for the years 2011 through to 2015 is also estimated information because the amount of Capitalised network overheads included in Capital contributions received from customers was not previously reported to the AER and has not been captured in AGN Limited or APA's finance systems during that period.	
Capitalised corporate overheads	AGN Limited has no Capitalised corporate overheads to report, in accordance with the Regulatory Accounting Principles and Policies and Capitalisation Policy documents. Thus, we provide a 'Null' response in the reporting template.			
Other Capex	Capital Contributions information for the years 2011 to 2015 in relation to Other Capex was sourced from information prepared to complete the previous AA RIN responses submitted to the AER (for the current AA period).	Estimate	Amounts being reported in this table for the years 2011 to 2015 is estimated information due to the underlying working papers for those years not being readily available in order to support an audit process. As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	The total Capital Contributions being reported for each year in this table reconciles to the total Capital Contributions reported previously in the Annual RINs for the years 2011 to 2015.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2016 - 2019	<p><i>Refer to Appendices A and C for a description of the systems and processes that support AGN Limited's cost capture and reporting of Capex and Overheads as it relates to the Capital contributions information presented below. These systems and processes provide the necessary level of detail required for AGN Limited to report against the categories and sub-categories of Capex and Overheads shown in the RIN templates.</i></p> <p><i>Refer to the Regulatory Accounting Principles and Policies document for guidance on the treatment of Capital Contributions for regulatory purposes.</i></p> <p><i>Capital contributions in this table E1.3 for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, Capital contributions in this table is consolidated for Victoria and Albury for 2018 to 2019.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Connections	<p>Capital Contributions information in relation to Connections Capex for the years 2016 to 2019 was sourced as explained below:</p> <p>The amount of Capital Contributions reported that relates to New Homes (domestic customers) has been derived from invoiced revenue. This revenue mostly funds the economic shortfall for Mains. The calculation of this revenue includes allowance for a 20% margin.</p> <p>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 the allocated NMF as set out in the Regulatory Accounting Policy i.e. 50% is capitalised for regulatory reporting).</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Related Capex that is used to derive Capital Contributions from Industrial & Commercial Contract Customers has been identified with reference to expenditure captured in APA's Oracle finance system against specific "Development" activity codes (i.e. Large Consumers and Meters – I&C>10TJ with sub-activity codes New Service and New Main >10TJ and Meter Installation and Meter Growth >10TJ).</p> <p>There are also Government Contributions reported for extensions to the network (i.e. Regional Development Projects), which is derived from the actual contribution payments received, as they are aligned to milestones set out in the agreements for these relevant projects.</p>			
Mains Replacement	<p>AGN Limited received no Capital Contributions in relation to Mains Replacement Capex for the years 2016 to 2019.</p> <p>Thus, we provide a 'Null' response in the reporting template.</p>			
Mains Augmentation	<p>AGN Limited received no Capital Contributions in relation to Mains Augmentation Capex for the years 2016 to 2019.</p> <p>Thus, we provide a 'Null' response in the reporting template.</p>			
Telemetry	<p>AGN Limited received no Capital Contributions in relation to Telemetry Capex for the years 2016 to 2019.</p> <p>Thus, we provide a 'Null' response in the reporting template.</p>			
Meter Replacement	<p>AGN Limited received no Capital Contributions in relation Meter Replacement Capex for the years 2016 to 2019.</p> <p>Thus, we provide a 'Null' response in the reporting template.</p>			
ICT	<p>AGN Limited received no Capital Contributions in relation to ICT Capex for the years 2016 to 2019.</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
Capitalised network overheads	<p>The Capitalised Network Overheads associated with Capital Contributions for the years 2016 to 2019 was sourced from the Capex Data Model information provided by APA (with an adjustment to the allocated NMF as set out in the Regulatory Accounting Policy i.e. 50% is capitalised for regulatory reporting), which identifies the Capitalised Network Overheads related to the Capital Contributions in each of the categories of Capex shown in this RIN table.</p> <p>The Capitalised Network Overheads associated with Government Contributions are derived based on the average overheads allocated to the total project (i.e. overheads associated with Government Contributions is assumed to be the same average rate of overheads that was allocated to the project.</p> <p>The Capitalised Network Overheads associated with New Home Connections are assumed to be 10% of the gross expenditure incurred on that activity.</p>	Actual		
Capitalised corporate overheads	<p>AGN Limited has no Capitalised corporate overheads to report, in accordance with the Regulatory Accounting Principles and Policies and Capitalisation Policy documents.</p> <p>Thus, we provide a 'Null' response in the reporting template.</p>			
Other Capex	<p>The amount of Capital Contributions reported for Other Capex for the years 2016 to 2019 is derived from the amounts of related Capex incurred, as reported by APA in the Capex Data Model (with an adjustment to the allocated NMF as set out in the Regulatory Accounting Policy i.e. 50% is capitalised for regulatory reporting) and can be identified with reference to expenditure in APA's Oracle finance</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	system against specific Mains Alteration task and activity code or a specific Major Project code.			

E1.3.2 – Non-reference Services

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

E1.4 - Capitalised Overheads

E1.4.1 – Reference Services

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2012	<p><i>Refer to Appendices A and C for a description of the systems and processes that support AGN Limited's cost capture and reporting of Capex and Overheads as presented below. These systems and processes provide the necessary level of detail required for AGN Limited to report against the categories and sub-categories of Capex and Overheads shown in the RIN templates.</i></p> <p><i>Refer to Appendix C for a description of the systems and processes that support AGN Limited's cost capture and reporting of Overheads expenditure as presented below.</i></p> <p><i>Capitalised Overheads information in this table E1.4 for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, Capitalised Overheads in this table is consolidated for Victoria and Albury for 2018 to 2019.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Connections	<p>In order to provide this information in the Annual RIN for 2011 and 2012, AGN Limited has referred to the actual percentages of Capitalised Overheads in each category of Capex in 2013, to re-calculate a Capitalised Overhead figure for these years.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine Capitalised Overhead figures for 2011 and 2012 in the absence of actual data for those years.</p>	Estimate	<p>At the time of preparing the previous AA RIN responses submitted to the AER (for the current AA period), AGN Limited did not have the data available for 2011 and 2012 to split Capitalised Network Overheads from the reported gross Capex figures for those years. Therefore, the amounts reported have been</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			estimated as explained in this table.	
Mains Replacement	<p>In order to provide this information in the Annual RIN for 2011 and 2012, AGN Limited has referred to the actual percentages of Capitalised Overheads in each category of Capex in 2013, to re-calculate a Capitalised Overhead figure for these years.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine Capitalised Overhead figures for 2011 and 2012 in the absence of actual data for those years.</p>	Estimate	At the time of preparing the previous AA RIN responses submitted to the AER (for the current AA period), AGN Limited did not have the data available for 2011 and 2012 to split Capitalised Network Overheads from the reported gross Capex figures for those years. Therefore, the amounts reported have been estimated as explained in this table.	
Mains Augmentation	<p>In order to provide this information in the Annual RIN for 2011 and 2012, AGN Limited has referred to the actual percentages of Capitalised Overheads in each category of Capex in 2013, to re-calculate a Capitalised Overhead figure for these years.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine Capitalised Overhead figures for 2011 and 2012 in the absence of actual data for those years.</p>	Estimate	At the time of preparing the previous AA RIN responses submitted to the AER (for the current AA period), AGN Limited did not have the data available for 2011 and 2012 to split Capitalised Network Overheads from the reported gross Capex figures for those years. Therefore, the amounts reported have been estimated as explained in this table.	
Telemetry	<p>In order to provide this information in the Annual RIN for 2011 and 2012, AGN Limited has referred to the actual percentages of Capitalised Overheads in each category of Capex in 2013, to re-calculate a Capitalised Overhead figure for these years.</p>	Estimate	At the time of preparing the previous AA RIN responses submitted to the AER (for the current AA period), AGN Limited	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	AGN Limited considers this to be a reasonable estimate and the best method from which to determine Capitalised Overhead figures for 2011 and 2012 in the absence of actual data for those years.		did not have the data available for 2011 and 2012 to split Capitalised Network Overheads from the reported gross Capex figures for those years. Therefore, the amounts reported have been estimated as explained in this table.	
Meter Replacement	<p>In order to provide this information in the Annual RIN for 2011 and 2012, AGN Limited has referred to the actual percentages of Capitalised Overheads in each category of Capex in 2013, to re-calculate a Capitalised Overhead figure for these years.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine Capitalised Overhead figures for 2011 and 2012 in the absence of actual data for those years.</p>	Estimate	At the time of preparing the previous AA RIN responses submitted to the AER (for the current AA period), AGN Limited did not have the data available for 2011 and 2012 to split Capitalised Network Overheads from the reported gross Capex figures for those years. Therefore, the amounts reported have been estimated as explained in this table.	
ICT	<p>In order to provide this information in the Annual RIN for 2011 and 2012, AGN Limited has referred to the actual percentages of Capitalised Overheads in each category of Capex in 2013, to re-calculate a Capitalised Overhead figure for these years.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine Capitalised Overhead figures for 2011 and 2012 in the absence of actual data for those years.</p>	Estimate	At the time of preparing the previous AA RIN responses submitted to the AER (for the current AA period), AGN Limited did not have the data available for 2011 and 2012 to split Capitalised Network Overheads from the reported gross Capex figures for those years. Therefore, the amounts reported have been	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			estimated as explained in this table.	
Other Capex	<p>In order to provide this information in the Annual RIN for 2011 and 2012, AGN Limited has referred to the actual percentages of Capitalised Overheads in each category of Capex in 2013, to re-calculate a Capitalised Overhead figure for these years.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine Capitalised Overhead figures for 2011 and 2012 in the absence of actual data for those years.</p>	Estimate	At the time of preparing the previous AA RIN responses submitted to the AER (for the current AA period), AGN Limited did not have the data available for 2011 and 2012 to split Capitalised Network Overheads from the reported gross Capex figures for those years. Therefore, the amounts reported have been estimated as explained in this table.	
Capital contributions included in the above	The Capitalised Network Overheads that form part of Capital Contributions as reported in this table have been linked from the amounts reported above in Table E1.3.1 – Reference Services.	Estimate	Refer to the explanation provided above in Table E1.3.1 – Reference Services.	
2013 - 2015	<p><i>Refer to Appendices A and C for a description of the systems and processes that support AGN Limited's cost capture and reporting of Capex and Overheads as presented below. These systems and processes provide the necessary level of detail required for AGN Limited to report against the categories and sub-categories of Capex and Overheads shown in the RIN templates.</i></p> <p><i>Refer to Appendix C for a description of the systems and processes that support AGN Limited's cost capture and reporting of Overheads expenditure as presented below.</i></p> <p><i>Capitalised Overheads information in this table E1.4 for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, Capitalised Overheads in this table is consolidated for Victoria and Albury for 2018 to 2019.</i></p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
<i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i>				
Connections	The information in this RIN Table for the years 2013 to 2015 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).	Estimate	<p>Amounts being reported in this table for the years 2013 to 2015 is estimated information due to the underlying working papers for those years not being readily available to support an audit process.</p> <p>As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	
Mains Replacement	The information in this RIN Table for the years 2013 to 2015 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).	Estimate	<p>Amounts being reported in this table for the years 2013 to 2015 is estimated information due to the underlying working papers for those years not being readily available to support an audit process.</p> <p>As such, information being reported for 2013 to 2015 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
Mains Augmentation	The information in this RIN Table for the years 2013 to 2015 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).	Estimate	<p>Amounts being reported in this table for the years 2013 to 2015 is estimated information due to the underlying working papers for those years not being readily available to support an audit process.</p> <p>As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	
Telemetry	The information in this RIN Table for the years 2013 to 2015 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).	Estimate	<p>Amounts being reported in this table for the years 2013 to 2015 is estimated information due to the underlying working papers for those years not being readily available to support an audit process.</p> <p>As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	
Meter Replacement	The information in this RIN Table for the years 2013 to 2015 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 2013 to 2015 is estimated information due to the underlying working papers for	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			those years not being readily available to support an audit process.	
			As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	
ICT	The information in this RIN Table for the years 2013 to 2015 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 2013 to 2015 is estimated information due to the underlying working papers for those years not being readily available to support an audit process.	
			As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	
Other Capex	The information in this RIN Table for the years 2013 to 2015 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 2013 to 2015 is estimated information due to the underlying working papers for those years not being readily available to support an audit process.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			As such, information being reported for 2013 to 2015 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.	
Capital contributions included in the above	The Capitalised Network Overheads that form part of Capital Contributions as reported in this table have been linked from the amounts reported above in Table E1.3.1 – Reference Services.	Estimate	Refer to the explanation provided above in Table E1.3.1 – Reference Services.	
2016 - 2019	<p><i>Refer to Appendices A and C for a description of the systems and processes that support AGN Limited's cost capture and reporting of Capex and Overheads as presented below. These systems and processes provide the necessary level of detail required for AGN Limited to report against the categories and sub-categories of Capex and Overheads shown in the RIN templates.</i></p> <p><i>Refer to Appendix C for a description of the systems and processes that support AGN Limited's cost capture and reporting of Overheads expenditure as presented below.</i></p> <p><i>Capitalised Overheads information in this table E1.4 for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, Capitalised Overheads in this table is consolidated for Victoria and Albury for 2018 to 2019.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Connections	<p>The Capitalised Network Overheads reported in this table represents the Network Overheads that have been allocated to Connections Capex, as reported in Table E1.1.1 above.</p> <p>Network Overheads are allocated to direct Capex based on the level of spend, as outlined in the CAM.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Mains Replacement	<p>The Capitalised Network Overheads reported in this table represents the Network Overheads that have been allocated to Mains Replacement Capex, as reported in Table E1.1.1 above.</p> <p>Network Overheads are allocated to direct Capex based on the level of spend, as outlined in the CAM.</p>	Actual		
Mains Augmentation	<p>The Capitalised Network Overheads reported in this table represents the Network Overheads that have been allocated to Mains Augmentation Capex, as reported in Table E1.1.1 above.</p> <p>Network Overheads are allocated to direct Capex based on the level of spend, as outlined in the CAM.</p>	Actual		
Telemetry	<p>The Capitalised Network Overheads reported in this table represents the Network Overheads that have been allocated to Telemetry Capex, as reported in Table E1.1.1 above.</p> <p>Network Overheads are allocated to direct Capex based on the level of spend, as outlined in the CAM.</p>	Actual		
Meter Replacement	<p>The Capitalised Network Overheads reported in this table represents the Network Overheads that have been allocated to Meter Replacement Capex, as reported in Table E1.1.1 above.</p> <p>Network Overheads are allocated to direct Capex based on the level of spend, as outlined in the CAM.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
ICT	From 2016 AGN Limited ceased allocating Network Overheads to major ICT projects, as outlined in Appendix C of the CAM.	Actual		
Other Capex	<p>The Capitalised Network Overheads reported in this table represents the Network Overheads that have been allocated to Other Capex, as reported in Table E1.1.1 above.</p> <p>Network Overheads are allocated to direct Capex based on the level of spend, as outlined in the CAM.</p>	Actual		
Capital contributions included in the above	The Capitalised Network Overheads that form part of Capital Contributions as reported in this table have been linked from the amounts reported above in Table E1.3.1 – Reference Services.	Actual		

E1.4.2 – Non-reference Services

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

E11. Labour

E11.3 Labour/Non-Labour Expenditure Split

E11.3.1 – Opex

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2012	<p><i>The labour and non-labour expenditure information for AGN Victoria and AGN Albury reported in this table for the years 2011 to 2012 has been sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</i></p> <p><i>Labour and non-labour expenditure information in this table E11 for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, labour and non-labour expenditure information in this table is consolidated for Victoria and Albury for 2018 to 2019.</i></p> <p><i>Other than for adjustments that have been explained below, there are some minor variances each year between the amounts now being reported in this Historical Annual RIN and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
In house labour expenditure	<p>For 2011 and 2012, AGN Limited's internal labour and its contractor expenditure (now categorised as 'Labour outsourced to related parties' in this Historical Annual RIN template) was reported together as 'Contractor expenditure' in the previous AA RIN responses.</p> <p>Hence, there is no separate figure being reported for 'In house labour expenditure' in this Historical Annual RIN template for 2011 and 2012.</p> <p>Thus, we provide a 'Null' response in this category of the reporting template for the years 2011 and 2012.</p>			
Labour expenditure outsourced to related parties	<p>As explained in Appendix D, APA was a related party for the periods included in this RIN template, from 2011 through to 29 August 2014.</p> <p>For 2011 and 2012, AGN Limited's internal labour and contractor expenditure (now categorised as 'Labour outsourced to related parties' in this Historical Annual RIN template) was reported</p>	Estimate	<p>As noted, the figures reported in this labour category for 2011 and 2012 include both AGN Limited's internal labour and labour outsourced to APA.</p> <p>Due to the process of allocating AGN Limited's total in house labour which requires relevant</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>together as 'Contractor expenditure' in the previous AA RIN responses.</p> <p>Hence, the amounts being reported in this table for 2011 and 2012, represent both AGN Limited in house labour expenditure and labour expenditure outsourced to APA under the OMA.</p>		<p>personnel who are employed at the group level, to estimate the time spent on each state and between regulated and unregulated businesses, the resulting amounts for internal labour are considered estimated information by AGN Limited.</p> <p>Further, in relation to labour outsourced to APA, the breakdown of labour and non-labour expenditure for work undertaken by APA, is done with analysis of cost category information provided by APA from its Oracle finance system.</p> <p>AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure being reported in this RIN template.</p> <p>However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories could not be split (e.g. shared services and recovery of network overheads), the reported</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			amounts for all years in this RIN template are considered estimated information by AGN Limited.	
Labour expenditure outsourced to unrelated parties	AGN Limited has no labour expenditure for AGN Victoria and AGN Albury outsourced to unrelated parties for the period 2011 until 29 August 2014, when APA ceased to be a related party (as explained further in Appendix D). Thus, we provide a 'Null' response in the reporting template for the years 2011 and 2012.			
Non-labour expenditure	<p>'Non-labour expenditure' for 2011 and 2012 was previously reported as 'Other expenditure' in accordance with the format of the previous AA RIN template.</p> <p>There have been two amendments to the 'Non-labour expenditure' information previously reported for 2011 and 2012, as follows:</p> <ul style="list-style-type: none"> Unaccounted for Gas has now been included in the reported Opex where it was previously adjusted from the reported Statutory Opex and therefore not reported in Opex for the Distribution Business (see explanation in table E1.2.1); and Ancillary Reference Services Opex was not included in the Opex reported for 2012 in the previous AA RIN and has now been included in this Historical Annual RIN template. 	Estimate	<p>The breakdown of labour and non-labour expenditure for work undertaken by APA, is done with analysis of cost category information provided by APA from its Oracle finance system.</p> <p>AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure being reported in this RIN template.</p> <p>However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories could not be split (e.g. shared services and recovery of network overheads), the reported amounts for all years in this RIN template are considered</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			estimated information by AGN Limited.	
2013 – 2015	<p><i>The labour and non-labour expenditure information for AGN Victoria and AGN Albury reported in this table for the years 2013 to 2015 has been primarily sourced from the previous AA RIN responses submitted to the AER (for the current AA period) and has been reconciled to the Annual RINs previously submitted for those years.</i></p> <p><i>Labour and non-labour expenditure information in this table E11 for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, labour and non-labour expenditure information in this table is consolidated for Victoria and Albury for 2018 to 2019.</i></p> <p><i>Other than for adjustments that have been explained below, there are some minor variances each year between the amounts now being reported in this Historical Annual RIN and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
In house labour expenditure	<p>AGN Limited's in house labour expenditure and APA's in house labour was reported together as 'Internal labour expenditure' in the previous AA RIN template from 2013 onwards.</p> <p>By referencing AGN Limited's General Ledger and information within working papers that were prepared to support the previously submitted Annual RINs from 2013 to 2017, AGN Limited has been able to separately identify and report its own in house labour expenditure in this category of the RIN table, separately to its outsourced labour expenditure.</p> <p>The above-mentioned working papers comprise Excel spreadsheets which incorporate the allocation of AGN Limited employee related expenses</p>	Estimate	Due to the process of allocating AGN Limited's total in house labour which requires relevant personnel who are employed at the group level, to estimate the time spent on each state and between regulated and unregulated businesses, the resulting amounts are considered estimated information by AGN Limited.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>(including on-costs) to each of its regulated and unregulated pipelines, as set out in the CAM. Directors Fees are also included in this allocation of employee related expenses.</p> <p>As explained above, labour expenditure incurred under the OMA with APA, both using APA's own internal labour and labour which APA has contracted, is now being reported as 'Labour expenditure outsourced to related parties' until 29 August 2014; and 'Labour outsourced to unrelated parties' after 29 August 2014.</p>			
Labour expenditure outsourced to related parties	<p>As explained in Appendix D, APA was a related party for the periods included in this RIN template, from 2011 through to 29 August 2014.</p> <p>As noted above, AGN Limited's in house labour expenditure and labour expenditure incurred under the OMA with APA using APA's own internal labour, was reported together as 'Internal labour expenditure' in the previous AA RIN template from 2013 onwards.</p> <p>By referencing AGN Limited's General Ledger and information within working papers that were prepared to support the previously submitted Annual RINs from 2013 to 2017, AGN Limited has been able to separate its own in house labour expenditure from the labour expenditure incurred under the OMA with APA.</p>	Estimate	<p>The breakdown of labour and non-labour expenditure for work undertaken by APA, is done with analysis of cost category information provided by APA from its Oracle finance system.</p> <p>AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure being reported in this RIN template.</p> <p>However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories could not be split (e.g. shared services</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>The above-mentioned working papers comprise Excel spreadsheets which incorporate the allocation of AGN Limited employee related expenses (including on-costs) to each of its regulated and unregulated pipelines, as set out in the CAM.</p> <p>The labour expenditure being reported in this category includes APA's own internal labour and labour that has been contracted by APA. Further, the amount of labour expenditure reported in this category for 2014 has been calculated as 8/12ths of the total labour expenditure incurred under the OMA with APA, given APA ceased to be a related party from 29 August 2014 (as explained further in Appendix D). The remaining 4/12ths of this expenditure in 2014 and all of the labour expenditure incurred with APA in 2015 has been reported as 'Labour expenditure outsourced to unrelated parties' below.</p> <p><u>Labour and non-labour split of Regulatory Accounting Adjustments related to Regulatory Accounting Policies</u></p> <p>Cost allocation processes undertaken in preparing the Ring Fenced Accounts which are a key source of regulatory accounting information (as explained in Appendices A and B) include adjustments required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies and Capitalisation Policy documents. The application of these policies to the information reported in this Annual RIN has</p>		and recovery of network overheads), the reported amounts for all years in this RIN template are considered estimated information by AGN Limited.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>also been detailed in Appendix E of the Basis of Preparation document.</p> <p>These include adjustments for relevant expenditure incurred through the OMA with APA which is treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Marketing Rebates and 65% of the Network Management Fee (NMF) where 50% is capitalised for regulatory reporting).</p> <p>Expenditure related to these adjustments (other than for NMF which is all non-labour) is split between labour and non-labour based on the analysis of Capex cost categories as explained previously. The Activities in APA's Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E. The expenditure related to General Ledger cost categories that are for APA's internal payroll and contractors/consultants up to 29 August 2014 is reported as 'Labour expenditure outsourced to related parties'.</p>			
Labour expenditure outsourced to unrelated parties	<p>As explained in Appendix D, APA was a related party for the periods included in this RIN template, from 2011 through to 29 August 2014.</p> <p>As noted above, AGN Limited's in house labour expenditure and labour expenditure incurred under the OMA with APA using APA's own internal labour, was reported together as 'Internal labour expenditure' in the previous AA RIN template from 2013 onwards.</p>	Estimate	<p>The breakdown of labour and non-labour expenditure for work undertaken by APA, is done with analysis of cost category information provided by APA from its Oracle finance system.</p> <p>AGN Limited considers this the most accurate representation possible of the breakdown of</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>By referencing AGN Limited's General Ledger and information within working papers that were prepared to support the previously submitted Annual RINs from 2013 to 2017, AGN Limited has been able to separately identify and report its own in house labour expenditure, separately to its outsourced labour expenditure.</p> <p>The above-mentioned working papers comprise Excel spreadsheets which incorporate the allocation of AGN Limited employee related expenses (including on-costs) to each of its regulated and unregulated pipelines, as set out in the CAM.</p> <p>The labour expenditure being reported in this category includes APA's own internal labour and labour that has been contracted by APA.</p> <p>The amount of labour expenditure reported in this category for 2014 has been calculated as 4/12ths of the total labour expenditure incurred under the OMA with APA, given APA ceased to be a related party from 29 August 2014 (as explained further in Appendix D). By extension, all of the labour expenditure incurred with APA in 2015 (and beyond) has also been reported in this category.</p> <p><u>Labour and non-labour split of Regulatory Accounting Adjustments related to Regulatory Accounting Policies</u></p> <p>Cost allocation processes undertaken in preparing the Ring Fenced Accounts which are a key source</p>		<p>labour and non-labour expenditure being reported in this RIN template.</p> <p>However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories could not be split (e.g. shared services and recovery of network overheads), the reported amounts for all years in this RIN template are considered estimated information by AGN Limited.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>of regulatory accounting information (as explained in Appendices A and B) include adjustments required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies and Capitalisation Policy documents. The application of these policies to the information reported in this Annual RIN has also been detailed in Appendix E of the Basis of Preparation document.</p> <p>These include adjustments for relevant expenditure incurred through the OMA with APA which is treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Marketing Rebates and 65% of the Network Management Fee (NMF) where 50% is capitalised for regulatory reporting).</p> <p>Expenditure related to these adjustments (other than for NMF which is all non-labour) is split between labour and non-labour based on the analysis of Capex cost categories as explained previously. The Activities in APA's Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E. The expenditure related to General Ledger cost categories that are for APA's internal payroll and contractors/consultants after 29 August 2014 is reported as 'Labour expenditure outsourced to non-related parties'.</p>			
Non-labour expenditure	'Non-labour expenditure' previously reported in the AA RIN responses was reported as 'Other	Estimate	The breakdown of labour and non-labour expenditure for work undertaken by APA, is done with	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>expenditure' in accordance with the format of the AA RIN template.</p> <p>The 'Non-labour expenditure' being reported in this table reconciles to the previous AA RIN and the Annual RINs submitted for each year from 2013 to 2015, with the only material difference being as follows:</p> <ul style="list-style-type: none"> 'Unaccounted for Gas' has now been included in the reported Opex where it was previously adjusted from the reported Statutory Opex and therefore not reported in Opex for the Distribution Business (see explanation in table E1.2.1). <p><u>Labour and non-labour split of Regulatory Accounting Adjustments related to Regulatory Accounting Policies</u></p> <p>Cost allocation processes undertaken in preparing the Ring Fenced Accounts which are a key source of regulatory accounting information (as explained in Appendices A and B) include adjustments required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies and Capitalisation Policy documents. The application of these policies to the information reported in this Annual RIN has also been detailed in Appendix E of the Basis of Preparation document.</p> <p>These include adjustments for relevant expenditure incurred through the OMA with APA which is</p>		<p>analysis of cost category information provided by APA from its Oracle finance system.</p> <p>AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure being reported in this RIN template.</p> <p>However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories could not be split (e.g. shared services and recovery of network overheads), the reported amounts for all years in this RIN template are considered estimated information by AGN Limited.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Marketing Rebates and 65% of the Network Management Fee (NMF) where 50% is capitalised for regulatory reporting).</p> <p>Expenditure related to these adjustments (other than for NMF which is all non-labour) is split between labour and non-labour based on the analysis of Capex cost categories as explained previously. The Activities in APA's Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E. The expenditure related to cost categories that are not for APA's internal payroll and contractor/consultants are grouped and reported as non-labour expenditure. This includes regulatory accounting adjustments for NMF, of which 15% is adjusted from Capex to Opex, as set out in the Regulatory Accounting Principles and Policies and Capitalisation Policy documents.</p>			
2016 – 2019	<p><i>The labour and non-labour expenditure information for AGN Victoria and AGN Albury reported in this table for the years 2016 to 2017 has been primarily sourced from the Annual RINs previously submitted for those years.</i></p> <p><i>Labour and non-labour expenditure information in this table E11 for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, labour and non-labour expenditure information in this table is consolidated for Victoria and Albury for 2018 to 2019.</i></p> <p><i>Other than for adjustments that have been explained below, there are some minor variances each year between the amounts now being reported in this Historical Annual RIN and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
In house labour expenditure	<p>As noted above, AGN Limited's in house labour expenditure and labour expenditure incurred under the OMA with APA using APA's own internal labour, was reported together as 'Internal labour expenditure' in the previous Annual RINs submitted for 2016 and 2017.</p> <p>By referencing AGN Limited's General Ledger and information within working papers that were prepared to support the previously submitted Annual RINs from 2013 to 2017, AGN Limited has been able to separately identify and report its own in house labour expenditure in this category of the RIN table, separately to its outsourced labour expenditure.</p> <p>The above-mentioned working papers comprise Excel spreadsheets which incorporate the allocation of AGN Limited employee related expenses (including on-costs) to each of its regulated and unregulated pipelines, as set out in the CAM.</p> <p>From 2018 onwards, AGN Limited's in house labour expenditure is sourced from its General Ledger and the associated working papers explained above which continue to be prepared each year for regulatory reporting.</p>	Estimate	Due to the process of allocating AGN Limited's total in house labour which requires relevant personnel who are employed at the group level, to estimate the time spent on each state and between regulated and unregulated businesses, the resulting amounts are considered estimated information by AGN Limited.	
Labour expenditure outsourced to related parties	<p>AGN Limited has no labour expenditure for AGN Victoria and AGN Albury outsourced to related parties after 29 August 2014, when APA ceased to be a related party (as explained further in Appendix D).</p> <p>Thus, we provide a 'Null' response in the reporting template for the years 2016 to 2019.</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Labour expenditure outsourced to unrelated parties	<p>As noted above, AGN Limited's in house labour expenditure and labour expenditure incurred under the OMA with APA using APA's own internal labour, was reported together as 'Internal labour expenditure' in the previous Annual RINs submitted for 2016 and 2017. This was also the case in the previous AA RIN templates from 2013 onwards.</p> <p>By referencing AGN Limited's General Ledger and information within working papers that were prepared to support the previously submitted Annual RINs from 2013 to 2017, AGN Limited has been able to separately identify and report its own in house labour expenditure, separately to its outsourced labour expenditure.</p> <p>The above-mentioned working papers comprise Excel spreadsheets which incorporate the allocation of AGN Limited employee related expenses (including on-costs) to each of its regulated and unregulated pipelines, as set out in the CAM.</p> <p><u>Labour and non-labour split of Regulatory Accounting Adjustments related to Regulatory Accounting Policies</u></p> <p>Cost allocation processes undertaken in preparing the Ring Fenced Accounts which are a key source of regulatory accounting information (as explained in Appendices A and B) include adjustments required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies and Capitalisation Policy documents. The application of these policies</p>	Estimate	<p>The breakdown of labour and non-labour expenditure for work undertaken by APA, is done with analysis of cost category information provided by APA from its Oracle finance system.</p> <p>AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure being reported in this RIN template.</p> <p>However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories could not be split (e.g. shared services and recovery of network overheads), the reported amounts for all years in this RIN template are considered estimated information by AGN Limited.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>to the information reported in this Annual RIN has also been detailed in Appendix E of the Basis of Preparation document.</p> <p>These include adjustments for relevant expenditure incurred through the OMA with APA which is treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Marketing Rebates and 65% of the Network Management Fee (NMF) where 50% is capitalised for regulatory reporting).</p> <p>Expenditure related to these adjustments (other than for NMF which is all non-labour) is split between labour and non-labour based on the analysis of Capex cost categories as explained previously. The Activities in APA's Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E. The expenditure related to General Ledger cost categories that are for APA's internal payroll and contractors/consultants after 29 August 2014 is reported as 'Labour expenditure outsourced to non-related parties'.</p>			
Non-labour expenditure	<p>'Non-labour expenditure' previously reported in the Annual RINs for 2013 to 2017 was reported as 'Other costs' in accordance with the format of those Annual RIN templates.</p> <p>The 'Non-labour expenditure' being reported in this table reconciles to the previous Annual RINs submitted for 2016 and 2017, with the only material difference being as follows:</p>	Estimate	<p>The breakdown of labour and non-labour expenditure for work undertaken by APA, is done with analysis of cost category information provided by APA from its Oracle finance system.</p> <p>AGN Limited considers this the most accurate representation</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<ul style="list-style-type: none"> 'Unaccounted for Gas' has now been included in the reported Opex where it was previously adjusted from the reported Statutory Opex and therefore not reported in Opex for the Distribution Business (see explanation in table E1.2.1); and There has been an adjustment to Opex arising from identifying and reporting the Opex associated with Non-Reference Services in 2016 and 2017 (which was not previously requested by the AER in the Annual RINs). This process identified that AGN Limited under-stated the amount of Opex it had deducted as being related to Non-Reference Services and Unregulated Revenue in 2016 and 2017. This has now been corrected in this Historical Annual RIN template which has resulted in additional Opex being reported for the combined Reference and Non-Reference Services Repairs and Maintenance categories for 2016 (\$407,243) and 2017 (\$446,833) as compared to the previous Annual RINs. <p><u>Labour and non-labour split of Regulatory Accounting Adjustments related to Regulatory Accounting Policies</u></p> <p>Cost allocation processes undertaken in preparing the Ring Fenced Accounts which are a key source of regulatory accounting information (as explained in Appendices A and B) include adjustments</p>		<p>possible of the breakdown of labour and non-labour expenditure being reported in this RIN template.</p> <p>However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories could not be split (e.g. shared services and recovery of network overheads), the reported amounts for all years in this RIN template are considered estimated information by AGN Limited.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies and Capitalisation Policy documents. The application of these policies to the information reported in this Annual RIN has also been detailed in Appendix E of the Basis of Preparation document.</p> <p>These include adjustments for relevant expenditure incurred through the OMA with APA which is treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Marketing Rebates and 65% of the Network Management Fee (NMF) where 50% is capitalised for regulatory reporting).</p> <p>Expenditure related to these adjustments (other than for NMF which is all non-labour) is split between labour and non-labour based on the analysis of Capex cost categories as explained previously. The Activities in APA's Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E. The expenditure related to cost categories that are not for APA's internal payroll and contractor/consultants are grouped and reported as non-labour expenditure. This includes regulatory accounting adjustments for NMF, of which 15% is adjusted from Capex to Opex, as set out in the Regulatory Accounting Principles and Policies and Capitalisation Policy documents.</p>			

E11.3.2 - Capex

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2012	<p><i>The labour and non-labour expenditure information for AGN Victoria and AGN Albury reported in this table for the years 2011 and 2012, as it relates to AGN Limited's Capex activities for Victoria and Albury has been sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
In house labour expenditure	<p>AGN Limited does not incur internal labour expenditure in relation to delivery of its Network Capex program for AGN Victoria and AGN Albury, or for IT Capex until 2019 as explained in that section below. Delivery of AGN Limited's Capex program is performed by APA Asset Management (APA) under an Operating and Management Agreement (OMA). Accordingly, this expenditure is reported in other categories as shown below.</p> <p>Thus, we provide a 'Null' response in the reporting template.</p>			
Labour expenditure outsourced to related parties	<p>As explained in Appendix D, APA was a related party for the periods included in this RIN template, from 2011 through to 29 August 2014.</p> <p>Previously, all of AGN Limited's labour expenditure for 2011 and 2012 that related to Capex activities, was reported as 'Contractor expenditure' in the previous AA RIN template. This expenditure is now being reported as 'Labour expenditure outsourced to related parties'.</p>		Estimate	<p>The breakdown of labour and non-labour expenditure for work undertaken by APA, is done with analysis of cost category information provided by APA from its Oracle finance system.</p> <p>AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure being reported in this RIN template.</p> <p>However, given they are based on analysis provided by APA and not directly taken from their Oracle</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			finance system and because some categories could not be split (e.g. shared services and recovery of network overheads), the reported amounts for all years in this RIN template are considered estimated information by AGN Limited.	
Labour expenditure outsourced to unrelated parties	AGN Limited has no 'Labour expenditure outsourced to unrelated parties' in the years 2011 and 2012, or until APA ceased to be a related party on 29 August 2014 (as explained further in Appendix D). Thus, we provide a 'Null' response in the reporting template.			
Non-labour expenditure	Previously, all of AGN Limited's non-labour expenditure for 2011 and 2012 that related to Capex activities for AGN Victoria and AGN Albury, was reported as 'Other Expenditure' in the previous AA RIN template. This expenditure is now being reported as 'Non-labour expenditure'.	Estimate	<p>The breakdown of labour and non-labour expenditure for work undertaken by APA, is done with analysis of cost category information provided by APA from its Oracle finance system.</p> <p>AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure being reported in this RIN template.</p> <p>However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories could not be split (e.g. shared services and recovery of</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			network overheads), the reported amounts for all years in this RIN template are considered estimated information by AGN Limited.	
2013 – 2015	<p><i>The labour and non-labour expenditure information for AGN Victoria and AGN Albury reported in this table for the years 2013 to 2015, has been primarily sourced from the previous AA RIN responses submitted to the AER (for the current AA period) and has been reconciled to the Annual RINs previously submitted for those years.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
In house labour expenditure	<p>AGN Limited does not incur internal labour expenditure in relation to delivery of its Network Capex program for AGN Victoria and AGN Albury, or for IT Capex until 2019 as explained in that section below. Delivery of AGN Limited's Capex program is performed by APA Asset Management (APA) under an Operating and Management Agreement (OMA). Accordingly, this expenditure is reported in other categories as shown below.</p> <p>Thus, we provide a 'Null' response in the reporting template.</p>			
Labour expenditure outsourced to related parties	<p>As explained in Appendix D, APA was a related party for the periods included in this RIN template, from 2011 through to 29 August 2014.</p> <p>The labour expenditure being reported in this category represents labour expenditure associated Capex activities undertaken under the OMA with APA, both utilising APA's own internal labour and labour that has been contracted by APA.</p> <p>From 2013, in the previous AA RIN responses in the Cost Category Matrix table for Capex, AGN Limited reported APA's internal labour as 'Internal labour expenditure' and labour that was</p>	Estimate	<p>The breakdown of labour and non-labour expenditure for work undertaken by APA, is done with analysis of cost category information provided by APA from its Oracle finance system.</p> <p>AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure being reported in this RIN template.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>outsourced by APA, as 'Contractor expenditure'. All of this expenditure is now being reported as 'Labour expenditure outsourced to related parties' until 29 August 2014 (when APA ceased to be a related party) and as labour outsourced to unrelated parties after that date.</p> <p>There has been an adjustment to the previously reported labour and non- labour expenditure being reported for the period 2013 to 2015, resulting from the Historical Annual RIN template now requiring that the total of table E11.3.2 – Capex must reconcile to the total Capex in table E1.1.1, which is 'net' of Capital Contributions.</p> <p>The amount of labour expenditure reported in this category for 2014 has been calculated as 8/12ths of the total labour expenditure incurred under the OMA with APA. The remaining 4/12ths of this expenditure in 2014 and all of the labour expenditure incurred with APA in 2015, has been reported as 'labour expenditure outsourced to unrelated parties' below.</p> <p><u>Labour and non-labour split of Regulatory Accounting Adjustments related to Regulatory Accounting Policies</u></p> <p>Cost allocation processes undertaken in preparing the Ring Fenced Accounts which are a key source of regulatory accounting information (as explained in Appendices A and B) include adjustments required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory</p>		<p>However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories could not be split (e.g. shared services and recovery of network overheads), the reported amounts for all years in this RIN template are considered estimated information by AGN Limited.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Accounting Principles and Policies and Capitalisation Policy documents. The application of these policies to the information reported in this Annual RIN has also been detailed in Appendix E of the Basis of Preparation document.</p> <p>These include adjustments for relevant expenditure incurred through the OMA with APA which is treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Marketing Rebates and 65% of the Network Management Fee (NMF) where 50% is capitalised for regulatory reporting).</p> <p>Expenditure related to these adjustments (other than for NMF which is all non-labour) is split between labour and non-labour based on the analysis of Capex cost categories as explained previously. The Activities in APA's Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E. The expenditure related to General Ledger cost categories that are for APA's internal payroll and contractors/consultants up to 29 August 2014 is reported as 'Labour expenditure outsourced to related parties'.</p>			
Labour expenditure outsourced to unrelated parties	<p>As explained in Appendix D, APA was a related party for the periods included in this RIN template, from 2011 through to 29 August 2014.</p> <p>The labour expenditure being reported in this category represents labour expenditure associated Capex activities undertaken under the OMA with</p>	Estimate	The breakdown of labour and non-labour expenditure for work undertaken by APA, is done with analysis of cost category information provided by APA from its Oracle finance system.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>APA, both utilising APA's own internal labour and labour that has been contracted by APA.</p> <p>As noted above, in the previous AA RIN responses in the Cost Category Matrix table for Capex, AGN Limited reported APA's internal labour as 'Internal labour expenditure' and labour that was outsourced by APA, as 'Contractor expenditure'. All of this expenditure is now being reported as labour expenditure outsourced to related parties until 29 August 2014 (when APA ceased to be a related party) and as labour outsourced to unrelated parties after that date.</p> <p>Also as noted above, there has been an adjustment to the previously reported labour and non- labour expenditure being reported for the period 2013 to 2015, resulting from the Historical Annual RIN template now requiring that the total of table E11.3.2 – Capex must reconcile to the total Capex in table E1.1.1, which is 'net' of Capital Contributions.</p> <p>The amount of labour expenditure reported in this category has been calculated as 4/12ths of the total labour expenditure incurred under the OMA with APA in 2014 and all of the labour expenditure incurred with APA in 2015.</p> <p><u>Labour and non-labour split of Regulatory Accounting Adjustments related to Regulatory Accounting Policies</u></p>		<p>AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure being reported in this RIN template.</p> <p>However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories could not be split (e.g. shared services and recovery of network overheads), the reported amounts for all years in this RIN template are considered estimated information by AGN Limited.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Cost allocation processes undertaken in preparing the Ring Fenced Accounts which are a key source of regulatory accounting information (as explained in Appendices A and B) include adjustments required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies and Capitalisation Policy documents. The application of these policies to the information reported in this Annual RIN has also been detailed in Appendix E of the Basis of Preparation document.</p> <p>These include adjustments for relevant expenditure incurred through the OMA with APA which is treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Marketing Rebates and 65% of the Network Management Fee (NMF) where 50% is capitalised for regulatory reporting).</p> <p>Expenditure related to these adjustments (other than for NMF which is all non-labour) is split between labour and non-labour based on the analysis of Capex cost categories as explained previously. The Activities in APA's Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E. The expenditure related to General Ledger cost categories that are for APA's internal payroll and contractors/consultants after 29 August 2014 is reported as 'Labour expenditure outsourced to unrelated parties'.</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Non-labour expenditure	Previously, all of AGN Limited's non-labour expenditure for 2013 to 2015 that related to Capex activities for AGN Victoria and AGN Albury, was reported as 'Other expenditure' in the previous AA RIN template. This expenditure is now being reported as 'Non-labour expenditure'.	Estimate	The breakdown of labour and non-labour expenditure for work undertaken by APA, is done with analysis of cost category information provided by APA from its Oracle finance system.	
	As noted above, there has been an adjustment to the previously reported labour and non- labour expenditure being reported for the period 2013 to 2015, resulting from the Historical Annual RIN template now requiring that the total of table E11.3.2 – Capex must reconcile to the total Capex in table E1.1.1, which is 'net' of Capital Contributions.		AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure being reported in this RIN template.	
	<p><u><i>Labour and non-labour split of Regulatory Accounting Adjustments related to Regulatory Accounting Policies</i></u></p> <p>Cost allocation processes undertaken in preparing the Ring Fenced Accounts which are a key source of regulatory accounting information (as explained in Appendices A and B) include adjustments required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies and Capitalisation Policy documents. The application of these policies to the information reported in this Annual RIN has also been detailed in Appendix E of the Basis of Preparation document.</p> <p>These include adjustments for relevant expenditure incurred through the OMA with APA which is</p>		However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories could not be split (e.g. shared services and recovery of network overheads), the reported amounts for all years in this RIN template are considered estimated information by AGN Limited.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Marketing Rebates and 65% of the Network Management Fee (NMF) where 50% is capitalised for regulatory reporting).</p> <p>Expenditure related to these adjustments (other than for NMF which is all non-labour) is split between labour and non-labour based on the analysis of Capex cost categories as explained previously. The Activities in APA's Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E. The expenditure related to cost categories that are not for APA's internal payroll and contractor/consultants are grouped and reported as non-labour expenditure. This includes regulatory accounting adjustments for NMF, of which 15% is adjusted from Capex to Opex, as set out in the Regulatory Accounting Principles and Policies and Capitalisation Policy documents.</p>			
2016 – 2019	<p><i>The labour and non-labour expenditure information for AGN Victoria and AGN Albury reported in this table for the years 2016 to 2017 has been primarily sourced from the Annual RINs previously submitted for those years.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
In house labour expenditure	As noted above in relation to earlier regulatory years, AGN Limited does not incur internal labour expenditure in relation to delivery of its Network Capex program, which is undertaken by APA under	Estimate	Due to the process of allocating AGN Limited's total in house labour which requires relevant personnel who are employed at	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>the OMA. Accordingly, this expenditure is reported in other categories as shown below.</p> <p>However, from 2019 there have been IT projects managed and delivered at the AGIG Group level, the costs for which have been allocated to companies within the group, including to AGN Limited and its subsidiaries. The allocation of this IT Capex is explained in the AGN Limited CAM.</p> <p>The IT Capex which has been allocated to AGN Victoria and AGN Albury, includes the cost of internal AGIG Group labour which is being utilised to deliver these projects. This expenditure is being reported in this table as 'In house labour expenditure'. There are also external resources being utilised on these AGIG IT projects, the costs of which is being reported below, as 'Labour outsourced to unrelated parties'.</p>		<p>the group level to estimate the time spent on each state and between regulated and unregulated businesses, the resulting amounts are considered estimated information by AGN Limited.</p> <p>This applies both to the in house labour related to Opex activities explained above in table E11.3.1 – Opex and to the in house labour associated with the AGIG Group IT Capex projects explained here in this table E11.3.2 - Capex,</p>	
Labour expenditure outsourced to related parties	<p>AGN Limited has no labour expenditure for AGN Victoria and AGN Albury outsourced to related parties after 29 August 2014, when APA ceased to be a related party (as explained further in Appendix D).</p> <p>Thus, we provide a 'Null' response in the reporting template for the years 2016 to 2019.</p>			
Labour expenditure outsourced to unrelated parties	<p>The labour expenditure being reported in this category represents labour expenditure associated with Capex activities undertaken under the OMA with APA, both utilising APA's own internal labour and labour that has been contracted by APA.</p> <p>As noted above, in the previous AA RIN responses in the Cost Category Matrix table for Capex, AGN Limited reported APA's internal labour as 'Internal</p>	Estimate	<p>The breakdown of labour and non-labour expenditure for work undertaken by APA, is done with analysis of cost category information provided by APA from its Oracle finance system.</p> <p>AGN Limited considers this the most accurate representation</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>labour expenditure' and labour that was outsourced by APA, as 'Contractor expenditure'. This was also done in the Annual RINs previously submitted to the AER, including those for 2016 and 2017 which have been referenced for these years in the current Historical Annual RIN template. All of this expenditure is now being reported as 'Labour expenditure outsourced to unrelated parties' after 29 August 2014 (when APA ceased to be a related party).</p> <p>Also as noted above, there has been an adjustment to the previously reported labour and non- labour expenditure being reported for the period 2016 and 2017, resulting from the Historical Annual RIN template now requiring that the total of table E11.3.2 – Capex must reconcile to the total Capex in table E1.1.1, which is 'net' of Capital Contributions.</p> <p>There has also been an adjustment to previously reported Capex for the years 2016 (\$17k) and 2017 (\$66k), to reallocate a relevant share of IT Capex from AGN Victoria to AGN Albury. This allocation has been done in accordance with the AGN Limited CAM. Further, the adjustment has been split between labour and non-labour expenditure based on analysis of the activities undertaken in relation to those IT Capex projects, including with reference to specific transactions recorded in AGN Limited's General Ledger.</p>		<p>possible of the breakdown of labour and non-labour expenditure being reported in this RIN template.</p> <p>However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories could not be split (e.g. shared services and recovery of network overheads), the reported amounts for all years in this RIN template are considered estimated information by AGN Limited.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>The labour and non-labour expenditure information for 2018 and 2019, as it relates to AGN Limited's Capex activities for Victoria and Albury, has been sourced from the analysis provided by APA from its Oracle finance system. This information enables expenditure to be split between labour and non-labour cost categories (i.e. General Ledger accounts in APA's Oracle business system) included in the Capex Data Model provided by APA. These General Ledger cost categories identify expenditure split for example between Payroll, Contractors/Consultancy, Materials, etc. in total and for each Activity in APA's Oracle finance system.</p> <p>As noted above against 'In house labour expenditure', from 2019 there have been IT projects managed and delivered at the AGIG Group level, the costs for which have been allocated to companies within the group, including to AGN Limited and its subsidiaries. The allocation of this IT Capex is explained in the AGN Limited CAM.</p> <p>The IT Capex which has been allocated to AGN Victoria and AGN Albury, includes the cost of external labour which is being utilised to deliver these projects. This expenditure is being reported in this table as 'Labour expenditure outsourced to unrelated parties'.</p> <p><u>Labour and non-labour split of Regulatory Accounting Adjustments related to Regulatory Accounting Policies</u></p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Cost allocation processes undertaken in preparing the Ring Fenced Accounts which are a key source of regulatory accounting information (as explained in Appendices A and B) include adjustments required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies and Capitalisation Policy documents. The application of these policies to the information reported in this Annual RIN has also been detailed in Appendix E of the Basis of Preparation document.</p> <p>These include adjustments for relevant expenditure incurred through the OMA with APA which is treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Marketing Rebates and 65% of the Network Management Fee (NMF) where 50% is capitalised for regulatory reporting).</p> <p>Expenditure related to these adjustments (other than for NMF which is all non-labour) is split between labour and non-labour based on the analysis of Capex cost categories as explained previously. The Activities in APA's Oracle finance system that align to these regulatory accounting adjustments are set out in Appendix E. The expenditure related to General Ledger cost categories that are for APA's internal payroll and contractors/consultants after 29 August 2014 is reported as 'Labour expenditure outsourced to unrelated parties'.</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Non-labour expenditure	<p>Non-labour expenditure includes expenditure incurred through the OMA with APA and AGN Limited's own internal non-labour expenditure. AGN Limited's own internal non-labour expenditure has been sourced from its General Ledger and the working papers that underpin preparation of the Ring Fenced Accounts. These working papers in the form of Excel spreadsheets, incorporate cost allocation of AGN Limited non-labour expenditure to each of its regulated and unregulated pipelines, as set out in the CAM.</p> <p>Also as noted above, there has been an adjustment to the previously reported labour and non-labour expenditure being reported for the period 2016 and 2017, resulting from the Historical Annual RIN template now requiring that the total of table E11.3.2 – Capex must reconcile to the total Capex in table E1.1.1, which is 'net' of Capital Contributions.</p> <p>There has also been an adjustment to previously reported Capex for the years 2016 (\$17k) and 2017 (\$66k), to reallocate a relevant share of IT Capex from AGN Victoria to AGN Albury. This allocation has been done in accordance with the AGN Limited CAM. Further, the adjustment has been split between labour and non-labour expenditure based on analysis of the activities undertaken in relation to those IT Capex projects, including with reference to specific transactions recorded in AGN Limited's General Ledger.</p>	Estimate	<p>The breakdown of labour and non-labour expenditure for work undertaken by APA, is done with analysis of cost category information provided by APA from its Oracle finance system.</p> <p>AGN Limited considers this the most accurate representation possible of the breakdown of labour and non-labour expenditure being reported in this RIN template.</p> <p>However, given they are based on analysis provided by APA and not directly taken from their Oracle finance system and because some categories could not be split (e.g. shared services and recovery of network overheads), the reported amounts for all years in this RIN template are considered estimated information by AGN Limited.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Further, there was also a small adjustment to Capex previously reported for 2016 and 2017 to reallocate capitalised NMF between AGN Victoria and AGN Albury for less than \$1,000 in 2016 from Victoria to Albury and \$25k in 2017 from Albury to Victoria.</p> <p>The labour and non-labour expenditure information for 2018 and 2019, as it relates to AGN Limited's Capex activities for Victoria and Albury, has been sourced from the analysis provided by APA from its Oracle finance system. This information enables expenditure to be split between labour and non-labour cost categories (i.e. General Ledger accounts in APA's Oracle business system) included in the Capex Data Model provided by APA. These General Ledger cost categories identify expenditure split for example between Payroll, Contractors/Consultancy, Materials, etc. in total and for each Activity in APA's Oracle finance system.</p> <p>As noted above against the 'in house' and 'outsourced' labour categories, from 2019 there have been IT projects managed and delivered at the AGIG Group level, the costs for which have been allocated to companies within the group, including to AGN Limited and its subsidiaries. The allocation of this IT Capex is explained in the AGN Limited CAM.</p> <p>The IT Capex which has been allocated to AGN Victoria and AGN Albury, includes non-labour</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>expenditure as part of delivering these projects. This expenditure is reported here against non-labour expenditure in the RIN template.</p> <p><u><i>Labour and non-labour split of Regulatory Accounting Adjustments related to Regulatory Accounting Policies</i></u></p> <p>Cost allocation processes undertaken in preparing the Ring Fenced Accounts which are a key source of regulatory accounting information (as explained in Appendices A and B) include adjustments required due to the regulatory accounting policies that are set out in the AGN Limited Regulatory Accounting Principles and Policies and Capitalisation Policy documents. The application of these policies to the information reported in this Annual RIN has also been detailed in Appendix E of the Basis of Preparation document.</p> <p>These include adjustments for relevant expenditure incurred through the OMA with APA which is treated as Opex for regulatory accounting purposes but Capex in the Statutory Accounts (e.g. Marketing Rebates and 65% of the Network Management Fee (NMF) where 50% is capitalised for regulatory reporting).</p> <p>Expenditure related to these adjustments (other than for NMF which is all non-labour) is split between labour and non-labour based on the analysis of Capex cost categories as explained previously. The Activities in APA's Oracle finance system that align to these regulatory accounting</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	adjustments are set out in Appendix E. The expenditure related to cost categories that are not for APA's internal payroll and contractor/consultants are grouped and reported as non-labour expenditure. This includes regulatory accounting adjustments for NMF, of which 15% is adjusted from Capex to Opex, as set out in the Regulatory Accounting Principles and Policies and Capitalisation Policy documents.			

E21. Ancillary Reference Services (ARS)

E21.1 – Volumes

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2015	<p><i>Unless otherwise noted below, the volumes reported in this RIN table for the period 2011 to 2015 have been broadly sourced from the previous AA RIN (for the current AA period). As noted in the table below, it has been necessary for AGN Limited to recalculate the volumes for certain categories of ARS in 2013 and 2015 which is explained further in this table.</i></p> <p><i>Ancillary Reference Services information in this table E21 for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, Ancillary Reference Services information in this table is consolidated for Victoria and Albury for 2018 to 2019.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Meter and Gas Installation Test	<p>The volumes reported in this RIN table for the period 2011 to 2015 have been broadly sourced from the previous AA RIN (for the current AA period).</p> <p>For AGN Victoria, the volumes in this category of ARS for 2013 have been recalculated, by dividing the revenue from Meter and Gas Installation Test services into the published rate for that year. Therefore, these volumes being reported differ to the volumes previously reported in the last AA RIN for AGN Victoria in 2013.</p>	Estimate	<p>Volumes being reported in this table for the years 2011 to 2015 is estimated information due to AGN Limited not having access to the original source data. In some cases, as explained in this table, it has also been necessary for AGN Limited to recalculate estimated volumes for certain categories of ARS by dividing the revenue for each relevant ARS into the published rates for each year.</p>	
Disconnection	<p>The volumes reported in this RIN table for the period 2011 to 2015 have been broadly sourced from the previous AA RIN (for the current AA period).</p>	Estimate	<p>Volumes being reported in this table for the years 2011 to 2015 is estimated information due to AGN Limited not having access to the original source data. In some cases, as explained in this table, it</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	For AGN Victoria, the volumes in this category of ARS for 2013 and 2015 have been recalculated, by dividing the revenue from Disconnection services into the published rates for those years. Therefore, these volumes being reported differ to the volumes previously reported in the last AA RIN for AGN Victoria in 2013 and 2015.		has also been necessary for AGN Limited to recalculate estimated volumes for certain categories of ARS by dividing the revenue for each relevant ARS into the published rates for each year.	
Reconnection	<p>The volumes reported in this RIN table for the period 2011 to 2015 have been broadly sourced from the previous AA RIN (for the current AA period).</p> <p>For the years 2013 to 2015, AGN Limited has re-stated the volumes (and the associated revenue and expenditure) for Reconnections in the AGN Victoria RIN template, to reallocate certain transactions that were previously reported as Meter Reinstallation, but which should have been reported as Reconnections in the previous AA RIN (for the current AA period). See below for a further adjustment that was subsequently required for volumes in 2013.</p> <p>Initially this re-statement did not affect the total volumes reported for all ARS transactions for AGN Victoria over this period, which was consistent with the total volumes reported in the previous AA RIN (for the current AA period).</p> <p>However, upon review it was also necessary to recalculate the final volume of Reconnections for AGN Victoria and AGN Albury in 2013, by dividing the revenue from Reconnection services into the</p>	Estimate	Volumes being reported in this table for the years 2011 to 2015 is estimated information due to AGN Limited not having access to the original source data. In some cases, as explained in this table, it has also been necessary for AGN Limited to recalculate estimated volumes for certain categories of ARS by dividing the revenue for each relevant ARS into the published rates for each year.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	published rates for that year. Therefore, these volumes being reported differ to the volumes previously reported in the last AA RIN AGN Victoria and AGN Albury in 2013.			
Meter Removal	<p>The volumes reported in this RIN table for the period 2011 to 2015 have been broadly sourced from the previous AA RIN (for the current AA period).</p> <p>For AGN Victoria, the volumes in this category of ARS for 2013 have been recalculated, by dividing the revenue from Meter Removal services into the published rate for that year. Therefore, these volumes being reported differ to the volumes previously reported in the last AA RIN for AGN Victoria in 2013.</p>	Estimate	Volumes being reported in this table for the years 2011 to 2015 is estimated information due to AGN Limited not having access to the original source data. In some cases, as explained in this table, it has also been necessary for AGN Limited to recalculate estimated volumes for certain categories of ARS by dividing the revenue for each relevant ARS into the published rates for each year.	
Meter Reinstallation	<p>The volumes reported in this RIN table for the period 2011 to 2015 have been broadly sourced from the previous AA RIN (for the current AA period).</p> <p>For the years 2013 to 2015, AGN Limited has re-stated the volumes (and the associated revenue and expenditure) for Meter Reinstallation in the AGN Victoria RIN template, to reallocate certain transactions that should have been reported as Reconnections (as noted above) in the previous AA RIN (for the current AA period).</p> <p>Initially this did not affected the total volumes reported for all ARS transactions for AGN Victoria over this period, which were consistent with the</p>	Estimate	Volumes being reported in this table for the years 2011 to 2015 is estimated information due to AGN Limited not having access to the original source data. In some cases, as explained in this table, it has also been necessary for AGN Limited to recalculate estimated volumes for certain categories of ARS by dividing the revenue for each relevant ARS into the published rates for each year.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>total volumes reported in the previous AA RIN (for the current AA period).</p> <p>However, as noted elsewhere in this table, it has been necessary for AGN Limited to recalculate the volumes for some ARS categories (as explained) and therefore the total volumes across all ARS categories being reported for AGN Victoria in 2013 and 2015, and for AGN Albury in 2013, now differ to previously reported volumes in the last AA RIN.</p>			
Special Meter Read – Metropolitan	The volumes reported in this RIN table for the period 2011 to 2015 have been broadly sourced from the previous AA RIN (for the current AA period).	Estimate	Volumes being reported in this table for the years 2011 to 2015 is estimated information due to AGN Limited not having access to the original source data. In some cases, as explained in this table, it has also been necessary for AGN Limited to recalculate estimated volumes for certain categories of ARS by dividing the revenue for each relevant ARS into the published rates for each year.	
Special Meter Read – Non-Metropolitan	The volumes reported in this RIN table for the period 2011 to 2015 have been broadly sourced from the previous AA RIN (for the current AA period).	Estimate	Volumes being reported in this table for the years 2011 to 2015 is estimated information due to AGN Limited not having access to the original source data. In some cases, as explained in this table, it has also been necessary for AGN Limited to recalculate estimated volumes for certain categories of ARS by dividing the revenue for	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			each relevant ARS into the published rates for each year.	
2016 – 2019	<p><i>Ancillary Reference Services information in this table E21 for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, Ancillary Reference Services information in this table is consolidated for Victoria and Albury for 2018 to 2019.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Meter and Gas Installation Test	<p>APA have been contracted by AGN Limited under the OMA to provide these services.</p> <p>ARS volumes reported for Meter and Gas Installation Tests relates to undertaking the following services:</p> <ul style="list-style-type: none"> High account investigation which involves testing a meter to establish if it falls within allowable limits <p>The volume of Meter and Gas Installation Test services as reported has been determined from a count using data supplied by APA. The transaction data is extracted from APA's billing system (CC&B) which provides information to retailers and is also used internally to produce the revenue figures for the RFAs (see appendix B).</p>	Actual		
Disconnection	<p>APA have been contracted by AGN Limited under the OMA to provide these services.</p>	Actual		

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

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Meter Removal	<p>APA have been contracted by AGN Limited under the OMA to provide these services.</p> <p>ARS volumes reported for Meter Removals relates to undertaking the following services:</p> <ul style="list-style-type: none"> • Meter Remove – can be performed at customers' request, where a building is being demolished or where a significant debt is unlikely to be recovered. <p>The volume of Meter Removal services as reported has been determined from a count using data supplied by APA. The transaction data is extracted from APA's billing system (CC&B) which provides information to retailers and is also used internally to produce the revenue figures for the RFAs (see appendix B).</p>	Actual		
Meter Reinstallation	<p>APA have been contracted by AGN Limited under the OMA to provide these services.</p> <p>ARS volumes reported for Meter Reinstallations relates to undertaking the following services:</p> <ul style="list-style-type: none"> • Refix a meter at a premise where the MRIN status is decommissioned as the result of a previous service order to remove the meter. <p>The volume of Meter Reinstallation services as reported has been determined from a count using data supplied by APA. The transaction data is</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	extracted from APA's billing system (CC&B) which provides information to retailers and is also used internally to produce the revenue figures for the RFAs (see appendix B).			
	<p>APA have been contracted by AGN Limited under the OMA to provide these services.</p> <p>ARS volumes reported for Special Meter Reads - Metropolitan relates to undertaking the following services:</p> <ul style="list-style-type: none"> • Move in – Move out – No change in retailer • Request to check a reading from a retailer • Special read request to change from one retailer to another 		AGN Limited and APA's business systems do not capture the level of detail necessary to extract data on the actual volume of Special Meter Read transactions between Metropolitan and Non-Metropolitan locations. Therefore, it has been necessary to estimate this information using the method explained in this table.	
Special Meter Read – Metropolitan	The volume for Special Meter Read - Metropolitan services as reported, has been determined by assessing the percentage of reads allocated between Metropolitan and Non-Metropolitan locations. These percentages were derived from analysis undertaken by APA where they assessed a sample year of reads and grouped based on charge out rate. This data was extracted from its billing system (CC&B) which provides information to retailers and is also used internally to produce the revenue figures for the RFAs. Prior to 2018 the split used was 78.5% Metro and 21.5% Non-Metro. From 2018 onwards, the split used was 75% Metro and 25% Non-Metro. This method of deriving the volumes for Metro and Non-Metro	Estimate		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Special Meter Reads was necessary because AGN Limited and APA's business systems do not capture this level of detail. As such, this information is considered by AGN Limited to be Estimated information.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>			
Special Meter Read – Non-Metropolitan	<p>APA have been contracted by AGN Limited under the OMA to provide these services.</p> <p>ARS volumes reported for Special Meter Reads – Non-Metropolitan relates to undertaking the following services in Non-Metropolitan areas:</p> <ul style="list-style-type: none"> • Move in – Move out – No change in retailer • Request to check a reading from a retailer • Special read request to change from one retailer to another <p>The volume for Special Meter Read – Non-Metropolitan services as reported, has been determined by assessing the percentage of reads allocated between Metropolitan and Non-Metropolitan locations. These percentages were derived from analysis undertaken by APA where they assessed a sample year of reads and grouped based on charge out rate. This data was extracted from its billing system (CC&B) which provides</p>	Estimate	<p>AGN Limited and APA's business systems do not capture the level of detail necessary to extract data on the actual volume of Special Meter Read transactions between Metropolitan and Non-Metropolitan locations. Therefore, it has been necessary to estimate this information using the method explained in this table.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>information to retailers and is also used internally to produce the revenue figures for the RFAs. Prior to 2018 the split used was 78.5% Metro and 21.5% Non-Metro. From 2018 onwards, the split used was 75% Metro and 25% Non-Metro. This method of deriving the volumes for Metro and Non-Metro Special Meter Reads was necessary because AGN Limited and APA's business systems do not capture this level of detail. As such, this information is considered by AGN Limited to be Estimated information.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>			

E21.2 – Expenditure

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 – 2015	<p><i>Unless otherwise noted below, the expenditure reported in this RIN table for the period 2011 to 2015 has been sourced from the previous AA RIN (for the current AA period).</i></p> <p><i>Ancillary Reference Services expenditure information in this table E21 for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, Ancillary Reference Services expenditure information in this table is consolidated for Victoria and Albury for 2018 to 2019.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Meter and Gas Installation Test	The information in this RIN table for the period 2011 to 2015 has been sourced from the previous AA RIN (for the current AA period).	Actual		
Disconnection	The information in this RIN table for the period 2011 to 2015 has been sourced from the previous AA RIN (for the current AA period).	Actual		
Reconnection	<p>The information in this RIN table for the period 2011 to 2015 has been sourced from the previous AA RIN (for the current AA period).</p> <p>For the years 2013 to 2015, AGN Limited has re-stated the expenditure (and associated volumes and revenue) for Reconnections in the AGN Victoria RIN template, to reallocate certain transactions that were previously reported as Meter Reinstallation, but which should have been reported as Reconnections in the previous AA RIN (for the current AA period).</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	This has not affected the total expenditure reported for all ARS transactions for AGN Victoria over this period, which is consistent with the total expenditure reported in the previous AA RIN (for the current AA period).			
Meter Removal	The information in this RIN table for the period 2011 to 2015 has been sourced from the previous AA RIN (for the current AA period).	Actual		
Meter Reinstallation	<p>The information in this RIN table for the period 2011 to 2015 has been sourced from the previous AA RIN (for the current AA period).</p> <p>For the years 2013 to 2015, AGN Limited has re-stated the expenditure (and associated volumes and revenue) for Meter Reinstallation in the AGN Victoria RIN template, to reallocate certain transactions that should have been reported as Reconnections (as noted above) in the previous AA RIN (for the current AA period).</p> <p>This has not affected the total expenditure reported for all ARS transactions for AGN Victoria over this period, which is consistent with the total expenditure reported in the previous AA RIN (for the current AA period).</p>	Actual		
Special Meter Read – Metropolitan	The information in this RIN table for the period 2011 to 2015 has been sourced from the previous AA RIN (for the current AA period).	Actual		
Special Meter Read – Non-Metropolitan	The information in this RIN table for the period 2011 to 2015 has been sourced from the previous AA RIN (for the current AA period).	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2016 – 2019	<p><i>Ancillary Reference Services expenditure information in this table E21 for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, Ancillary Reference Services expenditure information in this table is consolidated for Victoria and Albury for 2018 to 2019.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Meter and Gas Installation Test	<p>Due to specific data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for each category in this table for the period 2016 to 2019.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>	Estimate	<p>AGN Limited and APA's business systems are not configured to capture information at the level of detail required to determine the expenditure associated with providing the services categorised as ARS. Therefore, these figures have been estimated using the method explained in this table.</p>	
Disconnection	<p>Due to specific data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for each category in this table for the period 2016 to 2019.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to</p>	Estimate	<p>AGN Limited and APA's business systems are not configured to capture information at the level of detail required to determine the expenditure associated with providing the services categorised as ARS. Therefore, these figures have been estimated using</p>	<p>Due to specific data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	determine these figures given the information available.		the method explained in this table.	<p>figures reported for ARS revenue as representing expenditure for each category in this table for the period 2016 to 2019.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>
Reconnection	<p>Due to specific data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for each category in this table for the period 2016 to 2019.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>	Estimate	<p>AGN Limited and APA's business systems are not configured to capture information at the level of detail required to determine the expenditure associated with providing the services categorised as ARS. Therefore, these figures have been estimated using the method explained in this table.</p>	<p>Due to specific data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				<p>each category in this table for the period 2016 to 2019.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>
Meter Removal	<p>Due to specific data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for each category in this table for the period 2016 to 2019.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>	Estimate	<p>AGN Limited and APA's business systems are not configured to capture information at the level of detail required to determine the expenditure associated with providing the services categorised as ARS. Therefore, these figures have been estimated using the method explained in this table.</p>	<p>Due to specific data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for each category in this table for the period 2016 to 2019.</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.
Meter Reinstallation	<p>Due to specific data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for each category in this table for the period 2016 to 2019.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>	Estimate	<p>AGN Limited and APA's business systems are not configured to capture information at the level of detail required to determine the expenditure associated with providing the services categorised as ARS. Therefore, these figures have been estimated using the method explained in this table.</p>	<p>Due to specific data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for each category in this table for the period 2016 to 2019.</p> <p>AGN Limited considers this to be a reasonable</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				estimate and the best method from which to determine these figures given the information available.
Special Meter Read – Metropolitan	<p>Due to specific data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for each category in this table for the period 2016 to 2019.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>	Estimate	<p>AGN Limited and APA's business systems are not configured to capture information at the level of detail required to determine the expenditure associated with providing the services categorised as ARS. Therefore, these figures have been estimated using the method explained in this table.</p>	<p>Due to specific data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for each category in this table for the period 2016 to 2019.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				the information available.
Special Meter Read – Non-Metropolitan	<p>Due to specific data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for each category in this table for the period 2016 to 2019.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>	Estimate	<p>AGN Limited and APA's business systems are not configured to capture information at the level of detail required to determine the expenditure associated with providing the services categorised as ARS. Therefore, these figures have been estimated using the method explained in this table.</p>	<p>Due to specific data not being available for ARS, it has been assumed that expenditure is equal to revenue earned from providing the services.</p> <p>Hence AGN Limited has replicated the figures reported for ARS revenue as representing expenditure for each category in this table for the period 2016 to 2019.</p> <p>AGN Limited considers this to be a reasonable estimate and the best method from which to determine these figures given the information available.</p>

N1. Demand

N1.1 – Demand – by Customer Type

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments																																		
2011 – 2019																																						
Residential	Demand data for calendar years 2011 – 2012 was sourced from table 28.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.																																					
	Demand data for 2013 – 2016 is sourced from the Demand tab of the Annual RIN for both Victoria and Albury in each respective year.																																					
	Demand data for 2017 – 2019 is sourced from the Gas Tariff Approval models submitted as part of the tariff approval process for the years 2019 – 2021 respectively. This is because the volumes used for the tariff approvals are on a t-2 basis, specifically the volumes submitted to enable the approval of 2019 tariffs are 2017 volumes.	Actual																																				
	<p><u>Basis of Preparation Requirement</u></p> <p><u>Schedule 1 – 1.5 (c)</u></p> <table> <tr> <th colspan="5">Annual RIN Haulage Volumes v PTRM</th></tr> <tr> <th>Residential (GJ)</th><th>Actual</th><th>AER PTRM</th><th>Var. (GJ)</th><th>Var. %</th></tr> <tr> <td>2013</td><td>27,061,061</td><td>26,853,720</td><td>207,341</td><td>0.8%</td></tr> <tr> <td>2014</td><td>26,324,912</td><td>26,574,620</td><td>- 249,708</td><td>-0.9%</td></tr> <tr> <td>2015</td><td>29,769,867</td><td>26,323,667</td><td>3,446,200</td><td>13.1%</td></tr> <tr> <td>2016</td><td>28,895,763</td><td>26,059,977</td><td>2,835,786</td><td>10.9%</td></tr> <tr> <td>2017</td><td>30,741,433</td><td>25,872,730</td><td>4,868,703</td><td>18.8%</td></tr> </table> <p>Of the years reported in the RIN, Residential volumes for AGN Victoria exceeded benchmark</p>	Annual RIN Haulage Volumes v PTRM					Residential (GJ)	Actual	AER PTRM	Var. (GJ)	Var. %	2013	27,061,061	26,853,720	207,341	0.8%	2014	26,324,912	26,574,620	- 249,708	-0.9%	2015	29,769,867	26,323,667	3,446,200	13.1%	2016	28,895,763	26,059,977	2,835,786	10.9%	2017	30,741,433	25,872,730	4,868,703	18.8%		
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Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments																				
	<p>volumes approved in the AER's PTRM by more than 10% in three years, i.e. 2015 - 2017.</p> <p>The volumes exceeded the benchmark primarily because connections growth exceeded expectations during the 2013 – 2017 AA period and due to colder than average weather in 2015 and 2017, which increases demand for natural gas. This weather effect drives volumes higher in Melbourne in particular due to its colder winters and the prevalence of gas space heating.</p> <p>In the years 2018 and 2019 when the Victoria and Albury Access Arrangements were consolidated and hence the variance must be considered on a consolidated basis, there were no variances greater than 10%:</p> <table> <tr> <th colspan="5">Annual RIN Haulage Volumes v PTRM</th></tr> <tr> <th>Residential (GJ)</th><th>Actual</th><th>AER PTRM</th><th>Var. (GJ)</th><th>Var. %</th></tr> <tr> <td>2018</td><td>30,416,569</td><td>28,761,740</td><td>1,654,830</td><td>5.8%</td></tr> <tr> <td>2019</td><td>31,227,539</td><td>28,701,757</td><td>2,525,781</td><td>8.8%</td></tr> </table>	Annual RIN Haulage Volumes v PTRM					Residential (GJ)	Actual	AER PTRM	Var. (GJ)	Var. %	2018	30,416,569	28,761,740	1,654,830	5.8%	2019	31,227,539	28,701,757	2,525,781	8.8%			
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Commercial	<p>Demand data for calendar years 2011 – 2012 was sourced from table 28.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.</p> <p>Demand data for 2013 – 2016 is sourced from the Demand tab of the Annual RIN for both Victoria and Albury in each respective year.</p> <p>Demand data for 2017 – 2019 is sourced from the Gas Tariff Approval models submitted as part of the</p>	Actual																						

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments																																																							
	<p>tariff approval process for the years 2019 – 2021 respectively. This is because the volumes used for the tariff approvals are on a t-2 basis, specifically the volumes submitted to enable the approval of 2019 tariffs are 2017 volumes.</p> <table border="1"> <thead> <tr> <th colspan="5">Annual RIN Haulage Volumes v PTRM</th></tr> <tr> <th>Commercial (GJ)</th><th>Actual</th><th>AER PTRM</th><th>Var. (GJ)</th><th>Var. %</th></tr> </thead> <tbody> <tr> <td>2013</td><td>7,108,312</td><td>6,233,577</td><td>874,735</td><td>14.0%</td></tr> <tr> <td>2014</td><td>7,082,505</td><td>6,063,483</td><td>1,019,022</td><td>16.8%</td></tr> <tr> <td>2015</td><td>7,562,756</td><td>5,916,621</td><td>1,646,135</td><td>27.8%</td></tr> <tr> <td>2016</td><td>7,540,512</td><td>5,801,739</td><td>1,738,773</td><td>30.0%</td></tr> <tr> <td>2017</td><td>7,847,184</td><td>5,715,584</td><td>2,131,600</td><td>37.3%</td></tr> </tbody> </table> <p>There was a variance of greater than 10% in every year reported in the Commercial sector. The outperformance in the 2013 – 2017 period increased steadily due to a combination of connections and volume outperformance throughout the period.</p> <p>In the years 2018 and 2019 when the Victoria and Albury Access Arrangements were consolidated and hence the variance must be considered on a consolidated basis, there were no variances greater than 10%:</p> <table border="1"> <thead> <tr> <th colspan="5">Annual RIN Haulage Volumes v PTRM</th></tr> <tr> <th>Commercial (GJ)</th><th>Actual</th><th>AER PTRM</th><th>Var. (GJ)</th><th>Var. %</th></tr> </thead> <tbody> <tr> <td>2018</td><td>8,074,736</td><td>7,722,023</td><td>352,713</td><td>4.6%</td></tr> <tr> <td>2019</td><td>8,239,727</td><td>7,736,664</td><td>503,062</td><td>6.5%</td></tr> </tbody> </table>	Annual RIN Haulage Volumes v PTRM					Commercial (GJ)	Actual	AER PTRM	Var. (GJ)	Var. %	2013	7,108,312	6,233,577	874,735	14.0%	2014	7,082,505	6,063,483	1,019,022	16.8%	2015	7,562,756	5,916,621	1,646,135	27.8%	2016	7,540,512	5,801,739	1,738,773	30.0%	2017	7,847,184	5,715,584	2,131,600	37.3%	Annual RIN Haulage Volumes v PTRM					Commercial (GJ)	Actual	AER PTRM	Var. (GJ)	Var. %	2018	8,074,736	7,722,023	352,713	4.6%	2019	8,239,727	7,736,664	503,062	6.5%			
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Industrial	<p>Demand data for calendar years 2011 – 2016 was sourced from the Demand tabs of the submitted Annual RIN for Victoria and Albury.</p>	Actual																																																									

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Demand data for 2017 – 2019 is sourced from internal reporting on gas volume by MIRN.			

N1.2 – Demand – by Tariff

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 – 2019				
Residential	<p>Demand data for calendar years 2011 – 2012 was sourced from table 28.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.</p> <p>Demand data for 2013 – 2016 is sourced from the Demand tab of the Annual RIN for both Victoria and Albury in each respective year.</p> <p>Demand data for 2017 – 2019 is sourced from the Gas Tariff Approval models submitted as part of the tariff approval process for the years 2019 – 2021 respectively. This is because the volumes used for the tariff approvals are on a t-2 basis, specifically the volumes submitted to enable the approval of 2019 tariffs are 2017 volumes.</p>	Actual		
Commercial	Demand data for calendar years 2011 – 2012 was sourced from table 28.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Demand data for 2013 – 2016 is sourced from the Demand tab of the Annual RIN for both Victoria and Albury in each respective year.</p> <p>Demand data for 2017 – 2019 is sourced from the Gas Tariff Approval models submitted as part of the tariff approval process for the years 2019 – 2021 respectively. This is because the volumes used for the tariff approvals are on a t-2 basis, specifically the volumes submitted to enable the approval of 2019 tariffs are 2017 volumes.</p>			
Industrial	<p>Demand data for calendar years 2011 – 2016 was sourced from the Demand tabs of the submitted Annual RIN for Victoria and Albury.</p> <p>Demand data for 2017 – 2019 is sourced from internal reporting on gas volume by MIRN.</p>	Actual		

N2. Network Characteristics

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

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

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments										
2011 - 2015														
Low Pressure / Medium Pressure / High Pressure	Data is compiled based on historic snapshots captured from GIS system, with snapshots taken at year-end dates.		Prior to 2016 the network length for the following unregulated areas was reported as part of the regulated network.											
	All Existing and In Service Pipes only. Abandoned pipe or casing is not included. Uncategorised (unknown size and material) lengths have been excluded. All High Pressure Steel is considered Protected (Coated) steel.		<table><tr><th>Post Code</th><th>Town/Suburb</th></tr><tr><td>2643</td><td>HOWLONG</td></tr><tr><td>2646</td><td>COROWA</td></tr><tr><td></td><td>COROWA SOUTH</td></tr><tr><td>2731</td><td>MOAMA</td></tr></table>	Post Code	Town/Suburb	2643	HOWLONG	2646	COROWA		COROWA SOUTH	2731	MOAMA	
	Post Code	Town/Suburb												
2643	HOWLONG													
2646	COROWA													
	COROWA SOUTH													
2731	MOAMA													
	Material was mapped to AER Material categorises using Pipe Codes recorded in GIS: <ul style="list-style-type: none">Cast Iron includes all the Pipe Codes starts with C*, D* and W*PVC contains Pipe Codes P3, P4 and P5High density polyethylene (575) contains all Pipe Codes that start with P*, except those listed under PVCMedium Density Polyethylene consists of Medium Density Polyethylene and Medium Density Polyethylene 80Unprotected Steel is considered Pipe Code S2, with all remaining Pipe Codes beginning with S* considered Protected Steel	Estimate	As this is historical data we have insufficient source data to be able to remove the unregulated area. Thus, this network length should be considered an estimate only.	Note this data aligns with the Reset RIN for Albury submitted December 2016										
			Prior to 2016 the network length for the following areas was not reported under the AGN Vic submission.											

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments																																						
	For 2011 to 2015 the Albury network length included the following areas:																																									
	<table><tr><th>Post Code</th><th>Town/Suburb</th></tr><tr><td rowspan="10">2640</td><td>ALBURY</td></tr><tr><td>EAST ALBURY</td></tr><tr><td>ETTAMOGAH</td></tr><tr><td>GLENROY</td></tr><tr><td>NORTH ALBURY</td></tr><tr><td>SOUTH ALBURY</td></tr><tr><td>SPLITTERS CREEK</td></tr><tr><td>THURGOONA</td></tr><tr><td>WEST ALBURY</td></tr><tr><td>WIRLINGA</td></tr><tr><td rowspan="3">2641</td><td>HAMILTON VALLEY</td></tr><tr><td>LAVINGTON</td></tr><tr><td>SPRINGDALE HEIGHTS</td></tr><tr><td>2642</td><td>JINDERA</td></tr><tr><td>2643</td><td>HOWLONG</td></tr><tr><td rowspan="2">2646</td><td>COROWA</td></tr><tr><td>COROWA SOUTH</td></tr><tr><td>2731</td><td>MOAMA</td></tr><tr><td rowspan="4">3644</td><td>BAROOGA</td></tr><tr><td>COBRAM</td></tr><tr><td>KOONOOMOO</td></tr><tr><td>YARROWEYAH</td></tr></table>	Post Code	Town/Suburb	2640	ALBURY	EAST ALBURY	ETTAMOGAH	GLENROY	NORTH ALBURY	SOUTH ALBURY	SPLITTERS CREEK	THURGOONA	WEST ALBURY	WIRLINGA	2641	HAMILTON VALLEY	LAVINGTON	SPRINGDALE HEIGHTS	2642	JINDERA	2643	HOWLONG	2646	COROWA	COROWA SOUTH	2731	MOAMA	3644	BAROOGA	COBRAM	KOONOOMOO	YARROWEYAH		<table><tr><th>Post Code</th><th>Town/Suburb</th></tr><tr><td rowspan="4">3644</td><td>BAROOGA</td></tr><tr><td>COBRAM</td></tr><tr><td>KOONOOMOO</td></tr><tr><td>YARROWEYAH</td></tr></table>	Post Code	Town/Suburb	3644	BAROOGA	COBRAM	KOONOOMOO	YARROWEYAH	As this is historical data we have insufficient source data to be able to add this post code. Thus, this network length should be considered an estimate only.
Post Code	Town/Suburb																																									
2640	ALBURY																																									
	EAST ALBURY																																									
	ETTAMOGAH																																									
	GLENROY																																									
	NORTH ALBURY																																									
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	YARROWEYAH																																									

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments									
Transmission	Transmission data has been extracted from GIS system and the lengths of mains calculated. All transmission pipelines are Coated Steel.	Estimate	Prior to 2016 the network length for the following unregulated areas was reported as part of the regulated network.										
			<table><tr><th>Post Code</th><th>Town/Suburb</th></tr><tr><td>2643</td><td>HOWLONG</td></tr><tr><td rowspan="2">2646</td><td>COROWA</td></tr><tr><td>COROWA SOUTH</td></tr><tr><td>2731</td><td>MOAMA</td></tr></table>	Post Code	Town/Suburb	2643	HOWLONG	2646	COROWA	COROWA SOUTH	2731	MOAMA	
			Post Code	Town/Suburb									
			2643	HOWLONG									
			2646	COROWA									
COROWA SOUTH													
2731	MOAMA												
As this is historical data we have insufficient source data to be able to remove the unregulated area. Thus, this network length should be considered an estimate only.	Note this data aligns with the Reset RIN for Albury submitted December 2016												
Prior to 2016 the network length for the following areas was not reported under the AGN Vic submission.													
<table><tr><th>Post Code</th><th>Town/Suburb</th></tr><tr><td rowspan="4">3644</td><td>BAROOGA</td></tr><tr><td>COBRAM</td></tr><tr><td>KOONOOMOO</td></tr><tr><td>YARROWEYAH</td></tr></table>	Post Code	Town/Suburb	3644	BAROOGA	COBRAM	KOONOOMOO	YARROWEYAH						
Post Code	Town/Suburb												
3644	BAROOGA												
	COBRAM												
	KOONOOMOO												
	YARROWEYAH												

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			As this is historical data we have insufficient source data to be able to add this post code. Thus, this network length should be considered an estimate only.	
2016 - 2019				
Low Pressure / Medium Pressure / High Pressure	<p>Data is compiled based on historic snapshots captured from GIS system, with snapshots taken at year-end dates.</p> <p>All Existing and In Service Pipes only. Abandoned pipe or casing is not included. Uncategorised (unknown size and material) lengths have been excluded. All High Pressure Steel is considered Protected (Coated) steel.</p> <p>Material was mapped to AER Material categorises using Pipe Codes recorded in GIS:</p> <ul style="list-style-type: none"> • Cast Iron includes all the Pipe Codes starts with C*, D* and W* • PVC contains Pipe Codes P3, P4 and P5 • High density polyethylene (575) contains all Pipe Codes that start with P*, except those listed under PVC • Medium Density Polyethylene consists of Medium Density Polyethylene and Medium Density Polyethylene 80 • Unprotected Steel is considered Pipe Code S2, with all remaining Pipe Codes beginning with S* considered Protected Steel 	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments																														
	<p>From 2016 (inclusive) the network length for the following unregulated areas was not reported as they are part of the <i>unregulated</i> network.</p> <table><tr><th>Post Code</th><th>Town/Suburb</th></tr><tr><td>2643</td><td>HOWLONG</td></tr><tr><td>2646</td><td>COROWA</td></tr><tr><td></td><td>COROWA SOUTH</td></tr><tr><td>2731</td><td>MOAMA</td></tr></table> <p>From 2016 (inclusive) the network length for the following areas was reported under the AGN Vic submission.</p> <table><tr><th>Post Code</th><th>Town/Suburb</th></tr><tr><td>3644</td><td>BAROOGA</td></tr><tr><td></td><td>COBRAM</td></tr><tr><td></td><td>KOONOOMOO</td></tr><tr><td></td><td>YARROWEYAH</td></tr></table> <p>From 2016 (inclusive) the following locales ae considered part of the Albury network:</p> <table><tr><th>Post Code</th><th>Town/Suburb</th></tr><tr><td>2640</td><td>ALBURY</td></tr><tr><td></td><td>EAST ALBURY</td></tr><tr><td></td><td>ETTAMOGAH</td></tr><tr><td></td><td>GLENROY</td></tr></table>	Post Code	Town/Suburb	2643	HOWLONG	2646	COROWA		COROWA SOUTH	2731	MOAMA	Post Code	Town/Suburb	3644	BAROOGA		COBRAM		KOONOOMOO		YARROWEYAH	Post Code	Town/Suburb	2640	ALBURY		EAST ALBURY		ETTAMOGAH		GLENROY			
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2640	ALBURY																																	
	EAST ALBURY																																	
	ETTAMOGAH																																	
	GLENROY																																	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<div> <div></div> <div>NORTH ALBURY</div> <div>SOUTH ALBURY</div> <div>SPLITTERS CREEK</div> <div>THURGOONA</div> <div>WEST ALBURY</div> <div>WIRLINGA</div> <div>2641</div> <div>HAMILTON VALLEY</div> <div>LAVINGTON</div> <div>SPRINGDALE HEIGHTS</div> <div>2642</div> <div>JINDERA</div> </div>			
Transmission	Transmission data has been extracted from GIS system and the lengths of mains calculated. All transmission pipelines are Coated Steel.	Actual		

N2.2 – City Gates/Regulators

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019				
City Gate	<p>City Gates are considered Gate Regulating Station (GRS), which perform the function of pressure reduction of primary network feed from the upstream Transmission pipelines.</p> <p>Data is sourced from historic Regulator Schedules.</p> <p>There is a shared City Gate for Albury and Wodonga - AEMO separates the data for Albury and Wodonga</p>	Actual		Please note this RIN we have used the definition of 'City Gate' from Appendix F – Definitions, while the Reset RIN submission for Victoria and Albury used a different

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	and reports them separately as their own logical gate (one physical facility). We have included this facility in the VIC report submission.			definition for “City Gate”.
Field Regulator	<p>Field Regulators are considered District Regulator Stations (DRS). Regulating stations (excluding regulating stations at gate stations) are any pressure regulating installations which supply gas into a main at a transmission, high, medium or low pressure tiers and is supplied from a pipeline or main at a higher pressure.</p> <p>Progressive decommissioning of regulating stations is expected to take place as parts of the low-pressure network are upgraded to higher pressure as part of network extension and mains replacement programmes.</p> <p>Data is sourced from historic Regulator Schedules.</p>	Actual		Please note this RIN we have used the definition of ‘Field Regulator’ from Appendix F – Definitions, while the Reset RIN submission for Victoria and Albury used a different definition for “Field Regulator”.
District Regulator	<p>The RIN definition of ‘Field Regulators’ overlaps with the definition of ‘District Regulators’. To avoid double counting, AGN will report all as Field Regulators.</p> <p>Thus a ‘Null’ response is provided for the ‘District Regulators’ in the reporting template.</p>			

S1. Customer Numbers

S1.1 – Customer Numbers – by Customer Type

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019				
A. Residential				
Customer number as at 1 January	<p>Customer number data for 2011 – 2015 was sourced from table 27.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.</p> <p>We have subsequently identified some inconsistencies in the customer numbers derived from the Reset RIN in the years 2011 – 2015. The data has been reported as per the Reset RIN for those years as it is a reasonable source of data for customer numbers by tariff at the level of granularity required by the current annual RIN template.</p> <p>The date ranges in the Annual RIN template submitted are 1 July to 30 June. The customer numbers in S1.1 and S1.2 should be read as 1 January to 31 December.</p> <p>Customer number data for the years 2016 – 2019 was sourced from APA's customer care and billing (CC&B) database.</p>	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	Please note that the RIN template states 1 July but as the commencing year for AGN (Victoria and Albury) is 1 January 2011 this data has been populated as at 1 January each year not 1 July each year
Customer number as at 31 December	Customer number data for 2011 – 2015 was sourced from table 27.1.1 of the Reset RIN submitted as part of the Access Arrangement	Estimate	This data has been classified as an estimate to satisfy the	Please note that the RIN template states 30 June but as the

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>proposal for the 2018 – 2022 for Victoria and Albury.</p> <p>We have subsequently identified some inconsistencies in the customer numbers derived from the Reset RIN in the years 2011 – 2015. The data has been reported as per the Reset RIN for those years as it is a reasonable source of data for customer numbers by tariff at the level of granularity required by the current annual RIN template.</p> <p>The date ranges in the Annual RIN template submitted are 1 July to 30 June. The customer numbers in S1.1 and S1.2 should be read as 1 January to 31 December.</p> <p>Customer number data for the years 2016 – 2019 was sourced from APA's customer care and billing (CC&B) database.</p>		level of granularity required by the Annual RIN template.	commencing year for AGN (Victoria and Albury) is 1 January 2011 this data has been populated as at 31 December each year not 30 June each year
Total customer connections	<p>Customer number data for 2011 – 2015 was sourced from table 27.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.</p> <p>We have subsequently identified some inconsistencies in the customer numbers derived from the Reset RIN in the years 2011 – 2015. The data has been reported as per the Reset RIN for those years as it is a reasonable source of data for customer numbers by tariff at the level of</p>	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>granularity required by the current annual RIN template.</p> <p>The date ranges in the Annual RIN template submitted are 1 July to 30 June. The customer numbers in S1.1 and S1.2 should be read as 1 January to 31 December.</p> <p>Customer number data for the years 2016 – 2019 was sourced from APA's customer care and billing (CC&B) database.</p>			
Total customer disconnections	<p>Customer number data for 2011 – 2015 was sourced from table 27.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.</p> <p>We have subsequently identified some inconsistencies in the customer numbers derived from the Reset RIN in the years 2011 – 2015. The data has been reported as per the Reset RIN for those years as it is a reasonable source of data for customer numbers by tariff at the level of granularity required by the current annual RIN template.</p> <p>The date ranges in the Annual RIN template submitted are 1 July to 30 June. The customer numbers in S1.1 and S1.2 should be read as 1 January to 31 December.</p>	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Customer number data for the years 2016 – 2019 was sourced from APA's customer care and billing (CC&B) database.			
B. Commercial				
Customer number as at 1 January	<p>Customer number data for 2011 – 2015 was sourced from table 27.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.</p> <p>We have subsequently identified some inconsistencies in the customer numbers derived from the Reset RIN in the years 2011 – 2015. The data has been reported as per the Reset RIN for those years as it is a reasonable source of data for customer numbers by tariff at the level of granularity required by the current annual RIN template.</p> <p>The date ranges in the Annual RIN template submitted are 1 July to 30 June. The customer numbers in S1.1 and S1.2 should be read as 1 January to 31 December.</p> <p>Customer number data for the years 2016 – 2019 was sourced from APA's customer care and billing (CC&B) database.</p>	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	Please note that the RIN template states 1 July but as the commencing year for AGN (Victoria and Albury) is 1 January 2011 this data has been populated as at 1 January each year not 1 July each year
Customer number as at 31 December	Customer number data for 2011 – 2015 was sourced from table 27.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	Please note that the RIN template states 30 June but as the commencing year for AGN (Victoria

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>We have subsequently identified some inconsistencies in the customer numbers derived from the Reset RIN in the years 2011 – 2015. The data has been reported as per the Reset RIN for those years as it is a reasonable source of data for customer numbers by tariff at the level of granularity required by the current annual RIN template.</p> <p>The date ranges in the Annual RIN template submitted are 1 July to 30 June. The customer numbers in S1.1 and S1.2 should be read as 1 January to 31 December.</p> <p>Customer number data for the years 2016 – 2019 was sourced from APA's customer care and billing (CC&B) database.</p>			and Albury) is 1 January 2011 this data has been populated as at 31 December each year not 30 June each year
Total customer connections	<p>Customer number data for 2011 – 2015 was sourced from table 27.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.</p> <p>We have subsequently identified some inconsistencies in the customer numbers derived from the Reset RIN in the years 2011 – 2015. The data has been reported as per the Reset RIN for those years as it is a reasonable source of data for customer numbers by tariff at the level of granularity required by the current annual RIN template.</p>	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>The date ranges in the Annual RIN template submitted are 1 July to 30 June. The customer numbers in S1.1 and S1.2 should be read as 1 January to 31 December.</p> <p>Customer number data for the years 2016 – 2019 was sourced from APA's customer care and billing (CC&B) database.</p>			
Total customer disconnections	<p>Customer number data for 2011 – 2015 was sourced from table 27.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.</p> <p>We have subsequently identified some inconsistencies in the customer numbers derived from the Reset RIN in the years 2011 – 2015. The data has been reported as per the Reset RIN for those years as it is a reasonable source of data for customer numbers by tariff at the level of granularity required by the current annual RIN template.</p> <p>The date ranges in the Annual RIN template submitted are 1 July to 30 June. The customer numbers in S1.1 and S1.2 should be read as 1 January to 31 December.</p> <p>Customer number data for the years 2016 – 2019 was sourced from APA's customer care and billing (CC&B) database.</p>	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	
C. Industrial				

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Customer number as at 1 January	<p>Customer number data for 2011 – 2015 was sourced from table 27.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.</p> <p>We have subsequently identified some inconsistencies in the customer numbers derived from the Reset RIN in the years 2011 – 2015. The data has been reported as per the Reset RIN for those years as it is a reasonable source of data for customer numbers by tariff at the level of granularity required by the current annual RIN template.</p> <p>The date ranges in the Annual RIN template submitted are 1 July to 30 June. The customer numbers in S1.1 and S1.2 should be read as 1 January to 31 December.</p> <p>Customer number data for the years 2016 – 2019 was sourced from APA's customer care and billing (CC&B) database.</p>	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	Please note that the RIN template states 1 July but as the commencing year for AGN (Victoria and Albury) is 1 January 2011 this data has been populated as at 1 January each year not 1 July each year
Customer number as at 31 December	<p>Customer number data for 2011 – 2015 was sourced from table 27.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.</p> <p>We have subsequently identified some inconsistencies in the customer numbers derived from the Reset RIN in the years 2011 – 2015. The data has been reported as per the Reset RIN for</p>	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	Please note that the RIN template states 30 June but as the commencing year for AGN (Victoria and Albury) is 1 January 2011 this data has been populated as at 31 December each

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>those years as it is a reasonable source of data for customer numbers by tariff at the level of granularity required by the current annual RIN template.</p> <p>The date ranges in the Annual RIN template submitted are 1 July to 30 June. The customer numbers in S1.1 and S1.2 should be read as 1 January to 31 December.</p> <p>Customer number data for the years 2016 – 2019 was sourced from APA's customer care and billing (CC&B) database.</p>			year not 30 June each year
Total customer connections	<p>Customer number data for 2011 – 2015 was sourced from table 27.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.</p> <p>We have subsequently identified some inconsistencies in the customer numbers derived from the Reset RIN in the years 2011 – 2015. The data has been reported as per the Reset RIN for those years as it is a reasonable source of data for customer numbers by tariff at the level of granularity required by the current annual RIN template.</p> <p>The date ranges in the Annual RIN template submitted are 1 July to 30 June. The customer numbers in S1.1 and S1.2 should be read as 1 January to 31 December.</p>	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Customer number data for the years 2016 – 2019 was sourced from APA's customer care and billing (CC&B) database.			
Total customer disconnections	<p>Customer number data for 2011 – 2015 was sourced from table 27.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.</p> <p>We have subsequently identified some inconsistencies in the customer numbers derived from the Reset RIN in the years 2011 – 2015. The data has been reported as per the Reset RIN for those years as it is a reasonable source of data for customer numbers by tariff at the level of granularity required by the current annual RIN template.</p> <p>The date ranges in the Annual RIN template submitted are 1 July to 30 June. The customer numbers in S1.1 and S1.2 should be read as 1 January to 31 December.</p> <p>Customer number data for the years 2016 – 2019 was sourced from APA's customer care and billing (CC&B) database.</p>	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	

S1.2 - Customer Numbers – by Tariff

S1.2.1 – Customer number as at 1 July / S1.2.2 – Customer number as at 31 December

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019	<p>Please note that the RIN template states 1 July but as the commencing year for AGN (Victoria and Albury) is 1 January 2011 this data has been populated as at 1 January each year not 1 July each year</p> <p>Please note that the RIN template states 30 June but as the commencing year for AGN (Victoria and Albury) is 1 January 2011 this data has been populated as at 31 December each year not 30 June each year</p>			
Central Zone - Residential	<p>Customer number data for 2011 was sourced from table 27.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.</p> <p>Customer number data for the years 2016 – 2019 was sourced from APA's customer care and billing (CC&B) database.</p>	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	
North Zone - Residential				
Murray Valley Zone - Residential				
Bairnsdale Zone - Residential				
Central Zone - Commercial				
North Zone - Commercial				
Murray Valley Zone - Commercial				
Bairnsdale Zone - Commercial				
Central Zone - Industrial				
North Zone - Industrial				
Murray Valley Zone - Industrial				
Bairnsdale Zone - Industrial				

S1.2.2 – Customer numbers as at 30 June

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019	<p>Please note that the RIN template states 1 July but as the commencing year for AGN (Victoria and Albury) is 1 January 2011 this data has been populated as at 1 January each year not 1 July each year</p> <p>Please note that the RIN template states 30 June but as the commencing year for AGN (Victoria and Albury) is 1 January 2011 this data has been populated as at 31 December each year not 30 June each year</p>			
Central Zone - Residential	Customer number data for 2011 – 2015 was sourced from table 27.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	
North Zone - Residential				
Murray Valley Zone - Residential	We have subsequently identified some inconsistencies in the customer numbers derived from the Reset RIN in the years 2011 – 2015. The data has been reported as per the Reset RIN for those years as it is a reasonable source of data for customer numbers by tariff at the level of granularity required by the current annual RIN template.	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	
Bairnsdale Zone - Residential				
Central Zone - Commercial	The date ranges in the Annual RIN template submitted are 1 July to 30 June. The customer numbers in S1.1 and S1.2 should be read as 1 January to 31 December.	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	
North Zone - Commercial				
Murray Valley Zone - Commercial	Customer number data for the years 2016 – 2019 was sourced from APA's customer care and billing (CC&B) database.	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	
Bairnsdale Zone - Commercial				
Central Zone - Industrial		Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	
North Zone - Industrial				
Murray Valley Zone - Industrial		Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	
Bairnsdale Zone - Industrial				

S1.2.3 – Total customer connections

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019				
Central Zone - Residential North Zone - Residential Murray Valley Zone - Residential Bairnsdale Zone - Residential Central Zone - Commercial North Zone - Commercial Murray Valley Zone - Commercial Bairnsdale Zone - Commercial Central Zone - Industrial North Zone - Industrial Murray Valley Zone - Industrial Bairnsdale Zone - Industrial	<p>Customer number data for 2011 – 2015 was sourced from table 27.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.</p> <p>We have subsequently identified some inconsistencies in the customer numbers derived from the Reset RIN in the years 2011 – 2015. The data has been reported as per the Reset RIN for those years as it is a reasonable source of data for customer numbers by tariff at the level of granularity required by the current annual RIN template.</p> <p>The date ranges in the Annual RIN template submitted are 1 July to 30 June. The customer numbers in S1.1 and S1.2 should be read as 1 January to 31 December.</p> <p>Customer number data for the years 2016 – 2019 was sourced from APA's customer care and billing (CC&B) database.</p>	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	

S1.2.4 – Total customer disconnections

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019				
Central Zone - Residential North Zone - Residential Murray Valley Zone - Residential Bairnsdale Zone - Residential Central Zone - Commercial North Zone - Commercial Murray Valley Zone - Commercial Bairnsdale Zone - Commercial Central Zone - Industrial North Zone - Industrial Murray Valley Zone - Industrial Bairnsdale Zone - Industrial	<p>Customer number data for 2011 – 2015 was sourced from table 27.1.1 of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury.</p> <p>We have subsequently identified some inconsistencies in the customer numbers derived from the Reset RIN in the years 2011 – 2015. The data has been reported as per the Reset RIN for those years as it is a reasonable source of data for customer numbers by tariff at the level of granularity required by the current annual RIN template.</p> <p>The date ranges in the Annual RIN template submitted are 1 July to 30 June. The customer numbers in S1.1 and S1.2 should be read as 1 January to 31 December.</p> <p>Customer number data for the years 2016 – 2019 was sourced from APA's customer care and billing (CC&B) database.</p>	Estimate	This data has been classified as an estimate to satisfy the level of granularity required by the Annual RIN template.	

S10. Network Quality

S10.1 – Pressure Faults

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2015				
Poor Pressure events – mains	<p>AGN is unable to populate this field as we do not measure poor pressure events on mains and have no basis to make an estimate.</p> <p>Thus a 'Null' response is provided in the reporting template.</p>			
Poor Pressure events – services / Poor Pressure events – meters	<p>We do not distinguish poor pressure events at service or meter. All poor pressure events are considered at the meter.</p> <p>Data is sourced from a legacy Maximo relational database.</p> <p>Specific fields and values used to categorise Pressure Faults were based on historic User Guides and Documentation. Results may vary from historic reported actuals due to subtle differences to business rules that may have been employed at the time.</p> <p>In order to capture Poor Pressure events, all Customer Service Requests were captured where:</p> <ul style="list-style-type: none"> • Problem is Gas Supply Investigation • Job Type is Poor Supply from Meter • Reason excludes Planned Network Activity, Downstream Customer Problem, and Unknown Network Problem • Level 5 Description is No Loss of Supply 	Estimate	Business rules were derived and applied holistically to 2011 – 2015 data. There may be subtle differences to any similar historically reported actuals. Due to these differences we have classified the data as an estimate.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Work Orders for the same location on the same day were considered duplicates and removed. Work Orders are grouped by interruption start day and location to categorise as an event.			
Pressure events impacting 5+ customers	<p>This variable was calculated using the same estimated data set used to calculate poor pressure events for Meters.</p> <p>As part of grouping Work Orders as events, a count of customers was captured. This variable counts the number of events where the count of customers was 5 or more.</p>	Estimate	Business rules were derived and applied holistically to 2011 – 2015 data. There may be subtle differences to any similar historically reported actuals. Due to these differences we have classified the data as an estimate.	
Pressure events with > 12 hours restoration	<p>This variable was calculated using the same estimated data set used to calculate poor pressure events for Meters.</p> <p>Duration is considered from Work Order Report Date to Actual Finish Date.</p>	Estimate	Business rules were derived and applied holistically to 2011 – 2015 data. There may be subtle differences to any similar historically reported actuals. Due to these differences we have classified the data as an estimate.	
2016 - 2019				
Poor Pressure events – mains	<p>AGN is unable to populate this field as we do not measure poor pressure events on mains and have no basis to make an estimate.</p> <p>Thus a 'Null' response is provided in the reporting template.</p>			

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

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

S11. Network Reliability

S11.1 – Network Outages

S11.1.1 – Planned

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019				
Count of outage events	<p>Planned outages are considered Mains Renewal activities. A single service impacted by Mains Renewal work is considered a single event.</p> <p>During the planning phase of Mains Renewal, GIS system is used to identify all impacted services for the location targeted for Mains Renewal Programs (MRP). These services are listed in a manual tracking spreadsheet. Individual customer addresses are identified as an inlet may service multiple customers.</p> <p>As the planned work is executed, the specific service and date the customer was impacted is captured. This information is later added to the manual tracking spreadsheet.</p> <p>There was no planned network renewal activity within the Albury network 2011-2019.</p>	Actual		
2011 - 2019				
Outages affecting 5+ customers	<p>A single service impacted by Mains Renewal work is considered a single event. As such, there are no 5+ customer outages captured.</p> <p>Thus a 'Null' response is provided in the reporting template.</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Outages with > 12 hours supply interruption	Each planned outage is assumed 6 hours in duration. As such, there are no outages > 12 hours supply interruption. Thus a 'Null' response is provided in the reporting template.			

S11.1.2 – Unplanned

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2015				
Count of outage events	<p>Data is comprised of service customer raised Gas Supply Investigation Work Orders sourced from a legacy Maximo relational database.</p> <p>Specific fields and values used to categorise Unplanned Outage Work Orders were based on historic User Guides and Documentation. Results may vary from historic reported actuals due to subtle differences to business rules that may have been employed at the time.</p> <p>In order to capture Unplanned Outage events, all Gas Supply Investigation Work Orders were captured where:</p> <ul style="list-style-type: none"> Level 5 Description is Loss of Supply 	Estimate	Business rules were derived and applied holistically to 2011 – 2015 data. There may be subtle differences to any similar historically reported actuals. Due to these differences we have classified the data as an estimate.	

	<ul style="list-style-type: none"> • Job Type is Poor Supply from Meter • Reason excludes Planned Network Activity, Downstream Customer Problem, and Unknown Network Problem <p>Duplicate Work Orders were removed. Interruptions that occurred within the same locale and on the same day were grouped as events.</p>		
Outages affecting 5+ customers	<p>This variable was calculated using the same data set used to calculate Count of Outage events. Events with 5 or more customers were identified.</p>	Estimate	<p>Business rules were derived and applied holistically to 2011 – 2015 data. There may be subtle differences to any similar historically reported actuals. Due to these differences we have classified the data as an estimate.</p>
Outages with > 12 hours supply interruption	<p>This variable was calculated using the same data set used to calculate Count of Outage events. Interruption Duration was calculated between Work Order Report Datetime and Actual Finish Datetime.</p>	Estimate	<p>Business rules were derived and applied holistically to 2011 –2015 data. There may be subtle differences to any similar historically reported actuals. Due to these differences we have classified the data as an estimate.</p>
2016 - 2019			
Count of outage events	<p>Data is comprised of a combination of single service customer raised Gas Supply Investigation Work Orders or Syphon Maintenance Work Orders, and manually tracked Incidents affecting 5 or more customers.</p>	Actual	

	<p>Work Orders were sourced from a SSAS tabular data model utilising data sourced from the current Maximo instance.</p> <p>All Supply Investigation and Syphon Maintenance Work Orders were captured where there was a Loss of Supply.</p> <p>Cancelled Jobs were excluded, and duplicates were removed. Interruptions that occurred within the same locale and on the same day were grouped as events.</p> <p>Data was combined with Regulatory Incident tracking. Interruptions on the same day and location were considered part of the same event.</p>	
Outages affecting 5+ customers	<p>This variable was calculated using the same data set used to calculate Count of Outage events. Events with 5 or more customers were identified.</p>	Actual
Outages with > 12 hours supply interruption	<p>This variable was calculated using the same data set used to calculate Count of Outage events. Interruption duration is calculated from the Actual Start of the Supply Investigation to the Actual Finish of the Primary or Follow-up Work Order.</p>	Actual

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

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

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2015				
Number per KM	<p>Data is sourced from a legacy Maximo relational database.</p> <p>All Leak Report Work Orders resulting in a Leak Repair were considered.</p> <p>Data is limited to Main and Service leaks as these map directly to the Material Types provided in the template. Meter Leaks are excluded, as they do not directly map to the provided Material Types. It is considered that including Meter Leaks may cause an incorrect, or otherwise skewed measure of material fault rates.</p> <p>Material Type is a manually populated field and may be aggregated or unspecified. To match the materials in the template, the data is cleansed using the following logic:</p> <ul style="list-style-type: none"> • When the specified Material exists within GIS for the street location, it is used • When the specified Material does not exist within GIS for the street location, the most prevalent material for the street is used. <p>Due to limited historic street level GIS datasets available prior to 2015 (required for above street</p>	Estimate	<p>Material Type and Pressure were derived based on the mentioned assumptions.</p> <p>Also it is expected that deriving the material type and pressure to align to the template may alter historically reported historic material fault rates.</p>	Note the leak data in S11.2 includes publicly reported leaks, leaks found through survey as well as internally generated leaks.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>level validation), additional manual allocation of material was required. Specifically:</p> <ul style="list-style-type: none"> HP HDPE100 for 2011-2014 (<2% of leaks) were re-categorised as HP HDPE575 and MDPE (even split) <p>All High Pressure Steel is considered Protected (Coated) steel. HP Uncoated Steel Piping (USP) leaks were re-categorised as HP Coated Steel Piping (CSP).</p> <p>Pressure is not captured for all Work Orders. Where not captured, Pressure is based on the nominal pressure for the noted Material.</p> <p>As there is no Low/Medium pressure network in the Albury regulated network, all leaks are considered High Pressure.</p>			
2016 - 2019				
Number per KM	<p>Data is sourced from a Maximo relational database.</p> <p>All Leak Investigation and Leak Repair Work Orders with Problem Code of Leak were considered.</p> <p>Data is limited to Main and Service leaks as these map directly to the Material Types provided in the template. Meter Leaks are excluded, as they do not directly map to the provided Material Types. It is considered that including Meter Leaks may cause</p>	Estimate	<p>Material Type and Pressure were derived based on the mentioned assumptions.</p> <p>Also it is expected that deriving the material type and pressure to align to the template may alter historically reported historic material fault rates.</p>	<p>Note the leak data in S11.2 includes publicly reported leaks, leaks found through survey as well as internally generated leaks.</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>an incorrect, or otherwise skewed measure of material fault rates.</p> <p>Material Type is a manually populated field and may be aggregated or unspecified. To match the materials in the RIN template, the data is cleansed using the following logic:</p> <ul style="list-style-type: none"> • When the specified Material/Pressure combination exists within GIS for the street location, it is used • When the specified Material could reflect multiple different materials (for example, PE_YELLOW could refer to HDPE250, HDPE575, or MDPE) the most prevalent similar coloured material for the street location is selected • When the specified Material does not exist within GIS for the street location, the most prevalent Material/Pressure combination for the street is used. <p>All High Pressure Steel is considered Protected (Coated) steel. HP Uncoated Steel Piping (USP) leaks were re-categorised as HP Coated Steel Piping (CSP).</p> <p>Pressure is not captured for all Work Orders. Where not captured, Pressure is based on the nominal pressure for the noted Material.</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	As there is no Low/Medium pressure network in the Albury regulated network, all leaks are considered High Pressure.			

S11.3 – Unaccounted for Gas – Transmission and Distribution

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 – 2017				
Total	Data is sourced from agreed UAFG reconciliations and final settlement statements issued by AEMO in accordance with the Wholesale Market Distribution UAFG Procedures (Victoria).	Actual		UAFG volumes in previously reported years excluded non-DTS (Bairnsdale) UAFG. The non-DTS data has now been added to previously reported volumes and for 2011-2015 the non-DTS volumes have been agreed and settled with retailers.
2018 - 2019				
Total	Data is sourced from internal estimates using AEMO MIBB reports and basic meter consumption allocation models.	Estimate	Interval meter data in Victoria is subject to a 6 month revision period so estimates are used to get an indication of UAFG volumes. Also, the Victorian Gas	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			Distribution System Code allows 16 months after the end of the calendar year to provide notice to AEMO of gas withdrawals. Estimates of UAFG are used in the interim.	

S14. Network Integrity

S14.1 – Loss of Containment

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

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2015				
Number of leaks – publicly reported (#)	Data sourced from legacy Maximo database. Work Orders identified by: <ul style="list-style-type: none">• Job Type is Escape First Response;• Job Enquiry Codes of Refer Class 2 Leak which requires urgent Repair (RFP), Refer Class 1 Repair Crew (RF1), and Refer Class 2 Repair Crew (RF2); and• Work Type Leak Report.	Actual		In order to derive total public reported leaks for the Victorian regulated network, Mildura network Public Reported Leaks were manually subtracted from totals.
	Please note we have only reported publicly reported leaks where a leak was identified by a member of the public and a gas escape was confirmed by personnel attending site. Leaks data doesn't include those found through survey or those internally generated.			
	Failure Classes of Main, Service, and Meter were used. Services Leaks include Upstand (UPSD) and Service Tee (SRTE) leaks and Meter Leaks also those on Regulator (REG) and Valve (VA).			
2016 - 2019				

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Number of leaks – publicly reported (#)	<p>Data sourced from a SSAS tabular data model utilising data sourced from the current Maximo instance. Work Order Classification of Leak Investigation, and Status Complete. Cancelled Jobs and No Leak Found were excluded. Leak Job Asset Class of Main, Meter, and Service were used.</p> <p>Please note we have only reported publicly reported leaks where a leak was identified by a member of the public and a gas escape was confirmed by personnel attending site. Leaks data doesn't include those found through survey or those internally generated.</p> <p>Services Leaks include Upstand (UPSD) and Service Tee (SRTE) leaks and Meter Leaks also those on Regulator (REG) and Valve (VA).</p>	Actual except 2016 for Victoria	2016 Victoria publicly reported leaks considered as estimate due to the retrospective application of business rules to historic data.	In order to derive total public reported leaks for the regulated network, Mildura network Public Reported Leaks were manually subtracted from totals.
2011 – 2015				
Number of leaks – found through survey (#)	Leak Survey Work Orders sourced from a legacy Maximo relational database using Work Type of Leak Report (LEAKR), Job Type of Leak Survey Class 1 (LSUC1), Leak Survey Class 2 (LSUC2), Leak Survey Class 3 (LSUC3), or Leak Survey Class 4 (LSUC4), and Work Order Status of COMP or CLOSE.	Actual		
2016 - 2019				

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Number of leaks – found through survey (#)	Leak Survey Work Orders were sourced from a SSAS tabular data model utilising data sourced from the current Maximo instance. Leak Survey Leaks were identified as Leak Category of Leak Survey Reported, and Leak Job Status of COMP or CLOSE.	Actual		
2011 – 2015				
Repaired leaks (#)	Total repaired leaks = repaired public reported leaks + repaired leaks found through survey.	Actual		
2016-2019				
Repaired leaks (#)	Total repaired leaks = repaired public reported leaks + repaired leaks found through survey.	Actual except 2016 for Victoria	2016 for Victoria considered as Estimate due to 2016 Victoria publicly reported leaks is based on Estimate	
2011 – 2015				
Length of network subject to survey (km)	Leak Survey Work Orders sourced from a legacy Maximo relational database using Work Type of Leak Survey (LSURV) and Status of COMP. Historic Work Orders didn't record the length of the network in the leak survey area at the time the survey was performed. Current network length recorded present day for each Leak Survey Area was used within total length calculations.	Estimate		Current Leak Survey Area Network Length was used. Historic network length for the leak survey area at the time the survey was performed may vary.
2016-2019				

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Length of network subject to survey (km)	Leak Survey Work Orders were sourced from a SSAS tabular data model utilising data sourced from the current Maximo instance. Leak Survey Work Orders were identified as Work Order Classification of LEAKSURV and Work Order Status of COMP.	Actual		

S14.2 – Instances of Damage

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 – 2015				
Mains (#) Services (#) Meters (#)	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.	Estimate	Considered as estimate due to the retrospective application of business rules to historic data	In order to derive total instances of damage for the VIC regulated network, Mildura network Public Reported Leaks were manually subtracted from totals.
2016 - 2019				
Mains (#) Services (#) Meters (#)	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.	Actual		In order to derive total instances of damage for the VIC regulated network, Mildura network Public Reported Leaks were

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				manually subtracted from totals.

F1. Income

F1.1 – Audited Statutory Accounts

F1.1.1 – Revenue

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019	<p><i>As set out in the Regulatory Accounting Principles and Policies document, AGN Limited prepared audited statutory accounts for AGN Victoria up to 31 December 2015 and for AGN Albury up to 31 December 2016. Up to 30 June 2014, these accounts were prepared on a July to June financial year basis. After that date, following the change in ownership, reporting periods were changed to calendar years ending 31 December, including for corporate Income Tax purposes. Post 2015 and 2016 respectively, audited financial statements are prepared for the consolidated entity consisting of AGN Limited and its subsidiaries. Amounts being reported in this table for the periods up to 2014, have been derived by adding appropriate half-year figures to produce amounts for each 12-month period ending 31 December.</i></p> <p><i>Amounts reported in F1.1 have been sourced from the Audited Statutory Accounts for AGN Victoria up to 31 December 2015 and for AGN Albury up to 31 December 2016. From 2016 to 2019 for AGN Victoria and from 2017 to 2019 for AGN Albury, amounts reported in this table have been sourced from the General Ledgers for AGN Victoria and AGN Albury which contain the relevant account balances that are included in the consolidated Audited Statutory Accounts for AGN Limited. Further, the amounts reported in this table have been reconciled to the Audited Statutory Accounts information previously reported to the AER in Annual RINs for the years 2011 to 2017.</i></p> <p><i>Audited Statutory Accounts information for AGN Victoria and AGN Albury for the period 2011 to 2017 has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, for 2018 and 2019, Audited Statutory Accounts information is consolidated for Victoria and Albury.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Distribution revenue	Revenue reported in this table, including Distribution revenue, has been derived from the Audited Statutory Accounts for AGN Victoria until December 2015 and AGN Albury until December 2016. After 2015 and 2016, the relevant amounts have been sourced from the separate SAP General	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Ledgers that continue to be maintained for each company and which are used to prepare the AGN Limited Group Audited Statutory Accounts.</p> <p>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. Audited Statutory Revenue includes revenue for Ancillary Reference Services and Non-Reference Services which has been dissected to report the amounts in tables F3.2 and F3.4. This revenue flows through to the Distribution Business Revenue shown in table F1.3.</p>			
Capital contribution	<p>Capital contribution revenue reported in this table has been sourced from the SAP General Ledgers for AGN Victoria and AGN Albury, with reference to specific GL account codes that relate to other revenue items which represent contributions from customers that request work to be undertaken.</p> <p>As mentioned above, Capital contributions is not separately reported in the Audited Statutory Accounts prepared by AGN Limited and has therefore been adjusted for against the aggregated revenue to provide the separate revenue figures required in this table.</p> <p>Total revenue reported has been reconciled to the Audited Statutory Accounts prepared for AGN Victoria up to December 2015 and AGN Albury up to December 2016, and to the SAP General Ledgers for AGN Victoria and AGN Albury which contain the</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	relevant account balances that are included in the AGN Limited Group consolidated Audited Statutory Accounts.			
Profit from sales of fixed assets	<p>Profit from sales of fixed assets reported in this table has been derived from AGN Victoria and AGN Albury's Audited Statutory Accounts and from the separate SAP General Ledgers which are maintained for each company and which are used to prepare the AGN Limited Group Audited Statutory Accounts.</p> <p>Subject to the 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		
Other revenue	<p>Other revenue reported in this table has been sourced from AGN Victoria and AGN Albury's Audited Statutory Accounts and from the separate SAP General Ledgers which are maintained for each company and which are used to prepare the AGN Limited Group Audited Statutory Accounts.</p> <p>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 were reported by AGN Victoria up to December 2015 and</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>AGN Albury up to December 2016, in their Audited Statutory Accounts, or following those years, included in the AGN Limited Group consolidated Audited Statutory Accounts.</p> <p>Other revenue reported in this table for AGN Victoria, includes intercompany charges which are adjusted out in the Adjustments table below, along with the intercompany expense in AGN Albury, such that there are no related amounts reported in table F1.3 for the AGN Victoria and AGN Albury Distribution Businesses.</p>			

F1.1.2 – Expenditure

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019	<p><i>Amounts reported in F1.1 have been sourced from the Audited Statutory Accounts for AGN Victoria up to 31 December 2015 and for AGN Albury up to 31 December 2016. From 2016 to 2019 for AGN Victoria and from 2017 to 2019 for AGN Albury, amounts reported in this table have been sourced from the General Ledgers for AGN Victoria and AGN Albury which contain the relevant account balances that are included in the consolidated Audited Statutory Accounts for AGN Limited. Further, the amounts reported in this table have been reconciled to the Audited Statutory Accounts information previously reported to the AER in Annual RINs for the years 2011 to 2017.</i></p> <p><i>Audited Statutory Accounts information for AGN Victoria and AGN Albury for the period 2011 to 2017 has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, for 2018 and 2019, Audited Statutory Accounts information is consolidated for Victoria and Albury.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Operating expenditure	<p>Expenditure reported in this table, including Operating expenditure, has been sourced from the Audited Statutory Accounts for AGN Victoria up to December 2015 and AGN Albury up to December 2016. After 2015 and 2016, the relevant amounts for AGN Victoria and AGN Albury, have been sourced from the separate SAP General Ledgers that continue to be maintained for each company and which contain the relevant account balances that are included in the AGN Limited Group consolidated Audited Statutory Accounts.</p> <p>The amounts reported for Operating expenditure represent total network Opex which is outsourced to OMA under the OMA and AGN Victoria and AGN Albury's internal Opex, minus any categories of Opex that are required to be separately reported in this RIN table. These amounts reconcile to the total of Repairs and Maintenance and Jurisdictional Charges, less Loss on Sale of Fixed Assets, for each year in table F4.1 - Opex.</p>	Actual		
Depreciation	<p>The amounts of Depreciation reported in this table have been sourced from the Audited Statutory Accounts for AGN Victoria up to December 2015 and AGN Albury up to December 2016. After 2015 and 2016, the relevant amounts for AGN Victoria and AGN Albury, have been sourced from the separate SAP General Ledgers that continue to be maintained for each company and which contain the relevant account balances that are included in the AGN Limited Group consolidated Audited Statutory Accounts.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	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.			
Net finance expenses	<p>The amounts of Net finance expenses reported in this table have been sourced from the Audited Statutory Accounts for AGN Victoria up to December 2015 and AGN Albury up to December 2016. After 2015 and 2016, the relevant amounts for AGN Victoria and AGN Albury, have been sourced from the separate SAP General Ledgers that continue to be maintained for each company and which contain the relevant account balances that are included in the AGN Limited Group consolidated Audited Statutory Accounts.</p> <p>Due to the statutory accounting practice applied in 2011, interest income was included in revenue and not netted off against borrowing costs. That presentation in 2011 has been maintained for the purpose of this RIN table for consistency with the Audited Statutory Accounts.</p>	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 the General Ledgers for AGN Victoria and AGN Albury. Analysis of detailed transactions recorded in the SAP GL's has enabled AGN Limited to	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>separate profits and losses from sale, which had previously been netted off in the Audited Statutory Accounts.</p> <p>Total profits and losses reported in this RIN table have been reconciled to AGN Victoria and AGN Albury's Audited Statutory Accounts up to December 2015 and December 2016 respectively, and to the General Ledgers for AGN Victoria and AGN Albury which are used to prepare the AGN Limited Group Audited Statutory Accounts.</p>			
Impairment losses	<p>The amounts of Impairment losses reported in this table have been sourced from information captured in the General Ledgers for AGN Victoria and AGN Albury, specifically with reference to a unique GL account code that is used to record Impairment losses.</p> <p>As mentioned above, Impairment losses are reported in AGN Victoria, AGN Albury and 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.</p>	Actual		
Jurisdictional charges	<p>The amounts of Jurisdictional charges reported in this table have been sourced from information captured in the General Ledgers for AGN Victoria and AGN Albury, specifically with reference to GL account codes that are used to record license fees paid to regulatory bodies/government departments</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	in each state. These amounts have been identified by analysing the transactions recorded in applicable GL accounts each year.			
Other expenses	<p>The amounts of Other Expenses reported in this table have been sourced from information captured in the General Ledgers for AGN Victoria and AGN Albury, specifically with reference to GL account codes that are used to record intercompany charges which wholly relate to the amounts shown in this table. These amounts are adjusted out in the Adjustments table below, such that there are no related amounts reported in table F1.3 for the AGN Victoria and AGN Albury Distribution Businesses.</p> <p>As noted above for Other Revenue, intercompany charges are included in Other Expenses, which are adjusted out in the Adjustments table below, such that from 2018 the expense by AGN Albury is eliminated and only the intercompany expense between AGN Victoria and its parent entity is reported below in table F1.3 for the AGN Victoria Distribution Business.</p>	Actual		

F1.1.3 – Profit

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019	<i>Amounts reported in F1.1 have been sourced from the Audited Statutory Accounts for AGN Victoria up to 31 December 2015 and for AGN Albury up to 31 December 2016. From 2016 to 2019 for AGN Victoria and from 2017 to 2019 for AGN Albury, amounts reported in this table have been sourced from the General Ledgers for AGN Victoria and AGN Albury which contain the relevant account balances that are included in the consolidated Audited Statutory Accounts for AGN Limited. Further, the amounts reported</i>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
<p><i>in this table have been reconciled to the Audited Statutory Accounts information previously reported to the AER in Annual RINs for the years 2011 to 2017.</i></p> <p><i>Audited Statutory Accounts information for AGN Victoria and AGN Albury for the period 2011 to 2017 has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, for 2018 and 2019, Audited Statutory Accounts information is consolidated for Victoria and Albury.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>				
Income tax expenses / benefits	<p>Amounts for Income tax expenses/(benefits) reported in this table represents the actual Income tax expense/(benefit) for AGN Victoria and AGN Albury, as reported in their Audited Statutory Accounts, or as recorded in their respective SAP General Ledgers which are used to prepare the AGN Limited Group Audited Statutory Accounts.</p> <p>As noted above, AGN Limited and its subsidiaries 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 up to and including 2014, have been derived by compiling appropriate half-year figures for AGN Victoria and AGN Albury, to produce amounts for each 12 month regulatory year ending on 31 December. From 2015 this has not been necessary, given AGN Limited's tax year end is aligned with the regulatory year end for AGN Victoria and AGN Albury.</p>	Actual		

F1.2 – Adjustments

F1.2.1 – Revenue

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019	<p><i>Amounts reported in F1.1 have been sourced from the Audited Statutory Accounts for AGN Victoria up to 31 December 2015 and for AGN Albury up to 31 December 2016. From 2016 to 2019 for AGN Victoria and from 2017 to 2019 for AGN Albury, amounts reported in this table have been sourced from the General Ledgers for AGN Victoria and AGN Albury which contain the relevant account balances that are included in the consolidated Audited Statutory Accounts for AGN Limited. Further, the amounts reported in this table have been reconciled to the Audited Statutory Accounts information previously reported to the AER in Annual RINs for the years 2011 to 2017.</i></p> <p><i>Audited Statutory Accounts information for AGN Victoria and AGN Albury for the period 2011 to 2017 has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, for 2018 and 2019, Audited Statutory Accounts information is consolidated for Victoria and Albury.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Distribution revenue	Adjustments shown in this table F1.2 represent the differences between the Audited Statutory Accounts reported in table F1.1 above and the Distribution Business reported below in table F1.3 for AGN Victoria and AGN Albury.	Actual		Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F1.3 for the AGN Victoria and AGN Albury Distribution Business.
Capital contribution	Adjustments shown in this table F1.2 represent the differences between the Audited Statutory Accounts reported in table F1.1 above and the Distribution	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Business reported below in table F1.3 for AGN Victoria and AGN Albury.</p> <p>Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F1.3 for the AGN Victoria and AGN Albury Distribution Business.</p>			
Profit from sales of fixed assets	<p>Adjustments shown in this table F1.2 represent the differences between the Audited Statutory Accounts reported in table F1.1 above and the Distribution Business reported below in table F1.3 for AGN Victoria and AGN Albury.</p> <p>Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F1.3 for the AGN Victoria and AGN Albury Distribution Business.</p>	Actual		
Other revenue	<p>Adjustments shown in this table F1.2 represent the differences between the Audited Statutory Accounts reported in table F1.1 above and the Distribution Business reported below in table F1.3 for AGN Victoria and AGN Albury.</p> <p>Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F1.3 for the AGN Victoria and AGN Albury Distribution Business.</p>	Actual		

F1.2.2 – Expenditure

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p><i>Amounts reported in F1.1 have been sourced from the Audited Statutory Accounts for AGN Victoria up to 31 December 2015 and for AGN Albury up to 31 December 2016. From 2016 to 2019 for AGN Victoria and from 2017 to 2019 for AGN Albury, amounts reported in this table have been sourced from the General Ledgers for AGN Victoria and AGN Albury which contain the relevant account balances that are included in the consolidated Audited Statutory Accounts for AGN Limited. Further, the amounts reported in this table have been reconciled to the Audited Statutory Accounts information previously reported to the AER in Annual RINs for the years 2011 to 2017.</i></p>			
2011 - 2019	<p><i>Audited Statutory Accounts information for AGN Victoria and AGN Albury for the period 2011 to 2017 has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, for 2018 and 2019, Audited Statutory Accounts information is consolidated for Victoria and Albury.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Operating expenditure	Adjustments shown in this table F1.2 represent the differences between the Audited Statutory Accounts reported in table F1.1 above and the Distribution Business reported below in table F1.3 for AGN Victoria and AGN Albury.	Actual		
	Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F1.3 for the AGN Victoria and AGN Albury Distribution Business.			
Depreciation	Adjustments shown in this table F1.2 represent the differences between the Audited Statutory Accounts reported in table F1.1 above and the Distribution Business reported below in table F1.3 for AGN Victoria and AGN Albury.	Estimate	The regulatory depreciation amount reported below in table F1.3.2 has been sourced from the Roll Forward Models (RFM) either accepted as part of a Final	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F1.3 for the AGN Victoria and AGN Albury Distribution Business.		Decision from the AER or, in the case of the latter years (2017 to 2019), as per current AGIG modelling for the 2023 – 2027 period.	
			As explained below in table F1.3.2, given regulatory depreciation information is not statutory accounting information it has been classified as an estimate for the purposes of Workbook 1. Therefore, the adjustment amount between statutory and regulatory depreciation as reported in this table F1.2.2 is also classified as estimated information.	
Net finance expenses	Adjustments shown in this table F1.2 represent the differences between the Audited Statutory Accounts reported in table F1.1 above and the Distribution Business reported below in table F1.3 for AGN Victoria and AGN Albury. Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F1.3 for the AGN Victoria and AGN Albury Distribution Business.	Actual		
Loss from sales of fixed assets	Adjustments shown in this table F1.2 represent the differences between the Audited Statutory Accounts	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>reported in table F1.1 above and the Distribution Business reported below in table F1.3 for AGN Victoria and AGN Albury.</p> <p>Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F1.3 for the AGN Victoria and AGN Albury Distribution Business.</p>			
Impairment losses	<p>Adjustments shown in this table F1.2 represent the differences between the Audited Statutory Accounts reported in table F1.1 above and the Distribution Business reported below in table F1.3 for AGN Victoria and AGN Albury.</p> <p>Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F1.3 for the AGN Victoria and AGN Albury Distribution Business.</p>	Actual		
Jurisdictional charges	<p>Adjustments shown in this table F1.2 represent the differences between the Audited Statutory Accounts reported in table F1.1 above and the Distribution Business reported below in table F1.3 for AGN Victoria and AGN Albury.</p> <p>Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F1.3 for the AGN Victoria and AGN Albury Distribution Business.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Other expenses	<p>Adjustments shown in this table F1.2 represent the differences between the Audited Statutory Accounts reported in table F1.1 above and the Distribution Business reported below in table F1.3 for AGN Victoria and AGN Albury.</p> <p>Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F1.3 for the AGN Victoria and AGN Albury Distribution Business.</p>	Actual		

F1.2.3 – Profit

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019	<p><i>Amounts reported in F1.1 have been sourced from the Audited Statutory Accounts for AGN Victoria up to 31 December 2015 and for AGN Albury up to 31 December 2016. From 2016 to 2019 for AGN Victoria and from 2017 to 2019 for AGN Albury, amounts reported in this table have been sourced from the General Ledgers for AGN Victoria and AGN Albury which contain the relevant account balances that are included in the consolidated Audited Statutory Accounts for AGN Limited. Further, the amounts reported in this table have been reconciled to the Audited Statutory Accounts information previously reported to the AER in Annual RINs for the years 2011 to 2017.</i></p> <p><i>Audited Statutory Accounts information for AGN Victoria and AGN Albury for the period 2011 to 2017 has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, for 2018 and 2019, Audited Statutory Accounts information is consolidated for Victoria and Albury.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Income tax expenses / benefits	<p>Adjustments shown in this table F1.2 represent the differences between the Audited Statutory Accounts reported in table F1.1 above and the Distribution Business reported below in table F1.3 for AGN Victoria and AGN Albury.</p> <p>Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F1.3 for the AGN Victoria and AGN Albury Distribution Business.</p>	Actual		

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
2011 - 2019	<p><i>As set out in the Regulatory Accounting Principles and Policies document, AGN Limited prepared audited statutory accounts for AGN Victoria up to 31 December 2015 and for AGN Albury up to 31 December 2016. Up to 30 June 2014, these accounts were prepared on a July to June financial year basis. After that date, following the change in ownership, reporting periods were changed to calendar years ending 31 December, including for corporate Income Tax purposes. Post 2015 and 2016 respectively, audited financial statements are prepared for the consolidated entity consisting of AGN Limited and its subsidiaries. Amounts being reported in this table for the periods up to 2014, have been derived by adding appropriate half-year figures to produce amounts for each 12-month period ending 31 December.</i></p> <p><i>Amounts reported in F1.3 have been sourced from the SAP General Ledgers for AGN Victoria and AGN Albury. Revenue and expenditure for AGN Victoria and AGN Albury reported below has been determined with reference to the Ring Fenced Accounts, regulatory accounting policies and the processes outlined in the Cost Allocation Methodology document that accompanies this RIN response. Further, the amounts reported in table F1.3 have been reconciled to the Audited Statutory Accounts information previously reported to the AER in Annual RINs for the years 2011 to 2017.</i></p> <p><i>Distribution Business Income Statement information for AGN Victoria and AGN Albury for the period 2011 to 2017 has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, for 2018 and 2019, Distribution Business Income Statement information is consolidated for Victoria and Albury.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
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	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Services. Refer to the sections of this Basis of Preparation document related to tab F3.			
Capital contribution	In accordance with the Regulatory Accounting 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 Victoria and AGN Albury, 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	<p>The amount of Profit from sales of fixed assets related to the Victoria and Albury AAs can be identified with reference to Asset Retirement Reports from AGN Limited's SAP 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 Victoria and Albury AA's can be identified with reference to the SAP GL account code used to record such transactions (Other Income – Miscellaneous) and where transaction 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.</p> <p>For the periods included in this Historical Annual RIN template from 2011 to 2019, AGN Victoria and AGN Albury had no amounts to report for Profit from sales of fixed assets in relation the Distribution Businesses. Any amounts reported in table F1.1 -</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Audited Statutory Accounts above, related to unregulated assets and have therefore been adjusted out in table F1.2 – Adjustments.			
Other revenue	AGN Victoria and AGN Albury has no Other revenue to report in relation to the Victoria and Albury AA's for the periods covered by this Historical Annual RIN template.	Actual		

F1.3.2 – Expenditure

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019	<p><i>Amounts reported in F1.3 have been sourced from the SAP General Ledgers for AGN Victoria and AGN Albury. Revenue and expenditure for AGN Victoria and AGN Albury reported below has been determined with reference to the Ring Fenced Accounts, regulatory accounting policies and the processes outlined in the Cost Allocation Methodology document that accompanies this RIN response. Further, the amounts reported in table F1.3 have been reconciled to the Audited Statutory Accounts information previously reported to the AER in Annual RINs for the years 2011 to 2017.</i></p> <p><i>Distribution Business Income Statement information for AGN Victoria and AGN Albury for the period 2011 to 2017 has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, for 2018 and 2019, Distribution Business Income Statement information is consolidated for Victoria and Albury.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Operating expenditure	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	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	of fixed assets and Jurisdictional charges as required 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.			
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 Victoria and Albury AAs. This information is recorded in, amongst other sources, the Roll Forward Models for AGN Victoria and AGN Albury for the current and previous AA periods. The regulatory allowances for nominal straight-line depreciation is reflective of regulatory asset lives and the policies outlines 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.	Estimate	<p>The regulatory depreciation amount reported in this table has been sourced from the Roll Forward Models (RFM) either accepted as part of a Final Decision from the AER or, in the case of the latter years (2017 to 2019), as per current AGIG modelling for the 2023 – 2027 period.</p> <p>Consistent with the use of data from the RFM in Table F10.1 – Capital Base Values, given the regulatory depreciation information is not statutory accounting information it has been classified as an estimate for the purposes of Workbook 2.</p>	
Net finance expenses	The amounts reported in this table for Net finance expenses has been sourced from the consolidated Audited Statutory Accounts for AGN Limited, with an adjustment for the Debt raising costs and interest costs associated with finance leases on business premises which are separately reported in this table (included in Operating expenditure) and	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>in table F4.1.3 – Opex. Finance lease costs for business premises occupied by AGN Limited, AGN Victoria and AGN Albury are reported as Rent expenses for regulatory accounting purposes, as set out in the Regulatory Accounting Principles and Policies document.</p> <p>As already mentioned in table E1.2 – Opex, AGN Limited manages its debt finance facilities for the group as a whole, not for each individual AA. An allocation of the Net finance expenses for AGN Limited has been made to the Victoria and Albury Distribution Businesses based on the Victoria and Albury RABs 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.</p>			
Loss from sales of fixed assets	<p>The amount of Losses from sales of fixed assets related to the Victoria and Albury AAs has been identified with reference to Asset Retirement Reports from AGN Limited's SAP Fixed Assets Register, where these reports identify transactions by state.</p> <p>For any assets that were not on the Fixed Assets Register, the relevant amounts for the Victoria and Albury AAs can be identified with reference to the SAP GL account code used to record such transactions (Other Income – Miscellaneous) and where transaction narrations identify the related business/state for each entry. Losses from sale of</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	fixed assets is determined with reference to statutory asset values, given the regulatory asset base does not contain this level of detail.			
Impairment losses	AGN Victoria and AGN Albury has no Impairment losses expenditure to report for the Victoria and Albury AA in relation to the years covered by this RIN template.	Actual		
Jurisdictional charges	<p>The amounts reported for Jurisdictional charges for AGN Victoria and AGN Albury for the years 2011 and 2012, have been sourced from the previous AA RIN responses (for the current AA period).</p> <p>The amounts reported for the years 2013 to 2017 have been sourced from the Annual RINs that were submitted to the AER for those years. These amounts in turn were sourced from the SAP General Ledger for AGN Victoria and AGN Albury, specifically with reference to GL account codes that are used to record license fees and relevant levies charged by government bodies.</p>	Actual		
Other expenses	<p>AGN Victoria and AGN Albury has no Other expenses to report for the Victoria and Albury AAs in relation to the years covered by this RIN template. Noting the Other expenses reported in table F1.1 - Audited Statutory Accounts, represents intercompany charges which are adjusted out via table F1.2 – Adjustments, as they do not relate to regulatory expenditure for the Victoria and Albury Distribution Businesses.</p> <p>All of the expenditure related to the Victoria and Albury AAs for the relevant years has been</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	reported in other categories of expenditure in this RIN table.			

F1.3.3 – Profit

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019	<p><i>Amounts reported in F1.3 have been sourced from the SAP General Ledgers for AGN Victoria and AGN Albury. Revenue and expenditure for AGN Victoria and AGN Albury reported below has been determined with reference to the Ring Fenced Accounts, regulatory accounting policies and the processes outlined in the Cost Allocation Methodology document that accompanies this RIN response. Further, the amounts reported in table F1.3 have been reconciled to the Audited Statutory Accounts information previously reported to the AER in Annual RINs for the years 2011 to 2017.</i></p> <p><i>Distribution Business Income Statement information for AGN Victoria and AGN Albury for the period 2011 to 2017 has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, for 2018 and 2019, Distribution Business Income Statement information is consolidated for Victoria and Albury.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
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 Victoria and Albury distribution businesses, the approach has been to calculate income tax expenses for the purpose of this Annual RIN, by applying the	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			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 for 2013 to 2019 is estimated information.	

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
2011 - 2015	<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>			
	<i>Unless otherwise noted below, the information in this RIN Table for the years 2011 to 2015 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</i>			
	<i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i>			
Mains & Services	<p>Expenditure on Mains relates to a low pressure, medium pressure, or high pressure pipe in the AGN Victoria and Albury gas distribution networks, 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 and any other related major projects 	Actual		Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Expenditure on Services relates to inlets which are the service pipes that run from the mains typically located in the street, to a customer's meter on their property.</p> <p>Capex reported includes Services (or inlets) related to any new connections for all connection types (inclusive of any growth infill projects).</p>			
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 Victoria and Albury networks 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>	Actual		Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.
Buildings	<p>There was no expenditure on buildings for AGN Victoria and Albury for the period 2011 to 2015, therefore there is no expenditure to report in this RIN table for those years.</p>	Actual		Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.
SCADA	SCADA (Supervisory control and data acquisition) projects includes capital expenditure incurred in the replacement of telemetry equipment operating in the network due to the condition of the assets.	Actual		Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.
Computer Equipment	Computer Equipment expenditure includes capital expenditure associated with ICT assets (e.g. physical hardware and software and the associated development and implementation costs	Actual		Information being reported by AGN Limited in this table for the years 2013 to 2016, which is

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	that are capitalised in accordance with relevant accounting standards and policies).			Capex included in a decision the AER has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.
Other Assets	<p>Expenditure reported for Other Assets includes other distribution equipment capex which relates to distribution equipment that is not related to other RIN template categories.</p> <p>Expenditure in Other Assets also includes other non-distribution capex projects (as explained below).</p> <p>In relation to other distribution equipment capex, activity codes include Regulators, Other Network Stopples Equipment, Corrosion and major projects relating to gate stations and water bath heaters.</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 which are not otherwise related to the other RIN template categories.</p>	Actual		Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Both types of Other Assets Capex (i.e. other distribution equipment and other non-distribution capex) form the Other Capex reported in table E.1.1.1.			
Land	There was no expenditure on land for AGN Victoria and Albury for the period 2011 to 2015, therefore there is no expenditure to report in this RIN table for those years.	Actual		Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.
2016 - 2019	<p><i>The amounts of Capex reported in this table from 2016, have been sourced from the Capex Data Model provided by APA and have been reconciled each year to the SAP General Ledger and movements in the Fixed Assets Registers that are maintained for AGN Victoria and AGN Albury.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Mains & Services	Expenditure on Mains relates to a low pressure, medium pressure, or high pressure pipe in the AGN (SA) gas distribution network, other than a	Actual		Information being reported by AGN Limited in this table

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>service pipe. Services are the service pipes (inlets) 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 activities and projects as described above in the Mains & Services category for the period 2011 to 2015.</p> <p>Capex reported for Mains has been identified with reference to the expenditure captured in APA's Oracle finance system against activities that include mains 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> <p>Capex reported for Services has been identified with reference to the expenditure captured in APA's Oracle finance system against activities that include service in the description.</p>			<p>for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.</p>
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 Victoria and Albury networks for operation.</p>	Actual		<p>Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital base values, has</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Capex reported includes the nature of projects as described above in the Meters category for the period 2011 to 2015.</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>			<p>been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.</p>
Buildings	<p>There was no expenditure on buildings for AGN Victoria and Albury for the period 2016 to 2019, therefore there is no expenditure to report in this RIN table for those years.</p>	Actual		<p>Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.</p>
SCADA	<p>SCADA (Supervisory control and data acquisition) projects includes capital expenditure incurred in the replacement of telemetry equipment operating in the network due to the condition of the assets.</p>	Actual		<p>Information being reported by AGN Limited in this table for the years 2013 to 2016, which is</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Expenditure reported for SCADA Capex projects has been identified with reference to the expenditure captured in APA's Oracle finance system with telemetry included in the activity name.			Capex included in a decision the AER has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.
Computer Equipment	<p>Computer Equipment expenditure includes capital expenditure associated with ICT assets (e.g. physical hardware and software and the associated development and implementation costs that are capitalised in accordance with relevant accounting standards and policies).</p> <p>Expenditure reported for Computer Equipment 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). Computer Equipment capex projects also includes related capex incurred internally by AGN Limited for the Victoria and Albury networks.</p> <p>Refer to Appendix E for a description of the adjustments made due to regulatory accounting policies. Specifically see adjustment types:</p>	Actual		Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<ul style="list-style-type: none"> “Head Office Additions and Other Adjustments” for Other Capex incurred by AGN Limited. 			
Other Assets	<p>Expenditure reported for Other Assets Capex has been identified with reference to specific project names in APA's Oracle finance system that are known to be other distribution equipment and miscellaneous other projects that are not otherwise related to the other categories in this RIN table.</p> <p>Capex reported includes the nature of expenditure as described above in the Other Assets category for the period 2011 to 2015. This Capex forms the Other Assets 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"> “Head Office Additions and Other Adjustments” for Other Capex directly incurred by AGN Limited. 	Actual		Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.
Land	<p>The information in this RIN Table for the years 2011 to 2015 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</p> <p>There was no expenditure on land for AGN Victoria and Albury for the period 2011 to 2015, therefore there is no expenditure to report in this RIN table for those years.</p>	Actual		Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital base values, has

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.

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

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019				
Mains	AGN Limited has no movement in provisions allocated to As-Incurred Capex for AGN Victoria and Albury for the years 2011 to 2019. 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
<p><i>Unless otherwise noted below, the information in this RIN Table for the years 2011 to 2015 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</i></p> <p>2011 - 2015</p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>				
Mains & Services	The information in this RIN Table for the years 2011 to 2015 was sourced from the previous AA RIN responses submitted to the AER (for the current AA period).	Actual		Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.
Meters	There were no Capital contributions received by AGN Limited in relation to Meters Capex. Thus, we provide a 'Null' response in the reporting template.			
Buildings	There were no Capital contributions received by AGN Limited in relation to Buildings Capex. Thus, we provide a 'Null' response in the reporting template.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
SCADA	There were no Capital contributions received by AGN Limited in relation to SCADA Capex. Thus, we provide a 'Null' response in the reporting template.			
Computer Equipment	There were no Capital contributions received by AGN Limited in relation to Computer Equipment Capex. Thus, we provide a 'Null' response in the reporting template.			
Other Assets	There were no Capital contributions received by AGN Limited in relation to Other Assets Capex. Thus, we provide a 'Null' response in the reporting template.			
Land	There were no Capital contributions received by AGN Limited in relation to Land. Thus, we provide a 'Null' response in the reporting template.			
2016 - 2019	<i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i>			
Mains & Services	<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 the allocated NMF as set out in the Regulatory Accounting Policy i.e. 50% is capitalised for regulatory reporting) with the activities New Mains – I&C >10TJ and New Service – I&C>10TJ).</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 & Services has been derived from the</p>	Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<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 the allocated NMF as set out in the Regulatory Accounting Policy i.e. 50% is capitalised for regulatory reporting with the activity Mains Alterations – Chargeable or a specific major project).</p> <p>There are also Government Contributions reported for extensions to the network (i.e. Regional Development Projects), which is derived from the actual contribution payments received, as they are aligned to milestones set out in the agreements for these relevant projects.</p>		<p>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>	
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>Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			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.	
Buildings	There were no Capital contributions received by AGN Limited in relation to Buildings Capex. Thus, we provide a 'Null' response in the reporting template.			
SCADA	There were no Capital contributions received by AGN Limited in relation to SCADA Capex. Thus, we provide a 'Null' response in the reporting template.			
Computer Equipment	There were no Capital contributions received by AGN Limited in relation to Computer Equipment Capex. Thus, we provide a 'Null' response in the reporting template.			
Other Assets	There are also Government Contributions reported Actual for extensions to the network (i.e. Regional Development Projects), which is derived from the actual contribution payments received, as they are aligned to milestones set out in the agreements for these relevant projects.			Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review -

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				section 1.4(b) of the RIN.
Land	There were no Capital contributions received by AGN Limited in relation to Land. 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
2011 - 2019	<i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i>			
Mains & Services /Meters/SCADA/Computer Equipment/Other Assets	There were no disposals by AGN Limited in relation to these Asset Classes. Thus, we provide a 'Null' response in the reporting template.			
Buildings	Information about revenue received from the disposal of buildings 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 registers for AGN Victoria and Albury. The annual movements in the fixed assets register specifically identifies revenue from disposal of assets and this revenue is also recorded against specific GL	Actual		Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	account codes which enables the information to be identified and reported by AGN Limited.			base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.
Land	Information about revenue received from the disposal of land 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 registers for AGN Victoria and Albury. 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.	Actual		Information being reported by AGN Limited in this table for the years 2013 to 2016, which is Capex included in a decision the AER has made in relation to capital base values, has been excluded from audit or review per Appendix C – Audit and Review - section 1.4(b) of the RIN.

F2.7 – Immediate Expensing Capex

F2.7.1 - Actual – As Incurred

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019				
Mains & Services	<p>The information reported for Immediate 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 Immediate Expensing Capex that is shown in AGN Limited's tax book asset register, which supports preparation of the income tax returns for each relevant year.</p> <p>Immediate Expensing Capex comprises expenditure to repair parts of the network (i.e. mains and services/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>Further, due to the RIN requesting the same amounts of Immediate 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 65% of the NMF which for regulatory accounting purposes only 50% of the NMF is capitalised.</p> <p>AGN Limited maintains a tax book asset register to record each asset by location (i.e. state) which</p>	<p>Estimate for 2011 to 2012</p> <p>Actual for 2013 to 2019</p>	<p>Consistent with the Annual RIN templates recently submitted for AGN (SA), amounts being reported in this table for the years 2011 through to 2012 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 2011 and 2012 has been excluded from the assurance requirements by the AER.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>enables AGN Limited to separately identify the amount of Immediate Expensing Capex for AGN Victoria and Albury. Further, the tax book asset register also records assets by category, which enables AGN Limited to identify the relevant amount of Immediate 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. Prior to this, income tax returns were prepared on a fiscal year basis ending 30 June each year.</p> <p>Therefore, for the years up to and including 2014, AGN Limited has identified Immediate 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> <p>From 2015, this was not necessary due to the statutory reporting, income tax and regulatory years all being aligned as ending on 31 December.</p> <p>AGN Limited has not changed its tax policy with respect to Immediate Expensing Capex during the period covered by this Annual RIN template and currently has no intention to change this policy.</p>			
Meters/Buildings/SC ADA/Computer	<p>There were no immediate expensing capex by AGN Limited in relation to these Asset Classes.</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
Equipment/Other Assets/Land				

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
2011 - 2019				
Revenue – by tariff	Residential and Commercial revenue for the years 2011, 2012, 2017, 2018 & 2019 and Industrial revenue for the years 2017 – 2019 have been sourced from APA's customer care and billing (CC&B) database.			
	Residential, Commercial and Industrial revenue for the years 2013 – 2016 is sourced from tab 26 'Allocation of Total Revenue' of the Reset RIN submitted as part of the Access Arrangement proposal for the 2018 – 2022 for Victoria and Albury. It should be noted that the Reset RIN required revenue for the industrial segment to be reported with the North and Central zones combined.	Actual		
	Industrial revenue for the years 2011 & 2012 was sourced from the annual Gas Regulatory Accounting Templates submitted with respect to those years.			
	Industrial Central and North zone revenue for 2013 – 2016 is reported against the Central zone as per the Reset RIN template requirements of the time.			

F3.2 – Ancillary Reference Services

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2015	<p><i>Unless otherwise noted below, the Ancillary Reference Services Revenue reported in this RIN table for the period 2011 to 2015 has been sourced from the previous AA RIN (for the current AA period).</i></p> <p><i>Ancillary Reference Services Revenue information in this table F3.2 for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, Ancillary Reference Services Revenue information in this table is consolidated for Victoria and Albury for 2018 to 2019.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Meter and Gas Installation Test	The information in this RIN table for the period 2011 to 2015 has been sourced from the previous AA RIN (for the current AA period).	Actual		
Disconnection	The information in this RIN table for the period 2011 to 2015 has been sourced from the previous AA RIN (for the current AA period).	Actual		
Reconnection	<p>The information in this RIN table for the period 2011 to 2015 has been sourced from the previous AA RIN (for the current AA period).</p> <p>For the years 2013 to 2015, AGN Limited has re-stated the revenue (and associated volumes and expenditure) for Reconnections in the AGN Victoria RIN template, to reallocate certain transactions that were previously reported as Meter Reinstallation, but which should have been reported as Reconnections in the previous AA RIN (for the current AA period).</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	This has not affected the total revenue and expenditure reported for all ARS transactions for AGN Victoria over this period, which is consistent with the total revenue and expenditure reported in the previous AA RIN (for the current AA period).			
Meter Removal	The information in this RIN table for the period 2011 to 2015 has been sourced from the previous AA RIN (for the current AA period).	Actual		
Meter Reinstallation	<p>The information in this RIN table for the period 2011 to 2015 has been sourced from the previous AA RIN (for the current AA period).</p> <p>For the years 2013 to 2015, AGN Limited has re-stated the revenue (and associated volumes and expenditure) for Meter Reinstallation in the AGN Victoria RIN template, to reallocate certain transactions that should have been reported as Reconnections (as noted above) in the previous AA RIN (for the current AA period).</p> <p>This has not affected the total revenue and expenditure reported for all ARS transactions for AGN Victoria over this period, which is consistent with the total revenue and expenditure reported in the previous AA RIN (for the current AA period).</p>	Actual		
Special Meter Read – Metropolitan	The information in this RIN table for the period 2011 to 2015 has been sourced from the previous AA RIN (for the current AA period).	Actual		
Special Meter Read – Non-Metropolitan	The information in this RIN table for the period 2011 to 2015 has been sourced from the previous AA RIN (for the current AA period).	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2016 - 2019	<p><i>Ancillary Reference Services Revenue information in this table F3.2 for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, Ancillary Reference Services Revenue information in this table is consolidated for Victoria and Albury for 2018 to 2019.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Meter and Gas Installation Test	<p>ARS revenue reported for Meter and Gas Installation Tests relates to undertaking the following services:</p> <ul style="list-style-type: none"> High account investigation which involves testing a meter to establish if it falls within allowable limits <p>APA have been contracted by AGN Limited under the OMA to provide these services.</p> <p>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		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
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>APA have been contracted by AGN Limited under the OMA to provide these services.</p> <p>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	<p>ARS revenue reported for Reconnections relates to undertaking the following services:</p> <ul style="list-style-type: none"> Reconnections – meter turn on after debt/energise the gas supply to a site that has temporarily been disconnected (includes removal of locks or plugs). <p>APA have been contracted by AGN Limited under the OMA to provide these services.</p> <p>The information to report ARS revenue against the categories shown in this RIN table has been</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>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>			
Meter Removal	<p>ARS revenue reported for Meter Removals relates to undertaking the following services:</p> <ul style="list-style-type: none"> • Meter Remove – can be performed at customers' request, where a building is being demolished or where a significant debt is unlikely to be recovered. <p>APA have been contracted by AGN Limited under the OMA to provide these services.</p> <p>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
	APA reconciles the revenue figures provided to AGN Limited to its own General Ledger to ensure its accuracy.			
Meter Reinstallation	<p>ARS revenue reported for Meter Reinstallations relates to undertaking the following services:</p> <ul style="list-style-type: none"> • Refix a meter at a premise where the MIRN status is decommissioned as the result of a previous service order to remove the meter. <p>APA have been contracted by AGN Limited under the OMA to provide these services.</p> <p>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		
Special Meter Read – Metropolitan	<p>ARS revenue reported for Special Meter Reads - Metropolitan relates to undertaking the following services:</p> <ul style="list-style-type: none"> • Move in – Move out – No change in retailer • Request to check a reading from a retailer 	Estimate	AGN Limited and APA's business systems do not capture the level of detail necessary to extract data on the actual volume of Special Meter Read transactions between Metropolitan and Non-Metropolitan	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<ul style="list-style-type: none"> Special read request to change from one retailer to another <p>APA have been contracted by AGN Limited under the OMA to provide these services.</p> <p>The revenue for Special Meter Read - Metropolitan as reported, has been determined by assessing the percentage of reads allocated between Metropolitan and Non-Metropolitan locations. These percentages were derived from analysis undertaken by APA where they assessed a sample year of reads and grouped based on charge out rate. This data was extracted from its billing system (CC&B) which provides information to retailers and is also used internally to produce the revenue figures for the RFAs. Prior to 2018 the split used was 78.5% Metro and 21.5% Non-Metro. From 2018 onwards, the split used was 75% Metro and 25% Non-Metro. This method of deriving the volumes, revenue and expenditure for Metro and Non-Metro Special Meter Read was necessary because AGN Limited and APA's business systems do not capture this level of detail. As such, this information is considered by AGN Limited to be Estimated information.</p> <p>AGN Limited considers this to be a reasonable basis from which to estimate the volumes, revenue and expenditure for Metropolitan and Non-Metropolitan Special Meter Reads, and to be the most appropriate method considering the information which is available.</p>		locations. Therefore, it has been necessary to estimate this information using the method explained in this table.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Special Meter Read – Non-Metropolitan	<p>ARS revenue reported for Special Meter Reads – Non-Metropolitan relates to undertaking the following services in Non-Metropolitan areas:</p> <ul style="list-style-type: none"> • Move in – Move out – No change in retailer • Request to check a reading from a retailer • Special read request to change from one retailer to another <p>APA have been contracted by AGN Limited under the OMA to provide these services.</p> <p>The revenue for Special Meter Read – Non-Metropolitan as reported, has been determined by assessing the percentage of reads allocated between Metropolitan and Non-Metropolitan locations. These percentages were derived from analysis undertaken by APA where they assessed a sample year of reads and grouped based on charge out rate. This data was extracted from its billing system (CC&B) which provides information to retailers and is also used internally to produce the revenue figures for the RFAs. Prior to 2018 the split used was 78.5% Metro and 21.5% Non-Metro. From 2018 onwards, the split used was 75% Metro and 25% Non-Metro. This method of deriving the volumes for Metro and Non-Metro Special Meter Read was necessary because AGN Limited and APA's business systems do not capture this level of detail. As such, this information is considered by AGN Limited to be Estimated information.</p> <p>AGN Limited considers this to be a reasonable basis from which to estimate the volumes,</p>	Estimate	<p>AGN Limited and APA's business systems do not capture the level of detail necessary to extract data on the actual volume of Special Meter Read transactions between Metropolitan and Non-Metropolitan locations. Therefore, it has been necessary to estimate this information using the method explained in this table.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	revenue and expenditure for Metropolitan and Non-Metropolitan Special Meter Reads, and to be the most appropriate method considering the information which is available.			

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
2011 - 2015				
	AGN Limited does not have data available to report revenue from Non-Reference Services for the years 2011 to 2015, noting this information has not previously been requested by the AER. Therefore, AGN Limited is providing a 'Null' response for those years.			
2015 - 2019	<i>Non-Reference Services Revenue information in this table F3.4 for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, Non-Reference Services Revenue information in this table is consolidated for Victoria and Albury for 2018 to 2019.</i>			
	From 2016 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 produce	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>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>The Non-Reference Services listed in the RIN table are that that are shown on AGN Limited's tariff schedules for AGN Victoria and AGN Albury, and which have been provided to customers in any given year.</p> <p>The services that are included in Non-Reference services are:</p> <ul style="list-style-type: none"> • Out of hours special read • Meter Alter Position • Same Day Premium Service • Disconnect Service in Street • No Access/Incomplete Meter Fix; and • Reconnect Service in Street 			

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
2011 - 2019				
	<p>The rewards from the Efficiency Benefit Sharing Scheme are sourced from the Final Decision PTRM for the 2018 to 2022 Access Arrangement period expressed in nominal terms.</p> <p>The rewards shown in the table resulted from opex efficiencies achieved in the 2013 – 2017 Access Arrangement Period.</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
2011 - 2019	<p><i>As set out in the Regulatory Accounting Principles and Policies document, AGN Limited prepared Audited Statutory Accounts for AGN Victoria up to 31 December 2015 and for AGN Albury up to 31 December 2016. Up to 30 June 2014, these accounts were prepared on a July to June financial year basis. After that date, following the change in ownership, reporting periods were changed to calendar years ending 31 December, including for corporate Income Tax purposes. Post 2015 and 2016 respectively, audited financial statements are prepared for the consolidated entity consisting of AGN Limited and its subsidiaries. Amounts being reported in this table for the periods up to 2014, have been derived by adding appropriate half-year figures to produce amounts for each 12-month period ending 31 December.</i></p> <p><i>Amounts reported in table F4.1.1 have been sourced from the Audited Statutory Accounts for AGN Victoria up to 31 December 2015 and for AGN Albury up to 31 December 2016. Amounts reported in table F4.1.1 from 2016 to 2019 for AGN Victoria and from 2017 to 2019 for AGN Albury, have been sourced from the SAP General Ledgers for AGN Victoria and AGN Albury, which contain the relevant account balances that are included in the consolidated Audited Statutory Accounts for AGN Limited. Further, the amounts reported in this table have been reconciled to the Audited Statutory Accounts and Opex by Purpose financial information previously reported to the AER in Annual RINs for the years 2011 to 2017.</i></p> <p><i>Opex by Purpose financial information for AGN Victoria and AGN Albury for the period 2011 to 2017 has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, for 2018 and 2019, Audited Statutory Accounts information is consolidated for Victoria and Albury.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Repairs and maintenance	As noted in the table heading above, amounts reported for Repairs and Maintenance and each other category of expenditure in this table (F4.1.1) have been sourced from the Audited Statutory Accounts for AGN Victoria up to December 2015 and AGN Albury up to December 2016. After 2015 and 2016, the relevant amounts for AGN Victoria and AGN Albury have	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>been sourced from the separate SAP General Ledgers that continue to be maintained for each company and which contain the relevant account balances that are included in the AGN Limited Group consolidated Audited Statutory Accounts.</p> <p>For all of the years from 2011 to 2019, these amounts contained within the respective Audited Statutory Accounts, were originally sourced from the SAP General Ledgers for AGN Victoria and AGN Albury which continue to be maintained.</p> <p>Expenditure recorded against relevant account codes in the GL has been mapped to the Opex by Purpose categories shown in the RIN template.</p>			
Marketing and retail incentives	<p>As noted in the table heading above, amounts reported for Marketing and Retail Incentives and each other category of expenditure in this table (F4.1.1) have been sourced from the Audited Statutory Accounts for AGN Victoria up to December 2015 and AGN Albury up to December 2016. After 2015 and 2016, the relevant amounts for AGN Victoria and AGN Albury have been sourced from the separate SAP General Ledgers that continue to be maintained for each company and which contain the relevant account balances that are included in the AGN Limited Group consolidated Audited Statutory Accounts.</p> <p>For all of the years from 2011 to 2019, these amounts contained within the respective Audited Statutory Accounts, were originally sourced from the SAP General Ledgers for AGN Victoria and AGN Albury.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Expenditure recorded against relevant account codes in the GL has been mapped to the Opex by Purpose categories shown in the RIN template.			
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 for AGN Victoria (up to 2015), AGN Albury (up to 2016) and AGN Limited. 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 in respect of AGN Victoria and AGN Albury (or any other companies within the group) for the periods included in this Annual RIN template. As such, a 'Null' response is provided for this category of expenditure.			
Unaccounted for gas	As noted in the table heading above, amounts reported for Unaccounted for Gas (UAFG) and each other category of expenditure in this table (F4.1.1) have been sourced from the Audited Statutory Accounts for AGN Victoria up to December 2015 and AGN Albury up to December 2016. After 2015 and 2016, the relevant amounts for AGN Victoria and AGN Albury have been sourced from the separate SAP General Ledgers that continue to be maintained for each company and which contain the relevant account balances that are included in the AGN Limited Group consolidated Audited Statutory Accounts. For all of the years from 2011 to 2019, these amounts contained within the respective Audited Statutory Accounts, were originally sourced from the SAP General Ledgers for AGN Victoria and AGN Albury.	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Expenditure recorded against relevant account codes in the GL has been mapped to the Opex by Purpose categories shown in the RIN template.			
Jurisdictional charges	<p>As noted in the table heading above, amounts reported for Jurisdictional Charges and each other category of expenditure in this table (F4.1.1) have been sourced from the Audited Statutory Accounts for AGN Victoria up to December 2015 and AGN Albury up to December 2016. After 2015 and 2016, the relevant amounts for AGN Victoria and AGN Albury have been sourced from the separate SAP General Ledgers that continue to be maintained for each company and which contain the relevant account balances that are included in the AGN Limited Group consolidated Audited Statutory Accounts.</p> <p>For all of the years from 2011 to 2019, these amounts contained within the respective Audited Statutory Accounts, were originally sourced from the SAP General Ledgers for AGN Victoria and AGN Albury.</p> <p>Expenditure recorded against relevant account codes in the GL has been mapped to the Opex by Purpose categories shown in the RIN template.</p>	Actual		
GSL payments	As noted in the table heading above, amounts reported for GSL Payments and each other category of expenditure in this table (F4.1.1) have been sourced from the Audited Statutory Accounts for AGN Victoria up to December 2015 and AGN Albury up to December 2016. After 2015 and 2016, the relevant amounts for AGN	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Victoria and AGN Albury have been sourced from the separate SAP General Ledgers that continue to be maintained for each company and which contain the relevant account balances that are included in the AGN Limited Group consolidated Audited Statutory Accounts.</p> <p>For all of the years from 2011 to 2019, these amounts contained within the respective Audited Statutory Accounts, were originally sourced from the SAP General Ledgers for AGN Victoria and AGN Albury.</p> <p>Expenditure recorded against relevant account codes in the GL has been mapped to the Opex by Purpose categories shown in the RIN template.</p>			
Other Opex	<p>As noted in the table heading above, amounts reported for Other Opex and each other category of expenditure in this table (F4.1.1) have been sourced from the Audited Statutory Accounts for AGN Victoria up to December 2015 and AGN Albury up to December 2016. After 2015 and 2016, the relevant amounts for AGN Victoria and AGN Albury have been sourced from the separate SAP General Ledgers that continue to be maintained for each company and which contain the relevant account balances that are included in the AGN Limited Group consolidated Audited Statutory Accounts.</p> <p>For all of the years from 2011 to 2019, these amounts contained within the respective Audited Statutory Accounts, were originally sourced from</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>the SAP General Ledgers for AGN Victoria and AGN Albury.</p> <p>Expenditure recorded against relevant account codes in the GL has been mapped to the Opex by Purpose categories shown in the RIN template.</p>			

F4.1.2 – Adjustments

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019	<p><i>Amounts reported in table F4.1.1 above have been sourced from the Audited Statutory Accounts for AGN Victoria up to 31 December 2015 and for AGN Albury up to 31 December 2016. Amounts reported in table F4.1.1 from 2016 to 2019 for AGN Victoria and from 2017 to 2019 for AGN Albury, have been sourced from the SAP General Ledgers for AGN Victoria and AGN Albury, which contain the relevant account balances that are included in the consolidated Audited Statutory Accounts for AGN Limited. Further, the amounts reported in this table have been reconciled to the Audited Statutory Accounts and Opex by Purpose financial information previously reported to the AER in Annual RINs for the years 2011 to 2017.</i></p> <p><i>The adjustments shown in this table F4.1.2 represent the differences between the Audited Statutory Accounts and the relevant amounts for the AGN Victoria and AGN Albury Distribution Businesses reported in table F4.1.3 below.</i></p> <p><i>Opex by Purpose financial information for AGN Victoria and AGN Albury for the period 2011 to 2017 has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, for 2018 and 2019, Audited Statutory Accounts information is consolidated for Victoria and Albury.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Repairs and maintenance	<p>Adjustments shown in this table F4.1.2 represent the differences between the Audited Statutory Accounts Opex by Purpose reported in table F4.1.1 above and the Distribution Business Opex reported below in table F4.1.3 for AGN Victoria and AGN Albury.</p> <p>Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F4.1.3 for the AGN Victoria and AGN Albury Distribution Business.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Marketing and retail incentives	<p>Adjustments shown in this table F4.1.2 represent the differences between the Audited Statutory Accounts Opex by Purpose reported in table F4.1.1 above and the Distribution Business Opex reported below in table F4.1.3 for AGN Victoria and AGN Albury.</p> <p>Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F4.1.3 for the AGN Victoria and AGN Albury Distribution Business.</p>	Actual		
Debt raising	<p>Adjustments shown in this table F4.1.2 represent the differences between the Audited Statutory Accounts Opex by Purpose reported in table F4.1.1 above and the Distribution Business Opex reported below in table F4.1.3 for AGN Victoria and AGN Albury.</p> <p>As noted in table F4.1.1 above, there is no equivalent amount to report for Debt Raising Costs in the Audited Statutory Accounts for AGN Victoria, AGN Albury and AGN Limited, as this expenditure is incorporated in Net Finance Expenses within those financial statements. The relevant amounts reported below in table F4.1.3 for the Victoria and Albury Distribution Businesses, have been identified with reference to the relevant GL account codes within the SAP General Ledgers for AGN Victoria and AGN Albury.</p> <p>Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	adjustments made to determine the amounts reported in table F4.1.3 for the AGN Victoria and AGN Albury Distribution Business.			
Equity raising	AGN Limited has not incurred any expenditure related to Equity Raising costs in respect of AGN Victoria and AGN Albury (or any other companies within the group) for the periods included in this Annual RIN template. As such, a 'Null' response is provided for this category of expenditure.			
Unaccounted for gas	Adjustments shown in this table F4.1.2 represent the differences between the Audited Statutory Accounts Opex by Purpose reported in table F4.1.1 above and the Distribution Business Opex reported below in table F4.1.3 for AGN Victoria and AGN Albury. Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F4.1.3 for the AGN Victoria and AGN Albury Distribution Business.	Actual		
Jurisdictional charges	Adjustments shown in this table F4.1.2 represent the differences between the Audited Statutory Accounts Opex by Purpose reported in table F4.1.1 above and the Distribution Business Opex reported below in table F4.1.3 for AGN Victoria and AGN Albury. Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F4.1.3 for the AGN Victoria and AGN Albury Distribution Business.	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
GSL payments	<p>Adjustments shown in this table F4.1.2 represent the differences between the Audited Statutory Accounts Opex by Purpose reported in table F4.1.1 above and the Distribution Business Opex reported below in table F4.1.3 for AGN Victoria and AGN Albury.</p> <p>Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F4.1.3 for the AGN Victoria and AGN Albury Distribution Business.</p>	Actual		
Other Opex	<p>Adjustments shown in this table F4.1.2 represent the differences between the Audited Statutory Accounts Opex by Purpose reported in table F4.1.1 above and the Distribution Business Opex reported below in table F4.1.3 for AGN Victoria and AGN Albury.</p> <p>Refer to the reconciliation schedule provided in Appendices F, G and H for an explanation of the adjustments made to determine the amounts reported in table F4.1.3 for the AGN Victoria and AGN Albury Distribution Business.</p>	Actual		

F4.1.3 – Distribution Business

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019	<i>Refer to Appendix B for a description of the systems and processes that support AGN Limited's cost capture and reporting of Opex as presented below.</i>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
<p><i>Refer to the Regulatory Accounting Principles and Policies and Cost Allocation Methodology documents for guidance on certain expenditure categories that may be included or excluded from Opex for regulatory purposes, and in relation to AGN Limited's policies and processes for cost allocation.</i></p> <p><i>Unless otherwise noted, the Opex information in this RIN Table for the years 2011 to 2017 was sourced primarily from the Annual RINs (including associated working papers) submitted to the AER for each of those years. The Opex figures being reported in this RIN Table have also been reconciled to the Opex figures previously reported in the last AA RIN (for the current AA period) for the years up to and including 2015.</i></p> <p><i>Unless otherwise noted, the Opex information in this RIN Table for the years 2018 to 2019 has been sourced from the Ring Fenced Accounts (RFAs) and associated working papers prepared by AGN Limited and APA each half year. The processes and systems that facilitate the production of the RFAs is outlined in Appendix B.</i></p> <p><i>The amounts reported below for all years 2011 to 2019 have been reconciled with the relevant account balances in the separate General Ledgers for AGN Victoria and AGN Albury which are included in the Audited Statutory Accounts for AGN Victoria up to December 2015 and AGN Albury up to December 2016, and the consolidated Audited Statutory Accounts for AGN Limited from 2016 and 2017.</i></p> <p><i>Opex for AGN Victoria and AGN Albury over this period has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, Opex is consolidated for Victoria and Albury, as set out in the section below for 2018 to 2019.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>				
Repairs and maintenance	Expenditure reported in this category is the expenditure incurred by AGN Limited in relation to the repair and maintenance activities for the Victorian and Albury pipelines which provides Reference Services.	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>The repair and maintenance of AGN Limited's Victoria and Albury pipelines has been contracted to APA under the OMA. It is noted that APA incurs other Opex costs in providing these services to AGN Limited (e.g. general and administrative costs), however all such costs, with the exception of Marketing and Retail Incentives, are effectively bundled into the monthly charges from APA. For this reason, all expenditure incurred under the OMA with APA that is not Capex or Marketing and Retail Incentives expenditure, is classified as Repairs and Maintenance expenditure.</p> <p>APA's network overheads include an allocation of the Network Management Fee (NMF) paid by AGN Limited, which for statutory accounting purposes 65% if the total NMF remains in capitalised network overheads. As per the Regulatory Accounting Principles and Policies document, for regulatory purposes, 50% of the total NMF is reported as operating expenditure and appears in this category of Repairs and Maintenance.</p> <p>In previous RINs submitted to the AER, Repairs and Maintenance expenditure was included in the categories of "Maintenance Costs", "Network Operating Costs", "Meter Reading Services", "Billing and Revenue Collection" and "Other Operating Costs". This prior reporting was in accordance with the format of RIN templates at the time and AGN Limited's understanding of what was to be reported within each of the operating categories. All Opex costs for activities outsourced to APA, other than</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Marketing and Retail Incentives, is now consistently categorised as Repairs and Maintenance in AGN Limited's reporting to the AER (i.e. including AGN Limited's pipelines in other states).</p> <p>Adjustments have been made to previously reported Repairs and Maintenance expenditure in 2016 and 2017, to correct Opex amounts relating to Non-Reference Services and Unregulated activities which were deducted from Opex reported in the Annual RINs (i.e. the amounts previously deducted were under-stated). The total combined Repairs and Maintenance expenditure for both Reference Services and Non-Reference Services for 2016 and 2017 is now higher by \$407,243 and \$446,833 respectively.</p>			
Marketing and retail incentives	<p>In previous RINs submitted to the AER, Marketing and retail incentives expenditure was included in the category of "Advertising and Marketing" expenditure, in accordance with the format of those RIN templates.</p> <p>Expenditure reported as Marketing and Retail Incentives includes various marketing activities undertaken by AGN Limited to retain and increase customer numbers. This program incorporates advertising (for example), on platforms such as television, radio, digital and press. AGN Limited also provides marketing rebates to certain customers in the form of a cash payment, as an incentive to have gas connected and take up gas appliances (i.e. gas hot water, gas central heating etc.) in place of their equivalent electric appliances, the costs of which</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>are reported in this category of expenditure. As outlined above, under the Repairs and maintenance category, there is some Marketing and Retail Incentives expenditure incurred through payments to APA for activities undertaken on behalf of AGN Limited under the OMA.</p> <p>Refer to Appendix E for a description of the adjustments made due to regulatory accounting policies. Specifically see adjustment type:</p> <ul style="list-style-type: none"> • “Marketing Rebates” for expenditure treated consistently as Opex for regulatory purposes and Capex for statutory accounting purposes, from 1 January 2016. 			
Debt raising	<p>For the years 2011 to 2017, the amounts reported in this table have been sourced from the previous Annual RINs submitted to the AER for those years. For the years 2018 to 2019, the amounts reported have been sourced from AGN Limited's SAP GL and working papers maintained within the Treasury function of AGN Limited which record related expenditure.</p> <p>For the years 2011 and 2012, expenditure on Debt Raising costs was previously not reported separately but included in Other Operating Costs.</p> <p>Expenditure reported for debt raising costs comprise the following fees and charges paid in relation to raising debt financing for AGN Limited:</p> <ul style="list-style-type: none"> • Agents fees • Registrar Fees 	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<ul style="list-style-type: none"> • Rating Agent fees • Establishment/extension fees • Legal fees • Roadshow and associated travelling costs <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.</p>			
Equity raising	<p>AGN Limited has not incurred any expenditure related to Equity Raising costs in respect of AGN Victoria and AGN Albury (or any other companies within the group) for the periods included in this Annual RIN template.</p> <p>As such, a 'Null' response is provided for this category of expenditure.</p>			
Unaccounted for gas	<p>The information in this RIN Table for the years 2011 to 2017 was sourced from the working papers which underpinned the Annual RINs submitted to the AER for those years. The amounts reported for 2018 to 2019 have been sourced from the General Ledger for AGN Victoria. All amounts reported for the period 2011 to 2019 have been reconciled to the General Ledger for AGN Victoria.</p> <p>Unaccounted for Gas expenditure (UAFG), was previously adjusted out (i.e. deducted from Statutory Opex), due to there being no approved allowance for this cost specifically included in past and current Access Arrangements for Victoria.</p> <p>UAFG is the cost to AGN (Victoria) Limited in relation to the volume of gas calculated pursuant to the AEMO Wholesale Market Distribution UAFG</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Procedures (Victoria). The costs are derived by multiplying the quantity above or below the approved benchmark percentage by the sum of the average volume weighted market price (AVWMP) and the average transmission tariff (ATT).</p> <p>Albury UAFG cannot be accurately separated from Victoria due to gas flows between the network boundaries. This boundary issue is well known and is referred to in clause 2.1.6 of the AEMO Wholesale Market UAFG Distribution Procedures (Victoria). As a result, no UAFG information is provided for Albury.</p>			
Jurisdictional charges	<p>In previous RINs submitted to the AER for the years 2011 to 2017, Jurisdictional charges expenditure was included in the category of "Other Operating Costs" in 2011 and 2012 and "Energy Safe Victoria levy" expenditure and "Licence Fees" from 2013 to 2017, in accordance with the format of those RIN templates.</p> <p>The information in this RIN Table for the years 2018 and 2019 has been sourced from and reconciled to the SAP General Ledgers for AGN Victoria and AGN Albury.</p> <p>Expenditure reported for Jurisdictional charges comprises license fees and levies paid to current and former regulatory bodies.</p>	Actual		
GSL payments	<p>GSL payments are made under section 2.2 (b) of the Gas Distribution Code in relation to applicable tariff V customers. There were no GSL payments</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	made by AGN Albury for the period in which the Albury AA Part C - Terms and Conditions provided for such payments (i.e. up to the end of 2012). Hence, the GSL payments being reported in this RIN table relate to AGN Victoria only.			
Other Opex	<p>In previous RINs submitted to the AER, Other Opex expenditure was included in the category of "Other Operating Costs" expenditure, in accordance with the format of those RIN templates. As noted above against the expenditure category Repairs and Maintenance, expenditure previously reported against "Other Operating Costs" included certain activities outsourced to APA which are now reported as Repairs and Maintenance. That expenditure has been reclassified for the purpose of reporting in this Annual RIN and is now included in Repairs and Maintenance expenditure (see the section above for Repairs and Maintenance for further details).</p> <p>Expenditure reported for Other Opex represents an allocation of the other internal costs associated with the business and include items such as employee costs, consulting and legal expenses, IT support costs, Insurance and costs not related to another category in this RIN table. These costs are allocated in accordance with the Cost Allocation Methodology provided with this RIN response.</p>	Actual		

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
2011 - 2014	<p><i>The information in this RIN Table for the years 2011 to 2014 was sourced from the Previous AA RIN Responses submitted to the AER (for the current AA period), with an adjustment in 2014 to reflect a pro-rata amount up to the date APA ceased to be a related party (as noted further below).</i></p> <p><i>Related party transactions financial information for AGN Victoria and AGN Albury for the period 2011 to 2014 has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
APA Asset management	<p>The operation and management of AGN Limited's Victoria and Albury AA pipelines 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 Capex categories and asset classes (including direct capex and capitalised network overheads) and the Opex categories of Repairs and Maintenance, Marketing and Retail Incentives and</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 the related party transactions represents 8/12ths of the total payments to APA in that year.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2015 - 2019				
	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 for the period 2015 to 2019.			

F6.1.2 – Corresponding Expenses incurred by Related Party

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
<p><i>The information in this RIN Table for the years 2011 to 2014 was primarily sourced from the Previous AA RIN Responses submitted to the AER (for the current AA period).</i></p> <p><i>Related party transactions financial information for AGN Victoria and AGN Albury for the period 2011 to 2014 has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>				
APA Asset Management	<p>As already noted above, an adjustment was made in 2014 to reflect a pro-rata amount up to the date APA ceased to be a related party on 29 August 2014.</p> <p>A further adjustment has been made to reflect Incentive Fees paid to APA, which are included in the reported payments to APA (both Opex and Capex) but which need to be recognised as not having a corresponding expense to APA. That is, APA's corresponding expenses are calculated as</p>	Actual		Information being reported by AGN Limited for 2011 and 2012 has been excluded from audit or review per the AER's final variation to the RIN dated 22 September 2020 (see Appendix C -

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>being the payments made by AGN Limited, minus the NMF (Related Party Margin) and minus Incentive Fees paid.</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 the corresponding expenses incurred by a related party represents 8/12ths of the total payments to APA in that year minus 8/12ths of the total NMF and Incentive Fee paid to APA, which is APA's margin on the works undertaken.</p>			Audit and Review - section 1.4 (a)).
2015 - 2019				
	<p>AGN Limited had no related party payments after 29 August 2014 when the current owners acquired the business.</p> <p>As such a 'Null' response is provided for this category of expenditure for the period 2015 to 2019.</p>			

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

F6.2.1 – Revenue

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019				
	<p>There were no payments greater than \$1.0m received from a Related Party during the periods covered by the Annual RIN templates.</p> <p>As such a 'Null' response is provided for this category.</p>			

F6.2.2 – Corresponding Expenses incurred by its own

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019				
	<p>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.</p> <p>As such a 'Null' response is provided for this category.</p>			

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
<p><i>Refer to Appendix D for an explanation of Related Parties and Related Party margin expenditure.</i></p> <p><i>In accordance with regulatory accounting policies, AGN Limited treats 50% of the NMF paid to APA (which represents APA's margin) as Capex. Therefore, half of the NMF included in Related Party Margin expenditure for 2011 to 2014 is reported as Capex in this table.</i></p> <p><i>Unless otherwise noted below, the information in this RIN Table for the years 2011 to 2014 was primarily sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</i></p> <p><i>Related party margin information for AGN Victoria and AGN Albury for the period 2011 to 2014 has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017.</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>				
2011 - 2014				
All categories of Capex, excluding Capitalised Network Overheads and Capitalised Corporate Overheads	<p>For the years 2011 and 2012, AGN Limited did not previously report Related Party Margin by Capex category, rather it was reported as a total amount in the previous AA RIN responses. AGN Limited and APA did not have this information (by Capex category), therefore it was necessary to estimate the allocation for 2011 and 2012. This was done based on the actual allocation of Related Party Margin Expenditure across Capex categories in 2013 (i.e. by using actual percentages of Related Party Margin in 2013 for each Capex category).</p> <p>AGN Limited considers the method used to allocate Related Party Margin expenditure across Capex</p>	<p>Estimate for period 2011 to 2012</p> <p>Actual for 2013 to 2014</p>	<p>Amounts being reported in this table for the years 2011 to 2012 is estimated information because the breakdown of Related Party Margin Expenditure by Asset category was not available to AGN Limited or APA. This information was therefore estimated as explained here in this table.</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>categories for 2011 and 2012, to be based on the best information currently available and the most appropriate method at this time.</p> <p>Previously reported Related Party Margin for 2013 has been adjusted to include a Capital Efficiency Incentive Fee paid to APA in that year. This Incentive Fee has been allocated across Capex categories according to the level of direct expenditure in each Capex category in 2013.</p> <p>An adjustment was made in 2014 to reflect a pro-rata amount up to the date APA ceased to be a related party on 29 August 2014.</p> <p>The operation and management of AGN Limited's Victoria and Albury AA pipelines (including delivery of its Capex program) has been contracted to APA and all capitalised Related Party Margin Expenditure relates to those activities, the costs of which are reported in each Capex category in the RIN template (except Capitalised Network Overheads and Capitalised Corporate Overheads).</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 the Related Party Margin expenditure represents 8/12ths of the total NMF paid in that year. Noting there was no Capex Efficiency Incentive Fees paid in 2014, which otherwise would have also been included in the pro-rata amount of Related Party Margin expenditure.</p>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2014 - 2019	<i>Refer to Appendix D for an explanation of Related Parties and Related Party margin expenditure.</i>			
	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.			
	As such a 'Null' response is provided for this category of expenditure for the period 2015 to 2019.			

F6.3.2 – Opex

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2014	<p><i>Refer to Appendix D for an explanation of Related Parties and Related Party Margin Expenditure.</i></p> <p><i>In accordance with regulatory accounting policies, AGN Limited treats 50% of the NMF paid to APA (which represents APA's margin) as Opex. Therefore, half of the NMF included in Related Party Margin Expenditure for 2011 to 2014 is reported as Opex in this table.</i></p> <p><i>Unless otherwise noted below, the information in this RIN Table for the years 2011 to 2014 was primarily sourced from the previous AA RIN responses submitted to the AER (for the current AA period).</i></p> <p><i>Note there may be some minor variances each year between the amounts now being reported in this Historical Annual RIN for the years 2011 to 2017 and the previously submitted RINs (i.e. the AA RIN and Annual RINs) due to the rounding of some amounts into 'thousands' within previously submitted RINs, whereas amounts are now being reported in unrounded dollars.</i></p>			
Repairs and maintenance	<p>An adjustment was required to include Opex Efficiency Incentive Fees paid to APA in addition to the NMF reported as Related Party Margin in the previous AA RIN responses.</p> <p>The operation and management of AGN Limited's Victoria and Albury AA pipelines has been</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>contracted to APA and all Opex related party margin expenditure relates to those activities, the costs of which are reported as Repairs and Maintenance.</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 the related party margin expenditure represents 8/12ths of the total NMF and Opex Efficiency Incentive Fee paid in that year.</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. Further AGN Limited has incurred no Equity raising costs for the periods covered by this RIN 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>			
GSL payments	<p>There is no Related Party Margin Expenditure related to GSL Payments.</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 Opex	There is no Related Party Margin Expenditure related to Other Opex. Thus, we provide a 'Null' response in the reporting template.			
2015 - 2019	<i>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.</i>			
Repairs and maintenance	There is no Related Party Margin Expenditure related to Repairs and Maintenance, or any other categories of Opex after 29 August 2014. Thus, we provide a 'Null' response in the reporting template for the period 2015 to 2019.			
Marketing and retail incentives	There is no Related Party Margin Expenditure related to Marketing and Retail Incentives, or any other categories of Opex after 29 August 2014. Thus, we provide a 'Null' response in the reporting template for the period 2015 to 2019.			
Debt raising	There is no Related Party Margin Expenditure related to Debt Raising, or any other categories of Opex after 29 August 2014. Thus, we provide a 'Null' response in the reporting template for the period 2015 to 2019.			
Equity raising	There is no Related Party Margin Expenditure related to Equity Raising, or any other categories of Opex after 29 August 2014. 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, or any other categories of Opex after 29 August 2014. Thus, we provide a 'Null' response in the reporting template for the period 2015 to 2019.			
Jurisdictional charges	There is no Related Party Margin Expenditure related to Jurisdictional Charges, or any other categories of Opex after 29 August 2014. Thus, we provide a 'Null' response in the reporting template for the period 2015 to 2019.			

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, or any other categories of Opex after 29 August 2014. Thus, we provide a 'Null' response in the reporting template for the period 2015 to 2019.			
Other Opex	There is no related party margin expenditure related to Other Opex, or any other categories of Opex after 29 August 2014. Thus, we provide a 'Null' response in the reporting template for the period 2015 to 2019.			

F6.4 – Percentage of Capex Outsourced to Related Party

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2014				
Connections	<p>The delivery of AGN Limited's network capex program in Victoria and Albury and most of the ICT related capex program for those pipelines 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 for Victoria and Albury was outsourced to a related party.</p> <p>For 2014, a percentage of 67% is being reported which represents 8/12ths of the year.</p>	Actual		
Mains Replacement	<p>The delivery of AGN Limited's network capex program in Victoria and Albury and most of the ICT related capex program for those pipelines has been contracted to APA.</p>	Actual		

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), all of AGN Limited's capex for Victoria and Albury was outsourced to a related party.</p> <p>For 2014, a percentage of 67% is being reported which represents 8/12ths of the year.</p>			
Mains Augmentation	<p>The delivery of AGN Limited's network capex program in Victoria and Albury and most of the ICT related capex program for those pipelines 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 for Victoria and Albury was outsourced to a related party.</p> <p>For 2014, a percentage of 67% is being reported which represents 8/12ths of the year.</p>	Actual		
Telemetry	<p>The delivery of AGN Limited's network capex program in Victoria and Albury and most of the ICT related capex program for those pipelines 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 for Victoria and Albury was outsourced to a related party.</p> <p>For 2014, a percentage of 67% is being reported which represents 8/12ths of the year.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Meter Replacement	<p>The delivery of AGN Limited's network capex program in Victoria and Albury and most of the ICT related capex program for those pipelines 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 for Victoria and Albury was outsourced to a related party.</p> <p>For 2014, a percentage of 67% is being reported which represents 8/12ths of the year.</p>	Actual		
ICT	<p>The delivery of AGN Limited's network capex program in Victoria and Albury and most of the ICT related capex program for those pipelines 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 for Victoria and Albury was outsourced to a related party.</p> <p>For 2014, a percentage of 67% is being reported which represents 8/12ths of the year.</p>	Actual		
Capitalised network overheads	<p>The delivery of AGN Limited's network capex program in Victoria and Albury and most of the ICT related capex program for those pipelines 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</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Limited's capex for Victoria and Albury was outsourced to a related party. For 2014, a percentage of 67% is being reported which represents 8/12ths of the year.			
Capitalised corporate overheads	AGN Limited has no Capitalised corporate overheads to report, in accordance with the Regulatory Accounting Principles and Policies and Capitalisation Policy documents. Thus, we provide a 'Null' response in the reporting template.			
Other Capex	The delivery of AGN Limited's network capex program in Victoria and Albury and most of the ICT related capex program for those pipelines has been contracted to APA. Hence for the period until APA ceased to be a related party (29 August 2014), all of AGN Limited's capex for Victoria and Albury was outsourced to a related party. For 2014, a percentage of 67% is being reported which represents 8/12ths of the year.	Actual		
2015 - 2019				
	From 2015 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
2011 - 2014				
Total	<p>The operating and management of AGN Limited's Victoria and Albury AA pipelines 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 for Victoria and Albury and a component of Marketing and Retail Incentives and Jurisdictional Charges expenditure, was outsourced to a related party.</p> <p>In relation to Opex for 2014, a percentage of 50% is being reported for AGN Victoria and 33% for AGN Albury, which includes 8/12ths of the year for the Opex related to services provided by APA.</p>	Actual		
2015 - 2019				
	<p>From 2015 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
2011 - 2019	<p><i>Provisions financial information for AGN Victoria and AGN Albury for the period 2011 to 2017 has been reported in separate RIN templates for each pipeline, in accordance with the Access Arrangements for Victoria and Albury up to the end of 2017. Following this period, for 2018 and 2019, provisions financial information is consolidated for Victoria and Albury.</i></p> <p><i>As set out in the CAM, Provisions are allocated to companies in the AGN Limited group, including AGN Victoria and AGN Albury, based on the allocator "Increase in Customer Numbers". The customer numbers used to calculate these allocations are actual customer numbers as at 31 December each year.</i></p>			
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 Victoria and Albury have been calculated as an allocation of the group consolidated accounts, based on the increase in Victoria and Albury 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 Victoria and Albury 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 Victoria and Albury allocator amounts (e.g. if the Victoria allocator was 56.5% in 2014 and 58.1% in 2015, the opening balance</p>	Estimate	<p>The amounts reported for the years 2013 to 2019 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 Victoria and Albury as estimated information.</p> <p>As such, information being reported for 2013 to 2019 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>allocated to Victoria needs to be increased by 1.6% in 2015). This adjustment is reported in the RIN template using the “change in discount rate” row in Table F7. Provisions.</p> <p>This allocation basis (increase in Victoria and Albury customers) is consistent with the allocation of other Payroll and related costs, as set out in the CAM.</p> <p>The amounts reported in “Additional Provisions Made” is a net number for the year (i.e. includes the increase in the provision and the amounts used during the year). AGN Limited personnel preparing the RIN templates do not have access to this detailed information. Further, historically these provision balances are “trued up” every half-year and that adjustment is posted to the General Ledger.</p>			
Employee Benefits Non-Current (Long Service Leave)	<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 Victoria and Albury have been calculated as an allocation of the group consolidated accounts, based on the increase in Victoria and Albury customers as a percentage of the increase in all customers nationally each year.</p>	Estimate	<p>The amounts reported for the years 2013 to 2019 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</p>	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Due to the amount of the allocator changing each year (i.e. the increase in Victoria and Albury 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 Victoria and Albury allocator amounts (e.g. if the Victoria allocator was 56.5% in 2014 and 58.1% in 2015, the opening balance allocated to Victoria needs to be increased by 1.6% in 2015). This adjustment is reported in the RIN template using the "change in discount rate" row in Table F7. Provisions.</p> <p>This allocation basis (increase in Victoria and Albury customers) is consistent with the allocation of other Payroll and related costs, as set out in the CAM.</p> <p>The amounts reported in "Additional Provisions Made" is a net number for the year (i.e. includes the increase in the provision and the amounts used during the year). AGN Limited personnel preparing the RIN templates do not have access to this detailed information. Further, historically these provision balances are "trued up" every half-year and that adjustment is posted to the General Ledger.</p>		<p>Victoria and Albury as estimated information.</p> <p>As such, information being reported for 2013 to 2019 has been reviewed by AGN Limited's external auditor in accordance with the requirements of Appendix C of the Annual RIN.</p>	
Redundancy Provision	<p>For 2014 and 2015: Reported amounts for Redundancy Provision, which was created in 2014 and fully expensed in</p>	Estimate	The amounts reported for the years 2014 and 2015 have been determined as an	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>2015, 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 Victoria and Albury have been calculated as an allocation of the group consolidated accounts, based on the increase in Victoria and Albury 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 Victoria and Albury 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 Victoria and Albury allocator amounts (e.g. if the Victoria allocator was 56.5% in 2014 and 58.1% in 2015, the opening balance allocated to Victoria needs to be increased by 1.6% in 2015). This adjustment is reported in the RIN template using the "change in discount rate" row in Table F7. Provisions.</p> <p>This allocation basis (increase in Victoria and Albury customers) is consistent with the allocation of other Payroll and related costs, as set out in the CAM.</p>		<p>allocation from the AGN Limited Group Redundancy Provision figures.</p> <p>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 Victoria and Albury as estimated information.</p> <p>As such, information being reported for 2014 and 2015 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>For 2011 to 2013 and 2016 to 2019: The provision for Redundancies was created in 2014 and fully expensed in 2015, therefore there were no amounts to report in relation to the prior years, 2011 to 2013 or the years following in 2016 to 2019. Therefore a 'Null' response is provided for the years 2011 to 2013 and 2016 to 2019 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
2011 - 2019				
Carbon Tax pass-through and Mains Replacement Pass Through Event	<p>There were two Carbon Pass Throughs approved for the Victorian network in 2013 and 2014 only. 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 for Victoria.</p> <p>There is also a mains replacement pass through which was approved for the years 2013 – 2017 only. The amounts reported with respect to the mains replacement pass through approved for those years are the same as the amounts reported in the Reset RIN submitted for AGN Victoria for the 2018 – 2022 period and converted from real to nominal using actual inflation throughout the 2013 – 2017 period (using September CPI as per the tariff updates for those years). The pass through amounts can also be found in the application submitted to the AER on 31 July 2014 on page 14.</p>	Actual		

F10. Assets

F10.1 – Capital Base Values

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019				
Capital Base Values	<p>The Capital Base Values entered into Table F10.1 for the years 2011 to 2016 are as per the Roll Forward Model from the Final Decision for the 2018 to 2022 AA period.</p> <p>The values entered for the years 2017 to 2019 are as per the current modelling for Victoria & Albury, which modelling contains actual capex, contributions and disposals for the years 2017 – 2019.</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 (2017 to 2019), as per current AGIG modelling for the 2023 – 2027 period. 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>	

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 (2018 to 2022) and the 2016 and 2017 Annual RINs) and to financial information now being reported for the subsequent regulatory years (2018 and 2019).

Source of financial data

The previous AA RIN (for the current AA period) and in certain tables, the 2016 and 2017 Annual RINs were the source of data used to complete the Annual Historical RINs for the regulatory years 2011 to 2017 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 in relation to AGN Victoria and Albury, AGN Limited capitalises 50% of the NMF paid to APA, in accordance with AGN Limited's Regulatory Accounting Principles and Policies document for Victoria and Albury.

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 January 2011 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 50% of the NMF paid to APA is capitalised for regulatory accounting and reporting purposes. Hence 50% 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. Further, 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 Victorian and Albury networks. The RFA was the main source of information when originally preparing the previous Victoria and Albury AA RINs (for the current AA period) and the Victoria and Albury Annual RIN's for 2016 and 2017.

From this year, APA has been able to provide a greater level of detail that underpins the Victoria and Albury 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, accounts payable and fixed assets 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 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. Adjustments may also be made in accordance with the Cost Allocation Methodology.

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, unless it can be specifically linked to a capital activity (e.g. a corporate IT project). This is in accordance with the Regulatory Accounting Principles and Policies document and the Capitalisation Policy. From 2019 AGN Limited has identified specific personnel working on corporate IT projects and has commenced capitalising the labour costs for those personnel as explained in Section 6.1.2 of the CAM.

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 registers for Victoria and Albury 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 (2018 to 2022) and the 2016 and 2017 Annual RINs) and to financial information now being reported for the subsequent regulatory years (2018 and 2019).

Source of financial data

The previous AA RIN (for the current AA period) and in certain tables, the 2016 and 2017 Annual RINs were the source of data used to complete the Annual Historical RINs for the regulatory years 2011 to 2017. 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 50% of the NMF paid to APA as operating expenditure, in accordance with AGN Limited's Regulatory Accounting Principles and Capitalisation policies for AGN Victoria and Albury.

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 January 2011 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. Further, 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 Victoria and Albury AA RINs (for the current AA period) and the Victoria and Albury Annual RIN's for 2016 and 2017.

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, accounts payable and fixed assets 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, unless it can be specifically linked to a capital activity (e.g. a corporate IT project). This is in accordance with the Regulatory Accounting

Principles and Policies document and the Capitalisation policy. As set out in the CAM, from 2019 AGN Limited has identified specific personnel working on corporate IT projects and has commenced capitalising the labour costs for those personnel as explained in Section 6.1.2 of the CAM.

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 (2018 to 2022), the 2016 and 2017 Annual RINs and to financial information now being reported for the subsequent regulatory years (2018 and 2019).

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, unless it can be specifically linked to a capital activity (e.g. a corporate IT project). This is 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 expensed as operating expenditure 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).

The capitalised network overheads allocated to AGN Limited's pipelines in Victoria and Albury are first pooled together and then allocated to Victoria and Albury based on the level of Capex spend in Victoria and Albury.

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 (2018 to 2022) which included actual financial information up to the 2015 regulatory year. As explained below, after 2014 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 outsourced 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 January 2011 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 eight twelfths of the total payments to APA in 2014. 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 for AGN Victoria and Albury, AGN Limited capitalises 50% of 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 50% of the NMF as operating expenditure.

Under the OMA with APA, there is provision for payment of incentive fees to be paid to APA for efficiencies achieved in relation to their performance against Opex and Capex targets. Where these Opex or Capex incentive fees are paid to APA, these are also reported as related party transactions and related party margin expenditure in the RIN templates, for the period APA was a related party up to 29 August 2014.

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
Network Management Fee	Regulatory accounting treatment is different to Statutory accounting	<p>In accordance with the Regulatory Accounting Principles and Policies document, AGN Limited capitalises 50% of the Network Management Fee (NMF) paid to its capital delivery contractor, APA Asset Management (APA) under the network operations and management agreement (OMA). This is consistent with previous approved access arrangements for Victoria and Albury since 2008, as set out in the Regulatory Accounting Principles and Policies document.</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). Therefore, 15% of the total NMF needs to be adjusted to Opex for regulatory purposes. 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. $\\$2.45\text{m} / 0.35 = \\7m). The result represents 100% of the NMF for that year (e.g. $\\$7\text{m}$).</p> <p>This total is then multiplied by 0.15 to determine the amount of NMF in Capex reporting for that year which needs to be adjusted to Opex for regulatory reporting purposes (e.g. $\\$7\text{m} \times 0.15 = \\1.05m).</p>

Adjustment type	Purpose	Notes for Basis of Preparation
		<p>This amount of NMF that has been included in capitalised overheads for the year (e.g. \$1.05m) is deducted from each Capex activity in proportion to the Network Overheads that were capitalised in each activity. Given the network overheads are pooled between Victoria and Albury before being allocated to Capex based on spend, the amount of NMF in capitalised overheads is not exactly 65% individually in Victoria and Albury. Therefore, it is necessary for AGN Limited to calculate the regulatory accounting adjustment for NMF against the total NMF that has been capitalised across both Victoria and Albury and to re-balance the amounts capitalised in each pipeline accordingly.</p> <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 an amount of 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) and the corresponding reallocation is to Opex as Repairs and Maintenance expenditure. All of the NMF is reported as Non-labour expenditure.</p>
Marketing Rebates	Regulatory accounting treatment is different to Statutory accounting	<p>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. 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>

Adjustment type	Purpose	Notes for Basis of Preparation					
		<table><tr><th>Activity</th><th>Activity Level6 Desc_MP</th></tr><tr><td>2516 New Service – Existing Home</td><td>Inlets</td></tr></table>		Activity	Activity Level6 Desc_MP	2516 New Service – Existing Home	Inlets
		Activity	Activity Level6 Desc_MP				
		2516 New Service – Existing Home	Inlets				
		<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:					
		<table><tr><th>Activity</th><th>Annual RIN tab / table / category type</th></tr><tr><td>2516 New Service – Existing Home</td><td>E1.1 – Capex / E1.1.1 Reference Services / Connections F2.4 – Capex by Asset Class / F2.4.2 Actual – As Incurred / Mains and Services</td></tr></table>		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 / Mains and Services
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 / Mains and Services						
<table><tr><td>Corresponding adjustments above are reported as:</td><td></td></tr><tr><td>Marketing and Retail Incentives</td><td>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><tr><td>Operating Expenditure</td><td>F1.3 Distribution Business / F1.3.2 Expenditure – Operating Expenditure</td></tr></table>		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	Operating Expenditure	F1.3 Distribution Business / F1.3.2 Expenditure – Operating Expenditure
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						
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</p>					

Adjustment type	Purpose	Notes for Basis of Preparation
		<p>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 – Computer Equipment) 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 Assets) in the Annual RIN templates.</p> <p>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.</p>

Appendix F: Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the AGN Victoria Distribution Business (2011 to 2017)

Australian Gas Networks Limited (reporting data for Victoria)

F1.2 - ADJUSTMENTS

	\$0's, nominal						
	2011	2012	2013	2014	2015	2016	2017
F1.2.1 - REVENUE							
Total revenue	35,113,379	31,598,131	18,991,710	15,891,509	17,783,110	15,104,013	29,696,917
F1.2.2 - EXPENDITURE							
Total expenditure	64,693,267	47,385,509	64,406,335	67,631,838	92,382,241	100,779,992	137,302,747
F1.2.3 - PROFIT							
Income tax expenses/(benefits)	(9,152,772)	(4,895,692)	(13,796,733)	(15,383,875)	(239,084,010)	(23,852,005)	(32,282,319)
Profit after tax	(20,427,116)	(10,891,686)	(31,617,892)	(36,356,454)	164,484,879	(61,823,974)	(75,323,512)

F1.2.1 - REVENUE (Adjustments breakdown)	2011	2012	2013	2014	2015	2016	2017
Reversal of AGN Victoria Distribution Revenue ⁽¹⁾	167,038,735	182,809,081	180,268,617	186,561,628	213,628,977	221,154,371	242,211,987
Add AGN Victoria Revenue as per F3.5 ⁽²⁾	(166,996,310)	(176,891,658)	(177,775,385)	(187,644,703)	(212,798,734)	(221,564,161)	(241,267,895)
Reversal of AGN Victoria Capital Contributions ⁽³⁾	1,652,074	683,017	4,870,174	4,265,674	4,947,397	4,124,297	16,533,203
Reversal of AGN Victoria Profit from sale of fixed assets ⁽⁴⁾	-	83,925	420,438	-	-	-	-
Reversal of AGN Victoria Other Revenue ⁽⁵⁾	33,418,879	24,913,766	11,207,866	12,708,909	12,005,470	11,389,506	12,219,622
Total revenue adjustments	35,113,379	31,598,131	18,991,710	15,891,509	17,783,110	15,104,013	29,696,917

F1.2.2 - EXPENDITURE (Adjustments breakdown)	2011	2012	2013	2014	2015	2016	2017
Operating, Jurisdictional and Other Expenses adjustments refer F4.1.2 ⁽⁶⁾	29,984,034	39,108,005	73,267,015	81,577,772	102,747,984	111,656,325	141,317,149
Reversal of AGN Victoria Statutory Depreciation ⁽⁷⁾	23,041,768	24,396,046	26,341,350	28,716,436	30,579,554	31,813,661	34,023,219
AGN Victoria Regulatory Straight-line Depreciation as per the AA allowance ⁽⁸⁾	(37,319,451)	(45,770,942)	(39,920,728)	(43,916,524)	(49,465,556)	(53,242,655)	(52,601,232)
Reversal of AGN Victoria Statutory Net Financing Expenses ⁽⁹⁾	120,767,958	97,734,228	55,445,258	56,512,520	65,874,269	63,778,030	64,343,065
AGN Victoria allocation of Net Financing Expenses ⁽¹⁰⁾	(71,857,040)	(67,902,458)	(50,659,683)	(53,746,010)	(59,623,010)	(53,390,038)	(51,520,053)
Reversal of AGN Victoria Other Expenses ⁽¹¹⁾	-	-	-	-	-	-	-
Reversal of AGN Victoria Impairment Losses ⁽¹²⁾	76,000	(179,370)	(66,876)	(1,512,355)	2,269,000	164,670	1,740,600
Total expenditure adjustments	64,693,267	47,385,509	64,406,335	67,631,838	92,382,241	100,779,992	137,302,747

F1.2.3 - PROFIT (Adjustments breakdown)	2011	2012	2013	2014	2015	2016	2017
Income tax expenses/(benefits) adjustment ⁽¹³⁾	(9,152,772)	(4,895,692)	(13,796,733)	(15,383,875)	(239,084,010)	(23,852,005)	(32,282,319)
Profit after tax	(20,427,116)	(10,891,686)	(31,617,892)	(36,356,454)	164,484,879	(61,823,974)	(75,323,511)

Notes:

- (1) Reversal of AGN Victoria Statutory Distribution Revenue
- (2) AGN Victoria 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 Victoria Statutory Capital Contributions. Refer Regulatory Accounting Principles and Policies section 4.2
- (4) Reversal of AGN Victoria Profit from sale of fixed assets.
- (5) Reversal of AGN Victoria Statutory Other Revenue. Refer Regulatory Accounting Principles and Policies section 4.4
- (6) Refer to the Operating, Jurisdictional and Other Expenses Adjustments (1-8) as per F4.1.2 Adjustments Summary. (Note also includes Impairment losses in 2016)
- (7) Reversal of AGN Victoria Statutory Depreciation
- (8) AGN Victoria Regulatory Nominal Straight-line Depreciation. Refer Regulatory Accounting Principles and Policies section 6.1
- (9) Reversal of AGN Victoria Statutory Net Financing Expenses
- (10) AGN Victoria allocation of Statutory Net Financing Expenses. Refer Regulatory Accounting Principles and Policies section 6.2
- (11) Reversal of AGN Albury Other Expenses. Refer Regulatory Accounting Principles and Policies section 5.8.3. Note: this adjustment has been included in Operating, Jurisdictional and Other Expenses adjustments refer F4.1.2 ⁽⁸⁾
- (12) Reversal of AGN Victoria Statutory Impairment Losses. Refer Regulatory Accounting Principles and Policies section 6.4.
- (13) Net Income Tax Expenses adjustment required to arrive at an Income Tax for AGN Victoria 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

Australian Gas Networks Limited (reporting data for Victoria)

F4.1.2 - ADJUSTMENTS

Description	\$0's, nominal						
	2011	2012	2013	2014	2015	2016	2017
Total	29,984,034	39,108,005	73,267,015	81,577,772	102,747,984	111,820,995	141,317,149

Breakdown of Adjustments	2011	2012	2013	2014	2015	2016	2017
Opex (National/State Based) reallocated from other AGN Networks to AGN Vic ⁽¹⁾	(4,477,897)	(5,020,887)	(5,278,888)	(6,035,319)	(7,502,563)	(8,649,436)	(7,270,559)
Opex related to AGN Vic Unregulated Pipelines ⁽²⁾	44,375	36,753	27,439	32,982	36,988	32,505	35,686
AGN Vic Regulatory Adjustments ⁽³⁾	-	-	(846,082)	(882,568)	(998,837)	(1,057,836)	(1,212,251)
Opex related to AGN Vic Unregulated Revenue ⁽⁴⁾	2,191,067	1,712,180	2,998,719	3,128,336	2,974,683	2,792,106	2,895,889
Reversal of Intercompany Charges with parent Entity ⁽⁵⁾	39,005,000	48,926,000	79,184,000	93,149,000	114,374,000	128,023,000	158,081,000
Reversal of AGN Vic Internal costs/accruals ⁽⁶⁾	949,000	2,012,000	6,440,739	3,717,190	668,000	2,274,000	3,370,000
Allocation of AGN Ltd Group Debt Raising Costs to AGN Vic ⁽⁷⁾	-	-	(1,356,567)	(722,751)	(1,186,322)	(1,118,095)	(1,123,357)
Allocation of AGN Ltd Group Internal Costs to AGN Vic ⁽⁸⁾	(7,727,511)	(8,558,040)	(7,902,345)	(10,809,098)	(5,617,965)	(10,475,249)	(13,459,260)
Total	29,984,034	39,108,005	73,267,015	81,577,772	102,747,984	111,820,995	141,317,149

Notes:

- (1) Net allocation of APA business support costs. Refer APA Indirectly Allocated Costs determined as per section 6.2.2.1 of the CAM.
- (2) To remove costs related to the AGN Vic unregulated pipeline. Sourced from the Ring Fenced Accounts as provided by APA. Refer APA Indirectly Allocated Costs determined as per section 6.2.2.1 of the CAM.
- (3) Covers transfer of Statutory Capex into Regulated Opex as per the Regulatory Accounting Principles and Policies document and Capitalisation Policy.
Refer Regulatory Accounting Principles and Policies document section 7.2.2 Capitalised Overheads (Network Management Fees) and section 7.2.3 Marketing Rebates.
Also refer Capitalisation Policy section 4.3.2 Marketing Rebates and section 5.2.1 Overhead Costs.
- (4) To remove costs related to AGN Vic unregulated revenue as provided by APA. Refer Section 5.1 of the Regulatory Accounting Principles and Policies document
- (5) Removal of Intercompany Charges with parent entity. Refer Section 5.8.3 of the Regulatory Accounting Principles and Policies document
- (6) Removal of AGN Vic internal costs/accruals as per the SAP General Ledger. Refer AGN Internal directly Attributable Costs as per section 6.2.1.2 of the CAM
- (7) Allocation of AGN Ltd Group debt raising costs to AGN Vic. Refer AGN Internal Indirectly Allocated Costs as per sections 6.2.2.2 of the CAM
- (8) Allocation of AGN Ltd Group internal costs to AGN Vic. Refer AGN Internal Indirectly Allocated Costs as per sections 6.2.2.2 of the CAM

Appendix G: Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the AGN Albury Distribution Business (2011 to 2017)

Australian Gas Networks Limited (reporting data for Albury)							
F1.2 - ADJUSTMENTS							
	\$0's, nominal						
	2011	2012	2013	2014	2015	2016	2017
F1.2.1 - REVENUE							
Total revenue	2,782,703	3,090,064	3,011,683	2,852,273	3,167,011	3,319,963	3,973,981
F1.2.2 - EXPENDITURE							
Total expenditure	4,113,284	4,929,169	5,137,706	5,006,215	5,644,121	5,569,693	6,752,705
F1.2.3 - PROFIT							
Income tax expenses/(benefits)	(115,073)	(551,354)	(638,184)	(646,190)	(10,952,441)	(710,926)	(833,617)
Profit after tax	(1,215,508)	(1,287,750)	(1,487,838)	(1,507,752)	8,475,331	(1,538,804)	(1,945,107)
F1.2.1 - REVENUE (Adjustments breakdown)							
	2011	2012	2013	2014	2015	2016	2017
Reversal of AGN Albury Distribution Revenue ⁽¹⁾	8,090,498	8,912,026	8,425,476	8,739,902	9,546,798	9,696,416	10,381,501
Add AGN Albury Revenue as per F3.5 ⁽²⁾	(5,440,716)	(5,970,689)	(5,733,373)	(6,021,601)	(6,558,196)	(6,654,950)	(7,114,622)
Reversal of AGN Albury Capital Contributions ⁽³⁾	-	-	7,981	6,088	46,724	141,799	563,565
Reversal of AGN Albury Profit from sale of fixed assets ⁽⁴⁾	-	-	-	-	-	-	-
Reversal of AGN Albury Other Revenue ⁽⁵⁾	132,922	148,728	311,599	127,885	131,685	136,698	143,537
Total revenue adjustments	2,782,703	3,090,064	3,011,683	2,852,273	3,167,011	3,319,963	3,973,981
F1.2.2 - EXPENDITURE (Adjustments breakdown)							
	2011	2012	2013	2014	2015	2016	2017
Operating, Jurisdictional and Other Expenses adjustments refer F4.1.2 ⁽⁶⁾	6,180,496	6,958,615	6,615,884	6,642,127	7,686,018	7,577,562	8,611,446
Reversal of AGN Albury Statutory Depreciation ⁽⁷⁾	1,149,908	1,183,270	1,224,498	1,265,151	1,153,076	1,092,023	1,143,854
AGN Albury Regulatory Straight-line Depreciation as per the AA allowance ⁽⁸⁾	(1,378,700)	(1,475,472)	(1,406,578)	(1,526,003)	(1,669,554)	(1,763,074)	(1,722,894)
Reversal of AGN Albury Statutory Net Financing Expenses ⁽⁹⁾	-	-	-	-	-	-	-
AGN Albury allocation of Net Financing Expenses ⁽¹⁰⁾	(1,838,419)	(1,737,244)	(1,296,099)	(1,375,060)	(1,525,419)	(1,336,819)	(1,279,700)
Reversal of AGN Albury Other Expenses ⁽¹¹⁾							
Reversal of AGN Albury Impairment Losses ⁽¹²⁾							
Total expenditure adjustments	4,113,284	4,929,169	5,137,706	5,006,215	5,644,121	5,569,693	6,752,705
F1.2.3 - PROFIT (Adjustments breakdown)							
	2011	2012	2013	2014	2015	2016	2017
Income tax expenses/(benefits) adjustment ⁽¹³⁾	(115,073)	(551,354)	(638,184)	(646,190)	(10,952,441)	(710,926)	(833,617)
Profit after tax	(1,215,508)	(1,287,750)	(1,487,838)	(1,507,752)	8,475,331	(1,538,804)	(1,945,107)

Notes:

- (1) Reversal of AGN Albury Statutory Distribution Revenue
- (2) AGN Albury 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 Albury Statutory Capital Contributions. Refer Regulatory Accounting Principles and Policies section 4.2
- (4) Reversal of AGN Albury Profit from sale of fixed assets. N/A
- (5) Reversal of AGN Albury Statutory Other Revenue. Refer Regulatory Accounting Principles and Policies section 4.4
- (6) Refer to the Operating, Jurisdictional and Other Expenses Adjustments (1-8) as per F4.1.2 Adjustments Summary
- (7) Reversal of AGN Albury Statutory Depreciation
- (8) AGN Albury Regulatory Nominal Straight-line Depreciation. Refer Regulatory Accounting Principles and Policies section 6.1
- (9) Reversal of AGN Albury Statutory Net Financing Expenses. N/A
- (10) AGN Albury allocation of Statutory Net Financing Expenses. Refer Regulatory Accounting Principles and Policies section 6.2
- (11) Reversal of AGN Albury Other Expenses. Refer Regulatory Accounting Principles and Policies section 5.8.3. Note: this adjustment has been included in Operating, Jurisdictional and Other Expenses adjustments refer F4.1.2⁽⁹⁾
- (12) Reversal of AGN Albury Statutory Impairment Losses. Refer Regulatory Accounting Principles and Policies section 6.4 N/A
- (13) Net Income Tax Expenses adjustment required to arrive at an Income Tax for AGN Albury 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

Australian Gas Networks Limited (reporting data for Albury)							
F4.1.2 - ADJUSTMENTS							
Description	\$0's, nominal						
	2011	2012	2013	2014	2015	2016	2017
Total	6,180,496	6,958,615	6,615,884	6,642,127	7,686,018	7,577,562	8,611,446
Breakdown of Adjustments							
Opex (National/State Based) reallocated from other AGN Networks to AGN Albury ⁽¹⁾	(572,433)	(535,637)	(367,453)	(512,916)	(605,529)	(651,943)	(713,182)
Opex related to AGN Albury Unregulated Pipelines ⁽²⁾	190,628	160,412	123,827	144,644	156,939	101,119	141,356
AGN Albury Regulatory Adjustments ⁽³⁾			(27,967)	(27,619)	(30,936)	(47,001)	(35,240)
Opex related to AGN Albury Unregulated Revenue ⁽⁴⁾	75,825	79,104	97,312	121,826	113,065	98,063	95,053
Reversal of Intercompany Charges with AGN Vic ⁽⁵⁾	5,632,000	5,724,000	7,809,000	7,150,000	8,302,000	8,455,000	9,140,000
Reversal of AGN Albury Internal costs/accruals ⁽⁶⁾	1,122,000	1,785,000	(709,000)	357,199	3,000	214,000	594,000
Allocation of AGN Ltd Group Debt Raising Costs to AGN Albury ⁽⁷⁾			(46,144)	(25,502)	(29,195)	(27,996)	(27,903)
Allocation of AGN Ltd Group Internal Costs to AGN Albury ⁽⁸⁾	(267,524)	(254,265)	(263,690)	(565,505)	(223,326)	(563,680)	(582,638)
Total	6,180,496	6,958,615	6,615,884	6,642,127	7,686,018	7,577,562	8,611,446

Notes:

- (1) Net allocation of APA business support costs. Refer APA Indirectly Allocated Costs determined as per section 6.2.2.1 of the CAM.
- (2) To remove costs related to the AGN Albury unregulated pipeline. Sourced from the Ring Fenced Accounts as provided by APA. Refer APA Indirectly Allocated Costs determined as per section 6.2.2.1 of the CAM.
- (3) Covers transfer of Statutory Capex into Regulated Opex as per the Regulatory Accounting Principles and Policies document and Capitalisation Policy.
Refer Regulatory Accounting Principles and Policies document section 7.2.2 Capitalised Overheads (Network Management Fees) and the Capitalisation Policy section 5.2.1 Overhead Costs.
- (4) To remove costs related to AGN Albury unregulated revenue as provided by APA. Refer Section 5.1 of the Regulatory Accounting Principles and Policies document
- (5) Removal of Intercompany Charges with AGN Vic. Refer Section 5.8.3 of the Regulatory Accounting Principles and Policies document
- (6) Removal of AGN Albury internal costs/accruals as per the SAP General Ledger. Refer AGN Internal directly Attributable Costs as per section 6.2.1.2 of the CAM
- (7) Allocation of AGN Ltd Group debt raising costs to AGN Albury. Refer AGN Internal Indirectly Allocated Costs as per section 6.2.2.2 of the CAM
- (8) Allocation of AGN Ltd Group internal costs to AGN Albury. Refer AGN Internal Indirectly Allocated Costs as per section 6.2.2.2 of the CAM

Appendix H: Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the consolidated AGN Victoria and AGN Albury Distribution Businesses (2018 to 2019)

Australian Gas Networks Limited (reporting data for Victoria and Albury)

F1.2 - ADJUSTMENTS

	\$0's, nominal	
	2018	2019
F1.2.1 - REVENUE		
Total revenue	23,668,885	17,330,413

F1.2.2 - EXPENDITURE

Total expenditure	109,686,434	118,964,219
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F1.2.3 - PROFIT

Income tax expenses/(benefits)	(25,733,265)	(30,490,141)
Profit after tax	(60,284,284)	(71,143,664)

F1.2.1 - REVENUE (Adjustments breakdown)

	2018	2019
Reversal of AGN Vic/Albury Distribution Revenue ⁽¹⁾	234,199,543	250,894,958
Add AGN Vic/Albury Revenue as per F3.5 ⁽²⁾	(234,531,652)	(246,226,005)
Reversal of AGN Vic/Albury Capital Contributions ⁽³⁾	20,540,571	9,220,933
Reversal of AGN Vic/Albury Profit from sale of fixed assets ⁽⁴⁾	70,452	(70,452)
Reversal of AGN Vic/Albury Other Revenue ⁽⁵⁾	3,389,970	3,510,979
Total revenue adjustments	23,668,885	17,330,413

F1.2.2 - EXPENDITURE (Adjustments breakdown)

	2018	2019
Operating and Jurisdictional adjustments refer F4.1.2 ⁽⁶⁾	(18,274,345)	(21,398,283)
Reversal of AGN Vic/Albury Statutory Depreciation ⁽⁷⁾	39,915,862	39,447,160
AGN Vic/Albury Regulatory Straight-line Depreciation as per the AA allowance ⁽⁸⁾	(77,942,633)	(79,784,226)
Reversal of AGN Vic Statutory Net Financing Expenses ⁽⁹⁾	51,906,344	52,225,483
AGN Vic/Albury allocation of Net Financing Expenses ⁽¹⁰⁾	(45,980,074)	(48,762,113)
Reversal of AGN Vic/Albury Other Expenses ⁽¹¹⁾	155,356,279	165,935,198
Reversal of AGN Vic Impairment Losses ⁽¹²⁾	4,705,000	11,301,000
Total expenditure adjustments	109,686,434	118,964,219

F1.2.3 - PROFIT (Adjustments breakdown)

	2018	2019
Income tax expenses/(benefits) adjustment ⁽¹³⁾	(25,733,265)	(30,490,141)
Profit after tax	(60,284,284)	(71,143,664)

Notes:

- (1) Reversal of AGN Vic/Albury Statutory Distribution Revenue
- (2) AGN Vic/Albury 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 Vic/Albury Statutory Capital Contributions. Refer Regulatory Accounting Principles and Policies section 4.2
- (4) Reversal of AGN Vic/Albury Profit from sale of fixed assets. Transaction in 2018 was later reversed in 2019 so excluded. Refer Regulatory Accounting Principles and Policies section 4.3
- (5) Reversal of AGN Vic/Albury Statutory Other Revenue. Refer Regulatory Accounting Principles and Policies section 4.4
- (6) Refer to the Operating and Jurisdictional Adjustments (1-7) as per F4.1.2 Adjustments summary
- (7) Reversal of AGN Vic/Albury Statutory Depreciation
- (8) AGN Vic/Albury Regulatory Nominal Straight-line Depreciation. Refer Regulatory Accounting Principles and Policies section 6.1
- (9) Reversal of AGN Vic Statutory Net Financing Expenses
- (10) AGN Vic/Albury allocation of Statutory Net Financing Expenses. Refer Regulatory Accounting Principles and Policies section 6.2
- (11) Reversal of AGN Vic Intercompany Charges with Parent Entity. Refer Regulatory Accounting Principles and Policies section 5.8.3.
- (12) Reversal of AGN Vic Statutory Impairment Losses. Refer Regulatory Accounting Principles and Policies section 6.4
- (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

Australian Gas Networks Limited (reporting data for Victoria and Albury)		
F4.1.2 - ADJUSTMENTS		
Description	\$0's, nominal	
	2018	2019
Total	(18,274,345)	(21,398,283)
Breakdown of Adjustments		
	2018	2019
Opex (National/State Based) reallocated from other AGN Networks to Vic/Albury ⁽¹⁾	(8,114,145)	(8,463,539)
Opex related to AGN Vic/Albury Unregulated Pipelines ⁽²⁾	149,631	151,418
AGN Vic/Albury Regulatory Adjustments ⁽³⁾	(1,452,724)	(1,395,442)
Opex related to AGN Vic/Albury Unregulated Revenue ⁽⁴⁾	3,234,087	3,369,913
Reversal of AGN Vic/Albury Internal costs/accruals ⁽⁵⁾	5,433,684	4,639,347
Allocation of AGN Ltd Group Debt Raising Costs to AGN Vic/Albury ⁽⁶⁾	(676,805)	(1,029,306)
Allocation of AGN Ltd Group Internal Costs to AGN Vic/Albury ⁽⁷⁾	(16,848,073)	(18,670,675)
Total	(18,274,345)	(21,398,283)

Notes:

- (1) Net allocation of APA business support costs. Refer APA Indirectly Allocated Costs determined as per section 6.2.2.1 of the CAM.
- (2) To remove costs related to the Vic/Albury unregulated pipelines. Sourced from the Ring Fenced Accounts as provided by APA. Refer APA Indirectly Allocated Costs determined as per section 6.2.2.1 of the CAM.
- (3) Covers transfer of Statutory Capex into Regulated Opex as per the Regulatory Accounting Principles and Policies document and Capitalisation Policy.
Refer Regulatory Accounting Principles and Policies document section 7.2.2 Capitalised Overheads (Network Management Fees) and section 7.2.3 Marketing Rebates.
Also refer Capitalisation Policy section 4.3.2 Marketing Rebates and section 5.2.1 Overhead Costs.
- (4) To remove costs related to AGN Vic/Albury unregulated revenue as provided by APA. Refer Section 5.1 of the Regulatory Accounting Principles and Policies document
- (5) Removal of AGN Vic/Albury internal costs/accruals as per the SAP General Ledger. Refer AGN Internal directly Attributable Costs as per section 6.2.1.2 of the CAM
- (6) Allocation of AGN Ltd Group debt raising costs to Vic/Albury. Refer AGN Internal Indirectly Allocated Costs as per sections 6.2.2.2 of the CAM
- (7) Allocation of AGN Ltd Group internal costs to Vic/Albury. Refer AGN Internal Indirectly Allocated Costs as per sections 6.2.2.2 of the CAM