

WATER REGULATORY INFORMATION REQUIREMENTS FOR MAJOR RETAILERS

Water Industry Guideline No.2 (WG2/02)

October 2013



Enquiries concerning the currency of this Guideline should be addressed to:

Essential Services Commission of South Australia
GPO Box 2605
Adelaide SA 5001

Telephone: (08) 8463 4444
Freecall: 1800 633 592 (SA and mobiles only)
E-mail: escosa@escosa.sa.gov.au
Web: www.escosa.sa.gov.au

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The Essential Services Commission of South Australia is the independent economic regulator of the electricity, gas, ports, rail and water industries in South Australia. The Commission's primary objective is the *protection of the long-term interests of South Australian consumers with respect to the price, quality and reliability of essential services*. For more information, please visit www.escosa.sa.gov.au.

TABLE OF CONTENTS

PART A – Preliminaries	1
1 Nature of the Guideline	2
1.1 Introduction	2
1.2 Purpose of the Guideline	2
1.3 Application	3
1.4 Definitions and interpretation	3
1.5 Processes for revision	4
1.6 Input from interested parties	4
2 General Principles of Preparation	5
2.1 Substance to prevail over legal form	5
2.2 Information provided shall be verifiable	5
2.3 Materiality	5
2.4 Responsibility statement	5
2.5 Quality assurance requirements	6
2.6 Data variations	7
PART B - Financial Performance Reporting	8
3 Principles of Preparation for Financial Performance Reporting	9
3.1 Accounting principles and policies	9
3.2 Principle of disaggregation	9
3.3 Allocation principles	10
3.4 Account headings	11
3.5 Regulatory accounting periods	11
3.6 Books and records	12
3.7 Errors and omissions	12
3.8 Tripartite meeting	12
4 Information requirements for Financial Performance reporting	13
4.1 Use of proformas to report information	13
4.2 Summary of reporting requirements	13
4.3 Disaggregation statements	14
4.4 Regulatory adjustments	14
4.5 Income	14
4.6 Operating costs	15

4.7	Capital expenditure	15
4.8	Asset information	15
4.9	Management commentary	15
Schedule 1 Financial Reporting Proformas		16
PROFORMA FR1.1	– Audited Statutory Accounts	16
PROFORMA FR1.2	– Disaggregated Income Statement	18
PROFORMA FR1.3	– Regulatory Income Statement (Direct Control Services)	19
PROFORMA FR1.4	– Regulatory Income Statement (Excluded Services)	20
PROFORMA FR1.5	– Regulatory Income and Operating Cost Analysis (Direct Control Services)	21
PROFORMA FR1.6	– Regulatory Income and Operating Cost Analysis (Excluded Services)	23
PROFORMA FR2.1	– Audited Statutory Balance Sheet	25
PROFORMA FR2.2	– Audited Statutory Asset Schedule	26
PROFORMA FR2.3	– Disaggregated IPPE Schedule	27
PROFORMA FR2.4	– Regulatory Asset Base Schedule	28
PROFORMA FR2.5	– RAB to Statutory Accounts Reconciliation	30
PROFORMA FR2.6	– Excluded Services Asset Base Schedule	31
PROFORMA FR2.7	– Regulatory Capital Expenditure Analysis - Direct Control Services only	32
PROFORMA FR2.8	– Regulatory Capital Expenditure Analysis - Excluded Services only	33
PROFORMA FR2.9	– Regulatory Project Capital Expenditure Analysis – Direct Control Services only	34
PART C – Operational Performance Reporting		35
5	Information Requirements for Operational Performance Reporting	36
5.1	Use of proformas to report information	36
5.2	Additional information requirements	36
5.3	Reporting requirements for retailers required to submit quarterly returns	36
Schedule 2 Operational Performance Proformas		38
PROFORMA OP1.1	– Timeliness of response to telephone calls	38
PROFORMA OP1.2	– Customer complaints	39
PROFORMA OP1.3	– Timeliness of response to complaints	40
PROFORMA OP1.4	– Timeliness of response to water quality complaints	41
PROFORMA OP1.5	– Timeliness of connection	43
PROFORMA OP1.6	– Timeliness of processing trade waste applications	44
PROFORMA OP2.1	– Restrictions & legal action for non-payment	45
PROFORMA OP2.2	– Financial measures	47
PROFORMA OP2.3	– Price Movements	49

PROFORMA OP3.1 – Water infrastructure reliability	50
PROFORMA OP3.2 – Timeliness of attendance at water breaks, bursts & leaks	53
PROFORMA OP3.3 – Timeliness of water service restoration	55
PROFORMA OP3.4 – Sewerage infrastructure reliability	57
PROFORMA OP3.5 – Timeliness of sewerage service restoration	58
PROFORMA OP3.6 – Timeliness of sewerage overflow attendance	60
PROFORMA OP3.7 – Timeliness of sewerage overflow clean up	61
PROFORMA OP4.1 – Statistical Information	63
Schedule 3 Adelaide Metropolitan Region	67
ANNEXURE A - Proforma Regulatory Audit Report	68
ANNEXURE B - Proforma Responsibility Statement	70
Glossary	72

PART A – PRELIMINARIES

1 NATURE OF THE GUIDELINE

1.1 Introduction

- 1.1.1 The **Commission** has made this Guideline, pursuant to section 8 of the Essential Services Commission Act 2002 (**ESC Act**), to specify requirements for **Major Retailers** for the collection, allocation, recording and reporting to the **Commission** of regulated business data in accordance with the operational and financial reporting schedules contained in this Guideline.

1.2 Purpose of the Guideline

- 1.2.1 The **Commission** is established under the **ESC Act** as a regulator of certain essential services in South Australia, with a primary objective of protecting the long-term interests of South Australian consumers with respect to the price, quality and reliability of those essential services.
- 1.2.2 The **WI Act** provides that the water industry is declared to constitute a regulated industry for the purposes of the **ESC Act**. This enlivens the **Commission's** general regulatory powers under the **ESC Act**.
- 1.2.3 The **WI Act** provides that the **Commission** must make a **retail licence** subject to certain conditions, including conditions requiring:
- (a) compliance with applicable codes or rules made under the **ESC Act** in force from time to time;
 - (b) maintenance of specific accounting records and to prepare accounts according to **retailer** specified principles;
 - (c) the **retailer** to monitor and report as required by the **Commission** on indicators of service performance determined by the **Commission**; and
 - (d) the **retailer** to provide, in the manner and form determined by the **Commission**, such other information as the **Commission** may from time to time require.
- 1.2.4 This Guideline's content:
- (a) details the information that the **Commission** requires in order to monitor a **retailer's** performance;
 - (b) explains the way in which a **retailer** must prepare separate accounts and maintain its accounting records; and
 - (c) outlines a mechanism by which this, and any other information that may be required by the **Commission** to fulfil its obligations and functions, may be collected.
- 1.2.5 Information collected under this Guideline will be used for regulatory purposes such as monitoring and reporting.

1.3 *Application*

- 1.3.1 This Guideline applies only to **Major Retailers**, except to the extent that the **Commission** agrees in writing to alternative reporting arrangements.
- 1.3.2 This Guideline is a minimum requirement and the obligation of a **retailer** to comply with this Guideline is additional to any obligation imposed under any other law applying to a **retailer's** business and does not derogate from such an obligation.
- 1.3.3 The **ESC Act**, **retail licences** and **industry codes** issued and made by the **Commission** also provide specific information gathering provisions to facilitate the provision of information to the **Commission** by a **retailer**.

1.4 *Definitions and interpretation*

- 1.4.1 For the purposes of interpreting this Guideline:
 - (a) words and phrases presented in a bold font such as **this** are defined in the Glossary;
 - (b) a word or phrase not defined in the Glossary will have the meaning given by the **WI Act**, the **ESC Act**, or any other relevant regulatory instrument (as the case may be);
 - (c) a reference to this Guideline includes its appendices, annexures and schedules;
 - (d) words importing the singular include the plural and vice versa;
 - (e) any heading, index or table of contents is for convenience only and does not affect the construction or interpretation of this Guideline;
 - (f) a reference to any legislation or regulatory instrument includes:
 - (i) all regulations, orders or instruments issued under the legislation or regulatory instrument; and
 - (ii) any modification, consolidation, amendment, re-enactment, replacement or codification of such legislation or regulatory instrument;
 - (g) a reference to a **retailer** includes, without limitation, that **retailer's** administrators, successors, substitutes (including, without limitation, persons taking by novation) and permitted assigns; and
 - (h) where an act is required to be done pursuant to this Guideline on, or by, a stipulated day which is not a **business day**, the act may be done on the following **business day**.
- 1.4.2 Explanations in this Guideline as to why certain information is required are for guidance only. They do not, in any way, limit the **Commission's** objectives, functions or powers.

1.5 *Processes for revision*

- 1.5.1 The **Commission** may, at its absolute discretion, amend or vary this Guideline from time to time when it considers such action necessary in order to meet the needs of a **retailer**, South Australian water industry **customers** or the **Commission**.
- 1.5.2 The **Commission** will undertake consultation with relevant **retailers** and other stakeholders as necessary in accordance with the **Commission's** Charter of Consultation and Regulatory Practice before making any significant revisions to this Guideline. If the amendments are of a routine nature, or required by law, the **Commission** may elect to modify the Guideline without consultation.
- 1.5.3 For all revisions to this Guideline, a commencement date will be nominated on the Amendment Record on the inside front page. The **Commission** will generally give a **retailer** not less than 45 days' prior notice of the commencement of any significant revisions of this Guideline

1.6 *Input from interested parties*

- 1.6.1 The **Commission** welcomes comments, discussion, or suggestions for amendments to this Guideline from any interested party. Any contributions should be addressed to:

Essential Services Commission of South Australia
GPO Box 2605
Adelaide SA 5001

E-mail: escosa@escosa.sa.gov.au

2 GENERAL PRINCIPLES OF PREPARATION

2.1 *Substance to prevail over legal form*

- 2.1.1 All information reported to the **Commission** shall report the substance of transactions and events.
- 2.1.2 Where substance and legal form differ, the substance rather than the legal form of a transaction or event shall be reported.
- 2.1.3 In determining the substance of a transaction or events, all its aspects and implications shall be considered, including the expectations of and motivations for, the transaction or event.
- 2.1.4 For the purposes of determining the substance of a transaction or event, a group or series of transactions or events that achieves, or is designed to achieve, an overall commercial effect shall be viewed in aggregate.

2.2 *Information provided shall be verifiable*

- 2.2.1 A **retailer** must maintain accounting and other records and reporting arrangements which enable:
 - (a) separate **regulatory accounting statements** to be prepared;
 - (b) Operating Performance metrics to be measured; and
 - (c) information used in the preparation of **regulatory accounting statements** and Operating Performance metrics to be verified.

2.3 *Materiality*

- 2.3.1 The **Commission** will deem an item or event to be material if its omission, misstatement or non-disclosure has the potential to prejudice the understanding of a **retailer's** financial or operational position, or the nature of the business activities of the **regulated business segment**, gained by reading the **regulatory reporting statements**.

2.4 *Responsibility statement*

- 2.4.1 A **retailer** must provide a **responsibility statement** (in the form specified in Annexure B) evidencing responsibility for information provided to the **Commission**.
- 2.4.2 The annual **responsibility statement** must be signed and dated by:
 - (a) the Chief Executive Officer of a **retailer**; or
 - (b) a person holding an equivalent position to Chief Executive Officer of a **retailer**; or
 - (c) a person to whom the Board of a **retailer** has formally delegated the exercise of the power and functions of a **retailer**; or

- (d) the person acting as Chief Executive Officer or equivalent position during an absence of the substantive office-holder.
- 2.4.3 A **responsibility statement** will be taken as evidence that the data provided by a **retailer** has been verified, is accurate and can be relied upon by the **Commission** in furtherance of the **Commission's** statutory objectives.

2.5 *Quality assurance requirements*

- 2.5.1 All data provided to the **Commission** under this Guideline must present a true and accurate representation of relevant circumstances, transactions or events as at the final day of a relevant reporting period, except where an alternative time period is expressed in this Guideline or by the **Commission**.
- 2.5.2 The **retail licences** provide that:
 - (a) a **retailer** must undertake periodic audits of its operations authorised by the **retail licence** and of its compliance with its obligations under the **retail licence** and any applicable **industry codes** in accordance with the requirements of any applicable guideline issued by the **Commission** for this purpose;
 - (b) the **Commission** may require that the audits be undertaken by an independent expert or **auditors** approved by the **Commission**; and
 - (c) the results of the audits must be reported to the **Commission**, in a manner approved by the **Commission**.
- 2.5.3 **Regulatory accounting statements** shall be subject to an **auditor's** opinion in accordance with the requirements of this Guideline:
 - (a) the audits must be undertaken by **auditors** nominated by a **retailer** and approved by the **Commission** (such approval shall not be unreasonably withheld);
 - (b) audits must be conducted in accordance with any relevant directions in this Guideline;
 - (c) a **retailer** is responsible for appointing and for remunerating the **auditor**;
 - (d) a **retailer** must ensure that the **auditor** has a duty of care to the **Commission** in the conduct of audits, so that in the event that the **auditor** is placed in a position of conflict between their duty to the **retailer** and their duty to the **Commission**, the **auditor's** primary duty is to the **Commission**;
 - (e) the results of the audits must be reported to the **Commission**, in a manner approved by the **Commission**;
 - (f) a **retailer** must submit a **regulatory audit report** in the form of an Audit Report on a Special Purpose Financial Report (refer Annexure A) unless the **Commission** notifies a **retailer** in writing of a requirement

for another form of **regulatory audit report**. Annexure A includes an illustrative example of such a **regulatory audit report**;

- (g) a **regulatory audit report** shall be addressed to the **Commission** (this does not preclude the report from also being addressed to the Directors or other parties); and
- (h) when requested by the **Commission**, a **retailer** shall facilitate access by the **Commission** to relevant audit working papers and related documentation pursuant to the protocols of Auditing Guidance Statement GS 011 – Third Party Access to Audit Working Papers.

2.5.4 Where the **Commission** requires independent assurance, on any information submitted under this Guideline not covered under the sections above, the **Commission** will give written notice to a **retailer** specifying the required scope of independent assurance, the time by which that assurance is to be provided, and the form of the assurance report.

2.5.5 Independent assurance that is to be obtained by the **Commission** under this Guideline should be consistent with the requirements, where relevant, of Water Industry Guideline No. 1 - Compliance Systems and Reporting.

2.6 *Data variations*

2.6.1 A **retailer** must report a variation to data previously submitted to the **Commission** in circumstances where an error has been discovered in the data previously reported.

2.6.2 A **retailer's** data variation report must:

- (a) be in the format approved by the **Commission**;
- (b) be acknowledged and explained, including reasons for the variation, in a covering letter accompanying the data variations template; and
- (c) be accompanied by a signed and dated **responsibility statement** in accordance with clause 2.4 of this Guideline.

2.6.3 A copy of the data variation report must be sent electronically to the Commission at escosa@escosa.sa.gov.au.

PART B - FINANCIAL PERFORMANCE REPORTING

3 PRINCIPLES OF PREPARATION FOR FINANCIAL PERFORMANCE REPORTING

3.1 *Accounting principles and policies*

- 3.1.1 A **retailer** must disclose to the **Commission** any **regulatory accounting principles and policies** used that are additional to, or in place of, the accounting principles and policies used to prepare the **statutory accounts**.
- 3.1.2 **Regulatory accounting principles and policies** must be selected and applied by a **retailer**:
 - (a) such that there is a recognisable and rational economic basis that underlies their utilisation; and
 - (b) in a manner that ensures that the resultant financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions and events is reported.
- 3.1.3 **Regulatory accounting principles and policies** must be disclosed to the **Commission** in a manner that ensures that the **Commission** is able to understand the resultant **regulatory accounting statements** and can make comparisons between them over time.
- 3.1.4 **Regulatory accounting principles and policies** must conform to Australian Accounting Standards where those Standards are applicable, unless otherwise specified in this Guideline.
- 3.1.5 If material changes to the **regulatory accounting principles and policies** used are made, a **retailer** must restate prior period's **regulatory accounting statements** as if the changed **regulatory accounting principles and policies** applied in the prior periods.

3.2 *Principle of disaggregation*

- 3.2.1 This Guideline has been drafted on the basis that a **retailer's regulated services** are encompassed by a single set of **statutory accounts**. A **retailer** must inform the **Commission** if this is not the case.
- 3.2.2 **Regulatory accounting statements** are to be prepared by disaggregating **statutory account** information into **regulated services** and **unregulated services**. **Regulated services** are to be split into **direct control services** and **excluded services**. Regulatory accounting adjustments are to be made, where necessary, to the **direct control services** and **excluded services** segments of the disaggregated accounts.
- 3.2.3 The **regulatory accounting statements** are to be split into amounts attributable to different **regulated business segments** per the proformas in Schedule 1.

- 3.2.4 The allocation of amounts between **direct control, excluded** and **unregulated services**, and between **regulated business segments** should be made in accordance with the allocation principles in clause 3.3.

3.3 *Allocation principles*

- 3.3.1 The principles below should be followed in allocating costs in the production of **regulatory accounting statements**.
- 3.3.2 Amounts which are directly attributable to:
- (a) **regulated services** are assigned to **regulated services**;
 - (b) a **regulated business segment** are assigned to that **regulated business segment**;
 - (c) an **activity area** are assigned to that **activity area**;
 - (d) an **income source** are assigned to that **income source**;
 - (e) a **cost driver** are assigned to that **cost driver**; or
 - (f) an **asset category** are assigned to that **asset category**.
- 3.3.3 Amounts which are not directly attributable to **regulated services**, a **regulated business segment**, an **activity area**, an **income source**, a **cost driver** or an **asset category** must be allocated on a causal basis, except where a causal relationship cannot be reasonably established. Items may be allocated on a non-causal basis provided that:
- (a) there is likely to be a strong positive correlation between the non-causal basis and the actual cause of resource or service consumption or utilisation that those costs represent; or
 - (b) the cost to derive the causal allocation outweighs the benefits of allocating items on that basis; and
 - (c) the aggregate of all amounts allocated on a non-causal basis is not material to the **regulatory accounting statements**.
- 3.3.4 For amounts allocated per clause 3.3.3 a supporting working paper shall be provided that describes:
- (a) the amounts that have been allocated;
 - (b) a description of the allocation basis; and
 - (c) the numeric quantity of each allocator.
- 3.3.5 The **Commission** may require further information, or investigate a **retailer's** bases of allocation:
- (a) to establish their causality;
 - (b) to approve non-causal bases of allocation; or

- (c) where the use of non-causal bases of allocation by a **retailer** is more than incidental.

3.4 *Account headings*

- 3.4.1 The proformas in Schedule 1 of this Guideline specify for the **Regulatory Accounting Statements**:
 - (a) minimum disclosure requirements; and
 - (b) **Mandatory Headings**.
- 3.4.2 A **retailer** may, within the context of the **mandatory headings**, define **discretionary headings** that are most appropriate to conveying an understanding of a **retailer's** business. Modification to the proforma reports, if any, shall not significantly reduce or alter the nature or description of **account headings**. The level of disclosure shall remain relevant and reliable and must be sufficient to provide the **Commission** with financial information that is both comparable and understandable.
- 3.4.3 **Discretionary headings** shall be in accordance with, or be traceable to, the **account headings** denoted in a **retailer's** general ledger or chart of accounts that underpin its **statutory accounts**.
- 3.4.4 A **retailer** shall meet with the **Commission** prior to submitting its first set of **regulatory accounting statements**, to enable the **Commission** to indicate whether the **retailer's** proposed **discretionary headings** are likely to meet the **Commission's** requirements.
- 3.4.5 Subject to the provisions of this section, the **discretionary headings** applied by a **retailer** to the first set of **regulatory accounting statements** shall be applied consistently by a **retailer** to subsequent **regulatory accounting statements**, unless:
 - (a) a revision of this Guideline should require such a change; or
 - (b) the **Commission** issues written approval after receiving an application from a **retailer** for a variation. Such an application:
 - (i) does not change a **retailer's** obligations under clause 3.4.24 of this Guideline; and
 - (ii) should include an explanation of the relationships between revised **account headings** and their predecessors.

3.5 *Regulatory accounting periods*

- 3.5.1 A **retailer's regulatory accounting periods** shall correspond to those of its **statutory accounts**.
- 3.5.2 A **retailer** shall notify the **Commission** of any change in its **regulatory accounting date** in advance of any such change.
- 3.5.3 A **retailer's regulatory accounting periods** shall cover a continuous period.

- 3.5.4 A **retailer's regulatory accounting statements** shall be reported to the **Commission** within 5 months of the end of the **regulatory accounting period**.

3.6 *Books and records*

- 3.6.1 A **retailer** shall keep books and records that:
- (a) correctly record and explain the transactions and financial position of any **regulated business segment**;
 - (b) enable financial information to be prepared in accordance with this Guideline; and
 - (c) allow an **auditor** to conveniently and properly form an opinion on the financial information in accordance with the requirements of this Guideline.
- 3.6.2 A **retailer** shall ensure that books and records from which the **statutory accounts** are prepared are retained for a period of 7 years.

3.7 *Errors and omissions*

- 3.7.1 A **retailer** shall disclose material prior period errors as soon as practicable and no later than in the first **regulatory accounting statements** prepared after their discovery.
- 3.7.2 In applying this clause, a **retailer** shall disclose to the **Commission**:
- (a) a full description of each prior period error; and
 - (b) for each prior **regulatory accounting period** affected, the amount of the correction for each **regulatory accounting statement** line item affected.
- 3.7.3 The **Commission** may require a **retailer** to restate parts of the **regulatory accounting statements** in respect of the **regulatory accounting periods** in which the errors occurred.

3.8 *Tripartite meeting*

- 3.8.1 A **retailer** shall allow the **Commission** or its agent to meet, in the presence of the **retailer**, with the **auditor** responsible for a **retailer's regulatory audit report**, both before and after the **regulatory accounting date** to which the **regulatory audit report** relates.

4 INFORMATION REQUIREMENTS FOR FINANCIAL PERFORMANCE REPORTING

4.1 *Use of proformas to report information*

- 4.1.1 The Financial Reporting Proformas in Schedule 1 set out the financial information that has been identified by the **Commission** as necessary for the purpose of performing its statutory functions.
- 4.1.2 Clause 3.5.4 details the **Commission's** timing requirements for the provision of **regulatory accounting statements** to the **Commission** by a **retailer**.
- 4.1.3 Where the **Commission** needs to change the nature, context or scope of routine financial information it requires a **retailer** to provide, it will provide additional or amended Financial Reporting Proformas.

4.2 *Summary of reporting requirements*

- 4.2.1 A **retailer** must prepare **regulatory accounting statements** in accordance with the proformas in Schedule 1 and the specific requirements in this Guideline.
- 4.2.2 A set of annual **regulatory accounting statements** shall comprise:
 - (a) **Regulatory accounting statements**, including **disaggregation statements**, regulatory accounting journals and other workpapers;
 - (b) the audited **statutory accounts** of the Entity or Entities that have been disaggregated to provide the **regulatory accounting statements**;
 - (c) a management report in a form specified in clause 4.9;
 - (d) an **auditor's** report on **regulatory accounting statements** as specified in clause 2.5.3;
 - (e) a **responsibility statement** for the **regulatory accounting statements** in a form specified in clause 2.4; and
 - (f) the **regulatory accounting principles and policies** and any details of changes or developments, as referred to in clause 3.1.
- 4.2.3 Where required by the templates, a **retailer** must prepare explanatory notes which explain the basis of the information recorded in the **regulatory accounting statements**.
- 4.2.4 A **retailer** must prepare pricing schedules and accompanying pricing policy statements in accordance with the requirements in a **retailer's** current **price determination**.
- 4.2.5 Unless otherwise agreed in writing with the **Commission**, a **retailer** must submit its pricing schedule and pricing policy statement to the **Commission** by no later than 30 May each year.

4.3 Disaggregation statements

- 4.3.1 A **retailer** shall prepare **disaggregation statements**, in accordance with the disaggregation principles in clause 3.2, for the Income Statement and for disclosure of asset information as detailed in the Financial Reporting proformas in Schedule 1.
- 4.3.2 A **retailer** must provide an audit trail to evidence the disaggregation of the **statutory accounts** into **direct control services, excluded services and unregulated services**.

4.4 Regulatory adjustments

- 4.4.1 Regulatory adjustments may be applied to the **regulated services** segment of the **disaggregation statements** when:
 - (a) considered appropriate by a **retailer**; or
 - (b) required by the **Commission**.
- 4.4.2 Instances in which the **Commission** may require regulatory adjustments include, but are not limited to:
 - (a) where a **retailer** has capitalised **customer contributions or gifted assets** in the **statutory accounts** which the **Commission** considers should be treated as income for regulatory purposes;
 - (b) where a **retailer** has capitalised costs in the **statutory accounts** which the **Commission** considers should be treated as operating expenditure for regulatory purposes; and
 - (c) where a **retailer** has not capitalised costs in the **statutory accounts** which the **Commission** considers should be treated as capitalised assets for regulatory purposes.
- 4.4.3 A **retailer** must submit its reasoning to the **Commission** for including a regulatory adjustment not covered in clause 4.4.2 above.
- 4.4.4 Regulatory accounting adjustments must be accounted for by journal entries applied to the **disaggregated statements** and relevant working papers must be included in the information reported to the **Commission**.

4.5 Income

- 4.5.1 A **retailer** must allocate income items between the **regulated business segments** as listed in the Financial Reporting Proformas in Schedule 1.
- 4.5.2 For income allocated to each **regulated business segment** a **retailer** must further allocate this income between the **income sources mandatory headings** as listed in the Financial Reporting Proformas in Schedule 1. The use of **discretionary headings** must be in accordance with clause 3.4.2.

4.6 *Operating costs*

- 4.6.1 A **retailer** must allocate operating cost items between the **regulated business segments** as listed in the Financial Reporting Proformas in Schedule 1.
- 4.6.2 For operating costs allocated to each **regulated business segment** a **retailer** must further allocate these operating costs between the **activity area mandatory headings** as listed in the Financial Reporting Proformas in Schedule 1. The use of **discretionary headings** must be in accordance with clause 3.4.2.

4.7 *Capital expenditure*

- 4.7.1 A **retailer** must allocate capital expenditure items between the **regulated business segments** as listed in the Financial Reporting Proformas in Schedule 1.
- 4.7.2 For capital expenditure allocated to each **regulated business segment** a **retailer** must further allocate this capital expenditure between the **cost drivers, asset categories** and projects **mandatory headings** as listed in the Financial Reporting Proformas in Schedule 1. The use of **discretionary headings** must be in accordance with clause 3.4.2.

4.8 *Asset information*

- 4.8.1 A **retailer** must allocate asset related balances between the **regulated business segments** as listed in the Financial Reporting Proformas in Schedule 1.

4.9 *Management commentary*

- 4.9.1 The **retailer** must provide a management report that identifies and explains the reasons for material variances between total income, total costs, and total capital expenditure as reported in the **regulatory accounting statements**, or in the underlying operational activities or drivers of these items, and the relevant assumptions for these items that form the basis of the **retailer's price determination**.
- 4.9.2 A management report must accompany the **regulatory accounting statements** and must be signed and dated by a person authorised to sign a **responsibility statement** under clause 2.4.2 of this Guideline.
- 4.9.3 A **retailer** must ensure that the **auditor** gives consideration to the management report in accordance with Australian Auditing Standards when issuing an audit report on the **regulatory accounting statements**.

SCHEDULE 1 FINANCIAL REPORTING PROFORMAS

PROFORMA FR1.1 – Audited Statutory Accounts

	Current year \$'000	Previous year \$'000
INCOME		
Revenue from ordinary activities		
Other income		
Total income		
EXPENSES		
Depreciation and amortisation expense		
Borrowing costs		
Electricity expense		
Services and supplies		
Operational and service contracts		
Employee benefits expense		
Total expenses		
Profit before income tax equivalents		
Income tax equivalent expense		
Profit after income tax equivalents		
Other comprehensive income		
Gain on revaluation of infrastructure, plant and equipment assets		
Revaluation of financial assets		
Income tax relating to components of other comprehensive income		
Total other comprehensive income for the year, net of tax		
Total comprehensive result		
Total comprehensive income for the year is attributable to: The SA Government as owner		

	Current year \$'000	Previous year \$'000
REVENUE FROM ORDINARY ACTIVITIES		
Community Service Obligations		
Water and sewerage rates and charges		
Recoverable works		
Fees and charges		
Miscellaneous		
Government grants		
Contributed assets		
Rents		
Interest		
Total		

	Current year \$'000	Previous year \$'000
OTHER INCOME		
Net gain on disposal of infrastructure, plant and equipment		
Net gain on interest rate derivatives		
Net gain on disposal of water allocations		
Reversal of prior year infrastructure, plant and equipment revaluation decrement		

PROFORMA FR1.2 – Disaggregated Income Statement

	Audited Statutory Accounts \$'000	Direct Control services \$'000	Excluded services \$'000	Unregulated services \$'000
INCOME				
Water sales				
Residential rates				
Residential service rents				
Non-residential rates				
Non-residential service rents				
Commercial rates				
Commercial service rents				
Trade waste				
Contributed Assets				
• New customer contributions				
• Gifted assets				
Asset disposal				
Community service obligations				
Other Government contributions				
Other income				
Total income				
OPERATING EXPENSES				
Operations and maintenance				
Treatment costs				
ADP operational costs				
Customer services and billing				
External fees, licenses and charges				
Corporate costs				
Other costs				
Total expenses				
EBITDA	1+2+3	1	2	3
Depreciation				
Income Tax				

PROFORMA FR1.3 – Regulatory Income Statement (Direct Control Services)

	Disaggregated Statement – Direct Control Services \$'000	Regulatory Adjustment \$'000	Regulatory Income Statement \$'000
INCOME			
Water sales			
Residential rates			
Residential service rents			
Non-residential rates			
Non-residential service rents			
Commercial rates			
Commercial service rents			
Trade waste			
Contributed Assets			
<ul style="list-style-type: none"> • New customer contributions • Gifted assets 			
Asset disposal			
Community service obligations			
Other Government contributions			
Other income			
Total income			
OPERATING EXPENSES			
Operations and maintenance			
Treatment costs			
ADP operational costs			
Customer services and billing			
External fees, licenses and charges			
Corporate costs			
Other costs			
Total expenses			
EBITDA			
Depreciation			
Income tax			

PROFORMA FR1.4 – Regulatory Income Statement (Excluded Services)

	Disaggregated Statement - Excluded Services \$'000	Regulatory Adjustment \$'000	Regulatory Income Statement \$'000
INCOME			
Water sales			
Residential rates			
Residential service rents			
Non-residential rates			
Non-residential service rents			
Commercial rates			
Commercial service rents			
Trade waste			
Contributed Assets			
<ul style="list-style-type: none"> New customer contributions Gifted assets 			
Asset disposal			
Community service obligations			
Other Government contributions			
Other income			
Total income			
OPERATING EXPENSES			
Operations and maintenance			
Treatment costs			
ADP operational costs			
Customer services and billing			
External fees, licenses and charges			
Corporate costs			
Other costs			
Total expenses			
EBITDA			
Depreciation			
Income tax			

PROFORMA FR1.5 – Regulatory Income and Operating Cost Analysis (Direct Control Services)

	Water (current year) \$'000	Sewerage and trade waste (current year) \$'000	Recycled water (current year) \$'000	Stormwater (current year) \$'000	TOTAL (current year) \$'000	TOTAL (previous year) \$'000
INCOME						
Water sales						
Residential rates						
Residential service rents						
Non-residential rates						
Non-residential service rents						
Commercial rates						
Commercial service rents						
Trade waste						
Contributed Assets						
<ul style="list-style-type: none"> • New customer contributions • Gifted assets 						
Asset disposal						
Community service obligations						
Other Government contributions						
Other income						
Total income						

OPERATING EXPENSES						
Operations and maintenance						
Treatment costs						
ADP operational costs						
Customer services and billing						
External fees, licenses and charges						
Corporate costs						
Other costs						
Total expenses						
EBITDA						
Depreciation						
Income tax						

For Sewerage and trade waste services only:

	Metro (current year) \$'000	Country (current year) \$'000	TOTAL (current year) \$'000
Income			
Residential rates			
Non-residential rates			
Commercial rates			

PROFORMA FR1.6 – Regulatory Income and Operating Cost Analysis (Excluded Services)

	Water (current year) \$'000	Sewerage and trade waste (current year) \$'000	Recycled water (current year) \$'000	Stormwater (current year) \$'000	TOTAL (current year) \$'000	TOTAL (previous year) \$'000
INCOME						
Water sales						
Residential rates						
Residential service rents						
Non-residential rates						
Non-residential service rents						
Commercial rates						
Commercial service rents						
Trade waste						
Contributed Assets						
<ul style="list-style-type: none"> New customer contributions Gifted assets 						
Asset disposal						
Community service obligations						
Other Government contributions						
Other income						
Total income						

OPERATING EXPENSES						
Operations and maintenance						
Treatment costs						
ADP operational costs						
Customer services and billing						
External fees, licenses and charges						
Corporate costs						
Other costs						
Total expenses						
EBITDA						
Depreciation						
Income tax						

PROFORMA FR2.1 – Audited Statutory Balance Sheet

	Current year \$'000	Previous year \$'000
CURRENT ASSETS		
Cash and cash equivalents		
Trade and other receivables		
Other financial assets		
Inventories		
Total Current Assets		
NON-CURRENT ASSETS		
Financial assets		
Infrastructure, Property, Plant and Equipment		
Other non-current assets		
Total Non-current Assets		
TOTAL ASSETS		
CURRENT LIABILITIES		
Trade and other payables		
Borrowings		
Provisions		
Other current liabilities		
Total Current Liabilities		
NON-CURRENT LIABILITIES		
Trade and other payables		
Borrowings		
Provisions		
Other non-current liabilities		
Total Non-current Liabilities		
TOTAL LIABILITIES		
NET ASSETS		
EQUITY		
Accumulated surplus		
Asset revaluation reserve		
Other reserves		
TOTAL EQUITY		

PROFORMA FR2.2 – Audited Statutory Asset Schedule

	Water Infrastructure \$'000	Sewerage Infrastructure \$'000
Opening net book amount		
Revaluation		
Additions		
Disposals		
Transfers		
Depreciation charge		
Asset write down		
Closing net book value		
At end of year		
- Cost		
- Valuation		
Accumulated depreciation		
Net book amount		

PROFORMA FR2.3 – Disaggregated IPPE Schedule

	Per Statutory Accounts \$'000	Regulatory Adjustment	Per Regulatory Accounts
Infrastructure, Property, Plant and Equipment			
<ul style="list-style-type: none"> • Direct Control Services • Excluded Services • Unregulated Services 			
Total			

PROFORMA FR2.4 – Regulatory Asset Base Schedule

	Water Infrastructure						Sewerage Infrastructure				Recycled Water \$'000	Stormwater \$'000
	Pipes \$'000	Non- Pipes \$'000	ADP Membranes \$'000	ADP \$'000	Corp (depreciated) \$'000	Corp (non- depreciated) \$'000	Pipes \$'000	Non- Pipes \$'000	Corp (depreciated) \$'000	Corp (non- depreciated) \$'000		
GROSS ASSET VALUE												
At start of year												
Additions in year												
Transfers in year												
Disposals in year												
At end of year												
ACCUMULATED CUSTOMER CONTRIBUTIONS												
At start of year												
Current period contributions												
Contributions retired on disposal in year												
At end of year												

ACCUMULATED DEPRECIATION												
At start of year												
Current period depreciation												
Depreciation released on disposal												
Transfers in year												
At end of year												
NET REGULATORY VALUE AT START OF YEAR												
NET REGULATORY VALUE AT END OF YEAR												

PROFORMA FR2.5 – RAB to Statutory Accounts Reconciliation

	Water Infrastructure \$'000	Sewerage Infrastructure \$'000	Recycled Water \$'000	Stormwater \$'000
ADDITIONS RECONCILIATION				
Additions per Statutory Accounts				
Adjustments				
<ul style="list-style-type: none"> • Customer Contributions • Gifted Assets • Other • Other 				
Additions per RAB				
ASSET VALUES RECONCILIATION				
NBV per Statutory Accounts				
Adjustments				
<ul style="list-style-type: none"> • Customer Contributions • Gifted Assets • Depreciation charge difference • Prior Year regulatory adjustments • Disposals difference • Revaluation write back • Other • Other 				
Asset values per RAB				

PROFORMA FR2.6 – Excluded Services Asset Base Schedule

	Water Infrastructure \$'000	Sewerage Infrastructure \$'000	Recycled Water \$'000	Stormwater \$'000
GROSS ASSET VALUE				
At start of year				
Additions in year				
Transfers in year				
Disposals in year				
At end of year				
ACCUMULATED CUSTOMER CONTRIBUTIONS				
At start of year				
Current period contributions				
Contributions retired on disposal in year				
At end of year				
ACCUMULATED DEPRECIATION				
At start of year				
Current period depreciation				
Depreciation released on disposal				
Transfers in year				
At end of year				
NET VALUE AT START OF YEAR				
NET VALUE AT END OF YEAR				

PROFORMA FR2.7 – Regulatory Capital Expenditure Analysis - Direct Control Services only

Investment Driver	Investment Strategy	Gross Expenditure \$'000	Contribution \$'000	Net Expenditure \$'000
Asset Renewal	Asset Renewal - Other Mechanical & Electrical Equipment Pipe Networks Structures			
	Sub-Total			
External Obligations	Customer Service Improvement Environmental Compliance Safety Water Quality Management			
	Sub-Total			
Corporate	IT Major & Minor Plant Accommodation			
	Sub-Total			
System Growth	Network Extension Network Growth Treatment Plant Growth			
	Sub-Total			
Other	Other			
	Sub-Total			
Drought Response	Water Security			
	Sub-Total			
	Total Capital Expenditure			

PROFORMA FR2.8 – Regulatory Capital Expenditure Analysis - Excluded Services only

Investment Driver	Investment Strategy	Gross Expenditure \$'000	Contribution \$'000	Net Expenditure \$'000
(enter driver)	(enter investment strategy)			
(enter driver)	(enter investment strategy)			
(enter driver)	(enter investment strategy)			
(enter driver)	(enter investment strategy)			
(enter driver)	(enter investment strategy)			
(enter driver)	(enter investment strategy)			
(enter driver)	(enter investment strategy)			
	Total Capital Expenditure			

PROFORMA FR2.9 – Regulatory Project Capital Expenditure Analysis – Direct Control Services only

Project Id	Project No	Project Name	Category	Program	Asset Strategy	Strategy Plan Short Description	Region Description	Regulated Business Segment	Expenditure (\$000)		
									Gross	Contribution	Net
		(enter Project 1)									
		(enter Project 2)									
		(enter Project 3)									
		(enter Project 4)									
		(enter Project 5)									
		(enter Project 6)									
		(enter Project 7)									
		(enter Project 8)									
		(enter Project 9)									
		(enter Project x)									
		(enter Project x)									
		(enter Project x)									
		(enter Project x)									
		(enter Project x)									
		(enter Project x)									
		(enter Project x)									
		Total Capex									

PART C – OPERATIONAL PERFORMANCE REPORTING

5 INFORMATION REQUIREMENTS FOR OPERATIONAL PERFORMANCE REPORTING

5.1 *Use of proformas to report information*

- 5.1.1 The Operational Performance Proformas in Schedule 2 set out the categories of statistical information that have been identified by the **Commission** as necessary for the purpose of performing its statutory functions.
- 5.1.2 Those Operational Performance Proformas specify how and when information is to be reported to the **Commission**, including general guidance notes where relevant.
- 5.1.3 Clause 5.3 details the **Commission's** timing requirements for the provision of reports to the **Commission** by a **retailer**.
- 5.1.4 Where the **Commission** needs to change the nature, context or scope of routine information it requires a **retailer** to provide, it will provide additional or amended Operational Performance Proformas in Schedule 2.

5.2 *Additional information requirements*

- 5.2.1 The **Commission** may from time to time require additional performance measures to be reported by a **retailer** outside of those specified in the Operational Performance Proformas.
- 5.2.2 When seeking such information, the **Commission** will provide a **retailer** with a notice in writing setting out:
 - (a) the **Commission's** information requirements;
 - (b) the scope of any quality assurance that may be required; and
 - (c) the time by which the information is to be provided.

5.3 *Reporting requirements for retailers required to submit quarterly returns*

- 5.3.1 The **Commission** has determined that **Major Retailers** must provide the required information regularly (i.e. quarterly), in which case the required Operational Performance Proforma reports must be provided to the **Commission** in a given financial year on the following basis:
 - (a) three Quarterly Reports (in respect of the September, December and March quarters) in accordance with the requirements of clause 5.3.2; and
 - (b) one Annual Return (in respect of the 12 month period 1 July to 30 June in any year) in accordance with the requirements of clause 5.3.3.

5.3.2 In respect of the Quarterly Report a retailer must:

- (a) By no later than one calendar month after the end of that quarter, submit to the **Commission**:
 - (i) an electronic copy of the report using the **Commission's** reporting template;
 - (ii) any other report or information identified by the **Commission**; and
 - (iii) a signed **responsibility statement** in accordance with the requirements of clause 2.4.
- (b) ensure that the report conforms with the relevant Operational Performance Proformas and guidance notes in Schedule 2.

5.3.3 In respect of the Annual Return, a **retailer** must:

- (a) unless otherwise agreed in writing with the **Commission**, by no later than 31 August following the end of each regulatory year, submit to the **Commission**:
 - (i) an electronic copy of the draft of the report using the **Commission's** reporting template; and
 - (ii) any other report or information identified by the **Commission**;
- (b) unless agreed in writing with the **Commission**, by no later than 30 September immediately following the end of each regulatory year, submit to the **Commission**:
 - (i) an electronic copy of the report using the **Commission's** reporting template;
 - (ii) any other report or information identified by the **Commission**; and
 - (iii) provide a signed **responsibility statement** in accordance with the requirements of clause 2.4;
- (c) ensure that each report sets out the full year data for a **retailer** as required under the relevant Operational Performance Proformas including:
 - (i) data separately reported for the September, December, March and June quarters where required; and
 - (ii) the annual total.
- (d) ensure that each report conforms with the relevant Operational Performance Proformas and guidance notes in Schedule 2.

SCHEDULE 2 OPERATIONAL PERFORMANCE PROFORMAS

PROFORMA OP1.1 – Timeliness of response to telephone calls

	Quarter			
	JUL - SEPT	OCT - DEC	JAN - MAR	APR - JUN
Total number of telephone calls answered by a telephone operator				
Number of telephone calls answered within 30 seconds				
Percentage of telephone calls answered within 30 seconds				
Average waiting time before a telephone call is answered (seconds)				
Total number of abandoned telephone calls				
Percentage of telephone calls abandoned				

General Guidance:

1. The definition requirements are as set out in the **NPF definitions handbook**.
2. Percentages must be provided to at least one decimal place.
3. Average waiting time before a **telephone call** is answered means the total time waited by callers before the telephone operator answered their telephone calls divided by the number of calls answered.
4. Percentage of **telephone calls** abandoned means that percentage of the total number of **telephone calls** received where the caller hung up before the call was answered. The treatment of calls abandoned before 30 seconds should be in accordance with the **NPF definitions handbook** requirements.
5. For a copy of the service standards and targets for timeliness of response to telephone calls please refer <http://www.escosa.sa.gov.au/water-overview/codes-guidelines/service-standards.aspx>

PROFORMA OP1.2 – Customer complaints

	Quarter			
	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Number of billing and account complaints (water & sewerage/CWMS)				
Number of water service complaints				
Number of drinking water flow rate or pressure complaints				
Number of drinking water quality complaints				
Number of sewerage service complaints (including CWMS)				
Number of other complaints				
Total water and sewerage service complaints (including CWMS)				

General Guidance:

1. Unless otherwise specified, the definitions for these statistics or performance measures are the same as adopted by the **NPF definitions handbook**.
2. **Complaints** include **complaints** received by a **retailer** in person, by mail, fax, phone, email, text messaging or on a social media page or account administered by a **retailer**.
3. The categories of 'Number of **water service complaints**' & 'Number of **drinking water flow rate or pressure complaints**' combined will provide the **NPF definitions handbook** 'water service complaints' indicator (refer indicator C10 in the 2011-12 **NPF definitions handbook**). This Guideline seeks to separate out the 'Number of **drinking water flow rate or pressure complaints**', in lieu of establishing a separate service standard.
4. The **Commission** will convert to '**complaints per 100 customers**' using the number of account holders statistic collected under the Statistical Information component of this Guideline.

PROFORMA OP1.3 – Timeliness of response to complaints

	Quarter			
	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Total number of written complaints received that do not require investigation				
Number of written complaints that do not require investigation responded to within 10 business days				
Percentage of written complaints that do not require investigation responded to within 10 business days				
Total number of complaints received that require investigation				
Number of complaints where an investigation is required responded to within 20 business days				
Percentage of complaints where an investigation is required responded to within 20 business days				

General Guidance:

1. The specification of 'not require investigation' above is required to avoid double counting should some **written complaints** that require investigation happen to be **responded** to within 10 **business days**. It will also ensure a correctly reported responsiveness to a non-investigation written complaint measure, by not including complaints that require investigation that have a standard that permits a **response** over a longer time period (i.e. 20 days rather than 10).
2. The second category of complaints (i.e. those requiring an investigation) does not specify mode of delivery, noting that some complaints requiring investigation will be made verbally (e.g. to a call centre operator).
3. For a copy of the service standards and targets for timeliness of response to complaints please refer <http://www.escosa.sa.gov.au/water-overview/codes-guidelines/service-standards.aspx>

PROFORMA OP1.4 – Timeliness of response to water quality complaints

	Quarter							
	Adelaide Metropolitan				Regional			
	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Total number of Priority 1 complaints								
Number of Priority 1 complaints responded to:								
• within 1 hour								
Percentage of Priority 1 complaints responded to:								
• within 1 hour								
Total number of Priority 2 complaints								
Number of Priority 2 complaints responded to:								
• within 2 hours								
• within 12 hours								
Percentage of Priority 2 complaints responded to:								
• within 2 hours								
• within 12 hours								
Total number of Priority 3 complaints								
Number of Priority 3 complaints responded to within 48 hours or next business day								
Percentage of Priority 3 complaints responded to within 48 hours or next business day								

General Guidance:

1. The prioritisation of complaints is as follows:
 - a. Priority 1: Where there is a potential for serious risk to human health
 - b. Priority 2: Where there is the potential for low risk to human health
 - c. Priority 3: All other cases.
2. Where there are multiple measures for a category (e.g. Priority 2 –Percentage responded to within 2 hours and Percentage responded to within 12 hours), then the number of incidents are cumulative (e.g. the Percentage responded to within 12 hours will include statistics relating to the Percentage responded to within 2 hours)
3. For a copy of the service standards and targets for timeliness of response to water quality complaints please refer <http://www.escosa.sa.gov.au/water-overview/codes-guidelines/service-standards.aspx>

PROFORMA OP1.5 – Timeliness of connection

	Quarter			
	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Total number of standard water connections installed				
Number of standard water connections installed, within 25 business days of application processed and fees received				
Percentage of standard water connections installed, within 25 business days of application processed and fees received				
Total number of non-standard water connections installed				
Number of non-standard water connections installed, within 35 business days of application processed and fees received				
Percentage of non-standard water connections installed, within 35 business days of application processed and fees received				
Total number of standard sewer connections installed				
Number of standard sewer connections installed, within 30 business days of application processed and fees received				
Percentage of standard sewer connections installed, within 30 business days of application processed and fees received				
Total number of non-standard sewer connections installed				
Number of non-standard sewer connections installed, within 50 business days of application processed and fees received				
Percentage of non-standard sewer connections installed, within 50 business days of application processed and fees received				

General Guidance:

1. References to sewer should be read to include **CWMS**
2. For a copy of the service standards and targets for timeliness of connection refer <http://www.escosa.sa.gov.au/water-overview/codes-guidelines/service-standards.aspx>

PROFORMA OP1.6 –Timeliness of processing trade waste applications

	Quarter			
	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Total number of trade waste applications received				
Number of trade waste applications processed within 10 business days				
Percentage of trade waste applications processed within 10 business days				

General Guidance:

1. For a copy of the service standards and targets for timeliness of processing trade waste applications please refer <http://www.escosa.sa.gov.au/water-overview/codes-guidelines/service-standards.aspx>

PROFORMA OP2.1 – Restrictions & legal action for non-payment

	Quarter			
	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Number of water restrictions applied for non-payment of water bill: Total residential <ul style="list-style-type: none"> • financial hardship program • concession • tenant Total non-residential				
Number of water restrictions applied for non-payment removals at the same premises in the same name within 7 days of restrictions applied for non-payment of water bill: Total residential : <ul style="list-style-type: none"> • financial hardship program • concession • tenant Total non-residential				
Number of legal actions undertaken for non-payment of water or sewerage (including CWMS): Total residential : <ul style="list-style-type: none"> • financial hardship program • concession • tenant Total non-residential				

General Guidance:

1. Clause 25 of the **Water Retail Code** sets out the obligations of a **retailer** in respect of **restriction** of water services due to non-payment.
2. Water **restrictions** cover the **restriction** of any water services (e.g. **drinking water** and **non-drinking water**).
3. For the purposes of this measure **CWMS** is treated as if it were a sewerage service
4. Unless otherwise specified, the definitions for these statistics or performance measure are the same as adopted by the **NPF definitions handbook** and may include specifications as to how to treat instances where a business threatens to restrict a supply but does not undertake the fitting of a restrictor, threats of legal action which do not proceed and whether multiple **restrictions** and legal actions for one **customer** should be counted as separate occasions.
5. This metric requires measures for **residential customers** to be categorised as follows:

Water Regulatory information requirements for major retailers

- **Total** – as indicated represents the total number of **residential customers** affected by the action, including those **customers** that are reported in the categories following:
- **financial hardship** program – represents those **customers** that are either in a **financial hardship** program, or were in a **financial hardship** program, immediately prior to the action occurring (i.e. **restriction** or legal action).
- **concession** – those **customers** incurring the action (i.e. **restriction** or legal action) that were in receipt of a State Government concession at the time the action was undertaken.
- **tenants** – those **customers** incurring the action (i.e. **restriction** or legal action) that are tenants.

It is feasible that one **customer** could fit into more than one category. For example, a **residential customer** receiving a concession and in a hardship program would be recorded in three places (including the Total line). [In the case of **water restrictions applied for non-payment**, as an example, this metric should be read as of the total number of **water restrictions applied for non-payment** to **residential customers**, how many were also in a hardship program, received a **concession** and/or were a tenant.]

PROFORMA OP2.2-Financial measures

	Quarter							
	Adelaide Metropolitan				Regional			
	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Total number of residential customers participating in a financial hardship program as at the end of the quarter								
Number of residential customers who entered the financial hardship program during the quarter								
Average amount of bill debt (all services combined) for residential customers participating in a financial hardship program as at the end of the quarter (\$)								
Number of residential customers who successfully exited the financial hardship program during the quarter								
Total number of flexible payment plans operating as at the end of the quarter: <ul style="list-style-type: none"> residential non-residential 								
Total number of residential customers receiving a water concession as at the end of the quarter								
Total number of residential customers receiving a sewerage concession as at the end of the quarter								

General Guidance:

1. The **Water Retail Code** (clause 9) sets out obligations on **retailers** to have an approved hardship policy.
2. The **Water Retail Code** (clause 24) sets out obligations on **retailers** to offer a range of assistance measures prior to undertaking a **restriction** of water services.
3. The total number of **residential customers** receiving a concession means all **customers** receiving a concession, including **residential customers** participating in a **financial hardship** (customer hardship) program.

PROFORMA OP2.3 – Price Movements

	Annual	
	Adelaide Metropolitan	Regional
Value of a typical residential bill based on average water consumption:		
• value of a typical residential drinking water annual component		
• value of a typical residential sewerage annual component (including CWMS)		
• value of a typical residential water and sewerage bill (total)		
Value of residential bill based on set water consumption:		
• annual average residential drinking water component (based on set water consumption)		
• annual average residential sewerage component (including CWMS)		
• annual average residential water and sewerage bill (total)		

General Guidance:

1. The method for calculating the value of the **drinking water** bill and sewerage components for a typical **residential customer** is as set out in the **NPF definitions handbook**.
2. Some **customers** may live in areas which have **drinking water** supplied by a water utility, but effluent managed through a **CWMS** supplied by a separate body, or both water and **CWMS** supplied by the same utility.
3. The method for calculating the value of an annual average **residential drinking water** bill and sewerage components based on a set annual water consumption is as set out in the **NPF definitions handbook**, with the set water consumption equal to that applying in the most recent edition of the **NPF definitions handbook** prior to the relevant Water Industry Guideline No.2 reporting year (e.g. for 2012/13 would be set at the 200kL level specified in the 2011-12 National Performance Framework, published in June 2012).
4. The value of the annual average sewerage component should be consistent with that charged to a **residential customer** with the set annual water consumption.

PROFORMA OP3.1 – Water infrastructure reliability

	Quarter							
	Adelaide Metropolitan				Regional			
Drinking Water	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Total number of planned interruptions								
Total number of unplanned water supply interruptions								
Number of customers with 3 or more unplanned water supply interruptions per year - annual								
Average duration of an unplanned water supply interruption (minutes) – annual								
Average frequency of unplanned water supply interruptions (number per 1000 customers) - annual								
Water main breaks (total number per 100km of water main) – annual								
Water loss - annual:								
<ul style="list-style-type: none"> Infrastructure leakage index 								
(1) (specify)								
(2)								
(3)								
(4)								
(5)								
<ul style="list-style-type: none"> Real losses (L/service connection/day) 								
<ul style="list-style-type: none"> Real Losses (kL/km water main/day) 								

Recycled Water								
Total number of planned interruptions								
Total number of unplanned water supply interruptions								
Number of customers with 3 or more unplanned water supply interruptions per year - annual								
Average duration of an unplanned water supply interruption (minutes) – annual								
Average frequency of unplanned water supply interruptions (number per 1000 customers) - annual								
Water main breaks (total number per 100km of water main) – annual								
Non-potable water								
Total number of planned interruptions								
Total number of unplanned water supply interruptions								
Number of customers with 3 or more unplanned water supply interruptions per year - annual								
Average duration of an unplanned water supply interruption (minutes) – annual								
Average frequency of unplanned water supply interruptions (number per 1000 customers) - annual								
Water main breaks (total number per 100km of water main) - annual								

General Guidance:

1. Unless otherwise indicated, the measures should be derived using the definitions and approach outlined in the **NPF definitions handbook**. Note that in the case of this metric, separate details are sought for **recycled water**.
2. Where it is not possible to distinguish between individual water types (e.g. **non-potable water** is supplied through the same pipes as **drinking water** and reporting system cannot report metrics separately), then the details required of Proforma OP3.1 should be completed for the predominant water type, with separate advice provided to the **Commission** that specific information covers more than one water type, listing the water types and the estimated proportion of each water type (e.g. 'non-potable component of **drinking water** estimated to be less than 5%').
3. The Infrastructure Leakage Index (ILI) is calculated on discrete systems, on a risk-basis, rather than in aggregate. In the absence of an aggregate figure, Proforma OP3.1 allows for the water loss measures to be reported by major regional centre.
4. Where a data box is shaded the **retailer** need only provide the data annually, in which case the APR-JUN column should be used to report the annual value.

PROFORMA OP3.2 – Timeliness of attendance at water breaks, bursts & leaks

	Quarter							
	Adelaide Metropolitan				Regional			
All Water Types	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Total number of Priority 1 events								
Number of Priority 1 events attended :								
<ul style="list-style-type: none"> within 1 hour within 2 hours 								
Percentage of Priority 1 complaints attended :								
<ul style="list-style-type: none"> within 1 hour within 2 hours 								
Total number of Priority 2 events								
Number of Priority 2 complaints attended :								
<ul style="list-style-type: none"> within 5 hours within 12 hours 								
Percentage of Priority 2 complaints attended :								
<ul style="list-style-type: none"> within 5 hours within 12 hours 								

General Guidance:

- The reference to 'all water types' in the table heading (column 1) means that the statistics provided should be combined for all water services provided by the **retailer** (e.g. include **drinking water**, **recycled water** and **non-drinking water**).
- The prioritisation of **attendance** is as follows:
 - Priority 1: a leak or burst that:

Water Regulatory information requirements for major retailers

- results, or may result, in a total loss of supply to a **customer**;
 - results, or may result in, a major loss of water;
 - causes, or may cause, damage to property; or
 - poses, or may pose, an immediate danger to people or the environment.
 - Priority 2: any other burst or system failure.
3. Where there are multiple measures for a category (e.g. Priority 2 – percentage **attended** within 5 hours and percentage **attended** within 12 hours), then the number of incidents are cumulative (e.g. the percentage **attended** within 12 hours will include statistics relating to the percentage **attended** within 5 hours).
 4. For a copy of the service standards and targets for timeliness of attendance at water breaks, bursts & leaks refer <http://www.escosa.sa.gov.au/water-overview/codes-guidelines/service-standards.aspx>

PROFORMA OP3.3 – Timeliness of water service restoration

	Quarter							
	Adelaide Metropolitan				Regional			
All Water Types	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Total number of Category 1 events								
Number of Category 1 events restored :								
<ul style="list-style-type: none"> within 5 hours within 12 hours 								
Percentage of Category 1 events restored :								
<ul style="list-style-type: none"> within 5 hours within 12 hours 								
Total number of Category 2 events								
Number of Category 2 events restored :								
<ul style="list-style-type: none"> within 8 hours (Adelaide metropolitan) 								
<ul style="list-style-type: none"> within 5 hours (regional) 								
<ul style="list-style-type: none"> within 18 hours (Adelaide metropolitan and regional) 								
Percentage of Category 2 events restored :								
<ul style="list-style-type: none"> within 8 hours (Adelaide metropolitan) 								
<ul style="list-style-type: none"> within 5 hours (regional) 								
<ul style="list-style-type: none"> within 18 hours (Adelaide metropolitan and regional) 								
Total number of Category 3 events								
Number of Category 3 events restored :								

Water Regulatory information requirements for major retailers

<ul style="list-style-type: none"> • within 12 hours • Within 18 hours 								
Percentage of Category 3 events restored :								
<ul style="list-style-type: none"> • within 12 hours • Within 18 hours 								

General Guidance:

1. Events dealt with under this proforma are confined to events that cause a total loss of water supply to one or more **customers**.
2. The reference to 'all water types' in the table heading (column 1) means that the statistics provided should be combined for all water services provided by the **retailer** (e.g. include **drinking water**, **recycled water** and **non-drinking water**).
3. The prioritisation of **restoration** is as follows:
 - Category 1: Where the interruption could be life threatening or otherwise have serious consequences (e.g. impacting critical needs **customers**, hospitals, nursing homes, schools, child care centres etc.)
 - Category 2: Where the interruption causes a disruption to a **customer's** business activities.
 - Category 3: All other cases.
4. Where there are multiple measures for a category (e.g. Category 1 – percentage **restored** within 5 hours and percentage **restored** within 12 hours), then the number of incidents are cumulative (e.g. the percentage **restored** within 12 hours will include statistics relating to the percentage **restored** within 5 hours).
5. For a copy of the service standards and targets for timeliness of water restoration refer <http://www.escosa.sa.gov.au/water-overview/codes-guidelines/service-standards.aspx>

PROFORMA OP3.4 – Sewerage infrastructure reliability

	Quarter							
	Adelaide Metropolitan				Regional			
All Water Types	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Total number of planned interruptions								
Total number of unplanned interruptions								
Number of customers with 3 or more unplanned full loss events per year - annual								
Average sewerage interruption (minutes) - annual								
Sewerage mains breaks and chokes (number per 100 km of sewer main) - annual								
Property connection sewer breaks and chokes (number per 1000 properties) - annual								

General Guidance:

1. Unless otherwise indicated, the measures should be derived using the definitions and approach outlined in the **NPF definitions handbook**.
2. Where a data box is shaded the **licensee** need only provide the data annually, in which case the APR-JUN column should be used to report the annual value.
3. For the purposes of this measure **CWMS** is treated as if it were a sewerage service.

PROFORMA OP3.5 – Timeliness of sewerage service restoration

	Quarter							
	Adelaide Metropolitan				Regional			
Sewerage	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Total number of Category 1 events								
Number of Category 1 events restored :								
• within 5 hours								
Percentage of Category 1 events restored :								
• within 5 hours								
Total number of Category 2 events								
Number of Category 2 events restored :								
• within 5 hours								
• within 18 hours								
Percentage of Category 2 events restored :								
• within 5 hours								
• within 18 hours								
Total number of Category 3 events								
Number of Category 3 events restored :								
• within 12 hours								
• within 24 hours								
Percentage of Category 3 events restored :								
• within 12 hours								
• within 24 hours								

Total number of partial loss events								
Number of partial loss events restored :								
• within 18 hours								
• within 36 hours								
Percentage of partial loss events restored :								
• within 18 hours								
• within 36 hours								

General Guidance:

- The prioritisation of **restoration** is as follows:
 - Full Loss Category 1: where the interruption could be life threatening or otherwise have serious consequences (e.g. impacting critical needs **customers** such as hospitals, nursing homes etc. or organisations such as schools, child care centres etc.).
 - Full Loss Category 2: where the interruption causes a disruption to a **customer's** business activities.
 - Full Loss Category 3: all other cases.
 - Partial Loss: all cases (without reference to a full loss of service).
- For the purposes of this measure **CWMS** is treated as if it were a sewerage service.
- Where there are multiple measures for a category (e.g. Category 2 – percentage **restored** within 5 hours and percentage **restored** within 18 hours), then the number of incidents are cumulative (e.g. the percentage **restored** within 18 hours will include statistics relating to the percentage **restored** within 5 hours).
- For a copy of the service standards and targets for timeliness of sewerage service restoration please refer <http://www.escosa.sa.gov.au/water-overview/codes-guidelines/service-standards.aspx>

PROFORMA OP3.6 – Timeliness of sewerage overflow attendance

	Quarter							
	Adelaide Metropolitan				Regional			
Sewerage	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Total number of inside building overflow events								
Number of inside building overflows attended :								
• within 1 hour								
Percentage of inside building overflows attended :								
• within 1 hour								
Total number of outside building (on customer's property) overflow events								
Number of outside building overflows attended :								
• within 2 hours								
Percentage of outside building overflows attended :								
• within 2 hours								
Total number of external overflow events								
Number of external overflows attended :								
• within 4 hours								
Percentage of external overflows attended :								
• within 4 hours								

General Guidance:

1. For the purposes of this measure **CWMS** is treated as if it were a sewerage service.
2. For a copy of the service standards and targets for timeliness of sewerage overflow attendance refer <http://www.escosa.sa.gov.au/water-overview/codes-guidelines/service-standards.aspx>

PROFORMA OP3.7 – Timeliness of sewerage overflow clean up

	Quarter							
	Adelaide Metropolitan				Regional			
Sewerage	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Total number of inside building clean up events								
Number of inside building clean ups completed:								
• within 4 hours								
Percentage of inside building clean ups completed:								
• within 4 hours								
Total number of outside building (on customer's property) clean up events								
Number of outside building (on property) clean ups completed:								
• within 6 hours								
• within 15 hours								
Percentage of outside building clean ups completed:								
• within 6 hours								
• within 15 hours								
Total number of external clean up events								
Number of external clean ups completed:								
• within 8 hours								
• within 15 hours								

Percentage of external clean ups completed:								
• within 8 hours								
• within 15 hours								

General Guidance:

1. The time to complete a clean up is recorded from **restoration** of service. This measure excludes sewer spills caused by faults in the service **connection** or house **connection** branch and the property drain.
2. For the purposes of this measure **CWMS** is treated as if it were a sewerage service.
3. Where there are multiple measures for a category (e.g. **Adelaide metropolitan** outside building clean up events – percentage completed within 6 hours and percentage completed within 15 hours), then the number of incidents are cumulative (e.g. the percentage completed within 15 hours will include statistics relating to the percentage completed in 6 hours).
4. For a copy of the service standards and targets for timeliness of sewerage overflow clean up refer <http://www.escosa.sa.gov.au/water-overview/codes-guidelines/service-standards.aspx>

PROFORMA OP4.1 – Statistical Information

OP4.1(A)	As at end of Quarter			
Customer Numbers	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Drinking water				
Residential:				
• Adelaide metropolitan				
• regional				
Non-residential:				
• Adelaide metropolitan				
• regional				
Recycled water				
Residential:				
• Adelaide metropolitan				
• regional				
Non-residential				
• Adelaide metropolitan				
• regional				
Non-drinking water				
Residential:				
• Adelaide metropolitan				
• regional				
Non-residential:				
• Adelaide metropolitan				
• regional				
Urban stormwater				
• Adelaide metropolitan				
• regional				
Sewerage (including CWMS)				
Residential:				
• Adelaide metropolitan				
• regional				
Non-residential:				
• Adelaide metropolitan				
• regional				

Water Regulatory information requirements for major retailers

Trade waste				
Metered				
<ul style="list-style-type: none"> Adelaide metropolitan regional 				
Unmetered				
<ul style="list-style-type: none"> Adelaide metropolitan regional 				

OP4.1(B)	
SALES (ML)	ANNUAL
Volume of drinking water supplied	
Residential: <ul style="list-style-type: none"> Adelaide metropolitan regional 	
Non-residential: <ul style="list-style-type: none"> Adelaide metropolitan regional 	
Volume of recycled water supplied	
Residential: <ul style="list-style-type: none"> Adelaide metropolitan regional 	
Non-residential: <ul style="list-style-type: none"> Adelaide metropolitan regional 	
Volume of non-drinking water supplied	
Residential: <ul style="list-style-type: none"> Adelaide metropolitan regional 	
Non-residential: <ul style="list-style-type: none"> Adelaide metropolitan regional 	
Total volume urban stormwater used	
<ul style="list-style-type: none"> Adelaide metropolitan regional 	

Total volume of other water supplied	
• Adelaide metropolitan	
• regional	
Total volume of trade waste collected	
• Adelaide metropolitan	
• regional	

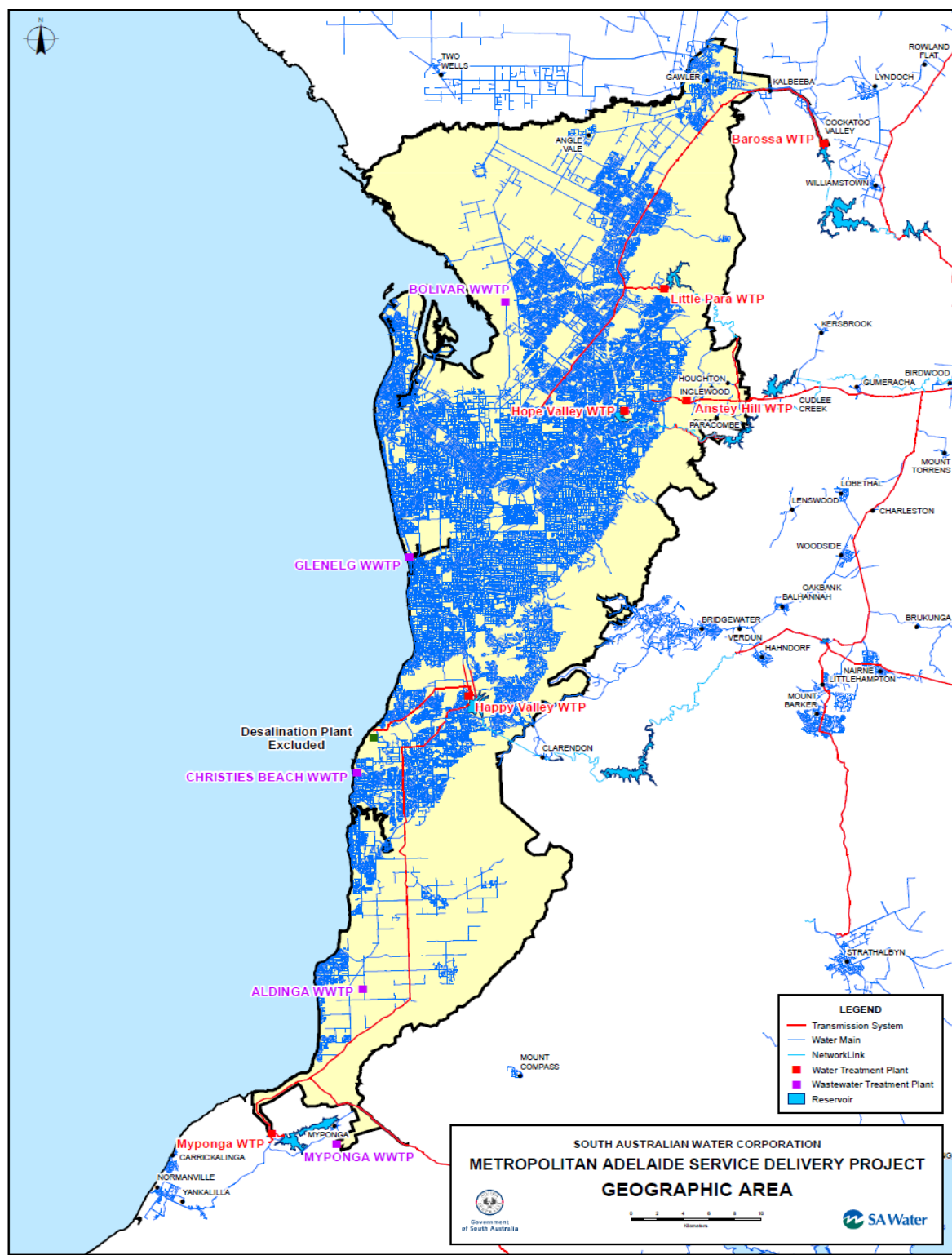
OP4.1(C)	
Assets	As at 30 June
Drinking water	
Length of mains (km)	
• Adelaide metropolitan	
• regional	
Recycled water	
Length of mains (km)	
• Adelaide metropolitan	
• regional	
Non-drinking water	
Length of mains (km)	
• Adelaide metropolitan	
• regional	
Urban Stormwater	
Length of mains (km)	
• Adelaide metropolitan	
• regional	
Sewerage (including CWMS)	
Length of mains (km)	
• Adelaide metropolitan	
• regional	

OP4.1(D)	
Miscellaneous	As at 30 June
Life Support	
Number of connected properties registered pursuant to clause 8 of the Water Retail Code	
<ul style="list-style-type: none"> • Adelaide metropolitan • regional 	

General Guidance:

1. Unless otherwise stated, the statistics are to be reported as at the last day of the quarter, or as at 30 June in the case of a statistic only required annually. That is, most of these statistics are for a 'point in time'
2. Unless otherwise specified, where available, **NPF definitions handbook** definitions should be used for individual metrics. For the purposes of this metric, the number of **customers** is determined by the number of account holders. Note that in the case of this metric, separate details are sought for **recycled water** and **urban stormwater**.
3. In the case of multiple water services being provided through shared infrastructure (e.g. **non-drinking water** is supplied through the same pipes as **drinking water**), then the details required of Proforma OP4.1 (OP4.1(A) to (C)) should be completed for the predominant water type, with separate advice provided to the **Commission** that specific information covers more than one water type, listing the water types and the estimated proportion of each water type (e.g. 'non-potable component of **drinking water** estimated to be less than 5%').
4. The volume of '**water supplied other**' in relation to OP4.1B means all other water supplied other than to **residential** or **non-residential customers** (i.e. a catch all or 'remainder'). This is an aggregate figure and is not required to be disaggregated into the various water types, or **customer** categories. i.e. Total water supplied – Residential water supplied – Non-residential water supplied = Other water supplied
5. Volume of **recycled water** supplied includes agricultural use (**NPF definitions handbook** Indicator W22), but excludes **recycled water** supplied for environmental (W23), on-site (W24), and other (W25). To the extent of any inconsistency in this note with the **NPF definitions handbook** (e.g. due to subsequent revision of **NPF definitions handbook**), the **NPF definitions handbook** at the time of completion of the proforma is to apply.

SCHEDULE 3 ADELAIDE METROPOLITAN REGION



Water Regulatory information requirements for major retailers

ANNEXURE A - PROFORMA REGULATORY AUDIT REPORT

Example Auditor's report on a Special Purpose Financial Report

[Date]

Essential Services Commission of South Australia
GPO Box 2605
Adelaide SA 5001

Dear _____

REGULATORY ACCOUNTING STATEMENTS PERIOD ENDED [period end]

Scope

We have audited the Regulatory Accounting Statements of [insert entity name] for the Regulatory Accounting Period ended 30 June [20xx]. The Regulatory Accounting Statements are a special purpose financial report consisting of the Income Statement, Balance Sheet and accompanying notes, set out on pages [] to []. [insert entity name]'s directors are responsible for the preparation and presentation of the Regulatory Accounting Statements and the information they contain. The Directors have determined that the accounting principles and policies used are appropriate to meet the requirements of the Regulatory Information Requirements. We have conducted an independent audit of the Regulatory Accounting Statements in order to express an opinion on them to the Essential Services Commission of South Australia [and the Directors] on their preparation and presentation. No opinion is expressed as to whether the accounting principles and policies used are appropriate to the needs of the members.

The Regulatory Accounting Statements have been prepared for the purpose of fulfilling the requirements of the Essential Services Commission of South Australia. This report is prepared for submission to the Essential Services Commission of South Australia and is not to be used for any other purpose than that specified herein. We disclaim any assumption of responsibility for any reliance on this report, or on the Regulatory Accounting Statements to which it relates, to any person other than that for which it was prepared.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the Regulatory Accounting Statements, and the evaluation of significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the Regulatory Accounting Statements are presented fairly in accordance with the Regulatory Accounting Principles and Policies and the requirements

of the Essential Services Commission of South Australia. These Regulatory Accounting Principles and Policies do not require the application of all Accounting Standards nor other mandatory professional reporting requirements (Urgent Issues Group Consensus Views).

The audit opinion expressed in this report has been formed on the above basis.

Audit Opinion

In our opinion, the Regulatory Accounting Statements present fairly in accordance with the requirements of the Essential Services Commission of South Australia the financial position of [insert entity name] as at [period end], the results of its operations and its cash flows for the period then ended.

Yours faithfully

[Name of Auditor]

Chartered Accountants

[Name of signatory]

[Position of signatory]

ANNEXURE B - PROFORMA RESPONSIBILITY STATEMENT

Essential Services Commission of South Australia
GPO Box 2605
Adelaide SA 5001

Financial Reporting

In accordance with the requirements of the Water Regulatory Information Requirements ("the Guideline") issued by the Essential Services Commission of South Australia, dated [version date], in the opinion of the Directors the **regulatory accounting statements** set out on pages [x] to [y] are drawn up so as to present fairly:

- ▲ the results of each **regulated business segment** for the **regulatory accounting period** ended [period end]; and
- ▲ information concerning the state of affairs at [period end], of each **regulated business segment**,

The terms and definitions used in this statement accord with the definitions set out in the Guideline referred to above.

Signed: _____
Name of Chief Executive/
Approved Senior Officer _____
Retailer: _____
Date: _____

Operational Reporting

Having reviewed the information contained in the attached Quarterly Report / Annual Return [strike out as appropriate] containing the operational results of [insert name of **retailer**] for the period ended [insert period end], in my opinion this report:

1. has been prepared in a manner that meets the requirements of Water Industry Guideline No. 2 ("the Guideline");
2. presents fairly and accurately all information concerning operational performance as required for the period ended [insert period end];
3. contains a fair and accurate description of, and reasons for:
 - a. all marked deteriorations in operational performance (including all failures to meet service standards); and
 - b. all significant variations in the data from one period to the next or from this reporting period to the same period last year; and
4. contains information concerning plans to improve performance (where required) so as to meet the service standards.

Reporting Variations and Failure to Meet Service Standards

A detailed explanation must be provided by a **retailer** in the format below, where there is:

1. a failure by a **retailer** to meet service standards; or
2. a marked variation in any reported statistics from the previous quarter or year for a particular measure.

The explanation must include the reason(s) for the variation or failure to meet the service standard and in the event of failure to meet the service standard, how and when the **retailer** intends to improve performance to meet the service standard.

<i>PROFORMA REFERENCE</i>	<i>METRIC DESCRIPTION</i>	<i>EXPLANATION OF VARIATION/FAILURE TO MEET SERVICE STANDARD OR MARKED VARIATION IN REPORTED STATISTICS</i>	<i>HOW PERFORMANCE WILL BE IMPROVED</i>	<i>BY WHEN</i>
<i>OP1</i>				
<i>OP2</i>				
<i>OP3</i>				

Signed: _____
Name: _____
Position: _____
Retailer: _____
Date: _____

Water Regulatory information requirements for major retailers

GLOSSARY

In this Guideline:

abandoned telephone calls means a telephone call received by a **retailer** where the customer terminated the telephone call before it was answered by the **retailer**

account heading means an account heading used in an accounting record such as a general ledger or a higher-level summarisation of such headings

activity area means a group of activities as listed in Schedule 1 of this Guideline

Adelaide metropolitan means the reporting area with boundary concurrent with the private contractor boundary as defined from time to time, with a map of the boundary at the time of the publication of this Guideline provided as Schedule 3

agreed-upon procedures report means an agreed-upon procedure engagement report, prepared in accordance with Australian Auditing Standards AUS904. The objective is for the auditor to carry out procedures of an audit nature specified by the **Commission** and to report on actual findings

asset category means a type of asset as listed in Schedule 1 of this Guideline

attend or **attendance** means the time from when the **retailer** was first notified of a service fault, or becomes aware of a service fault, to when a representative of the **retailer** arrives on site

auditor means a registered company **auditor** that is independent of the **retailer**

best endeavours means to act in good faith and use all reasonable efforts, skill and resources

billing and account complaints has the same meaning as defined in the **NPF definitions handbook**

business day means a day that is not a Saturday, a Sunday or a public holiday in the State of South Australia

Commission means the Essential Services Commission established under the **ESC Act**

complaint has the same meaning as defined in the **NPF definitions handbook**

concession means a South Australian Government water or sewerage **concession**

cost driver means a reason for incurring a cost as listed in Schedule 1 of this Guideline

customer has the same meaning as defined in the **Water Retail Code**

connection has the same meaning as defined in the **Water Retail Code**

CWMS means Community Wastewater Management System

direct control services means **retail services**, as defined in Clause 4 of the **WI Act**, which are typically provided to all or a broad class of customers

disaggregation statement means a statement that comprises the **retailer's statutory accounts** disaggregated between **regulated** and **unregulated services**

discretionary heading means an **account heading** within the pro forma **Regulatory Accounting Statements** that may be defined by the **retailer**

drinking water means potable water as defined in the **NPF definitions handbook**

drinking water flow rate or pressure complaints includes **complaints** concerning water flow rate and/or pressure

drinking water quality complaints has the same meaning as defined in the **NPF definitions handbook**

enquiry means a written or verbal approach by a person (who may or may not be a **customer**) which can be satisfied by providing information, advice, assistance, clarification, explanation or referral about a matter and is not a **complaint**

ESC Act means the Essential Services Commission Act 2002 (SA)

excluded services means **regulated services** provided by the **retailer** which are not **direct control services**

financial hardship means a situation where a **customer** desires to pay an account, but is unable to pay all or some of the account by the due date due to financial difficulty

flexible payment plan means an arrangement under which **customers** are given more time to pay a bill or to pay arrears (including any **restriction**, disconnection or **restoration** charges) in accordance with clause 24.1.1 of the Water Retail Code. For the avoidance of doubt it does not include:

- a. **customers** participating in a **financial hardship** program;
- b. arrangements with only 1 or 2 instalments; or
- c. short term payment extension (including extensions of time).

income sources are the categories of income as listed in Schedule 1 of this Guideline

industry codes means the South Australian **Water Retail Codes** and any other industry code, made by the **Commission** pursuant to the provisions of Part 4 of the **ESC Act**

Industry Ombudsman means the Ombudsman appointed under the scheme approved by the **Commission** in accordance with the provisions of the **WI Act**, being the Energy & Water Ombudsman SA

licence means

- a. a **licence** issued to a person pursuant to Part 4 of the **WI Act**; or

- b. an Exemption from the requirement to hold such a **licence**, where that Exemption contains a condition that requires that person to report against certain obligations specified by the **Commission**

major retailer means a retailer which provides **retail services** at more than 50,000 **connections**

mandatory heading means a mandatory **account heading** within the proforma **regulatory accounting statements**

non-drinking water means non-potable water as defined in the **NPF definitions handbook**

non-residential means circumstances where a **retail service** is acquired for purposes other than **residential**

non-standard sewer connection means a sewer **connection** that requires an extension of mains/network or specific construction

non-standard water connection means a **connection** that requires an extension of mains/network or specific construction. Such **connections** cover **drinking water** and **non-drinking water**

NPF definitions handbook means the 'National Performance Framework: Urban performance reporting indicators and definitions handbook', as published from time to time by the National Water Commission (<http://www.nwc.gov.au/>)

NPR means National Performance Reports for urban water utilities and rural water service providers (refer <http://www.nwc.gov.au/>)

partial loss means when the discharge of **wastewater** takes up to 10 minutes to drain away from a toilet or floor drain (e.g. shower) but no overflow from the toilet or drain is visible around the premises

planned interruption means an interruption to or curtailment of supply or service to a **customer** in the circumstances permitted under clause 16.7.1 of the **Water Retail Code - Major Retailers**

price determination means the **Commission's** determination made under Part 3 of the ESC Act, as in force from time to time and applicable to **major retailers**

recycled water has the same meaning as defined in the **NPF definitions handbook**

regulated business segment means either the business segment involved in providing **regulated services**

regulated services means **retail services** provided by the **retailer** as defined in Clause 4 of the **WI Act**

regulatory accounting date means the end date of a **regulatory accounting period**

regulatory accounting period means a period on which a single set of **regulatory accounting statements** reports

regulatory accounting principles and policies means accounting principles and policies that have been used to prepare **regulatory accounting statements** that may be additional to or in place of the accounting principles and policies used to prepare **statutory accounts**

regulatory accounting statements means the financial reports of a **retailer's** financial position and performance associated with the supply of **retail services** according to **regulated business segments** and **activity areas**

regulatory audit report means an audit report on the **regulatory accounting statements**

regulatory period means the period for which the current **price determination** is in force

regulatory reporting statement means any regulatory report prepared by the **retailer** and submitted to the **Commission** in accordance with this Guideline

residential means circumstances where **retail services** are acquired primarily for domestic use

respond or **response** means an action to resolve a **water service complaint, sewerage service complaint** or other **complaint** by communicating with the **customer** by phone or personal attendance dependent on the appropriate action required to resolve the issue. Where the complaint cannot be resolved within the set timeframes, "responded to" means the customer has been advised of the **retailer's** suggested course of action, identified when the action will be taken and the name of the appropriate contact person for further enquiries

responsibility statement means a statement in the form specified in Annexure B of this Guideline signed and dated by the Chief Executive of the **retailer** (or senior officer as agreed in writing with the **Commission**) evidencing responsibility for information provided to the **Commission**

restore or **restoration** means rectifying the fault such that a water supply is restored to the original flow rates (i.e. the rate prior to the event) or when a sewerage (or **CWMS**) system is discharging effectively – when 'normal' service is restored. Where the loss of water supply is due to the shutdown of a section of water main, the water supply interruption begins when the water supply is shut off and ends when the main is fully recharged. In general, restoration time covers total job duration, including time from receiving first notification or becoming aware, responding to, and rectifying the fault. However, where a separate service standard applies for attendance at a property, restoration time will commence once attendance at property has occurred.

restriction has the same meaning as defined in the **NPF definitions handbook**

retail service has the same meaning given to that term in the **WI Act** and includes a water service and a sewerage service

retailer means the holder of a **licence** issued by the **Commission** under Part 4 of the **WI Act**

SA Water means the South Australian Water Corporation established under the South Australian Water Corporation Act 1994

sewerage service complaints has the same meaning as defined in the **NPF definitions handbook**. For **water industry entities** providing **CWMS**, 'sewerage' should be taken to incorporate **CWMS**

standard sewer connection means a sewer **connection** that is readily available from existing network adjacent to the property and where there is no extension of mains/network or specific construction required. For **water industry entities** providing **CWMS**, 'sewerage' should be taken to incorporate **CWMS**

standard water connection means a water **connection** that is readily available from existing network adjacent to the property and where there is no extension of mains/network or specific construction required

statutory accounts means the financial statements, prepared in accordance with the Corporations Act 2001 (Cth) and Australian Accounting Standards, that contain the entirety of the activities of the **retailer's regulated business segments**

telephone call means a call made to any of the **retailer's** telephone numbers identified in the **retailer's customer** enquiries and complaints procedures approved by the **Commission** pursuant to clauses 3.1 and 3.2 of the **Water Retail Code**

total water and sewerage service complaints has the same meaning as defined in the **NPF definitions handbook**. For **water industry entities** providing **CWMS**, 'sewerage' should be taken to incorporate **CWMS**

unplanned sewerage supply interruption has the same meaning as defined in the **NPF definitions handbook**

unplanned water supply interruption has the same meaning as defined in the **NPF definitions handbook**

unregulated services mean services which fall outside the scope of the **WI Act 2012**

urban stormwater used has the same meaning as defined in the **NPF definitions handbook**

wastewater means water/waste from toilets, baths/showers, sinks, washing machines – and other sources – that drains into the sewerage system

WI Act means the *Water Industry Act 2012* (SA), as in force from time to time and, where the context allows, includes all regulations made under that Act

water restrictions applied for non-payment means each occasion on which a **customer's** supply has been **restricted** (i.e. reduced from normal flow to a level deemed to allow basic health requirements to be met) due to that **customer's** failure to pay amount owed, including in respect of vacant premises

Water Retail Code means the **Water Retail Code-Major Retailers** made by the **Commission** pursuant to the provisions of Part 4 of the **ESC Act**, unless otherwise specified

water service complaints includes **complaints** concerning bursts, leaks, service interruptions, adequacy of service, water pressure and water reliability, but does not include **complaints** concerning flow rate or water pressure as these latter complaint types are

captured under the **drinking water flow rate or pressure complaints** definition. These two definitions combined should be consistent with the **NPF definitions handbook** definition for water service complaints

water supplied other means in relation to Proforma OP4.1B all other water supplied other than to **residential** or **non-residential customers**

written complaints means all **complaints** received by the **retailer** via mail, facsimile, e-mail, or other electronic means



The Essential Services Commission of South Australia

Level 1, 151 Pirie Street Adelaide SA 5000

GPO Box 2605 Adelaide SA 5001

T 08 8463 4444 | F 08 8463 4449

E escosa@escosa.sa.gov.au | W www.escosa.sa.gov.au

