



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

Company Name	GasNet Limited
Disclosure Date	20 December 2019
Disclosure Year (year ended)	30 June 2019

Templates for Schedules 1–10 excluding 5f–5g  
Template Version 4.1. Prepared 21 December 2017

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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 21 December 2017). 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	<b>GasNet Limited</b>
For Year Ended	<b>30 June 2019</b>

**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

7	<b>1(i): Expenditure Metrics</b>			
		<b>Expenditure per TJ energy delivered to ICPs (\$/TJ)</b>	<b>Expenditure per average no. of ICPs (\$/ICP)</b>	<b>Ratio of expenditure to maximum monthly load (\$ per GJ/month)</b>
				<b>Expenditure per km of pipeline for supply (\$/km)</b>
8				
9	<b>Operational expenditure</b>	1,388	176	14
10	Network	140	18	1
11	Non-network	1,248	159	13
12				
13	<b>Expenditure on assets</b>	664	84	7
14	Network	592	75	6
15	Non-network	72	9	1
16				
17	<b>1(ii): Revenue Metrics</b>			
		<b>Revenue per TJ energy delivered to ICPs (\$/TJ)</b>	<b>Revenue per average no. of ICPs (\$/ICP)</b>	
18				
19	<b>Total line charge revenue</b>	3,482	442	
20	Standard consumer line charge revenue	9,448	424	
21	Non-standard consumer line charge revenue	232	19,100	
22				
23	<b>1(iii): Service Intensity Measures</b>			
24				
25	Demand density	186		<i>Maximum monthly load (GJ per month) per system length</i>
26	Volume density	2		<i>Quantity of gas delivered per km of system length (TJ/km)</i>
27	Connection point density	15		<i>Average number of ICPs in disclosure year per system length</i>
28	Energy intensity	127		<i>Total GJ delivered to ICPs per average number of ICPs in disclosure year</i>
29				
30	<b>1(iv): Composition of Revenue Requirement</b>			
		<b>(\$000)</b>	<b>% of revenue</b>	
31				
32	Operational expenditure	1,767	39.32%	
33	Pass-through and recoverable costs excluding financial incentives and wash-ups	73	1.62%	
34	Total depreciation	837	18.62%	
35	Total revaluations	395	8.79%	
36	Regulatory tax allowance	585	13.01%	
37	Regulatory profit/(loss) including financial incentives and wash-ups	1,627	36.21%	
38	<b>Total regulatory income</b>	4,494		
39				
40	<b>1(v): Reliability</b>			
41				
42	Interruption rate	29.08		<i>Interruptions per 100km of system length</i>

Company Name **GasNet Limited**For Year Ended **30 June 2019****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(ii): Return on Investment		CY-2	CY-1	Current Year CY
		30 Jun 17	30 Jun 18	30 Jun 19
	for year ended			
		%	%	%
7	<b>ROI – comparable to a post tax WACC</b>			
8				
9	Reflecting all revenue earned	8.41%	6.60%	6.83%
10	Excluding revenue earned from financial incentives	8.41%	6.60%	6.83%
11	Excluding revenue earned from financial incentives and wash-ups	8.41%	6.60%	6.83%
12				
13				
14	<b>Mid-point estimate of post tax WACC</b>	5.30%	5.20%	5.07%
15	25th percentile estimate	4.49%	4.49%	4.36%
16	75th percentile estimate	6.11%	5.91%	5.77%
17				
18				
19	<b>ROI – comparable to a vanilla WACC</b>			
20	Reflecting all revenue earned	8.93%	7.16%	7.33%
21	Excluding revenue earned from financial incentives	8.93%	7.16%	7.33%
22	Excluding revenue earned from financial incentives and wash-ups	8.93%	7.16%	7.33%
23				
24	<b>WACC rate used to set regulatory price path</b>	7.44%	6.41%	6.41%
25				
26	<b>Mid-point estimate of vanilla WACC</b>	5.82%	5.73%	5.56%
27	25th percentile estimate	5.01%	5.02%	4.85%
28	75th percentile estimate	6.63%	6.44%	6.27%
29				
30	<b>2(ii): Information Supporting the ROI</b>			
31				
32	Total opening RAB value	23,623		
33	plus Opening deferred tax	(1,151)		
34	<b>Opening RIV</b>		22,472	
35				
36	<b>Line charge revenue</b>		4,433	
37				
38	Expenses cash outflow	1,840		
39	plus Assets commissioned	812		
40	less Asset disposals	10		
41	plus Tax payments	454		
42	less Other regulated income	61		
43	<b>Mid-year net cash flows</b>		3,035	
44				
45	<b>Term credit spread differential allowance</b>		-	
46				
47	Total closing RAB value	23,971		
48	less Adjustment resulting from asset allocation	(12)		
49	less Lost and found assets adjustment	-		
50	plus Closing deferred tax	(1,282)		
51	<b>Closing RIV</b>		22,701	
52				
53	<b>ROI – comparable to a vanilla WACC</b>			7.33%
54				
55	Leverage (%)			42%
56	Cost of debt assumption (%)			4.22%
57	Corporate tax rate (%)			28%
58				
59	<b>ROI – comparable to a post tax WACC</b>			6.83%
60				

Company Name **GasNet Limited**  
 For Year Ended **30 June 2019**

**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

	Line charge revenue	Expenses cash outflow	Assets commissioned (\$000)	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	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

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 7.11%

Year-end ROI – comparable to a post tax WACC 6.62%

*\* 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**

Financial incentives -

Impact of financial incentives on ROI -

Input methodology claw-back -

CPP application recoverable costs -

Catastrophic event allowance -

Capex wash-up adjustment -

Other wash-ups -

Wash-up costs -

Impact of wash-up costs on ROIs -

Company Name **GasNet Limited**  
 For Year Ended **30 June 2019**

**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>		<b>(\$000)</b>
8	<b>Income</b>		
9	Line charge revenue		4,433
10	plus Gains / (losses) on asset disposals		-
11	plus Other regulated income (other than gains / (losses) on asset disposals)		61
12			
13	<b>Total regulatory income</b>		<b>4,494</b>
14	<b>Expenses</b>		
15	less Operational expenditure		1,767
16			
17	less Pass-through and recoverable costs excluding financial incentives and wash-ups		73
18			
19	<b>Operating surplus / (deficit)</b>		<b>2,654</b>
20			
21	less Total depreciation		837
22			
23	plus Total revaluations		395
24			
25	<b>Regulatory profit / (loss) before tax</b>		<b>2,212</b>
26			
27	less Term credit spread differential allowance		-
28			
29	less Regulatory tax allowance		585
30			
31	<b>Regulatory profit/(loss) including financial incentives and wash-ups</b>		<b>1,627</b>
32			
33	<b>3(ii): Pass-through and recoverable costs excluding financial incentives and wash-ups</b>		<b>(\$000)</b>
34	<b>Pass through costs</b>		
35	Rates	50	
36	Commerce Act levies	18	
37	Industry Levies	5	
38	CPP specified pass through costs	-	
39	<b>Recoverable costs excluding financial incentives and wash-ups</b>		
40	Urgent project allowance	-	
41	Other recoverable costs excluding financial incentives and wash-ups	-	
42	<b>Pass-through and recoverable costs excluding financial incentives and wash-ups</b>		<b>73</b>
43			
44			
45			
46	<b>3(iv): Merger and Acquisition Expenditure</b>		
47			<b>(\$000)</b>
48	Merger and acquisition expenditure		-
49			
50	<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>		
51			<b>(\$000)</b>
52	<b>3(v): Other Disclosures</b>		
53			<b>(\$000)</b>
54	Self-insurance allowance		-



Company Name **GasNet Limited**  
 For Year Ended **30 June 2019**

**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 15 (\$000)	RAB 30 Jun 16 (\$000)	RAB 30 Jun 17 (\$000)	RAB 30 Jun 18 (\$000)	RAB 30 Jun 19 (\$000)
	Total opening RAB value	23,147	23,020	22,950	23,171	23,623
	less Total depreciation	918	920	824	845	837
	plus Total revaluations	97	95	400	347	395
	plus Assets commissioned	703	763	670	957	812
	less Asset disposals	7	10	23	8	10
	plus Lost and found assets adjustment	-	-	-	-	-
	plus Adjustment resulting from asset allocation	(2)	2	(2)	1	(12)
	<b>Total closing RAB value</b>	<b>23,020</b>	<b>22,950</b>	<b>23,171</b>	<b>23,623</b>	<b>23,971</b>

4(ii): Unallocated Regulatory Asset Base		Unallocated RAB *		RAB	
		(\$000)	(\$000)	(\$000)	(\$000)
	Total opening RAB value		23,623		23,623
	less Total depreciation		837		837
	plus Total revaluations		395		395
	plus Assets commissioned (other than below)	812		812	
	Assets acquired from a regulated supplier	-		-	
	Assets acquired from a related party	-		-	
	<b>Assets commissioned</b>		<b>812</b>		<b>812</b>
	less Asset disposals (other than below)	10		10	
	Asset disposals to a regulated supplier	-		-	
	Asset disposals to a related party	-		-	
	<b>Asset disposals</b>		<b>10</b>		<b>10</b>
	plus Lost and found assets adjustment		-		
	plus Adjustment resulting from asset allocation				(12)
	<b>Total closing RAB value</b>		<b>23,983</b>		<b>23,971</b>

\* 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 2019**

**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

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**4(iii): Calculation of Revaluation Rate and Revaluation of Assets**

CPI <sub>t</sub>	1,032
CPI <sub>t-4</sub>	1,015
Revaluation rate (%)	1.67%

	Unallocated RAB *		RAB	
	(\$000)	(\$000)	(\$000)	(\$000)
Total opening RAB value	23,623		23,623	
less Opening value of fully depreciated, disposed and lost assets	31		31	
Total opening RAB value subject to revaluation	23,592		23,592	
<b>Total revaluations</b>		395		395

**4(iv): Roll Forward of Works Under Construction**

	Unallocated works under construction		Allocated works under construction	
<b>Works under construction—preceding disclosure year</b>		34		34
plus Capital expenditure	798		832	
less Assets commissioned	812		812	
plus Adjustment resulting from asset allocation			-	
<b>Works under construction - current disclosure year</b>		20		54
Highest rate of capitalised finance applied				0.00%

Company Name **GasNet Limited**  
 For Year Ended **30 June 2019**

**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(v): Regulatory Depreciation**

	Unallocated RAB * (\$000)	(\$000)	RAB (\$000)	(\$000)
Depreciation - standard	718		718	
Depreciation - no standard life assets	119		119	
Depreciation - modified life assets	-		-	
Depreciation - alternative depreciation in accordance with CPP	-		-	
<b>Total depreciation</b>		837		837

(\$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>	2,532	5,821	7,100	6,912	152	213	440	252	201	23,623
less Total depreciation	75	176	267	213	23	5	13	4	61	837
plus Total revaluations	42	98	119	116	2	4	8	4	2	395
plus Assets commissioned	174	49	131	276	-	20	70	-	92	812
less Asset disposals	7	-	1	2	-	-	-	-	-	10
plus Lost and found assets adjustment	-	-	-	-	-	-	-	-	-	-
plus Adjustment resulting from asset allocation	-	-	1	-	1	(3)	(1)	1	(11)	(12)
plus Asset category transfers	-	-	-	-	-	-	-	-	-	-
<b>Total closing RAB value</b>	2,666	5,792	7,083	7,089	132	229	504	253	223	23,971
<b>Asset Life</b>										
Weighted average remaining asset life	35.5	38.0	36.4	40.7	12.2	50.5	48.1	48.7	3.2	(years)
Weighted average expected total asset life	70.0	59.2	57.8	59.2	34.9	62.2	67.5	59.4	6.2	(years)

Company Name **GasNet Limited**  
 For Year Ended **30 June 2019**

**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 1.4.

sch ref

		(\$000)
7	<b>5a(i): Regulatory Tax Allowance</b>	
8	<b>Regulatory profit / (loss) before tax</b>	2,212
9		
10	<i>plus</i> 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	575
13	Amortisation of revaluations	87
14		662
15		
16	<i>less</i> Total revaluations	395
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	390
20		785
21		
22	<b>Regulatory taxable income</b>	<b>2,089</b>
23		
24	<i>less</i> Utilised tax losses	-
25	Regulatory net taxable income	2,089
26		
27	Corporate tax rate (%)	28%
28	<b>Regulatory tax allowance</b>	<b>585</b>

\* Workings to be provided in Schedule 14

**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).

**5a(iii): Amortisation of Initial Difference in Asset Values**

(\$000)

36	Opening unamortised initial differences in asset values	10,918
37	<i>less</i> Amortisation of initial differences in asset values	575
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	10,344
41		
42	Opening weighted average remaining useful life of relevant assets (years)	19
43		

Company Name **GasNet Limited**  
 For Year Ended **30 June 2019**

**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>			(\$000)
45				
46	Opening sum of RAB values without revaluations		21,274	
47				
48	Adjusted depreciation		750	
49	Total depreciation		837	
50	Amortisation of revaluations			87
51				
52	<b>5a(v): Reconciliation of Tax Losses</b>			(\$000)
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>			(\$000)
59				
60	Opening deferred tax		(1,151)	
61				
62	plus Tax effect of adjusted depreciation		210	
63				
64	less Tax effect of tax depreciation		183	
65				
66	plus Tax effect of other temporary differences*		-	
67				
68	less Tax effect of amortisation of initial differences in asset values		161	
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		(3)	
73				
74	plus Deferred tax cost allocation adjustment		1	
75				
76	Closing deferred tax			(1,282)
77				
78	<b>5a(vii): Disclosure of Temporary Differences</b>			
79	<i>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).</i>			
80				
81	<b>5a(viii): Regulatory Tax Asset Base Roll-Forward</b>			
82				(\$000)
83	Opening sum of regulatory tax asset values		6,346	
84	less Tax depreciation		655	
85	plus Regulatory tax asset value of assets commissioned		822	
86	less Regulatory tax asset value of asset disposals		-	
87	plus Lost and found assets adjustment		-	
88	plus Adjustments resulting from asset allocation		(10)	
89	plus Other adjustments to the RAB tax value			
90	Closing sum of regulatory tax asset values			6,503

Company Name	<b>GasNet Limited</b>
For Year Ended	<b>30 June 2019</b>

**SCHEDULE 5b: REPORT ON RELATED PARTY TRANSACTIONS**

This schedule provides information on the valuation of related party transactions, in accordance with clause 2.3.6 of the ID determination. This information is part of audited disclosure information (as defined in clause 1.4 of the ID determination), and so is subject to the assurance report required by clause 2.8.

sch ref

7	8b(i) Summary—Related Party Transactions	(\$000)	(\$000)
8	Total regulatory income		—
9			—
10	Market value of asset disposals		—
11			—
12	Service interruptions, incidents and emergencies	—	—
13	Routine and corrective maintenance and inspection	—	—
14	Asset replacement and renewal (opex)	—	—
15	<b>Network opex</b>		
16	Business support	288	
17	System operations and network support	—	
18	<b>Operational expenditure</b>		288
19	Consumer connection	—	—
20	System growth	—	—
21	Asset replacement and renewal (capex)	56	
22	Asset relocations	—	—
23	Quality of supply	39	
24	Legislative and regulatory	—	—
25	Other reliability, safety and environment	—	—
26	<b>Expenditure on non-network assets</b>		1
27	<b>Expenditure on assets</b>		96
28	Cost of financing	—	—
29	Value of capital contributions	—	6
30	Value of vested assets	—	—
31	<b>Capital expenditure</b>		90
32	<b>Total expenditure</b>		378
33			—
34	<b>Other related party transactions</b>		—

**8b(iii) Total Opex and Capex Related Party Transactions**

36 Name of related party	36 Nature of opex or capex service provided	36 Total value of transactions (\$000)
37 Whanganui District Council	37 Business support	37 254
38 Whanganui District Council	38 Asset replacement and renewal (capex)	38 56
39 Whanganui District Council	39 Quality of supply	39 39
40 Whanganui District Council	40 Expenditure on non-network assets	40 1
41 Whanganui District Council Holdings Limited	41 Business support	41 34
42		
43		
44		
45		
46		
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48		
49		
50		
51		
52	<b>Total value of related party transactions</b>	52 384

\* include additional rows if needed

Company Name **GasNet Limited**  
 For Year Ended **30 June 2019**

**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.

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**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	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			42%					
Average opening and closing RAB values								
Attribution Rate (%)								
Term credit spread differential allowance								

Company Name **GasNet Limited**  
 For Year Ended **30 June 2019**

**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

		Value allocated (\$000s)				
		Arm's length deduction	Gas distribution services	Non-gas distribution services	Total	OVABAA allocation increase (\$000s)
7	<b>5d(i): Operating Cost Allocations</b>					
8						
9						
10	<b>Service interruptions, incidents and emergencies</b>					
11	Directly attributable		47			
12	Not directly attributable	-	-	-	-	-
13	<b>Total attributable to regulated service</b>		47			
14	<b>Routine and corrective maintenance and inspection</b>					
15	Directly attributable		115			
16	Not directly attributable	-	-	-	-	-
17	<b>Total attributable to regulated service</b>		115			
18	<b>Asset replacement and renewal</b>					
19	Directly attributable		16			
20	Not directly attributable	-	-	-	-	-
21	<b>Total attributable to regulated service</b>		16			
22	<b>System operations and network support</b>					
23	Directly attributable		64			
24	Not directly attributable	-	666	122	788	-
25	<b>Total attributable to regulated service</b>		730			
26	<b>Business support</b>					
27	Directly attributable		287			
28	Not directly attributable	-	572	105	677	-
29	<b>Total attributable to regulated service</b>		859			
30						
31	<b>Operating costs directly attributable</b>		529			
32	<b>Operating costs not directly attributable</b>	-	1,238	227	1,465	-
33	<b>Operational expenditure</b>		1,767			
34						



Company Name **GasNet Limited**  
 For Year Ended **30 June 2019**

**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

		Value allocated (\$000s)				
		Arm's length deduction	Gas distribution services	Non-gas distribution services	Total	OVABAA allocation increase (\$000s)
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		73			
39	Not directly attributable	-	-	-	-	-
40	<b>Total attributable to regulated service</b>		73			
41	<b>Recoverable costs</b>					
42	Directly attributable		-			
43	Not directly attributable	-	-	-	-	-
44	<b>Total attributable to regulated service</b>		-			

**5d(iii): Changes in Cost Allocations\* †**

		(\$000)	
		CY-1	Current Year (CY)
46	<b>Change in cost allocation 1</b>		
47	Cost category	Nil	
48	Original allocator or line items		
49	New allocator or line items		
50			
51	Original allocation		
52	New allocation		
53	Difference		
54	Rationale for change		

		(\$000)	
		CY-1	Current Year (CY)
55	<b>Change in cost allocation 2</b>		
56	Cost category	Nil	
57	Original allocator or line items		
58	New allocator or line items		
59			
60	Original allocation		
61	New allocation		
62	Difference		
63	Rationale for change		

		(\$000)	
		CY-1	Current Year (CY)
64	<b>Change in cost allocation 3</b>		
65	Cost category	Nil	
66	Original allocator or line items		
67	New allocator or line items		
68			
69	Original allocation		
70	New allocation		
71	Difference		
72	Rationale for change		

\* 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.

† include additional rows if needed

Company Name **GasNet Limited**  
 For Year Ended **30 June 2019**

**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

7	<b>5e(i): Regulated Service Asset Values</b>			
8			Value allocated (\$000s) Gas distribution services	
9				
10	<b>Main pipe</b>			
11	Directly attributable		15,541	
12	Not directly attributable		-	
13	<b>Total attributable to regulated service</b>		15,541	
14	<b>Service pipe</b>			
15	Directly attributable		7,089	
16	Not directly attributable		-	
17	<b>Total attributable to regulated service</b>		7,089	
18	<b>Stations</b>			
19	Directly attributable		132	
20	Not directly attributable		-	
21	<b>Total attributable to regulated service</b>		132	
22	<b>Line valve</b>			
23	Directly attributable		229	
24	Not directly attributable		-	
25	<b>Total attributable to regulated service</b>		229	
26	<b>Special crossings</b>			
27	Directly attributable		504	
28	Not directly attributable		-	
29	<b>Total attributable to regulated service</b>		504	
30	<b>Other network assets</b>			
31	Directly attributable		253	
32	Not directly attributable		-	
33	<b>Total attributable to regulated service</b>		253	
34	<b>Non-network assets</b>			
35	Directly attributable		106	
36	Not directly attributable		117	
37	<b>Total attributable to regulated service</b>		223	
38				
39	<b>Regulated service asset value directly attributable</b>		23,854	
40	<b>Regulated service asset value not directly attributable</b>		117	
41	<b>Total closing RAB value</b>		23,971	
42				
43	<b>5e(ii): Changes in Asset Allocations* †</b>			
44			(\$000)	
45	<b>Change in asset value allocation 1</b>		CY-1	Current Year (CY)
46	Asset category	Non-network assets	Original allocation	133
47	Original allocator or line items	ACAM	New allocation	117
48	New allocator or line items	ABAA	Difference	16
49				
50	Rationale for change	Change in allocation methodology from ACAM to ABAA for assets shared between regulated and non-regulated business activities in accordance with "NZCC 31 Gas Distribution Services Input Methodologies Amendments Determination 2017" dated 21 December 2017		
51				
52				
53				
54			(\$000)	
55	<b>Change in asset value allocation 2</b>		CY-1	Current Year (CY)
56	Asset category	Nil	Original allocation	
57	Original allocator or line items		New allocation	
58	New allocator or line items		Difference	
59				
60	Rationale for change			
61				
62				
63			(\$000)	
64	<b>Change in asset value allocation 3</b>		CY-1	Current Year (CY)
65	Asset category	Nil	Original allocation	
66	Original allocator or line items		New allocation	
67	New allocator or line items		Difference	
68				
69	Rationale for change			
70				
71				
72	<i>component.</i>			
73	<i>† include additional rows if needed</i>			

Company Name **GasNet Limited**  
 For Year Ended **30 June 2019**

**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

		(\$000)	(\$000)
7	<b>6a(i): Expenditure on Assets</b>		
8	Consumer connection		214
9	System growth		52
10	Asset replacement and renewal		178
11	Asset relocations		12
12	Reliability, safety and environment:		
13	Quality of supply	86	
14	Legislative and regulatory	-	
15	Other reliability, safety and environment	211	
16	<b>Total reliability, safety and environment</b>		297
17	<b>Expenditure on network assets</b>		753
18	Expenditure on non-network assets		92
19			
20	<b>Expenditure on assets</b>		845
21	plus Cost of financing		-
22	less Value of capital contributions		13
23	plus Value of vested assets		-
24			
25	<b>Capital expenditure</b>		832
26	<b>6a(ii): Subcomponents of Expenditure on Assets (where known)</b>		(\$000)
27	Research and development		-
28	<b>6a(iii): Consumer Connection</b>		
29	<i>Consumer types defined by GDB*</i>	(\$000)	(\$000)
30	Residential	205	
31	Commercial	9	
32		-	
33		-	
34		-	
35	<i>* include additional rows if needed</i>		
36	<b>Consumer connection expenditure</b>		214
37			
38	less Capital contributions funding consumer connection expenditure		-
39	<b>Consumer connection less capital contributions</b>		214

Company Name **GasNet Limited**  
 For Year Ended **30 June 2019**

**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.

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**6a(iv): System Growth and Asset Replacement and Renewal**

**Intermediate pressure**

- Main pipe
- Service pipe
- Stations
- Line valve
- Special crossings

**Intermediate pressure - total**

**Medium pressure**

- Main pipe
- Service pipe
- Stations
- Line valve
- Special crossings

**Medium pressure - total**

**Low pressure**

- Main pipe
- Service pipe
- Line valve
- Special crossings

**Low pressure - total**

**Other network assets**

- Monitoring and control systems
- Cathodic protection systems
- Other assets (other than above)

**Other network assets - total**

**System growth and asset replacement and renewal expenditure**

*less* Capital contributions funding system growth and asset replacement and renewal

**System growth and asset replacement and renewal less capital contributions**

	System Growth (\$000)	Asset Replacement and Renewal (\$000)
	-	-
	-	28
	-	-
	-	-
	-	-
	-	28
	16	-
	-	15
	-	2
	-	13
	-	-
	16	30
	34	74
	2	20
	-	-
	-	26
	36	120
	-	-
	-	-
	-	-
	-	-
	52	178
	-	-
	52	178

**6a(v): Asset Relocations**

*Project or programme\**

Nil

*\* include additional rows if needed*

All other projects or programmes - asset relocations

**Asset relocations expenditure**

*less* Capital contributions funding asset relocations

**Asset relocations less capital contributions**

	(\$000)	(\$000)
	-	-
	-	-
	-	-
	-	-
	-	-
	12	12
	13	
		(1)

Company Name **GasNet Limited**  
 For Year Ended **30 June 2019**

**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

		(\$000)	(\$000)
85	<b>6a(vi): Quality of Supply</b>		
86	<i>Project or programme*</i>		
87	System Reinforcement (Whanganui Bridges MP Mains Interconnect)	60	
88	Kakaho Drive LP Reinforcement	21	
89			
90			
91			
92	<i>* include additional rows if needed</i>		
93	All other projects or programmes - quality of supply	5	
94	<b>Quality of supply expenditure</b>		86
95	less Capital contributions funding quality of supply		
96	<b>Quality of supply less capital contributions</b>		86
97			
98	<b>6a(vii): Legislative and Regulatory</b>		
99	<i>Project or programme*</i>		
100	Nil	-	
101		-	
102		-	
103		-	
104		-	
105	<i>* include additional rows if needed</i>		
106	All other projects or programmes - legislative and regulatory	-	
107	<b>Legislative and regulatory expenditure</b>		-
108	less Capital contributions funding legislative and regulatory		
109	<b>Legislative and regulatory less capital contributions</b>		-
110			
111	<b>6a(viii): Other Reliability, Safety and Environment</b>		
112	<i>Project or programme*</i>		
113	DRS Isolation Valves	2	
114	Whanganui Sales Gate IP Pipelines stream crossing	192	
115	Aramoho Rail Bridge riverbank subsidence	17	
116			
117			
118	<i>* include additional rows if needed</i>		
119	All other projects or programmes - other reliability, safety and environment		
120	<b>Other reliability, safety and environment expenditure</b>		211
121	less Capital contributions funding other reliability, safety and environment		
122	<b>Other reliability, safety and environment less capital contributions</b>		211
123	<b>6a(ix): Non-Network Assets</b>		
124	<b>Routine expenditure</b>		
125	<i>Project or programme*</i>		
126	Information and technology systems	3	
127	Office buildings, depots and workshops	1	
128	Office furniture and equipment	6	
129	Motor vehicles	57	
130	Tools, plant and machinery	25	
131	<i>* include additional rows if needed</i>		
132	All other projects or programmes - routine expenditure		
133	<b>Routine expenditure</b>		92
134	<b>Atypical expenditure</b>		
135	<i>Project or programme*</i>		
136	Nil	-	
137		-	
138		-	
139		-	
140		-	
141	<i>* include additional rows if needed</i>		
142	All other projects or programmes - atypical expenditure		
143	<b>Atypical expenditure</b>		-
144			
145	<b>Expenditure on non-network assets</b>		92

Company Name

GasNet Limited

For Year Ended

30 June 2019

**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	47	
9	Routine and corrective maintenance and inspection	115	
10	Asset replacement and renewal	16	
11	<b>Network opex</b>		178
12	System operations and network support	730	
13	Business support	859	
14	<b>Non-network opex</b>		1,589
15			
16	<b>Operational expenditure</b>		1,767
17	<b>6b(ii): Subcomponents of Operational Expenditure (where known)</b>		
18	Research and development		-
19	Insurance		210

Company Name **GasNet Limited**For Year Ended **30 June 2019****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

<b>7(i): Revenue</b>		<b>Target (\$000) <sup>1</sup></b>	<b>Actual (\$000)</b>	<b>% variance</b>
8				
9	Line charge revenue	4,452	4,433	(0%)
<b>7(ii): Expenditure on Assets</b>		<b>Forecast (\$000) <sup>2</sup></b>	<b>Actual (\$000)</b>	<b>% variance</b>
10				
11	Consumer connection	122	214	75%
12	System growth	71	52	(27%)
13	Asset replacement and renewal	241	178	(26%)
14	Asset relocations	-	12	-
15	Reliability, safety and environment:			
16	Quality of supply	68	86	26%
17	Legislative and regulatory	-	-	-
18	Other reliability, safety and environment	316	211	(33%)
19	<b>Total reliability, safety and environment</b>	<b>384</b>	<b>297</b>	<b>(23%)</b>
	<b>Expenditure on network assets</b>	<b>818</b>	<b>753</b>	<b>(8%)</b>
21	Expenditure on non-network assets	45	92	104%
22	<b>Expenditure on assets</b>	<b>863</b>	<b>845</b>	<b>(2%)</b>
<b>7(iii): Operational Expenditure</b>				
23				
24	Service interruptions, incidents and emergencies	51	47	(8%)
25	Routine and corrective maintenance and inspection	77	115	49%
26	Asset replacement and renewal	20	16	(20%)
27	<b>Network opex</b>	<b>148</b>	<b>178</b>	<b>20%</b>
28	System operations and network support	704	730	4%
29	Business support	836	859	3%
30	<b>Non-network opex</b>	<b>1,540</b>	<b>1,589</b>	<b>3%</b>
31	<b>Operational expenditure</b>	<b>1,688</b>	<b>1,767</b>	<b>5%</b>
<b>7(iv): Subcomponents of Expenditure on Assets (where known)</b>				
32				
33	Research and development	-	-	-
<b>7(v): Subcomponents of Operational Expenditure (where known)</b>				
34				
35	Research and development	-	-	-
36	Insurance	190	210	11%

<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 2019
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

8	Operating Pressure	Asset Category	Asset Class	Units	Items at start of year (quantity)	Items at end of year (quantity)	Net change	Data accuracy (1-4)
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.	43	48	5	4
17	Intermediate Pressure	Special crossings	IP crossings	No.	20	19	(1)	4
18	Medium Pressure	Main pipe	MP PE main pipe	km	147	147	-	3
19	Medium Pressure	Main pipe	MP steel main pipe	km	7	7	-	3
20	Medium Pressure	Main pipe	MP other main pipe	km	-	-	-	N/A
21	Medium Pressure	Service pipe	MP PE service pipe	km	79	80	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.	16	16	-	4
25	Medium Pressure	Line valve	MP line valves	No.	117	118	1	4
26	Medium Pressure	Special crossings	MP special crossings	No.	20	21	1	4
27	Low Pressure	Main pipe	LP PE main pipe	km	172	172	-	3
28	Low Pressure	Main pipe	LP steel main pipe	km	7	7	-	3
29	Low Pressure	Main pipe	LP other main pipe	km	42	43	1	2
30	Low Pressure	Service pipe	LP PE service pipe	km	183	186	3	3
31	Low Pressure	Service pipe	LP steel service pipe	km	3	3	-	3
32	Low Pressure	Service pipe	LP other service pipe	km	7	6	(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.	27	27	-	4
36	All	Cathodic protection systems	Cathodic protection	No.	2	2	-	4

Company Name **GasNet Limited**  
 For Year Ended **30 June 2019**  
 Network / Sub-network Name **All Networks**

**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.

sch.ref	Disclosure Year (year ended)	Number of assets at disclosure year end by installation date																											No. with age unknown	Items at end of year (quantity)	No. with default dates	Data accuracy (1-4)					
		30 June 2019																																			
		1970	1975	1980	1985	1990	1995	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020					2021	2022	2023	2024	2025
9	Operating Pressure	Asset Category	Asset Class	Units	pre-1970	-1974	-1979	-1984	1989	-1994	1999																										
10	Intermediate Pressure	Main pipe	IP PE main pipe	km	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
11	Intermediate Pressure	Main pipe	IP steel main pipe	km	-	8	7	6	4	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	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	-	-	-	-	-	-	48	3			
18	Intermediate Pressure	Special crossings	IP crossings	No.	-	3	3	6	2	-	1	-	-	-	-	1	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	19	3			
19	Medium Pressure	Main pipe	MP PE main pipe	km	-	-	3	20	36	32	36	3	1	3	3	3	3	2	3	3	2	1	1	1	1	1	1	1	1	1	1	2	4	1	147	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	19	32	3	2	2	1	1	1	1	2	1	2	1	1	1	1	1	1	1	1	1	1	1	1	80	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	-	-	-	-	-	-	-	-	-	-	-	-	-	16	3		
26	Medium Pressure	Line valve	MP line valves	No.	-	2	16	12	56	4	2	-	-	2	-	1	2	1	1	6	3	1	-	1	1	4	-	1	2	-	-	-	-	118	3		
27	Medium Pressure	Special crossings	MP special crossings	No.	-	2	5	4	5	1	-	-	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21	3	
28	Low Pressure	Main pipe	LP PE main pipe	km	-	-	33	49	41	9	6	1	1	1	1	1	2	3	2	2	2	2	2	2	2	2	2	2	2	2	1	3	1	1	1	172	3
29	Low Pressure	Main pipe	LP steel main pipe	km	-	5	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	5	
30	Low Pressure	Main pipe	LP other main pipe	km	-	39	-	1	1	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	43	39	
31	Low Pressure	Service pipe	LP PE service pipe	km	-	-	13	41	31	22	37	3	3	3	2	3	3	4	4	3	3	2	2	2	2	2	2	2	1	1	1	1	2	14	186		
32	Low Pressure	Service pipe	LP steel service pipe	km	-	-	-	-	1	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	3	
33	Low Pressure	Service pipe	LP other service pipe	km	-	1	-	-	-	-	1	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	6
34	Low Pressure	Line valve	LP line valves	No.	-	-	-	-	-	-	-	-	-	-	-	1	-	-	1	-	2	1	1	3	5	-	2	2	-	-	-	-	-	17	3		
35	Low Pressure	Special crossings	LP special crossings	No.	-	7	-	1	2	1	-	1	-	-	-	1	1	-	-	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	15	7	
36	All	Monitoring and control system	Remote terminal units	No.	-	-	-	-	-	-	-	-	-	-	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 2019
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

#### 8 Network Information (end of year)

9	System length by material (defined by GDB)	Length (km)	%
10	Mains (PE)	319	47.33%
11	Mains (Steel)	37	5.49%
12	Mains (Other)	43	6.38%
13	Services (PE)	265	39.32%
14	Services (Steel)	4	0.59%
15	Services (Other)	6	0.89%
16	<b>System length</b>	<b>674</b>	<b>100.00%</b>

18	By operating pressure:	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)
19	Intermediate pressure	25	85	39	805
20	Medium pressure	234	48	3,563	289
21	Low pressure	415	55	9,515	179
22	<b>Total</b>	<b>674</b>	<b>53</b>	<b>13,117</b>	<b>1,273</b>

Company Name	GasNet Limited
For Year Ended	30 June 2019
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

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28

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

Number of ICPs connected in year by consumer type

Consumer types defined by GDB	Number of connections (ICPs)
Residential	116
Commercial	2
<b>Total</b>	<b>118</b>

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

Number of ICPs at year end	10,062	connections
Maximum daily load	5,050	(GJ per day)
Maximum monthly load	125,398	(GJ per month)
Number of directly billed ICPs	-	(at year end)
Total gas conveyed	1,281,453	(GJ per annum)
Average daily delivery	3,511	(GJ per day)
<b>Load factor</b>	<b>85.16%</b>	

Company Name **GasNet Limited**

For Year Ended **30 June 2019**

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)	90
Class C (unplanned interruptions on the network)	67
Class D (unplanned interruptions by GTB)	-
Class I (unplanned interruptions caused by third party damage)	39
<b>Total</b>	<b>196</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	1,787.60	14.942	119.63
Class I (unplanned interruptions caused by third party damage)	621.79	2.973	209.13

	SAIDI	SAIFI	CAIDI
Class B (planned interruptions on the network)			
Whanganui, Marton, Bulls, Flockhouse, Waitotara	745.14	6.861	108.60
			-
			-
			-

	SAIDI	SAIFI	CAIDI
Class C (unplanned interruptions on the network)			
Whanganui, Marton, Bulls, Flockhouse, Waitotara	420.68	5.108	82.36
			-
			-
			-

Company Name	GasNet Limited
For Year Ended	30 June 2019
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

8

**10b(i): System Condition and Integrity**

9

**Number of confirmed public reported gas escapes per system length (escapes/1000 km)**

Actual

Whanganui, Marton, Bulls, Flockhouse, Waitotara	65.268

11

12

13

14

15

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

Actual

Whanganui, Marton, Bulls, Flockhouse, Waitotara	4.450

17

18

19

20

21

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

Actual

Whanganui, Marton, Bulls, Flockhouse, Waitotara	37.084

23

24

25

26

27

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

Actual

Whanganui, Marton, Bulls, Flockhouse, Waitotara	1.000

29

30

31

32

33

34

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

Actual

Note: This entry may be excluded for sub-networks.

Whanganui, Marton, Bulls, Flockhouse, Waitotara	98.52%

35

36

37

38

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40

**Product control—safety of distribution gas**

Actual

Number of non-compliant odour tests

-
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41

42

**10b(ii): Consumer Service**

43

**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%	0.51	2

45

46

47

48

49

**Number of complaints**

Actual

Number of complaints per average total consumer numbers

0
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50