



**GDB Information Disclosure Requirements  
Information Templates  
for  
Schedules 1–10**

Company Name	<a href="#">GasNet Limited</a>
Disclosure Date	<a href="#">15 January 2018</a>
Disclosure Year (year ended)	<a href="#">30 June 2017</a>

Templates for Schedules 1–10 excluding 5f–5g  
Template Version 4.1. Prepared 24 March 2015

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## Disclosure Template Instructions

These templates have been prepared for use by GDBs when making disclosures under subclauses 2.3.1, 2.4.21, 2.4.22, 2.5.1, and 2.5.2 of the Gas Distribution Information Disclosure Determination 2012.

### *Company Name and Dates*

To prepare the templates for disclosure, the supplier's company name should be entered in cell C8, the date of the last day of the current (disclosure) year should be entered in cell C12, and the date on which the information is disclosed should be entered in cell C10 of the CoverSheet worksheet.

The cell C12 entry (current year) is used to calculate disclosure years in the column headings that show above some of the tables and in labels adjacent to some entry cells. It is also used to calculate the 'For year ended' date in the template title blocks (the title blocks are the light green shaded areas at the top of each template).

The cell C8 entry (company name) is used in the template title blocks.

Dates should be entered in day/month/year order (Example -"1 April 2013").

### *Data Entry Cells and Calculated Cells*

Data entered into this workbook may be entered only into the data entry cells. Data entry cells are the bordered, unshaded areas (white cells) in each template. Under no circumstances should data be entered into the workbook outside a data entry cell.

In some cases, where the information for disclosure is able to be ascertained from disclosures elsewhere in the workbook, such information is disclosed in a calculated cell.

### *Validation Settings on Data Entry Cells*

To maintain a consistency of format and to help guard against errors in data entry, some data entry cells test keyboard entries for validity and accept only a limited range of values. For example, entries may be limited to a list of category names, to values between 0% and 100%, or either a numeric entry or the text entry "N/A". Where this occurs, a validation message will appear when data is being entered. These checks are applied to keyboard entries only and not, for example, to entries made using Excel's copy and paste facility.

### *Conditional Formatting Settings on Data Entry Cells*

Schedule 2 cells G79 and I79:L79 will change colour if the total cashflows do not equal the corresponding values in table 2(ii).

Schedule 4 cells P99:P105 and P107 will change colour if the RAB values do not equal the corresponding values in table 4(ii).

Schedule 9b columns AA to AE (2013 to 2017) contain conditional formatting. The data entry cells for future years are hidden (are changed from white to yellow).

Schedule 9b cells AG10 to AG37 will change colour if the total assets at year end for each asset class does not equal the corresponding values in column I in Schedule 9a.

Schedule 9c cell F22 will change colour if F22 (system length by operating pressure) does not equal F16 (system length by material).

### *Inserting Additional Rows and Columns*

The templates for schedules 4, 5b, 5c, 5d, 5e, 5i, 6a, 8, 9c, 9d, 10a and 10b may require additional rows to be inserted in tables marked 'include additional rows if needed' or similar. Column A schedule references should not be entered in additional rows, and should be deleted from additional rows that are created by copying and pasting rows that have schedule references.

Additional rows in schedules 5c, 6a, 9c and 9d must not be inserted directly above the first row or below the last row of a table. This is to ensure that entries made in the new row are included in the totals.

Schedules 5d and 5e may require new cost or asset category rows to be inserted in allocation change tables 5d(iii) and 5e(ii). Accordingly, cell protection has been removed from row 72 of schedule 5d and row 71 of schedule 5e to allow blocks of rows to be copied. The four steps to add new cost category rows to table 5d(iii) are: Select Excel rows 64:72 of the relevant template, copy, select Excel row 73, then insert copied cells. Similarly, for table 5e(ii): Select Excel rows 63:71 of the relevant template, copy, select Excel row 72, then insert copied cells.

The template for schedule 8 may require additional columns to be inserted between column M and Q. To avoid interfering with the title block entries, these should be inserted to the left of column N. If inserting additional columns, the formulas for standard consumers total, non-standard consumers totals and total for all consumers will need to be copied into the cells of the added columns. The formulas can be found in the equivalent cells of the existing columns.

***Disclosures by Sub-Network***

Schedules 8, 9a, 9b, 9c, 9d, 10a and 10b must be completed for the network and for each sub-network. A copy of the schedule worksheet(s) must be made for each subnetwork and named accordingly.

***Schedule References***

The references labelled 'sch ref' in the leftmost column of each template are consistent with the row references in the Gas Distribution ID Determination 2012 (as issued on 24 March 2015). They provide a common reference between the rows in the determination and the template.

***Description of Calculation References***

Calculation cell formulas contain links to other cells within the same template or elsewhere in the workbook. Key cell references are described in a column to the right of each template. These descriptions are provided to assist data entry. Cell references refer to the row of the template and not the schedule reference.

***Worksheet Completion Sequence***

Calculation cells may show an incorrect value until precedent cell entries have been completed. Data entry may be assisted by completing the schedules in the following order:

1. Coversheet
2. Schedules 5a–5e
3. Schedules 6a–6b
4. Schedule 8
5. Schedule 3
6. Schedule 4
7. Schedule 2
8. Schedule 7
9. Schedules 9a–9d
10. Schedules 10a and 10b

Company Name	GasNet Limited
For Year Ended	30 June 2017

**SCHEDULE 1: ANALYTICAL RATIOS**

This schedule calculates expenditure, revenue and service ratios from the information disclosed. The disclosed ratios may vary for reasons that are company specific and, as a result, must be interpreted with care. The Commerce Commission will publish a summary and analysis of information disclosed in accordance with the ID determination. This will include information disclosed in accordance with this and other schedules, and information disclosed under the other requirements of the determination.

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

**1(i): Expenditure Metrics**

	Expenditure per TJ energy delivered to ICPs (\$/TJ)	Expenditure per average no. of ICPs (\$/ICP)	Ratio of expenditure to maximum monthly load (\$ per GJ/month)	Expenditure per km of pipeline for supply (\$/km)
<b>Operational expenditure</b>	1,221	155	13	2,313
Network	87	11	1	166
Non-network	1,134	144	12	2,148
<b>Expenditure on assets</b>	599	76	6	1,136
Network	567	72	6	1,074
Non-network	33	4	0	62

**1(ii): Revenue Metrics**

	Revenue per TJ energy delivered to ICPs (\$/TJ)	Revenue per average no. of ICPs (\$/ICP)
<b>Total line charge revenue</b>	3,719	472
Standard consumer line charge revenue	9,420	453
Non-standard consumer line charge revenue	249	21,667

**1(iii): Service Intensity Measures**

Demand density	182	Maximum monthly load (GJ per month) per system length
Volume density	2	Quantity of gas delivered per km of system length (TJ/km)
Connection point density	15	Average number of ICPs in disclosure year per system length
Energy intensity	127	Total GJ delivered to ICPs per average number of ICPs in disclosure year

**1(iv): Composition of Revenue Requirement**

	(\$000)	% of revenue
Operational expenditure	1,536	32.71%
Pass-through and recoverable costs excluding financial incentives and wash-ups	106	2.26%
Total depreciation	824	17.55%
Total revaluations	400	8.51%
Regulatory tax allowance	699	14.88%
Regulatory profit/(loss) including financial incentives and wash-ups	1,931	41.12%
<b>Total regulatory income</b>	<b>4,696</b>	

**1(v): Reliability**

Interruption rate	22.89	Interruptions per 100km of system length
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Company Name **GasNet Limited**  
 For Year Ended **30 June 2017**

## SCHEDULE 2: REPORT ON RETURN ON INVESTMENT

This schedule requires information on the Return on Investment (ROI) for the GDB relative to the Commerce Commission's estimates of post tax WACC and vanilla WACC. GDBs must calculate their ROI based on a monthly basis if required by clause 2.3.3 of the ID Determination or if they elect to. If a GDB makes this election, information supporting this calculation must be provided in 2(iii).

GDBs must provide explanatory comment on their ROI in Schedule 14 (Mandatory Explanatory Notes).

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

### 2(i): Return on Investment

	CY-2	CY-1	Current Year CY
	30 Jun 15	30 Jun 16	30 Jun 17
	%	%	%
<b>ROI – comparable to a post tax WACC</b>			
Reflecting all revenue earned	6.71%	6.50%	8.41%
Excluding revenue earned from financial incentives	6.71%	6.50%	8.41%
Excluding revenue earned from financial incentives and wash-ups	6.71%	6.50%	8.41%
<b>Mid-point estimate of post tax WACC</b>			
25th percentile estimate	5.95%	5.21%	4.49%
75th percentile estimate	7.57%	6.83%	6.11%
<b>ROI – comparable to a vanilla WACC</b>			
Reflecting all revenue earned	7.48%	7.13%	8.93%
Excluding revenue earned from financial incentives	7.48%	7.13%	8.93%
Excluding revenue earned from financial incentives and wash-ups	7.48%	7.13%	8.93%
<b>WACC rate used to set regulatory price path</b>			
	7.44%	7.44%	7.44%
<b>Mid-point estimate of vanilla WACC</b>			
25th percentile estimate	6.73%	5.84%	5.01%
75th percentile estimate	8.35%	7.46%	6.63%

### 2(ii): Information Supporting the ROI

(\$000)

Total opening RAB value	22,950	
plus Opening deferred tax	(860)	
<b>Opening RIV</b>		22,090
<b>Line charge revenue</b>		4,679
Expenses cash outflow	1,642	
plus Assets commissioned	670	
less Asset disposals	23	
plus Tax payments	576	
less Other regulated income	17	
<b>Mid-year net cash flows</b>		2,848
<b>Term credit spread differential allowance</b>		-
Total closing RAB value	23,171	
less Adjustment resulting from asset allocation	(2)	
less Lost and found assets adjustment	-	
plus Closing deferred tax	(983)	
<b>Closing RIV</b>		22,189
<b>ROI – comparable to a vanilla WACC</b>		8.93%
Leverage (%)		44%
Cost of debt assumption (%)		4.21%
Corporate tax rate (%)		28%
<b>ROI – comparable to a post tax WACC</b>		8.41%

Company Name

GasNet Limited

For Year Ended

30 June 2017

**SCHEDULE 2: REPORT ON RETURN ON INVESTMENT**

This schedule requires information on the Return on Investment (ROI) for the GDB relative to the Commerce Commission's estimates of post tax WACC and vanilla WACC. GDBs must calculate their ROI based on a monthly basis if required by clause 2.3.3 of the ID Determination or if they elect to. If a GDB makes this election, information supporting this calculation must be provided in 2(iii).

GDBs must provide explanatory comment on their ROI in Schedule 14 (Mandatory Explanatory Notes).

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

**2(iii): Information Supporting the Monthly ROI**

Opening RIV

N/A

		(\$000)				
	Line charge revenue	Expenses cash outflow	Assets commissioned	Asset disposals	Other regulated income	Monthly net cash outflows
Month 1						-
Month 2						-
Month 3						-
Month 4						-
Month 5						-
Month 6						-
Month 7						-
Month 8						-
Month 9						-
Month 10						-
Month 11						-
Month 12						-
Total	-	-	-	-	-	-

Tax Payments

N/A

Term credit spread differential allowance

N/A

Closing RIV

N/A

Monthly ROI – comparable to a vanilla WACC

N/A

Monthly ROI – comparable to a post tax WACC

N/A

**2(iv): Year-End ROI Rates for Comparison Purposes**

Year-end ROI – comparable to a vanilla WACC

8.61%

Year-end ROI – comparable to a post tax WACC

8.09%

\* these year-end ROI values are comparable to the ROI reported in pre 2012 disclosures by GDBs and do not represent the Commission's current view on ROI.

**2(v): Financial Incentives and Wash-Ups**

Net recoverable costs allowed under incremental rolling incentive scheme

-

Other financial incentives

-

Financial incentives

-

Impact of financial incentives on ROI

-

Input methodology claw-back

-

Recoverable customised price-quality path costs

-

Other wash-ups

-

Wash-up costs

-

Impact of wash-up costs on ROIs

-

Company Name **GasNet Limited**  
For Year Ended **30 June 2017**

**SCHEDULE 3: REPORT ON REGULATORY PROFIT**

This schedule requires information on the calculation of regulatory profit for the GDB for the disclosure year. GDBs must complete all sections and must provide explanatory comment on their regulatory profit in Schedule 14 (Mandatory Explanatory Notes).

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

7	<b>3(i): Regulatory Profit</b>		(\$000)	
8	<b>Income</b>			
9		Line charge revenue		4,679
10	plus	Gains / (losses) on asset disposals		-
11	plus	Other regulated income (other than gains / (losses) on asset disposals)		17
12				
13		<b>Total regulatory income</b>		4,696
14	<b>Expenses</b>			
15	less	Operational expenditure		1,536
16				
17	less	Pass-through and recoverable costs excluding financial incentives and wash-ups		106
18				
19		<b>Operating surplus / (deficit)</b>		3,054
20				
21	less	Total depreciation		824
22				
23	plus	Total revaluations		400
24				
25		<b>Regulatory profit / (loss) before tax</b>		2,630
26				
27	less	Term credit spread differential allowance		-
28				
29	less	Regulatory tax allowance		699
30				
31		<b>Regulatory profit/(loss) including financial incentives and wash-ups</b>		1,931
32				
33	<b>3(ii): Pass-through and recoverable costs excluding financial incentives and wash-ups</b>		(\$000)	
34	<b>Pass through costs</b>			
35		Rates		47
36		Commerce Act levies		55
37		Industry Levies		4
38		CPP specified pass through costs		-
39	<b>Recoverable costs excluding financial incentives and wash-ups</b>			
40		Other recoverable costs excluding financial incentives and wash-ups		-
41		<b>Pass-through and recoverable costs excluding financial incentives and wash-ups</b>		106
42				
43				
44	<b>3(iii): Incremental Rolling Incentive Scheme</b>		(\$000)	
45			CY-1	CY
46			30 Jun 16	30 Jun 17
47		Allowed controllable opex	-	-
48		Actual controllable opex	-	-
49				
50		<b>Incremental change in year</b>		-
51				
52			Previous years' incremental change	Previous years' incremental change adjusted for inflation
53	CY-5	30 Jun 12		
54	CY-4	30 Jun 13		
55	CY-3	30 Jun 14		
56	CY-2	30 Jun 15		
57	CY-1	30 Jun 16		
58		<b>Net incremental rolling incentive scheme</b>		-
59				
60		<b>Net recoverable costs allowed under incremental rolling incentive scheme</b>		-
61				
62	<b>3(iv): Merger and Acquisition Expenditure</b>		(\$000)	
63				
64		Merger and acquisition expenditure		-
65				
66		<i>Provide commentary on the benefits of merger and acquisition expenditure to the gas distribution business, including required disclosures in accordance with section 2.7, in Schedule 14 (Mandatory Explanatory Notes)</i>		
67				
68	<b>3(v): Other Disclosures</b>		(\$000)	
69				
70		Self-insurance allowance		-



Company Name **GasNet Limited**For Year Ended **30 June 2017****SCHEDULE 4: REPORT ON VALUE OF THE REGULATORY ASSET BASE (ROLLED FORWARD)**

This schedule requires information on the calculation of the Regulatory Asset Base (RAB) value to the end of this disclosure year. This informs the ROI calculation in Schedule 2. GDBs must provide explanatory comment on the value of their RAB in Schedule 14 (Mandatory Explanatory Notes). This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

**4(i): Regulatory Asset Base Value (Rolled Forward)**

for year ended	RAB 30 Jun 13 (\$000)	RAB 30 Jun 14 (\$000)	RAB 30 Jun 15 (\$000)	RAB 30 Jun 16 (\$000)	RAB 30 Jun 17 (\$000)
Total opening RAB value	23,014	22,955	23,147	23,020	22,950
less Total depreciation	892	900	918	920	824
plus Total revaluations	157	370	97	95	400
plus Assets commissioned	676	730	703	763	670
less Asset disposals	-	7	7	10	23
plus Lost and found assets adjustment	-	-	-	-	-
plus Adjustment resulting from asset allocation	-	(1)	(2)	2	(2)
Total closing RAB value	22,955	23,147	23,020	22,950	23,171

**4(ii): Unallocated Regulatory Asset Base**

	Unallocated RAB * (\$000)	RAB (\$000)
Total opening RAB value	22,948	22,950
less Total depreciation	824	824
plus Total revaluations	400	400
plus Assets commissioned (other than below)	670	670
Assets acquired from a regulated supplier	-	-
Assets acquired from a related party	-	-
Assets commissioned	670	670
less Asset disposals (other than below)	23	23
Asset disposals to a regulated supplier	-	-
Asset disposals to a related party	-	-
Asset disposals	23	23
plus Lost and found assets adjustment	-	-
plus Adjustment resulting from asset allocation	-	(2)
Total closing RAB value	23,171	23,171

\* The 'unallocated RAB' is the total value of those assets used wholly or partially to provide gas distribution services without any allowance being made for the allocation of costs to services provided by the supplier that are not gas distribution services. The RAB value represents the value of these assets after applying this cost allocation. Neither value includes works under construction.

Company Name **GasNet Limited**For Year Ended **30 June 2017****SCHEDULE 4: REPORT ON VALUE OF THE REGULATORY ASSET BASE (ROLLED FORWARD)**

This schedule requires information on the calculation of the Regulatory Asset Base (RAB) value to the end of this disclosure year. This informs the ROI calculation in Schedule 2. GDBs must provide explanatory comment on the value of their RAB in Schedule 14 (Mandatory Explanatory Notes). This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

**4(iii): Calculation of Revaluation Rate and Revaluation of Assets**CPI<sub>t</sub>

1,226

CPI<sub>t-4</sub>

1,205

Revaluation rate (%)

1.74%

Unallocated RAB \*

RAB

(\$000)

(\$000)

(\$000)

(\$000)

Total opening RAB value

22,950

22,950

less Opening value of fully depreciated, disposed and lost assets

18

18

Total opening RAB value subject to revaluation

22,932

22,932

Total revaluations

400

400

**4(iv): Roll Forward of Works Under Construction**Unallocated works under  
construction

Allocated works under construction

Works under construction—preceding disclosure year

116

116

plus Capital expenditure

754

754

less Assets commissioned

670

670

plus Adjustment resulting from asset allocation

Works under construction - current disclosure year

200

200

Highest rate of capitalised finance applied

0.00%

Company Name **GasNet Limited**  
For Year Ended **30 June 2017**

#### SCHEDULE 4: REPORT ON VALUE OF THE REGULATORY ASSET BASE (ROLLED FORWARD)

This schedule requires information on the calculation of the Regulatory Asset Base (RAB) value to the end of this disclosure year. This informs the ROI calculation in Schedule 2. GDBs must provide explanatory comment on the value of their RAB in Schedule 14 (Mandatory Explanatory Notes). This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

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#### 4(v): Regulatory Depreciation

Depreciation - standard  
Depreciation - no standard life assets  
Depreciation - modified life assets  
Depreciation - alternative depreciation in accordance with CPP  
**Total depreciation**

Unallocated RAB * (\$000)	(\$000)	RAB (\$000)	(\$000)
681		681	
143		143	
-		-	
-		-	
	824		824

(\$000 unless otherwise specified)

#### 4(vi): Disclosure of Changes to Depreciation Profiles

Asset or assets with changes to depreciation	Reason for non-standard depreciation (text entry)	Depreciation charge for the period (RAB)	Closing RAB value under 'non-standard' depreciation	Closing RAB value under 'standard' depreciation
Nil				

\* include additional rows if needed

#### 4(vii): Disclosure by Asset Category

(\$000 unless otherwise specified)

	Intermediate pressure main pipelines	Medium pressure main pipelines	Low pressure main pipelines	Service pipe	Stations	Line valve	Special crossings	Other network assets	Non-network assets	Total
<b>Total opening RAB value</b>	2,530	5,467	6,987	6,600	183	148	453	253	329	22,950
less Total depreciation	72	162	250	197	20	5	15	4	99	824
plus Total revaluations	44	95	123	115	3	3	8	4	5	400
plus Assets commissioned	67	63	219	212	2	67	-	-	40	670
less Asset disposals	-	5	10	5	3	-	-	-	-	23
plus Lost and found assets adjustment	-	-	-	-	-	-	-	-	-	-
plus Adjustment resulting from asset allocation	(1)	-	(3)	-	(1)	-	-	1	2	(2)
plus Asset category transfers	-	-	-	1	-	(1)	1	(1)	-	-
<b>Total closing RAB value</b>	2,568	5,458	7,066	6,726	164	212	447	253	277	23,171
<b>Asset Life</b>										
Weighted average remaining asset life	36.5	37.7	36.4	41.1	12.6	43.0	48.9	50.4	3.8	(years)
Weighted average expected total asset life	70.0	59.1	57.5	59.0	34.3	58.3	66.9	59.2	5.8	(years)

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section

5a(i): Regulatory Tax Allowance			(\$'000)
8	Regulatory profit / (loss) before tax		2,630
9			
10	plus Income not included in regulatory profit / (loss) before tax but taxable	-	*
11	Expenditure or loss in regulatory profit / (loss) before tax but not deductible	-	*
12	Amortisation of initial differences in asset values	607	
13	Amortisation of revaluations	60	
14			667
15			
16	less Total revaluations	400	
17	Income included in regulatory profit / (loss) before tax but not taxable	-	*
18	Expenditure or loss deductible but not in regulatory profit / (loss) before tax	-	*
19	Notional deductible interest	401	
20			800
21			
22	Regulatory taxable income		2,496
23			
24	less Utilised tax losses	-	
25	Regulatory net taxable income		2,496
26			
27	Corporate tax rate (%)	28%	
28	Regulatory tax allowance		699

32 **5a(ii): Disclosure of Permanent Differences**

In Schedule 14, Box 5, provide descriptions and workings of items recorded in the asterisked categories in Schedule 5a(i).

(\$000)

36		Opening unamortised initial differences in asset values	12,131	
37	<i>less</i>	Amortisation of initial differences in asset values	607	
38	<i>plus</i>	Adjustment for unamortised initial differences in assets acquired		
39	<i>less</i>	Adjustment for unamortised initial differences in assets disposed		
40		Closing unamortised initial differences in asset values		11,525
41				
42		Opening weighted average remaining useful life of relevant assets (years)		20

Company Name **GasNet Limited**  
 For Year Ended **30 June 2017**

### SCHEDULE 5a: REPORT ON REGULATORY TAX ALLOWANCE

This schedule requires information on the calculation of the regulatory tax allowance. This information is used to calculate regulatory profit/loss in Schedule 3 (regulatory profit). GDBs must provide explanatory commentary on the information disclosed in this schedule, in Schedule 14 (Mandatory Explanatory Notes).

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section

sch ref

44	<b>5a(iv): Amortisation of Revaluations</b>				<b>(\$000)</b>
45					
46	Opening sum of RAB values without revaluations		21,219		
47					
48	Adjusted depreciation		764		
49	Total depreciation		824		
50	Amortisation of revaluations			60	
51					
52	<b>5a(v): Reconciliation of Tax Losses</b>				<b>(\$000)</b>
53					
54	Opening tax losses		-		
55	plus Current period tax losses		-		
56	less Utilised tax losses		-		
57	Closing tax losses			-	
58	<b>5a(vi): Calculation of Deferred Tax Balance</b>				<b>(\$000)</b>
59					
60	Opening deferred tax		(860)		
61					
62	plus Tax effect of adjusted depreciation		214		
63					
64	less Tax effect of tax depreciation		172		
65					
66	plus Tax effect of other temporary differences*		-		
67					
68	less Tax effect of amortisation of initial differences in asset values		170		
69					
70	plus Deferred tax balance relating to assets acquired in the disclosure year		-		
71					
72	less Deferred tax balance relating to assets disposed in the disclosure year		(4)		
73					
74	plus Deferred tax cost allocation adjustment		0		
75					
76	Closing deferred tax			(983)	
77					
78	<b>5a(vii): Disclosure of Temporary Differences</b>				
79	In Schedule 14, Box 6, provide descriptions and workings of items recorded in the asterisked category in Schedule 5a(vi) (Tax effect of other temporary differences).				
80					
81	<b>5a(viii): Regulatory Tax Asset Base Roll-Forward</b>				
82					<b>(\$000)</b>
83	Opening sum of regulatory tax asset values		6,096		
84	less Tax depreciation		613		
85	plus Regulatory tax asset value of assets commissioned		670		
86	less Regulatory tax asset value of asset disposals		9		
87	plus Lost and found assets adjustment		-		
88	plus Adjustments resulting from asset allocation		-		
89	plus Other adjustments to the RAB tax value		-		
90	Closing sum of regulatory tax asset values			6,144	

Company Name **GasNet Limited**  
 For Year Ended **30 June 2017**

## SCHEDULE 5b: REPORT ON RELATED PARTY TRANSACTIONS

This schedule provides information on the valuation of related party transactions, in accordance with section 2.3.6 and 2.3.7 of the ID determination.

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

### 5b(i): Summary—Related Party Transactions

(\$000)

Total regulatory income	
Operational expenditure	210
Capital expenditure	43
Market value of asset disposals	
Other related party transactions	

### 5b(ii): Entities Involved in Related Party Transactions

Name of related party	Related party relationship
Whanganui District Council	Owens 100% of Whanganui District Council holdings
Whanganui District Council Holdings	Owens 100% of GasNet Ltd

\* include additional rows if needed

### 5b(iii): Related Party Transactions

Name of related party	Related party transaction type	Description of transaction	Value of transaction (\$000)	Basis for determining value
Whanganui District Council	Opex	Rental, Occupancy costs	75	ID clause 2.3.6(2)(a)
Whanganui District Council	Opex	Network Rates	31	ID clause 2.3.6(2)(a)
Whanganui District Council	Opex	Computer IT Support	43	ID clause 2.3.6(2)(a)
Whanganui District Council	Capex	Computer Hardware	3	ID clause 2.3.6(2)(a)
Whanganui District Council	Opex	Marketing	61	ID clause 2.3.6(2)(a)
Whanganui District Council	Capex	Contract Works	40	ID clause 2.3.6(2)(a)

\* include additional rows if needed

Company Name **GasNet Limited**  
 For Year Ended **30 June 2017**

### SCHEDULE 5c: REPORT ON TERM CREDIT SPREAD DIFFERENTIAL ALLOWANCE

This schedule is only to be completed if, as at the date of the most recently published financial statements, the weighted average original tenor of the debt portfolio (both qualifying debt and non-qualifying debt) is greater than five years. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

#### 5c(i): Qualifying Debt (may be Commission only)

Issuing party	Issue date	Pricing date	Original tenor (in years)	Coupon rate (%)	Book value at issue date (NZD)	Book value at date of financial statements (NZD)	Term Credit Spread Difference	Cost of executing an interest rate swap	Debt issue cost readjustment
* include additional rows if needed						-	-	-	-

#### 5c(ii): Attribution of Term Credit Spread Differential

Gross term credit spread differential

Total book value of interest bearing debt

Leverage

44%

Average opening and closing RAB values

Attribution Rate (%)

-

Term credit spread differential allowance

-

Company Name	GasNet Limited
For Year Ended	30 June 2017

**SCHEDULE 5d: REPORT ON COST ALLOCATIONS**

This schedule provides information on the allocation of operational costs. GDBs must provide explanatory comment on their cost allocation in Schedule 14 (Mandatory Explanatory Notes), including on the impact of any reclassifications. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

5d(i): Operating Cost Allocations		Value allocated (\$000s)				
		Arm's length deduction	Gas distribution services	Non-gas distribution services	Total	OVABAA allocation increase (\$000s)
7	<b>Service interruptions, incidents and emergencies</b>					
8	Directly attributable		44			
9	Not directly attributable	-	-	-	-	-
10	<b>Total attributable to regulated service</b>		44			
11	<b>Routine and corrective maintenance and inspection</b>					
12	Directly attributable		66			
13	Not directly attributable	-	-	-	-	-
14	<b>Total attributable to regulated service</b>		66			
15	<b>Asset replacement and renewal</b>					
16	Directly attributable					
17	Not directly attributable	-	-	-	-	-
18	<b>Total attributable to regulated service</b>		-			
19	<b>System operations and network support</b>					
20	Directly attributable		41			
21	Not directly attributable	-	457	139	596	-
22	<b>Total attributable to regulated service</b>		498			
23	<b>Business support</b>					
24	Directly attributable		335			
25	Not directly attributable	-	593	180	773	-
26	<b>Total attributable to regulated service</b>		928			
27	<b>Operating costs directly attributable</b>		486			
28	<b>Operating costs not directly attributable</b>	-	1,050	319	1,369	-
29	<b>Operational expenditure</b>		1,536			



Company Name	GasNet Limited
For Year Ended	30 June 2017

**SCHEDULE 5d: REPORT ON COST ALLOCATIONS**

This schedule provides information on the allocation of operational costs. GDBs must provide explanatory comment on their cost allocation in Schedule 14 (Mandatory Explanatory Notes), including on the impact of any reclassifications. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

35	<b>5d(ii): Other Cost Allocations</b>								
36	<b>Pass through and recoverable costs</b>								
37	<b>Pass through costs</b>								
38	Directly attributable								
39	Not directly attributable								
40	<b>Total attributable to regulated service</b>								
41	<b>Recoverable costs</b>								
42	Directly attributable								
43	Not directly attributable								
44	<b>Total attributable to regulated service</b>								
45	<b>5d(iii): Changes in Cost Allocations* †</b>								
46									
47	<b>Change in cost allocation 1</b>								
48	Cost category	Nil							
49	Original allocator or line items								
50	New allocator or line items								
51									
52	Rationale for change								
53									
54									
55									
56	<b>Change in cost allocation 2</b>								
57	Cost category	Nil							
58	Original allocator or line items								
59	New allocator or line items								
60									
61	Rationale for change								
62									
63									
64									
65	<b>Change in cost allocation 3</b>								
66	Cost category	Nil							
67	Original allocator or line items								
68	New allocator or line items								
69									
70	Rationale for change								
71									
72									
73	* a change in cost allocation must be completed for each cost allocator change that has occurred in the disclosure year. A movement in an allocator metric is not a change in allocator or component.								
74	† include additional rows if needed								

Company Name **GasNet Limited**  
 For Year Ended **30 June 2017**

### SCHEDULE 5e: REPORT ON ASSET ALLOCATIONS

This schedule requires information on the allocation of asset values. This information supports the calculation of the RAB value in Schedule 4. GDBs must provide explanatory comment on their cost allocation in Schedule 14 (Mandatory Explanatory Notes), including on the impact of any changes in asset allocations. This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

#### 5e(i): Regulated Service Asset Values

	Value allocated (\$000s) Gas distribution services
<b>Main pipe</b>	
Directly attributable	15,092
Not directly attributable	-
<b>Total attributable to regulated service</b>	15,092
<b>Service pipe</b>	
Directly attributable	6,726
Not directly attributable	-
<b>Total attributable to regulated service</b>	6,726
<b>Stations</b>	
Directly attributable	164
Not directly attributable	-
<b>Total attributable to regulated service</b>	164
<b>Line valve</b>	
Directly attributable	212
Not directly attributable	-
<b>Total attributable to regulated service</b>	212
<b>Special crossings</b>	
Directly attributable	447
Not directly attributable	-
<b>Total attributable to regulated service</b>	447
<b>Other network assets</b>	
Directly attributable	253
Not directly attributable	-
<b>Total attributable to regulated service</b>	253
<b>Non-network assets</b>	
Directly attributable	94
Not directly attributable	183
<b>Total attributable to regulated service</b>	277
<b>Regulated service asset value directly attributable</b>	22,988
<b>Regulated service asset value not directly attributable</b>	183
<b>Total closing RAB value</b>	23,171

#### 5e(ii): Changes in Asset Allocations\* †

##### Change in asset value allocation 1

(\$000)

			CY-1	Current Year (CY)
Asset category	Nil	Original allocation		
Original allocator or line items		New allocation		
New allocator or line items		Difference	-	-
Rationale for change				

##### Change in asset value allocation 2

(\$000)

			CY-1	Current Year (CY)
Asset category	Nil	Original allocation		
Original allocator or line items		New allocation		
New allocator or line items		Difference	-	-
Rationale for change				

##### Change in asset value allocation 3

(\$000)

			CY-1	Current Year (CY)
Asset category	Nil	Original allocation		
Original allocator or line items		New allocation		
New allocator or line items		Difference	-	-
Rationale for change				

component.

† include additional rows if needed

Company Name

GasNet Limited

For Year Ended

30 June 2017

**SCHEDULE 6a: REPORT ON CAPITAL EXPENDITURE FOR THE DISCLOSURE YEAR**

This schedule requires a breakdown of capital expenditure on assets incurred in the disclosure year, including any assets in respect of which capital contributions are received, but excluding assets that are vested assets. Information on expenditure on assets must be provided on an accounting accruals basis and must exclude finance costs. GDBs must provide explanatory comment on their expenditure on assets in Schedule 14 (Explanatory notes to templates).

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

7	<b>6a(i): Expenditure on Assets</b>		<b>(\$000)</b>	<b>(\$000)</b>
8	Consumer connection			113
9	System growth			97
10	Asset replacement and renewal			327
11	Asset relocations			19
12	Reliability, safety and environment:			
13	Quality of supply	24		
14	Legislative and regulatory	-		
15	Other reliability, safety and environment	133		
16	<b>Total reliability, safety and environment</b>			157
17	<b>Expenditure on network assets</b>			713
18	Expenditure on non-network assets			41
19				
20	<b>Expenditure on assets</b>			754
21	plus Cost of financing			-
22	less Value of capital contributions			-
23	plus Value of vested assets			-
24				
25	<b>Capital expenditure</b>			754
26	<b>6a(ii): Subcomponents of Expenditure on Assets (where known)</b>			<b>(\$000)</b>
27	Research and development			-
28	<b>6a(iii): Consumer Connection</b>			
29	Consumer types defined by GDB*		<b>(\$000)</b>	<b>(\$000)</b>
30	Residential		104	
31	Commercial		9	
32				
33				
34				
35	* include additional rows if needed			
36	<b>Consumer connection expenditure</b>			113
37				
38	less Capital contributions funding consumer connection expenditure		-	
39	<b>Consumer connection less capital contributions</b>			113

Company Name

GasNet Limited

For Year Ended

30 June 2017

**SCHEDULE 6a: REPORT ON CAPITAL EXPENDITURE FOR THE DISCLOSURE YEAR**

This schedule requires a breakdown of capital expenditure on assets incurred in the disclosure year, including any assets in respect of which capital contributions are received, but excluding assets that are vested assets. Information on expenditure on assets must be provided on an accounting accruals basis and must exclude finance costs. GDBs must provide explanatory comment on their expenditure on assets in Schedule 14 (Explanatory notes to templates).

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

40			
41	<b>6a(iv): System Growth and Asset Replacement and Renewal</b>		
42		<b>System Growth</b>	<b>Asset Replacement and Renewal</b>
43		<b>(\$000)</b>	<b>(\$000)</b>
44	<b>Intermediate pressure</b>		
45	Main pipe	-	-
46	Service pipe	-	-
47	Stations	-	-
48	Line valve	-	-
49	Special crossings	-	-
50	<b>Intermediate pressure - total</b>	-	-
51	<b>Medium pressure</b>		
52	Main pipe	47	16
53	Service pipe	-	18
54	Stations	-	2
55	Line valve	-	-
56	Special crossings	-	-
57	<b>Medium pressure - total</b>	47	36
58	<b>Low pressure</b>		
59	Main pipe	49	219
60	Service pipe	1	72
61	Line valve	-	-
62	Special crossings	-	-
63	<b>Low pressure - total</b>	50	291
64	<b>Other network assets</b>		
65	Monitoring and control systems	-	-
66	Cathodic protection systems	-	-
67	Other assets (other than above)	-	-
68	<b>Other network assets - total</b>	-	-
69			
70	<b>System growth and asset replacement and renewal expenditure</b>	97	327
71	less Capital contributions funding system growth and asset replacement and renewal	-	-
72	<b>System growth and asset replacement and renewal less capital contributions</b>	97	327
73	<b>6a(v): Asset Relocations</b>		
74	<i>Project or programme*</i>	<b>(\$000)</b>	<b>(\$000)</b>
75	Nil	-	-
76		-	-
77		-	-
78		-	-
79		-	-
80	<i>* include additional rows if needed</i>		
81	All other projects or programmes - asset relocations	19	
82	<b>Asset relocations expenditure</b>		19
83	less Capital contributions funding asset relocations	-	-
84	<b>Asset relocations less capital contributions</b>		19

Company Name

GasNet Limited

For Year Ended

30 June 2017

**SCHEDULE 6a: REPORT ON CAPITAL EXPENDITURE FOR THE DISCLOSURE YEAR**

This schedule requires a breakdown of capital expenditure on assets incurred in the disclosure year, including any assets in respect of which capital contributions are received, but excluding assets that are vested assets. Information on expenditure on assets must be provided on an accounting accruals basis and must exclude finance costs. GDBs must provide explanatory comment on their expenditure on assets in Schedule 14 (Explanatory notes to templates).

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

**6a(vi): Quality of Supply**

Project or programme\*

System Reinforcement (Whanganui Bridges MP Mains Interconnect)

(\$000)

(\$000)

24

-

-

-

-

\* include additional rows if needed

All other projects or programmes - quality of supply

-

**Quality of supply expenditure**

-

24

less Capital contributions funding quality of supply

-

**Quality of supply less capital contributions**

-

24

**6a(vii): Legislative and Regulatory**

Project or programme\*

Nil

(\$000)

(\$000)

-

-

-

-

-

\* include additional rows if needed

All other projects or programmes - legislative and regulatory

-

**Legislative and regulatory expenditure**

-

-

less Capital contributions funding legislative and regulatory

-

**Legislative and regulatory less capital contributions**

-

-

**6a(viii): Other Reliability, Safety and Environment**

Project or programme\*

Whanganui Sales Gate IP Interconnect

(\$000)

(\$000)

133

-

-

-

-

\* include additional rows if needed

All other projects or programmes - other reliability, safety and environment

-

**Other reliability, safety and environment expenditure**

-

133

less Capital contributions funding other reliability, safety and environment

-

**Other reliability, safety and environment less capital contributions**

-

133

**6a(ix): Non-Network Assets****Routine expenditure**

Project or programme\*

Office equipment, Computer Hardware &amp; Software

(\$000)

(\$000)

35

Vehicles, Plant &amp; Equipment

6

-

-

-

\* include additional rows if needed

All other projects or programmes - routine expenditure

-

**Routine expenditure**

-

41

**Atypical expenditure**

Project or programme\*

Nil

(\$000)

(\$000)

-

-

-

-

-

\* include additional rows if needed

All other projects or programmes - atypical expenditure

-

**Atypical expenditure**

-

-

**Expenditure on non-network assets**

-

41

Company Name

GasNet Limited

For Year Ended

30 June 2017

**SCHEDULE 6b: REPORT ON OPERATIONAL EXPENDITURE FOR THE DISCLOSURE YEAR**

This schedule requires a breakdown of operational expenditure incurred in the current disclosure year. GDBs must provide explanatory comment on their operational expenditure in Schedule 14 (Explanatory notes to templates). This includes explanatory comment on any atypical operational expenditure and assets replaced or renewed as part of asset replacement and renewal operational expenditure, and additional information on insurance.

This information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

		(\$000)	(\$000)
7	<b>6b(i): Operational Expenditure</b>		
8	Service interruptions, incidents and emergencies	44	
9	Routine and corrective maintenance and inspection	66	
10	Asset replacement and renewal	-	
11	<b>Network opex</b>		110
12	System operations and network support	497	
13	Business support	929	
14	<b>Non-network opex</b>		1,426
15			
16	<b>Operational expenditure</b>		1,536
17	<b>6b(ii): Subcomponents of Operational Expenditure (where known)</b>		
18	Research and development		-
19	Insurance		190

Company Name

GasNet Limited

For Year Ended

30 June 2017

**SCHEDULE 7: COMPARISON OF FORECASTS TO ACTUAL EXPENDITURE**

This schedule compares actual revenue and expenditure to the previous forecasts that were made for the disclosure year. Accordingly, this schedule requires the forecast revenue and expenditure information from previous disclosures to be inserted.

GDBs must provide explanatory comment on the variance between actual and target revenue and forecast expenditure in Schedule 14 (Mandatory Explanatory Notes). This information is part of the audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8. For the purpose of this audit, target revenue and forecast expenditures only need to be verified back to previous disclosures.

sch ref

8	<b>7(i): Revenue</b>	<b>Target (\$000) <sup>1</sup></b>	<b>Actual (\$000)</b>	<b>% variance</b>
9	Line charge revenue	4,727	4,679	(1%)
10	<b>7(ii): Expenditure on Assets</b>	<b>Forecast (\$000) <sup>2</sup></b>	<b>Actual (\$000)</b>	<b>% variance</b>
11	Consumer connection	107	113	6%
12	System growth	321	97	(70%)
13	Asset replacement and renewal	306	327	7%
14	Asset relocations	-	19	-
15	Reliability, safety and environment:			
16	Quality of supply	20	24	20%
17	Legislative and regulatory	-	-	-
18	Other reliability, safety and environment	139	133	(4%)
19	<b>Total reliability, safety and environment</b>	159	157	(1%)
20	<b>Expenditure on network assets</b>	893	713	(20%)
21	Expenditure on non-network assets	36	41	14%
22	<b>Expenditure on assets</b>	929	754	(19%)
23	<b>7(iii): Operational Expenditure</b>			
24	Service interruptions, incidents and emergencies	61	44	(28%)
25	Routine and corrective maintenance and inspection	87	66	(24%)
26	Asset replacement and renewal	-	-	-
27	<b>Network opex</b>	148	110	(26%)
28	System operations and network support	694	497	(28%)
29	Business support	780	929	19%
30	<b>Non-network opex</b>	1,474	1,426	(3%)
31	<b>Operational expenditure</b>	1,622	1,536	(5%)
32	<b>7(iv): Subcomponents of Expenditure on Assets (where known)</b>			
33	Research and development	-	-	-
34	<b>7(v): Subcomponents of Operational Expenditure (where known)</b>			
35	Research and development	-	-	-
36	Insurance	170	190	12%

<sup>1</sup> From the nominal dollar target revenue for the pricing year disclosed under clause 2.4.3(3) of this determination

<sup>2</sup> From the CY+1 nominal dollar expenditure forecasts disclosed in accordance with clause 2.6.6 for the forecast period starting at the beginning of the disclosure year (the second to last disclosure of Schedules 11a and 11b)

Company Name **GasNet Limited**For Year Ended **30 June 2017**Network / Sub-Network Name **All Networks****SCHEDULE 8: REPORT ON BILLED QUANTITIES AND LINE CHARGE REVENUES**

This schedule requires the billed quantities and associated line charge revenues for the disclosure year for each consumer group or price category code used by the GDB in its pricing schedules. Information is also required on the number of ICPs that are included in each consumer group or price category code, and the energy delivered to these ICPs.

sch ref

**8(i): Billed quantities by price component****Billed quantities by price component**

Add extra columns  
for additional  
billed quantities  
by price  
component as  
necessary

Price component

Unit charging basis  
(eg, days, GJ, etc.)

Consumer group name or price category code	Consumer type or types (eg, residential, commercial, etc.)	Standard or non-standard consumer group (specify)	Average no. of ICPs in disclosure year	Quantity of gas delivered (TJ)
M6 (now G12)	Residential and Commercial	Standard	2,372	84
M12 (now G12)	Residential and Commercial	Standard	82	8
M23 (now G50)	Commercial and Industrial	Standard	18	8
M33 (now G50)	Commercial and Industrial	Standard	3	1
M43 (now G50)	Commercial and Industrial	Standard	8	5
M85 (now G180)	Commercial and Industrial	Standard	6	11
M142 (now G180)	Commercial and Industrial	Standard	3	10
M200 (now G450)	Commercial and Industrial	Standard	-	1
M450 (now G450)	Commercial and Industrial	Standard	-	-
G12	Residential and Commercial	Standard	7,287	152
G50	Commercial and Industrial	Standard	85	28
G180	Commercial and Industrial	Standard	25	47
G450	Commercial and Industrial	Standard	5	88
C12323	Industrial	Non-standard	1	117
C12328 (now G450)	Industrial	Standard	-	2
C12329	Industrial	Non-standard	1	54
C12337	Industrial	Non-standard	1	32
C14688 (now G450)	Industrial	Standard	-	19
C14691 (now G450)	Industrial	Standard	-	7
C16459	Industrial	Non-standard	1	4
C17499 (now G450)	Industrial	Standard	-	5
C26262	Industrial	Non-standard	1	33
C26444	Industrial	Non-standard	1	126
C26779	Industrial	Non-standard	1	17
C31266	Industrial	Non-standard	1	205
C31778	Industrial	Non-standard	1	194

Add extra rows for additional consumer groups or price category codes as necessary

Standard consumer totals	9,894	476
Non-standard consumer totals	9	782
<b>Total for all consumers</b>	<b>9,903</b>	<b>1,258</b>

Fixed Charge (July 2016 to September 2016)	Fixed Charge (October 2016 to June 2017)	Variable Charge (July 2016 to September 2016)	Variable Charge (October 2016 to June 2017)	
Days	Days	GJ	GJ	
865,696	-	83,529	-	
29,752	-	8,052	-	
6,716	-	7,661	-	
1,012	-	583	-	
2,852	-	5,426	-	
2,024	-	10,958	-	
1,012	-	9,686	-	
105	-	666	-	
92	-	54	-	
-	2,659,766	-	152,378	
-	30,938	-	27,546	
-	9,137	-	47,173	
-	1,741	-	88,139	
92	273	23,077	94,173	
92	-	1,527	-	
92	273	13,166	41,012	
92	273	8,922	22,978	
92	-	18,856	-	
92	-	7,040	-	
92	273	2,565	1,626	
92	-	5,429	-	
92	273	8,585	24,198	
92	273	31,127	95,217	
92	273	5,676	11,357	
92	273	49,991	155,306	
92	273	29,143	165,103	

909,629	2,701,582	159,467	315,236	-
828	2,457	172,252	610,970	-
<b>910,457</b>	<b>2,704,039</b>	<b>331,719</b>	<b>926,206</b>	<b>-</b>



Company Name **GasNet Limited**For Year Ended **30 June 2017**Network / Sub-Network Name **All Networks****SCHEDULE 8: REPORT ON BILLED QUANTITIES AND LINE CHARGE REVENUES**

This schedule requires the billed quantities and associated line charge revenues for the disclosure year for each consumer group or price category code used by the GDB in its pricing schedules. Information is also required on the number of ICPs that are included in each consumer group or price category code, and the energy delivered to these ICPs.

**8(ii): Line charge revenues (\$000) by price component**

Price component

Rate (eg, \$ per day, \$ per GJ, etc.)

**Line charge revenues (\$000) by price component**

Add extra columns  
for additional line  
charge revenues  
by price  
component as  
necessary

Consumer group name or price category code	Consumer type or types (eg, residential, commercial, etc.)	Standard or non-standard consumer group (specify)	Total line charge revenue in disclosure year	Notional revenue foregone from posted discounts (if applicable)
M6 (now G12)	Residential and Commercial	Standard	\$1,030	
M12 (now G12)	Residential and Commercial	Standard	\$73	
M23 (now G50)	Commercial and Industrial	Standard	\$64	
M33 (now G50)	Commercial and Industrial	Standard	\$5	
M43 (now G50)	Commercial and Industrial	Standard	\$39	
M85 (now G180)	Commercial and Industrial	Standard	\$65	
M142 (now G180)	Commercial and Industrial	Standard	\$53	
M200 (now G450)	Commercial and Industrial	Standard	\$5	
M450 (now G450)	Commercial and Industrial	Standard	\$3	
G12	Residential and Commercial	Standard	\$2,429	
G50	Commercial and Industrial	Standard	\$264	
G180	Commercial and Industrial	Standard	\$270	
G450	Commercial and Industrial	Standard	\$147	
C12323	Industrial	Non-standard	\$17	
C12328 (now G450)	Industrial	Standard	\$5	
C12329	Industrial	Non-standard	\$7	
C12337	Industrial	Non-standard	\$12	
C14688 (now G450)	Industrial	Standard	\$16	
C14691 (now G450)	Industrial	Standard	\$8	
C16459	Industrial	Non-standard	\$6	
C17499 (now G450)	Industrial	Standard	\$8	
C26262	Industrial	Non-standard	\$10	
C26444	Industrial	Non-standard	\$9	
C26779	Industrial	Non-standard	\$96	
C31266	Industrial	Non-standard	\$21	
C31778	Industrial	Non-standard	\$17	

Add extra rows for additional consumer groups or price category codes as necessary

Standard consumer totals	\$4,484	-
Non-standard consumer totals	\$195	-
<b>Total for all consumers</b>	<b>\$4,679</b>	<b>-</b>

Fixed Charge (July 2016 to September 2016)	Fixed Charge (October 2016 to June 2017)	Variable Charge (July 2016 to September 2016)	Variable Charge (October 2016 to June 2017)	
\$/day	\$/day	\$/GJ	\$/GJ	
\$433	-	\$597	-	
\$15	-	\$58	-	
\$8	-	\$56	-	
\$1	-	\$4	-	
\$3	-	\$36	-	
\$10	-	\$55	-	
\$5	-	\$48	-	
\$4	-	\$1	-	
\$3	-	-	-	
-	\$1,330	-	\$1,099	
-	\$65	-	\$199	
-	\$46	-	\$224	
-	\$78	-	\$69	
\$4	\$13	-	-	
\$5	-	-	-	
\$2	\$5	-	-	
\$3	\$9	-	-	
\$16	-	-	-	
\$8	-	-	-	
\$2	\$4	-	-	
\$8	-	-	-	
\$2	\$8	-	-	
\$3	\$6	-	-	
\$24	\$72	-	-	
\$5	\$16	-	-	
\$4	\$13	-	-	

\$519	\$1,519	\$855	\$1,591	-
\$49	\$146	-	-	-
\$568	\$1,665	\$855	\$1,591	-

Company Name

GasNet Limited

For Year Ended

30 June 2017

Network / Sub-network Name

All Networks

**SCHEDULE 9a: ASSET REGISTER**

This schedule requires a summary of the quantity of assets that make up the network, by asset category and asset class.

sch ref

					Items at start of year (quantity)	Items at end of year (quantity)	Net change	Data accuracy (1-4)
8	Operating Pressure	Asset Category	Asset Class	Units				
9	Intermediate Pressure	Main pipe	IP PE main pipe	km	-	-	-	N/A
10	Intermediate Pressure	Main pipe	IP steel main pipe	km	23	23	-	4
11	Intermediate Pressure	Main pipe	IP other main pipe	km	-	-	-	N/A
12	Intermediate Pressure	Service pipe	IP PE service pipe	km	-	-	-	N/A
13	Intermediate Pressure	Service pipe	IP steel service pipe	km	1	1	-	4
14	Intermediate Pressure	Service pipe	IP other service pipe	km	-	-	-	N/A
15	Intermediate Pressure	Stations	Intermediate pressure DRS	No.	14	14	-	4
16	Intermediate Pressure	Line valve	IP line valves	No.	42	43	1	4
17	Intermediate Pressure	Special crossings	IP crossings	No.	20	20	-	4
18	Medium Pressure	Main pipe	MP PE main pipe	km	140	141	1	3
19	Medium Pressure	Main pipe	MP steel main pipe	km	6	7	1	3
20	Medium Pressure	Main pipe	MP other main pipe	km	-	-	-	N/A
21	Medium Pressure	Service pipe	MP PE service pipe	km	77	78	1	3
22	Medium Pressure	Service pipe	MP steel service pipe	km	-	-	-	3
23	Medium Pressure	Service pipe	MP other service pipe	km	-	-	-	N/A
24	Medium Pressure	Stations	Medium pressure DRS	No.	17	17	-	4
25	Medium Pressure	Line valve	MP line valves	No.	116	116	-	4
26	Medium Pressure	Special crossings	MP special crossings	No.	20	20	-	4
27	Low Pressure	Main pipe	LP PE main pipe	km	169	171	2	3
28	Low Pressure	Main pipe	LP steel main pipe	km	7	7	-	3
29	Low Pressure	Main pipe	LP other main pipe	km	46	44	(2)	2
30	Low Pressure	Service pipe	LP PE service pipe	km	182	182	-	3
31	Low Pressure	Service pipe	LP steel service pipe	km	3	3	-	3
32	Low Pressure	Service pipe	LP other service pipe	km	6	7	1	3
33	Low Pressure	Line valve	LP line valves	No.	17	17	-	3
34	Low Pressure	Special crossings	LP special crossings	No.	15	15	-	2
35	All	Monitoring and control systems	Remote terminal units	No.	28	27	(1)	4
36	All	Cathodic protection systems	Cathodic protection	No.	2	2	-	4

<i>Company Name</i>	<b>GasNet Limited</b>
<i>For Year Ended</i>	<b>30 June 2017</b>
<i>Network / Sub-network Name</i>	<b>All Networks</b>

### SCHEDULE 9b: ASSET AGE PROFILE

This schedule requires a summary of the age profile (based on year of installation) of the assets that make up the network, by asset category and asset class

8	Disclosure Year (year ended)		30 June 2017		Number of assets at disclosure year end by installation date																												Items at end			
9	Operating Pressure	Asset Category	Asset Class	Units	pre-1970	1970–1974	1975–1979	1980–1984	1985–1989	1990–1994	1995–1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	No. with age unknown	of year (quantity)	No. with default dates	Data accuracy [1–4]			
10					Intermediate Pressure	Main pipe	IP PE main pipe	km	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A
11	Intermediate Pressure	Main pipe	IP steel main pipe	km	-	4	7	6	4	1	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	23	-	3			
12	Intermediate Pressure	Main pipe	IP other main pipe	km	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A			
13	Intermediate Pressure	Service pipe	IP PE service pipe	km	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A			
14	Intermediate Pressure	Service pipe	IP steel service pipe	km	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	3			
15	Intermediate Pressure	Service pipe	IP other service pipe	km	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A			
16	Intermediate Pressure	Stations	Intermediate pressure DRS	No.	-	1	1	7	2	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	-	14	-	3			
17	Intermediate Pressure	Line valve	IP line valves	No.	-	7	10	7	13	3	-	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	2	-	43	-	3			
18	Intermediate Pressure	Special crossings	IP crossings	No.	-	4	1	5	2	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	5	20	-	3			
19	Medium Pressure	Main pipe	MP PE main pipe	km	-	-	3	20	37	32	16	3	1	3	3	3	2	3	3	2	1	1	1	1	3	1	1	1	-	-	141	-	3			
20	Medium Pressure	Main pipe	MP steel main pipe	km	-	1	2	2	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	-	3			
21	Medium Pressure	Main pipe	MP other main pipe	km	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A			
22	Medium Pressure	Service pipe	MP PE service pipe	km	-	-	1	6	15	18	12	3	2	2	1	2	1	2	1	2	1	1	1	1	1	1	1	1	1	1	78	-	3			
23	Medium Pressure	Service pipe	MP steel service pipe	km	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3			
24	Medium Pressure	Service pipe	MP other service pipe	km	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	N/A			
25	Medium Pressure	Stations	Medium pressure DRS	No.	-	-	-	4	5	4	-	-	-	-	-	-	-	-	1	-	-	-	-	1	-	-	-	-	-	-	17	-	3			
26	Medium Pressure	Line valve	MP line valves	No.	-	-	2	15	12	56	4	2	-	2	-	1	2	1	6	3	1	-	1	4	-	1	2	-	-	-	116	-	3			
27	Medium Pressure	Special crossings	MP special crossings	No.	-	-	2	4	4	4	1	-	-	-	1	1	-	-	-	-	-	-	-	1	-	-	-	-	-	2	20	-	3			
28	Low Pressure	Main pipe	LP PE main pipe	km	-	-	33	50	41	9	6	1	1	1	1	2	3	2	2	2	2	2	2	2	2	2	1	3	1	-	171	-	3			
29	Low Pressure	Main pipe	LP steel main pipe	km	6	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	6	2			
30	Low Pressure	Main pipe	LP other main pipe	km	41	-	1	1	-	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44	41	2			
31	Low Pressure	Service pipe	LP PE service pipe	km	-	-	14	40	31	22	18	3	3	3	2	3	3	4	4	3	3	2	2	2	2	2	2	1	1	12	182	-	3			
32	Low Pressure	Service pipe	LP steel service pipe	km	-	-	-	-	1	1	1	-	-	-	-	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-	3	-	3			
33	Low Pressure	Service pipe	LP other service pipe	km	1	-	-	-	-	1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	7	1	3			
34	Low Pressure	Line valve	LP line valves	No.	-	-	-	-	-	-	-	-	-	-	-	-	-	1	-	2	1	1	3	5	-	-	2	2	-	-	17	-	3			
35	Low Pressure	Special crossings	LP special crossings	No.	6	-	-	2	1	-	1	-	-	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-	-	3	15	6	2			
36	All	Monitoring and control system	Remote terminal units	No.	-	-	-	-	-	1	-	-	-	-	-	-	-	1	-	-	12	1	-	-	2	3	6	1	-	-	27	-	4			
37	All	Cathodic protection systems	Cathodic protection	No.	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	-	4			

Company Name

GasNet Limited

For Year Ended

30 June 2017

Network / Sub-network Name

All Networks

**SCHEDULE 9c: REPORT ON PIPELINE DATA**

This schedule requires a summary of the key characteristics of the pipeline network.

sch ref

**Network Information (end of year)****System length by material (defined by GDB)**

Length (km)

%

Mains (PE)	311	46.84%
Mains (Steel)	37	5.57%
Mains (Other)	45	6.78%
Services (PE)	260	39.16%
Services (Steel)	4	0.60%
Services (Other)	7	1.05%
<b>System length</b>	<b>664</b>	<b>100.00%</b>

**By operating pressure:**

Intermediate pressure

Medium pressure

Low pressure

**Total**

System length (km) (at year end)	Weighted average pipe diameter (mm)	Number of ICPs (at year end)	Gas conveyed for Persons not involved in the GDB (TJ)
25	85	39	766
225	47	3,471	314
414	55	9,433	178
<b>664</b>	<b>54</b>	<b>12,943</b>	<b>1,258</b>

Company Name **GasNet Limited**For Year Ended **30 June 2017**Network / Sub-network Name **All Networks****SCHEDULE 9d: REPORT ON DEMAND**

This schedule requires a summary of the key measures of network demand for the disclosure year (number of new connections including, maximum monthly loads and total gas conveyed)

sch ref

8

9

**9d(i): Consumer Connections**

Number of ICPs connected in year by consumer type

10

11

12

Consumer types defined by GDB

Number of  
connections (ICPs)

13

Residential 71

14

Commercial 9

15

16

17

18

Total 80

19

**9d(ii): Gas Delivered**

20

21

Number of ICPs at year end 9,903 connections

22

Maximum daily load 5,220 (GJ per day)

23

Maximum monthly load 120,735 (GJ per month)

24

Number of directly billed ICPs - (at year end)

25

Total gas conveyed 1,257,925 (GJ per annum)

26

Average daily delivery 3,446 (GJ per day)

27

28

Load factor 86.82%

Company Name **GasNet Limited**For Year Ended **30 June 2017**Network / Sub-network Name **All Networks****SCHEDULE 10a: REPORT ON NETWORK RELIABILITY AND INTERRUPTIONS**

This schedule requires a summary of the key measures of network reliability (interruptions, SAIDI, SAIFI and CAIDI) for the disclosure year. GDBs must provide explanatory comment on their network reliability for the disclosure year in Schedule 14 (Explanatory Notes to Templates). The SAIDI and SAIFI information is part of audited disclosure information (as defined in section 1.4 of the ID determination), and so is subject to the assurance report required by section 2.8.

sch ref

**10a(i): Interruptions****Interruptions by class**

	Actual
Class A (planned interruptions by GTB)	-
Class B (planned interruptions on the network)	63
Class C (unplanned interruptions on the network)	58
Class D (unplanned interruptions by GTB)	-
Class I (unplanned interruptions caused by third party damage)	31
<b>Total</b>	<b>152</b>

	Actual
Number of unplanned outage events (interruptions that affect more than 5 ICPs)	
Whanganui, Marton, Bulls, Flockhouse, Waitotara	1

	Actual
Number of unplanned outage events caused by third party damage (interruptions that affect more than 5 ICPs)	
Whanganui, Marton, Bulls, Flockhouse, Waitotara	1

**10a(ii): Reliability****Overall reliability**

	SAIDI	SAIFI	CAIDI
Based on the total number of interruptions	1,180.33	11.744	100.51
Class I (unplanned interruptions caused by third party damage)	240.28	2.395	100.32

	SAIDI	SAIFI	CAIDI
Class B (planned interruptions on the network)			
Whanganui, Marton, Bulls, Flockhouse, Waitotara	588.50	4.868	120.90
			-
			-
			-
			-

	SAIDI	SAIFI	CAIDI
Class C (unplanned interruptions on the network)			
Whanganui, Marton, Bulls, Flockhouse, Waitotara	351.54	4.481	78.45
			-
			-
			-
			-

Company Name **GasNet Limited**For Year Ended **30 June 2017**Network / Sub-network Name **All Networks****SCHEDULE 10b: REPORT ON NETWORK INTEGRITY AND CONSUMER SERVICE**

This schedule requires a summary of the key measures of network Integrity (gas escapes, response time to emergencies etc) for the disclosure year.

sch ref

**10b(i): System Condition and Integrity****Number of confirmed public reported gas escapes per system length  
(escapes/1000 km)**

Actual

Whanganui, Marton, Bulls, Flockhouse, Waitotara	43.679

**Number of leaks detected by routine survey per system length  
(leaks/1000 km)**

Actual

Whanganui, Marton, Bulls, Flockhouse, Waitotara	42.173

**Number of third party damage events per system length  
(events/1000 km)**

Actual

Whanganui, Marton, Bulls, Flockhouse, Waitotara	37.654

**Number of poor pressure events due to network causes**

Actual

Whanganui, Marton, Bulls, Flockhouse, Waitotara	3.000

**Number of telephone calls to emergency numbers answered within 30 seconds per  
total number of calls**

Actual

Whanganui, Marton, Bulls, Flockhouse, Waitotara	98.56%

**Product control—safety of distribution gas**

Actual

Number of non-compliant odour tests

-

**10b(ii): Consumer Service****Response time to emergencies (RTE)**Proportion of  
emergencies  
responded to  
within 1 hour (%)Proportion of  
emergencies  
responded to  
within 3 hours (%)Average call  
response time  
(hours)Number of  
emergencies

Whanganui, Marton, Bulls, Flockhouse, Waitotara	100.00%	100.00%	0.22	3

**Number of complaints**

Actual

Number of complaints per average total consumer numbers

0