

Non- Scheme Gas Pipeline - Financial Guideline Reporting template

Gas Pipeline Operator  
Reporting template

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Leave coloured cells blank if no information exists - PLEASE DO NOT ENTER TEXT unless specifically requested to do so.  
All dollar amounts are to be unrounded, and in nominal terms.

<b>Service provider:</b>	Australian Gas Networks Limited
<b>Australian business number:</b>	19 078 551 685
<b>Pipeline name:</b>	Australian Gas Networks Queensland Distribution Network
<b>Reporting period start date:</b>	1/01/2020
<b>Reporting period end date:</b>	31/12/2020
<b>Date opening RAB established</b>	1/07/2011

<b>Business address</b>	Address	400 King William Street	
	Suburb	Adelaide	
	State	SA	Postcode
<b>Postal address</b>	Address	400 King William Street	
	Suburb	Adelaide	
	State	SA	Postcode
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## Statement of pipeline revenues and expenses

Australian Gas Networks Limited

Year ending 31/12/2020

Table 2.1: Statement of pipeline revenues and expenses

Basis of Preparation reference	Description	Reporting period			Previous reporting period		
		Amounts excluding related party transactions	Related party transactions	Total	Amounts excluding related party transactions	Related party transactions	Total
		\$ nominal	\$ nominal	\$ nominal	\$ nominal	\$ nominal	\$ nominal
	<b>Direct revenue</b>						
2.1.a	Total service revenue	75,722,205	-	75,722,205	-	-	-
2.1.a	Other direct revenue	-	-	-	-	-	-
	<b>Total direct revenue</b>	<b>75,722,205</b>	<b>-</b>	<b>75,722,205</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Indirect revenue allocated</b>						
2.1.b	Other revenue	-	-	-	-	-	-
	<b>Total indirect revenue allocated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total revenue</b>	<b>75,722,205</b>	<b>-</b>	<b>75,722,205</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Direct costs</b>						
2.1.c	Repairs and maintenance	(13,333,356)	-	(13,333,356)	-	-	-
2.1.c	Wages	-	-	-	-	-	-
2.1.c	Depreciation	(9,891,247)	-	(9,891,247)	-	-	-
2.1.c	Insurance	-	-	-	-	-	-
2.1.c	Licence and regulatory costs	(845,753)	-	(845,753)	-	-	-
2.1.c	Directly attributable finance charges	-	-	-	-	-	-
2.1.c	Leasing and rental costs	-	-	-	-	-	-
2.1.c	Other direct costs	(1,240,511)	-	(1,240,511)	-	-	-
	<b>Total direct costs</b>	<b>(25,310,867)</b>	<b>-</b>	<b>(25,310,867)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Shared costs</b>						
2.1.d	Employee costs	(625,538)	-	(625,538)	-	-	-
2.1.d	Information technology and communication costs	-	-	-	-	-	-
2.1.d	Indirect operating Expenses	-	-	-	-	-	-
2.1.d	Shared asset depreciation	(1,172,980)	-	(1,172,980)	-	-	-
2.1.d	Rental and leasing costs	-	-	-	-	-	-
2.1.d	Borrowing costs	(324,845)	-	(324,845)	-	-	-
2.1.d	Loss from sale of shared fixed assets	-	-	-	-	-	-
2.1.d	Impairment Losses (nature of the impairment loss)	-	-	-	-	-	-
2.1.d	Other shared costs	(1,559,935)	-	(1,559,935)	-	-	-
	<b>Total shared costs allocated</b>	<b>(3,683,298)</b>	<b>-</b>	<b>(3,683,298)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Total costs</b>	<b>(28,994,165)</b>	<b>-</b>	<b>(28,994,165)</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Earnings before Interest and tax (EBIT)</b>	<b>46,728,040</b>	<b>-</b>	<b>46,728,040</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Revenue by service

Australian Gas Networks Limited

Year ending 31/12/2020

Table 2.1.1: Revenue by service

Basis of Preparation reference	Description	Reporting period			Previous reporting period		
		Amounts excluding related party transactions	Related party transactions	Total	Amounts excluding related party transactions	Related party transactions	Total
		\$ nominal	\$ nominal	\$ nominal	\$ nominal	\$ nominal	\$ nominal
	<b>Direct revenue</b>						
2.1.1.a	Firm forward haul transportation services			-			-
2.1.1.a	Interruptible or as available transportation services			-			-
2.1.1.a	Backhaul services			-			-
2.1.1.a	Firm stand-alone compression service			-			-
2.1.1.a	Interruptible or as available stand-alone compression service			-			-
2.1.1.a	Park and park and loan services			-			-
2.1.1.a	Capacity trading service			-			-
2.1.1.a	In pipe trading service			-			-
2.1.1.a	Distribution/transmission revenue	75,280,582		75,280,582			-
2.1.1.a	Customer contribution revenue	-	-	-			-
2.1.1.a	Government contribution revenue	-	-	-			-
2.1.1.a	Profit from sale of fixed assets			-			-
2.1.1.a	Other direct revenue	441,623		441,623			-
	<b>Total direct revenue</b>	<b>75,722,205</b>	<b>-</b>	<b>75,722,205</b>	<b>-</b>	<b>-</b>	<b>-</b>

## Revenue - contributions

Australian Gas Networks Limited  
Year ending

31/12/2020

**Table 2.2.1: Customer contributions received**

Description	Amounts excluding related party transactions	Related party transactions	Total
	\$ nominal	\$ nominal	\$ nominal
			-
			-
			-
			-
			-
			-
Total	-	-	-

**Table 2.2.2: Government contributions received**

Description	Amounts excluding related party transactions	Related party transactions	Total
	\$ nominal	\$ nominal	\$ nominal
			-
			-
			-
			-
			-
			-
Total	-	-	-







## Statement of pipeline assets

Australian Gas Networks Limited  
Year ending  
Date RAB established  
RAB at date established

31/12/2020  
1/07/2011

318,874,125

Table 3.1: Pipeline assets

Basis of Preparation reference	Description	Year										
		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-20
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	<b>Pipelines</b>											
3.1.a	Nominal Opening Regulatory Asset Base	278,745,637	278,745,637	292,403,231	315,033,105	341,629,027	364,202,369	382,240,190	394,004,253	408,648,744	422,488,150	433,971,421
3.1.a	Nominal Capex		15,057,066	21,476,065	24,051,161	25,328,739	21,081,422	15,803,411	17,347,677	17,410,878	15,206,512	8,426,037
	Total capitalised pipeline construction costs	278,745,637	293,802,703	313,879,297	339,084,266	366,957,765	385,283,791	398,043,602	411,351,930	426,059,623	437,694,662	442,397,458
3.1.a	Less Asset disposal (at cost)											
3.1.a	Less Nominal Actual Regulatory Depreciation		(1,399,471)	1,153,809	2,544,760	(2,755,396)	(3,043,601)	(4,039,349)	(2,703,185)	(3,571,473)	(3,723,240)	(4,182,871)
	Closing pipeline carrying value	278,745,637	292,403,231	315,033,105	341,629,027	364,202,369	382,240,190	394,004,253	408,648,744	422,488,150	433,971,421	438,214,587
	<b>Compressors</b>											
3.1.a	Nominal Opening Regulatory Asset Base											
3.1.a	Additions and improvements capitalised											
3.1.a	Less Depreciation of compressors											
3.1.a	Less Disposal (at cost)											
	Closing compressors carrying value											
	<b>City gates, supply regulators and valve stations</b>											
3.1.a	Nominal Opening Regulatory Asset Base	3,558,204	3,558,204	4,460,802	5,709,143	7,358,158	8,467,956	9,381,183	10,244,715	10,540,243	11,095,765	12,679,294
3.1.a	Improvements capitalised		984,644	1,302,338	1,684,903	1,264,517	1,090,065	1,086,245	494,015	781,650	1,820,769	652,568
3.1.a	Less Depreciation of city gates, supply regulators and valve stations		(82,046)	(53,997)	(35,887)	(154,719)	(176,838)	(222,713)	(198,487)	(226,127)	(237,240)	(193,449)
3.1.a	Less Disposal (at cost)											
	Closing city gates, supply regulators and valve stations carrying value	3,558,204	4,460,802	5,709,143	7,358,158	8,467,956	9,381,183	10,244,715	10,540,243	11,095,765	12,679,294	13,138,413
	<b>Metering</b>											
3.1.a	Nominal Opening Regulatory Asset Base	27,522,446	27,522,446	27,063,908	26,314,432	26,221,468	25,040,219	24,328,597	24,687,939	24,960,877	25,493,720	24,034,606
3.1.a	Additions and improvements capitalised		1,779,510	1,410,308	2,140,535	1,709,793	2,357,997	2,978,809	3,025,667	3,578,865	1,867,953	909,187
3.1.a	Less Depreciation of metering		(2,238,048)	(2,159,785)	(2,233,500)	(2,891,041)	(3,069,619)	(2,619,468)	(2,752,729)	(3,045,823)	(3,327,067)	(1,893,136)
3.1.a	Less Disposal (at cost)											
	Closing Metering	27,522,446	27,063,908	26,314,432	26,221,468	25,040,219	24,328,597	24,687,939	24,960,877	25,493,720	24,034,606	23,050,657
	<b>Odourant plants</b>											
3.1.a	Nominal Opening Regulatory Asset Base											
3.1.a	Additions and improvements capitalised											
3.1.a	Less Depreciation of odourant plants											
3.1.a	Less Disposal (at cost)											
	Closing odourant plants carrying value											
	<b>SCADA (Communications)</b>											
3.1.a	Nominal Opening Regulatory Asset Base	(1,820,249)	(1,820,249)	(1,714,490)	(1,562,699)	(1,432,170)	(1,179,990)	(580,344)	(22,758)	301,081	498,820	678,887
3.1.a	Additions and improvements capitalised		29,426	87,960	71,412	196,906	517,988	400,448	176,443	50,704	108,076	65,232
3.1.a	Less Depreciation of SCADA		(77,633)	(63,831)	(59,117)	(85,274)	(81,738)	(137,138)	(147,397)	(147,035)	(71,891)	(16,358)
3.1.a	Less Disposal (at cost)											
	Closing SCADA carrying value	(1,820,249)	(1,714,490)	(1,562,699)	(1,432,170)	(1,179,990)	(580,344)	(22,758)	301,081	498,820	678,887	727,582
	<b>Buildings</b>											
3.1.a	Nominal Opening Regulatory Asset Base											
3.1.a	Additions and improvements capitalised											
3.1.a	Less Depreciation of buildings											
3.1.a	Less Disposal (at cost)											
	Closing buildings carrying value											
	<b>Land and easements</b>											
3.1.a	Nominal Opening Regulatory Asset Base											
3.1.a	Additions and improvements capitalised											
3.1.a	Less Depreciation of land and easement											
3.1.a	Less Disposal (at cost)											
	Closing land and easements carrying value											
	<b>Other depreciable pipeline assets</b>											
3.1.a	Nominal Opening Regulatory Asset Base	1,985,189	1,985,189	1,324,549	654,632	(20,889)	(21,167)	(21,444)	(51,421)	(49,393)	(47,207)	(44,954)
3.1.a	Additions and improvements capitalised											
3.1.a	Less Depreciation/amortisation		(660,639)	(669,917)	(675,522)	(277)	(277)	(317)	(2,028)	2,186	2,253	1,396
3.1.a	Less Disposal (at cost)								(29,660)			
	Closing other depreciable pipeline assets carrying value	1,985,189	1,324,549	654,632	(20,889)	(21,167)	(21,444)	(51,421)	(49,393)	(47,207)	(44,954)	(43,557)
	<b>Leased pipeline assets</b>											
3.1.a	Nominal Opening Regulatory Asset Base											
3.1.a	Additions and improvements capitalised											
3.1.a	Less Depreciation/amortisation											
3.1.a	Less Disposal (at cost)											
	Closing leased pipeline assets carrying value											
	<b>Total pipeline assets</b>	<b>309,991,226</b>	<b>323,538,001</b>	<b>346,148,614</b>	<b>373,755,593</b>	<b>396,509,387</b>	<b>415,348,182</b>	<b>428,862,728</b>	<b>444,401,553</b>	<b>459,529,248</b>	<b>471,319,255</b>	<b>475,087,682</b>
	<b>Shared supporting assets</b>											
3.1.a	Nominal Opening Regulatory Asset Base	8,882,899	8,882,899	7,438,837	5,846,787	4,847,129	4,639,775	6,305,780	5,874,036	5,747,078	5,870,103	6,355,638
3.1.a	Additions and improvements capitalised		174,858	26,895	682,081	1,705,790	3,781,822	194,757	530,625	913,058	1,471,859	623,541
3.1.a	Less Shared property, plant and equipment depreciation		(1,618,720)	(1,618,945)	(1,681,739)	(1,913,143)	(2,115,817)	(626,501)	(657,582)	(790,034)	(986,324)	(679,816)
3.1.a	Less disposals of shared supporting assets											
	Closing shared property, plant and equipment	8,882,899	7,438,837	5,846,787	4,847,129	4,639,775	6,305,780	5,874,036	5,747,078	5,870,103	6,355,638	6,299,461
	<b>Shared leased assets</b>											
3.1.a	Nominal Opening Regulatory Asset Base											
3.1.a	Additions and improvements capitalised											
3.1.a	Less Depreciation/amortisation											
3.1.a	Less Disposal (at cost)											
	Closing shared leased assets carrying value											
3.1.a	Opening other assets											
3.1.a	Change in other assets											
	Closing other assets											
	Total shared supporting assets allocated	8,882,899	7,438,837	5,846,787	4,847,129	4,639,775	6,305,780	5,874,036	5,747,078	5,870,103	6,355,638	6,299,461
	<b>TOTAL ASSETS</b>	<b>318,874,125</b>	<b>330,976,838</b>	<b>351,995,401</b>	<b>378,602,722</b>	<b>401,149,163</b>	<b>421,653,962</b>	<b>434,736,764</b>	<b>450,148,631</b>	<b>465,399,351</b>	<b>477,674,893</b>	<b>481,387,143</b>
	CPI		1.58%	2.50%	2.93%	1.33%	1.31%	1.46%	1.91%	1.78%	1.84%	0.86%

## Asset useful life

Australian Gas Networks Limited

Year ending 31/12/2020

Table 3.1.1: Asset useful life

Basis of Preparation reference	Description (list each individual balance sheet item)	Acquisition date	Useful life	Reason for choosing this useful life
			years	
3.1.1.a	Pipelines	Various	40	See 3.1.1.a of Basis of Preparation for full explanation
3.1.1.a	Compressors			
3.1.1.a	City Gates, supply regulators and valve stations	Various	40	See 3.1.1.a of Basis of Preparation for full explanation
3.1.1.a	Metering	Various	15	Per the last AER approved Access Arrangement
3.1.1.a	Odourant plants			
3.1.1.a	SCADA (Communications)	Various	20	Per the last AER approved Access Arrangement
3.1.1.a	Buildings	Various	40	Per the last AER approved Access Arrangement
3.1.1.a	Other depreciable pipeline assets	Various	10	Per the last AER approved Access Arrangement
	insert asset description			
	insert asset description			
	insert asset description			
	insert asset description			
3.1.1.a	Leased pipeline assets	Various	10	Per the last AER approved Access Arrangement
	insert asset description			
	insert asset description			
	insert asset description			
	insert asset description			
	Shared supporting assets			
	insert asset description			
	insert asset description			
	insert asset description			
	insert asset description			
	insert asset description			
	Shared leased assets			
	insert asset description			
	insert asset description			
	insert asset description			
	insert asset description			



**Recovered capital method**  
 Australian Gas Networks Limited  
 Year ending 31/12/2020

**Table 4.1: Recovered capital method - pipeline assets**

Date of Population reference	Asset description	Total	Year																														Grip and Slip			
			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	2026	2027	2028	2029		2030		
4.1	<b>Recover assets</b>																																			
	Construction cost																																			
	Residual cost of value																																			
	Recovery commitment																																			
	Unrecovered value																																			
	Unrecovered cost																																			
	Asset value																																			
	<b>Recover assets assets</b>																																			
	Construction cost or acquisition cost (where allowed)																																			
	Residual																																			
	Recovery commitment																																			
	Unrecovered value																																			
	Unrecovered cost																																			
	Asset value																																			
	<b>Recover of capital</b>																																			
Recovery																																				
Recovery commitment																																				
Unrecovered value																																				
Unrecovered cost																																				
Asset value																																				
<b>Recovered capital method total asset value</b>																																				

**Table 4.2: Pipeline details**

Asset description	Value
Asset description	Value





# Services exemption granted from AER for Weighted Average Price disclosure

Australian Gas Networks Limited  
Year ending

31/12/2020

Table 5.1.1: AER exemptions

Service category



## Actual Pricing per section 7.3 of Guideline

Australian Gas Networks Limited  
Year ending 31/12/2020

## Queensland Network Tariffs – from 1 July 2019

## Tariff R (Domestic Haulage Service – Charges per Network Day excl GST)

Tariff Zone	Brisbane and Riverview	Northern
Fixed Charge (\$/day)	\$0.3742	\$0.3742
Charge for the first 0.0082 GJ of gas delivered (\$/GJ)	\$40.5290	\$44.5791
Charge for the next 0.0192 GJ of gas delivered (\$/GJ)	\$22.0735	\$24.2809
Charge for additional gas delivered (\$/GJ)	\$8.6088	\$9.4725

## Notes

- The total daily Charge will comprise the Fixed Charge plus a Charge for the Quantity of Gas delivered (or estimated to have been delivered) through the Domestic Delivery Point to or for the account of the Network User.
- The Charge for the Quantity of Gas delivered (or estimated to have been delivered) through the Domestic Delivery Point to or for the account of the Network User will be calculated at the rates shown in the table.
- A reference in the table to the Gas delivered through the Domestic Delivery Point is a reference to Gas delivered through the Domestic Delivery Point whether for the account of the Network User or for the account of any other person or persons.
- Charges will be calculated to the nearest cent, with one-half of a cent rounded upwards.

## Tariff C (Commercial Haulage Service – Charges per Network Day excl GST)

Tariff Zone	Brisbane and Riverview	Northern
Fixed Charge (\$/day)	\$0.3746	\$0.3746
Charge for the first 0.2 GJ of gas delivered (\$/GJ)	\$21.7280	\$23.8969
Charge for the next 0.3 GJ of gas delivered (\$/GJ)	\$19.8664	\$21.8532
Charge for the next 0.5 GJ of gas delivered (\$/GJ)	\$19.2140	\$21.1326
Charge for the next 1.0 GJ of gas delivered (\$/GJ)	\$18.0232	\$19.8267
Charge for the next 5.0 GJ of gas delivered (\$/GJ)	\$15.6344	\$17.2008
Charge for additional gas delivered (\$/GJ)	\$11.5938	\$12.7530

## Notes

- The total daily Charge will comprise the Fixed Charge plus a Charge for the Quantity of Gas delivered (or estimated to have been delivered) through the Commercial Delivery Point to or for the account of the Network User.
- The Charge for the Quantity of Gas delivered (or estimated to have been delivered) through the Commercial Delivery Point to or for the account of the Network User will be calculated at the rates shown in the table.
- A reference in the table to the Gas delivered through the Commercial Delivery Point is a reference to Gas delivered through the Commercial Delivery Point whether for the account of the Network User or for the account of any other person or persons.
- Charges will be calculated to the nearest cent, with one-half of a cent rounded upwards.

## Tariff D (Demand Haulage Service – Monthly Charges GJ MDQ excl GST)

Tariff Zone	Brisbane	Riverview	Northern
50 GJ or less	\$11,131.8348	\$10,490.1459	\$11,985.5739
Next 75GJ (\$/GJ MDQ)	\$104.9071	\$11.1327	\$115.2241
Next 150GJ (\$/GJ MDQ)	\$57.7656	\$10.5762	\$63.0537
Next 250GJ (\$/GJ MDQ)	\$22.9566	\$9.6740	\$24.8759
Next 500GJ (\$/GJ MDQ)	\$10.4802	\$9.6452	\$11.1807
Next 10,000GJ (\$/GJ MDQ)	\$5.3072	\$9.5780	\$5.8159
Additional GJ (\$/GJ MDQ)	\$5.3072	\$9.5780	\$5.8159

## Notes

- The Demand Haulage Charges shown above are charges for a complete calendar month.
- The Charge for a calendar month will accrue from day to day in equal portions.
- Charges will be calculated to the nearest cent, with one-half of a cent being rounded upwards.
- For the purpose of calculating daily overrun charges pursuant to clause 5 of the General Terms and Conditions, the overrun rate is \$15 per GJ (excl GST).

## Ancillary Reference Service Charges (excl GST)

Description	All Zones
Disconnection Service	\$73.00
Reconnection Service	\$73.00
Special Meter Read	\$11.00



## Queensland Network Tariffs – from 1 July 2020

## Tariff R (Domestic Haulage Service – Charges per Network Day excl GST)

Tariff Zone	Brisbane and Riverview	Northern
Fixed Charge (\$/day)	\$0.3809	\$0.3809
Charge for the first 0.0082 GJ of gas delivered (\$/GJ)	\$41.2504	\$45.3726
Charge for the next 0.0192 GJ of gas delivered (\$/GJ)	\$22.4664	\$24.7131
Charge for additional gas delivered (\$/GJ)	\$8.7620	\$9.6411

## Notes

- The total daily Charge will comprise the Fixed Charge plus a Charge for the Quantity of Gas delivered (or estimated to have been delivered) through the Domestic Delivery Point to or for the account of the Network User.
- The Charge for the Quantity of Gas delivered (or estimated to have been delivered) through the Domestic Delivery Point to or for the account of the Network User will be calculated at the rates shown in the table.
- A reference in the table to the Gas delivered through the Domestic Delivery Point is a reference to Gas delivered through the Domestic Delivery Point whether for the account of the Network User or for the account of any other person or persons.
- Charges will be calculated to the nearest cent, with one-half of a cent rounded upwards.

## Tariff C (Commercial Haulage Service – Charges per Network Day excl GST)

Tariff Zone	Brisbane and Riverview	Northern
Fixed Charge (\$/day)	\$0.3813	\$0.3813
Charge for the first 0.2 GJ of gas delivered (\$/GJ)	\$22.1148	\$24.3223
Charge for the next 0.3 GJ of gas delivered (\$/GJ)	\$20.2200	\$22.2422
Charge for the next 0.5 GJ of gas delivered (\$/GJ)	\$19.5560	\$21.5088
Charge for the next 1.0 GJ of gas delivered (\$/GJ)	\$18.3440	\$20.1796
Charge for the next 5.0 GJ of gas delivered (\$/GJ)	\$15.9127	\$17.5070
Charge for additional gas delivered (\$/GJ)	\$11.8002	\$12.9600

## Notes

- The total daily Charge will comprise the Fixed Charge plus a Charge for the Quantity of Gas delivered (or estimated to have been delivered) through the Commercial Delivery Point to or for the account of the Network User.
- The Charge for the Quantity of Gas delivered (or estimated to have been delivered) through the Commercial Delivery Point to or for the account of the Network User will be calculated at the rates shown in the table.
- A reference in the table to the Gas delivered through the Commercial Delivery Point is a reference to Gas delivered through the Commercial Delivery Point whether for the account of the Network User or for the account of any other person or persons.
- Charges will be calculated to the nearest cent, with one-half of a cent rounded upwards.

## Tariff D (Demand Haulage Service – Monthly Charges GJ MDQ excl GST)

Tariff Zone	Brisbane	Riverview	Northern
50 GJ or less	\$11,329.9815	\$10,676.8705	\$12,198.9171
Next 75GJ (\$/GJ MDQ)	\$106.7744	\$11.3309	\$117.2751
Next 150GJ (\$/GJ MDQ)	\$58.7938	\$10.7645	\$64.1761
Next 250GJ (\$/GJ MDQ)	\$23.3652	\$9.8462	\$25.3187
Next 500GJ (\$/GJ MDQ)	\$10.6667	\$9.8169	\$11.3797
Next 10,000GJ (\$/GJ MDQ)	\$5.4017	\$9.7485	\$5.9194
Additional GJ (\$/GJ MDQ)	\$5.4017	\$9.7485	\$5.9194

## Notes

- The Demand Haulage Charges shown above are charges for a complete calendar month.
- The Charge for a calendar month will accrue from day to day in equal portions.
- Charges will be calculated to the nearest cent, with one-half of a cent being rounded upwards.
- For the purpose of calculating daily overrun charges pursuant to clause 5 of the General Terms and Conditions, the overrun rate is \$15 per GJ (excl GST).

## Ancillary Reference Service Charges (excl GST)

Description	All Zones
Disconnection Service	\$74.00
Reconnection Service	\$74.00
Special Meter Read	\$11.00





## *Independent auditor's report*

To the Directors of Australian Gas Networks Limited

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### *Our opinion*

We have audited the historical financial information within the accompanying Financial reporting template of Australian Gas Networks Limited (the Company) from 1 January 2020 to 31 December 2020 as required by the Financial Reporting Guideline for Light Regulation Pipeline Services issued by the Australian Energy Regulator published in October 2019 (the "Guideline").

The Schedules comprise:

- Table 2.1 - Statement of pipeline revenues and expenses for the year ended 31 December 2020; and
- Table 3.1 - Statement of pipeline assets as at 31 December 2020.

In our opinion the Schedules are prepared, in all material respects, in accordance with the Guideline and the Company's Basis of Preparation.

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### *Basis for opinion*

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the Schedules* section of our report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Independence**

We are independent of the Company in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the Schedules in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

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### *Emphasis of matter - basis of accounting and restriction on distribution and use*

We draw attention to the Basis of Preparation accompanying the Schedules which describes the basis of accounting. The Schedules have been prepared to assist the Directors to meet the requirements of the Guideline. As a result, the Schedules may not be suitable for another purpose.

Our report has been prepared for the Directors for the purpose agreed in our engagement letter dated 23 April 2021. We disclaim any assumption of responsibility for any reliance on this report to any persons or users other than the Directors of Australian Gas Networks Limited, or for any other purpose other than that for which it was prepared. Our opinion is not modified in respect of this matter.

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### *Other information*

The management and the Directors are responsible for the other information. The other information comprises the information included in the Financial reporting template but does not include Table 2.1 and Table 3.1 and our auditor's report thereon.

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Our opinion on the Schedules does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the Schedules, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the Schedule or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information that we obtained prior to the date of this auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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### *Responsibilities of management and the Directors for the Schedules*

Management of the Company is responsible for the preparation and fair presentation of the Schedules in accordance with the Guideline and the Company's Basis of Preparation and for such internal control as management determines is necessary to enable the preparation of Schedules that are free from material misstatement, whether due to fraud or error.

The Directors are responsible for overseeing the Company's financial reporting process related to the Schedules.

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### *Auditor's responsibilities for the audit of the Schedules*

Our objectives are to obtain reasonable assurance about whether the Schedules are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the Schedules.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Schedules, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Evaluate the overall presentation, structure and content of the Schedules, including the disclosures, and whether the Schedules represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

  
PricewaterhouseCoopers

  
Andrew Forman  
Partner

Adelaide  
30 April 2021