

Multinet Gas Networks

Annual Regulatory Information Notice

Basis of Preparation

March 2021

Contents

Overview	4
E1. Expenditure Summary	5
E1.1 – Capex	5
E1.2 – Opex.....	16
E1.3 – Capcons	18
E1.4 - Capitalised Overheads.....	23
E11. Labour	31
E11.3 Labour/Non-Labour Expenditure Split	31
E21. Ancillary Reference Services (ARS)	36
E21.1 – Volumes.....	36
E21.2 – Expenditure.....	38
N1. Demand	44
N1.1 – Demand – by Customer Type	44
N1.2 – Demand – by Tariff	46
N2. Network Characteristics	50
N2.1 – Network Length – by Pressure and Asset Type	50
N2.2 – City Gates/Regulators	53
S1. Customer Numbers	56
S1.1 – Customer Numbers – by Customer Type	56
S1.2 - Customer Numbers – by Tariff.....	71
S10. Network Quality	78
S10.1 – Pressure Faults	78
S11. Network Reliability	80
S11.1 – Network Outages	80
S11.2 – Leaks – by Asset Type and Cause of Leak.....	84
S11.3 – Unaccounted for Gas – Transmission and Distribution	86
S14. Network Integrity	87
S14.1 – Loss of Containment	87
S14.2 – Instances of Damage.....	91
F1. Income	93
F1.1 – Audited Statutory Accounts	93
F1.2 – Adjustments	100
F1.3 – Distribution Business.....	111

F2. Capex	112
F2.4 – Capex by Asset Class	112
F2.5 - Capital Contributions by Asset Class	124
F2.6 – Disposals by Asset Class.....	129
F2.7 – Immediate Expensing Capex	131
F3. Revenue	132
F3.1 – Reference Services.....	132
F3.2 – Ancillary Reference Services.....	133
F3.3 – Rebateable Services.....	134
F3.4 – Non-Reference Services	135
F3.5 – Total Revenue.....	136
F3.6 – Rewards and Penalties from Incentive Schemes.....	136
F4. Opex	137
F4.1 – Opex - by Purpose.....	137
F6. Related Party Transactions	143
F6.1 – Payments Greater than \$1,000,000 made to Related Party	143
F6.2 – Payments Greater than \$1,000,000 received from Related Party	145
F6.3 – Related Party Margin Expenditure – by Category	145
F6.4 – Percentage of Capex Outsourced to Related Party.....	147
F6.5 – Percentage of Opex Outsourced to Related Party.....	148
F7. Provisions	149
F9. Pass Through	153
F9.1 - Pass Through Event Expenditure.....	153
F10. Assets	154
F10.1 – Capital Base Values.....	154
Appendix A: Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the MGN Distribution Business	155

Overview

The Australian Energy Regulator (AER) released the Annual Regulatory Information Notice (RIN) to Multinet Gas Distribution Partnership (MGN) for the Victorian gas distribution network on 2 March 2020 under Section 46 of National Gas Law (NGL), which requires MGN 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 MGN 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); and
- 30 April 2021 - Workbook 2 – Annual Performance Data (for regulatory year 2020).

Basis of Preparation

In accordance with the requirements of Section 1.2 of Schedule 2 of the RIN, MGN 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 MGN used to provide the information;
- explain the methodology MGN has applied to provide the required information, including any assumptions MGN 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 MGN believes the variable is not applicable.

To satisfy the requirements of the RIN, MGN 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 MGN 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)).

Information being reported by MGN in the tables F2.4 to F2.6 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 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 (b)).

Historical financial information reported by MGN, 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 – 2012				
Connections	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012 (These Annual RINs were submitted to the Essential Service Commission of Victoria as part of the Gas Industry Guideline No. 17)</p> <p><u>Methodology/Assumptions:</u> Values for Residential connections and Commercial/Industrial connections were aggregated from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Mains Replacement	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for LP pipe replacement and LP pipe – ad hoc replacement were aggregated from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Mains Augmentation	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u></p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Values for Augmentations were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.			
Telemetry	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for SCADA and remote control were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Meter Replacement	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for Residential meter replacements and Commercial/Industrial meter replacements were aggregated from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
ICT	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for IT were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Capitalised network overheads	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for Overhead Costs were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Capitalised corporate overheads	MGN does not have capitalised corporate overheads. Thus, we provide a 'Null' response in the reporting template.			
Other Capex	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for Other – non demand were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Capital contributions	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for Customer contributions were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
2013 - 2017				
Connections	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Residential new customer connections and Commercial and Industrial new customer connections were aggregated from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
Mains Replacement	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p><u>Methodology/Assumptions:</u> Values for Mains replacement were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.</p>			
Mains Augmentation	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Augmentation were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
Telemetry	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for SCADA were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
Meter Replacement	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Residential meter replacement and Commercial and Industrial meter replacement were aggregated from cost data recorded in the Annual RIN for 2013 and 2017.</p>	Actual		
ICT	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u></p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Values for IT Capex were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.			
Capitalised network overheads	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Capital overheads were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
Capitalised corporate overheads	MGN does not have capitalised corporate overheads. Thus, we provide a 'Null' response in the reporting template.			
Other Capex	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Other and Gas Extensions – Energy for the Regions were aggregated from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
Capital contributions	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Customer contributions and Government contributions were aggregated from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
2018 - 2019				

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Connections	<p><u>Data source:</u> Data was sourced from cost data uploads from the Service Providers under the existing OMSA and Contract Payments to Contractors delivering projects awarded under competitive tender. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology:</u> Residential New Customer Connection - CG, CGA, CGB, CVS, CWD, CWH, CWL, CWS, CWT, CZ, CZA, CZB</p> <p>Commercial & Industrial new customer connections - CA, CAB, CAC, CAD, CAE, CAF, CAG, CAV, CAM, CAO, CAQ, CAV, CAW, CAY, CFA, CFB, CRG, CVL, CVM, CVN, CW, CWC</p> <p><u>Assumptions:</u> New meters are allocated to new connections.</p>	Actual		<p>The monthly allocation for overheads is spread across all active WBS costs for that month – pro rata based on direct cost.</p> <p>The annual aggregate of overhead allocation for each MAT code is extracted from the same data file as the direct costs.</p>
Mains Replacement	<p><u>Data source:</u> Data was sourced from cost data uploads from the Service Providers under the existing OMSA and Contract Payments to Contractors delivering projects awarded under competitive tender. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> Mains Replacement - DU, DUH, DUM, RG, RY, RYP</p>	Actual		<p>The monthly allocation for overheads is spread across all active WBS costs for that month – pro rata based on direct cost.</p> <p>The annual aggregate of overhead allocation for each MAT code is</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				extracted from the same data file as the direct costs.
Mains Augmentation	<p><u>Data source:</u> Data was sourced from cost data uploads from the Service Providers under the existing OMSA and Contract Payments to Contractors delivering projects awarded under competitive tender. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> Augmentation - DR, DRM, DRH</p>	Actual		<p>The monthly allocation for overheads is spread across all active WBS costs for that month – pro rata based on direct cost.</p> <p>The annual aggregate of overhead allocation for each MAT code is extracted from the same data file as the direct costs.</p>
Telemetry	<p><u>Data source:</u> Data was sourced from cost data uploads from the Service Providers under the existing OMSA and Contract Payments to Contractors delivering projects awarded under competitive tender. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> SCADA - PR, PRA, PRF, PTF</p>	Actual		<p>The monthly allocation for overheads is spread across all active WBS costs for that month – pro rata based on direct cost.</p> <p>The annual aggregate of overhead allocation for each MAT code is</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				extracted from the same data file as the direct costs.
Meter Replacement	<p><u>Data source:</u> Data was sourced from cost data uploads from the Service Providers under the existing OMSA and Contract Payments to Contractors delivering projects awarded under competitive tender. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology:</u> Meter - Split - GDD, GGA, GGB, GGE, GGF, GGG, GGK, GGL, GMB, GMC</p> <p><u>Assumptions:</u> Replacement Meter costs have been calculated using an average unit cost. New meters are allocated to new connections.</p>	Actual		<p>Meter replacements can be refurbished or new meters.</p> <p>The average cost of a replacement residential meter includes refurbishment costs and new meter purchase costs.</p> <p>The same methodology is applied to new and replacement Commercial and Industrial meters.</p>
ICT	<p><u>Data source:</u> Data was sourced from actual costs invoiced by Service Providers and Contractors. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> IT - GIH, GIS</p>	Actual		<p>The monthly allocation for overheads is spread across all active WBS costs for that month – pro rata based on direct cost.</p> <p>The annual aggregate of overhead allocation</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				for each MAT code is extracted from the same data file as the direct costs.
Capitalised network overheads	<p>Overheads are needed to be assigned on a pro - rata basis, to ensure accuracy with capex balance presented under table E1.1.1 Capex.</p> <p>The monthly allocation for overheads is spread across all active WBS costs for that month – pro rata based on direct cost.</p> <p>The annual aggregate of overhead allocation for each MAT code is extracted from the same data file as the direct costs used to populate Table E1.1.1 Capex.</p>	Actual		The individual cost and overhead categories follow identical aggregation rules as detailed above for Table E1.1.1 Capex.
Capitalised corporate overheads	MGN does not have capitalised corporate overheads. Thus, we provide a 'Null' response in the reporting template.			
Other Capex	<p><u>Data source:</u> Data was sourced from actual costs invoiced by Service Providers and Contractors. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> Other – ANN, LRW, CRW, GCA, GCG, GE, GEA, GMA, GPA, GVA, PAA, PB, PBA, PBC, PJB, RA, RAC, RAH, RAL, RAR, RAT, RAU, RJ, RJA, RJB, RJZ</p>	Actual		
Capital contributions	See E1.3.1 – Reference Services.	Actual		

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

<p style="color: #0070c0; font-weight: bold;">Variances</p>	<p>Variance Basis of Preparation Requirement Schedule 1 – 1.5 (b)</p> <p>Of the years reported in the RIN (2013 – 2017), Capex overspent that approved in the AER Post tax revenue model (PTRM) by more than 10% in two years and underspent that approved in the PTRM by more than 10% in two years shown in the table below.</p> <ul style="list-style-type: none"> 2013 – underspend due to delay in pipeworks projects 2014 – overspend due to rescheduling of pipeworks projects 2016 – underspend due to proactive mains replacement brought forward and includes additional projects not included in GAAR forecast. Connections unit costs reflect actual market rates that are higher than those used in the forecast. Some volumes are higher, mainly new services. 2017 – overspend due to proactive mains replacement re-scheduled and includes additional projects not included in GAAR forecast. Connections unit costs reflect actual market rates that are higher than those used in the forecast. Some volumes are higher, mainly new services. <p>Of the years reported in the RIN (2018 – 2019), Capex was within 10% of that approved in the AER PTRM.</p> <table border="1" style="width: 100%; border-collapse: collapse; text-align: center;"> <thead> <tr style="background-color: #0070c0; color: white;"> <th colspan="5">Annual RIN Capex v AER PTRM</th> </tr> <tr style="background-color: #003366; color: white;"> <th>Year</th> <th>Actual</th> <th>Benchmark</th> <th>Var (\$)</th> <th>Var. %</th> </tr> </thead> <tbody> <tr> <td>2013</td> <td>56</td> <td>73</td> <td>-17</td> <td>-22.8%</td> </tr> <tr> <td>2014</td> <td>51</td> <td>39</td> <td>12</td> <td>31.8%</td> </tr> <tr> <td>2015</td> <td>58</td> <td>61</td> <td>-3</td> <td>-5.1%</td> </tr> <tr> <td>2016</td> <td>68</td> <td>84</td> <td>-16</td> <td>-18.9%</td> </tr> <tr> <td>2017</td> <td>73</td> <td>55</td> <td>18</td> <td>32.3%</td> </tr> </tbody> </table>	Annual RIN Capex v AER PTRM					Year	Actual	Benchmark	Var (\$)	Var. %	2013	56	73	-17	-22.8%	2014	51	39	12	31.8%	2015	58	61	-3	-5.1%	2016	68	84	-16	-18.9%	2017	73	55	18	32.3%
Annual RIN Capex v AER PTRM																																				
Year	Actual	Benchmark	Var (\$)	Var. %																																
2013	56	73	-17	-22.8%																																
2014	51	39	12	31.8%																																
2015	58	61	-3	-5.1%																																
2016	68	84	-16	-18.9%																																
2017	73	55	18	32.3%																																

	2018	96	93	3	2.8%
	2019	87	82	5	5.9%

E1.1.2 – Non-reference Services

MGN 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 – 2019				
Repairs and maintenance	Please refer to F4.1.3 – Distribution Business, Repairs and maintenance as the data is sourced from the same location.	Actual		Total of E1.2.1 Reference Services agree to F1.3.2 sum of Operating Expenditure, Jurisdictional charges and Other expenses lines.
Marketing and retail incentives	Please refer to F4.1.3 – Distribution Business, Marketing and retail incentives as the data is sourced from the same location.	Actual		
Debt raising	Please refer to F4.1.3 – Distribution Business, Debt raising as the data is sourced from the same location.	Actual		
Equity raising	MGN does not have Equity raising as equity raising is via EPG related entity. Thus, we provide a 'Null' response in the reporting template.			
Unaccounted for gas	Please refer to F4.1.3 – Distribution Business, Unaccounted for gas as the data is sourced from the same location.	Actual		
Jurisdictional charges	Please refer to F4.1.3 – Distribution Business, Jurisdictional charges as the data is sourced from the same location.	Actual		
GSL payments	Please refer to F4.1.3 – Distribution Business, GSL payments as the data is sourced from the same location.	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Other Opex	Please refer to F4.1.3 – Distribution Business, GSL payments as the data is sourced from the same location.	Actual		

Variances	<p>Variance Basis of Preparation Requirement Schedule 1 – 1.5 (a)</p> <p>Of the years reported in the RIN (2013 – 2019), Opex overspent that approved in the AER PTRM by more than 10% in 2013 and underspent that approved in the PTRM by more than 10% in 2018 and 19 shown in the table below.</p> <p>2013 - Write-off of unaccounted for meters at finalisation of Jemena Legacy Operational and Management Services Agreement (OMSA) and increase in meter repairs (then expensed) coming out of previous years' time expired meter program.</p> <p>2018 and 19 - lower management fees, lower professional staff payroll, lower director fees and contractor spending under Australian Gas Infrastructure Group (AGIG) structure. OMSA costs to date lower under single Comdain contract instead of Comdain and Zinfra.</p>																																												
	<table border="1"> <thead> <tr> <th colspan="5">Annual RIN Opex v AER PTRM</th> </tr> <tr> <th>Year</th> <th>Actual</th> <th>Benchmark</th> <th>Var (\$)</th> <th>Var. %</th> </tr> </thead> <tbody> <tr> <td>2013</td> <td>66</td> <td>59</td> <td>7</td> <td>12.04%</td> </tr> <tr> <td>2014</td> <td>66</td> <td>66</td> <td>-0</td> <td>-0.1%</td> </tr> <tr> <td>2015</td> <td>67</td> <td>70</td> <td>-3</td> <td>-4.0%</td> </tr> <tr> <td>2016</td> <td>72</td> <td>70</td> <td>2</td> <td>2.9%</td> </tr> <tr> <td>2017</td> <td>68</td> <td>72</td> <td>-4</td> <td>-6.2%</td> </tr> <tr> <td>2018</td> <td>60</td> <td>76</td> <td>-16</td> <td>-21.6%</td> </tr> <tr> <td>2019</td> <td>61</td> <td>79</td> <td>-18</td> <td>-22.6%</td> </tr> </tbody> </table>	Annual RIN Opex v AER PTRM					Year	Actual	Benchmark	Var (\$)	Var. %	2013	66	59	7	12.04%	2014	66	66	-0	-0.1%	2015	67	70	-3	-4.0%	2016	72	70	2	2.9%	2017	68	72	-4	-6.2%	2018	60	76	-16	-21.6%	2019	61	79	-18
Annual RIN Opex v AER PTRM																																													
Year	Actual	Benchmark	Var (\$)	Var. %																																									
2013	66	59	7	12.04%																																									
2014	66	66	-0	-0.1%																																									
2015	67	70	-3	-4.0%																																									
2016	72	70	2	2.9%																																									
2017	68	72	-4	-6.2%																																									
2018	60	76	-16	-21.6%																																									
2019	61	79	-18	-22.6%																																									

E1.2.2 – Non-reference Services

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

E1.3 – Capcons

E1.3.1 – Reference Services

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2012				
Connections	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for Customer contributions were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Mains Replacement	MGN received no Capital contributions in relation to Mains Replacement Capex. Thus, we provide a 'Null' response in the reporting template.			
Mains Augmentation	MGN received no Capital contributions in relation to Mains Augmentation Capex. Thus, we provide a 'Null' response in the reporting template.			
Telemetry	MGN received no Capital contributions in relation to Telemetry Capex. Thus, we provide a 'Null' response in the reporting template.			
Meter Replacement	MGN received no Capital contributions in relation to Meter Replacement Capex. Thus, we provide a 'Null' response in the reporting template.			
ICT	MGN received no Capital contributions in relation to ICT Capex. Thus, we provide a 'Null' response in the reporting template.			
Capitalised network overheads	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p><u>Methodology/Assumptions:</u> Values for Customer contributions were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>			
Capitalised corporate overheads	MGN received no Capital contributions in relation to Capitalised corporate overheads Category. Thus, we provide a 'Null' response in the reporting template.			
Other Capex	MGN received no Capital contributions in relation to Other Capex Category. Thus, we provide a 'Null' response in the reporting template.			
2013 – 2017				
Connections	<p><u>Data source:</u> SAP GL Account 60400 Sub-Categories: METUP, REGUP, GMETUP, GREGUP, CAPREC</p> <p><u>Methodology:</u> Values for Retailer Revenue aggregate were extracted from SAP for 2013 to 2017.</p> <p><u>Assumptions:</u> The additional cost to connect particular customers is collected under the Connections category. The full amount received has been assigned to Connections.</p>	Actual		
Mains Replacement	MGN received no Capital contributions in relation to Mains Replacement Capex. Thus, we provide a 'Null' response in the reporting template.			
Mains Augmentation	MGN received no Capital contributions in relation to Mains Augmentation Capex. Thus, we provide a 'Null' response in the reporting template.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Telemetry	MGN received no Capital contributions in relation to Telemetry Capex. Thus, we provide a 'Null' response in the reporting template.			
Meter Replacement	MGN received no Capital contributions in relation to Meter Replacement Capex. Thus, we provide a 'Null' response in the reporting template.			
ICT	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Value for commercial contract settlement payment was transcribed from cost data recorded in the Annual RIN for 2015.</p>	Actual		
Capitalised network overheads	MGN received no Capital contributions in relation to Capitalised network overheads Category. Thus, we provide a 'Null' response in the reporting template.			
Capitalised corporate overheads	MGN received no Capital contributions in relation to Capitalised corporate overheads Category. Thus, we provide a 'Null' response in the reporting template.			
Other Capex	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology:</u> Values for Other Capex contributions were calculated by subtracting the sum of (Retailer Revenue aggregate recorded to Services and the amounts recorded against IT System and Other – Non IT) from the total Customer Contributions and Government Contributions transcribed from cost data recorded in the Annual RIN for 2013 to 2017</p>	Estimate		This aggregation varies with the split recorded in the RINs 2013 to 2017. This methodology improves the alignment of Capital Contributions (CAPCONS) between the Expenditure category allocations and the Asset Class allocations.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p><u>Assumptions:</u> Asset Relocation Works required by third parties are not treated as replacement works. These costs have been captured under the Other Capex category. The full amount received has been assigned to Other Capex.</p>			
2018 - 2019				
Connections	<p><u>Data source:</u> SAP GL Account 60400 Sub-Categories: METUP, REGUP, GMETUP, GREGUP, CAPREC</p> <p><u>Methodology:</u> Values for Retailer Revenue aggregate were extracted from SAP for 2018 to 2019.</p> <p><u>Assumptions:</u> The additional cost to connect particular customers is collected under the Connections category. The full amount received has been assigned to Connections.</p>	Actual		
Mains Replacement	MGN received no Capital contributions in relation to Mains Replacement Capex. Thus, we provide a 'Null' response in the reporting template.			
Mains Augmentation	MGN received no Capital contributions in relation to Mains Augmentation Capex. Thus, we provide a 'Null' response in the reporting template.			
Telemetry	MGN received no Capital contributions in relation to Telemetry Capex. Thus, we provide a 'Null' response in the reporting template.			
Meter Replacement	MGN received no Capital contributions in relation to Meter Replacement Capex. Thus, we provide a 'Null' response in the reporting template.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
ICT	MGN received no Capital contributions in relation to ICT Capex. Thus, we provide a 'Null' response in the reporting template.			
Capitalised network overheads	MGN received no Capital contributions in relation to Capitalised network overheads Category. Thus, we provide a 'Null' response in the reporting template.			
Capitalised corporate overheads	MGN received no Capital contributions in relation to Capitalised corporate overheads Category. Thus, we provide a 'Null' response in the reporting template.			
Other Capex	MGN received no Capital contributions in relation to Other Capex Category. Thus, we provide a 'Null' response in the reporting template.			

E1.3.2 – Non-reference Services

MGN 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				
Connections	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for Residential connections and Commercial/Industrial connections were aggregated from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Mains Replacement	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for LP pipe replacement and LP pipe – ad hoc replacement were aggregated from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Mains Augmentation	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for Augmentations were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Telemetry	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for SCADA and remote control were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Meter Replacement	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for Residential meter replacements and Commercial/Industrial meter replacements were aggregated from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
ICT	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for IT were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Other Capex	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u></p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Values for Other – non demand were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.			
Capital contributions included in the above	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for Customer contributions were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
2013 – 2017				
Connections	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Residential new customer connections and Commercial and Industrial new customer connections were aggregated from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
Mains Replacement	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Mains replacement were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Mains Augmentation	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Augmentation were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
Telemetry	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for SCADA were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
Meter Replacement	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Residential meter replacement and Commercial and Industrial meter replacement were aggregated from cost data recorded in the Annual RIN for 2013 and 2017.</p>	Actual		
ICT	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for IT Capex were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Other Capex	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Other and Gas Extensions – Energy for the Regions were aggregated from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
Capital contributions included in the above	MGN does not have capitalised corporate overheads. Thus, we provide a 'Null' response in the reporting template.			
2018 - 2019				
Connections	<p><u>Data source:</u> Data was sourced from cost data uploads from the Service Providers under the existing OMSA and Contract Payments to Contractors delivering projects awarded under competitive tender. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology:</u> Residential New Customer Connection - CG, CGA, CGB, CVS, CWD, CWH, CWL, CWS, CWT, CZ, CZA, CZB</p> <p>Commercial & Industrial new customer connections - CA, CAB, CAC, CAD, CAE, CAF, CAG, CAV, CAM, CAO, CAQ, CAV, CAW, CAY, CFA, CFB, CRG, CVL, CVM, CVN, CW, CWC</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p><u>Assumptions:</u> New meters are allocated to new connections.</p>			
Mains Replacement	<p><u>Data source:</u> Data was sourced from cost data uploads from the Service Providers under the existing OMSA and Contract Payments to Contractors delivering projects awarded under competitive tender. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> Mains Replacement - DU, DUH, DUM, RG, RY, RYP</p>	Actual		
Mains Augmentation	<p><u>Data source:</u> Data was sourced from cost data uploads from the Service Providers under the existing OMSA and Contract Payments to Contractors delivering projects awarded under competitive tender. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> Augmentation - DR, DRM, DRH</p>	Actual		
Telemetry	<p><u>Data source:</u> Data was sourced from cost data uploads from the Service Providers under the existing OMSA and Contract Payments to Contractors delivering projects awarded under competitive tender. Capex</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> SCADA - PR, PRA, PRF, PTF</p>			
Meter Replacement	<p><u>Data source:</u> Data was sourced from cost data uploads from the Service Providers under the existing OMSA and Contract Payments to Contractors delivering projects awarded under competitive tender. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology:</u> Meter - Split - GDD, GGA, GGB, GGE, GGF, GGG, G GK, GGL, GMB, GMC</p> <p><u>Assumptions:</u> Replacement Meter costs have been calculated from an average unit cost.</p> <p>New meters are allocated to new connections.</p>	Actual		<p>Meter replacements can be refurbished or new meters.</p> <p>The average cost of a replacement residential meter includes refurbishment costs and new meter purchase costs.</p> <p>The same methodology is applied to new and replacement Commercial and Industrial meters.</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
ICT	<p><u>Data source:</u> Data was sourced from actual costs invoiced by Service Providers and Contractors. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> IT - GIH, GIS</p>	Actual		
Other Capex	<p><u>Data source:</u> Data was sourced from actual costs invoiced by Service Providers and Contractors. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> Other – ANN, LRW, CRW, GCA, GCG, GE, GEA, GMA, GPA, GVA, PAA, PB, PBA, PBC, PJB, RA, RAC, RAH, RAL, RAR, RAT, RAU, RJ, RJA, RJB, RJZ</p>	Actual		
Capital contributions included in the above	MGN does not have capitalised corporate overheads. Thus, we provide a 'Null' response in the reporting template.			

E1.4.2 – Non-reference Services

MGN had no capitalised 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	Totals for each year do not agree to previously RIN submitted due to inclusion of debt raising costs and unaccounted for gas costs in Opex. Both were not reported in previously submitted RIN. The categories differ from those of previously submitted RIN, hence the amounts would not agree.			
In house labour expenditure	There was no inhouse labour expenditure for 2011 and 2012. Thus, we provide a 'Null' response in the reporting template.			
Labour expenditure outsourced to related parties	Labour expenditure on Network Maintenance outsourced to Jemena Asset Management Pty Ltd. <u>Data Source</u> Per Submitted Regulatory Statements 2011 and 2012. <u>Methodology and Assumptions</u> Copied data from the Regulatory Statements.	Actual		
Labour expenditure outsourced to unrelated parties	All labour expenditure was outsourced to related parties for 2011 to 2012. Thus, we provide a 'Null' response in the reporting template.			
Non-labour expenditure	<u>Data Source</u> Submitted Regulatory Statements 2011 and 2012 <u>Methodology and Assumptions</u> This is the difference between Total of E1.2.1 less all labour expenditure reported in this Table E11.1.3.	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2013 -2017	Totals for each year do not agree to previously RIN submitted due to inclusion of debt raising costs and unaccounted for gas costs in Opex. Both were not reported in previously submitted RIN. The categories differ from those of previously submitted RIN, hence the amounts do not agree.			
In house labour expenditure	Inhouse labour cost sourced from SAP Payroll Related GL accounts.	Actual		
Labour expenditure outsourced to related parties	Labour expenditure on Network Maintenance outsourced to Jemena Asset Management Pty Ltd up to 30 June 2013 when contract ceased. From 01 July 2013 to 2017, there is no labour outsourced to related parties. <u>Data Source</u> Cost centre report data/Cost Upload data – SAP GL accounts and SAP GL account for Service Provider (SP)	Actual		
Labour expenditure outsourced to unrelated parties	<u>Data Source</u> Cost centre report data/Cost Upload data. <u>Methodology and Assumptions</u> Cost Upload Labour data from Service Providers identified from payroll related GL accounts in SAP and Contractors cost and Directors Remuneration from GL accounts in SAP.	Actual		
Non-labour expenditure	<u>Data Source</u> Submitted RIN total/Cost centre Report. <u>Methodology and Assumptions</u> This is the difference between Total of E1.2.1 less all labour expenditure reported in this Table E11.1.3	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2018 - 2019				
In house labour expenditure	Inhouse labour cost sourced from SAP Payroll Related GL accounts.	Actual		
Labour expenditure outsourced to related parties	MGN does not have labour expenditure outsourced to related parties for these years. Thus a 'Null' response is provided in the template.			
	<u>Data Source</u> Cost centre report data/Cost Upload data.			
Labour expenditure outsourced to unrelated parties	<u>Methodology and Assumptions</u> Cost Upload Labour data from Service Provider identified from payroll related GL accounts in SAP and Contractors cost and Directors Remuneration from GL accounts in SAP.	Actual		
	<u>Data Source</u> Cost centre Report.			
Non-labour expenditure	<u>Methodology and Assumptions</u> This is the difference between Total of E1.2.1 less all labour expenditure reported in this Table E11.1.3	Actual		

E11.3.2- Capex

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2012	Totals for each year differ to totals for previously RIN submitted. Differences due to Capital Contributions were included in previously submitted RINs. Also amounts within each category differ due to the change in reporting categories.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
In house labour expenditure	There was no inhouse labour expenditure for 2011 and 2012. Thus, we provide a 'Null' response in the reporting template.			
Labour expenditure outsourced to related parties	<p>Labour expenditure on Network Maintenance outsourced to Jemena Asset Management Pty Ltd.</p> <p><u>Data Source</u> Per Submitted Regulatory Statements 2011 and 2012.</p> <p><u>Methodology and Assumptions</u> Copied data from the Regulatory Statements.</p>	Actual		
Labour expenditure outsourced to unrelated parties	All labour expenditure was outsourced to related parties for 2011 to 2012. Thus, we provide a 'Null' response in the reporting template.			
Non-labour expenditure	<p><u>Data Source</u> Submitted Regulatory Statements.</p> <p><u>Methodology and Assumptions</u> This is the difference between submitted RIN total less labour expenditure outsourced to related and unrelated parties.</p>	Actual		
2013 - 2017	Totals for each year differ to totals for previously RIN submitted. Differences due to Capital Contributions were included in previously submitted RINs. Also amounts within each category differ due to the change in reporting categories.			
In house labour expenditure	Inhouse labour cost (Capex) sourced from SAP. These are the Capitalised portion of payroll related to Network Services and IT, identified by specific GL accounts used in SAP.	Actual		
Labour expenditure outsourced to related parties	MGN does not have labour expenditure outsourced to related parties for these years. Thus a 'Null' response is provided in the template			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Labour expenditure outsourced to unrelated parties	<p><u>Data Source</u> Cost Upload data from Service Provider in SAP.</p> <p><u>Methodology and Assumptions</u> GL Accounts from Capex Payroll amounts.</p>	Actual		
Non-labour expenditure	<p><u>Methodology and Assumptions</u> This the difference between previously submitted RIN totals less labour expenditure outsourced to related and unrelated parties and less capital contributions.</p>	Actual		
2018 - 2019				
In house labour expenditure	<p>Inhouse labour cost (Capex) sourced from SAP. These are the Capitalised portion of payroll related to Network Services and IT, identified by specific GL accounts used Actin SAP.</p>	Actual		
Labour expenditure outsourced to related parties	MGN does not have labour expenditure outsourced to related parties for these years. Thus a 'Null' response is provided in the template			
Labour expenditure outsourced to unrelated parties	<p><u>Data Source</u> Cost centre report data/Cost Upload data.</p> <p><u>Methodology and Assumptions</u> Cost Upload Labour data from Service Provider identified from payroll related GL accounts in SAP and Contractors cost from GL account in SAP.</p>	Actual		
Non-labour expenditure	<p><u>Methodology and Assumptions</u> This is the difference between previously submitted RIN totals less labour expenditure outsourced to related and unrelated parties and less capital contributions.</p>	Actual		

E21. Ancillary Reference Services (ARS)

E21.1 – Volumes

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2012				
Turn On / Reconnections	<u>Data Source</u> The data was sourced from regulatory reports provided by the Service Providers contracted by MGN under the legacy Operational and Management Service Agreement ('OMSA').	Actual		Agrees to previously submitted RIN.
Meter Investigations				
Disconnections	<u>Methodology and Assumptions</u> Actual amounts reported to MGN by the service providers were transcribed in the total for this section.			
Special meter reading				
Meter Removals	Allocation between categories in this section was as provided in the OMSA regulatory report.			
Meter and Gas Installation				
2013 – 2017				
Turn On / Reconnections	<u>Data Source</u> Previously submitted 2013 -2017 Annual RINs.	Actual		Agrees to previously submitted RIN.
Meter Investigations				
Disconnections	<u>Methodology and Assumptions</u> Data copied into these cells			Note we have included the Meter and Gas Installation under Turn
Special meter reading				

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Meter Removals				on/Reconnections from 2013.
2018 – 2019				
Turn On / Reconnections				
Meter Investigations	<u>Data source</u> SAP General Ledger system and Excel File (Other Revenue Reporting file) maintained by Finance.			Note we have included the Meter and Gas Installation under Turn on/Reconnections from 2013.
Disconnections	<u>Methodology and Assumptions</u>	Actual		
Special meter reading	Divide the amount of Revenue by the Unit Rates for each category. Revenue is from SAP identified by Reference codes and Unit rates are established at start of year.			
Meter Removals				

E21.2 – Expenditure

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2012				
Turn On / Reconnections	<u>Data Source</u> The data was sourced from regulatory reports provided by the Service Providers contracted by MGN under the legacy Operational and Management Service Agreement (OMSA).	Actual		Agrees to previously submitted RIN
Meter Investigations				
Disconnections				
Special meter reading	<u>Methodology and Assumptions</u> Actual amounts reported to MGN by the service providers were included in the total for this section.			
Meter Removals				
Meter and Gas Installation	Allocation between categories in this section was as provided in the OMSA regulatory report.			
2013 – 2017				
Turn on / Reconnections	<u>Data Source</u> From 1 January 2013 to 30 June 2013, the data was sourced from regulatory reports provided by the Service Providers contracted by MGN under the legacy OMSA. From 1 July 2013 onwards, data was sourced from SAP General Ledger system, Goods Receipts Report from Cost data uploaded by Service Provider contracted by MGN under the OMSA and also relevant GL accounts from Ancillary Reference Services (ARS) cost centre from cost centre report.	Actual		Agrees to previously submitted RIN. Note we have included the Meter and Gas Installation under Turn on/Reconnections from 2013.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p><u>Methodology and Assumptions</u> Allocation between categories in this section were based upon a determination of costs by the relevant activity codes and applicable cost centres.</p> <p>MAT codes: NAA, NAB, NAC, NAD, NAE and NAN are allocated to Turn on/ reconnections.</p>			
Meter Investigation	<p><u>Data Source</u> From 1 January 2013 to 30 June 2013, the data was sourced from regulatory reports provided by the Service Providers contracted by MGN under the legacy OMSA. From 1 July 2013 onwards, data was sourced from SAP General Ledger system, Goods Receipts Report from Cost data uploaded by Service Provider contracted by MGN under the OMSA and also relevant GL accounts from ARS cost centre from cost centre report.</p> <p><u>Methodology and Assumptions</u> Allocation between categories in this section were based upon a determination of costs by the relevant activity codes and applicable cost centres. MAT codes: NAG and NAI are allocated to Meter investigation</p>	Actual		Agrees to previously submitted RIN
Disconnections	<p><u>Data Source</u> From 1 January 2013 to 30 June 2013, the data was sourced from regulatory reports provided by the Service Providers contracted by MGN under the legacy OMSA. From 1 July 2013 onwards, data was sourced from SAP General Ledger system, Goods Receipts Report from Cost data uploaded</p>	Actual		Agrees to previously submitted RIN

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>by Service Provider contracted by MGN under the OMSA and also relevant GL accounts from ARS cost centre from cost centre report.</p> <p><u>Methodology and Assumptions</u> Allocation between categories in this section were based upon a determination of costs by the relevant activity codes and applicable cost centres. MAT codes: NAF and SHA are allocated to Disconnections</p>			
Special Meter reads	<p><u>Data Source</u> From 1 January 2013 to 30 June 2013, the data was sourced from regulatory reports provided by the Service Providers contracted by MGN under the legacy OMSA. From 1 July 2013 onwards, data was sourced from SAP General Ledger system, Goods Receipts Report from Cost data uploaded by Service Provider contracted by MGN under the OMSA and also relevant GL accounts from ARS cost centre from cost centre report.</p> <p><u>Methodology and Assumptions</u> Allocation between categories in this section were based upon a determination of costs by the relevant activity codes and applicable cost centres. MAT codes: NAH and NSE are allocated to Special Meter Reads.</p>	Actual		Agrees to previously submitted RIN
Meter Removals	<p><u>Data Source</u> From 1 January 2013 to 30 June 2013, the data was sourced from regulatory reports provided by the Service Providers contracted by MGN under</p>	Actual		Agrees to previously submitted RIN

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>the legacy OMSA. From 1 July 2013 onwards, data was sourced from SAP General Ledger system, Goods Receipts Report from Cost data uploaded by Service Provider contracted by MGN under the OMSA and also relevant GL accounts from ARS cost centre from cost centre report.</p> <p><u>Methodology and Assumptions</u> Allocation between categories in this section were based upon a determination of costs by the relevant activity codes and applicable cost centres. MAT codes: NAL, NAR, NAS and NAT are allocated to Meter removals.</p>			
2018 - 2019				
Turn on / Reconnections	<p><u>Data Source</u> SAP General Ledger system, Goods Receipts Report from Cost data uploaded by Service Provider contracted by MGN under the OMSA and also relevant GL accounts from ARS cost centre from cost centre report.</p> <p><u>Methodology and Assumptions</u> Allocation between categories in this section were based upon a determination of costs by the relevant activity codes and applicable cost centres. MAT codes: NAA, NAB, NAC, NAD, NAE and NAN are allocated to Turn on/ reconnections.</p>	Actual		<p>All costs reported by the service providers were attributed to the appropriate RIN category.</p> <p>Note we have included the Meter and Gas Installation under Turn on/Reconnections from 2013.</p>
Meter Investigation	<p><u>Data Source</u></p>	Actual		All costs reported by the service

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>SAP General Ledger system, Goods Receipts Report from Cost data uploaded by Service Provider contracted by MGN under the OMSA and also relevant General Ledger accounts from ARS cost centre from cost centre report.</p> <p><u>Methodology and Assumptions</u> Allocation between categories in this section were based upon a determination of costs by the relevant activity codes and applicable cost centres. MAT codes: NAG and NAI are allocated to Meter investigation</p>			providers were attributed to the appropriate RIN category.
Disconnections	<p><u>Data Source</u> SAP General Ledger system, Goods Receipts Report from Cost data uploaded by Service Provider contracted by MGN under the OMSA and also relevant General Ledger accounts from ARS cost centre from cost centre report.</p> <p><u>Methodology and Assumptions</u> Allocation between categories in this section were based upon a determination of costs by the relevant activity codes and applicable cost centres. MAT codes: NAF and SHA are allocated to Disconnections</p>	Actual		All costs reported by the service providers were attributed to the appropriate RIN category.
Special Meter reads	<p><u>Data Source</u> SAP General Ledger system, Goods Receipts Report from Cost data uploaded by Service Provider contracted by MGN under the OMSA and also relevant GL accounts from ARS cost centre from cost centre report.</p>	Actual		All costs reported by the service providers were attributed to the appropriate RIN category.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p><u>Methodology and Assumptions</u> Allocation between categories in this section were based upon a determination of costs by the relevant activity codes and applicable cost centres. MAT codes: NAH and NSE are allocated to Special Meter Reads.</p>			
Meter Removals	<p><u>Data Source</u> SAP General Ledger system, Goods Receipts Report from Cost data uploaded by Service Provider contracted by MGN under the OMSA and also relevant GL accounts from ARS cost centre from cost centre report.</p> <p><u>Methodology and Assumptions</u> Allocation between categories in this section were based upon a determination of costs by the relevant activity codes and applicable cost centres. MAT codes: NAL, NAR, NAS and NAT are allocated to Meter removals.</p>	Actual		All costs reported by the service providers were attributed to the appropriate RIN category.

N1. Demand

N1.1 – Demand – by Customer Type

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 – 2012				
Residential	<u>Data Source</u> From previously submitted Regulatory Statements and Excel data file from Operations	Actual		Agrees to previously submitted RIN
	<u>Methodology and Assumptions</u> Data transcribed to this cell by tariff			
Commercial	<u>Data Source</u> From previously submitted Regulatory Statements and Excel data file from Operations	Actual		Agrees to previously submitted RIN
	<u>Methodology and Assumptions</u> Data transcribed to this cell by tariff			
Industrial	<u>Data Source</u> From previously submitted Regulatory Statements and Excel data file from Operations	Actual		Agrees to previously submitted RIN
	<u>Methodology and Assumptions</u> Data transcribed to this cell by tariff			
2013 - 2017				
Residential	<u>Data Source</u> From previously submitted RINs	Actual		Agrees to previously submitted RIN
	<u>Methodology and Assumptions</u> Data transcribed to this cell by tariff			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Commercial	<u>Data Source</u> From previously submitted RINs	Actual		Agrees to previously submitted RIN
	<u>Methodology and Assumptions</u> Data transcribed to this cell by tariff			
Industrial	<u>Data Source</u> From previously submitted RINs	Actual		Agrees to previously submitted RIN
	<u>Methodology and Assumptions</u> Data transcribed to this cell by tariff			
2018 - 2019				
Residential	<u>Data Source</u> Data sourced from Revenue Accrual Model in SAP.	Actual		Volumes for Customer Types agree to Volumes data submitted for Tariff Submissions for CY2020 and CY2021
	<u>Methodology and Assumptions</u> Actual billed volumes extracted from SAP billing via BI/Accrual Model and data input to Haulage Revenue Report for business reporting.			
Commercial	<u>Data Source</u> Data sourced from Revenue Accrual Model in SAP.	Actual		Volumes for Customer Types agree to Volumes data submitted for Tariff Submissions for CY2020 and CY2021
	<u>Methodology and Assumptions</u> Actual billed volumes extracted from SAP billing via BI/Accrual Model and data input to Haulage Revenue Report for business reporting.			
Industrial	<u>Data Source</u> Data sourced from Revenue Accrual Model in SAP.	Actual		
	<u>Methodology and Assumptions</u>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Actual billed volumes extracted from SAP billing via BI/Accrual Model and data input to Haulage Revenue Report for business reporting.			

N1.2 – Demand – by Tariff

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 – 2012				
Tariff V Residential Metropolitan, Yarra Valley and South Gippsland	<p><u>Data Source</u> From previously submitted Regulatory Statements and Excel data file from Operations</p> <p><u>Methodology and Assumptions</u> Data transcribed to this cell by tariff</p>	Actual		Agrees to previously submitted RIN
Tariff V Non Residential Metropolitan, Yarra Valley and South Gippsland	<p><u>Data Source</u> From previously submitted Regulatory Statements and Excel data file from Operations</p> <p><u>Methodology and Assumptions</u> Data transcribed to this cell by tariff</p>	Actual		Agrees to previously submitted RIN
Tariff L Non Residential Metropolitan	<p><u>Data Source</u> From previously submitted Regulatory Statements and Excel data file from Operations</p> <p><u>Methodology and Assumptions</u> Data transcribed to this cell by tariff</p>	Actual		Agrees to previously submitted RIN

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Tariff D Metropolitan and South Gippsland	<u>Data Source</u> From previously submitted Regulatory Statements and Excel data file from Operations	Actual		Agrees to previously submitted RIN
	<u>Methodology and Assumptions</u> Data transcribed to this cell by tariff			
2013 - 2017				
Tariff V Residential Metropolitan, Yarra Valley and South Gippsland	<u>Data Source</u> From previously submitted RINs	Actual		Agrees to previously submitted RIN
	<u>Methodology and Assumptions</u> Data transcribed to this cell by tariff			
Tariff V Non Residential Metropolitan, Yarra Valley and South Gippsland	<u>Data Source</u> From previously submitted RINs	Actual		Agrees to previously submitted RIN
	<u>Methodology and Assumptions</u> Data transcribed to this cell by tariff			
Tariff L Non Residential Metropolitan	<u>Data Source</u> From previously submitted RINs	Actual		Agrees to previously submitted RIN
	<u>Methodology and Assumptions</u> Data transcribed to this cell by tariff			
Tariff D Metropolitan and South Gippsland	<u>Data Source</u> From previously submitted RINs	Actual		Agrees to previously submitted RIN
	<u>Methodology and Assumptions</u> Data transcribed to this cell by tariff			
2018 - 2019				

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Tariff V Residential Metropolitan, Yarra Valley and South Gippsland	<p><u>Data Source</u> Data sourced from SAP/BI/Accrual Model.</p> <p><u>Methodology and Assumptions</u> Actual billed volumes extracted from SAP billing via BI/Accrual Model and data input to Haulage Report.</p>	Actual		
Tariff V Non Residential Metropolitan, Yarra Valley and South Gippsland	<p><u>Data Source</u> Data sourced from SAP/BI/Accrual Model.</p> <p><u>Methodology and Assumptions</u> Actual billed volumes extracted from SAP billing via BI/Accrual Model and data input to Haulage Report.</p>	Actual		Total volumes by Tariffs agree to Statutory Accounts volumes of 56.9PJ for 2018 and 56.1PJ for 2019
Tariff L Non Residential Metropolitan	<p><u>Data Source</u> Data sourced from SAP/BI/Accrual Model.</p> <p><u>Methodology and Assumptions</u> Actual billed volumes extracted from SAP billing via BI/Accrual Model and data input to Haulage Report.</p>	Actual		
Tariff D Metropolitan and South Gippsland	<p><u>Data Source</u> Data sourced from SAP/BI/Accrual Model.</p> <p><u>Methodology and Assumptions</u> Actual billed volumes extracted from SAP billing via BI/Accrual Model and data input to Haulage Report.</p>	Actual		

Variance Basis of Preparation Requirement
Schedule 1 – 1.5 (a)

Of the years reported in the RIN (2011– 2019), Demand was within 10% of that approved in the AER PTRM.

Variations

Annual RIN Demand v AER PTRM					
Year	Actual	Benchmark	Var (\$)	Var. %	
2013	43,858	44,830	- 972	-2.2%	
2014	41,525	44,503	- 2,979	-6.7%	
2015	45,968	44,355	1,614	3.6%	
2016	44,453	44,308	145	0.3%	
2017	44,503	44,262	241	0.5%	
2018	43,995	42,616	1,379	3.2%	
2019	44,589	42,077	2,512	6.0%	

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 - 2012				
Low Pressure / Medium Pressure / High Pressure	<p>Historic data is compiled based on historic reports generated from MGN's legacy SAP 4.6 system.</p> <p>It includes all pipes that are registered under MGN's Gas Distribution Licence.</p> <p>All Existing and In-Service Pipes only at time of extract. Abandoned pipe or casing is not included.</p> <p>It is assumed all protected steel mains are coated steel (<i>protected</i>). All other steel mains are considered <i>unprotected</i>.</p> <p>Cast Iron and PVC values are actual.</p> <p>The breakup of polyethylene protected, and unprotected steel is estimated.</p> <p>PE 100 mains were only officially introduced in late 2014.</p> <p>High Pressure 2 mains are grouped under High Pressure Protected Steel mains.</p>	Estimate	<p>Information regarding polyethylene is estimated as there were no reports specifying the breakdown of mains types in this period. Breakup of polyethylene mains is based on a calculation estimate of In-Service mains and Abandoned mains for the relevant year. The ratio of different polyethylene materials were applied to the historical total values along with business knowledge.</p> <p>Information regarding protected and unprotected steel is estimated as there were differing definitions of protected and unprotected steel in the past. Breakup of steel mains is based on a calculation estimate of In-</p>	<p>Note that snapshots are a capture of what is recorded in the SAP system at a point in time – which means if a piece of main is installed in the field on 20 December, but the SAP record updated on 5 Jan, the update will only show within the next snapshot.</p> <p>2013 mains lengths were estimated using the previous Reset RIN. This was because there is</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
			Service mains and Abandoned mains for the relevant year. The ratio of different steel materials were applied to the historical total values along with business knowledge.	poor historical values in existing reports.
Transmission	<p>Historic data is compiled based on historic reports generated from MGN's legacy SAP system.</p> <p>All Existing and In-Service Pipes only at time of extract. Abandoned pipe or casing is not included. It includes all pipes that are registered under MGN's Gas Distribution Licence.</p> <p>Transmission data refers to the MGN Metro Transmission Pipeline, and South Gippsland Pipelines.</p> <p>All transmission pipelines are coated steel.</p>	Actual		
2013 - 2019				
Low Pressure / Medium Pressure / High Pressure	<p>Historic data is compiled based on historic reports generated from MGN's current SAP ERP system.</p> <p>It includes all pipes that are registered under MGN's Gas Distribution Licence.</p> <p>All Existing and In-Service Pipes only at time of extract. Abandoned pipe or casing is not included.</p>	Estimate	Information regarding polyethylene is estimated as there were no reports specifying the breakdown of mains types in this period. Breakup of polyethylene mains is based on a calculation estimate of In-Service mains and	Note that snapshots are a capture of what is recorded in the SAP system at a point in time – which means if a piece of main is installed in the

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>It is assumed all protected steel mains are coated steel (<i>protected</i>). All other steel mains are considered <i>unprotected</i>.</p> <p>Cast Iron and PVC values are actual.</p> <p>The breakup of polyethylene protected, and unprotected steel is estimated.</p> <p>PE 100 mains were only officially introduced in late 2014.</p> <p>High Pressure 2 mains are grouped under High Pressure Protected Steel mains.</p>		<p>Abandoned mains for the relevant year. The ratio of different polyethylene materials were applied to the historical total values along with business knowledge.</p> <p>Information regarding protected and unprotected steel is estimated as there were differing definitions of protected and unprotected steel in the past. Breakup of steel mains is based on a calculation estimate of In-Service mains and Abandoned mains for the relevant year. The ratio of different steel materials were applied to the historical total values along with business knowledge.</p>	<p>field on 20 December, but the SAP record updated on 5 Jan, the update will only show within the next snapshot.</p>
Transmission	<p>Historic data is compiled based on historic reports from MGN's SAP system.</p> <p>All Existing and In-Service Pipes only at time of extract. Abandoned pipe or casing is not included. It includes all pipes that are registered under MGN's Gas Distribution Licence.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Transmission data refers to the MGN Metro Transmission Pipeline, and South Gippsland Pipelines.</p> <p>All transmission pipelines are coated steel.</p>			

N2.2 – City Gates/Regulators

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2013				
City Gate	<p>City Gates are regulating stations which perform the function of pressure reduction of primary network feed from the upstream TP network.</p> <p>Data is sourced from legacy SAP system for 2011 to 2013.</p>	Actual		
Field Regulator	<p>Field Regulators perform the function of controlling the delivery of gas into the HP, HP2, or MP distribution networks within the allowable operating pressure of the downstream network.</p> <p>Data is sourced from legacy SAP system for 2011 to 2013.</p>	Actual		
District Regulator	<p>District Regulators perform the function of controlling the delivery of gas into the LP distribution networks within the allowable operating pressure of the downstream network.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Data is sourced from legacy SAP system for 2011 to 2013.			
2014 - 2019				
City Gate	<p>Data sourced from the current SAP ERP System. City Gates are regulating stations which perform the function of pressure reduction of primary network feed from the upstream TP network.</p> <p>Data sourced from the SAP System and calculated using the formula:</p> <p># of regulators currently in service + # regulators decommissioned in specific year</p>	Actual		Please note this RIN we have used the definition of 'City Gate' from Appendix F – Definitions, while the Reset RIN submission for MGN used a different definition for "City Gate".
Field Regulator	<p>Data sourced from the current SAP ERP System. Field Regulators perform the function of controlling the delivery of gas into the HP, HP2, or MP distribution networks within the allowable operating pressure of the downstream network.</p> <p>Data sourced from the SAP System and calculated using the formula:</p> <p># of regulators currently in service + # regulators decommissioned in specific year</p>	Actual		Please note this RIN we have used the definition of 'Field Regulator' from Appendix F – Definitions, while the Reset RIN submission for MGN used a different definition for "Field Regulator".
District Regulator	Data sourced from the current SAP ERP System. District Regulators perform the function of controlling the delivery of gas into the LP	Actual		Please note this RIN we have used the definition of 'Field Regulator'

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>distribution networks within the allowable operating pressure of the downstream network.</p> <p>Data sourced from the SAP System and calculated using the formula:</p> <p># of regulators currently in service + # regulators decommissioned in specific year</p>			<p>from Appendix F – Definitions, while the Reset RIN submission for MGN used a different definition for ‘District Regulator’.</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 – 2012				
A. Residential	No data breakdown available by customer type, so calculated the breakdown by customer type using CY2018 breakdown (CY2018 data available) proportionately.			For the purpose of Tab S1.1 Customer Numbers <u>Assumptions:</u> Connections plus Reconnections = Connections. Disconnections plus Abolishment's = Disconnections
Customer number as at 1 January	<u>Data source</u> As per submitted Regulatory Statements provided by Jemena and breakdown customer type data from monthly MGN customer report which is extracted from SAP. <u>Methodology and Assumptions.</u> Transcribed the data into this cell.	Actual		Please note that the RIN template states 1 July but as the commencing year for MGN 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	<u>Data source</u> As per submitted Regulatory Statements provided by Jemena and breakdown customer type data	Actual		Please note that the RIN template states 30 June but

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>from monthly MGN customer report which is extracted from SAP</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>			<p>as the commencing year for MGN is 1 January 2011 this data has been populated as at 31 December each year not 30 June each year</p>
Total customer connections	<p><u>Data source</u> As per customer monthly data breakdown by connections, reconnections, disconnections and abolishment's. Data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Estimate	Estimated per calculation as breakdown by customer type not available	
Total customer disconnections	<p><u>Data source</u> As per customer monthly data breakdown by connections, reconnections, disconnections and abolishment's. Data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Estimate	Estimated per calculation as breakdown by customer type not available	
B. Commercial	<p>No data breakdown available by customer type, so calculated the breakdown by customer type using CY2018 breakdown (CY2018 data available) proportionately.</p>			<p>For the purpose of Tab S1.1 Customer Numbers. <u>Assumptions:</u> Connections plus Reconnections = Connections.</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				Disconnections plus Abolishment's = Disconnections
Customer number as at 1 January	<p><u>Data source</u> As per submitted Regulatory Statements provided by Jemena and breakdown customer type data from monthly MGN customer report which is extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Actual		Please note that the RIN template states 1 July but as the commencing year for MGN 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><u>Data source</u> As per submitted Regulatory Statements provided by Jemena and breakdown customer type data from monthly MGN customer report which is extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Actual		Please note that the RIN template states 30 June but as the commencing year for MGN is 1 January 2011 this data has been populated as at 31 December each year not 30 June each year
Total customer connections	<p><u>Data source</u> As per customer monthly data breakdown by connections, reconnections, disconnections and abolishment's. Data extracted from SAP.</p>	Estimate	Estimated per calculation as breakdown by customer type not available	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<u>Methodology and Assumptions.</u> Transcribed the data into this cell.			
Total customer disconnections	<u>Data source</u> As per customer monthly data breakdown by connections, reconnections, disconnections and abolishment's. Data extracted from SAP. <u>Methodology and Assumptions.</u> Transcribed the data into this cell.	Estimate	Estimated per calculation as breakdown by customer type not available	
C. Industrial	No data breakdown available by customer type, so calculated the breakdown by customer type using CY2018 breakdown (CY2018 data available) proportionately.			For the purpose of Tab S1.1 Customer Numbers. <u>Assumptions:</u> Connections plus Reconnections = Connections. Disconnections plus Abolishment's = Disconnections
Customer number as at 1 January	<u>Data source</u> As per submitted Regulatory Statements provided by Jemena and breakdown customer type data from monthly MGN customer report which is extracted from SAP. <u>Methodology and Assumptions.</u> Transcribed the data into this cell.	Actual		Please note that the RIN template states 1 July but as the commencing year for MGN is 1 January 2011 this data has been populated as at 1 January each year

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				not 1 July each year
Customer number as at 31 December	<p><u>Data source</u> As per submitted Regulatory Statements provided by Jemena and breakdown customer type data from monthly MGN customer report which is extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Actual		Please note that the RIN template states 30 June but as the commencing year for MGN is 1 January 2011 this data has been populated as at 31 December each year not 30 June each year
Total customer connections	<p><u>Data source</u> As per customer monthly data breakdown by connections, reconnections, disconnections and abolishment's. Data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Estimated	Estimated per calculation as breakdown by customer type not available	
Total customer disconnections	<p><u>Data source</u> As per customer monthly data breakdown by connections, reconnections, disconnections and abolishment's. Data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Estimated	Estimated per calculation as breakdown by customer type not available	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2013 - 2017				
A. Residential	No data breakdown available by customer type, so calculated the breakdown by customer type using CY2018 breakdown (CY2018 data available) proportionately.			For the purpose of Tab S1.1 Customer numbers. <u>Assumptions:</u> Connections plus Reconnections = Connections. Disconnections plus Abolishment's = Disconnections
Customer number as at 1 January	<u>Data source</u> As per RIN Statements submitted to AER and breakdown customer type data from monthly MGN customer report which is extracted from SAP. <u>Methodology and Assumptions.</u> Transcribed the data into this cell.	Actual		Please note that the RIN template states 1 July but as the commencing year for MGN 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	<u>Data source</u> As per RIN Statements submitted to AER and breakdown customer type data from monthly MGN customer report which is extracted from SAP. <u>Methodology and Assumptions.</u>	Actual		Please note that the RIN template states 30 June but as the commencing year for MGN is 1

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Transcribed the data into this cell.			January 2011 this data has been populated as at 31 December each year not 30 June each year
Total customer connections	<p><u>Data source</u> As per customer monthly data breakdown by connections, reconnections, disconnections and abolishment's. Data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Estimate	Estimated per calculation as breakdown by customer type not available	
Total customer disconnections	<p><u>Data source</u> As per customer monthly data breakdown by connections, reconnections, disconnections and abolishment's. Data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Estimate	Estimated per calculation as breakdown by customer type not available	
B. Commercial	No data breakdown available by customer type, so calculated the breakdown by customer type using CY2018 breakdown (CY2018 data available) proportionately.			For the purpose of Tab S1.1 Customer numbers. <u>Assumptions:</u> Connections plus Reconnections = Connections. Disconnections plus Abolishment's = Disconnections

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Customer number as at 1 January	<p><u>Data source</u> As per RIN Statements submitted to AER and breakdown customer type data from monthly MGN customer report which is extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell..</p>	Actual		Please note that the RIN template states 1 July but as the commencing year for MGN 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><u>Data source</u> As per RIN Statements submitted to AER and breakdown customer type data from monthly MGN customer report which is extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Actual		Please note that the RIN template states 30 June but as the commencing year for MGN is 1 January 2011 this data has been populated as at 31 December each year not 30 June each year
Total customer connections	<p><u>Data source</u> As per customer monthly data breakdown by connections, reconnections, disconnections and abolishment's. Data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Estimate	Estimated per calculation as breakdown by customer type not available	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Total customer disconnections	<p><u>Data source</u> As per customer monthly data breakdown by connections, reconnections, disconnections and abolishment's. Data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Estimate	Estimated per calculation as breakdown by customer type not available	
C. Industrial	No data breakdown available by customer type, so calculated the breakdown by customer type using CY2018 breakdown (CY2018 data available) proportionately.			For the purpose of Tab S1.1 Customer numbers <u>Assumptions:</u> Connections plus Reconnections = Connections. Disconnections plus Abolishment's = Disconnections
Customer number as at 1 January	<p><u>Data source</u> As per RIN Statements submitted to AER and breakdown customer type data from monthly MGN customer report which is extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Actual		Please note that the RIN template states 1 July but as the commencing year for MGN 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	<u>Data source</u>	Actual		Please note that the RIN template

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>As per RIN Statements submitted to AER and breakdown customer type data from monthly MGN customer report which is extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>			states 30 June but as the commencing year for MGN is 1 January 2011 this data has been populated as at 31 December each year not 30 June each year
Total customer connections	<p><u>Data source</u> As per customer monthly data breakdown by connections, reconnections, disconnections and abolishment's. Data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Estimate	Estimated per calculation as breakdown by customer type not available	
Total customer disconnections	<p><u>Data source</u> As per customer monthly data breakdown by connections, reconnections, disconnections and abolishment's. Data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Estimate	Estimated per calculation as breakdown by customer type not available	
2018 - 2019				
A. Residential				For the purpose of Tab S1.1 Customer numbers <u>Assumptions:</u> Connections plus

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				Reconnections = Connections. Disconnections plus Abolishment's = Disconnections
Customer number as at 1 January	<p><u>Data source</u> Opening Balance for CY 2018 data sourced from Closing Balance data CY 2017 per RIN submitted to AER. For CY 2019 from monthly report data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Actual		Please note that the RIN template states 1 July but as the commencing year for MGN 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><u>Data source</u> From monthly report data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Actual		Please note that the RIN template states 30 June but as the commencing year for MGN is 1 January 2011 this data has been populated as at 31 December each year not 30 June each year
Total customer connections	<p><u>Data source</u> From monthly report data extracted from SAP.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<u>Methodology and Assumptions.</u> Transcribed the data into this cell.			
Total customer disconnections	<u>Data source</u> From monthly report data extracted from SAP.	Actual		
	<u>Methodology and Assumptions.</u> Transcribed the data into this cell.			
B. Commercial				For the purpose of Tab S1.1 Customer numbers <u>Assumptions:</u> Connections plus Reconnections = Connections. Disconnections plus Abolishment's = Disconnections
Customer number as at 1 January	<u>Data source</u> Opening Balance for CY2018 data sourced from Closing Balance data CY2017 per RIN submitted to AER. For CY 2019 from monthly report data extracted from SAP.	Actual		Please note that the RIN template states 1 July but as the commencing year for MGN is 1 January 2011 this data has been populated as at 1 January each year not 1 July each year
	<u>Methodology and Assumptions.</u> Transcribed the data into this cell.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Customer number as at 31 December	<p><u>Data source</u> From monthly report data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Actual		Please note that the RIN template states 30 June but as the commencing year for MGN is 1 January 2011 this data has been populated as at 31 December each year not 30 June each year
Total customer connections	<p><u>Data source</u> From monthly report data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Actual		
Total customer disconnections	<p><u>Data source</u> From monthly report data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Actual		
C. Industrial				For the purpose of Tab S1.1 Customer numbers <u>Assumptions:</u> Connections plus Reconnections = Connections.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				Disconnections plus Abolishment's = Disconnections
Customer number as at 1 January	<p><u>Data source</u> Opening Balance for CY2018 data sourced from Closing Balance data CY2017 per RIN submitted to AER. For CY 2019 from monthly report data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Actual		Please note that the RIN template states 1 July but as the commencing year for MGN 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><u>Data source</u> From monthly report data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Actual		Please note that the RIN template states 30 June but as the commencing year for MGN is 1 January 2011 this data has been populated as at 31 December each year not 30 June each year
Total customer connections	<p><u>Data source</u> From monthly report data extracted from SAP.</p> <p><u>Methodology and Assumptions.</u></p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Transcribed the data into this cell.			
Total customer disconnections	<u>Data source</u> From monthly report data extracted from SAP. <u>Methodology and Assumptions.</u> Transcribed the data into this cell.	Actual		

S1.2 - Customer Numbers – by Tariff

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

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2012	Please note that the RIN template states 1 July but as the commencing year for MGN is 1 January 2011 this data has been populated as at 1 January each year not 1 July each year Please note that the RIN template states 30 June but as the commencing year for MGN is 1 January 2011 this data has been populated as at 31 December each year not 30 June each year			
Tariff V Residential Metropolitan, Yarra Valley and South Gippsland	<p><u>Data source</u> As per submitted Regulatory Statements provided by Jemena and breakdown customer type data from monthly MGN customer report which is extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Actual		
Tariff V Non Residential Metropolitan, Yarra Valley and South Gippsland	<p><u>Data source</u> As per submitted Regulatory Statements provided by Jemena and breakdown customer type data from monthly MGN customer report which is extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Actual		
Tariff L Non Residential Metropolitan	<p><u>Data source</u> As per submitted Regulatory Statements provided by Jemena and breakdown customer type data from monthly MGN customer report which is extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Tariff D Non Residential Metropolitan and South Gippsland	<p><u>Data source</u> As per submitted Regulatory Statements provided by Jemena and breakdown customer type data from monthly MGN customer report which is extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the data into this cell.</p>	Actual		
2013 - 2017	<p>Please note that the RIN template states 1 July but as the commencing year for MGN is 1 January 2011 this data has been populated as at 1 January each year not 1 July each year Please note that the RIN template states 30 June but as the commencing year for MGN is 1 January 2011 this data has been populated as at 31 December each year not 30 June each year</p>			
Tariff V Residential Metropolitan, Yarra Valley and South Gippsland	<p><u>Data source</u> As per RIN Statements submitted to AER.</p> <p><u>Methodology and Assumptions.</u> Transcribed the breakdown by Tariff data into this cell.</p>	Actual		
Tariff V Non Residential Metropolitan, Yarra Valley and South Gippsland	<p><u>Data source</u> As per RIN Statements submitted to AER.</p> <p><u>Methodology and Assumptions.</u> Transcribed the breakdown by Tariff data into this cell.</p>	Actual		
Tariff L Non Residential Metropolitan	<p><u>Data source</u> As per RIN Statements submitted to AER.</p> <p><u>Methodology and Assumptions.</u> Transcribed the breakdown by Tariff data into this cell.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Tariff D Non Residential Metropolitan and South Gippsland	<p><u>Data source</u> As per RIN Statements submitted to AER.</p> <p><u>Methodology and Assumptions.</u> Transcribed the breakdown by Tariff data into this cell.</p>	Actual		
2018 - 2019	<p>Please note that the RIN template states 1 July but as the commencing year for MGN is 1 January 2011 this data has been populated as at 1 January each year not 1 July each year Please note that the RIN template states 30 June but as the commencing year for MGN is 1 January 2011 this data has been populated as at 31 December each year not 30 June each year</p>			
Tariff V Residential Metropolitan, Yarra Valley and South Gippsland	<p><u>Data source</u> From Monthly customer report where data by Tariffs extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the breakdown data by Tariffs into this cell.</p>	Actual		
Tariff V Non Residential Metropolitan, Yarra Valley and South Gippsland	<p><u>Data source</u> From Monthly customer report where data by Tariffs extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the breakdown data by Tariffs into this cell.</p>	Actual		
Tariff L Non Residential Metropolitan	<p><u>Data source</u> From Monthly customer report where data by Tariffs extracted from SAP.</p> <p><u>Methodology and Assumptions.</u> Transcribed the breakdown data by Tariffs into this cell.</p>	Actual		
Tariff D Non Residential	<p><u>Data source</u> From Monthly customer report where data by Tariffs extracted from SAP.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Metropolitan and South Gippsland	<u>Methodology and Assumptions.</u> Transcribed the breakdown data by Tariffs into this cell.			

S1.2.3 – Total customer connections

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2015				
Tariff V Residential Metropolitan, Yarra Valley and South Gippsland	<u>Data Source</u>			
Tariff V Non Residential Metropolitan, Yarra Valley and South Gippsland	Total for each calendar year of Connections and disconnections data from monthly customer report extracted from SAP.	Estimate	No data available for connections and disconnections breakdown by Tariffs for CY 2011 to 2015	Note that for the purpose of this Connections=Reconnections+Connections and Disconnections=disconnections+abolishments.
Tariff L Non Residential Metropolitan	<u>Methodology</u>			
Tariff D Non Residential Metropolitan and South Gippsland	Breakdown by Tariffs calculated proportionately for each year based on CY 2018 by Tariff data.			
2016 -2019				
Tariff V Residential Metropolitan, Yarra	<u>For 2016 and 2017</u>	Estimate	No available data for connections and	Note that for the purpose of this

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Valley and South Gippsland	<u>Data Source</u>		disconnections breakdown by Tariffs for CY 2016 and 2017	Connections=Reconnections+Connections and Disconnections=disconnections+abolishments.
Tariff V Non Residential Metropolitan, Yarra Valley and South Gippsland	Total for each calendar year of Connections and disconnections data from monthly customer report extracted from SAP.			
Tariff L Non Residential Metropolitan	<u>Methodology</u> Breakdown by Tariffs calculated proportionately for each year based on CY 2018 by Tariff data.			
Tariff D Non Residential Metropolitan and South Gippsland	<u>For 2018 and 2019</u> <u>Data source</u> From Monthly customer report where data by Tariffs extracted from SAP. <u>Methodology</u> Aggregate the 12 months data for each year and copied in these cells			

S1.2.4 – Total customer disconnections

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2015				
Tariff V Residential Metropolitan, Yarra Valley and South Gippsland	<u>Data Source</u>	Estimate	No data available for connections and disconnections breakdown	Note that for the purpose of this Connections=Reco

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Tariff V Non Residential Metropolitan, Yarra Valley and South Gippsland	Total for each calendar year of Connections and disconnections data from monthly customer report extracted from SAP.		by Tariffs for CY 2011 to 2015	nnnections+Connections and Disconnections=disconnections+abolishments.
Tariff L Non Residential Metropolitan	<u>Methodology</u>			
Tariff D Non Residential Metropolitan and South Gippsland	Breakdown by Tariffs calculated proportionately for each year based on CY 2018 by Tariff data.			
2016 - 2019				
Tariff V Residential Metropolitan, Yarra Valley and South Gippsland	<u>For 2016 and 2017</u> <u>Data Source</u>			
Tariff V Non Residential Metropolitan, Yarra Valley and South Gippsland	Total for each calendar year of Connections and disconnections data from monthly customer report extracted from SAP.	Estimated	No available data for connections and disconnections breakdown by Tariffs for CY2016 and 2017	Note that for the purpose of this Connections=Reconnections+Connections and Disconnections=disconnections+abolishments.
Tariff L Non Residential Metropolitan	<u>Methodology</u>			
Tariff D Non Residential Metropolitan and South Gippsland	Breakdown by Tariffs calculated proportionately for each year based on CY 2018 by Tariff data.			
	<u>For 2018 and 2019</u> <u>Data source</u>			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>From Monthly customer report where data by Tariffs extracted from SAP.</p> <p><u>Methodology</u> Aggregate the 12 months data for each year and copied in these cells.</p>			

S10. Network Quality

Data is sourced from MGN's current SAP ISU system which went live in 2012.

S10.1 – Pressure Faults

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 – 2019				
Poor Pressure events – mains/ services	MGN is unable to populate this field as we do not measure poor pressure events on mains and services and have no basis to make an estimate. Thus, we provide a 'Null' response for these variables in the template.			
Poor Pressure events – meters	<p>All poor pressure events are considered at the meter. MGN is unable to differentiate poor pressure events on the whole of the network via meters alone. Poor pressure events for this measure includes anything from network faults to meter repairs and is not indicative of normal pressure operation of the network.</p> <p>MGN is not able to provide 2011 & 2012 as we do not have any relevant data in the current system for this year, thus a 'Null' response is provided.</p> <p>Data is sourced from the current SAP ISU database from 2013 to 2019.</p> <p>In order to capture Poor Pressure events, all Trouble Orders were captured where Job Code is SBS (Bad Supply) and SPN (Practically No Gas)</p>	<p>No information reported for 2011 & 2012</p> <p>Actual for 2013 to 2019</p>		Please note valid data is only available from 2013 onwards in SAP ISU system
Pressure events impacting 5+ customers	MGN is unable to populate this field as we do not measure poor pressure events impacting 5+ customers and have no basis to make an estimate. Thus a 'Null' response is provided in the template.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Pressure events with > 12 hours restoration	MGN is unable to populate this field as we do not measure poor pressure events with > 12 hours restoration and have no basis to make an estimate. Thus a 'Null' response is provided in the template.			

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>A planned supply interruption is defined as a supply interruption during which an end user's supply is upgraded to high pressure as a result of mains renewal program activities.</p> <p>Therefore, data is sourced from records of mains renewal program generated low to high pressure regulator upgrades. Each record identifies an address where the regulator has (i) been upgraded to high pressure and (ii) as a result of mains renewal activity."</p>	Actual		
Outages affecting 5+ customers	A single service impacted by Mains Renewal work is considered a single event. As such, there are no 5+ customer outages captured. Thus a 'Null' response is provided in the template.			
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 template.			

S11.1.2 – Unplanned

Data is sourced from MGN's legacy CIS++ system and MGN's current SAP ISU system which went live in 2012.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011				
Count of outage events	<p>Historic data is compiled based on historic extracts from MGN's legacy CIS++ system.</p> <p>Data is comprised of a combination of</p> <ul style="list-style-type: none"> • single service customer raised Trouble Orders, and • incidents affecting 5 or more customers manually tracked from Comdain's monthly and manual report. <p>In order to capture Unplanned Outage events, all Trouble Orders were captured where:</p> <ul style="list-style-type: none"> • Job Code is SNG (Supply No Gas) 	Actual		
Outages affecting 5+ customers	Data is comprised of incidents affecting 5 or more customers manually tracked from Service Provider Monthly Operations Reports.	Actual		
Outages with > 12 hours supply interruption	<p>Historic data is compiled based on historic extracts from MGN's legacy CIS++ system.</p> <p>Specified performance reporting identifies consumers who have experienced supply interruptions in excess of 12 hours' duration</p>	Actual		
2012				
Count of outage events	Historic data is compiled based on reports from MGN's SAP ISU system and a legacy archived datastore during system changeover.	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Data is comprised of a combination of</p> <ul style="list-style-type: none"> single service customer raised Trouble Orders, and incidents affecting 5 or more customers manually tracked from Comdain's monthly and manual report. <p>In order to capture Unplanned Outage events, all Trouble Orders were captured where:</p> <ul style="list-style-type: none"> Job Code is SNG (Supply No Gas), 			
Outages affecting 5+ customers	Data is comprised of incidents affecting 5 or more customers manually tracked from Service Provider Monthly Operations Reports.	Actual		
Outages with > 12 hours supply interruption	<p>Historic data is compiled based on reports from MGN's SAP ISU system and a legacy archived datastore during system changeover.</p> <p>Specified performance reporting identifies consumers who have experienced supply interruptions in excess of 12 hours' duration</p>	Actual		
2013 - 2019				
Count of outage events	<p>Data is comprised of a combination of</p> <ul style="list-style-type: none"> single service customer raised Trouble Orders sourced from the SAP database, and 	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<ul style="list-style-type: none"> incidents affecting 5 or more customers manually tracked from Comdain's monthly and manual report. <p>2013 - 2019 data sourced from a current SAP ISU system.</p> <p>In order to capture Unplanned Outage events, all Trouble Orders were captured where:</p> <ul style="list-style-type: none"> Job Code is SNG (Supply No Gas) 			
Outages affecting 5+ customers	Data is comprised of incidents affecting 5 or more customers manually tracked from Service Provider Monthly Operations Reports.	Actual		Data re Outages affecting 5 or more consumers are provided as a regular report by the network Service Provider(s) – these form part of the normal monthly reporting and are also uploaded to MGN's SAP such that supply data accuracy is maintained with these manual data incorporated with electronically

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				created work orders
Outages with > 12 hours supply interruption	<p>Historic data is compiled based on historic reports from MGN's current SAP ISU system.</p> <p>Specified performance reporting identifies consumers who have experienced supply interruptions in excess of 12 hours' duration</p>	Actual		

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

Data is sourced from MGN's current SAP ERP and ISU system.

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 - 2019				
Number per KM	<p>Data is sourced from current SAP database and information filled in Section N2.</p> <p>Data is limited to Mains leaks as these maps directly to the Material Types provided in the template.</p> <p>In order to capture Leaks, all Notifications were captured where:</p> <ul style="list-style-type: none"> Notification type is LR (Leak Survey Repair), ED (Escape/Damage) 	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<ul style="list-style-type: none"> ED Notifications were further broken down and only DAMAGE and ESCMAINS codes were selected. Filtered (Curated) notifications were then broken down by cause codes that map directly to the cause of leaks provided in the template. <p>All notifications that were assigned to a mains equipment number were then grouped according to pressure and asset type.</p> <p>Mains lengths will be based on values provided in N2. Network characteristics.</p> <p>MGN does not differentiate between Broken Pipe – Cracked and Broken Pipe – Full Break. Hence any instances of this happening are classified as Broken Pipe – Full Break.</p> <p>PE 100 mains were only officially introduced in late 2014. Any instances of leaks/km PE100 mains before this year may be materials that had been installed earlier for trial purposes.</p>			

S11.3 – Unaccounted for Gas – Transmission and Distribution

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 – 2012				
Total	<p><u>Data source</u> As per reports submitted to Retailers and AEMO in accordance with AEMO Wholesale Market Distribution UAFG Procedure.</p> <p><u>Methodology and Assumptions.</u> Copied the UAFG amount into this cell.</p>	Actual		
2013 - 2018				
Total	<p><u>Data source</u> As per reports submitted to Retailers and AEMO in accordance with AEMO Wholesale Market Distribution UAFG Procedure.</p> <p><u>Methodology and Assumptions.</u> Copied the UAFG amount into this cell.</p>	Actual		
2019				
Total	<p><u>Data source</u> As per injections data from AEMO and MGN consumption data from its UAFG database.</p> <p><u>Methodology and Assumptions.</u> Copied the calculated UAFG amount into this cell.</p>	Estimate	2019 finalised data still pending from Australian Energy Market Operator (AEMO).	

S14. Network Integrity

S14.1 – Loss of Containment

Data is sourced from MGN's legacy CIS++ system and MGN's current SAP ISU system which went live in 2012.

[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				
Number of leaks – publicly reported (Mains, Services and Meters)	<p>Historic data is compiled based on historic extracts from MGN's legacy CIS ++ system.</p> <p>In order to capture Leaks, all Trouble Orders were captured where:</p> <ul style="list-style-type: none"> Job Code is an Escape code only (EBD, EBS, EMT, EOT, EST) <p>Additional analysis is done to group the Trouble Orders to the relevant Mains, Services and Meters.</p>	Actual		Job codes are industry defined publicly reported gas escapes.
2012				
Number of leaks – publicly reported (Mains, Services and Meters)	<p>Historic data is compiled based on reports from MGN's SAP ISU system and a legacy archived datastore during system changeover.</p> <p>In order to capture Leaks, all Trouble Orders were captured where:</p> <ul style="list-style-type: none"> Job Code is an Escape code only (EBD, EBS, EMT, EOT, EST) 	Actual		Job codes are industry defined publicly reported gas escapes.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Additional analysis is done to group the Trouble Orders to the relevant Mains, Services and Meters.			
2013 - 2019				
Number of leaks – publicly reported (Mains, Services and Meters)	<p>Historic data is compiled based on historic extracts from MGN's current SAP ISU system.</p> <p>In order to capture Leaks, all Trouble Orders were captured where:</p> <ul style="list-style-type: none"> Job Code is an Escape code only (EBD, EBS, EMT, EOT, EST) <p>Additional analysis is done to group the Trouble Orders to the relevant Mains, Services and Meters.</p>	Actual		Job codes are industry defined publicly reported gas escapes.
2011 – 2019				
Number of leaks – found through survey (Mains, Services and Meters)	<p>Data is sourced from the current SAP ERP database.</p> <p>In order to capture leaks found through survey, all Notifications were captured where:</p> <ul style="list-style-type: none"> Notification type is LR (Leak Survey Repair) <p>All notifications that were assigned to an equipment number were then grouped according</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>to mains or services. These types of notifications only exist for mains or services and not meters.</p> <p>MGN leakage surveys do not extend up to the meter. Thus, there are no leaks found through surveys on meters. Thus, we provide a 'Null' response in the reporting template.</p>			
2011 - 2019				
Repaired leaks (Mains, Services and Meters)	<p>Total repaired leaks = repaired public reported leaks + repaired leaks found through survey.</p> <p>All public reported leaks and survey leaks are repaired.</p>	Actual		
2011 – 2012				
Length of network subject to survey (km)	This data was not record prior to the introduction of the new SAP ERP system in 2013, MGN is not able to report 2011and 2012 data. Thus, we provide a 'Null' response in the reporting template.			
2013				
Length of network subject to survey (km)	<p>Leak Survey Work Orders are measured in kms.</p> <p>As the new SAP ERP system was only introduced in July 2013, the data for 2013 is estimated based on the following assumption:</p> <ul style="list-style-type: none"> - 2* the actual number captured in SAP system from July to December 2013 	Estimate	2013 is estimated data as the new SAP ERP system only came into effect mid-2013.	
2014 - 2019				

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Length of network subject to survey (km)	Data sourced from SAP system. Leak Survey Work Orders are measured in kms. Mains lengths can only be calculated as services and meters are not included in consideration.	Actual		
2011 - 2019				
Number of meters/services surveyed	MGN leakage surveys do not extend up to the meter. Thus, we provide a 'Null' response in the reporting template. Services numbers are not included in the surveys. Thus, we provide a 'Null' response in the reporting template.			

S14.2 – Instances of Damage

Data is sourced from MGN's legacy CIS++ system and MGN's current SAP ISU system which went live in 2012.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011				
Mains Services	<p>Historic data is compiled based on historic reports from MGN's legacy CIS++ system.</p> <p>In order to capture Instances of Damage, all Trouble Orders were captured where</p> <ul style="list-style-type: none"> The cause of the trouble order is an STL code that specifically relate to mains or services 3rd party damage. 	Actual		Standard Task List (STL) codes are used to complete fault orders and there are specific codes that relate to 'Damage' - relevant reporting sorts these orders by the relevant codes
2012				
Mains Services	<p>Historic data is compiled based on reports from MGN's SAP ISU system and a legacy archived datastore during system changeover.</p> <p>In order to capture Instances of Damage, all Trouble Orders were captured where</p> <ul style="list-style-type: none"> The cause of the trouble order is an STL code that specifically relate to mains or services 3rd party damage. 	Actual		Standard Task List (STL) codes are used to complete fault orders and there are specific codes that relate to 'Damage' - relevant reporting sorts these orders by the relevant codes
2013 - 2019				

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Mains Services	<p>Historic data is compiled based on historic reports from MGN's current SAP ISU system.</p> <p>In order to capture Instances of Damage, all Trouble Orders were captured where</p> <ul style="list-style-type: none"> The cause of the trouble order is an STL code that specifically relate to mains or services 3rd party damage. 	Actual		Standard Task List (STL) codes are used to complete fault orders and there are specific codes that relate to 'Damage' - relevant reporting sorts these orders by the relevant codes
2011 - 2012				
Meters	2011 to 2012 data is not provided as MGN does not have any relevant data in the current system for this year. Thus, we provide a 'Null' response in the reporting template.			
2013 - 2019				
Meters	<p>2013 to 2019 data is sourced from the current SAP ISU database.</p> <p>In order to capture Instances of Damage, all Trouble Orders were captured where the internal STL code indicates meter damage.</p> <p>This code represents meters that have been damaged whether by natural operation or by third parties. MGN have no basis to differentiate the two.</p>	Actual		As a result, MGN's current SAP ISU system which went live in July 2012 and valid data is only available from 2013 onwards.

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 - 2012				
Distribution revenue	<u>Data source</u> As per submitted Regulatory Accounts provided by Jemena.	Actual		
	<u>Methodology and Assumptions.</u> Amount was transcribed into this cell.			
Capital contribution	<u>Data source</u> As per submitted Regulatory Accounts provided by Jemena.	Actual		This amount excluded for RIN reporting. Adjusted in "Adjustments" F1.2
	<u>Methodology and Assumptions.</u> Amount was transcribed into this cell.			
Profit from sales of fixed assets	<u>Data source</u> As per submitted Regulatory Accounts provided by Jemena.	Actual		
	<u>Methodology and Assumptions</u> None reported as provided in the accounts			
Other revenue	<u>Data source</u> As per submitted Regulatory Accounts provided by Jemena.	Actual		
	<u>Methodology and Assumptions.</u> Amount was transcribed into this cell.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2013 - 2017				
Distribution revenue	<p><u>Data Source.</u> For each of the calendar years data was sourced from SAP General Ledger system and audited regulatory statutory accounts, except for year 2017. For CY2017 the data was sourced from the 18 month (July 2016 to December 2017) audited statutory accounts less the July 2016 -December 2016 half year numbers used in the 2016 RIN accounts.</p> <p><u>Methodology and Assumptions.</u> Amount was transcribed into this cell.</p>	Actual		
Capital contribution	<p><u>Data Source.</u> Data was sourced from SAP General Ledger system and audited statutory accounts</p> <p><u>Methodology and Assumptions.</u> Amount was transcribed into this cell.</p>	Actual		
Profit from sales of fixed assets	<p><u>Data source</u> Data was sourced from SAP General Ledger system and audited statutory accounts</p> <p><u>Methodology and Assumptions</u> None reported as provided in the accounts</p>	Actual		
Other revenue	<p><u>Data Source.</u> For each of the calendar years data was sourced from SAP General Ledger system and from audited regulatory statutory accounts, except for year 2017. For CY 2017 the data was sourced from the 18 month (July 2016 to December 2017) audited</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	statutory accounts less the July 2016 -December 2016 half year numbers used in the 2016 RIN accounts. <u>Methodology and Assumptions.</u> Amount was transcribed into this cell.			
2018 - 2019				
Distribution revenue	<u>Data Source.</u> Data was sourced from SAP General Ledger system and audited statutory accounts <u>Methodology and Assumptions.</u> Amount was transcribed into this cell.	Actual		
Capital contribution	<u>Data Source.</u> Data was sourced from SAP General Ledger system and audited statutory accounts <u>Methodology and Assumptions.</u> Amount was transcribed into this cell.	Actual		
Profit from sales of fixed assets	<u>Data Source.</u> Data was sourced from SAP General Ledger system and audited statutory accounts <u>Methodology and Assumptions.</u> None reported as provided in the accounts	Actual		
Other revenue	<u>Data Source.</u> Data was sourced from SAP General Ledger system and audited statutory accounts <u>Methodology and Assumptions.</u> Amount was transcribed into this cell.	Actual		

F1.1.2 – Expenditure

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2012				
Operating expenditure	<u>Data source</u> Total amount from Table F4.1.1 transcribed to this cell.	Actual		
Depreciation	<u>Data source</u> As per submitted Regulatory Accounts provided by Jemena. <u>Methodology and Assumptions.</u> Amount was transcribed into this cell.	Actual		
Net finance expenses	<u>Data source</u> As per submitted Regulatory Accounts provided by Jemena. <u>Methodology and Assumptions.</u> Amount was transcribed into this cell.	Actual		
Loss from sales of fixed assets	<u>Data source</u> As per submitted Regulatory Accounts provided by Jemena. <u>Methodology and Assumptions.</u> Amount was transcribed into this cell.	Actual		
Impairment losses	None reported thus, we provide a 'Null' response in the reporting template.			
Jurisdictional charges	Please refer to F4.1.1 – Audited Statutory Accounts, Jurisdictional charges as the data is sourced from the same location.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Other expenses	None reported as it's included in the Operating Expenditure. Thus, we provide a 'Null' response in the reporting template.			
2013 - 2017				
Operating expenditure	<p><u>Data source</u> Total amount from Table F4.1.1 transcribed to this cell.</p> <p>Jurisdictional charges reported separately in this section.</p>	Actual		
Depreciation	<p><u>Data Source.</u> For each of the calendar years data was sourced from SAP General Ledger system and audited regulatory statutory accounts, except for year 2017. For CY2017 the data was sourced from the 18 month (July 2016 to December 2017) audited statutory accounts less the July 2016 -December 2016 half year numbers used in the 2016 RIN accounts.</p> <p><u>Methodology and Assumptions.</u> Amount was transcribed into this cell.</p>	Actual		
Net finance expenses	<p><u>Data Source.</u> For each of the calendar years data was sourced from SAP General Ledger system and audited regulatory statutory accounts, except for year 2017. For CY2017 the data was sourced from the 18 month (July 2016 to December 2017) audited statutory accounts less the July 2016 -December</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	2016 half year numbers used in the 2016 RIN accounts. <u>Methodology and Assumptions.</u> Amount was transcribed into this cell.			
Loss from sales of fixed assets	<u>Data Source.</u> For each of the calendar years data was sourced from SAP General Ledger system and audited regulatory statutory accounts, except for year 2017. For CY2017 the data was sourced from the 18 month (July 2016 to December 2017) audited statutory accounts less the July 2016 -December 2016 half year numbers used in the 2016 RIN accounts. <u>Methodology and Assumptions.</u> Amount was transcribed into this cell.	Actual		
Impairment losses	None reported thus, we provide a 'Null' response in the reporting template.			
Jurisdictional Charges	Please refer to F4.1.1 – Audited Statutory Accounts, Jurisdictional charges as the data is sourced from the same location.			
Other expenses	None reported as it's included in the Operating Expenditure. Thus, we provide a 'Null' response in the reporting template.			
2018 - 2019				
Operating expenditure	<u>Data source</u> Total amount from Table F4.1.1 transcribed to this cell, less jurisdictional charges reported separately in this section.	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Depreciation	<p><u>Data Source.</u> Data was sourced from SAP General Ledger system and audited statutory accounts</p> <p><u>Methodology and Assumptions.</u> Amount was transcribed into this cell.</p>	Actual		
Net finance expenses	<p><u>Data Source.</u> Data was sourced from SAP General Ledger system and audited statutory accounts</p> <p><u>Methodology and Assumptions.</u> Amount was transcribed into this cell.</p>	Actual		
Loss from sales of fixed assets	<p><u>Data Source.</u> Data was sourced from SAP General Ledger system and audited statutory accounts</p> <p><u>Methodology and Assumptions.</u> Amount was transcribed into this cell.</p>	Actual		
Impairment losses	None reported thus, we provide a 'Null' response in the reporting template.			
Jurisdictional charges	Please refer to F4.1.1 – Audited Statutory Accounts, Jurisdictional charges as the data is sourced from the same location.			
Other expenses	None reported as it's included in the Operating Expenditure. Thus, we provide a 'Null' response in the reporting template.			

F1.1.3 – Profit

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2012				
Income tax expenses / benefits	<p><u>Data source</u> As per submitted Regulatory Accounts provided by Jemena.</p> <p><u>Methodology and Assumptions.</u> Amount was transcribed into this cell.</p>	Actual		None reported in previously submitted RIN
2013 - 2017				
Income tax expenses / benefits	<p><u>Data Source.</u> None reported for Years 2013 to 2016. For CY2017 data was sourced from SAP General Ledger system and audited statutory accounts</p> <p><u>Methodology and Assumptions.</u> Amount was transcribed into this cell.</p>	Actual		None reported in previously submitted RIN except for CY2017
2018 - 2019				
Income tax expenses / benefits	<p><u>Data Source.</u> Data was sourced from SAP General Ledger system and audited statutory accounts</p> <p><u>Methodology and Assumptions.</u> Amount was transcribed into this cell.</p>	Actual		

F1.2 – Adjustments

F1.2.1 – Revenue

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2012				
Distribution revenue	MGN does not have adjustments for Distribution revenue, thus a 'Null' response is provided in the template.			
Capital contribution	<u>Data source</u> As per submitted Regulatory Accounts provided by Jemena. <u>Methodology and Assumptions.</u> Amount was transcribed into this cell.	Actual		Amount excluded for RIN reporting
Profit from sales of fixed assets	MGN does not have adjustments for profit from sales of fixed assets, thus a 'Null' response is provided in the template.			
Other revenue	<u>Data Source</u> As per submitted Regulatory Accounts provided by Jemena. <u>Methodology and Adjustments</u> Amounts transcribed into this cell.	Actual		Carbon Tax and other Non-Reference Services revenue excluded
2013 - 2017				
Distribution revenue	MGN does not have adjustments for Distribution revenue, thus a 'Null' response is provided in the template.			
Capital contribution	<u>Data Source.</u> Data was sourced from SAP General Ledger system and audited statutory accounts <u>Methodology and Assumptions.</u> Amount was transcribed into this cell.	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Profit from sales of fixed assets	MGN does not have adjustments for profit from sales of fixed assets, thus a 'Null' response is provided in the template.			
Other revenue	<p><u>Data Source.</u> For each of the calendar years data was sourced from SAP General Ledger system and audited regulatory statutory accounts, except for year 2017. For CY2017 the data was sourced from the 18 month (July 2016 to December 2017) audited statutory accounts less the July 2016 -December 2016 half year numbers used in the 2016 RIN accounts.</p> <p><u>Methodology and Assumptions.</u> Amount was transcribed into this cell.</p>	Actual		Carbon Tax and Other Non-reference services excluded. Agreed to previously submitted RINs to AER.
2018 - 2019				
Distribution revenue	MGN does not have adjustments for Distribution revenue, thus a 'Null' response is provided in the template.			
Capital contribution	<p><u>Data Source.</u> Data was sourced from SAP General Ledger system and audited statutory accounts</p> <p><u>Methodology and Assumptions.</u> Amount was transcribed into this cell.</p>	Actual		
Profit from sales of fixed assets	MGN does not have adjustments for profit from sales of fixed assets, thus a 'Null' response is provided in the template.			
Other revenue	<p><u>Data Source</u> SAP General Ledger system and Statutory accounts.</p>	Actual		Carbon Tax and Other Non-

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<u>Methodology and Adjustments</u> Amounts transcribed into this cell.			reference services excluded.

F1.2.2 – Expenditure

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2012	<p>MGN has revised its approach for completing the RIN template in relation to Net Finance costs and Debt Raising costs and hence they have now been reported for each of the years covered by the RIN template. The amount of Net Finance Expenses reported in each year represents the statutory Net Finance Expenses, with an adjustment to separately report Debt Raising Costs, which for statutory reporting is included in total Borrowing Costs (i.e. debt raising costs and interest expenses both form part of Borrowing Costs for statutory reporting).</p> <p>This approach is set out in the Regulatory Accounting Principles and Policies document provided in Attachment 13.</p> <p>Refer to Appendix A for Reconciliation of adjustments between Statutory Accounts and amounts reported in the RIN Templates.</p>			
Operating expenditure	<p><u>Data source</u> Total amount from Table F4.1.2 transcribed to this cell. Note this adjustment include Debt raising costs and Unaccounted for Gas costs.</p> <p>Refer to Appendix A: Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the MGN Distribution Business.</p>	Actual		<p>As provided by Regulatory Statements provided by Service Provider.</p> <p>Debt raising costs have now been reported in each of the years covered by RIN Template. Refer Table F4 Opex</p>
Depreciation	<p><u>Data Source</u> Depreciation amount to agree to that reported in Table F.10</p> <p><u>Methodology and Assumptions</u> Adjustment is difference between Statutory Accounts amount and that reported in F.10</p>	Estimate	The regulatory depreciation amount reported in this table has been sourced from F10 table. Considered as Estimate as the information in F10 reported has been classified as an estimate.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Refer to Appendix A: Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the MGN Distribution Business.			
Net finance expenses	<p><u>Data Source</u> Sourced from Regulatory Accounts provided by Jemena. Other source included Trial Balance data.</p> <p><u>Methodology and Assumptions</u> Amount was transcribed into this cell.</p>	Actual		In previously reported RIN Net Finance charges were excluded for regulatory reporting.
	<p>Debt raising costs to be reported under Operating expenditure as these were included in Net Finance costs in Statutory Accounts.</p> <p>Refer to Appendix A: Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the MGN Distribution Business.</p>			Refer to the Regulatory Accounting Principles and Policies document provided in relation to change in approach to RIN reporting.
Loss from sales of fixed assets	<p><u>Data Source</u> As per submitted Regulatory Accounts provided by Jemena.</p> <p><u>Methodology and Assumptions</u> Amount was transcribed into this cell.</p> <p>Refer to Appendix A: Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the MGN Distribution Business.</p>	Actual		As detailed in the 'data source' section, with sale of fixed assets excluded for regulatory purposes.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Impairment losses	No adjustments, thus a 'Null' response is provided in the template.			
Jurisdictional charges	No adjustments, thus a 'Null' response is provided in the template.			
Other expenses	No adjustments, thus a 'Null' response is provided in the template.			
2013 - 2017	<p>MGN has revised its approach for completing the RIN template in relation to Net Finance costs and Debt Raising costs and hence they have now been reported for each of the years covered by the RIN template. The amount of Net Finance Expenses reported in each year represents the statutory Net Finance Expenses, with an adjustment to separately report Debt Raising Costs, which for statutory reporting is included in total Borrowing Costs (i.e. debt raising costs and interest expenses both form part of Borrowing Costs for statutory reporting).</p> <p>This approach is set out in the Regulatory Accounting Principles and Policies document provided in Attachment 13.</p> <p>Refer to Appendix A for Reconciliation of adjustments between Statutory Accounts and amounts reported in the RIN Templates</p>			
Operating expenditure	<p><u>Data source</u> Total amount from Table F4.1.2 copied to this cell. Note this adjustment include Debt raising costs and Unaccounted for Gas costs.</p> <p>Refer to Appendix A: Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the MGN Distribution Business.</p>			<p>As provided by Regulatory Statements provided by Service Provider.</p> <p>Debt raising costs have now been reported in each of the years covered by RIN Template. Refer Table F4 Opex</p>
Depreciation	<u>Data Source</u>	Estimate	The regulatory depreciation amount reported in this	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Depreciation amount to agree to that reported in Table F.10</p> <p><u>Methodology and Assumptions</u> Adjustment is difference between Statutory Accounts amount and that reported in F.10</p> <p>Refer to Appendix A: Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the MGN Distribution Business.</p>		table has been sourced from F10 table. Considered as Estimate as the information in F10 reported has been classified as an estimate.	
Net finance expenses	<p><u>Data source</u> SAP General Ledger system and audited Regulatory statutory accounts</p> <p><u>Methodology and Assumptions.</u> Amount was transcribed into this cell.</p> <p>Debt raising costs to be reported under Operating expenditure as these were included in Net Finance costs in Statutory Accounts.</p> <p>Refer to Appendix A: Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the MGN Distribution Business.</p>	Actual		<p>In previously reported RIN Net Finance charges were excluded for regulatory reporting.</p> <p>Refer to the Regulatory Accounting Principles and Policies document provided in relation to change in approach to RIN reporting.</p>
Loss from sales of fixed assets	<p><u>Data source</u> SAP General Ledger system and audited Regulatory statutory accounts</p>	Actual		As detailed in the 'data source' section, loss from sale of fixed asset

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<u>Methodology and Assumptions.</u> Amount was transcribed into this cell. Refer to Appendix A: Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the MGN Distribution Business.			excluded for regulatory purposes.
Impairment losses	No adjustments, thus a 'Null' response is provided in the template.			
Jurisdictional charges	No adjustments, thus a 'Null' response is provided in the template.			
Other expenses	No adjustments, thus a 'Null' response is provided in the template.			
2018 - 2019	Refer to Appendix A for Reconciliation of adjustments between Statutory Accounts and amounts reported in the RIN Templates.			
Operating expenditure	<u>Data source</u> Total amount from Table F4.1.2 copied to this cell. Debt raising costs adjusted and reported under this category. Refer to Appendix A: Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the MGN Distribution Business.	Actual		
Depreciation	<u>Data Source</u> Depreciation amount to agree to that reported in Table F.10 <u>Methodology and Assumptions</u>	Estimate	The regulatory depreciation amount reported in this table has been sourced from F10 table. Considered as Estimate as the information in F10 reported	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Adjustment is difference between Statutory Accounts amount and that reported in F.10</p> <p>Refer to Appendix A: Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the MGN Distribution Business.</p>		has been classified as an estimate.	
Net finance expenses	<p><u>Data source</u> SAP General Ledger system and audited statutory accounts</p> <p><u>Methodology and Assumptions.</u> Amount was transcribed into this cell.</p> <p>Debt raising costs to be reported under Operating expenditure as these were included in Net Finance costs in Statutory Accounts.</p> <p>Refer to Appendix A: Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the MGN Distribution Business.</p>	Actual		Refer to the Regulatory Accounting Principles and Policies document provided in relation to change in approach to RIN reporting.
Loss from sales of fixed assets	<p><u>Data source</u> SAP General Ledger system and audited Regulatory statutory accounts</p> <p><u>Methodology and Assumptions.</u> Amount was transcribed into this cell.</p> <p>Refer to Appendix A: Reconciliations for Adjustments between Audited Statutory Accounts</p>	Actual		As detailed in the 'data source' section, with loss from sale of fixed asset excluded for regulatory purposes.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	and amounts reported for the MGN Distribution Business.			
Impairment losses	No adjustments, thus a 'Null' response is provided in the template.			
Jurisdictional charges	No adjustments, thus a 'Null' response is provided in the template.			
Other expenses	No adjustments, thus a 'Null' response is provided in the template.			

F1.2.3 – Profit

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 -2012				
Income tax expenses / benefits	<u>Data source</u> As per submitted Regulatory Accounts provided by Jemena. <u>Methodology and Assumptions.</u> Amount was transcribed into this cell.	Actual		None reported in previously submitted RINs for any of these years.
2013 - 2017				
Income tax expenses / benefits	<u>Data Source:</u> SAP General Ledger system and audited Regulatory statutory accounts.	Actual		None reported in previously submitted RINs for any of the years.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p><u>Methodology and Assumptions.</u> None reported for 2013 to 2017 in previously submitted RINs.</p> <p>However, for this RIN template tax for 2017 has been adjusted so that tax portion is 30% of profit (loss) before tax.</p>			
2018 -2019				
Income tax expenses / benefits	<p><u>Methodology and Assumptions.</u> Amount adjusted so that tax portion is 30% of profit before tax.</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.

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 - 2012				
Cathodic Protection	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for Cathodic Protection were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Transmission and Distribution	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for Transmission Pipelines and Distribution Pipelines were aggregated from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Meters	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for Meters were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
IT system	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for Other - IT were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Other - Non IT	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for Other – non IT were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Land	MGN does not have capex incurred under the Land category. Thus a 'Null' response is provided in the template.			
SCADA	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for SCADA and Remote Control were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Services	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u></p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Values for Services Pipes were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.			
Supply Reg/Valve Stations	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2011 and 2012</p> <p><u>Methodology/Assumptions:</u> Values for Supply Regulators/Valve Stations were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Buildings	MGN does not have capex incurred under the Building category. Thus a 'Null' response is provided in the reporting template.			
2013 - 2017				
Cathodic Protection	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Cathodic Protection were aggregated from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
Transmission and Distribution	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Transmission and Distribution were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Meters	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Meters were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
IT system	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for IT were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
Other - Non IT	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Other – Non IT were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
Land	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Land were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
SCADA	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for SCADA were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
Services	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Services were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
Supply Reg/Valve Stations	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Values for Supply Reg/Valve Stations were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.</p>	Actual		
Buildings	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u></p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Values for Buildings were transcribed from cost data recorded in the Annual RIN for 2013 to 2017.			
2018 - 2019				
Cathodic Protection	<p><u>Data source:</u> Data was sourced from cost data uploads from the Service Providers under the existing OMSA and Contract Payments to Contractors delivering projects awarded under competitive tender. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> Cathodic Protection – PAA, PBA, PBC</p>	Actual		
Transmission and Distribution	<p><u>Data source:</u> Data was sourced from cost data uploads from the Service Providers under the existing OMSA and Contract Payments to Contractors delivering projects awarded under competitive tender. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> Transmission and Distribution Pipeline – ANN, CFA, CFB, CGA, CGB, CRG, CRM, CZA, CZB, DRH, DUH, DUM, PJB, RGA, RYM, RYP</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Meters	<p><u>Data source:</u> Data was sourced from cost data uploads from the Service Providers under the existing OMSA and Contract Payments to Contractors delivering projects awarded under competitive tender. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> Meters - GDD, GGA, GGB, GGE, GGF, GGG, G GK, GGL, GMB, GMC</p>	Actual		
IT system	<p><u>Data source:</u> Data was sourced from actual costs invoiced by Service Providers and Contractors. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> IT System - GIH, GIS</p>	Actual		
Other - Non IT	<p><u>Data source:</u> Data was sourced from actual costs invoiced by Service Providers and Contractors. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u></p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Other – Non IT - GEA, GMA, GVA, CRW, LRW, MAN			
Land	MGN does not have capex incurred under the Land category. Thus a 'Null' response is provided in the reporting template.			
SCADA	<p><u>Data source:</u> Data was sourced from cost data uploads from the Service Providers under the existing OMSA and Contract Payments to Contractors delivering projects awarded under competitive tender. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> SCADA - PRA, PRF, PTF</p>	Actual		
Services	<p><u>Data source:</u> Data was sourced from cost data uploads from the Service Providers under the existing OMSA and Contract Payments to Contractors delivering projects awarded under competitive tender. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> Services - CAB, CAC, CAD, CAE, CAF, CAG, CAV, CAM, CAO, CAQ, CAV, CAW, CAY, CVL, CVM, CVN, CVS, CWC, CWD, CWE, CWH, CWL, CWS, CWT, RAC, RAH, RAL, RAR, RAT, RAU</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Supply Reg/Valve Stations	<p><u>Data source:</u> Data was sourced from cost data uploads from the Service Providers under the existing OMSA and Contract Payments to Contractors delivering projects awarded under competitive tender. Capex Overheads were assigned on a pro-rata basis. Individual MAT codes for each cost category are listed below.</p> <p><u>Methodology/Assumptions:</u> Supply Regulators/Valve Stations – RJA, RJB, RJZ</p>	Actual		
Buildings	MGN does not have capex incurred under the Building category. Thus a 'Null' response is provided in the template.			

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 -2012	MGN does not have Movement in Provisions allocated to Capex in 2011 and 2012. Thus a 'Null' response is provided in the template for all asset classes.			
2013 - 2017				
Cathodic Protection	<p><u>Data source:</u> Data sauced from SAP General Ledge Accounts.</p> <p><u>Methodology:</u> Aggregate value relating to Capex is assigned pro rata to each asset class. The pro rata bases are the values of the asset classes in Table 2.4.2</p>	Estimate	Pro rata allocation based on Asset Class costs incurred	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Transmission and Distribution	<p><u>Data source:</u> Data sauced from SAP General Ledger Accounts.</p> <p><u>Methodology:</u> Aggregate value relating to Capex is assigned pro rata to each asset class. The pro rata bases are the values of the asset classes in Table 2.4.2</p>	Estimate	Pro rata allocation based on Asset Class costs incurred	
Meters	<p><u>Data source:</u> Data sauced from SAP General Ledger Accounts.</p> <p><u>Methodology:</u> Aggregate value relating to Capex is assigned pro rata to each asset class. The pro rata bases are the values of the asset classes in Table 2.4.2</p>	Estimate	Pro rata allocation based on Asset Class costs incurred	
IT system	<p><u>Data source:</u> Data sauced from SAP General Ledger Accounts.</p> <p><u>Methodology:</u> Aggregate value relating to Capex is assigned pro rata to each asset class. The pro rata bases are the values of the asset classes in Table 2.4.2</p>	Estimate	Pro rata allocation based on Asset Class costs incurred	
Other - Non IT	MGN does not have Movement in Provisions allocated to Other – Non IT. Thus a 'Null' response is provided in the template.			
Land	MGN does not have Movement in Provisions allocated to Land. Thus a 'Null' response is provided in the template.			
SCADA	<p><u>Data source:</u> Data sauced from SAP General Ledger Accounts.</p> <p><u>Methodology:</u> Aggregate value relating to Capex is assigned pro rata to each asset class. The pro rata bases are the values of the asset classes in Table 2.4.2</p>	Estimate	Pro rata allocation based on Asset Class costs incurred	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Services	<p><u>Data source:</u> Data sauced from SAP General Ledger Accounts.</p> <p><u>Methodology:</u> Aggregate value relating to Capex is assigned pro rata to each asset class. The pro rata bases are the values of the asset classes in Table 2.4.2</p>	Estimate	Pro rata allocation based on Asset Class costs incurred	
Supply Reg/Valve Stations	<p><u>Data source:</u> Data sauced from SAP General Ledger Accounts.</p> <p><u>Methodology:</u> Aggregate value relating to Capex is assigned pro rata to each asset class. The pro rata bases are the values of the asset classes in Table 2.4.2</p>	Estimate	Pro rata allocation based on Asset Class costs incurred	
Buildings	MGN does not have Movement in Provisions allocated to Buildings. Thus a 'Null' response is provided in the template.			
2018 - 2019				
Cathodic Protection	<p><u>Data source:</u> Data sauced from SAP General Ledger Accounts.</p> <p><u>Methodology:</u> Aggregate value relating to Capex is assigned pro rata to each asset class. The pro rata bases are the values of the asset classes in Table 2.4.2</p>	Estimate	Pro rata allocation based on Asset Class costs incurred	
Transmission and Distribution	<p><u>Data source:</u> Data sauced from SAP General Ledger Accounts.</p> <p><u>Methodology:</u> Aggregate value relating to Capex is assigned pro rata to each asset class. The pro rata bases are the values of the asset classes in Table 2.4.2</p>	Estimate	Pro rata allocation based on Asset Class costs incurred	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Meters	<p><u>Data source:</u> Data sauced from SAP General Ledger Accounts.</p> <p><u>Methodology:</u> Aggregate value relating to Capex is assigned pro rata to each asset class. The pro rata bases are the values of the asset classes in Table 2.4.2</p>	Estimate	Pro rata allocation based on Asset Class costs incurred	
IT system	<p><u>Data source:</u> Data sauced from SAP General Ledger Accounts.</p> <p><u>Methodology:</u> Aggregate value relating to Capex is assigned pro rata to each asset class. The pro rata bases are the values of the asset classes in Table 2.4.2</p>	Estimate	Pro rata allocation based on Asset Class costs incurred	
Other - Non IT	MGN does not have Movement in Provisions allocated to Other – Non IT. Thus a 'Null' response is provided in the template.			
Land	MGN does not have Movement in Provisions allocated to Land. Thus a 'Null' response is provided in the template.			
SCADA	<p><u>Data source:</u> Data sauced from SAP General Ledger Accounts.</p> <p><u>Methodology:</u> Aggregate value relating to Capex is assigned pro rata to each asset class. The pro rata bases are the values of the asset classes in Table 2.4.2</p>	Estimate	Pro rata allocation based on Asset Class costs incurred	
Services	<p><u>Data source:</u> Data sauced from SAP General Ledger Accounts.</p> <p><u>Methodology:</u> Aggregate value relating to Capex is assigned pro rata to each asset class. The pro rata bases are the values of the asset classes in Table 2.4.2</p>	Estimate	Pro rata allocation based on Asset Class costs incurred	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Supply Reg/Valve Stations	<p><u>Data source:</u> Data sauced from SAP General Ledge Accounts .</p> <p><u>Methodology:</u> Aggregate value relating to Capex is assigned pro rata to each asset class. The pro rata bases are the values of the asset classes in Table 2.4.2.</p>	Estimate	Pro rata allocation based on Asset Class costs incurred	
Buildings	MGN does not have Movement in Provisions allocated to Buildings. Thus a 'Null' response is provided in the 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
2011 - 2012				
Cathodic Protection	MGN does not have Capital contributions under Cathodic Protection Category. Thus a 'Null' response is provided in the template.			
Transmission and Distribution	MGN does not have Capital contributions under Transmission and Distribution Category. Thus a 'Null' response is provided in the template.			
Meters	MGN does not have Capital contributions under Meters Category. Thus a 'Null' response is provided in the template.			
IT system	MGN does not have Capital contributions under IT system Category. Thus a 'Null' response is provided in the template.			
Other - Non IT	MGN does not have Capital contributions under Other – Non IT Category. Thus a 'Null' response is provided in the template.			
Land	MGN does not have Capital contributions under Land Category. Thus a 'Null' response is provided in the template.			
SCADA	MGN doesn't have Capital contributions under SCADA Category. Thus a 'Null' response is provided in the template.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Services	<p><u>Data source:</u> Annual RIN for 2011 and 2012</p> <p><u>Methodology:</u> Values for Customer contributions were transcribed from cost data recorded in the Annual RIN for 2011 and 2012.</p>	Actual		
Supply Reg/Valve Stations	MGN does not have Capital contributions under Supply Reg/Valve Station Category. Thus a 'Null' response is provided in the template.			
Buildings	MGN does not have Capital contributions under Building Category. Thus a 'Null' response is provided in the template.			
2013 - 2017				
Cathodic Protection	MGN does not have Capital contributions under Cathodic Protection Category. Thus a 'Null' response is provided in the template.			
Transmission and Distribution	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology:</u> Values for Transmission and Distribution asset relocation payments were calculated by subtracting the sum of (Retailer Revenue aggregate recorded to Services and the amounts recorded against IT System and Other – Non IT) from the total Customer Contributions and Government Contributions copied from cost data recorded in the Annual RIN for 2013 to 2017.</p> <p><u>Assumptions:</u></p>	Estimate	This aggregation varies with the split recorded in the RINs 2013 to 2017. This methodology improves the alignment of Capital Contributions (CAPCONS) between the Expenditure category allocations and the Asset Class allocations. Asset Relocation Works required by third parties are predominantly related to transmission or distribution mains.	

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	Asset Relocation Works required by third parties are predominantly related to transmission or distribution mains. The full amount received has been assigned to Transmission and Distribution.		The full amount received has been assigned to Transmission and Distribution. Contributions received for customer connections is fully attributed to Services.	
Meters	MGN does not have Capital contributions under Meters Category. Thus a 'Null' response is provided in the template.			
IT system	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> Value for commercial contract settlement payment was transcribed from cost data recorded in the Annual RIN for 2015.</p>	Actual		
Other - Non IT	<p><u>Data source:</u> Data was sourced from cost data recorded in the Annual RIN for 2013 to 2017</p> <p><u>Methodology/Assumptions:</u> In 2014 a payment was received for minor works (Other – Non IT) required in preparation for the Australian F1 Grand Prix.</p>	Actual		
Land	MGN does not have Capital contributions under Land Category. Thus a 'Null' response is provided in the template.			
SCADA	MGN doesn't have Capital contributions under SCADA Category. Thus a 'Null' response is provided in the template.			
Services	<p><u>Data source:</u> SAP GL Account 60400</p>	Actual		Contributions received for

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<p>Sub-Categories : METUP, REGUP, GMETUP, GREGUP, CAPREC</p> <p><u>Methodology:</u> Values for Retailer Revenue aggregate were extracted from SAP for 2013 to 2017.</p> <p><u>Assumptions:</u> The additional cost to connect particular customers is predominantly related to services installation. The full amount received has been assigned to Services.</p>			customer connections is fully attributed to Services
Supply Reg/Valve Stations	MGN does not have Capital contributions under Supply Reg/Valve Station Category. Thus a 'Null' response is provided in the template.			
Buildings	MGN does not have Capital contributions under Building Category. Thus a 'Null' response is provided in the template.			
2018 - 2019				
Cathodic Protection	MGN does not have Capital contributions under Cathodic Protection Category. Thus a 'Null' response is provided in the template.			
Transmission and Distribution	MGN does not have Capital contributions under Transmission and Distribution Category. Thus a 'Null' response is provided in the template.			
Meters	MGN does not have Capital contributions under Meters Category. Thus a 'Null' response is provided in the template.			
IT system	MGN does not have Capital contributions under IT system Category. Thus a 'Null' response is provided in the template.			
Other - Non IT	MGN does not have Capital contributions under Other – Non IT Category. Thus a 'Null' response is provided in the template.			
Land	MGN does not have Capital contributions under Land Category. Thus a 'Null' response is provided in the template.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
SCADA	MGN doesn't have Capital contributions under SCADA Category. Thus a 'Null' response is provided in the template.			
Services	<p><u>Data source:</u> SAP GL Account 60400 Sub-Categories : METUP, REGUP, GMETUP, GREGUP, CAPREC</p> <p><u>Methodology:</u> Values for Retailer Revenue aggregate were extracted from SAP for 2018 to 2019.</p> <p><u>Assumptions:</u> The additional cost to connect particular customers is predominantly related to services installation. The full amount received has been assigned to Services.</p>	Actual		Contributions received for customer connections is fully attributed to Services.
Supply Reg/Valve Stations	MGN does not have Capital contributions under Supply Reg/Valve Station Category. Thus a 'Null' response is provided in the template.			
Buildings	MGN does not have Capital contributions under Building Category. Thus a 'Null' response is provided in the 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 - 2012				
Cathodic Protection	MGN does not have disposals under the Cathodic Protection Category. Thus a 'Null' response is provided in the template.			
Transmission and Distribution	MGN does not have disposals under the Transmission and Distribution Category. Thus a 'Null' response is provided in the template.			
Meters	MGN does not have disposals under the Meters Category. Thus a 'Null' response is provided in the template.			
IT system	MGN does not have disposals under the IT system Category. Thus a 'Null' response is provided in the template.			
Other - Non IT	MGN does not have disposals under the Other – Non IT Category. Thus a 'Null' response is provided in the template.			
Land	MGN does not have disposals under the Land Category. Thus a 'Null' response is provided in the template.			
SCADA	MGN does not have disposals under the SCADA Category. Thus a 'Null' response is provided in the template.			
Services	MGN does not have disposals under the Services Category. Thus a 'Null' response is provided in the template.			
Supply Reg/Valve Stations	MGN does not have disposals under the Supply Reg/Valve Station Category. Thus a 'Null' response is provided in the template.			
Buildings	MGN does not have disposals under the Building Category. Thus a 'Null' response is provided in the template.			
2013 - 2019				
Cathodic Protection	MGN does not have disposals under the Cathodic Protection Category. Thus a 'Null' response is provided in the template.			
Transmission and Distribution	MGN does not have disposals under the Transmission and Distribution Category. Thus a 'Null' response is provided in the template.			
Meters	<u>Data Source</u> SAP General Ledger system and Statutory Accounts	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<u>Methodology and Assumptions.</u> Amount was transcribed into this cell			
IT system	MGN does not have disposals under the IT system Category. Thus a 'Null' response is provided in the template.			
Other - Non IT	<u>Data Source</u> SAP General Ledger system and Statutory Accounts <u>Methodology and Assumptions.</u> Amount was transcribed into this cell	Actual		
Land	MGN does not have disposals under the Land Category. Thus a 'Null' response is provided in the template.			
SCADA	MGN does not have disposals under the SCADA Category. Thus a 'Null' response is provided in the template.			
Services	MGN does not have disposals under the Services Category. Thus a 'Null' response is provided in the template.			
Supply Reg/Valve Stations	MGN does not have disposals under the Supply Reg/Valve Station Category. Thus a 'Null' response is provided in the template.			
Buildings	MGN does not have disposals under the Building Category. Thus a 'Null' response is provided in the template.			

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				
	MGN has not incurred any Immediate Expensing Capex. Thus a 'Null' response has been provided in the template.			

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				
Tariff V Residential Metropolitan, Yarra Valley and South Gippsland	<p><u>Data Source</u> For 2011 to 2017 data from previously submitted RINs and Monthly customer data file where data is extracted from SAP. For 2018 and 2019, data from Monthly customer data report where data extracted from SAP.</p> <p><u>Methodology and Assumptions</u> Data transcribed to this cell by Tariffs</p>	Actual		
Tariff V Non Residential Metropolitan, Yarra Valley and South Gippsland	<p><u>Data Source</u> For 2011 to 2017 data from previously submitted RINs and Monthly customer data file where data is extracted from SAP. For 2018 and 2019, data from Monthly customer data report where data extracted from SAP.</p> <p><u>Methodology and Assumptions</u> Data transcribed to this cell by Tariffs</p>	Actual		
Tariff L Non Residential Metropolitan	<p><u>Data Source</u> For 2011 to 2017 data from previously submitted RINs and Monthly customer data file where data is extracted from SAP. For 2018 and 2019, data from Monthly customer data report where data extracted from SAP.</p>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	<u>Methodology and Assumptions</u> Data transcribed to this cell by Tariffs			
Tariff D Non Residential Metropolitan and South Gippsland	<u>Data Source</u> For 2011 to 2017 data from previously submitted RINs and Monthly customer data file where data is extracted from SAP. For 2018 and 2019, data from Monthly customer data report where data extracted from SAP. <u>Methodology and Assumptions</u> Data transcribed to this cell by Tariffs	Actual		

F3.2 – Ancillary Reference Services

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2012				
Turn on / Reconnections	<u>Data Source</u> Data sourced from regulatory reports provided by Service provider Jemena under the Legacy OMSA.	Actual		
Meter Investigation				
Disconnections				
Special Meter reads	<u>Methodology and Assumptions</u> Amounts transcribed into these cells.			
Meter Removals				

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Meter and Gas Installation				
2013 - 2017				
Turn on / Reconnections	<u>Data Source</u> Data sourced from SAP General Ledger System.			Note we have included the Meter and Gas Installation under Turn on/Reconnections from 2013.
Meter Investigation	<u>Methodology and Assumptions.</u>			
Disconnections	GL totals for the relevant Ancillary Reference Service accounts were extracted from SAP and grouped by 'Product Code'. Product codes relevant to Ancillary Reference Services were disclosed in these cells.	Actual		
Special Meter reads				
Meter Removals				
2018 - 2019				
Turn on / Reconnections	<u>Data Source</u> Data sourced from SAP General Ledger System.			Note we have included the Meter and Gas Installation under Turn on/Reconnections from 2013.
Meter Investigation	<u>Methodology and Assumptions.</u>			
Disconnections	GL totals for the relevant Ancillary Reference Service accounts were extracted from SAP and grouped by 'Product Code'. Product codes relevant to Ancillary Reference Services were disclosed in these cells.	Actual		
Special Meter reads				
Meter Removals				

F3.3 – Rebateable Services

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	MGN has not incurred any Rebateable Services, thus a 'Null' response is provided in the template.			

F3.4 – Non-Reference Services

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2012				
Other	<p><u>Data Source</u> From regulatory reports provided by Service provider Jemena under the Legacy OMSA.</p> <p><u>Methodology and Assumptions.</u> Amounts transcribed into these cells.</p>	Actual		
2013 - 2019				
Excess Services and Recoverable Works	<p>Data Source From SAP General Ledger System.</p> <p>Methodology and Assumptions. GL totals for the relevant Ancillary Reference Service accounts were extracted from SAP and grouped by 'Product Code'. Product codes relevant to Ancillary Reference Services were disclosed in these cells.</p> <p><u>Product Codes for Excess Services:</u> EXCLSEROMRA, EXCLSEROMRB, EXCLSEROMRC, EXCLSEROMRD, SERVSS, SERVSL, GSERVS, GSERVL</p> <p><u>Product Codes for Recoverable Works:</u> TRANS</p>	Actual		

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
2011-2017	For 2011 to 2017 there is no reward or penalties from the EBSS. Thus a 'Null' response has been provided in the template.			
2018 – 2019				
Efficiency Benefit Sharing Scheme	<p>The rewards and penalties from the Efficiency Benefit Sharing Scheme (EBSS) for this period is as per the AER's Final Decision for the 2018 to 2022 AA period, contained in the Post Tax Revenue Model (PTRM).</p> <p>As Table F3.6 requires the rewards and penalties in nominal dollars, the conversion has been completed using the AER's inflation assumptions contained in the Final Decision PTRM for each relevant year.</p>	Actual		

F4. Opex

F4.1 – Opex - by Purpose

F4.1.1 – Audited Statutory Accounts

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019				
Repairs and maintenance	<p>CY2011 and 2012 – per submitted Regulatory Accounts provided by Jemena.</p> <p>2013 - 2019 SAP General Ledger system/Cost Centre/ Goods Receipt Report for Cost Upload and reporting tool “Board” mapping to Maintenance expenditure. “Board” is a data reporting software where various management reports are produced with data uploaded from SAP.</p> <p><u>Methodology and Assumptions.</u> CY2011 and 2012- Maintenance costs per submitted Regulatory accounts. Balance allocated to Other Opex.</p> <p>2013 to 2017 – Cost Centre Report/Goods Receipts Report and mapping of MAT codes for HRS and ARS to Maintenance expenditure. 2018 to 2019- Cost Centre Report/Goods Receipts Report and mapping of MAT codes for HRS and ARS to Maintenance expenditure. Board reporting tool utilised for the reporting of Maintenance Expenditure. Amounts allocated to Maintenance Expenditure (Haulage and Ancillary) have been derived from mapping based on applicable MAT</p>	Actual		For OMSA costs, financial amounts from regulatory reports provided by the Service Providers were allocated to the appropriate RIN category using the professional judgement of the business.

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	codes. Total of this amount transcribed into this cell.			
Marketing and retail incentives	No amounts to report as business does not offer any marketing or retail incentive, with the exception of the Warburton gas extension, a project funded by the State Government as a marketing subsidy during the period. Data is sourced from SAP General Ledger system.	Actual		
Debt raising	Debt raising costs adjusted and to be reported under this category. Data sourced from SAP system.	Actual		
Equity raising	No data for this as equity raising is via EPG a related entity. Thus a 'Null' response is provided in the template.			
Unaccounted for gas	<u>Data Source</u> SAP General Ledger system and Statutory Accounts <u>Methodology and Assumptions.</u> Amount was transcribed into this cell	Actual		
Jurisdictional charges	<u>Data Source</u> SAP General Ledger system and Statutory Accounts <u>Methodology and Assumptions.</u> Amount (Licence Fees) was transcribed into this cell	Actual		
GSL payments	<u>Data Source</u>	Actual		

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	SAP General Ledger system and Statutory Accounts <u>Methodology and Assumptions.</u> Amount (GSL payments) was transcribed into this cell			
Other Opex	<u>Data Source</u> SAP General Ledger system and Statutory Accounts <u>Methodology and Assumptions</u> GL totals for Opex GL accounts were extracted from SAP. These were then grouped by cost centres. Cost centre totals were then allocated across regulatory categories using the professional judgement of MGND	Actual		

F4.1.2 – Adjustments

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 – 2019	MGN has revised its approach for completing the RIN template in relation to Net Finance costs and Debt Raising costs and hence they have now been reported for each of the years covered by the RIN template. The amount of Net Finance Expenses reported in each year represents the statutory Net Finance Expenses, with an adjustment to separately report Debt Raising Costs, which for statutory reporting is included in total Borrowing Costs (i.e. debt raising costs and interest expenses both form part of Borrowing Costs for statutory reporting). This approach is set out in the Regulatory Accounting Principles and Policies document provided in Attachment 13. Refer to Appendix A for Reconciliation of adjustments between Statutory Accounts and amounts reported in the RIN Templates.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Repairs and maintenance	MGN does not have adjustments for Repairs and maintenance for 2011 to 2017, thus a 'Null' response is provided in the template. For 2018 and 2019 the capitalised maintenance amount deducted from Statutory Accounts is added back for RIN reporting. Further information is provided in Regulatory Accounting Principles and Policies 8.2.2			
Marketing and retail incentives	MGN does not have adjustments for Marketing and retail incentives, thus a 'Null' response is provided in the template.			
Debt raising	Debt raising costs added in this category as MGN has changed its approach to include this for years covered in the current RIN Template. Data sourced from SAP system.	Actual		Not reported in previously submitted RIN. Refer to the Regulatory Accounting Principles and Policies document provided in relation to change in approach to RIN reporting.
Equity raising	MGN does not have adjustments for Equity raising, thus a 'Null' response is provided in the template.			
Unaccounted for gas	Amount adjusted to arrive at the settled UAFG Wash Up amounts, except for 2019. As no data is available to accurately determine the amount, the business has used 2018 number as the estimate for 2019.	Actual for 2011 to 2018 & Estimate for 2019	2019 data considered as Estimate as no data is available now.	Not reported in previously submitted RINs.
Jurisdictional charges	MGN does not have adjustments for Jurisdictional charges, thus a 'Null' response is provided in template.			
GSL payments	MGN does not have adjustments for GSL payments, thus a 'Null' response is provided in the template.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Other Opex	<p>Adjustment for Environmental costs and Carbon Tax excluded from Regulatory Operating expenditure.</p> <p>For 2018 and 2019 the Capitalised Business Overhead amount associated with Business Support functions (MGDP Overhead 2) reported as Capex for Statutory Accounts is reported as Opex for RIN reporting.</p> <p>Further information is provided in Regulatory Accounting Principles and Policies 8.2.1.</p>	Actual		

F4.1.3 – Distribution Business

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019				
Repairs and maintenance	All categories within this section - Data from Audited Statutory Accounts (F4.1.1) less Adjustments (F4.1.2)	Actual/Estimate (Note: Only Estimated amount for unaccounted for gas for 2019 as noted in section F4.1.2 Adjustments)		Data in this section replicated in Table E1.2.1
Marketing and retail incentives				
Debt raising				
Equity raising				
Unaccounted for gas				
Jurisdictional charges				

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
GSL payments				
Other Opex				

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 - 2012				
	<u>Data Source</u> The data was sourced from Regulatory Accounting Statements provided by Jemena.	Actual		Agrees to previously submitted RIN for the relevant years.
	<u>Methodology and Assumptions.</u> Amounts from the reports transcribed into the relevant year.			
2013 - 2017				
	<u>Data Source</u> The data was sourced from SAP General Ledger System and Statutory Accounts.	Actual		Agrees to previously submitted RIN for the relevant years
	<u>Methodology and Assumptions.</u> Amounts from the reports transcribed into the relevant year.			
2018 - 2019				
	<u>Data Source</u> The data was sourced from SAP General Ledger System and Statutory Accounts.	Actual		
	<u>Methodology and Assumptions.</u> Amounts from the reports transcribed into the relevant year.			

F6.1.2 – Corresponding Expenses incurred by Related Party

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2012				
	<p><u>Data Source</u> The data was sourced from Regulatory Accounting Statements provided by Jemena.</p> <p><u>Methodology and Assumptions.</u> Amounts from the reports transcribed into the relevant year.</p>	Actual		
2013 - 2017				
	<p><u>For CY 2013</u> Data was sourced from the SAP General Ledger system except for Related party Jemena.</p> <p>For Jemena CY2013 Capex and Opex amounts calculated. This is based on "Expenses Incurred" as a percentage of "Expenses charged" for each of 2011 and 2012, average these percentages for the 2 years and apply the outcome to expenses charged.</p> <p><u>For CY2014 to 2017</u> The data was sourced from the SAP General Ledger System.</p>	Actuals for all except Estimate for CY2013 for related party Jemena.	The amount estimated for related party Jemena for CY2013 due to information for that year was not available.	
2018 - 2019				
	The data was sourced from the SAP General Ledger System.	Actual		

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
	MGN does not have payments greater than \$1,000,000 received from Related parties, thus a 'Null' response is provided in the template.			

F6.2.2 – Corresponding Expenses incurred by its own

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
	MGN does not have payments greater than \$1,000,000 received from Related parties, thus a 'Null' response is provided in the template.			

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
2011 - 2019				
Connections	Related party capex cost transactions only occurred in CY2011, 2012 and 2013 Related party margin is assumed to be zero as the capex cost charged by the related party	Estimate		No information available so the business has made this assumption.
Mains Replacement				
Mains Augmentation				

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Telemetry	was near or at par with the cost incurred internally by the related party. Not relevant for 2014 to 2019 as there were no related party capex transactions.			
Meter Replacement				
ICT				
Capitalised network overheads				
Capitalised corporate overheads				
Other Capex				

F6.3.2 – Opex

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019				
Repairs and maintenance	For 2011 and 2012, related party margin is the amount charged to MGN less the cost incurred by the related party, as per data sourced from RINs submitted for these years. These payments were to Jemena under the Legacy OMSA for maintenance of MGN's distribution network, hence the amount is related to Repairs and Maintenance.	Estimate	No information available to report in those categories so the business has made this assumption.	
Marketing and retail incentives				
Debt raising				
Equity raising				
Unaccounted for gas				
Jurisdictional charges	Zero margins for the other related parties.			

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
GSL payments	For CY2013 to CY2019, related party margin is zero, as related costs incurred by related party were on-charged to the business.			
Other Opex				

F6.4 – Percentage of Capex Outsourced to Related Party

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 -2019				
Connections	Only applicable to CY2011, CY2012 and CY2013 due to Capex being outsourced to a related party (Jemena) in those years.			
Mains Replacement				
Mains Augmentation				
Telemetry	As the total capex amounts for CY2011 and CY2012 and the capex amounts outsourced to a related party are similar (with immaterial differences), percentages assumed to be 100%.	Estimate		No information available to report in those categories so the business has made this assumption.
Meter Replacement				
ICT				
Capitalised network overheads	For CY2013, 50% is assumed as the outsourced capex amount as a percentage of total capex amount worked out to be approximately 50%, as agreement with Jemena ceased 30 June 2013.			
Capitalised corporate overheads				
Other Capex				

F6.5 – Percentage of Opex Outsourced to Related Party

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2011 - 2019				
Total	Divided related party Opex amount in F6.1 by Total Opex in F4	Actual		

F7. Provisions

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Provision Accounts - Environmental	<p><u>Data source</u> SAP General Ledger system</p> <p><u>Methodology and Assumptions.</u> Amount for this General Ledger account was extracted from SAP. The total of movements in this account was transcribed into this cell.</p>	Estimate	<p>The business engaged an external consultant in 2017 to assess the environmental liability attached to the South Melbourne Depot. Provisions for future environmental remediation are recognised where sites subject to the Environment Protection Act 1970 of Victoria liability provisions, are known to be contaminated and it is probable that an outflow of economic benefits will be required to remediate the site. The estimated future outflows are the best estimate of the expenditure required to remediate the sites. Future remediation costs are reviewed annually and any changes are reflected in the present value of the land management costs provision at the end of the reporting period.</p>	<p>Agree to amounts with previously submitted RINs for the relevant years 2011 to 2016.</p> <p>This was not reported in 2017, however this has now been amended for current RIN template.</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Provision Accounts - UAFG	<p><u>Data Source</u> SAP General Ledger system</p> <p><u>Methodology and Assumptions.</u> Amount for this General Ledger account was extracted from SAP. The total of movements in this account was transcribed into this cell.</p>	Estimate	<p>This is an estimated liability and relates to the cost that is incurred to reimburse gas retailers for the loss of gas between the point that gas enters the network and the consumption read at the meter, in excess of the allowed benchmark. The benchmark is based on a historical average of gas losses. The provision represents estimated above benchmark volumes for the respective wholesale gas prices.</p>	<p>At a conceptual level, UAFG accrued is derived from a difference between gas injected into the system less gas withdrawn from the system. Agree to amounts with previously submitted RINs for the relevant years 2011 to 2016.</p> <p>This was not reported in 2017, however this has now been amended for current RIN template.</p>
Provision Account Carbon Tax	<p><u>Data Source</u> SAP General Ledger system</p> <p><u>Methodology and Assumptions.</u> Amount for this General Ledger account was extracted from SAP. The total of movements in this account was transcribed into this cell.</p>	Estimate	<p>The business provided this when Carbon tax came into effect from 2012 and ended in 2014. Calculation for this is based on estimated consumption data.</p>	<p>Agree to amounts with previously submitted RINs for the relevant years</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
Provision for Separation	<p><u>Data Source</u> SAP General Ledger system</p> <p><u>Methodology and Assumptions.</u> Amount for this General Ledger account was extracted from SAP. The total of movements in this account was transcribed into this cell.</p>	Estimate	<p>This is provision for employee entitlements to be settled at some future dates. As this relates to future obligations, the timing and amounts are uncertain, hence considered as estimated.</p>	<p>Agree to amounts with previously submitted RINs for the relevant years.</p> <p>Note that GL account was set up to cover provision for annual leave, long service leave and also Bonus, the provision for Bonus was part of this provision prior to June 2017. Since then Bonus provision has its own GL account.</p>
Provision Accounts – Payroll Tax on Bonus Provision	<p><u>Data Source</u> SAP General Ledger system</p> <p><u>Methodology and Assumptions.</u> Amount for this General Ledger account was extracted from SAP. The total of movements in this account was transcribed into this cell.</p>	Estimate	<p>As Bonus provision as explained below (Provision for Bonus section) is estimated, the calculation for this is also estimated.</p>	<p>Agrees to amounts with previously submitted RINs for the relevant years.</p> <p>Note that this provision has been created since July 2017. Prior to that management was</p>

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
				of the opinion that the amounts were immaterial so no provision was made.
Provision – Property Lease Break	<p><u>Data Source</u> SAP General Ledger system</p> <p><u>Methodology and Assumptions.</u> Amount for this General Ledger account was extracted from SAP. The total of movements in this account was transcribed into this cell.</p>	Estimate	This was calculated in 2017 based on an assumption of the business likelihood of breaking the lease at some future date.	Agrees to amounts with previously submitted RINs for the relevant years
Provision Accounts – Bonus Provision	<p><u>Data Source</u> SAP General Ledger system</p> <p><u>Methodology and Assumptions.</u> Amount for this General Ledger account was extracted from SAP. The total of movements in this account was transcribed into this cell.</p>	Estimate	The amounts for each year are dependent on Corporate and Personal KPI achievements which are unknown at the time of making the provision.	<p>Agrees to amounts with previously submitted RINs for the relevant years.</p> <p>Note that Provision for Bonus was part of Provision for Separation account until June 2017. Since then Bonus provision has its own GL account.</p>

F9. Pass Through

F9.1 - Pass Through Event Expenditure

Variable	Data source, Methodology and Assumptions	Actual / Estimate	Justification (if estimated)	Additional Comments
2013 - 2017				
Mains Replacement Pass Through	The pass through amounts entered for the years 2013 to 2017 represent the difference in nominal dollars between the AER's original decision for mains replacement in respect of the 2013 – 2017 period in nominal dollars (converted from \$2012) and the AER's pass through approval for mains replacement in 2015.	Actual		
2015				
Carbon Tax Repeal	The pass through amount entered for 2015 represents the AER's decision with respect to the Carbon Tax Pass Through application in 2015. The pass through amount has two components being the return to customers of the over-recovery of carbon costs in Multinet's reference tariffs in the years 2013 and 2014 and the administrative costs incurred to meet the administrative requirements of carbon reporting and purchasing/surrender of permits.	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 2012 are as per the AER's Amended Decision for the 2008 to 2012 period handed down on 8 October 2013. The Amended Decision provided values in real \$2012. The values have been converted to \$Nominal as required by the RIN.</p>	Estimate	<p>There are adjustments to capital expenditure in the Roll Forward Model (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.</p>	<p>As the information in F10 is not statutory accounting information it has been classified as an estimate.</p>
	<p>The values entered for the years 2013 to 2017 are as per the AER's Final Decision with respect to the 2018 – 2022 period.</p>			
	<p>The values entered for the years 2018 and 2019 are as per the current Multinet modelling for the 2023 to 2027 period and incorporate actual capex for 2018 and 2019.</p>			

Appendix A: Reconciliations for Adjustments between Audited Statutory Accounts and amounts reported for the MGN Distribution Business

F1.2 - ADJUSTMENTS									
	\$0's, nominal								
	2011	2012	2013	2014	2015	2016	2017	2018	2019
F1.2.1 - REVENUE									
Total revenue adjustments	2,123,000	2,445,919	13,139,000	9,718,173	6,335,561	16,808,710	18,492,929	12,138,468	5,860,910
F1.2.2 - EXPENDITURE									
Total expenditure	- 18,688,922	- 13,494,220	12,293,480	- 8,123,346	- 7,209,519	- 4,131,202	- 3,679,831	- 38,985,501	- 46,667,755
F1.2.3 - PROFIT									
Profit after tax	20,811,922	15,940,139	845,520	17,841,519	13,545,080	20,939,912	11,589,027	56,109,302	36,770,062

F1.2.1 - REVENUE (Adjustments breakdown)	2011	2012	2013	2014	2015	2016	2017	2018	2019
Customer contributions eliminated and deducted from capital value of assets	2,123,000	2,445,919	5,640,654	6,406,944	6,009,556	14,845,000	16,543,000	10,653,564	4,683,492
Non-Regulatory Revenue						1,213,710		698,600	512,000
Carbon Tax Recovery - Carbon tax was repealed. Amounts recovered will be passed through.1			7,227,000	2,844,000	(1,263,000)				
Provisions movement (Provision for separation)									
Other Minor Adjustments			271,346	467,229	1,589,005	750,000	1,949,929	786,304	665,418
Total revenue adjustments	2,123,000	2,445,919	13,139,000	9,718,173	6,335,561	16,808,710	18,492,929	12,138,468	5,860,910
F1.2.2 - EXPENDITURE (Adjustments breakdown)	2011	2012	2013	2014	2015	2016	2017	2018	2019
Refer to Operating expenditure adjustments as per F4.1.2	(583,685)	(652,880)	10,274,653	(4,756,106)	(4,217,597)	899,267	11,371,624	(12,643,507)	(15,331,279)
Depreciation adjusted to arrive at Regulatory Depreciation reported in Table F.10	(21,637,509)	(16,696,000)	(1,854,561)	(7,727,927)	(10,853,961)	(11,433,373)	(19,070,526)	(28,454,926)	(33,688,175)
Debt raising Costs reclassified to Operating Expenditure	1,762,174	1,672,660	1,220,388	967,682	1,797,229	1,030,067	1,658,271	651,548	689,063
Net Finance expenses								1,437,476	1,523,636
Interest expense on Lease Liability removed from Net Finance Expenses (Lease costs added back as Opex due to the adoption of the new AASB 16 Leases, from 01 Jan 2019 in Statutory Accounts included in Operating Expenditure Refer F4.1.2 Adjustments)									139,000
Loss from sale of fixed assets not reported for regulatory reporting	1,770,099	2,182,000	2,653,000	3,393,006	6,064,810	5,372,837	2,360,800	23,909	
Total expenditure adjustments	- 18,688,922	- 13,494,220	12,293,480	- 8,123,346	- 7,209,519	- 4,131,202	- 3,679,831	- 38,985,501	- 46,667,755
F1.2.3 - PROFIT	2011	2012	2013	2014	2015	2016	2017	2018	2019
Profit before tax	20,811,922	15,940,139	845,520	17,841,519	13,545,080	20,939,912	22,172,760	51,123,969	52,528,665
Income tax expenses (/ benefit)							10,583,733	(4,985,333)	15,758,603
Profit after tax	20,811,922	15,940,139	845,520	17,841,519	13,545,080	20,939,912	11,589,027	56,109,302	36,770,062

F4.1.2 - ADJUSTMENTS									
Breakdown of adjustments	EXPENDITURE								
	\$0's, nominal								
	2011	2012	2013	2014	2015	2016	2017	2018	2019
Reclassification of network expenses	(17,119,400)	(19,039,187)							
Elimination of non-network business costs	20,005,070	23,389,494							
UAFG adjustment to arrive at UAFG WashUp settled	(1,707,182)	(3,330,527)	(1,488,287)	(873,942)	(2,109,138)	2,218,416	9,101,854	(2,123,320)	(3,409,320)
Carbon Tax Recovery - Carbon tax was repealed. Amounts recovered will be passed through.			7,227,000	2,841,846	(1,263,230)	(289,082)	5,252		
The correction of management fee error in statutory accounts			5,756,328	(5,756,328)					
Provisions movement (Provision for separation)					952,000				
Environmental provision adjusted							3,922,789		
Capitalised Overheads associated with Business Support Functions adopted from 01 Jan 2018 for Statutory Accounts added back as Opex for Regulatory Reporting								(3,499,998)	(3,364,557)
Customer Initiated and Mtrs capitalised for Statutory Accounts added back as Opex for Regulatory Reporting								(3,084,257)	(3,631,497)
Lease costs added back as Opex due to the adoption of the new AASB 16 Leases, from 01 Jan 2019 in Statutory Accounts									(997,206)
Debt Raising costs moved from Net Finance Expenses in Statutory Accounts	(1,762,174)	(1,672,660)	(1,220,388)	(967,682)	(1,797,229)	(1,030,067)	(1,658,271)	(651,548)	(689,063)
Other Expenses								(3,284,384)	(3,239,636)
Total adjustments	- 583,685	- 652,880	10,274,653	- 4,756,106	- 4,217,597	899,267	11,371,624	- 12,643,507	- 15,331,279