

# CHECKLIST

## Financial Reporting and Price Monitoring Checklist Minor and Intermediate Water Retailers

### PURPOSE

This document gives a summary of the information that must be provided by Minor and Intermediate Water Retailers for Financial Reporting and Price Monitoring purposes. Retailers should familiarise themselves with *Water Industry Guideline No. 3 - Information Requirements for Minor and Intermediate Retailers (Water Industry Guideline No.3)*, which contains detailed information on reporting and compliance obligations.

A minor retailer means a retailer which provides retail services to 500 or fewer connections, with minor licensee having the same meaning. An intermediate retailer means a retailer which provides retail services to more than 500 but fewer than 50,000 connections, with intermediate licensee having the same meaning.

### REGULATORY INSTRUMENT

- **Water Industry Guideline No.3** – meaning Information Requirements (WG3/04)

Available at: <http://www.escosa.sa.gov.au/water-overview/codes-guidelines/water-guidelines.aspx>

### IMPORTANT DATE

- 30 November – Price Monitoring and Reporting due (refer clause 6.3.2)
- 30 November – Price Monitoring and Reporting information to be published on licensees' website (refer clause 6.3.3)
- 30 November – Financial Reporting submissions due - Regulatory Accounting Statements (refer clause 3.5.4)

### SUBMISSION CHECKLIST

1. The Financial Reporting submissions must contain:
  - a. Proformas FR1.1, 1.2, 2.1 and 2.2 – Financial Reporting Proformas (refer Guideline pages 14-18)
  - b. Audited statutory accounts of the Entity or Entities that have been disaggregated to provide the regulatory accounting statements
  - c. the regulatory accounting principles and policies and any details of changes or developments (refer Guideline clause 3.1)
2. The Price Monitoring and Reporting submissions must contain:
  - a. Proforma PM1.1 – Pricing Schedule (refer Guideline page 33)
  - b. Proforma PM2.1 – Pricing Policy Statement (refer Guideline page 34) and
  - c. Proforma PM3.1 – Pricing Policy Questionnaire (refer Guideline page 35)
3. The Price Monitoring and Reporting information to be published by the retailer comprises:
  - a. Proforma PM1.1 – Pricing Schedule (refer Guideline page 33) and
  - b. Proforma PM2.1 – Pricing Policy Statement (refer Guideline page 34)
4. Reports must be emailed to [reporting@escosa.sa.gov.au](mailto:reporting@escosa.sa.gov.au) (hard copy reports not required).
5. Sign off of the Annual Compliance Report warrants the accuracy of the Financial and Price Monitoring Annual Report.

## SUPPORTING MATERIALS

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- **Water Industry Guideline No.3 (WG3/04)  
Explanatory Memorandum**

Available at: <http://www.escosa.sa.gov.au/water-overview/codes-guidelines/water-guidelines.aspx>

## FURTHER INFORMATION

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If you have any questions or would like to discuss any matter relating to regulatory reporting, please contact the Commission on 08 8463 4444 or at [escosa@escosa.sa.gov.au](mailto:escosa@escosa.sa.gov.au)



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