



Guideline



Water Regulatory Information Requirements - Major Retailers

Water Industry Guideline No. 2

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Part A – Preliminaries

1 Introduction

1.1 Role and purpose of the Guideline

- 1.1.1 This Guideline provides for the collection, allocation and recording of business data by **major retailers** and covers a range of information requirements specified by the **Commission** in respect of the operational performance of **major retailers**.
- 1.1.2 The legislative and regulatory frameworks for the water supply industry prescribe the objectives and functions of the **Commission**. These are contained in the **ESC Act** and the **Water Industry Act**. This Guideline has been prepared to assist the **Commission** in achieving those objectives and functions.
- 1.1.3 This Guideline is a minimum requirement and the obligation of **major retailers** to comply with this Guideline is additional to, and does not derogate from, any obligation imposed under any other law applying to the businesses of **major retailers**.
- 1.1.4 The purpose of this Guideline is to:
- (a) promote the achievement of the **Commission's** functions and objectives as outlined in the **ESC Act** and the **Water Industry Act** by ensuring that the **Commission** obtains sufficient information from **major retailers** to appropriately monitor their performance
 - (b) provide further information about how the **Commission** monitors and enforces compliance with relevant standards and conditions of service and supply under the **Water Retail Code** and the **Water Industry Act**
 - (c) explains the way in which a **retailer** must prepare separate accounts and maintain its accounting records
 - (d) monitor and enforce compliance with relevant service standards and conditions of service and supply under the **Water Retail Code** and the **Water Industry Act**, and
 - (e) ensure **major retailers'** accountability to their customers and community for their performance outcomes and compliance with regulatory obligations.

1.2 Application

- 1.2.1 This **Guideline** applies:
- (a) to **major retailers** in whole
 - (b) in whole or in part, to other **retailers** as notified in writing by the **Commission**, and
 - (c) to entities holding an exemption from the requirement to hold a retail licence where the **Commission** has:

- (i) determined that the entity will be treated as a water industry entity under section 108(3) of the **Water Industry Act**, and
- (ii) notified the entity in writing that it is required to comply with this **Guideline** (in whole or in part).

except to the extent that the **Commission** agrees in writing to alternative reporting arrangements.

1.3 Parts

1.3.1 This **Guideline** is divided into 3 parts:

- (a) PART A which sets out preliminary matters
- (b) PART B which sets out financial performance reporting obligations, and
- (c) PART C which sets out operational performance reporting obligations.

1.4 Other Acts, industry codes and Guidelines

1.4.1 This **Guideline** is a minimum requirement and the obligation of a **retailer** to comply with this **Guideline** is additional to:

- (a) Acts of Parliament and regulations made under those Acts of Parliament
- (b) the water licence held by the **retailer**
- (c) industry codes made by the **Commission** from time to time, and
- (d) any rules or other guidelines made by the **Commission** from time to time.

1.5 Interpretation

1.5.1 In this **Guideline**, unless the context otherwise requires:

- (a) headings and footnotes are for convenience or information only and do not affect the interpretation of this **Guideline** or of any term or condition set out in this **Guideline**
- (b) a reference to this **Guideline** includes any schedule, annexures and attachments
- (c) a reference to a clause or appendix is to a clause or appendix of this **Guideline** unless otherwise specified
- (d) words importing the singular include the plural and vice versa
- (e) words importing a gender include any gender and/or a person of intersex status
- (f) an expression importing a natural person includes any company, partnership, trust, joint venture, association, corporation, statutory corporation or other body corporate and any governmental agency
- (g) a reference to any statute, regulation or proclamation, includes all statutes, regulations or proclamations varying, consolidating, re-enacting, extending or replacing them and a reference to a statute includes all regulations and proclamations and determinations issued under that statute

- (h) a reference to a document or a provision of a document includes an amendment or supplement to, or replacement of or novation of, that document or that provision of that document and any annexures to that document
 - (i) a reference to a person includes that person's executors, administrators, guardian(s), successors, substitutes (including, without limitation, persons taking by novation) and permitted assigns
 - (j) other parts of speech and grammatical forms of a word or phrase defined in this **Guideline** have a corresponding meaning
 - (k) a reference to something in writing includes any form of direct written communication (including letters and emails), and where an act is required to be done pursuant to this Guideline by a stipulated day which is not a **business day**, the act must be done on the following **business day**.
- 1.5.2 This **Guideline** provides definitions consistent with those given in the **Water Industry Act, ESC Act, Water Industry Determination** and industry codes. Where words and phrases are not defined in the definitions section, they will have the meaning given to them by the **Water Industry Act, ESC Act, Water Industry Determination**, industry codes or any other relevant legislative or regulatory document.
- 1.5.3 Explanations in this **Guideline** as to why certain information is required are for guidance only and the information required is not limited to only that specific situation outlined in the explanation.
- 1.5.4 This **Guideline** does not in any way limit the **Commission's** objectives, functions or powers.

1.6 Processes for revision

- 1.6.1 The **Commission** may, amend, expand or revoke this **Guideline** from time to time where it is appropriate to meet the needs of **retailers**, South Australian water industry customers, other stakeholders or the **Commission**.
- 1.6.2 Before making any material amendments to the information requirements contained in this **Guideline**, the **Commission** will undertake appropriate consultation with relevant **retailers** and other stakeholders in accordance with the **Commission's** Charter of Consultation and Regulatory Practice. If the amendments are of an administrative nature, or are required by law, the **Commission** may modify this **Guideline** without consultation, if it considers appropriate.
- 1.6.3 For all amendments to this **Guideline**, a commencement date will be outlined on the Amendment Record on the inside front page of this **Guideline**.

2 Definitions

An expression or term used in this **Guideline**, and in the *Water Industry Act 2012* or the *Essential Services Act 2002* has, unless the contrary intention appears, the same meaning in this **Guideline** as it has in the relevant Act.

In this **Guideline** words appearing in bold like **this** have the following meanings:

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 that published in the Water Retail Code
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 currently 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
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 currently 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 Industry Act
connection	means the agreed point of supply at which a customer receives a retail service from a network
CWMS	means Community Wastewater Management System
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 proforma Regulatory Accounting Statements that may be defined by the retailer
drinking water	means potable water as currently 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 <i>Essential Services Commission Act 2002</i> (SA)
excluded services	means regulated services provided by the retailer which are not drinking water nor sewerage retail 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 the Water Retail Code . For the avoidance of doubt it does not include: <ul style="list-style-type: none"> 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).
Guideline	means the <i>Water Industry Information Requirements - Major Retailers Guideline No. 2</i>
income sources	means the categories of income as listed in Schedule 1 of this Guideline
industry codes	means the South Australian Water Retail Code 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 Water Industry Act , being the Energy and Water Ombudsman SA
kL	means kilolitre (1,000 litres)
licence	means: <ul style="list-style-type: none"> a. a licence issued to a person pursuant to Part 4 of the Water Industry 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 currently defined in the NPF definitions handbook
non-residential	means circumstances where a retail service is acquired for a purpose(s) that is not residential
non-standard sewer network connection	means a sewer connection that requires an extension of mains/network or specific construction
non-standard water network 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 Bureau of Meteorology (http://www.bom.gov.au/water/npr/)
NPR	means National Performance Reports for urban water utilities and rural water service providers (refer http://www.bom.gov.au/water/npr/)
partial loss	means when the discharge of sewerage takes up to 10 minutes to drain away from a toilet or floor drain (for example, 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
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 currently defined in the NPF definitions handbook
regulated business segment	means the business segment involved in providing regulated business activities
regulated services	means retail services provided by the retailer as defined in section 4 of the Water Industry Act
regulatory accounting date	means the end date of each and every 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 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 such other 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 service is restored to the original flow rates (for example, 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 service is due to the shutdown of a section of water main, the water service interruption begins when the water service 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 currently defined in the NPF definitions handbook
retail service	has the same meaning given to that term in the Water Industry 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 Water Industry Act
SA Water	means the South Australian Water Corporation established under the <i>South Australian Water Corporation Act 1994</i>
sewage	means any form of waste that may be appropriately removed or dealt with through the use of a sewerage service
standard sewer network connection	means a sewer connection that is readily available from an 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 network 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 <i>Corporations Act 2001</i> (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
unplanned sewerage service interruption	has the same meaning as currently defined in the NPF definitions handbook

unplanned water service interruption	has the same meaning as currently defined in the NPF definitions handbook
unregulated services	means all services which fall outside the scope of the Water Industry Act
urban stormwater	has the same meaning as currently defined in the NPF definitions handbook
wastewater	has the same meaning as sewage in this Guideline
water quality service requests	has the same meaning as water quality complaints currently defined in the NPF definitions handbook
water restrictions applied for non-payment	means each occasion on which a customer's service has been restricted (for example, reduced from normal flow to a level deemed to allow basic health requirements to be met) due to that customer's failure to pay an 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 supplied other	in relation to Proforma OP4.1B, means all water supplied other than to residential or non-residential customers
Water Industry Act	means the <i>Water Industry Act 2012 (SA)</i> , as in force from time to time and, where the context allows, includes all regulations made under that Act

3 Information Requirements

3.1 Introduction

- 3.1.1 This section sets out the **Commission's** requirements for performance monitoring information.

3.2 Use of Proformas to report information

- 3.2.1 The proformas in subsequent chapters of this **Guideline** must be read in conjunction with this part of the **Guideline**.
- 3.2.2 Information must be reported to the **Commission** in accordance with the proformas as contained in subsequent chapters of this **Guideline**.
- 3.2.3 For ad hoc information requirements, the **Commission** will provide the **retailer** with a written request for information setting out:
- (a) its information requirements
 - (b) the form the required information must take
 - (c) the scope of any quality assurance that may be required, and
 - (d) the time by which the information must be provided.

3.3 Information management

- 3.3.1 A **retailer** must establish and maintain appropriate and robust accounting and reporting systems and processes in respect to **Regulatory Reporting Statements** which:
- (a) enable separate **Regulatory Reporting Statements** to be prepared.
 - (b) enable information provided in the **Regulatory Reporting Statements** to be verified
 - (c) enable the **retailer** to prepare **Regulatory Reporting Statements** that accurately report the substance of transactions and events required by this **Guideline**
 - (d) are capable of reporting information to the **Commission** to assist it in the performance of its compliance and enforcement statutory functions under the **Water Industry Act, ESC Act, price determination, industry codes** or any other relevant legislative or regulatory requirement, and
 - (e) enable the **retailer** to undertake operational and compliance audits in respect of the operations carried out by the **retailer**.

3.4 Information provided

- 3.4.1 **Regulatory Reporting Statements** must report the substance of transactions and events as is required by this **Guideline**.

3.5 Materiality

- 3.5.1 The **Commission** will deem an item, information or event to be material if its omission, misstatement or non-disclosure has the potential to prejudice the proper 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**.

3.6 Responsibility statement

- 3.6.1 A **retailer** must provide a **responsibility statement** (in the form specified in Annexure B) evidencing responsibility for information provided to the **Commission**.
- 3.6.2 The annual **responsibility statement** must be signed and dated by:
- (a) the Chief Executive Officer of a **retailer**
 - (b) a person holding an equivalent position to Chief Executive Officer of a **retailer**
 - (c) a person to whom the Board of a **retailer** has formally delegated the exercise of the power and functions of a **retailer**
 - (d) the person acting as Chief Executive Officer or equivalent position during an absence of the substantive office-holder, or
 - (e) where none of the persons outlined in (a) to (d) exist, the **retailer** must advise the **Commission** in writing as soon as reasonably practicable and in any event before a **responsibility statement** is required. The **Commission** will determine an appropriate alternative person to sign the compliance report following consultation with the **retailer**, for example a director or company secretary of a corporate **retailer**
- 3.6.3 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.

3.7 Quality assurance requirements

- 3.7.1 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**.
- 3.7.2 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**.

- 3.7.3 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.
- 3.7.4 Independent assurance that is to be obtained by the **Commission** under this **Guideline** must be consistent with the requirements, where relevant, of Water Industry Guideline No. 1 - Compliance Systems and Reporting.

3.8 Data variations

- 3.8.1 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.
- 3.8.2 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 3.6 of this **Guideline**.
- 3.8.3 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

4 Principles of preparation for financial performance reporting

4.1 Accounting principles and policies

- 4.1.1 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**.
- 4.1.2 **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.
- 4.1.3 **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.
- 4.1.4 **Regulatory accounting principles and policies** must conform to the current Australian Accounting Standards where those Standards are applicable, unless otherwise specified in this **Guideline**.
- 4.1.5 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.

4.2 Principle of disaggregation

- 4.2.1 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** in writing as soon as reasonably practicable if this is not the case.
- 4.2.2 **Regulatory accounting statements** must be prepared by disaggregating **statutory account** information into **regulated services** and **unregulated services**. **Regulated services** are to be split into **drinking water** and **sewerage retail services** and **excluded services**. Regulatory accounting adjustments are to be made, where necessary, to the **drinking water** and **sewerage retail services** and **excluded services** segments of the disaggregated accounts.
- 4.2.3 The **regulatory accounting statements** are to be split into amounts attributable to different **regulated business segments** per the proformas in Schedule 1.
- 4.2.4 The allocation of amounts between **drinking water** and **sewerage retail services**, **excluded** and **unregulated services**, and between **regulated business segments** should be made in accordance with the allocation principles in clause 4.3.

4.3 Allocation principles

- 4.3.1 The principles below must be followed in allocating costs in the production of **regulatory accounting statements**.
- 4.3.2 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** is assigned to that **activity area**
 - (d) an **income source** is assigned to that **income source**
 - (e) a **cost driver** is assigned to that **cost driver**, or
 - (f) an **asset category** is assigned to that **asset category**.
- 4.3.3 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
 - (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**.
- 4.3.4 For amounts allocated per clause 4.3.3 a supporting working paper must be maintained that describes:
- (a) the amounts that have been allocated
 - (b) a description of the allocation basis, and
 - (c) the numeric quantity of each allocator.
- 4.3.5 The **Commission** may require further information, or investigate a **retailer's** basis of allocation:
- (a) to establish their causality
 - (b) to approve non-causal bases of allocation
 - (c) where the use of non-causal bases of allocation by a **retailer** is more than incidental, or
 - (d) for other reason(s) that the **Commission** considers appropriate.

4.4 Account headings

- 4.4.1 The proformas in Schedule 1 of this **Guideline** specify minimum disclosure requirements and **mandatory headings** for the **Regulatory Accounting Statements**.
- 4.4.2 A **retailer** may, within the context of the **mandatory headings**, define **discretionary headings** that are most appropriate to conveying an appropriate understanding of a **retailer's** business. Modification to the proforma reports, if any, must not significantly reduce or alter the nature or description of **account headings**. The level of disclosure must remain relevant and reliable and must be sufficient to provide the **Commission** with financial information that is both comparable and understandable.
- 4.4.3 **Discretionary headings** must 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**.
- 4.4.4 Subject to the provisions of this section, the **discretionary headings** applied by a **retailer** must be applied consistently from year to year, unless:
- (a) a revision of this **Guideline** requires 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 4.4.2 of this **Guideline**, and
 - (ii) must include an explanation of the relationships between revised **account headings** and their predecessors.

4.5 Regulatory accounting periods

- 4.5.1 A **retailer's** **regulatory accounting periods** must correspond to those of its **statutory accounts**.
- 4.5.2 A **retailer** must notify the **Commission** of any change in its **regulatory accounting date** writing in advance of any such change.
- 4.5.3 A **retailer's** **regulatory accounting periods** must cover a continuous period.
- 4.5.4 A **retailer's** **regulatory accounting statements** must be reported to the **Commission** within 5 months of the end of the **regulatory accounting period**.

4.6 Books and records

- 4.6.1 A **retailer** must 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) would allow an **auditor** to conveniently and properly form an opinion on the financial information in accordance with the requirements of this **Guideline**.

- 4.6.2 A **retailer** must retain books and records from which the **statutory accounts** are prepared for a period of 7 years.

4.7 Errors and omissions

- 4.7.1 Where a **retailer** identifies any material errors in any **regulatory accounting statements**, which have been provided to the **Commission**, it must advise the Commission in writing of these of these errors as soon as reasonably practicable and in any event by no later than in the first **regulatory accounting statements** prepared after their discovery.
- 4.7.2 To comply with this clause, a **retailer** must 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.
- 4.7.3 The **Commission** may require a **retailer** to resubmit parts of the **regulatory accounting statements** in respect of the **regulatory accounting periods** in which the errors occurred.

5 Information requirements for financial performance reporting

5.1 Use of proformas to report information

- 5.1.1 The Financial Reporting Proformas in Schedule 1 set out the financial information that has been identified by the **Commission** as being necessary for the purpose of performing its statutory functions.
- 5.1.2 Clause 4.5.4 details the **Commission's** timing requirements for the provision of **regulatory accounting statements** to the **Commission** by a **retailer**.
- 5.1.3 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.

5.2 Summary of reporting requirements

- 5.2.1 A **retailer** must prepare **regulatory accounting statements** in accordance with the proformas in Schedule 1 and the specific requirements in this **Guideline**.
- 5.2.2 A set of annual **regulatory accounting statements** must comprise:
 - (a) **regulatory accounting statements**, including **disaggregation statements**, regulatory accounting journals and other work papers
 - (b) the audited **statutory accounts** of the Entity or Entities that have been disaggregated to provide the **regulatory accounting statements**
 - (c) a **responsibility statement** for the **regulatory accounting statements** in a form specified in clause 3.6, and
 - (d) the **regulatory accounting principles and policies** and any details of changes or developments, as referred to in clause 4.1.
- 5.2.3 Where required by the templates, a **retailer** must prepare explanatory notes which explain the basis of the information recorded in the **regulatory accounting statements**.
- 5.2.4 A **retailer** must prepare pricing schedules and accompanying pricing policy statements in accordance with these requirements in a **retailer's** current **price determination**.
- 5.2.5 Unless otherwise agreed in writing with the **Commission**, a **retailer** must submit its pricing schedules and pricing policy statements to the **Commission** by no later than 1 July each year.

5.3 Disaggregation statements

- 5.3.1 A **retailer** must prepare **disaggregation statements**, in accordance with the disaggregation principles in clause 4.2, for the Income Statement and for the

disclosure of asset information as detailed in the Financial Reporting proformas in Schedule 1.

- 5.3.2 A **retailer** must provide an audit trail to evidence the disaggregation of the **statutory accounts** into **drinking water** and **sewerage retail services, excluded services** and **unregulated services**.

5.4 Regulatory adjustments

- 5.4.1 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**.
- 5.4.2 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.
- 5.4.3 A **retailer** must provide written reasons explaining its reasoning to the **Commission** for including a regulatory adjustment not covered in clause 5.4.2 above.
- 5.4.4 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**.

5.5 Income

- 5.5.1 A **retailer** must allocate income items between the **regulated business segments** as listed in the Financial Reporting Proformas in Schedule 1.
- 5.5.2 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 any **discretionary headings** must be in accordance with clause 4.4.2.

5.6 Operating costs

- 5.6.1 A **retailer** must allocate operating cost items between the **regulated business segments** as listed in the Financial Reporting Proformas in Schedule 1.
- 5.6.2 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 any **discretionary headings** must be in accordance with clause 4.4.2.

5.7 Capital expenditure

- 5.7.1 A **retailer** must allocate operating cost items between the **regulated business segments** as listed in the Financial Reporting Proformas in Schedule 1.
- 5.7.2 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 any **discretionary headings** must be in accordance with clause 4.4.2.

5.8 Asset Information

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

Schedule 1 – Financial Reporting Proformas

Proforma FR1.1 – Audited Statutory Accounts

	Current year \$'000	Prior 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	Prior 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	Prior 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		
Other		

Proforma FR1.2 – Disaggregated Income Statement

	Audited Statutory Accounts \$'000	Drinking water and sewerage retail services \$'000	Excluded services \$'000	Unregulated services \$'000
Income				
Water sales – residential				
Water sales – non residential				
Water rates - residential				
Water rates – non residential				
Wastewater rates - residential				
Wastewater rates – non residential				
Recycled water sales				
Trade waste				
Third party access revenue				
Other income				
Community service obligations				
Other Government contributions/grants				
Contributed Assets				
<ul style="list-style-type: none"> • New customer contributions • Gifted assets 				
Asset disposal				
Total income				
Operating expenses				
Operations and maintenance				
Treatment costs				
ADP operational costs				
Customer services and billing				
External fees, licenses and charges				
Third party access operating expenses				
Business support/corporate costs				
Business development/other costs				
Total operating expenses				
EBITDA				
EBITDA (excl capex contributions/grants)				
Borrowing costs				
Contingent rentals				
Depreciation				
Total expenses (per FR1.1)				
Income Tax				

Proforma FR1.3 – Regulatory Income Statement (Drinking water and sewerage retail services)

	Disaggregated statement – Drinking water and sewerage retail services \$'000	Regulatory adjustment \$'000	Regulatory income statement \$'000
Income			
Water sales – residential			
Water sales – non residential			
Water rates - residential			
Water rates – non residential			
Wastewater rates - residential			
Wastewater rates – non residential			
Recycled water sales			
Trade waste			
Third party access revenue			
Other income			
Community service obligations			
Other Government contributions/grants			
Contributed Assets			
<ul style="list-style-type: none"> • New customer contributions • Gifted assets 			
Asset disposal			
Total income			
OPERATING EXPENSES			
Operations and maintenance			
Treatment costs			
ADP operational costs			
Customer services and billing			
External fees, licenses and charges			
Third party access operating expenses			
Business support/corporate costs			
Business development/other costs			
Total operating expenses			
EBITDA			
EBITDA (excl capex contributions/grants)			
Borrowing costs			
Contingent rentals			
Depreciation			
Total expenses (per FR1.1)			
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			
Water sales – non residential			
Water rates - residential			
Water rates – non residential			
Wastewater rates - residential			
Wastewater rates – non residential			
Recycled water sales			
Trade waste			
Third party access revenue			
Other income			
Community service obligations			
Other Government contributions/grants			
Contributed Assets			
<ul style="list-style-type: none"> • New customer contributions • Gifted assets 			
Asset disposal			
Total income			
Operating expenses			
Operations and maintenance			
Treatment costs			
ADP operational costs			
Customer services and billing			
External fees, licenses and charges			
Third party access operating expenses			
Business support/corporate costs			
Business development/other costs			
Total operating expenses			
EBITDA			
EBITDA (excl capex contributions/grants)			
Borrowing costs			
Contingent rentals			
Depreciation			
Total expenses (per FR1.1)			
Income Tax			

Proforma FR1.2 – Regulatory Income and Operating Cost Analysis (drinking water and sewerage retail services)

	Drinking water retail service (current year) \$'000	Sewerage and trade waste retail service (current year) \$'000	Total (current year) \$'000	Total (prior year) \$'000
Income				
Water sales – residential				
Water sales – non residential				
Water rates - residential				
Water rates – non residential				
Wastewater rates - residential				
Wastewater rates – non residential				
Recycled water sales				
Trade waste				
Third party access revenue				
Other income				
Community service obligations				
Other Government contributions/grants				
Contributed Assets				
<ul style="list-style-type: none"> • New customer contributions • Gifted assets 				
Asset disposal				
Total income				
Operating expenses				
Operations and maintenance				
Treatment costs				
ADP operational costs				
Customer services and billing				
External fees, licenses and charges				
Third party access operating expenses				
Business support/corporate costs				
Business development/other costs				
Total operating expenses				
EBITDA				
Depreciation				
Income Tax				

Proforma FR1.6 – Regulatory Income and Operating Cost Analysis (Excluded services)

	Drinking water retail service (current year) \$'000	Sewerage and trade waste retail service (current year) \$'000	Total (current year) \$'000	Total (prior year) \$'000
Income				
Water sales – residential				
Water sales – non residential				
Water rates - residential				
Water rates – non residential				
Wastewater rates - residential				
Wastewater rates – non residential				
Recycled water sales				
Trade waste				
Third party access revenue				
Other income				
Community service obligations				
Other Government contributions/grants				
Contributed Assets				
<ul style="list-style-type: none"> • New customer contributions • Gifted assets 				
Asset disposal				
Total income				
Operating expenses				
Operations and maintenance				
Treatment costs				
ADP operational costs				
Customer services and billing				
External fees, licenses and charges				
Third party access operating expenses				
Business support/corporate costs				
Business development/other costs				
Total operating expenses				
EBITDA				
Depreciation				
Income Tax				

Proforma FR2.1 – Audited Statutory Balance Sheet

	Current year \$'000	Prior year \$'000
Current assets		
Cash and cash equivalents		
Receivables		
Inventories		
Other current assets		
Total current assets		
Non-current assets		
Financial assets		
Deferred tax assets		
Intangible assets		
Infrastructure, Property, Plant and Equipment		
Total non current assets		
Total assets		
Current liabilities		
Payables		
Financial liabilities/borrowings		
Tax liabilities		
Provisions		
Other current liabilities		
Total current liabilities		
Non-current liabilities		
Payables		
Financial liabilities/borrowings		
Deferred tax liabilities		
Provisions		
Other non current liabilities		
Total non current liabilities		
Total liabilities		
Net assets		
Equity		
Contributed equity		
Asset revaluation reserve		
Retained earnings		
Total equity		

Proforma FR2.2 – Audited Statutory Asset Schedule

	Water infrastructure \$'000	Sewerage infrastructure \$'000
Opening net book amount		
Revaluation		
Additions		
Disposals		
Depreciation/amortisation		
Asset write down		
Prior year allocation adjustments		
Closing net book value		
At end of year		
- cost		
- valuation		
Accumulated depreciation/amortisation		
Closing net book value		

Proforma FR2.3 – Disaggregated Infrastructure, Plant and Equipment, Intangibles Schedule

	Per statutory accounts \$'000	Regulatory adjustment \$'000	Per regulatory accounts \$'000
Infrastructure, Plant and Equipment, Intangibles			
<ul style="list-style-type: none"> • Drinking water and sewerage retail services • Excluded services • Unregulated services 			
Total			

Proforma FR2.5 – RAB to Statutory Accounts Reconciliation

	Drink water retail service infrastructure \$'000	Sewerage retail service infrastructure \$'000
Additions reconciliation		
Gross additions per Statutory Accounts		
Adjustments:		
<ul style="list-style-type: none"> • Customer contributions • Gifted assets • Connections • Unregulated assets • Allocation reclassification adjustment • Other 		
Gross additions per Regulatory Asset Base		
Asset values reconciliation		
Net book value per Statutory Accounts		
Adjustments:		
<ul style="list-style-type: none"> • Customer Contributions • Gifted Assets • Connections • Unregulated assets • Depreciation charge difference • Disposals difference • Revaluation write back • Regulatory Asset Base contributions • Prior Year allocation adjustments • Asset write offs • Indexation adjustments • Opening difference as at 1 July 2013 • Prior year regulatory adjustments • Other 		
Net asset values per Regulatory Asset Base		

Proforma FR2.6 – Excluded Services Asset Base Schedule

	Water infrastructure \$'000	Sewerage infrastructure \$'000
Gross asset value		
Additions in year		
Transfer connections to excluded services income statement		
Transfers in year		
Disposals in year		
Total in the year		
Customer contributions in the year		
Current period contributions		
Contributions retired on disposal in year		
Total customer contributions in the year		
Depreciation in the year		
Current period depreciation		
Depreciation released on disposal		
Transfers in year		
Total depreciation in the year		
Net value at end of year		

Proforma FR2.7 – Regulatory Capital Expenditure Analysis – drinking water and sewerage retail services only

Investment driver	Investment strategy	Gross expenditure \$'000	Contribution \$'000	Net expenditure \$'000
Asset renewal	Asset Renewal - other			
	Major and minor plant Mechanical & Electrical Equipment Pipe Networks Structures Sub-total			
External obligations	Customer service improvement			
	Environmental compliance Service reliability management Safety Water quality management Water resource sustainability Sub-total			
Corporate	Information technology			
	Major & minor plant Other Sub-total			
System growth	Network extension			
	Network growth Treatment plant growth Sub-total			
Other	Other			
	Sub-Total			
Drought response	Water Security			
	Other 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)			
	Total capital expenditure			

PART C – Operational performance reporting

6 Information requirements for operational performance reporting

6.1 Use of proformas to report information

- 6.1.1 The Operational Performance Proformas in Schedule 2 set out the categories of statistical information that have been identified by the **Commission** as being necessary for the purpose of performing its statutory functions.
- 6.1.2 Those Operational Performance Proformas specify how and when information is to be reported to the **Commission**, including general guidance notes where relevant.
- 6.1.3 Clause 6.3 details the **Commission's** timing requirements for the provision of reports to the **Commission** by a **retailer**.
- 6.1.4 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.

6.2 Additional information requirements

- 6.2.1 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.
- 6.2.2 When seeking such information, the **Commission** will provide a **retailer** with a written request for information setting out:
 - (a) the **Commission's** information requirements
 - (b) the form the required information must take
 - (c) the scope of any quality assurance that may be required, and
 - (d) the time by which the information is to be provided.

6.3 Reporting requirements for retailers required to submit quarterly returns

- 6.3.1 The **Commission** has determined that **Major Retailers** must provide the required information regularly (for example, 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 6.3.2, and
 - (b) one annual return (in respect of the 12 month period from 1 July to 30 June in any year) in accordance with the requirements of clause 6.3.3.
- 6.3.2 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 3.6.
- (b) ensure that the report conforms with the relevant Operational Performance Proformas and guidance notes in Schedule 2.
- 6.3.3 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 3.6
 - (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 Reporting Proformas

Service standard performance summary

Service area	Identifier		Service standard	Target	Year to date performance
Customer service	OP1.7	1	Customer satisfaction	> 93%	
	OP1.8	2	Telephone responsiveness	> 85%	
	OP1.9	3	First contact resolution	> 85%	
	OP1.10	4	Complaint responsiveness	> 95%	
	OP1.11	5	Complaint escalation	<15%	
Connections	OP1.5	6	Connection application responsiveness	> 95%	
	OP1.5	7	Water network connection timeliness	> 95%	
	OP1.5	8	Sewer network connection timeliness	> 94%	
Response (attendance)	OP1.4	9	Water quality responsiveness – Adelaide metropolitan area	> 97%	
	OP1.4	10	Water quality responsiveness – regional areas	> 99%	
	OP3.2	11	Water event responsiveness – high priority – Adelaide metropolitan area	> 99%	
	OP3.2	12	Water event responsiveness – high priority – regional areas	> 99%	
	OP3.8	13	Water event responsiveness – low priority – Adelaide metropolitan area	> 83%	
	OP3.8	14	Water event responsiveness – low priority – regional areas	> 97%	
	OP3.6	15	Sewer event responsiveness – Adelaide metropolitan area	> 99%	
	OP3.6	16	Sewer event responsiveness – regional areas	> 99%	
Restoration	OP3.3	17	Water service restoration timeliness – Adelaide metropolitan area	> 98%	
	OP3.3	18	Water service restoration timeliness – regional areas	> 98%	
	OP3.5	19	Sewerage service restoration timeliness – Adelaide metropolitan area	> 95%	
	OP3.5	20	Sewerage service restoration timeliness – regional areas	> 99%	
	OP3.7	21	Sewer overflow clean-up timeliness – Adelaide metropolitan area	> 98%	
	OP3.7	22	Sewer overflow clean-up timeliness – regional areas	> 99%	

Proforma OP1.7 – Customer satisfaction

	Quarter				YTD
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total
Percentage of customers satisfied with recent service experience	Service standard 1				

General guidance:

1. Customer satisfaction relates to satisfaction with experience in asking a question, reporting a fault, or applying for a new connection, as reported to SA Water by customers.

Proforma OP1.8 - Telephone responsiveness

	Quarter				YTD
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total
Number of fault telephone calls received					
Number of fault telephone calls answered within 50 seconds					
Percentage of fault calls answered within target timeframe	Service standard 2				

General guidance:

1. Limited to fault telephone calls only (for example, excludes account enquiry telephone calls).

Proforma OP1.9 – First contact resolution

	Quarter				YTD
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total
Number of account enquiry telephone calls received					
Number of account enquiry telephone calls resolved at first point of contact					
Percentage of account enquiry calls resolved at first point of contact	Service standard 3				

General guidance:

1. Refers to the number of account enquiry telephone calls being resolved at the 'first point of contact' (that is, before subsequent customer contact).

Proforma OP1.10 – Complaint responsiveness

	Quarter				YTD
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total
Number of customer and community complaints due for response					
Number of customer and community complaints responded to within 10 business days					
Percentage of complaints responded to within target timeframe	Service standard 4				

General guidance:

1. Refers to all complaints, regardless of whether they are made in writing, by phone, or through another channel.
2. A response may be an 'interim' response where the complaint is complex and requires investigation. An interim response therefore allows the retailer to continue to work with the customer on complex matters that may take longer than the 10 working days.

Proforma OP1.11 – Complaint escalation

	Quarter				YTD
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total
Number of customer and community complaints received					
Number of customer and community complaints escalated to the Ombudsman					
Percentage of complaints escalated to the Ombudsman	Service standard 5				

General guidance:

1. Refers to all complaints, regardless of whether they are made in writing, by phone, or through another channel, escalated to the Ombudsman following dissatisfaction with SA Water's complaint response.
2. Ombudsman refers to the Energy and Water Ombudsman SA.

Proforma OP1.5 – Connection responsiveness

	Quarter				YTD
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total
Number of network connection applications					
Number of network connection applications due to be processed					
Number of network connection applications processed within 20 business days					
Number of network connection applications on hold					
Percentage of network connection applications processed within the target timeframe	Service standard 6				
Number of standard water network connections constructed					
Number of standard water network connections constructed within 25 business days					
Number of non-standard water network connections constructed					
Number of non-standard water network connections constructed within 35 business days					
Percentage of water network connections constructed within the target timeframes	Service standard 7				
Number of standard sewer network connections constructed					
Number of standard sewer network connections constructed within 30 business days					
Number of non-standard sewer network connections constructed					
Number of non-standard sewer network connections constructed within 50 business days					
Percentage of sewer network connections constructed in the target timeframes	Service standard 8				

General guidance:

1. References to sewer should be read to include **CWMS**.
2. A connection application is considered ready to be processed only when the application is 'complete' with no outstanding information required from the applicant.
3. A connection application is considered processed where an invoice has been sent to the applicant.
4. Construction timeframes should exclude any delays caused by customers or third parties that impact on **SA Water's** ability to meet the required timeframes. This includes:
 - a. **Customer** requested delays because they do not need, or are not ready for, the **connection** within the required timeframes.
 - b. Obstructions on site that prevent construction of the **connection** (for example building materials).
 - c. Third party approvals, such as SA Power Networks permits and the Department of Planning, Transport and Infrastructure approvals, which are beyond **SA Water's** control.
5. A network connection means connection of a service to the network.
6. The terms 'sewage' and 'wastewater' can be used interchangeably.

Proforma OP2.1 - Restrictions and legal action for non-payment

	Quarter				YTD
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total
Number of water restrictions applied for non-payment of water bill:					
Total residential customers					
Customers on a financial hardship program					
Customers receiving a concession					
Total non-residential customers					
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 customers					
Customers on a financial hardship program					
Customers receiving a concession					
Total non-residential customers					
Number of legal actions undertaken for non-payment of water or sewerage (including CWMS):					
Total residential customers					
Customers on a financial hardship program					
Customers receiving a concession					
Total non-residential customers					

General guidance:

1. Clause 26 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 (for example, **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 measures 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 service 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:
 - a. Total **residential customers** – as indicated represents the total number of **residential customers** affected by the action, including those **customers** that are reported in the categories following:
 - b. **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 (for example, **restriction** or legal action).
 - c. **Concession** – those **customers** incurring the action (for example, **restriction** or legal action) that were in receipt of a State Government **concession** at the time the action was undertaken.

6. 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 **residential customer** 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** or received a **concession**.]

Proforma OP2.2 - Financial measures

	Quarter							
	Adelaide Metropolitan				Regional			
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Jul-Sept	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:								
• 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 10) sets out obligations on **retailers** to have an approved hardship policy.
2. The **Water Retail Code** (clause 25) 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 bill		
• value of a typical residential sewerage bill (including CWMS)		
• value of a typical residential water and sewerage bill		
Value of residential bill based on set water consumption of 200kL per year:		
• value of an annual average residential drinking water bill (based on set water consumption of 200kL per year)		
• value of an annual average residential sewerage bill (including CWMS)		
• value of an annual average residential water and sewerage bill		

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 of 200kL is as set out in the **NPF definitions handbook**.
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 OP1.4 – Water quality responsiveness

	Adelaide Metropolitan					Regional				
	Quarter				YTD	Quarter				YTD
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total
Number of priority 1 water quality service requests										
Number of priority 1 water quality service requests assessed within one hour										
Number of priority 2 water quality service requests										
Number of priority 2 water quality service requests assessed within two hours										
Number of priority 3 water quality service requests										
Number of priority 3 water quality service requests assessed within 48 hours										
Percentage of water quality service requests assessed within the target timeframes	Service standard 9	Service standard 10								

General guidance:

1. The prioritisation of **water quality service requests** is as follows:
 - a. Priority 1: where the request indicates potential risk to human health
 - b. Priority 2: where the request indicates taste and odour issues or contaminated/dirty water
 - c. Priority 3: all other water quality reports, for example milky/cloudy water
2. The reference to 'assessed' in the table (column 1) means water quality service requests assessed by field staff that have resolution or a plan of action communicated to the customer within the target timeframes.

Proforma OP3.2 – Water event responsiveness - high priority

All water types	Adelaide Metropolitan					Regional				
	Quarter				YTD	Quarter				YTD
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total
Number of priority 1 water events										
Number of priority 1 water events attended within one hour										
Number of priority 2 water events										
Number of priority 2 water events attended within five hours										
Percentage of events attended within required timeframes	Service standard 11	Service standard 12								

General guidance:

1. The reference to 'all water types' in the table heading (column 1) means that the data provided should be combined for all water services provided by the **retailer** (for example, include **drinking water, recycled water** and **non-drinking water**).
2. The reference to 'events' in the table (column 1) means water network break and leak events that either impact a single service or the general community.

3. The prioritisation of **attendance** is as follows:
 - a. Priority 1: a water network event with the greatest **customer** or community impact – for example,;
 - results, in a total loss of service to a **customer**
 - results, in, a major loss of water
 - causes, major or significant damage to property, or
 - poses, an immediate danger to people or the environment.
 - b. Priority 2: any other water network break or leak event with potential for high impact to customers or the community.

Proforma OP3.8 – Water event responsiveness - low priority

All water types	Adelaide Metropolitan					Regional				
	Quarter				YTD	Quarter				YTD
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total
Number of priority 3 water events										
Number of priority 3 water events attended within seven days										
Number of priority 4 water events										
Number of priority 4 water events attended within 15 days										
Percentage of events attended within required timeframes	Service standard 13	Service standard 13	Service standard 13	Service standard 13	Service standard 13	Service standard 14				

General guidance:

1. The reference to 'all water types' in the table heading (column 1) means that the data provided should be combined for all water services provided by the **retailer** (for example, include **drinking water, recycled water** and **non-drinking water**).
2. The reference to 'events' in the table (column 1) means water network break and leak events that either impact a single service or the general community.
3. The prioritisation of **attendance** is as follows:
 - a. Priority 3: a water network break, leak and boundary events with medium **customer** or community impact, usually at the boundary, for example, a leaking meter.
 - b. Priority 4: a water network break, leak and boundary events with low **customer** or community impact, usually at the boundary, for example, a meter that cannot be located or read, or a noisy meter.

Proforma OP3.6 – Sewer event responsiveness

Sewerage	Adelaide Metropolitan					Regional				
	Quarter				YTD	Quarter				YTD
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total
Number of priority 1 sewer overflow events										
Number of priority 1 sewer overflow events attended within one hour										
Number of priority 2 sewer overflow events										
Number of priority 2 sewer overflow events attended within two hours										
Number of priority 3 sewer overflow events										
Number of priority 3 sewer overflow events attended within four hours										
Percentage of sewer network events attended within target timeframes	Service standard 15	Service standard 15	Service standard 15	Service standard 15	Service standard 15	Service standard 16				

General guidance:

1. For the purposes of this measure CWMS is treated as if it were a sewerage service.

2. The prioritisation of **attendance** by field crews is as follows:
 - (i) Priority 1: where the overflow is inside a **customer's** building
 - (ii) Priority 2: where the overflow is outside a building on **customer's** property
 - (iii) Priority 3: where the overflow is external to a **customer's** property
3. The terms 'sewer' and 'wastewater' can be used interchangeably.

Recycled water	Quarter									
	Adelaide Metropolitan					Regional				
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	YTD	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	YTD
Total number of planned interruptions										
Total number of unplanned water service interruptions										
Number of customers with three or more unplanned water service interruptions per year - annual										
Average duration of an unplanned water service interruption (minutes) – annual										
Average frequency of unplanned water service 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, 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 (for example, 'non-drinking component of drinking water estimated to be less than 5%').
3. The Infrastructure Leakage Index (ILI) is generally calculated on discrete systems, rather than in aggregate. However, Proforma OP3.1 only requires water loss measures to be reported for the Adelaide Metropolitan area and regional areas (all other areas). Therefore it may be necessary to combine water loss measures from discrete systems to arise at these values.
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 OP3.3 – Water service restoration timeliness

All water types	Adelaide Metropolitan					Regional				
	Quarter				YTD	Quarter				YTD
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total
Number of category 1 unplanned water service interruptions										
Number of category 1 unplanned water service interruptions resolved within five hours										
Number of category 2 unplanned water service interruptions										
Number of category 2 unplanned water service interruptions resolved within eight hours										
Number of category 3 unplanned water service interruptions										
Number of category 3 unplanned water service interruptions resolved within 12 hours										
Percentage of unplanned water service interruptions resolved within required timeframes	Service standard 17	Service standard 18								

General guidance:

1. Events dealt with under this proforma are confined to events that cause a total loss of water service to one or more **customers**.
2. The reference to 'all water types' in the table heading (column 1) means that the data provided should be combined for all water services provided by the **retailer** (for example, include **drinking water, recycled water** and **non-drinking water**).
3. The prioritisation of **resolution** is as follows:
 - a. Category 1: where the interruption could be life threatening or otherwise have serious consequences such as impacting critical needs **customers**, hospitals, schools, residential care facilities, child care centres, prisons, youth detention facilities or other correctional facilities
 - b. Category 2: where the interruption causes a disruption to a **customer's** business activities
 - c. Category 3: all other cases.

Proforma OP3.4 – Sewerage infrastructure reliability

Sewerage	Quarter									
	Adelaide Metropolitan					Regional				
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	YTD	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	YTD
Total number of planned interruptions										
Total number of unplanned sewerage service interruptions										
Number of customers with three or more unplanned full loss sewerage service interruptions 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 YTD 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 – Sewerage service restoration timeliness

Sewerage	Adelaide Metropolitan					Regional				
	Quarter				YTD	Quarter				YTD
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total
Number of category 1 sewerage service events										
Number of category 1 sewerage service events restored within five hours										
Number of category 2 sewerage service events										
Number of category 2 sewerage service events restored within five hours										
Number of category 3 sewerage service events										
Number of category 3 sewerage service events restored within 12 hours										
Number of category 4 sewerage service partial loss events										
Number of category 4 sewerage service partial loss events restored within 18 hours										
Percentage of events restored within required timeframes	Service standard 19	Service standard 19	Service standard 19	Service standard 19	Service standard 19	Service standard 20				

General guidance:

1. The prioritisation of **restoration** is as follows:
 - a. Category 1: full loss, where the interruption could be life threatening or otherwise have serious consequences such as impacting critical needs **customers**, hospitals, schools, residential care facilities, child care centres, prisons, youth detention facilities or other correctional facilities
 - b. Category 2: full loss, where the interruption causes a disruption to a **customer's** business activities
 - c. Category 3: all other full loss of service events
 - d. Category 4: all partial loss events where a customer has a sewerage service but it is draining slowly
2. For the purposes of this measure **CWMS** is treated as if it were a **sewerage** service.

Proforma OP3.7 – Sewer overflow clean-up timeliness

Sewerage	Adelaide Metropolitan					Regional				
	Quarter				YTD	Quarter				YTD
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun	Total
Number of category 1 sewer overflow clean-ups										
Number of category 1 sewer overflow clean-ups resolved within four hours										
Number of category 2 sewer overflow clean-ups										
Number of category 2 sewer overflow clean-ups resolved within six hours										
Number of category 3 sewer overflow clean-ups										
Number of category 3 sewer overflow clean-ups resolved events completed within eight hours										
Percentage of sewer overflow clean-ups resolved within target timeframes	Service standard 21	Service standard 22								

General guidance:

1. The time to resolve 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. The prioritisation of **resolution** is as follows:
 - a. Category 1: where a sewer overflows inside a **customer's** building
 - b. Category 2: where a sewer overflows outside a building on a **customer's** property
 - c. Category 3: where a sewer overflows, external to **customer's** property.
3. For the purposes of this measure **CWMS** is treated as if it were a **sewerage** service.
4. The terms 'sewer' and 'wastewater' can be used interchangeably.

Proforma OP4.1 – Statistical information

OP4.1(A) - Customer numbers	As at end of quarter			
	Jul-Sept	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				

OP4.1(A) - Customer numbers	As at end of quarter			
	Jul-Sept	Oct-Dec	Jan-Mar	Apr-Jun
Trade waste				
Metered				
• Adelaide metropolitan				
• regional				
Unmetered				
• Adelaide metropolitan				
• regional				

OP4.1(B) - Sales (ML)	Annual
Volume of drinking water supplied	
Residential	
• Adelaide metropolitan	
• regional	
Non-residential	
• Adelaide metropolitan	
• regional	
Volume of recycled water supplied	
Residential	
• Adelaide metropolitan	
• regional	
Non-residential	
• Adelaide metropolitan	
• regional	
Volume of non-drinking water supplied	
Residential	
• Adelaide metropolitan	
• regional	
Non-residential	
• Adelaide metropolitan	
• regional	
Total volume urban stormwater used	
• Adelaide metropolitan	
• regional	
Total volume of other water supplied	
• Adelaide metropolitan	
• regional	
Total volume of sewage (including CWMS) collected	
• 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 9 of the Water Retail Code	
• 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 (for example, **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 (for example, '**non-drinking** component of **drinking water** estimated to be less than 5 percent').

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** (for example, 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, for example, 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** (for example, 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 – 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**.

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
 - c. 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.

Proforma reference	Metric description	Explanation of variation/failure to meet service standard or marked variation in reported statistics	How performance will be improved	By when

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



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