



Performance Audit

of Gas (Downstream Reconciliation) Rules for two reconciliation participants (participant codes EGAS and EGLT) under rule 65

For



Prepared by Shaun Hayward – Energy Select

Date Audit Report Complete: 24 August 2010

1. Executive Summary

- 1.1. This performance audit was conducted following the recommendations of the event audits undertaken for the Greater Auckland Gas Gate and the Tawa A Gas Gate. These event audits were commissioned to identify reasons for excessive UFG at these gates for May & June 2009.
- 1.2. The total discrepancy identified, for all gas gates, in this performance audit is greater than the discrepancies identified in the two previous event audits (at the initial and interim allocation stages), therefore the auditor concludes that the data discrepancies identified during the previous event audits are also present, at lesser degrees, at other gas gates.
- 1.3. The variances are principally limited to E-Gas Limited's (EGLT participant code) consumption information submitted for Allocation Group 4 consumers for the period March 09 to October 09.
- 1.4. For the 17 months period audited, (October 2008 - February 2010) the under-submission of final consumption information, compared to invoiced quantities, is approximately 84 TJ for E-GAS Limited (EGLT) and E-GAS 2000 Limited (EGAS).
- 1.5. The auditor alleges several breaches of the rules by EGAS 2000 Limited (EGAS) and EGAS Limited (EGLT) regarding the accuracy of consumption information submissions to the allocation agent, and the processes for gathering and storing data.
- 1.6. The audit reports on several steps E-Gas Group has taken to improve reconciliation procedures. The auditor believes that data is now accurate and processes are compliant with the rules.
- 1.7. E-GAS 2000 and E-GAS Limited have provided data requested promptly and have actively provided additional data. They have demonstrated openness to the audit process by clearly demonstrating their internal processes, allowing access to key staff members and providing data.

2. Contents

1. Executive Summary.....	2
2. Contents	3
3. Background.....	4
4. Terms of Reference	5
5. Alleged Rule Breaches	7
6. Extent of Data Discrepancies	10
7. Reasons for Data Discrepancies	19
8. The Allocation Process Checks and Balances - GAS040 Interim submission and GAS070 As-Billed submission	22
9. Processes and Systems.....	26
10. What corrections to the process have been made	36
11. The following further changes are recommended	37
12. Conclusions	38

3. Background

- 3.1. Changes to the Gas Act 1992 (the Gas Act) in late 2004 provided for co-regulation of the gas industry by the Government and an industry body. The Gas Industry Company (GIC) was established to fulfil the role of the industry body under the Act. In addition to the roles that the GIC is required to perform under the Gas Act, it also fulfils a number of roles under the various rules and regulations, which it has previously recommended to the Minister of Energy. In respect of the Rules for downstream reconciliation, GIC has the responsibility for commissioning performance and event audits as and when required.
- 3.2. GIC previously commissioned event audits covering the May 2009 and June 2009 consumption periods. Event audits were commissioned to identify reasons for excessive UFG resulting from the initial allocation for the Greater Auckland gas gate in May 2009 (109TJ) and June 2009 (93TJ) and Tawa A gas gate (53.1TJ and 41TJ for months May and June 09 respectively). For Greater Auckland there is approximately 283 TJ of UFG for the period October 2008 to September 2009.
- 3.3. Both event audits reported retailer participants had issues with the accuracy of initial submission files for consumption information. Upon further investigation of E-Gas Limited (EGLT), the event auditors concluded there were additional issues regarding data quality and it was recommended that EGAS and EGLT be subject to performance audits to confirm the extent and determine the cause of under-reporting of consumption submission volume.

4. Terms of Reference

4.1. As a result of those recommendations, GIC commissioned this performance audit that is intended to:

Terms of Reference Requirement	Section in This Report
Examine the extent of the data discrepancies identified in the earlier event audits and determine whether these extend to other gas gates and other consumption periods;	Section 6
Explore the reasons for those discrepancies;	Section 7
Examine what changes may have been made to EGAS/EGLT systems and processes to eliminate the scope for such discrepancies in the future; and	Section 10
Identify any steps that may need to be taken so that GIC and allocation participants can have confidence in the data being provided to the allocation agent.	Section 9

4.2. The GIC requested the top 10 gates by trading volume for EGLT and EGAS be individually reported. All group 4 ICP's by gate by month are reported in appendix 1 along with group 6 ICP's for TAWA A gate.

4.3. The auditor is required by the Gas Governance (Compliance) Regulations 2008 to report any breaches of the rules:

4.3.1. *If during the course of an audit carried out under Part 4 of the Gas (Downstream Reconciliation) Rules 2008 ..., the auditor determines that there may have been an alleged breach of those rules, then the auditor must notify the market administrator of that alleged breach at the same time as it provides the final audit report to the industry body. (section 11(4))*

4.4. Paragraph 2.11 of the 'Gas (Downstream Reconciliation) Rules 2008 Guideline note for rules 65 to 75 and 80: the commissioning and carrying out of performance audits and event audits'- requires auditors to ensure that the audit report includes the following information:

4.4.1. The allocation participant being audited; the participants are EGAS and EGLT.

4.4.2. The auditor responsible for the audit; Shaun Hayward

4.4.3. All persons used to perform the audit; Shaun Hayward

4.4.4. The tasks performed by the allocation participant; Submission of Downstream Reconciliation data and Registry obligations.

4.4.5. A summary of the performance of the allocation participant in terms of compliance with the Rules; EGLT non-compliant and EGAS non-compliant

4.4.6. A summary of the systems, processes and procedures of the allocation participant that have been put in place to enable compliance with the Rules; Included in the report.

4.4.7. A list of all persons or entities the allocation participant uses to perform its information gathering and processing tasks with respect to the allocation process;

E-GAS 2000 Limited (EGAS)	E-GAS Limited (EGLT)
Arthur D. Riley & Co Ltd meter reading services	Dalyn Software Ltd – E-Gas group software developer.
Wells Meter reading services	

4.4.8. Comments on the extent to which information was made available to the auditor;

4.4.8.1. EGAS and EGLT have made information available to the auditor in a timely manner.

4.4.8.2. EGAS and EGLT granted full access to all systems, submission data and invoices for both retailing and wholesaling of Gas.

4.4.8.3. EGAS and EGLT provided direct access to all management and staff and the auditor was able to speak to key stakeholders in the allocation process individually and collectively.

4.4.8.4. Requested invoice data was provided promptly. This was an extract of the entire billing system, and the auditor was allowed to independently verify invoices (system print outs of all invoices for fifty-six ICP's for the period Oct08 to Feb10 were provided). The auditor was also able to operate the billing system (following initial training from the Billing Manager) to verify that the records for six ICP's in the system matched the soft and hard copy records.

4.4.8.5. Nova, Contact, NGC, Gas Net (Wanganui Gas) and Powerco provided metering details including number of dials, meter pressure and in some cases altitude factors. Data was provided for meters at ICP's where the current retailer is EGAS or EGLT.

4.4.8.6. GIC provided registry and gas gate details for ICPs where EGAS or EGLT were the retailer during the audit period.

4.4.8.7. The allocation agent provided submission data to verify EGAS and EGLT submissions;

4.4.8.8. Vector and Powerco provided network volumes as supplied by EGAS and EGLT for network reporting, this was requested to assist with verifying the consumption information.

4.4.9. Any other matters that the auditor considers relevant to the allocation process.

4.4.9.1. The auditor believes EGLT and EGAS has a willingness to improve their processes and a business model that can contribute to customers of the Gas industry

4.4.9.2. There are knowledgeable staff within the companies, but greater industry awareness and training for staff involved in the operational roles that impact industry rules is required, and management should confirm policies where these standards are maintained and monitored.

4.5. Paragraph 2.11 of the Guidelines for rules 65 to 70 and 80 requires the audit report to be arranged in the order presented in the Rules, under the appropriate headings. The auditor attempted to follow this instruction but due to the generalist nature of the rules and the number of alleged rule breaches this would require the report to be re-written in several places when addressing each facet of the process, the data utilised, and the rule itself. However, where possible the report follows this guideline.

5. Alleged Rule Breaches

5.1. Paragraph 2.11 of the 'Gas (Downstream Reconciliation) Rules 2008 Guideline note for rules 65 to 75 and 80: the commissioning and carrying out of performance audits and event audits' requires

auditors to ensure that the audit report includes the extent to which the allocation participant complies with the Rules with clear identification of any alleged rule breaches.

5.2. The auditor alleges the following rule breaches;

5.2.1. With regards to submission files (GAS040):

Rule	Allocation Participant	Breach Allegation	Section in This Report
26.2.1	EGLT	Submission data provided is not accurate or complete for initial, interim and final files.	7.15.1, 8.15.1 and 8.26.3.1
26.2.2	EGLT and EGAS	Submission data is misleading in that the interim file is not created as per the rules methodology	8.15.2
28.3	EGLT	For failure to provide information in accordance with rules 29 to 40 for all consumer installations for initial, interim and final submissions	7.15.2, 8.15.3 and 8.26.3.2
28.4.1	EGLT and EGAS	For failure to store submission information in such a manner it cannot be altered without an audit trail	7.15.3, 8.15.4 and 8.26.3.3
34.3	EGLT and EGAS	Data provided is not sufficient to identify by consumer installation forward and historic estimates for initial and interim submissions.	7.15.4, 8.15.5 and 8.26.3.4
35.1	EGLT and EGAS	That the interim and final submission files do not use the seasonal adjustment daily shape values to allocate volume across reconciliation periods	8.24.1.2 and 8.26.3.5
35.2	EGLT and EGAS	That the GAS040 interim and final submission files are not created using the historic estimate process specified in the rules.	7.15.5, 8.15.6 and 8.26.3.5
36.1	EGLT and EGAS	That a retailer may only use a forward estimate for each consumer installation.	7.15.6, 8.15.7 and 8.26.3.6

5.2.2. With regards to submitting GAS050 files:

Rule	Allocation Participant	Breach Allegation	Section in This Report
30.3.1	EGLT	TOU data has changed between initial and final allocations for months Oct 08 and Dec 08 when the data submitted was recorded as actual.	8.23.2.1

5.2.3. With regards to As-Billed, GAS070 file:

Rule	Allocation Participant	Breach Allegation	Section in This Report
26.2.1	EGLT	In that the GAS070 file is not accurate.	8.11.1
26.2.2	EGLT and EGAS	That the file was not created in accordance with the functional specification and by definition this makes it misleading	8.9.1.1
52.2.1	EGLT and EGAS	By EGLT and EGAS in that the file provided was not for the correct month.	8.11.2

5.2.4. With regards to incorrect calculation of submission volume:

Rule	Allocation Participant	Breach Allegation	Section in This Report
28.2	EGLT	For failure to apply NZS5259:2004 correctly with respect to pressure factors.	12.9.5.1
37.2	EGLT and EGAS	In that the percentage error between initial and final file submissions is greater than the industry specified variance.	7.17.1

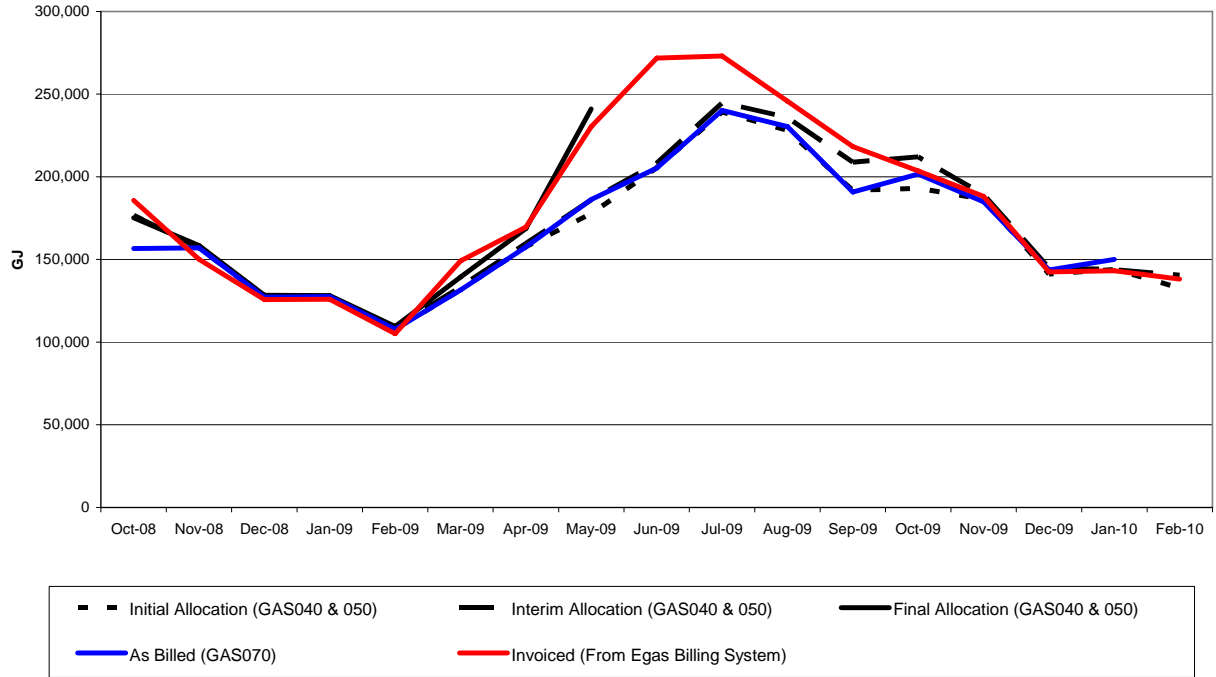
5.2.5. With regards to consumer installations:

Rule	Allocation Participant	Breach Allegation	Section in This Report
26.2.1	EGLT and EGAS	Where submission volume is calculated from meter readings or estimates, with a reading greater than the number of dials on the meter and the incorrect allocation of volume to a group.	9.3.3.1.1, 9.3.3.2.1, 9.3.3.3.1, and 9.7.10.1, 9.7.10.2
28.4.1	EGLT and EGAS	For failure to store changes to meter readings in an auditable manner	9.7.10.3
29.2.2	EGLT and EGAS	By EGLT (10 ICP's) and EGAS (6 ICP's) across 4 gates were invoice volumes are greater than 250GJ for a rolling 12 months and the ICP's are allocated to group 6	9.7.10.4
31.4,32.4, 33.4	EGLT	Registry records ICP's supplied for a gate for which no allocation volume has been submitted	9.3.7.1
39.1.1	EGLT	For failure to give notice to trade at a gas gate.	9.3.7.2

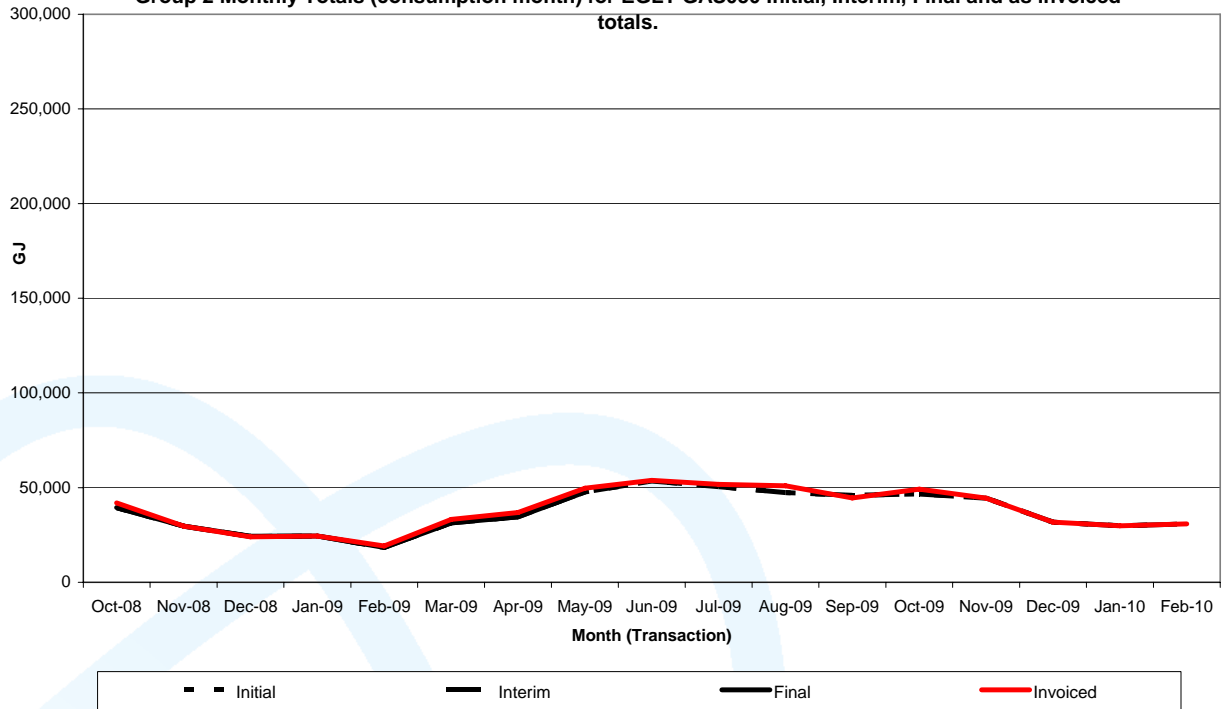
6. Extent of Data Discrepancies

- 6.1. The initial scope of the audit was to examine the extent of the data discrepancies identified in the earlier event audits and determine whether these extend to other gates and consumption periods;
- 6.2. This was clarified to the auditor as being to extract invoice data from EGAS 2000 and EGAS Limited systems for consumption periods from October 2008 through to the end of the most recent consumption month and, for each ICP and each consumption period by gas gate, compare the invoiced volume with the volume submitted to the allocation agent.
- 6.3. The auditor expects a close alignment between the invoiced records and the submission files. The volumes should not match for any month but over the period it is expected that invoice volumes will align to within a few percent of the submission records, and be close to identical to the GAS 070 As-Billed submission file.
- 6.4. It is expected that the initial submission file would have the highest volatility but that the interim file should capture the vast majority of any volume adjustments for invoicing with the final submission file having minimal variance to the total As Billed.
- 6.5. Entire copies of EGAS and EGLT invoice records were provided to the auditor for the period being audited. The recorded month of the invoice, to align with submission files, is the date of the current meter reading. For example a reading covering the period 28th January 2010 to 27th February 2010 and invoiced in March 2010 is recorded as submission volume for February and invoice in March for February.
- 6.6. Analysis by participant code and submission group.
 - 6.6.1. The following graphs cover the entire audit period, for all gates and groups, and are used to highlight the participant, allocation group and the months requiring further analysis.

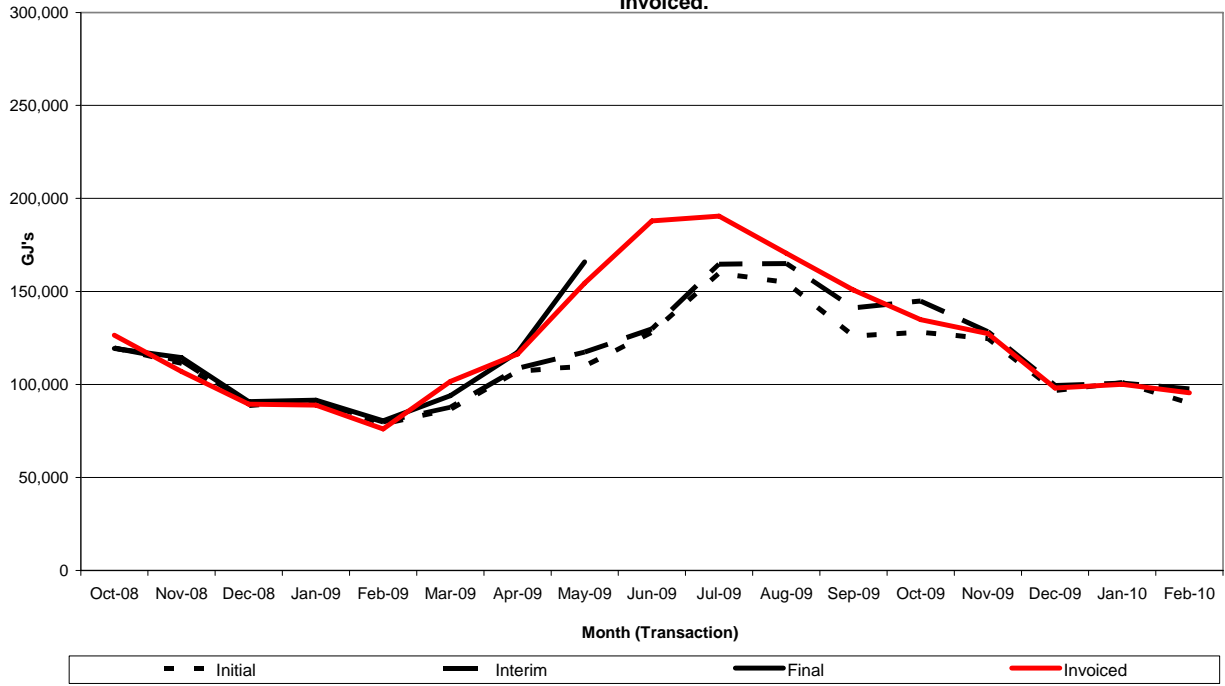
Monthly (Consumption Month) EGLT GAS040 and GAS050 combined Initial, Interim, Final and GAS070 as Billed compared to Invoiced records



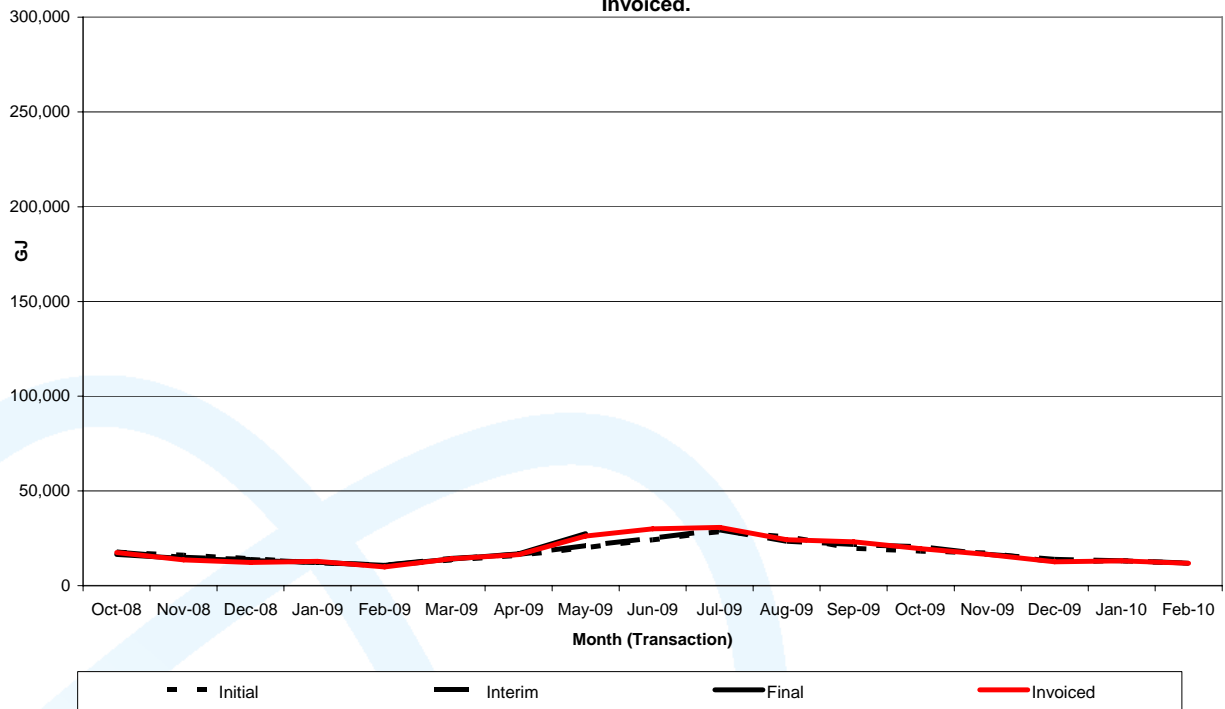
Group 2 Monthly Totals (consumption month) for EGLT GAS050 Initial, Interim, Final and as invoiced totals.



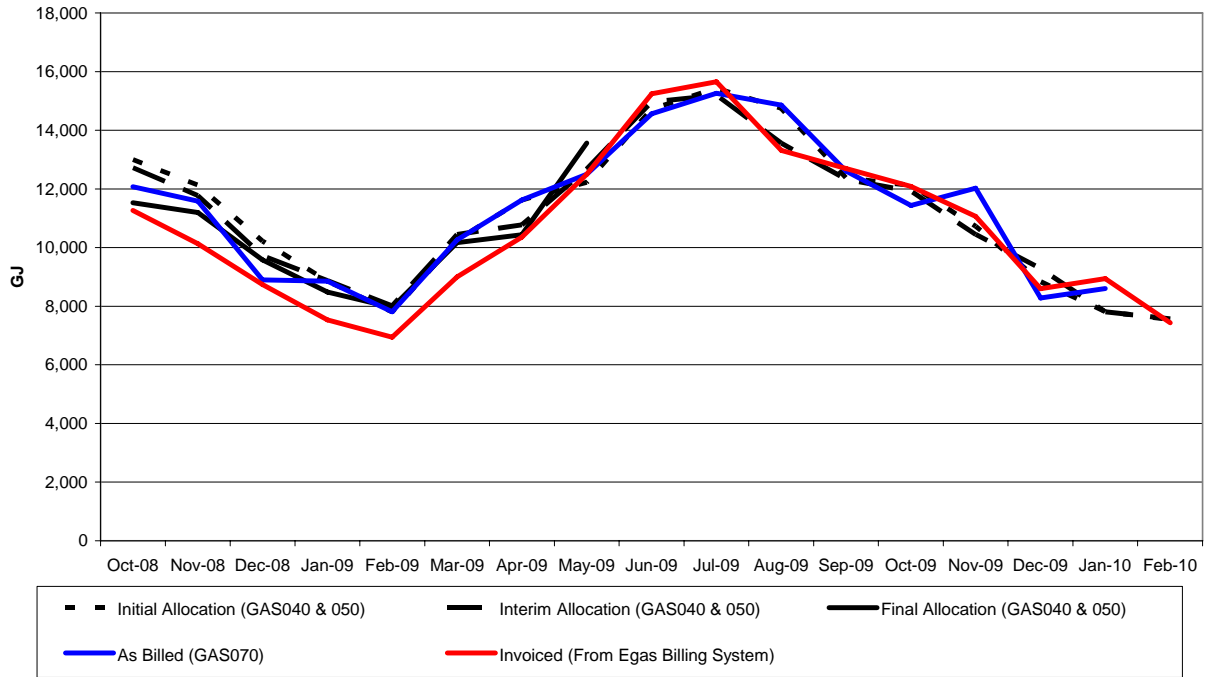
Group 4 Monthly Totals (consumption month) for EGLT GAS040 Initial, Interim, Final and as Invoiced.



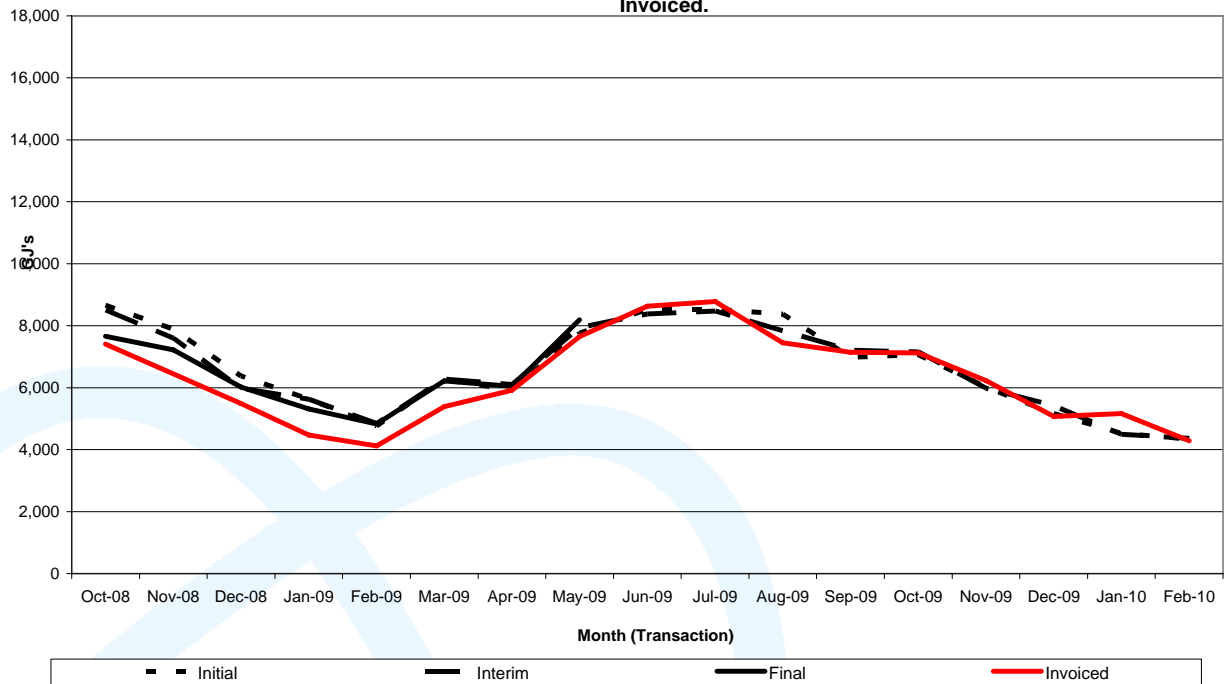
Group 6 Monthly Totals (consumption month) for EGLT GAS040 Initial, Interim, Final and as Invoiced.



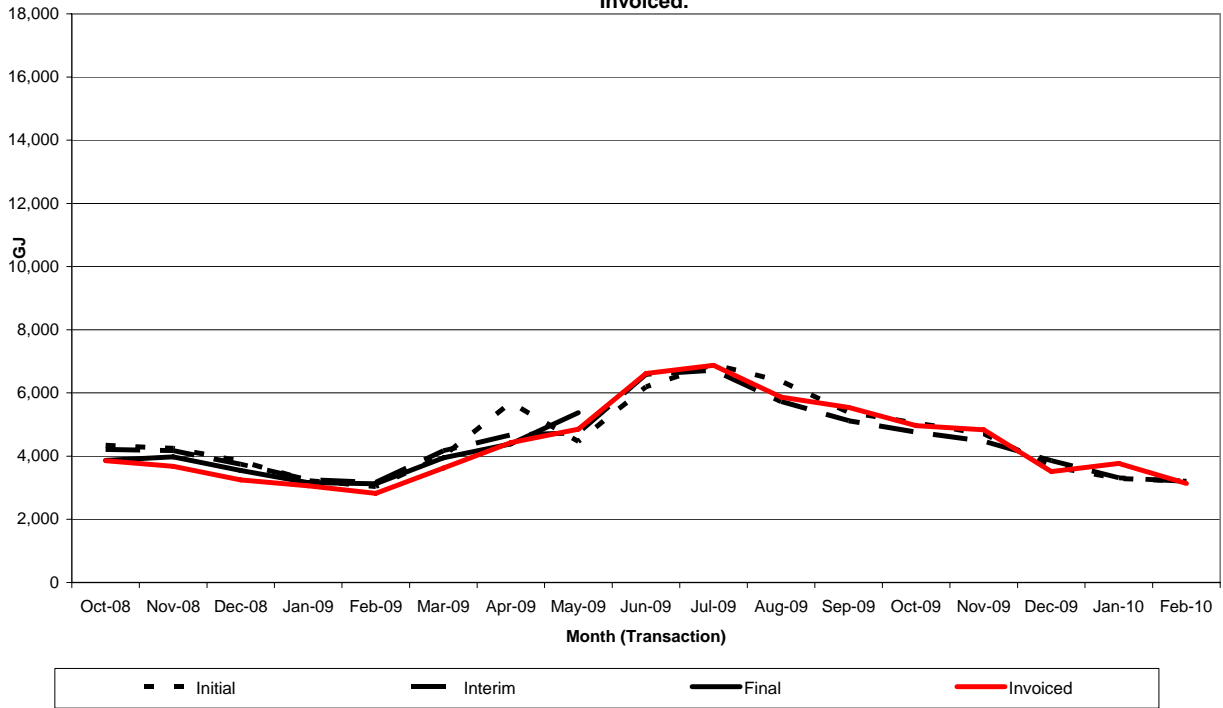
Monthly (Consumption Month) EGAS GAS040 and GAS050 combined Initial, Interim, Final and GAS070 as Billed compared to Invoiced records



Group 4 Monthly Totals (consumption month) for EGAS GAS040 Initial, Interim, Final and as Invoiced.



Group 6 Monthly Totals (consumption month) for EGAS GAS040 Initial, Interim, Final and as Invoiced.



6.6.2. The graphs above were derived by aggregating the invoiced records for EGAS and EGLT by month and group (the data is separated later in the report by gate) and comparing these values to the aggregated submission files provided by EGAS/EGLT.

6.6.3. The accuracy of the electronic “invoiced” records provided for the audit was confirmed by selecting 56 ICP’s, (42 EGLT and 14 EGAS ICP’s, the proportion is reflective of the mix of ICP’s between the two participants)

6.6.4. The allocation agent provided two sample months of submission files for EGAS and EGLT to verify that the data provided by the two retailer participants to the auditor regarding submission files the data matched.

6.6.5. The variance over 17 months between initial, current submission file and invoiced volumes is as follows.

Participant Code	EGLT	EGLT	EGLT	EGAS	EGAS	Total
Allocation Group	2	4	6	4	6	
Initial	629,920	1,902,265	292,421	112,786	77,650	3,015,042
Latest Submission	630,066	2,045,418	301,767	110,810	75,168	3,163,229
Invoiced	645,648	2,115,585	304,797	106,761	74,703	3,247,494
% Variance Initial v Invoiced	2.4%	10.1%	4.1%	-5.6%	-3.9%	7.2%
Variance Initial - Invoiced	- 15,728	- 213,320	- 12,376	6,025	2,947	- 232,452
% Variance Latest Submission v Invoiced	2.4%	3.3%	1.0%	-3.8%	-0.6%	2.6%
Variance Latest Submission - Invoiced	- 15,582	- 70,166	- 3,030	4,049	465	- 84,264

6.6.6. The total variance between EGAS and EGLT invoices and the latest submission files comes to 84,264 GJ or 2.6% of the total sales over 17 months.

6.6.7. The variance between invoices and initial submission volumes is 232,452 GJ over 17 months or 7.2% of the total sales over 17 months.

6.6.8. The first two event audits for Greater Auckland and Tawa A Gas Gates identified a discrepancy for EGLT of 114,728 GJ's for the period Oct-08 to Sep-09. Submission volumes for EGAS were greater than invoiced amounts for that participant. The results of the Event Audits and the Performance Audit are consistent.

6.6.9. **The discrepancy identified in this performance audit is greater than the two previous event audits; therefore, the findings conclude that the data discrepancies identified during the previous event audits are also present at other gas gates.**

6.6.10. The initial review by participant code identified EGAS submission volume is most likely compliant with the Downstream Reconciliation rules and EGLT as most likely not to be compliant.

6.6.11. **These graphs identify that the key area to focus on is participant code EGLT and Group 4 consumers, for the period March 09 to Oct 09.**

6.6.12. EGAS does not appear to have any altered gate data volume when compared to invoice volumes.

6.6.13. There is a small discrepancy regarding EGLT volume submission for October 08 compared to invoiced volume. The discrepancy in October 08 is approximately 5% under submission but is followed by November's over submission of approximately 5%. For October 08 to February 09 EGLT has submitted for reconciliation purposes more volume than it invoiced for. Two possible reasons for the discrepancy in October and November, or at least for analysis purposes the calculation of invoiced volumes, are given in appendix 3.

6.6.14. The following 10 gates have been selected to be individually highlighted in this report on the basis they are the largest 10 gates by trading volume for EGAS and EGLT.

6.6.15. For the purpose of the presentation, only the months where the variance is greater than 15% (as specified under rule 37 at the time of allocation) are presented. (Submission volumes for all Gas Gates for Group 4 and TAWA group 6 ICP's are presented in appendix 1 at the end of this document).

Months with no values indicate variance between invoiced and initial file submissions are less than 15% (all values in GJ's)

Greater Auckland	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Initial	24,352		27,188	30,173	38,555		32,115	
Invoiced	30,975		39,224	41,972	48,168		42,159	
% Variance	21%		31%	28%	20%		24%	

TWA35610	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Initial	9,106	10,937	11,201	13,866	19,458	20,545		
Invoiced	11,224	13,361	19,487	22,133	23,362	28,059		
% Variance	19%	18%	43%	37%	17%	27%		

BEL24510	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Initial			7,056	8,015	11,913	13,019	11,454	
Invoiced			12,149	18,006	18,157	17,095	14,681	
% Variance			42%	55%	34%	24%	22%	

HST05210	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Initial	5,002	6,077	6,211	7,501	8,407			
Invoiced	6,008	7,375	9,142	10,888	10,598			
% Variance	17%	18%	32%	31%	21%			

PLN24201	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Initial	5,004	5,140						
Invoiced	6,840	3,978						
% Variance	27%	-29%						

HTV11301	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Initial		6,764	7,221	8,505	10,959			
Invoiced		7,979	9,562	13,379	12,909			
% Variance		15%	24%	36%	15%			

NPL12101	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Initial		3,009	3,926	4,295	6,094	5,316	4,319	
Invoiced		3,778	7,391	9,243	7,297	7,500	5,820	
% Variance		20%	47%	54%	16%	29%	26%	

WTG0691	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Initial			2,548	3,111				
Invoiced			3,565	4,184				
% Variance			29%	26%				

Totals	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Initial	61,390		71,253	81,807	107,755		90,944	
Invoiced	73,370		107,315	127,263	132,914		110,029	
% Variance	16%		34%	36%	19%		17%	

For the gates above Initial - Invoiced	-165,904
Total Variance across all of EGLT Group 4 consumers	-206,514
% variance explained by these gates	80%

Greater Auckland includes gates WST, BMC, HEN and PAP

Months with no values indicate variance between invoiced and interim file submissions are less than 15% (All values in GJ's)

Greater Auckland	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Interim Submission	24,564		28,100	31,041	40,101			
Invoiced	30,975		39,224	41,972	48,168			
% Variance	21%		28%	26%	17%			

TWA35610	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Interim Submission	9,255	11,016	12,918	14,081				
Invoiced	11,224	13,361	19,487	22,133				
% Variance	18%	18%	34%	36%				

BEL24510	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Interim Submission			7,231	8,079	12,759			
Invoiced			12,149	18,006	18,157			
% Variance			40%	55%	30%			

HST05210	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Interim Submission	5,047	6,162	6,595	7,413				
Invoiced	6,008	7,375	9,142	10,888				
% Variance	16%	16%	28%	32%				

PLN24201	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Interim Submission	5,080							
Invoiced	6,840							
% Variance	26%							

HTV11301	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Interim Submission			7,684	8,322				
Invoiced			9,562	13,379				
% Variance			20%	38%				

NPL12101	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Interim Submission		3,148	4,243	4,364		6,242		7,904
Invoiced		3,778	7,391	9,243		7,500		6,108
% Variance		17%	43%	53%		17%		-29%

WTG0691	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Interim Submission	2,133		2,780	3,209				
Invoiced	1,852		3,565	4,184				
% Variance	-15%		22%	23%	8%			10%

Totals	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
Interim Submission	62,112		75,744	82,863	111,627			
Invoiced	73,370		107,315	127,263	132,914			
% Variance	15%		29%	35%	16%			

For the gates above Interim - Invoiced	-119,860
Total Variance across all of EGLT Group 4 consumers	-147,794
% variance explained by these gates	81%

Greater Auckland includes gates WST, BMC, HEN and PAP

Months with no values indicate variance between GAS070 submission and Invoices are 0.985/1.035 (All values in GJ's)

Greater Auckland	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
GAS070 Submission	34,103	43,902	48,930	55,271	63,025			57,831
Invoiced	49,977	51,020	67,254	76,635	82,164			65,502
% Variance	32%	14%	27%	28%	23%			12%

TWA35610	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
GAS070 Submission	12,108	12,391	15,978	21,381	23,271	30,487		25,627
Invoiced	14,567	18,423	28,458	32,133	33,879	36,079		26,588
% Variance	17%	33%	44%	33%	31%	15%		4%

BEL24510	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
GAS070 Submission	8,131	8,457	10,291	11,601	12,349	17,155		16,786
Invoiced	10,261	11,985	17,047	23,579	24,689	22,300		17,702
% Variance	21%	29%	40%	51%	50%	23%		5%

HST05210	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
GAS070 Submission	6,497	8,044	9,280	11,061	11,247	12,210		
Invoiced	9,102	10,673	13,062	14,328	14,456	14,673		
% Variance	29%	25%	29%	23%	22%	17%		

PLN24201	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
GAS070 Submission	4,550	5,921	6,237	7,669	8,078	9,633	8,679	6,724
Invoiced	7,893	5,114	8,813	9,501	10,066	8,248	7,835	7,004
% Variance	42%	-16%	29%	19%	20%	-17%	-11%	4%

HTV11301	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
GAS070 Submission	6,418	7,915	9,274	10,552	12,693	15,427	14,783	11,082
Invoiced	8,507	10,481	13,637	17,548	17,514	13,266	12,039	12,397
% Variance	25%	24%	32%	40%	28%	-16%	-23%	11%

NPL12101	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
GAS070 Submission	4,262	5,234	5,908	8,432	8,607	11,120		7,838
Invoiced	5,689	6,666	11,425	14,149	12,092	11,669		9,684
% Variance	25%	21%	48%	40%	29%	5%		19%

WTG06910	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
GAS070 Submission	1,408		2,611	3,181	4,089	5,752	5,154	4,349
Invoiced	2,110		4,347	5,259	5,829	4,719	4,212	3,989
% Variance	33%		40%	40%	30%	-22%	-22%	-9%

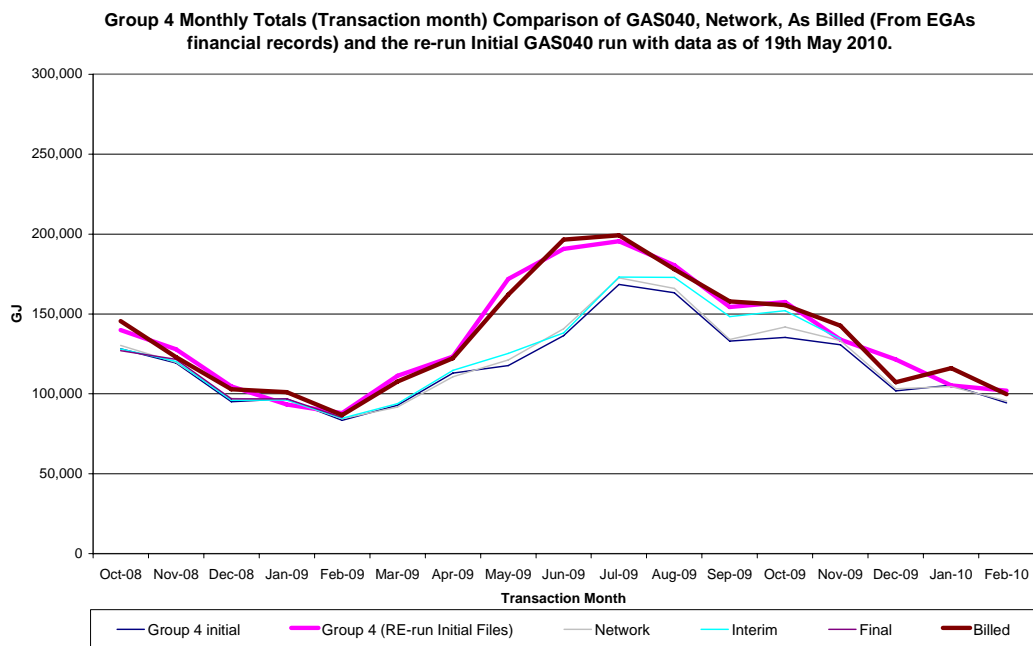
Totals	Mar-09	Apr-09	May-09	Jun-09	Jul-09	Aug-09	Sep-09	Oct-09
GAS070 Submission	77,477	94,285	108,510	129,147	143,361	174,190	170,980	142,979
Invoiced	108,106	116,839	164,042	193,131	200,690	185,757	166,549	155,747
% Variance	28%	19%	34%	33%	29%	6%	-3%	8%

For the gates above GAS070 - Invoiced	-249,933
Total Variance across all of EGLT consumers	-264,078
% variance explained by these gates	95%

Greater Auckland includes gates WST, BMC, HEN and PAP

6.7. At the request of the GIC EGAS and EGLT re-ran their GAS040 initial, interim and final submission files for all groups. The following graph highlights that if the parties were to submit these files again that the Group 4 initial file would closely resemble their invoiced data set.

6.8. This corresponds with the final submission files supplied by EGLT under rule 35.



7. Reasons for Data Discrepancies

- 7.1. Industry practice would suggest retailers for the reconciliation process maintain a separate table for consumption information for submission purposes from that of invoiced records.
- 7.2. By maintaining two tables for reconciliation purposes ICP readings, multipliers and submission volume by historic and forward estimates can be recorded. This would allow the participant to adjust volumes submitted at an ICP level, whilst recording the reason for those changes when creating submission files.
- 7.3. In EGAS and EGLT case there is only the invoiced records held at ICP level and any changes to submission files do not record changes at a consumer level.
- 7.4. EGLT's process for GAS040 file creation is as follows:
 - 7.4.1. The initial GAS040 file is generated on the 4th business day. EGLT/EGAS begin loading meter reading data required for the initial submission file in the final days of the month prior. EGLT maintain, and the auditor agrees, this short time frame precludes fixing many of the meter readings that produce invoices that fail the invoice exception report.
- 7.5. As EGLT, when making the initial submission, have not verified all readings and do not have a secondary reconciliation ICP data system, any final adjustments to the submission file are implemented at a global level.
- 7.6. The process of adjustment of the initial submission file was, retrospectively, documented. However, EGLT management demonstrated the process whilst the auditor was present. The process of

manually adjusting the submission file was to review the previous month's submission volume and based on an estimated increase or decrease in usage the gate volume was adjusted.

7.6.1. The following issues are identified with this process.

7.6.1.1. 7.6.1 The base line usage, the previous month, has potentially been adjusted the prior month; effectively an adjustment on an adjustment is made.

7.6.1.2. 7.6.2 The adjustment made is based on the 'eyeballed' numbers in the submission file. The submission file is a txt file containing some 70 plus rows of information with total submission volume and historic estimate volumes. The auditor does not believe an eyeballed view of that amount of information can be a rigorous test of the data.

7.6.1.3. 7.6.3 Adjustments, as demonstrated, are typically made to the Gates with the largest volumes. There is no reason to believe that errors in meter readings only occur at the largest gates.

7.6.1.4. There appears to be no retrospective verification of volumes, i.e. there is no feed back loop to the process.

7.7. EGLT processes are substantially lacking in rigour but in this case basing an adjustment on a previous adjustment is fundamentally flawed, there are other more reliable trend analysis techniques requiring little time (industry practice is likely to include either graphing gate data or, creating a copy of the billing system data in a 'reconciliation' process from which individual ICP data can be verified and modified is another).

7.8. Global manual adjustments are not acceptable as a measure for providing data; under the rules any adjustment to meter readings may only occur at an ICP level and be implemented in an auditable manner. The rules are the only way to perform the obligations of a Downstream Reconciliation Participant and the rules are to be interpreted in their entirety and not to be read individually.

7.9. Rule 28.3 stipulates:

Every retailer must supply consumption information in accordance with rules 29 to 40 for all consumer installations for which it was the responsible retailer to the allocation agent.

7.10. Rule 34.1:

"When providing consumption information to the allocation agent for consumer installations in allocation groups 3 to 6, every retailer must derive that consumption information from a validated register reading using:

34.1.1 rule 35 to create historic estimates; or

34.1.2 rule 36 to create forward estimates, where applicable

7.11. Rule 34.2 allows the combination of historic and forward estimates by consumer installation.

7.12. Rule 34.3:

Every retailer must retain sufficient information to be able to clearly identify each estimate as being either historic or a forward estimate, or a combination of both estimates, if requested to by the allocation agent.

7.13. Rule 35.2:

“The following methodologies must be used to calculate a historic estimate of consumption information for a consumer installation:”

7.14. Rule 36.1 :

A retailer may only use a forward estimate to calculate consumption information for a consumer installation...”.

7.15. EGLT information system creates the submission files in compliance with the above rules, as per the documentation provided by the IT system developer for compiling submission information. However, the files are then manually adjust this file at a global level that is not allowable under rule 28.3 because a record is not kept at the consumer installation level of the adjustment of historic and forward estimates.

7.15.1. *The auditor alleges a breach of rule 26.2.1 against EGLT in that the data provided is not accurate and complete.*

7.15.2. *The auditor alleges a breach of rule 28.3 against EGLT in that the data provided is not entirely calculated at the consumer installation level.*

7.15.3. *The auditor is alleging a breach of rule 28.4.1 by EGAS and EGLT for failure to store information supplied to the allocation agent in such a manner it cannot be altered without leaving a detailed audit trail.*

7.15.4. *The auditor alleges a breach of rule 34.3 against EGLT in that the data provided is not sufficient to identify each estimate.*

7.15.5. *The auditor alleges a breach of rule 35.2 against EGLT and EGAS in that historic estimates have not been calculated using the specified methodology.*

7.15.6. *The auditor alleges a breach of rule 36.1 against EGLT in that forward estimates have not been calculated at a consumer installation.*

7.16. Within rule 37 is rule 37.4.1 stating the primary aim of rule 37 is to ensure consumption information provided for initial allocation is as accurate as possible when compared to the final allocation. Therefore any percentage of error established under rule 37.3 is not an acceptable level of inaccuracy but rather a limit that when surpassed produces an alleged rule breach. It is not sufficient for a participant to be within a threshold because there is no threshold, there is only ‘as accurate as possible’.

7.17. Rule 37 purpose is to identify to the industry that action must be taken with those in breach of the rule that the level of accuracy 'must' fall within the percentage of error determined by the industry body under rule 37.2.

7.17.1. *The auditor alleges a breach of rule 37.2 by EGAS and EGLT - Appendix 2 sets out the number of times EGLT and EGAS have exceeded the allowable variance between initial and final submissions.*

8. The Allocation Process Checks and Balances - GAS040 Interim submission and GAS070 As-Billed submission

8.1. There are at least three additional files within the rules that should have highlighted the inaccuracy of the Initial Allocation files to EGAS and EGLT. The GAS070 file for 'As-Billed' information firstly, the interim file secondly and thirdly the Final allocation file.

8.2. In order of creation, the GAS070 As-Billed file is dealt with first.

8.3. After the draft audit report was released, the Investigator finalised her report on alleged breach 2010-127, which concerns discrepancies in E-Gas's as-billed data. The auditor has not viewed this report but has been informed that that report calls into question the accuracy of the original explanation provided by E-Gas as to why incorrect as-billed data was provided to the allocation agent. The auditor notes that the issues outlined in paragraphs 8.6 through 8.10 may not be accurate in light of the information given to the Investigator recently. However, at this late stage it is not considered efficient to follow this up prior to finalising this audit report. If the relevant alleged breaches are found to raise a material issue (and are referred for investigation), then the details can be considered as part of the Investigator's process.

8.4. Industry rules require the As-Billed file be created by (from the Functional Specification) *'each retailer to provide the allocation agent with the total quantities billed, by gas gate and aggregated by invoice month, for the previous billing month on the 11th business day of each month. (N.B. The 'invoice month' refers to the previous consumption period (i.e. the last calendar month); the "previous billing month" refers to the month prior to the previous consumption period; ...'*

8.4.1. If that is not self explanatory it is effectively saying in the month a Retailer submits the As-Billed file this should be based on the invoices generated the previous month which will most likely be for consumption the month prior. I.e. a GAS070 file in March has all of Februarys invoiced volumes, which relate most likely to January consumption.

8.5. EGLT and EGAS, on the 11th working day of the month produce the GAS070 As-Billed file via the billing system.

- 8.6. The following issue limited the production of the As-Billed file.
- 8.7. When EGLT and EGAS ran the GAS070 file, they ran it for the billing that would occur for the previous consumption month. I.e. running the file in March they utilised the invoices generated in March for the February consumption.
- 8.8. This misunderstanding arose on the basis that EGLT/EGAS felt the As-Billed file's purpose was to validate the consumption submission volume, and as such the submission of the file should be aligned with to the same month.
- 8.9. Therefore, the creation of the As-Billed file is not compliant with the rules.

8.9.1.1. *This is breach of the rule 26.2.2 as the file is misleading in that the creation of the GAS070 submission file should be construed as including the functional specification of how the file is to be created*

- 8.10. EGLT believed the GAS070 As-Billed file would be generated incorrectly for the same reason it was believed the initial submission file would be incorrect, i.e. meter readings would not have been corrected.
- 8.11. However, EGLT and EGAS processes would have closed off the invoicing on the 12th of the month, which in almost 100% of the months would mean all invoices are run by the submission date being the 11th working day for the As-Billed file. There appears to be no reason to adjust the As-Billed file, even if run for the wrong month, because the GAS070 file is still run after all changes have been made to the invoiced data.

8.11.1. *The auditor alleges a breach of the rule 26.2.1 as the file is inaccurate and not complete.*

8.11.2. *The auditor alleges a breach of rule 52.2.1 by EGAS and EGLT for failure to provide the As-Billed file for the correct month.*

8.12. **The second feedback loop is the interim file.**

- 8.13. Industry practice is such that the majority of billing issues are identified and resolved within the 4-month period and as such it is expected for EGLT and EGAS with monthly meter readings that the interim file is within 1-2% of the invoiced data over a rolling 4 months.
- 8.14. EGLT process for creating the interim files were described to the auditor as being similar as per the initial submission and that EGLT and EGAS did not pay attention to the interim file as the file did not impact the industry.
- 8.15. Following the draft report being released it was confirmed by EGLT and EGAS that the interim file is generated by modifying the initial submission file and not from the participants reporting system. The participants reporting system is capable of reporting as per the rules and the auditor .

8.15.1. *The auditor alleges a breach of rule 26.2.1 against EGLT and EGAS in that the data provided is not accurate and complete.*

8.15.2. *The auditor alleges a breach of rule 26.2.2 against EGLT and EGAS in that the data submitted is misleading in that it is not generated as per the rules.*

8.15.3. *The auditor alleges a breach of rule 28.3 against EGLT and EGAS in that the data provided is not entirely calculated at the consumer installation level.*

8.15.4. *The auditor is alleging a breach of rule 28.4.1 by EGAS and EGLT for failure to store information supplied to the allocation agent in such a manner it cannot be altered without leaving a detailed audit trail.*

8.15.5. *The auditor alleges a breach of rule 34.3 against EGLT and EGAS in that the data provided is not sufficient to identify each estimate.*

8.15.6. *The auditor alleges a breach of rule 35.2 against EGLT and EGAS in that historic estimates have not been calculated using the specified methodology.*

8.15.7. *The auditor alleges a breach of rule 36.1 against EGLT and EGAS in that forward estimates have not been calculated at a consumer installation.*

8.16. The level of manual intervention is not recorded in EGAS or EGLT systems.

8.17. EGAS in previous audits and rulings panels have maintained they did not 'pay attention to the interim file' on the basis no one in the industry uses the file for any financial purpose.

8.17.1. Rule 46.3.1 states the interim file is used when calculating UFG, '*... the best available consumption information...*' when calculating the UFG factor.

8.17.2. Additionally the interim submission leads to wash-up of transmission charges and the adjusting of opening Balancing and Peaking Pool running balances, both of which have a financial consequence for retailers.

8.18. EGAS and EGLT attempt to read every meter every month. The meter readings used to calculate the invoices are 'locked down' (as per E-Gas group own statement that 'the invoices for accounting purposes are not adjusted after the invoice is run') by the 12th or 13th of each month. E-Gas group management stated they cannot change previous month's invoices because this has tax and financial reporting implications.

8.19. EGLT management were questioned further then as to why there was a need to manually create the interim files given the invoiced volumes are locked down three months prior to the interim file being generated.

8.20. EGLT and EGAS provided two reasons that may have clouded their view as to the accuracy of just submitting submission files directly from the billing system. These issues are discussed in Appendix 3.

- 8.21. The adjustments for both activities occurred prior to March 2009 and are not considered material to the variance between submission data and invoiced data for the period of under reporting.
- 8.22. Where there are differences between the initial and interim GAS040 file submissions the auditor questioned if this was due to the daily seasonal shape adjustment files.
- 8.23. The EGAS/EGLT system programmer confirmed that the participants had never uploaded the seasonal shape files; this process has now been correctly implemented for interim and final submission files since June 2010 for May 2009 final submission.
- 8.24. EGAS and EGLT limited use a flat profile basis for calculation of historic estimates across months and for forward estimates.

8.24.1.1. Rule 35.1 requires the use of Seasonal Adjusted Daily Shape Volumes (SADSV's) for historic estimates unless under rule 35.3 where it states '*... the seasonal adjustment daily shape values may be substituted by the retailer using its own seasonal shape methodology or pro-rated on a flat shape basis using the number of days where the SADSV's are not available.*'

8.24.1.2. *The auditor alleges EGAS and EGLT are in breach of rule 35.1.*

- 8.25. EGAS and EGLT are now uploading the seasonal Adjusted Daily Shape files and using these for historic estimates.

8.26. The Final Submission file

8.26.1. EGAS and EGLT maintain the final file submission has never been manually altered. For the period October 08 to February 09, and October 08 to May 09 EGLT and EGAS have submitted more volume for reconciliation than has been invoiced.

8.26.2. EGLT final submission files for the period evaluated are within 0.5% across each month (although October 08 and November 08 are differ by approximately 5%) when compared to the invoiced volumes. For EGAS the submission volume exceeds the invoiced volume.

8.26.3. However the final submission files are not produced in accordance with historic submissions as they omitted to use the daily seasonal adjusted profiles. Therefore the final submission files are not compliant with regards to rules but the volumes submitted closely align with the invoiced volumes for all months, gates and ICP submission groups.

8.26.3.1. *The auditor alleges a breach of rule 26.2.1 against EGLT and EGAS in that the data provided is not accurate and complete.*

8.26.3.2. *The auditor alleges a breach of rule 28.3 against EGLT and EGAS in that the data provided is not entirely calculated at the consumer installation level.*

8.26.3.3. *The auditor is alleging a breach of rule 28.4.1 by EGAS and EGLT for failure to store information supplied to the allocation agent in such a manner it cannot be altered without leaving a detailed audit trail.*

8.26.3.4. *The auditor alleges a breach of rule 34.3 against EGLT and EGAS in that the data provided is not sufficient to identify each estimate.*

8.26.3.5. *The auditor alleges a breach of rule 35.1 against EGLT and EGAS in that historic estimates have not been calculated using the specified methodology*

8.26.3.6. *The auditor alleges a breach of rule 35.2 against EGLT and EGAS in that historic estimates have not been calculated using the specified methodology.*

8.26.3.7. *The auditor alleges a breach of rule 36.1 against EGLT and EGAS in that forward estimates have not been calculated at a consumer installation.*

8.26.4. With regards to group 2 installations two months the total volume submitted differs between submission files but the data was submitted at the initial stage as actual readings.

8.26.5. EGAS records all TOU data submitted as actual data believing rule 30.3 specified if you have a reading and used that for invoicing then it must be submitted as actual data. The auditor has informed EGAS that actual meter reading data must be acquired via a secure method of collection. If this is not possible data should be supplied as estimated, as other retailer participants do to imply TOU data could be altered at a latter date,

8.26.6. Two ICP's are impacted, one for each month, the volume in October 2008 is 69GJ and in December 08 the volume is 76 GJ's.

8.26.6.1. *The auditor alleges a breach of rule 30.3.1 for the final submission files for EGLT group 2 consumers where for the months of Oct 08 and Dec 08 the total volume submitted in the final file differs marginally from the volume submitted in the initial and interim file.*

9. Processes and Systems

- 9.1. The auditor examined the processes and systems of EGAS and EGLT to identify how data is received, stored and processed to arrive at customer invoices, the consumption volumes that are submitted to the allocation agent, and the as-billed data that is provided to the allocation agent.
- 9.2. The auditor would expect a reasonable reconciliation participant to follow a process similar to the that outlined here for registry processes;

9.2.1. verify data for the submission process and that only actual verified data, or where that is not possible estimated data via a rules approved process, is utilised for the reconciliation process.

9.2.2. That once data is loaded in to the billing and reconciliation process that access to the data is restricted to staff responsible for maintaining data accuracy. That is to say staff responsible for verifying data to the Registry are the only staff able to alter ICP details and similar for loading meter readings.

9.2.3. That data is handled in an auditable manner. All data received is stored in its original form and is not able to be altered. That where estimated data is utilised that estimate data is clearly identifiable and the reason for using estimated data is clearly set out.

9.3. EGAS and EGLT have the following process with regards to registry data and meter readings.

9.3.1. Initially data when gaining a site a customer provides an ICP or an ICP is requested for a new site.

9.3.2. The retailer then requests the ICP on the registry and collects meter owner details, , Gas Gate, submission group, distributor, network tariff codes and other information from the registry. The GTN, switch file, provides meter dials and meter pressure but these can be further validated by querying the meter owner.

9.3.3. EGAS has approximately 1,500 individual ICP records and EGLT has approximately 6,000

9.3.3.1. EGAS has allocated 7 ICP's to group 4 where the registry records the ICP as group 6 causing the incorrect submission of 3031.8 GJ's over 17 months.

9.3.3.1.1. *The auditor alleges a breach of rule 26.2.1*

9.3.3.2. One ICP, on gate WST03610, accounts for 2,718.3 GJ over the 17 month period and as such is correctly submitted as Group 4, but EGAS has failed to update the registry.

9.3.3.2.1. *This is a breach of rule 26.2.1*

9.3.3.3. EGAS has submitted 2 ICP's as group 6 when the registry records the ICP has being group 4, this miss allocates 1.3 GJ's over the 17 months.

9.3.3.3.1. *This is a breach of rule 26.2.1*

9.3.4. Retailers should utilise the registry for all ICP records, and where that data is discovered to be inaccurate the ICP records on the registry should be updated under the Switching Rules.

9.3.5. The gates affected by the incorrect allocation are listed in the following table

EGAS Group Allocation	GIC Group	GAS Gates
-----------------------	-----------	-----------

6	4	PAP06610
4	6	WST03610
6	4	WST03610
4	6	WST03610
4	6	PAP06610
4	6	WST03610
4	6	BMC17901
4	6	PAP06610
4	6	TWA35610
4	6	HST05210

9.3.6. EGAS has invoiced 17 ICP's that were not included in the list of EGAS ICP's traded on for the period Oct-08 to Feb-10 as provided by the GIC. Normally this would be a breach of the rules, however, these ICP's ceased being traded on prior to March 09 and given the Registry came into effect after March 09 it is assumed the registry is not a complete record of ICP's traded on prior to March 09.

9.3.7. There are three Gas Gates where EGLT has ICP's but has not submitted consumption information. (The auditor assumes these gates are valid). The auditor is aware that EGLT has subsequently opened Trading notifications for gates.

9.3.7.1. *The auditor alleges a breach against EGLT for Gas Gates HRU16101, PAH23201 and PAP06603, for failure to supply submission information for consumer installations by the correct Gas Gate as indicated by the Registry. Rules are considered to be 31.4, 32.4 and 33.4 – That the retailer submit aggregate estimated energy quantities by **gas gate** for all **consumer installations** in **allocation groups** 4 and 6.*

9.3.7.2. *The auditor further alleges a breach of rule 39.1.1 that the Retailer has not given notice to the allocation agent when the retailer has commenced to trade at these gas gates.*

9.3.8. Failure to submit for Gates is a material issue in the allocation process regardless of submitting total consumption volume. Submitting volume for the wrong gate allocates gas costs across all participants inefficiently and inaccurately.

9.4. The auditor would expect a reasonable reconciliation participant to follow a process similar to the that outlined here for meter reading processes;

9.4.1. Once an ICP record has been switched to the winning retailer on the registry the winning retailer should receive the switch reading from the losing retailer. This switch reading is used as the initial reading from which the retailer is responsible for all future usage recorded by the meter for that ICP.

9.4.2. Under the rules the retailer as specified by the retailer code on the registry is responsible for submitting consumption information for all metered volume until the ICP ceases to convey gas or the ICP switches to another retailer. Regardless of the retailer invoicing the customer, under the rules

it is the retailer as specified by the participant code on the registry that is responsible for reporting and paying the industry for consumption used at that ICP.

9.4.3. If the winning retailer disputes, the switch read this should be done as soon as possible and a revised switch read utilised.

9.4.4. The winning retailer will schedule a regular meter reading, these readings should be the basis of submission information and corresponding consumer invoices unless the meter reading provided fails validation or a scheduled meter reading fails to achieve a reading.

9.4.5. If a meter reading fails validation, or no reading is available, an estimated read may be used. An estimated read used when an actual read is received should have the reason for utilising the estimated reading easily accessed.

9.4.6. As soon as possible, and usually at the next scheduled reading, the estimated reading is replaced with an actual reading that passes the retailers validation process.

9.5. EGAS and EGLT current process for requesting meter-reading process is as follows.

9.5.1. EGAS/EGLT request all their meters be read in the last 5 working days of the month, MRSL read all EGAS/EGLT group 4 and 6 ICP's.

9.5.2. Group two ICP's are interrogated the first day of the month by WELLS meter reading services and the daily files provided for submission of consumption information by working day 4.

9.5.3. MRSL receive an initial metering request per ICP from EGAS. The first file requesting an ICP be added to a meter reading route for regular readings contains all the ICP details such as the address, the meter serial number, number of registers, dials and any meter reading notes.

9.5.4. Subsequent requests for readings specify only the ICP and any updated ICP details as provided by the registry.

9.5.4.1. It would be an improvement to the process for EGLT and EGAS to advise the meter reading service provider of any issues with the previous read.

9.5.5. When entering a register reading MRSL meter readers have been trained to read a meter as they physically see it in front of them out in the field. This means they do have the ability to change the details. Details that can be changed are location notes, meter serial number and number of dials on the meter. These changes are provided in the REA file sent back to EGAS and EGLT with an N record.

9.5.5.1. EGAS and EGLT are obligated to update the registry with these records, or at least to confirm them with the relevant supplier of services under the Guidelines for Switching and Registry.

9.5.5.2. A 'T' code means the meter reader has physically had to load the reading on the handheld twice. This is part of the Hi Low validation that occurs on the handheld

9.5.6. MRSL confirmed that if the meter reader enters too few or too many numbers for the number of dials expected at that ICP the handheld will not accept the reading, the meter reader must re-enter the reading or alter the ICP details in the handheld for the number of dials and then re-enter the reading. Leading zeros are added to ensure the number of digits in the read match the number of dials. Changing the number of dials read produces an exception report.

9.5.7. The meter readings are uploaded to MRSL and are run through a validation process that includes high and low readings from previous readings. The following day the exceptions are manually reviewed and appropriate action taken. Where obvious errors are identified, they are corrected and a record of the correction is kept on MRSL server for provision to EGAS and EGLT.

9.5.8. MRSL then send the meter reading files and the exceptions report.

9.5.9. All readings are allocated one of the following codes

9.5.9.1. N = Normal, the meter reading passed the validation report and no change to the meter details or meter reading since initial data collection.

9.5.9.2. Where a reading fails validation the following codes are sent per ICP reading request;

G	Checked Good (back office staff have released the reading)
S	Do a special reading (in which case a special reading by MRSL is created and MRSL do their own special read)
V	Verified (back office staff have verified the initial reading)
T	High/Low
X	Needs Attention
E	Edited

9.5.10. Of the codes provided two codes require EGAS/EGLT to review readings.

9.5.10.1.X readings require EGAS to validate, or accept, the reading themselves via whatever means at their disposal, including requesting a special read or contacting the customer for a customer read.

9.5.10.2.E indicates that the actual reading requested has been edited and as such is no longer an actual read but an estimated read and highlights one of the following changes, the examples below were provided by MRSL;

9.5.10.2.1. Miss Read Digits - A miss read digit is when it is clear a number has been transcribed incorrectly, a reading of 72345 when the previous reading was 12340 could be assumed to be transcribing a 7 for a 1, especially if previous

readings showed usage of only a few units per month. Alternatively, a reading of 12111 when the previous readings were 21100 and 21989 would indicate that the first two dials have been incorrectly entered.

9.5.10.2.2. Cross Meter Reads - Cross readings can occur when there are two meters on site and the meter reader has entered the readings per meter the opposite way to all previous readings. Cross meter reads can also occur when there are multiple Registers per meter, (although very rare) such a meter with two registers could be read as 12345 and 54321. Previous readings showed the registers as being 54320 and 12340 i.e. the registers are entered against the wrong periods/usage in the building.

9.5.10.2.3. Meter Removed – New Reading - Meter removed indicates the meter reader has verified the serial number for the meter for the ICP requested is not the serial number at site and as such, the meter reader enters the new serial number and the appropriate reading.

9.5.11. MRSL, when interviewed, stated their reading accuracy as 48 miss reads for every 100,000 readings. To create that calculation miss reads are recorded when a special reading is requested to verify an initial reading and the initial reading is found to be incorrect.

9.5.12. A retailer may elect not to request a special reading (because if the initial reading is found to be correct the special reading is charged for). Alternatives to special reading requests is for Retailers to estimate consumption via algorithms, or via a customer read, or to utilise some other method, which would result in a lower cost meter reading until the next cyclical read can verify the previous reading.

9.6. EGLT and EGAS management raised several issues they believe exist with meter readings supplied.

9.6.1. EGAS provided their records of MRSL readings supplied for 19,520 meter readings requested between the periods October 2008 to Feb 2010.

9.6.1.1. For the month of February 2010 MRSL provided readings for 96.3% of the ICP's requested, this level of meter reading achievement is consistent across all months. This would indicate 722 requested reads might not be achieved over 17 months (3.7% no read obtained).

9.6.1.2. For the 17 months, five ICP's with five dial meters show 6 digit readings, in total there are 20 readings.

9.6.1.3. For the 17 months, four ICP's with four dial meters have five digit readings, in total there are five readings.

- 9.6.1.4. 8 ICP's with 5 dial meters appear to have readings provided as if the meter rolled over as a 4 dial meter, i.e. the previous reading was 9993 and the next reading provided is 0049, 8 readings have been impacted.
- 9.6.1.5. Number of dials per meter provided by meter owners for the ICP's read.
- 9.6.1.6. 217 readings indicate negative usage, or the actual reading is less than the previous months actual reading across all 17 months.
- 9.6.1.7. Six readings have been provided where the number of digits read has at least one digit more than the reading previous and subsequent reading.
- 9.6.1.8. This means for EGAS there are approximately 256 potentially inaccurate readings, 1.31% of the readings requested, or 1,311 miss reads for every 100,000. This means approximately 15 readings a month require further work before consumption volume can be calculated.
- 9.6.1.9. The issues raised here impact the accuracy of consumption volume submitted for EGAS as the retailer would be forced to decide has the meter actually rolled over, is the meter reading incorrect, or was the previous reading incorrect?
- 9.6.1.10. Approximately 5.01% of meter reading requests are either not achieved or have issues relating to accuracy for EGAS. As the resulting estimated reading impacts two invoices, the end read of one invoice and the start reading of the next invoice, this implies 10.02% of invoices are estimated.
- 9.6.1.11. For example assume, with month end readings, that in January there is an actual read of 100, February is estimated at 150 and March is an actual read of 165. From an invoice perspective this creates bills for 50 units and 15 units but both bills are the result of an estimated read. From a submission for reconciliation perspective the February read is an forward estimate that needs to be washed up. In this case the initial submission in February is 50 units the March initial submission is for a share of 65 units, allocated via straight line method (as the seasonal daily shape file would not be available), the submission could be 34.2 units. The interim file for February submitted in June will use the seasonal daily shape file to allocate February's share of 65 units (the amount between two actual reads) and the remainder of 65 units minus February's submission will be allocated to March. While this reconciliation process is within the rules it is still allocating load by an estimate process and as such a missed meter reading impacts two reconciliation periods and two invoices for EGAS and EGLT participant.
- 9.6.1.12. 665 ICP's during the period started with zero readings and then showed usage. i.e. this implies 665 ICP's joined EGAS during this period and that 665 start readings are as accurate as the previous retailers process.

9.6.2. For EGAS approximately 77% of the invoices are based on a start and end reading provided by MRSL. Of the remaining 23% approximately 10.02% of these adjustments are due to issues with obtaining readings, the remaining 12.98 % of changes relate to EGAS adjusting a further 6.49 % of meter readings received where the invoice exception report variance showed more or less volume than was expected. These estimated reads are based on customer reads and historical usage patterns.

9.6.3. EGAS could not report as to the number of meter readings changed, but believe 'on average each month about 5% of the meter readings are possibly altered', this number is compared to the 7.8% of adjustments (not including missed reads and switch in reads) as calculated by the auditor.

9.6.4. EGLT provided their records of MRSL readings supplied for the 73,813 meter readings requested between the periods October 2008 to Feb 2010.

9.6.4.1. For the month of February 2010 MRSL provided readings for 98.0% of the ICP's requested, this level of meter reading achievement is consistent across most months. This would indicate 1,434 requested reads may not be achieved over 17 months (2.0% where no read was obtained).

9.6.4.2. For the 17 months, 22 ICP's with four dial meters show 5 digit readings, in total there are 122 readings affected. Several ICP's have consistently received five digit readings indicating potentially that a four dial meter has been replaced with a five dial meter and registry records have not been updated by EGLT nor the meter owner.

9.6.4.3. For the 17 months, 67 ICP's with five dial meters have six digit readings, in total there are approximately 300 readings affected, two ICP's have had 7 digit readings taken.

9.6.4.4. 665 readings indicate negative usage, or the actual reading is less than the previous month's actual reading, during the 17 months audited.

9.6.4.5. 22 ICP's/readings have been provided where the number of digits read has at least one digit more than the reading previous and subsequent reading.

9.6.4.6. This means for EGLT there are approximately 1,145 potentially inaccurate readings, 1.55% of the readings requested, or 1,551 miss reads for every 100,000. 1,145 readings with issues gives an average of 67 readings to be further verified before consumption information will be required to be submitted.

9.6.4.7. The issues raised here impact the accuracy of consumption volume submitted for EGLT as the retailer would be forced to decide has the meter actually rolled over, is the meter reading incorrect, or was the previous reading incorrect?

9.6.4.8. Approximately 3.49% of meter reading requests are either not achieved or have issues relating to accuracy for EGLT. As the resulting estimated reading impacts two invoices, the end read of one invoice and the start reading of the next invoice, this implies 6.98% of invoices are estimated.

9.6.4.9. 2,207 ICP's during the period started with zero readings and then showed usage. This implies 2,207 ICP's joining EGLT during this period and that 2,207 start readings are as accurate as the previous retailers process.

9.6.5. For EGLT approximately 78% of the invoices are based on a start and end reading provided by MRSL. Of the remaining 22% approximately 6.98 % of these adjustments are due to issues with obtaining readings, the remaining 15.02 % of changes relate to EGAS adjusting a further 7.51 % of meter readings received where the invoice exception report variance showed more or less volume than was expected. These estimated reads are based on customer reads and historical usage patterns.

9.6.6. EGLT could not report as to the number of meter readings changed, but believe 'on average each month about 5% of the meter readings are possibly altered'.

9.6.6.1. The auditor notes that the exception report could currently be run with too tight a variance report, for instance coming into winter usage may ramp up by over 100% in some months. By limiting the variance to such a low figure, this may create 'noise' in the validation process and cloud fixing the real issues.

9.6.7. The following record highlights the issue with meter readings varying by the number of dials read and if estimated readings are used how the total usage for the meter is eventually submitted.

Date	Gate	Allocation Group	Meter Read Type	EGAS				Date of		Network			MRSL		Billed Volume	Dials Read	Meter Owner	No. Dials
				Previous Billed Reading	MRSL Previous Read	EGAS Billed Reading	MRSL Current Read	Previous Meter Read	Date of Current Meter Reading	Volume	As Billed	Difference	Volume	Billed				
1/10/2008	HEN74101	4 A	4 A	84138	84138	84838	84838	24/09/2008	24/10/2008	30.005	29.757	-	700	700	5	CTCT	5	
1/11/2008	HEN74101	4 A	4 A	84838	84838	85557	85557	24/10/2008	25/11/2008	28.571	30.476	-	719	719	5	CTCT	5	
1/12/2008	HEN74101	4 A	4 A	85557	85557	86197	86197	25/11/2008	23/12/2008	29.755	26.875	- 775,773	776,413	640	6	CTCT	5	
1/01/2009	HEN74101	4 A	4 A	86197	86197	87362	87362	23/12/2008	23/01/2009	48.62	48.62	795,773	- 794,608	1,165	6	CTCT	5	
1/02/2009	HEN74101	4 A	4 A	87362	87362	87287	87287	23/01/2009	23/02/2009	-2.785	-3.083	-	20,000	19,925	- 75	5	CTCT	5
1/03/2009	HEN74101	4 A	4 A	87287	87287	87905	87905	23/02/2009	25/03/2009	26.477	25.623	-	618	618	5	CTCT	5	
1/04/2009	HEN74101	4 A	4 A	87905	87905	88483	88483	25/03/2009	24/04/2009	24.411	24.027	-	578	578	5	CTCT	5	
1/05/2009	HEN74101	4 A	4 A	88483	88483	89140	89140	24/04/2009	26/05/2009	26.813	27.678	-	657	657	5	CTCT	5	
1/06/2009	HEN74101	4 A	4 A	89140	89140	89751	89751	26/05/2009	24/06/2009	26.628	25.74	-	611	611	5	CTCT	5	
1/07/2009	HEN74101	4 E	4 E	89751		90491		24/06/2009	30/07/2009	27.062	31.426	740	-	740	0	CTCT	5	
1/08/2009	HEN74101	4 A	4 A	90491	89751	91160	91160	30/07/2009	26/08/2009	32.673	28.457	- 740	1,409	669	5	CTCT	5	
1/09/2009	HEN74101	4 A	4 A	91160		91912		26/08/2009	28/09/2009	28.889	31.778	752	-	752	0	CTCT	5	
1/10/2009	HEN74101	4 A	4 A	91912	91160	92529	92529	28/09/2009	28/10/2009	26.548	25.692	- 752	1,369	617	5	CTCT	5	
1/11/2009	HEN74101	4 E	4 E	92529		93264		28/10/2009	29/11/2009	28.558	30.462	735	-	735	0	CTCT	5	
1/12/2009	HEN74101	4 A	4 A	93264	92529	93555	93555	29/11/2009	22/12/2009	14.543	11.99	- 735	1,026	291	5	CTCT	5	
1/01/2010	HEN74101	4 A	4 A	93555	93555	93970	93970	22/12/2009	27/01/2010	14.649	17.012	-	415	415	5	CTCT	5	
1/02/2010	HEN74101	4 A	4 A	93970	93970	94450	94450	27/01/2010	24/02/2010	0	19.727	-	480	480	5	CTCT	5	
										GJ		M3						
Sub total										411	432	10,312	10,312					

9.7. To validate meter readings the files from MRSL are loaded into EGAS and EGLT billing system and a dummy run of the invoices is completed.

9.7.1. As of the first working day of the month, EGAS and EGLT are both able to complete a billing run, and at this stage, the reconciliation process is able to produce the initial submission file.

9.7.2. Where a reading is not provided the billing system for EGAS and EGLT produces an estimated reading based on the previous month's consumption. The estimate provided is based on the average daily usage of the previous invoice and applied to the period for the current invoice.

9.7.3. Before the file is submitted, validation of the meter readings occurs through running an 'invoice exception report'.

9.7.4. EGAS and EGLT over the next 12 days verify, and validate, meter readings by completing a billing run and then producing an exception report of the invoicing results. This 'exception invoice' report contains the Billing customer name, ICP, total \$ invoiced and the percentage variance to the previous months invoiced \$ for every invoice, it totals approximately 70 pages.

9.7.5. The report is manually reviewed, the billing team focus on resolving discrepancies that have the largest dollar value and the percentage variance to the previous month exceeds 15%.

9.7.6. The process for verifying usage has the following issues that impact the reconciliation process;

9.7.6.1. The auditor understands from talking to the billing team that when a reading generates an invoice exception the reading cannot be altered until it is verified, or until an alternative reading is received, or until an EGLT/EGAS employee enters an estimated read. The reason readings cannot be altered is that there is no tracking of an invoice that has been adjusted. I.e. just fixing a reading to run the submission file cannot be tracked for being fixed later on for invoicing purposes.

9.7.6.2. There is no ability to adjust an ICP record for the submission process because the submission process runs off the billing information. It has been recommended that this process be changed.

9.7.6.3. Reasons for alterations to meter readings were not recorded. Prior to March 2010 there is no record as to why a meter reading was adjusted for invoices and submission volume, all the same reading entered is used for both.

9.7.6.4. ICP's that are supposedly disconnected and vacant premises can have usage recorded.

9.7.6.5. EGAS and EGLT do not provide changed readings to MRSL for verification at the time of the next meter reading. By providing MRSL with the adjusted usage records as this may improve MRSL validation process.

9.7.7. EGAS and EGLT validation process compares the last read as per the invoice and the current reading as provided by MRSL. This means if a reading was rejected last time for excessive usage it is likely the next readings will also be rejected for the same reason.

9.7.7.1. EGAS and EGLT have corrected this circular issue in their validation process by recording if the last meter reading was also altered and what reading was provided the previous month.

9.7.8. EGAS and EGLT are not, according to MRSL, communicating issues raised either by their validation process or to information provided by MRSL. For example, meter readings continually supplied with more or less dials than expected are not followed up.

9.7.9. In the auditors opinion this process highlights a significant flaw on EGAS and EGLT processes that allow the continual introduction of meter readings that have not been corrected once an issue is known.

9.7.10. The following rule breaches with regards to meter readings are as follows:

9.7.10.1. *The auditor alleges a breach of rule 26.2.1 for EGAS with regards to 5 ICP's with 24 readings in total, where the submission volume is calculated from meter readings greater than the number of dials per the meter owners specification.*

9.7.10.2. *The auditor alleges a breach of rule 26.2.1 by EGAS and EGLT in that the failings to record meter roll over lead to inaccurate data being submitted to the allocation process.*

9.7.10.3. *The auditor alleges a breach of rule 28.4.1 in that meter readings loaded by the meter read process have been altered for the purpose of invoicing, and subsequently submission for downstream reconciliation process without a detailed audit trail.*

9.7.10.4. *The auditor alleges a breach of Rule 29.2.2 by EGAS for 10 ICP's across 4 gas gates with invoice data where consumption on a rolling 12 month average has been greater than 250 GJ pa and is submitted to allocation group 6.*

10. What corrections to the process have been made

10.1. The scope of the audit includes;

10.1.1. examine what changes may have been made to EGAS/EGLT systems and processes to eliminate the scope for such discrepancies in the future;

10.2. EGLT has implemented the following changes,

10.2.1. They have developed a method where by every change to an account generates a record noting what the change is, i.e. a meter reading change from an actual meter reading, and the reason for that change.

10.2.2. The process has since been documented.

10.2.3. EGLT has ceased manually altering submission files.

10.2.4. An external party is now reviewing the file generation process and all files are generated directly from the reporting system, although the reviewing of this process is a temporary measure.

10.2.5. EGAS and EGLT are creating a record of the ICP's included in the submission process and their corresponding historic and forward consumption volumes per submission file. From this individual ICP records can be tracked and verified for any changes to data and the reasons for those changes.

10.3. All submission files going forward are to be compared to financial reports from the EGLT and EGAS billing systems. From an auditing perspective, the demonstration of senior management monitoring all facets of reporting should add to the credibility of the file submission process.

10.4. Interim and final submission files are created using the seasonal adjustment daily shape values.

11. The following further changes are recommended

11.1. EGAS and EGLT should develop a first level validation process to uploading meter readings where readings that fail validation are excluded from the billing system until they are manually accepted, and not as EGAS has the process, accepted until manually removed.

11.2. A standard process for validating meter readings by a retailer would be, upon receiving meter reading files compare the current reading to the previous reading, the average of the 3 previous month's readings and the equivalent reading 12 months previous.

11.3. A simple exception report should include negative usage, significantly high or low usage and readings that do not match the number of registers on the meter. (i.e. a six register/dial meter should have a value length of six characters such as 012345).

11.4. A process established that queries exception meter readings with the meter reading provider.

11.5. Where a rejection occurs, the meter reading should still be stored, but coded in a manner that neither the allocation process nor the billing processes use the reading.

11.6. The system should automatically generate an estimated read, rather than manually entering an estimate, when no meter reading is acceptable. This would also improve future audits in regards to evaluating estimated reads.

- 11.7. Readings should be stored in a table of meter readings and coded. The purpose of storing all readings is to create a history of meter readings per ICP so that the EGAS billing team and auditors have a recorded of data received and any changes to that data.
- 11.8. The submission reconciliation system should estimate ICP usage when meter readings fail to enter the system and not as it currently is that the billing system has to load readings so that the submission file can be run.
- 11.9. EGAS and EGLT should be required to alter their processes under the guidance of an industry expert, or at least to an auditable standard, so that file generation and data storage process are acceptable under the rules. The industry expert would be required to work closely with the GIC regarding the interpretation of the rules. EGAS and EGLT would be required to bring their processes up to an acceptable standard within a specified period of time.
- 11.10. E-Gas should attend more GIC workshops and take a wider interactive role in the industry to develop staffs understanding of the industry.
- 11.11. EGAS will need to be subject to regular audits, however, in the interests of time and cost, this audit, and the Event audits will have developed models that capture key data sets for the GIC and for EGLT. These models could be utilised by EGAS and the GIC to report on the accuracy of submissions.

12. Conclusions

- 12.1 EGLT and EGAS have been open to the audit process, including demonstrating processes, documentation and responses to questions.
- 12.2 The Final submission file, as per Rule 33, closely aligns to EGLT and EGAS invoiced data from the billing system.
- 12.3 As at the time of the performance audit the final submission files by both participants account for more volume than has been invoiced. Therefore the accuracy of the initial and interim files are the key factors, hence, most breaches of rule 26.2 refer to 26.2.1. The two breaches of rule 26.2.2 relate to the incorrect creation of the interim GAS040 submission file and the GAS070 As- Billed file.
- 12.4 The industry relies on the initial and interim submission of consumption information to allocate costs for the Balancing and Peaking Pool charges and Transmission charges as well as the calculation of Unaccounted for Gas loss factors for the coming financial year. This means all reconciliation periods are of equal importance and no participant can claim one submission is more important than another.
- 12.5 As with the recommendation of the two event audits, this performance audit considers that the current allocation results are sufficiently unfair when a participant breaches rule 37.2 to warrant the GIC to request a special allocation under rule 51 for all participants who breach this rule.

- 12.6 The auditor is aware that there are some 1800 breaches of the rules to date; many of them relating to rule 37, to the extent the GIC established a retail forum to discuss ways of resolving the industry's ability to provide more accurate initial submission data.
- 12.7 The GIC as part of the investigation of the two event audits is recommending re-running the initial allocations for months May 2009 and June 2009 with EGLT final submission of consumption volume and other participant's initial files to calculate the effect of EGLT under submitting consumption volume for initial files.
- 12.8 This should identify the effect of the under submission by EGLT.
- 12.9 Due to the issues with the initial volume submission for EGLT it is recommended that the GIC re-run the initial allocations for all gates (as EGLT cannot identify which gates have had manual adjustments made to them) for the months of March, April, July, August, and September 2009 with EGLT final volume submissions but not adjusted for seasonal daily shape values.
- 12.10 Due to issues with the interim and final submission files not being run using the seasonal daily shape files, and for the interim file not being run from EGAS and EGLT reporting system, it is recommended that all gates for all months from October 08 to current reconciliation month be re-run with the participants latest submission files obtained under the current supervision regime.
- 12.11 The event audits identified a larger UFG issue than just EGLT under submission and for this reason, it is recommended that all retailer participants who breach rule 37.2 should have their final and initial submission files utilised to allocate the correct Balancing and Peaking Pool charges once EGAS and EGLT files are re-run so that EGAS and EGLT are not doubly penalised.
- 12.12 This solution could be applied across all participants who breach rule 37.2 to ensure inaccurate submissions do not affect those participants who supply accurate data. Alternatively, the industry could adopt a methodology that allows interim and final submission consumption data to wash up Balancing and Peaking Pool costs with use of money costs included in the calculation.
- 12.13 The auditor recommends that EGAS and EGLT be subject to a full performance audit under rule 65 in 6 months time, and regularly thereafter, to ensure systems and processes remain compliant with the rules.

DRU15101	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Submission File																	
Initial	656	109	403	386	349	0	11	197	246	798	3,834	1,730	1,533	1	307	245	201
Interim	656	476	18	1	1	0	310	318	259	802	3,308	1,729	1,620	1	226	244	218
Final	591	98	18	342	1	0	310	598									
% Var Initial v Final	10%	10%	96%	11%	100%	-5%	-2703%	-203%									
Invoiced	656	102	18	151	2	0	11	185	1,570	785	1,890	1,620	1,533	-841	278	245	201
% Var Initial v Invoiced	0%	7%	96%	61%	99%	-33%	0%	6%	-539%	2%	51%	6%	0%	62798%	9%	0%	0%
% Var Interim v Invoiced	0%	79%	-2%	-20596%	-183%	-33%	96%	42%	-507%	2%	43%	6%	5%	62798%	-23%	-1%	8%
% Var Final v Invoiced	-11%	-4%	-2%	56%	-183%	-26%	96%	69%									

DRU15102	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Submission File																	
Initial	237	51	70	49	36	235	500	664	462	707	446	346	277	101	35	68	53
Interim	237	52	70	49	42	235	500	658	562	707	423	346	302	101	49	68	61
Final	213	49	70	49	42	235	500	650									
% Var Initial v Final	10%	3%	0%	1%	-18%	0%	0%	2%									
Invoiced	237	47	75	48	36	242	500	621	600	707	446	346	277	101	35	68	53
% Var Initial v Invoiced	0%	7%	-6%	3%	0%	-3%	0%	6%	-30%	0%	0%	0%	0%	0%	0%	0%	0%
% Var Interim v Invoiced	0%	9%	-6%	3%	15%	-3%	0%	6%	-7%	0%	-5%	0%	8%	0%	30%	-1%	14%
% Var Final v Invoiced	-11%	4%	-6%	3%	15%	-3%	0%	5%									

FLD03001	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Submission File																	
Initial	913	764	421	456	256	782	472	1,073	1,508	1,962	1,185	884	819	857	371	311	368
Interim	913	708	432	444	372	824	618	1,079	1,525	1,911	1,093	778	796	697	388	323	399
Final	813	673	382	544	194	716	543	1,715									
% Var Initial v Final	11%	12%	9%	-19%	24%	8%	-15%	-60%									
Invoiced	821	652	334	514	243	736	503	1,493	2,249	1,982	996	830	717	857	363	308	367
% Var Initial v Invoiced	10%	15%	21%	-13%	5%	6%	-7%	-39%	-49%	-1%	16%	6%	12%	0%	2%	1%	0%
% Var Interim v Invoiced	10%	8%	23%	-16%	35%	11%	19%	-38%	-47%	-4%	9%	-7%	10%	-23%	6%	5%	8%
% Var Final v Invoiced	-1%	3%	12%	6%	-25%	-3%	7%	13%									

FOX22101	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Submission File																	
Initial															0	6	5
Interim															0.06	6	5
Final																	
% Var Initial v Final																	
Invoiced															0.00	6	5
% Var Initial v Invoiced															#DIV/0!	0%	7%
% Var Interim v Invoiced															100%	-2%	3%
% Var Final v Invoiced																	

GIS07810	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Submission File																	
Initial	2,397	2,050	1,585	1,724	2,006	2,080	7,480	5,076	3,967	3,748	3,238	2,572	2,415	2,609	1,765	2,049	2,025
Interim	2,397	2,107	1,652	1,820	1,980	2,083	7,580	5,145	4,056	3,698	3,056	2,765	2,639	2,520	1,930	2,068	2,206
Final	2,343	2,259	1,552	1,920	1,980	2,387	8,008	5,628									
% Var Initial v Final	2%	-10%	2%	-11%	1%	-15%	-7%	-11%									
Invoiced	2,501	2,169	1,653	1,928	2,025	2,834	8,044	5,318	4,765	3,680	3,257	2,873	2,415	2,609	1,765	2,046	2,019
% Var Initial v Invoiced	-4%	-6%	-4%	-12%	-1%	-36%	-8%	-5%	-20%	2%	-1%	-12%	0%	0%	0%	0%	0%
% Var Interim v Invoiced	-4%	-3%	0%	-6%	-2%	-36%	-6%	-3%	-18%	1%	-7%	-4%	8%	-4%	9%	1%	8%
% Var Final v Invoiced	-7%	4%	-6%	0%	-2%	-19%	0%	6%									

HEN74101

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	3,839	3,327	2,328	2,576	2,433	2,388	3,162	2,742	3,539	4,793	4,368	3,725	3,981	3,367	3,106	3,688	3,027
Interim	3,839	3,510	2,340	2,652	2,442	2,366	3,459	3,113	3,566	5,259	4,661	4,447	4,476	3,682	3,262	3,753	3,419
Final	3,347	3,513	2,724	2,610	2,398	2,502	3,275	4,427									
% Var Initial v Final	13%	-6%	-17%	-1%	1%	-5%	-4%	-61%									
Invoiced	3,556	3,699	2,591	2,405	2,329	2,614	3,190	4,770	4,640	5,596	4,580	4,813	4,267	3,434	3,129	3,663	3,363
% Var Initial v Invoiced	7%	-11%	-11%	7%	4%	-9%	-1%	-74%	-31%	-17%	-5%	-29%	-7%	-2%	-1%	1%	-11%
% Var Interim v Invoiced	7%	-5%	-11%	9%	5%	-10%	8%	-53%	-30%	-6%	2%	-8%	5%	7%	4%	2%	2%
% Var Final v Invoiced	-6%	-5%	5%	8%	3%	-4%	3%	-8%									

HST05210

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	4,810	4,448	4,450	5,383	3,944	5,002	6,077	6,211	7,501	8,407	8,470	7,531	7,132	6,083	5,315	5,717	4,567
Interim	4,810	4,502	4,552	5,371	4,044	5,047	6,162	6,595	7,413	9,079	9,334	8,158	8,228	6,420	5,613	5,740	5,149
Final	5,610	4,804	4,390	5,359	4,625	5,637	7,537	9,630									
% Var Initial v Final	-17%	-8%	1%	0%	-17%	-13%	-24%	-55%									
Invoiced	6,383	4,985	4,490	5,372	4,339	6,008	7,375	9,142	10,888	10,598	9,470	8,400	7,357	6,252	5,365	5,739	5,092
% Var Initial v Invoiced	-33%	-12%	-1%	0%	-10%	-20%	-21%	-47%	-45%	-26%	-12%	-12%	-3%	-3%	-1%	0%	-11%
% Var Interim v Invoiced	-33%	-11%	1%	0%	-7%	-19%	-20%	-39%	-47%	-17%	-1%	-3%	11%	3%	4%	0%	1%
% Var Final v Invoiced	-14%	-4%	-2%	0%	6%	-7%	2%	5%									

HTL16601

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	175	160	79	69	58	70	180	221	299	348	248	226	255	114	64	30	28
Interim	175	146	79	69	58	72	189	294	347	348	233	233	282	128	66	30	29
Final	155	139	90	73	58	72	189	334									
% Var Initial v Final	11%	13%	-14%	-5%	-1%	-4%	-5%	-51%									
Invoiced	209	127	110	72	71	96	185	286	409	452	239	261	289	140	85	55	50
% Var Initial v Invoiced	-19%	21%	-39%	-4%	-23%	-38%	-3%	-29%	-37%	-30%	4%	-15%	-13%	-23%	-34%	-80%	-78%
% Var Interim v Invoiced	-19%	13%	-39%	-5%	-21%	-33%	2%	3%	-18%	-30%	-2%	-12%	-2%	-10%	-30%	-81%	-70%
% Var Final v Invoiced	-34%	9%	-22%	1%	-21%	-33%	2%	14%									

HTV11301

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	7,228	7,720	5,831	5,982	4,892	6,127	6,764	7,221	8,505	10,959	10,757	8,124	7,785	7,018	5,785	4,865	4,479
Interim	7,228	7,973	5,843	6,045	4,970	6,214	6,898	7,684	8,322	11,329	9,862	8,436	8,330	6,936	6,003	5,053	5,057
Final	7,549	7,516	6,314	6,035	5,852	6,481	7,757	10,538									
% Var Initial v Final	-4%	3%	-8%	-1%	-20%	-6%	-15%	-46%									
Invoiced	8,031	7,464	6,600	5,593	5,472	6,692	7,979	9,562	13,379	12,909	9,690	8,849	8,776	8,509	7,233	4,885	5,192
% Var Initial v Invoiced	-11%	3%	-13%	7%	-12%	-9%	-18%	-32%	-57%	-18%	10%	-9%	-13%	-21%	-25%	0%	-16%
% Var Interim v Invoiced	-11%	6%	-13%	7%	-10%	-8%	-16%	-24%	-61%	-14%	2%	-5%	-5%	-23%	-20%	3%	-3%
% Var Final v Invoiced	-6%	1%	-5%	7%	6%	-3%	-3%	9%									

HWA20801

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	1,106	778	699	598	444	665	831	945	1,145	1,407	1,128	922	876	825	549	556	447
Interim	1,106	764	672	598	455	671	835	967	1,123	1,378	1,045	923	876	819	569	555	453
Final	982	781	746	675	438	655	816	965									
% Var Initial v Final	11%	0%	-7%	-13%	1%	1%	2%	-2%									
Invoiced	1,095	694	565	657	410	670	814	882	1,473	1,387	1,035	1,028	876	825	549	533	448
% Var Initial v Invoiced	1%	11%	19%	-10%	8%	-1%	2%	7%	-29%	1%	8%	-12%	0%	0%	0%	4%	0%
% Var Interim v Invoiced	1%	9%	16%	-10%	10%	0%	2%	9%	-31%	-1%	1%	-11%	0%	-1%	3%	4%	1%
% Var Final v Invoiced	-12%	11%	24%	3%	6%	-2%	0%	9%									

IGW11901

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	682	791	697	715	498	673	712	711	869	842	900	644	537	487	470	485	463
Interim	682	783	701	709	502	676	712	710	677	647	776	644	639	487	460	487	466
Final	598	681	592	637	442	477	520	707									
% Var Initial v Final	12%	14%	15%	11%	11%	29%	27%	0%									
Invoiced	482	557	418	616	317	474	538	643	744	601	747	644	537	487	470	485	463
% Var Initial v Invoiced	29%	29%	40%	14%	36%	30%	25%	10%	14%	29%	17%	0%	0%	0%	0%	0%	0%
% Var Interim v Invoiced	29%	29%	40%	13%	37%	30%	25%	10%	-10%	7%	4%	0%	16%	0%	-2%	0%	1%
% Var Final v Invoiced	19%	18%	29%	3%	28%	1%	-3%	9%									

KAW04405

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	27	20	23	22	6	27	27	31	66	102	115	71	25	25	20	24	21
Interim	27	21	23	22	8	27	28	45	116	123	111	64	28	25	20	24	21
Final	24	20	23	22	8	27	28	43									
% Var Initial v Final	11%	4%	0%	2%	-32%	-1%	-1%	-39%									
Invoiced	23	18	24	21	6	26	29	28	116	130	117	71	25	25	20	24	21
% Var Initial v Invoiced	14%	11%	-5%	5%	11%	3%	-7%	10%	-76%	-27%	-2%	0%	0%	0%	0%	0%	0%
% Var Interim v Invoiced	14%	12%	-5%	2%	33%	4%	-6%	38%	0%	-6%	-5%	-12%	9%	-1%	0%	-1%	0%
% Var Final v Invoiced	3%	8%	-5%	2%	33%	4%	-6%	35%									

KIG16801

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	115	71	41	31	19	38	155	215	229	224	164	140	116	110	39	47	19
Interim	115	69	41	31	20	38	155	217	229	224	156	140	121	110	39	45	21
Final	103	66	41	30	20	38	155	220									
% Var Initial v Final	10%	8%	0%	4%	-3%	0%	0%	-2%									
Invoiced	109	64	41	29	19	39	155	201	245	224	164	140	116	110	39	47	19
% Var Initial v Invoiced	5%	11%	-2%	8%	5%	3%	0%	6%	-7%	0%	0%	0%	0%	0%	0%	0%	0%
% Var Interim v Invoiced	5%	8%	-2%	7%	7%	-3%	0%	7%	-7%	0%	-5%	0%	4%	0%	-2%	-4%	9%
% Var Final v Invoiced	-6%	3%	-2%	4%	7%	-3%	0%	9%									

KIH19101

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	782	611	364	380	370	420	490	642	865	1,144	901	497	800	1,291	404	226	322
Interim	782	587	365	382	371	422	508	849	855	1,551	1,038	498	1,132	1,296	438	239	327
Final	754	623	406	350	406	469	560	1,120									
% Var Initial v Final	4%	-2%	-12%	8%	-10%	-12%	-14%	-74%									
Invoiced	810	611	445	351	389	480	542	1,046	1,211	1,600	1,305	495	863	1,300	466	226	322
% Var Initial v Invoiced	-4%	0%	-22%	8%	-5%	-14%	-11%	-63%	-40%	-40%	-45%	1%	-8%	-1%	-15%	0%	0%
% Var Interim v Invoiced	-4%	-4%	-22%	8%	-5%	-14%	-7%	-23%	-42%	-3%	-26%	1%	24%	0%	-6%	5%	1%
% Var Final v Invoiced	-7%	2%	-9%	0%	4%	-2%	3%	7%									

KRG24101

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	0	0	0	0	132	46	57	84	1,506	685	882	2	0	0	0	0	39
Interim	0	0	0	5	129	46	58	108	1,583	692	806	2	0	0	0	1	39
Final	0	0	0	5	129	46	58	103									
% Var Initial v Final	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	2%	-1%	-1%	-23%									
Invoiced	0	0	0	0	132	46	57	84	1,739	774	882	-138	0	0	0	0	40
% Var Initial v Invoiced	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0%	0%	0%	0%	-15%	-13%	0%	7875%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-4%
% Var Interim v Invoiced	#DIV/0!	#DIV/0!	#DIV/0!	100%	-3%	1%	1%	22%	-10%	-12%	-9%	7875%	#DIV/0!	#DIV/0!	#DIV/0!	100%	-4%
% Var Final v Invoiced	#DIV/0!	#DIV/0!	#DIV/0!	100%	-3%	1%	1%	18%									

LAB20201

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	52	44	34	47	8	35	46	52	84	89	75	65	57	48	32	41	29
Interim	52	43	38	45	10	37	47	74	84	88	70	64	62	47	32	40	30
Final	51	40	28	54	6	34	47	69									
% Var Initial v Final	1%	9%	19%	-17%	19%	4%	-3%	-33%									
Invoiced	59	40	28	56	7	34	49	67	84	94	70	69	62	47	34	47	29
% Var Initial v Invoiced	-14%	11%	17%	-20%	11%	3%	-7%	-30%	0%	-6%	6%	-7%	-8%	3%	-6%	-16%	0%
% Var Interim v Invoiced	-14%	7%	25%	-23%	33%	7%	-3%	9%	0%	-8%	0%	-7%	1%	1%	-4%	-19%	2%
% Var Final v Invoiced	-15%	2%	-2%	-3%	-9%	-1%	-3%	2%									

LNB24301

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	41	25	5	8	47	42	817	390	698	758	145	52	47	36	6	15	96
Interim	41	21	6	10	46	46	794	453	770	718	126	52	50	32	6	27	94
Final	36	21	4	10	46	39	794	626									
% Var Initial v Final	12%	14%	11%	-17%	2%	8%	3%	-61%									
Invoiced	34	22	4	10	43	41	871	458	1,698	807	135	55	47	36	6	15	96
% Var Initial v Invoiced	16%	10%	17%	-26%	8%	3%	-7%	-18%	-143%	-6%	6%	-7%	0%	0%	0%	0%	0%
% Var Interim v Invoiced	16%	-5%	31%	-7%	6%	11%	-10%	-1%	-121%	-12%	-7%	-7%	5%	-12%	-4%	44%	-2%
% Var Final v Invoiced	4%	-5%	6%	-7%	6%	-6%	-10%	27%									

LVN24401

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	2,484	1,807	1,467	1,192	1,534	1,272	1,751	1,802	2,076	2,621	2,076	1,602	1,302	1,855	1,252	1,250	1,356
Interim	2,484	2,180	1,540	1,169	1,537	1,273	1,751	2,093	2,097	2,513	2,100	2,251	2,173	1,848	1,216	1,258	1,364
Final	2,180	2,014	1,478	1,059	1,438	1,363	1,644	2,275									
% Var Initial v Final	12%	-11%	-1%	11%	6%	-7%	6%	-26%									
Invoiced	1,987	1,581	1,215	1,004	1,133	1,437	1,646	2,165	2,226	2,511	2,171	2,541	2,303	2,228	1,326	1,250	1,352
% Var Initial v Invoiced	20%	12%	17%	16%	26%	-13%	6%	-20%	-7%	4%	-5%	-59%	-77%	-20%	-6%	0%	0%
% Var Interim v Invoiced	20%	27%	21%	14%	26%	-13%	6%	-3%	-6%	0%	-3%	-13%	-6%	-21%	-9%	1%	1%
% Var Final v Invoiced	9%	21%	18%	5%	21%	-5%	0%	5%									

MMU08001

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	1,068	1,719	1,136	1,590	1,496	1,206	2,062	1,422	1,236	3,956	2,686	2,369	2,231	1,789	1,614	3,026	2,303
Interim	1,068	1,737	1,365	1,596	1,503	1,245	2,321	1,718	1,285	3,718	2,436	2,366	2,410	1,822	1,651	1,948	2,204
Final	1,228	1,674	1,172	1,749	1,162	1,288	2,266	2,793									
% Var Initial v Final	-15%	3%	-3%	-10%	22%	-7%	-10%	-96%									
Invoiced	2,098	1,761	1,173	1,781	1,311	1,603	2,239	2,539	3,125	4,103	2,407	2,363	2,365	1,829	1,614	1,917	2,167
% Var Initial v Invoiced	-96%	-2%	-3%	-12%	12%	-33%	-9%	-79%	-153%	-4%	10%	0%	-6%	-2%	0%	37%	6%
% Var Interim v Invoiced	-96%	-1%	14%	-12%	13%	-29%	4%	-48%	-143%	-10%	1%	0%	2%	0%	2%	2%	2%
% Var Final v Invoiced	-71%	-5%	0%	-2%	-13%	-24%	1%	9%									

MRV16302

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	172	92	155	66	111	51	170	84	206	142	275	95	201	32	79	10	26
Interim	172	92	148	69	108	48	175	95	227	151	239	103	209	41	77	11	33
Final	151	87	148	69	108	48	175	91									
% Var Initial v Final	12%	4%	5%	-4%	3%	6%	-3%	-9%									
Invoiced	168	85	145	73	108	41	173	83	329	151	257	101	201	32	79	10	26
% Var Initial v Invoiced	3%	8%	6%	-11%	3%	20%	-2%	0%	-59%	-6%	6%	-7%	0%	0%	0%	0%	0%
% Var Interim v Invoiced	3%	8%	2%	-7%	0%	15%	1%	13%	-45%	0%	-7%	2%	4%	21%	-3%	17%	20%
% Var Final v Invoiced	-11%	3%	2%	-7%	0%	15%	1%	9%									

MTN23801

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	208	77	38	109	0	154	87	123	95	185	112	104	56	55	8	55	0
Interim	208	71	55	102	1	146	89	120	106	181	118	123	100	49	8	48	0
Final	181	67	35	122	1	146	89	124									
% Var Initial v Final	13%	13%	7%	-12%	-291%	5%	-2%	-1%									
Invoiced	214	69	36	123	-77	149	93	115	95	197	105	217	101	54	9	64	0
% Var Initial v Invoiced	-3%	11%	6%	-13%	30902%	3%	-7%	6%	0%	-6%	6%	-109%	-80%	3%	-6%	-16%	#DIV/0!
% Var Interim v Invoiced	-3%	2%	35%	-21%	7973%	-2%	-4%	4%	11%	-9%	12%	-77%	-1%	-9%	-4%	-33%	#DIV/0!
% Var Final v Invoiced	-18%	-3%	-2%	-1%	7973%	-2%	-4%	7%									

NPL12101

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	4,255	3,677	3,754	2,964	2,559	3,061	3,009	3,926	4,295	6,094	5,316	4,319	5,244	6,548	4,151	4,271	3,790
Interim	4,255	3,875	3,204	2,942	2,589	3,096	3,148	4,243	4,364	6,481	6,242	5,420	7,904	7,387	4,469	4,276	3,718
Final	4,470	3,975	3,004	3,042	2,403	3,272	3,918	8,055									
% Var Initial v Final	-5%	-8%	20%	-3%	6%	-7%	-30%	-105%									
Invoiced	4,762	3,903	2,809	3,259	2,516	3,499	3,778	7,391	9,243	7,297	7,500	5,820	6,108	6,680	4,201	4,265	3,652
% Var Initial v Invoiced	-12%	-6%	25%	-10%	2%	-14%	-26%	-88%	-115%	-20%	-41%	-35%	-16%	-2%	-1%	0%	4%
% Var Interim v Invoiced	-12%	-1%	12%	-11%	3%	-13%	-20%	-74%	-112%	-13%	-20%	-7%	23%	10%	6%	0%	2%
% Var Final v Invoiced	-7%	2%	6%	-7%	-5%	-7%	4%	8%									

OKA13201

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	20	0	0	0	0	0	0	49	57	37	55	52	0	0	0	0	0
Interim	20	0	0	0	0	0	0	50	57	39	52	50	0	0	0	0	0
Final	18	0	0	0	0	0	0	50									
% Var Initial v Final	10%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	-2%									
Invoiced	20	0	0	0	0	0	0	43	63	35	55	55	0	0	0	0	0
% Var Initial v Invoiced	0%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	13%	-10%	6%	0%	-7%	#DIV/0!	#DIV/0!	0%	#DIV/0!	#DIV/0!
% Var Interim v Invoiced	0%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	15%	-11%	11%	-6%	-10%	#DIV/0!	100%	-7%	#DIV/0!	#DIV/0!
% Var Final v Invoiced	-11%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	15%									

OKS32801

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	70	62	59	54	48	57	58	87	98	105	77	72	61	57	44	35	28
Interim	70	61	58	54	48	57	58	88	98	104	73	72	67	57	46	34	28
Final	63	58	52	60	48	57	58	87									
% Var Initial v Final	10%	5%	13%	-11%	0%	0%	0%	0%									
Invoiced	67	55	44	65	46	59	58	78	105	105	72	77	61	57	44	35	28
% Var Initial v Invoiced	5%	11%	26%	-20%	5%	-3%	0%	10%	-7%	0%	6%	-7%	0%	0%	0%	0%	0%
% Var Interim v Invoiced	5%	11%	24%	-20%	5%	-3%	0%	11%	-7%	-1%	1%	-7%	9%	-1%	5%	-1%	2%
% Var Final v Invoiced	-6%	6%	15%	-8%	5%	-3%	0%	10%									

OPO32001

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	440	513	503	196	88	117	41	18	46	84	58	96	105	60	152	69	310
Interim	440	509	482	1	90	108	39	23	52	82	62	99	110	78	153	131	446
Final	406	484	482	172	90	108	39	23									
% Var Initial v Final	8%	6%	4%	12%	-2%	8%	4%	-29%									
Invoiced	475	480	553	-128	82	114	44	16	46	89	55	96	105	62	152	69	410
% Var Initial v Invoiced	-8%	6%	-10%	166%	7%	3%	-7%	10%	0%	-6%	6%	0%	0%	-4%	0%	0%	-32%
% Var Interim v Invoiced	-8%	6%	-15%	15742%	9%	-5%	-11%	29%	11%	-10%	12%	3%	5%	20%	0%	47%	8%
% Var Final v Invoiced	-17%	1%	-15%	175%	9%	-5%	-11%	30%									

ORD24701

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	1	0	0	0	0	1,044	95	2,118	3,187	888	56	1	1	0	0	0	0
Interim	1	0	0	0	90	1,251	192	2,235	3,076	861	48	1	1	0	0	0	10
Final	1	0	0	0	90	1,051	192	3,544									
% Var Initial v Final	12%	10%	#DIV/0!	#DIV/0!	#DIV/0!	-1%	-103%	-67%									
Invoiced	1	0	0	0	0	1,438	95	2,917	4,467	888	53	1	1	0	0	0	0
% Var Initial v Invoiced	17%	7%	#DIV/0!	#DIV/0!	#DIV/0!	-38%	0%	-38%	-40%	0%	6%	-7%	0%	2%	1%	#DIV/0!	#DIV/0!
% Var Interim v Invoiced	17%	-7%	#DIV/0!	#DIV/0!	100%	-15%	51%	-31%	-45%	-3%	-9%	-6%	4%	-3%	-5%	#DIV/0!	100%
% Var Final v Invoiced	5%	-4%	#DIV/0!	#DIV/0!	100%	-37%	51%	18%									

OTA22601

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	179	139	148	153	167	181	241	321	242	390	329	103	130	121	51	26	19
Interim	179	140	149	155	167	183	243	314	247	388	292	105	143	114	52	26	20
Final	163	133	129	175	167	183	243	310									
% Var Initial v Final	9%	5%	13%	-14%	0%	-1%	-1%	3%									
Invoiced	178	124	123	174	160	187	241	301	259	390	307	110	130	121	50	26	17
% Var Initial v Invoiced	1%	11%	17%	-14%	5%	-3%	0%	6%	-7%	0%	6%	-7%	0%	0%	1%	0%	12%
% Var Interim v Invoiced	1%	11%	18%	-12%	4%	-2%	1%	4%	-5%	-1%	-5%	-5%	9%	-6%	4%	0%	13%
% Var Final v Invoiced	-9%	7%	5%	1%	4%	-2%	1%	3%									

OTO14101

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	282	181	96	93	93	127	158	181	400	416	398	284	274	96	73	49	135
Interim	282	175	95	94	96	133	179	207	480	414	359	286	267	93	84	82	91
Final	246	166	71	94	113	123	179	410									
% Var Initial v Final	13%	8%	26%	-1%	-21%	3%	-13%	-127%									
Invoiced	269	174	83	102	91	123	169	344	500	443	372	284	274	96	73	49	179
% Var Initial v Invoiced	5%	4%	13%	-10%	2%	3%	-7%	-90%	-25%	-6%	6%	0%	0%	0%	0%	0%	-32%
% Var Interim v Invoiced	5%	0%	13%	-8%	6%	8%	6%	-66%	-4%	-7%	-4%	1%	-3%	-3%	13%	41%	-97%
% Var Final v Invoiced	-9%	-5%	-17%	-8%	20%	0%	6%	16%									

PAP06610

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	6,553	5,120	4,498	5,551	2,713	3,443	4,194	5,065	5,532	5,742	5,754	4,926	5,453	5,054	4,219	4,941	4,433
Interim	6,553	5,012	4,859	5,303	2,747	3,487	4,130	5,214	5,602	6,231	6,681	5,721	6,074	5,521	4,192	5,026	4,990
Final	5,931	5,309	5,350	5,265	3,727	4,244	4,694	6,198									
% Var Initial v Final	9%	-4%	-19%	5%	-37%	-23%	-12%	-22%									
Invoiced	5,648	4,442	4,863	4,600	2,997	4,263	4,726	5,894	6,272	6,700	7,086	6,892	5,808	5,389	4,739	4,985	4,998
% Var Initial v Invoiced	14%	13%	-8%	17%	-10%	-24%	-13%	-16%	-13%	-17%	-23%	-40%	-7%	-7%	-12%	-1%	-13%
% Var Interim v Invoiced	14%	11%	0%	13%	-9%	-22%	-14%	-13%	-12%	-8%	-6%	-20%	4%	2%	-13%	1%	0%
% Var Final v Invoiced	5%	16%	9%	13%	20%	0%	-1%	5%									

PAU20101

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	1,781	1,436	1,025	928	864	1,186	1,535	1,758	2,082	2,604	2,221	1,620	1,581	1,357	968	1,084	1,065
Interim	1,781	1,395	991	939	874	1,208	1,575	1,902	2,013	2,523	1,945	1,820	1,740	1,140	975	1,084	1,069
Final	1,577	1,256	919	964	906	1,133	1,502	2,218									
% Var Initial v Final	11%	12%	10%	-4%	-5%	4%	2%	-26%									
Invoiced	1,639	1,223	764	969	857	1,146	1,498	2,045	2,460	2,539	1,944	1,929	1,533	1,357	968	1,084	1,020
% Var Initial v Invoiced	8%	15%	25%	-4%	1%	3%	2%	-16%	-18%	2%	12%	-19%	3%	0%	0%	0%	4%
% Var Interim v Invoiced	8%	12%	23%	-3%	2%	5%	5%	-8%	-22%	-1%	0%	-6%	12%	-19%	1%	0%	5%
% Var Final v Invoiced	-4%	3%	17%	-1%	5%	-1%	0%	8%									

PHT04901

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	294	233	180	159	139	220	265	330	422	600	577	493	474	313	178	193	158
Interim	294	229	175	159	141	220	265	437	622	600	548	493	520	313	168	192	162
Final	265	217	152	179	141	220	265	519									
% Var Initial v Final	10%	7%	15%	-12%	-2%	0%	0%	-57%									
Invoiced	292	216	150	188	138	227	265	496	664	600	577	493	474	313	178	193	152
% Var Initial v Invoiced	1%	7%	17%	-19%	1%	-3%	0%	-50%	-57%	0%	0%	0%	0%	0%	0%	0%	4%
% Var Interim v Invoiced	1%	6%	14%	-19%	2%	-3%	0%	-13%	-7%	0%	-5%	0%	9%	0%	-6%	-1%	6%
% Var Final v Invoiced	-10%	1%	1%	-5%	2%	-3%	0%	4%									

PLN24201

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	7,877	6,141	4,602	4,755	3,886	5,004	5,140	5,903	6,340	7,671	6,762	5,462	5,484	4,690	3,977	3,911	3,518
Interim	7,877	5,940	4,705	5,116	3,965	5,080	3,876	6,192	6,355	7,528	6,124	5,899	6,060	5,080	3,964	3,866	3,741
Final	7,148	6,524	4,725	5,070	4,224	6,634	3,828	7,178									
% Var Initial v Final	9%	-6%	-3%	-7%	-9%	-33%	26%	-22%									
Invoiced	6,478	5,143	4,314	4,337	3,974	6,840	3,978	6,795	7,457	7,633	6,413	6,053	5,522	4,809	4,003	3,817	3,819
% Var Initial v Invoiced	18%	16%	6%	9%	-2%	-37%	23%	-15%	-18%	0%	5%	-11%	-1%	-3%	-1%	2%	-9%
% Var Interim v Invoiced	18%	13%	8%	15%	0%	-35%	-3%	-10%	-17%	-1%	-5%	-3%	9%	5%	-1%	1%	-2%
% Var Final v Invoiced	9%	21%	9%	14%	6%	-3%	-4%	5%									

PTR32601

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	73	41	34	30	27	41	91	170	195	178	146	114	184	111	63	73	56
Interim	73	41	32	30	27	41	105	173	195	177	136	120	286	107	69	72	57
Final	66	39	32	40	27	41	105	178									
% Var Initial v Final	10%	6%	4%	-34%	-1%	0%	-15%	-4%									
Invoiced	72	38	27	36	27	42	91	167	208	178	137	121	199	111	61	73	56
% Var Initial v Invoiced	2%	7%	20%	-23%	0%	-3%	0%	2%	-7%	0%	6%	-7%	-8%	0%	2%	0%	0%
% Var Interim v Invoiced	2%	6%	17%	-23%	1%	-3%	13%	4%	-7%	-1%	0%	-1%	31%	-3%	10%	-1%	2%
% Var Final v Invoiced	-9%	1%	17%	8%	1%	-3%	13%	6%									

PUK04201

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	161	145	113	91	109	131	136	170	131	147	192	210	195	238	226	277	292
Interim	161	143	119	112	109	131	136	168	154	174	206	210	208	238	272	278	293
Final	164	154	130	92	128	152	156	185									
% Var Initial v Final	-2%	-6%	-15%	-1%	-18%	-16%	-15%	-9%									
Invoiced	175	147	136	101	150	155	155	178	163	172	229	210	195	238	226	277	292
% Var Initial v Invoiced	-9%	-1%	-20%	-11%	-38%	-18%	-14%	-5%	-25%	-17%	-19%	0%	0%	0%	0%	0%	0%
% Var Interim v Invoiced	-9%	-3%	-14%	10%	-38%	-18%	-14%	-6%	-6%	1%	-11%	0%	6%	0%	17%	1%	1%
% Var Final v Invoiced	-7%	4%	-5%	-10%	-17%	-2%	1%	4%									

ROT08101

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	4,006	3,782	2,339	3,837	3,351	3,597	3,202	3,716	4,211	5,110	3,281	2,771	3,052	3,356	2,535	3,115	2,519
Interim	4,006	3,903	2,368	3,796	3,451	3,608	3,401	3,915	4,270	5,110	3,309	3,239	3,441	3,470	2,571	3,027	2,603
Final	4,315	4,110	2,868	3,597	3,474	3,094	4,126	5,047									
% Var Initial v Final	-8%	-9%	-23%	6%	-4%	14%	-29%	-36%									
Invoiced	4,229	3,367	3,455	3,135	2,689	3,152	3,921	4,708	4,770	6,720	3,226	4,252	3,095	3,416	2,541	3,066	2,541
% Var Initial v Invoiced	-6%	11%	-48%	18%	20%	12%	-22%	-27%	-13%	-32%	2%	-53%	-1%	-2%	0%	2%	-1%
% Var Interim v Invoiced	-6%	14%	-46%	17%	22%	13%	-15%	-20%	-12%	-32%	3%	-31%	10%	2%	1%	-1%	2%
% Var Final v Invoiced	2%	18%	-20%	13%	23%	-2%	5%	7%									

RPR30801	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Submission File																	
Initial									66	174	42	2	111	91	77	0	50
Interim									69	174	38	2	171	91	75	4	56
Final																	
% Var Initial v Final																	
Invoiced									63	179	40	2	111	91	77	0	50
% Var Initial v Invoiced									4%	-3%	6%	-3%	0%	0%	0%	#DIV/0!	0%
% Var Interim v Invoiced									8%	-3%	-5%	-2%	35%	0%	-2%	100%	11%
% Var Final v Invoiced																	

STR10201	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Submission File																	
Initial	460	416	234	178	167	309	593	677	754	939	891	637	560	453	217	260	159
Interim	460	390	310	285	264	330	602	782	799	827	733	636	613	436	252	209	168
Final	408	371	137	179	168	224	498	783									
% Var Initial v Final	11%	11%	42%	0%	-1%	28%	16%	-16%									
Invoiced	485	384	199	197	160	209	501	721	851	829	732	682	596	453	211	260	70
% Var Initial v Invoiced	-5%	8%	15%	-10%	4%	32%	16%	-7%	-13%	12%	18%	-7%	-6%	0%	3%	0%	56%
% Var Interim v Invoiced	-5%	2%	36%	31%	39%	37%	17%	8%	-7%	0%	0%	-7%	3%	-4%	17%	-24%	58%
% Var Final v Invoiced	-19%	-4%	-46%	-10%	5%	7%	0%	8%									

TAU07001	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Submission File																	
Initial	2,150	2,446	2,160	2,515	2,122	2,081	1,885	2,295	2,660	2,827	3,094	2,781	2,334	2,446	2,130	3,147	2,404
Interim	2,150	2,442	2,462	2,516	2,216	2,088	1,999	2,302	2,670	3,769	3,649	3,217	2,851	2,530	2,082	3,171	2,715
Final	2,504	2,294	2,433	2,488	2,083	2,252	2,464	3,322									
% Var Initial v Final	-16%	6%	-13%	1%	2%	-8%	-31%	-45%									
Invoiced	2,913	2,181	2,412	2,491	2,042	2,308	2,412	3,181	3,942	3,839	3,765	3,377	2,373	2,474	2,130	3,145	2,447
% Var Initial v Invoiced	-35%	11%	-12%	1%	4%	-11%	-28%	-39%	-48%	-36%	-22%	-21%	-2%	-1%	0%	0%	-2%
% Var Interim v Invoiced	-35%	11%	2%	1%	8%	-11%	-21%	-38%	-48%	-2%	-3%	-5%	17%	2%	-2%	1%	10%
% Var Final v Invoiced	-16%	5%	1%	0%	2%	-2%	2%	4%									

THO22701	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Submission File																	
Initial								23	20	22	20	19	17	17	16	18	13
Interim								23	20	22	19	19	19	16	16	18	13
Final								24									
% Var Initial v Final								-3%									
Invoiced								26	22	22	19	20	17	17	16	18	12
% Var Initial v Invoiced								-13%	-7%	0%	6%	-7%	0%	0%	0%	0%	7%
% Var Interim v Invoiced								-14%	-7%	0%	1%	-7%	10%	-5%	5%	-1%	8%
% Var Final v Invoiced								-10%									

TIR33502	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Submission File																	
Initial	31	27	25	28	22	12	31	35	54	64	65	65	63	63	56	69	56
Interim	31	27	26	27	22	23	42	46	65	105	62	65	69	63	60	67	57
Final	28	25	21	32	22	13	42	55									
% Var Initial v Final	10%	6%	17%	-18%	0%	-10%	-37%	-58%									
Invoiced	29	24	18	33	21	22	42	53	67	107	60	69	63	63	56	68	56
% Var Initial v Invoiced	5%	11%	26%	-20%	5%	-93%	-36%	-51%	-23%	-68%	7%	-7%	0%	0%	0%	1%	0%
% Var Interim v Invoiced	5%	10%	28%	-20%	5%	2%	1%	-16%	-2%	-2%	2%	-7%	10%	1%	5%	-1%	1%
% Var Final v Invoiced	-6%	6%	11%	-2%	5%	-75%	1%	5%									

TKN17001

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	303	238	104	14	14	134	208	333	379	89	0	0	0	266	0	0	2
Interim	303	215	104	14	29	147	219	344	320	77	0	0	0	0	0	2	8
Final	272	204	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
% Var Initial v Final	10%	14%	100%	100%	100%	100%	100%	100%	0	0	0	0	0	0	0	0	0
Invoiced	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	6
% Var Initial v Invoiced	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	#DIV/0!	#DIV/0!	#DIV/0!	100%	#DIV/0!	0%	-272%
% Var Interim v Invoiced	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	90%	18%
% Var Final v Invoiced	100%	100%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

TKR19701

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	814	697	647	166	308	302	392	564	779	971	980	892	759	597	373	398	372
Interim	814	636	351	311	307	306	400	657	875	974	1,109	887	821	583	381	397	378
Final	709	604	305	199	295	293	387	651	0	0	0	0	0	0	0	0	0
% Var Initial v Final	13%	13%	53%	-20%	4%	3%	1%	-15%	0	0	0	0	0	0	0	0	0
Invoiced	773	557	294	333	286	295	380	582	868	1,001	1,143	932	759	597	373	398	369
% Var Initial v Invoiced	5%	20%	55%	-101%	7%	2%	3%	-3%	-11%	-3%	-17%	-4%	0%	0%	0%	0%	1%
% Var Interim v Invoiced	5%	12%	16%	-7%	7%	3%	5%	11%	1%	-3%	-3%	-5%	8%	-2%	2%	0%	2%
% Var Final v Invoiced	-9%	8%	4%	-67%	3%	-1%	2%	11%	0	0	0	0	0	0	0	0	0

TKS17401

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	4
Interim	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Final	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
% Var Initial v Final	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	0	0	0	0	0	266	0	0	0
Invoiced	316	222	120	12	14	129	222	0	0	0	0	0	0	0	0	0	0
% Var Initial v Invoiced	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	100%
% Var Interim v Invoiced	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
% Var Final v Invoiced	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

TPK33301

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	601	480	314	253	429	418	524	704	784	844	748	627	541	486	352	366	288
Interim	601	451	303	277	422	438	545	721	790	835	695	621	603	457	404	365	297
Final	530	428	263	277	422	438	545	731	0	0	0	0	0	0	0	0	0
% Var Initial v Final	12%	11%	16%	-9%	2%	-5%	-4%	-4%	0	0	0	0	0	0	0	0	0
Invoiced	595	426	271	296	390	403	559	664	784	899	700	627	541	486	352	366	290
% Var Initial v Invoiced	1%	11%	14%	-17%	9%	4%	-7%	6%	0%	-6%	6%	0%	0%	0%	0%	0%	-1%
% Var Interim v Invoiced	1%	5%	11%	-7%	8%	8%	-3%	8%	1%	-8%	-1%	-1%	10%	-6%	13%	0%	3%
% Var Final v Invoiced	-12%	0%	-3%	-7%	8%	8%	-3%	9%	0	0	0	0	0	0	0	0	0

TRG07701

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	3,675	3,507	2,955	3,200	3,086	2,287	3,601	4,233	4,879	5,415	4,513	3,571	3,224	2,923	2,732	3,491	2,634
Interim	3,675	3,943	3,059	3,215	3,185	2,202	3,790	4,437	4,971	5,572	4,211	3,642	3,535	2,925	2,836	3,422	2,961
Final	3,198	3,746	2,759	3,615	3,185	2,702	3,790	5,456	0	0	0	0	0	0	0	0	0
% Var Initial v Final	13%	-7%	7%	-13%	-3%	-18%	-5%	-29%	0	0	0	0	0	0	0	0	0
Invoiced	3,403	3,665	2,878	3,742	2,956	3,567	3,719	4,959	5,954	5,498	4,046	3,755	3,198	2,968	2,730	3,477	2,974
% Var Initial v Invoiced	7%	-4%	3%	-17%	4%	-56%	-3%	-17%	-22%	-2%	10%	-5%	1%	-2%	0%	0%	-13%
% Var Interim v Invoiced	7%	7%	6%	-16%	7%	-62%	2%	-12%	-20%	1%	4%	-3%	10%	-1%	4%	-2%	0%
% Var Final v Invoiced	-6%	2%	-4%	-4%	7%	-32%	2%	9%	0	0	0	0	0	0	0	0	0

TWA35610

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	14,408	12,490	10,462	9,351	9,965	9,106	10,937	11,201	13,866	19,458	20,545	18,366	19,037	15,389	11,680	9,876	9,101
Interim	14,408	13,278	10,969	9,275	10,234	9,255	11,016	12,918	14,081	19,967	25,781	19,962	19,786	16,098	11,969	9,840	9,782
Final	16,475	14,559	10,597	9,490	9,421	10,920	14,463	20,943									
% Var Initial v Final	-14%	-17%	-1%	-1%	5%	-20%	-32%	-87%									
Invoiced	17,576	13,248	10,101	9,288	9,074	11,224	13,361	19,487	22,133	23,362	28,059	20,520	19,370	15,477	11,672	9,790	9,838
% Var Initial v Invoiced	-22%	-6%	3%	1%	9%	-23%	-22%	-74%	-60%	-20%	-37%	-12%	-2%	-1%	0%	1%	-8%
% Var Interim v Invoiced	-22%	0%	8%	0%	11%	-21%	-21%	-51%	-17%	-9%	-3%	2%	4%	2%	1%	-1%	
% Var Final v Invoiced	-7%	9%	5%	2%	4%	-3%	8%	7%									

WAG21501

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	1,646	1,321	1,021	850	903	1,027	1,180	1,316	1,870	2,006	1,878	1,705	1,846	1,595	1,427	1,308	1,272
Interim	1,646	1,318	1,103	856	905	1,030	1,380	1,497	1,876	2,113	1,662	1,732	2,018	1,701	1,414	1,333	1,299
Final	1,452	1,215	563	915	867	918	1,317	1,728									
% Var Initial v Final	12%	8%	45%	-8%	4%	11%	-12%	-31%									
Invoiced	1,523	1,119	520	922	806	932	1,343	1,675	1,978	2,136	1,751	1,727	2,017	1,922	1,414	1,487	1,272
% Var Initial v Invoiced	8%	15%	49%	-8%	11%	9%	-14%	-27%	-6%	-6%	7%	-1%	-9%	-20%	1%	-14%	0%
% Var Interim v Invoiced	8%	15%	53%	-8%	11%	9%	3%	-12%	-5%	-1%	-5%	0%	0%	-13%	0%	-12%	2%
% Var Final v Invoiced	-5%	8%	8%	-1%	7%	-2%	-2%	3%									

WAK22801

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	816	770	653	623	564	721	830	1,258	1,279	1,342	1,264	1,059	950	790	514	591	421
Interim	816	752	645	623	570	726	842	1,265	1,281	1,338	1,115	1,057	1,040	774	539	585	436
Final	712	714	535	723	570	727	844	1,278									
% Var Initial v Final	13%	7%	18%	-16%	-1%	-1%	-2%	-2%									
Invoiced	831	695	553	741	528	744	830	1,177	1,364	1,342	1,111	1,129	950	790	514	591	391
% Var Initial v Invoiced	-2%	10%	15%	-19%	6%	-3%	0%	6%	-7%	0%	12%	-7%	0%	0%	0%	0%	7%
% Var Interim v Invoiced	-2%	7%	14%	-19%	7%	-3%	1%	7%	-7%	0%	0%	-7%	9%	-2%	5%	-1%	10%
% Var Final v Invoiced	-17%	3%	-3%	-3%	7%	-2%	2%	8%									

WEL18301

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial								0	13	11	11	0	0	0	0	0	13
Interim								5	0	0	0	0	0	0	0	0	13
Final								0									
% Var Initial v Final								#DIV/0!									
Invoiced								0	0	0	0	0	0	0	0	0	12
% Var Initial v Invoiced								#DIV/0!	100%	100%	100%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6%
% Var Interim v Invoiced								100%	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	6%
% Var Final v Invoiced								#DIV/0!									

WHG07501

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	1,725	1,962	1,834	1,743	1,250	1,297	1,838	1,926	2,496	3,414	3,012	2,747	2,709	2,722	2,244	2,523	2,269
Interim	1,725	1,982	2,032	1,654	1,248	1,281	1,904	2,257	2,481	3,435	3,435	3,047	3,394	2,819	2,288	2,543	2,588
Final	2,022	1,883	2,032	1,954	1,048	1,457	2,865	3,897									
% Var Initial v Final	-17%	4%	-11%	-12%	16%	-12%	-56%	-102%									
Invoiced	2,371	2,016	1,938	2,002	999	1,915	2,832	3,432	4,532	5,140	4,127	4,131	2,760	2,698	2,181	2,434	2,474
% Var Initial v Invoiced	-37%	-3%	-6%	-15%	20%	-48%	-54%	-78%	-82%	-51%	-37%	-50%	-2%	1%	3%	4%	-9%
% Var Interim v Invoiced	-37%	-2%	5%	-21%	20%	-50%	-49%	-52%	-83%	-50%	-20%	-36%	19%	4%	5%	4%	4%
% Var Final v Invoiced	-17%	-7%	5%	-2%	5%	-31%	1%	12%									

WHK32101

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	528	467	457	470	166	434	441	623	664	703	646	597	522	587	397	521	464
Interim	528	466	472	462	190	436	451	633	671	733	802	585	574	563	402	522	479
Final	465	443	472	462	140	406	451	630									
% Var Initial v Final	12%	5%	-3%	2%	16%	7%	-2%	-1%									
Invoiced	500	398	479	464	147	420	469	563	668	748	790	606	494	587	397	521	458
% Var Initial v Invoiced	5%	15%	-5%	1%	12%	3%	-6%	10%	-1%	-6%	-22%	-1%	5%	0%	0%	0%	1%
% Var Interim v Invoiced	5%	14%	-1%	0%	23%	4%	-4%	11%	0%	-2%	2%	-4%	14%	-4%	1%	0%	4%
% Var Final v Invoiced	-8%	10%	-1%	0%	-4%	-4%	-4%	11%									

WRK18901

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	298	232	223	156	142	218	180	222	375	372	353	295	307	260	165	199	228
Interim	298	229	206	156	152	212	204	235	372	371	331	295	339	260	161	196	172
Final	262	218	206	186	152	206	204	341									
% Var Initial v Final	12%	6%	8%	-19%	-7%	6%	-14%	-54%									
Invoiced	262	236	199	187	112	211	180	320	375	432	330	324	307	260	165	199	149
% Var Initial v Invoiced	12%	-2%	11%	-20%	22%	3%	0%	-44%	0%	-16%	6%	-10%	0%	0%	0%	0%	34%
% Var Interim v Invoiced	12%	-3%	3%	-20%	27%	0%	12%	-36%	-1%	-16%	0%	-10%	9%	0%	-3%	-1%	13%
% Var Final v Invoiced	0%	-9%	3%	-1%	27%	-3%	12%	6%									

WST03610

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	25,896	26,428	20,182	20,728	17,178	17,086	20,369	17,282	18,553	25,129	26,878	21,457	22,798	28,060	21,601	22,532	21,038
Interim	25,896	25,927	20,446	20,073	17,170	17,218	20,629	17,516	19,248	25,711	29,861	26,012	25,273	28,550	21,971	22,943	23,058
Final	25,015	27,057	21,784	19,538	18,006	19,435	21,084	27,707									
% Var Initial v Final	3%	-2%	-8%	6%	-5%	-14%	-4%	-60%									
Invoiced	25,397	24,654	21,680	19,428	18,017	22,341	21,674	26,221	28,191	32,857	29,484	27,632	23,752	27,769	19,754	22,315	21,807
% Var Initial v Invoiced	2%	7%	-7%	6%	-5%	-31%	-6%	-52%	-52%	-31%	-10%	-29%	-4%	1%	9%	1%	-4%
% Var Interim v Invoiced	2%	5%	-6%	3%	-5%	-30%	-5%	-50%	-46%	-28%	1%	-6%	6%	3%	10%	3%	5%
% Var Final v Invoiced	-2%	9%	0%	1%	0%	-15%	-3%	5%									

WTG06910

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	2,790	2,223	1,430	1,244	1,162	2,105	2,203	2,548	3,111	4,699	4,273	3,572	3,033	2,934	2,000	1,754	1,604
Interim	2,790	2,120	1,519	1,285	1,209	2,133	2,268	2,780	3,209	4,383	3,882	3,559	3,031	2,850	2,184	1,857	1,662
Final	2,462	2,003	1,307	1,244	1,374	1,838	2,340	3,940									
% Var Initial v Final	12%	10%	9%	0%	-18%	13%	-6%	-55%									
Invoiced	2,529	1,923	1,328	1,271	1,264	1,852	2,117	3,565	4,184	4,790	3,856	3,548	3,370	2,942	2,550	1,860	1,785
% Var Initial v Invoiced	9%	14%	7%	-2%	-9%	12%	4%	-40%	-34%	-2%	10%	1%	-11%	0%	-28%	-6%	-11%
% Var Interim v Invoiced	9%	9%	13%	1%	-5%	13%	7%	-28%	-30%	-9%	1%	0%	-11%	-3%	-17%	0%	-7%
% Var Final v Invoiced	-3%	4%	-2%	-2%	8%	-1%	10%	10%									

WTK33901

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	340	409	386	300	355	347	345	405	460	500	501	395	413	425	361	373	321
Interim	340	404	366	312	350	349	348	414	467	503	467	397	427	427	396	371	326
Final	306	384	366	312	350	349	348	420									
% Var Initial v Final	10%	6%	5%	-4%	2%	0%	-1%	-4%									
Invoiced	337	377	332	314	339	347	368	379	445	549	469	442	413	425	361	373	321
% Var Initial v Invoiced	1%	8%	14%	-5%	5%	0%	-7%	6%	3%	-10%	6%	-12%	0%	0%	0%	0%	0%
% Var Interim v Invoiced	1%	7%	9%	-1%	3%	0%	-6%	8%	5%	-9%	0%	-11%	3%	0%	9%	0%	2%
% Var Final v Invoiced	-10%	2%	9%	-1%	3%	0%	-6%	10%									

WTK33902

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	19	26	22	19	23	20	23	50	38	46	44	42	41	43	34	42	68
Interim	19	26	21	20	22	22	50	49	39	46	42	42	46	43	39	48	105
Final	18	24	21	20	22	20	50	59									
% Var Initial v Final	8%	7%	3%	-4%	3%	-1%	-116%	-19%									
Invoiced	19	24	19	20	22	20	25	76	35	51	41	47	41	43	34	42	65
% Var Initial v Invoiced	0%	8%	14%	-5%	5%	0%	-7%	-53%	8%	-10%	6%	-10%	0%	0%	0%	0%	5%
% Var Interim v Invoiced	0%	5%	11%	0%	2%	10%	51%	-54%	10%	-10%	1%	-10%	10%	0%	12%	12%	38%
% Var Final v Invoiced	-8%	0%	11%	0%	2%	1%	51%	-29%									

WTR12001

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	371	192	260	190	102	174	403	263	374	640	728	337	263	103	100	220	100
Interim	371	196	253	190	104	187	408	301	379	646	771	337	292	104	98	213	112
Final	334	254	218	205	109	177	408	466									
% Var Initial v Final	10%	-32%	16%	-8%	-7%	-2%	-1%	-77%									
Invoiced	358	176	214	231	95	174	416	418	455	600	774	337	263	103	100	220	100
% Var Initial v Invoiced	4%	8%	18%	-22%	7%	0%	-3%	-59%	-21%	6%	-6%	0%	0%	0%	0%	0%	0%
% Var Interim v Invoiced	4%	10%	15%	-22%	8%	7%	-2%	-39%	-20%	7%	0%	0%	10%	1%	-2%	-3%	11%
% Var Final v Invoiced	-7%	30%	2%	-13%	12%	2%	-2%	10%									

6 Allocation

TWA35610

Submission File	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	1/06/2009	1/07/2009	1/08/2009	1/09/2009	1/10/2009	1/11/2009	1/12/2009	1/01/2010	1/02/2010
Initial	1,603	2,265	2,302	1,699	1,820	1,871	2,379	2,018	2,480	3,695	3,133	2,562	2,596	2,478	1,840	1,705	1,801
Interim	1,603	2,246	2,031	1,759	1,888	2,331	2,543	2,200	2,434	3,582	2,990	2,981	2,885	2,267	2,067	1,760	1,818
Final	1,847	2,241	1,638	1,764	1,495	1,930	2,374	4,026									
% Var Initial v Final	-15%	1%	29%	-4%	18%	-3%	0%	-100%									
Invoiced	1,945	1,950	1,769	1,653	1,747	1,999	2,401	4,122	3,748	3,897	2,996	3,591	2,559	2,418	1,849	1,715	1,824
% Var Initial v Invoiced	-21%	14%	23%	3%	4%	-7%	-1%	-104%	-51%	-5%	4%	-40%	1%	2%	0%	-1%	-1%
% Var Interim v Invoiced	-21%	13%	13%	6%	8%	14%	6%	-87%	-54%	-9%	0%	-20%	11%	-7%	11%	3%	0%
% Var Final v Invoiced	-5%	13%	-8%	6%	-17%	-4%	-1%	-2%									

Appendix 2 – Gas Gate accuracy rule 37.

Rule 37 requires an accuracy, as published by the industry body from time to time, but at the time of the performance audit it was 15%, when comparing the initial submission file with the final submission file by gate for allocation groups 3 to 6. As the allocation agent automatically produces the rule 37 report the table below is provided for additional information as it separates submissions by group, as well as by gate and by month.

Where figures are positive this reflects a final submission greater than the initial submission, and a negative percentage reflects a final submission less than the initial submission. Allocation group 2, Initial and Interim files for WST were split into BMC, PAP and WST with the final submission file.

Allocation Part'	Allocation Group	Gas Gate	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009
EGAS	4	BEL24510	-12%	0%	5%	31%	4%	2%	1%	3%
		BMC17901	-10%	-15%	5%	-3%	8%	0%	0%	-1%
		DAN05001	-11%	-9%	-5%	19%	4%	0%	0%	-1%
		DRU15101	-11%	-9%	0%	-7%	6%	0%	0%	-1%
		FLD03001	-14%	-14%	8%	21%	42%	9%	3%	1%
		HEN74101	-14%	-12%	-6%	0%	5%	-1%	10%	0%
		HST05210	-12%	-5%	2%	14%	0%	0%	0%	-1%
		NPL12101	-8%	-74%	54%	#DIV/0!	-7%	12%	1%	-5%
		PAP06610	-12%	-6%	6%	-1%	2%	1%	3%	27%
		PLN24201	-13%	-6%	-1%	10%	1%	0%	0%	-1%
		PUK04201	-11%	-3%	0%	-7%	0%	0%	0%	-3%
		TWA35610	-15%	-9%	-4%	12%	-3%	2%	0%	-4%
		WST03610	-13%	-10%	-13%	-20%	1%	-2%	0%	2%
		WTG06910	-14%	-5%	0%	22%	0%	0%	13%	35%
WTK33902	-13%	8%	-18%	26%	-3%	0%	1%	4%		

Allocation Part'	Allocation Group	Gas Gate	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009	
EGAS	6	BEL24510	-14%	2%	-16%	-1%	-19%	8%	8%	40%	
		BMC17901	-9%	-8%	-24%	0%	6%	2%	5%	-2%	
		DAN05001	-11%	-6%	-28%	1%	-5%	-1%	0%	47%	
		FLD03001	-13%	-8%	-39%	-2%	-43%	2%	2%	2%	
		FOX22101	-15%	-8%	-17%	13%	1%	1%	2%	1%	
		HEN74101	-10%	-1%	-2%	9%	10%	-35%	11%	-1%	
		HST05210	-11%	-7%	-26%	2%	4%	-4%	1%	2%	
		LNB24301									
		LVN24401	-13%	-16%	-16%	-12%	-8%	-31%	-33%	-16%	
		MNA23402						-10%	-655%	26%	-5%
		NPL12101	-10%	100%	-55%	5%	-3%	7%	6%	5%	
		PAP06610	-5%	-5%	6%	-1%	7%	5%	2%	-2%	
		PAU20101									
		PLN24201	-14%	-7%	-27%	0%	1%	0%	-67%	0%	
		PUK04201	-11%	-5%	0%	0%	0%	0%	0%	38%	
		TKR19701									
		TWA35610	-13%	-15%	-35%	-3%	2%	2%	6%	37%	
WST03610	-14%	-7%	-4%	-5%	2%	5%	-63%	18%			
WTG06910	-7%	-5%	2%	-1%	-3%	7%	14%	11%			
WTK33902	-15%	-9%	-16%	-1%	2%	1%	3%	-1%			

Allocation Part'	Allocation Group	Gas Gate	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009
EGLT	2	BEL24510	3%	0%	0%	0%	0%	0%	0%	0%
		BMC17901	100%	100%	100%	100%	100%	100%	100%	100%
		HST05210	0%	0%	0%	0%	0%	0%	0%	0%
		HTV11301	0%	0%	0%	0%	0%	0%	0%	0%
		LVN24401	0%	0%	0%	0%	0%	0%	0%	0%
		MMU08001	0%	0%	0%	0%	0%	0%	0%	0%
		NPL12101	0%	0%	0%	0%	0%	0%	0%	0%
		PAP06610	100%	100%	100%	100%	100%	100%	100%	100%
		STR10201	0%	0%	0%	0%	#DIV/0!	0%	0%	0%
		TWA35610	0%	0%	0%	0%	0%	0%	0%	0%
		WST03610	-42%	-45%	-87%	-98%	-30%	-101%	-56%	-33%
		WTA16501							0%	0%

Allocation Part' EGLT	Allocation Group	Gas Gate	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009
	4	ASH34301	-13%	-6%	-16%	12%	-11%	-4%	3%	-1%
		BEL24510	14%	-9%	2%	3%	-15%	-7%	-9%	46%
		BMC17901	-11%	9%	20%	0%	1%	5%	2%	15%
		CAM17201	-9%	-5%	4%	4%	5%	4%	27%	31%
		DAN05001	-12%	-12%	-13%	-6%	-2%	-4%	-17%	19%
		DRU15101	-11%	-12%	-2189%	-13%	-47460%	5%	96%	67%
		DRU15102	-11%	-3%	0%	-1%	15%	0%	0%	-2%
		FLD03001	-12%	-14%	-10%	16%	-32%	-9%	13%	37%
		FOX22101								
		GIS07810	-2%	9%	-2%	10%	-1%	13%	7%	10%
		HEN74101	-15%	5%	15%	1%	-1%	5%	3%	38%
		HST05210	14%	7%	-1%	0%	15%	11%	19%	36%
		HTL16601	-13%	-15%	12%	5%	1%	4%	5%	34%
		HTV11301	4%	-3%	8%	1%	16%	5%	13%	31%
		HWA20801	-13%	0%	6%	11%	-1%	-1%	-2%	2%
		IGW11901	-14%	-16%	-18%	-12%	-13%	-41%	-37%	-1%
		KAW04405	-13%	-4%	0%	-2%	24%	1%	1%	28%
		KIG16801	-11%	-9%	0%	-4%	3%	0%	0%	2%
		KIH19101	-4%	2%	11%	-9%	9%	10%	12%	43%
		KRG24101				100%	-3%	1%	1%	18%
		LAB20201	-1%	-10%	-23%	14%	-23%	-4%	3%	25%
		LNB24301	-14%	-16%	-12%	15%	-2%	-9%	-3%	38%
		LVN24401	-14%	10%	1%	-13%	-7%	7%	-6%	21%
		MMU08001	13%	-3%	3%	9%	-29%	6%	9%	49%
		MRV16302	-14%	-5%	-5%	4%	-3%	-7%	3%	9%
		MTN23801	-15%	-15%	-8%	11%	74%	-6%	2%	1%
		NPL12101	5%	7%	-25%	3%	-6%	6%	23%	51%
		OKA13201	-11%							
		OKS32801	-11%	-6%	-14%	10%	0%	0%	0%	0%
		OPO32001	-8%	-6%	-4%	-14%	2%	-9%	-4%	23%
		ORD24701	-14%	-11%	#DIV/0!	#DIV/0!	100%	1%	51%	40%
		OTA22601	-10%	-5%	-15%	13%	0%	1%	1%	-4%
		OTO14101	-14%	-9%	-35%	1%	18%	-3%	12%	56%
		PAP06610	-10%	4%	16%	-5%	27%	19%	11%	18%
		PAU20101	-13%	-14%	-12%	4%	5%	-5%	-2%	21%
		PHT04901	-11%	-7%	-18%	11%	2%	0%	0%	36%
		PLN24201	-10%	6%	3%	6%	8%	25%	-34%	18%
		PTR32601	-11%	-7%	-4%	25%	1%	0%	13%	4%
		PUK04201	2%	6%	13%	1%	15%	14%	13%	8%
		ROT08101	7%	8%	18%	-7%	4%	-16%	22%	26%
		RPR30801								
		STR10201	-13%	-12%	-71%	0%	1%	-38%	-19%	14%
		TAU07001	14%	-7%	11%	-1%	-2%	8%	24%	31%
		THO22701								
		TIR33502	-11%	-6%	-20%	15%	0%	9%	27%	37%
		TKN17001	-11%	-16%						
		TKR19701	-15%	-15%	-112%	17%	-4%	-3%	-1%	13%
		TKS17401								
		TPK33301	-13%	-12%	-19%	9%	-2%	5%	4%	4%
		TRG07701	-15%	6%	-7%	11%	3%	15%	5%	22%
		TWA35610	13%	14%	1%	1%	-6%	17%	24%	47%
		WAG21501	-13%	-9%	-81%	7%	-4%	-12%	10%	24%
		WAK22801	-15%	-8%	-22%	14%	1%	1%	2%	2%
		WEL18301								
		WHG07501	15%	-4%	10%	11%	-19%	11%	36%	51%
		WHK32101	-14%	-5%	3%	-2%	-19%	-7%	2%	1%
		WRK18901	-14%	-7%	-8%	16%	6%	-6%	12%	35%
		WST03610	-4%	2%	7%	-6%	5%	12%	3%	38%
		WTG06910	-13%	-11%	-9%	0%	15%	-15%	6%	35%
		WTK33901	-11%	-7%	-5%	4%	-2%	0%	1%	4%
		WTK33902	-9%	-8%	-3%	4%	-3%	1%	54%	16%
		WTR12001	-11%	25%	-19%	8%	6%	2%	1%	44%

Allocation Part'	Allocation Group	Gas Gate	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	1/05/2009
EGLT	6	ASH34301	-13%	-7%	4%	-1%	7%	2%	37%	1%
		BEL24510	-12%	-17%	-1%	-2%	14%	-2%	-5%	40%
		BMC17901	5%	-15%	16%	15%	-50%	17%	21%	15%
		CAM17201	-6%	-2%	3%	3%	-23%	3%	2%	-7%
		DAN05001	-12%	-35%	-41%	-47%	-55%	-48%	-28%	-10%
		DRU15102								
		EGC30702				100%	0%	7%	5%	6%
		ELM12301	-13%	-10%	-5%	7%	-1%	2%	0%	8%
		FLD03001	-13%	-16%	-34%	-8%	70%	0%	33%	26%
		FOX22101	-12%	-8%	-12%	9%	0%	-12%	1%	2%
		GIS07810	-3%	3%	9%	17%	16%	4%	2%	30%
		HEN74101	-10%	-4%	7%	17%	8%	16%	22%	16%
		HST05210	12%	1%	6%	10%	10%	7%	8%	20%
		HTL16601	-15%	-13%	0%	0%	0%	1%	2%	15%
		HTV11301	-15%	-77%	-5%	-4%	-3%	7%	1%	33%
		HWA20801	-14%	-84%	-106%	-110%	-50%	14%	13%	9%
		IGW11901	-11%	-5%	0%	-2%	4%	2%	0%	1%
		KAW04405	-10%	-8%	0%	-2%	-28%	1%	2%	3%
		KIH19101	8%	18%	21%	65%	41%	44%	30%	36%
		KUK22401	-7%	-10%	-10%	11%	4%	1%	5%	38%
		LAB20201	-7%	-7%	4%	-6%	2%	2%	4%	-6%
		LNB24301								
		LVN24401	-13%	-8%	-9%	-6%	-5%	-4%	-4%	33%
		MMU08001	-11%	-10%	-25%	-2%	9%	11%	-3%	2%
		MNA23402	-14%	-15%	-3%	6%	2%	0%	2%	2%
		MRV16302	-14%	-2%	-3%	-1%	-2%	-25%	5%	1%
		MTG17301	-12%	-5%	-2%	-5%	3%	3%	2%	11%
		MTN23801	-13%	-11%	-1%	-2%	15%	3%	5%	6%
		NGW14501	-4%	-3%	8%	1%	4%	7%	-5%	10%
		NPL12101	-10%	-5%	16%	-2%	4%	0%	0%	5%
		OPO32001	8%	18%	24%	-10%	-1%	2%	-1%	-1396%
		OTA22601	-12%	-7%	-28%	3%	2%	1%	2%	1%
		OTO14101	-14%	-8%	0%	-1%	-165%	5%	18%	34%
		PAP06610	-13%	-7%	1%	3%	6%	0%	1%	3%
		PAU20101	-13%	-6%	-27%	1%	-12%	0%	3%	5%
		PHT04901	-11%	-8%	0%	0%	0%	0%	0%	-1%
		PLN24201	-13%	-8%	-2%	4%	7%	1%	3%	2%
		PTA20901	-11%	-3%	-13%	8%	4%	0%	0%	2%
		PTR32601	-11%	-6%	-28%	4%	12%	0%	0%	2%
		PUK04201	-11%	-5%	0%	0%	0%	0%	0%	-4%
		ROT08101	-11%	-17%	-22%	-2%	1%	2%	-1%	-3%
		STR10201	12%	48%	-49%	99%	60%	66%	60%	47%
		TAU07001	4%	-5%	1%	0%	-34%	-16%	-7%	11%
		THO22701	-12%	-7%	-16%	5%	-1%	1%	0%	0%
		TIR33502	-11%	-6%	-14%	1%	0%	-11%	16%	39%
		TKN17001	-14%	-3%	80%	43%	45%	88%	88%	86%
		TKR19701	-13%	-7%	-15%	5%	-8%	-15%	-7%	26%
		TPK33301	-15%	-10%	7%	-2%	12%	5%	6%	5%
		TRG07701	-14%	-2%	-14%	19%	6%	-13%	19%	8%
		TWA35610	13%	-1%	-41%	4%	-22%	3%	0%	50%
		WAG21501	-10%	-8%	-14%	1%	0%	-10%	-7%	-10%
		WAK22801	-13%	-10%	22%	0%	1%	2%	2%	4%
		WEL18301								
		WHG07501	-14%	-6%	-7%	0%	25%	9%	20%	41%
		WHK32101	-14%	-3%	-3%	0%	44%	6%	19%	20%
		WRK18901	-12%	-2%	-37%	0%	2%	-2%	4%	5%
		WST03610	-14%	-7%	-3%	-2%	12%	3%	4%	44%
		WTG06910	-15%	-22%	-24%	-20%	-17%	-9%	5%	27%
		WTK33901	-10%	-5%	-4%	6%	-3%	-20%	5%	5%
		WTK33902	12%	71%	59%	61%	100%	100%	100%	100%
		WTR12001	-12%	-126%	8%	4%	1%	-17%	8%	46%

Appendix 3 – Adjustment to invoiced volumes

The following two adjustments have been made to the Invoiced volumes

It would appear that the start of 2009 there were two reasons volume adjustments were still occurring to the interim file.

EGAS/EGLT and another participant disputed ownership of 176 ICP's during the period Oct-08 to Apr 09.

The EGAS/EGLT billing system reports 33,472 GJ as being supplied to 176 ICPs for the months Oct08 – Apr09.

The dispute was partly resolved in the other parties favor with other related issues still being litigated. However due to what subsequently occurred EGAS believe that the effect of this implies the other participant is responsible for submitting that load as they were also billing consumers, even though the Registry still showed E-Gas group as having the ICP and as a result of the Registry reports E-Gas group has incurred, and paid for, Network and Gas supply costs.

The submission files were adjusted for volume but the billing system had a financial adjustment (sales written off) to correct for accounting purposes. As such the raw invoiced data includes the supplied volume and should be adjusted as EGAS/EGLT was not the participant responsible for the volume supplied.

The auditor extracted the volumes directly from the invoiced records, this is so the invoiced volume for the 176 ICP's match the volume being removed from the data set.

Verification of this data has been requested via two methods. a sample of 25 ICP's with all invoices for the period Oct-08 to switch out date were provided with any write offs only to include financial information and not via a negative volume adjustment on the invoice

Secondly, the other party was contacted and requested to verify the volume and ICP's. The other party confirmed ICPs were disputed, that all but a half dozen ICP's were switched to them by April 09. This other party also read the meters and invoiced customers and were able to confirm volume of approximately 33,000 GJ's for the period, and that the other party included the volume in their submission records.

The adjustment occurs before any significant variation between the invoiced data and the submission files, i.e. the issue was mostly resolved prior to March 2009, and as such does not have a material impact to this report as to issues with EGLT data submissions.

The adjustments to invoiced volumes are as follows:

	1/10/2008	1/11/2008	1/12/2008	1/01/2009	1/02/2009	1/03/2009	1/04/2009	Grand Total
EGAS Vol in dispute	1,758	1,456	1,161	1,218	806	54	-	6,452
EGLT Vol in Dispute	7,262	5,828	4,876	4,519	3,414	1,120	-	27,020
Grand Total	9,020	7,285	6,036	5,737	4,220	1,174	-	33,472
EGAS Total Vol	11,264	10,125	8,739	7,538	6,942	9,006	-	53,614
EGLT Total Vol	185,786	150,136	125,658	125,974	105,151	-	-	692,704
% EGAS load	16%	14%	13%	16%	12%	1%		
% EGLT load	4%	4%	4%	4%	3%			

Under rule 28.5 the participant responsible for submitting consumption volume for ICP's is defined as being the retailer nominated in the Registry. In this case responsibility was disputed, the other participant has reported that they have supplied submission information for the disputed these disputed ICPs.

Second Issue

EGLT billing system, due to a programming error, incorrectly adjusted meter readings with the wrong pressure factor.

This affected 3,319 ICPs and over reported volume by 17,987 GJ's.

Because the meter readings themselves were correct EGAS cannot, in its billing system, adjust for volume.

As the physical supply of Natural Gas was not delivered the invoiced volume needs to be adjusted.

Verification of this data was requested via complete list of the ICP's to be included, the previous pressure factor adjustment, the new pressure factor adjustment, the kWh on the invoice and the correct kWh and the invoices affected starting from Oct 08. The error was resolved by the time the April 09 invoices were generated.

20 ICP's were selected for hard copy verification of what was sent to a customer for all invoices for the period Oct-08 to Feb-10 with any write offs only to include financial information;

Invoices have been received, the corrected volumes were provided by EGAS the pressure factors have been verified independently via Meter Owner records. The pressure factor adjustments have been manually verified.

3,017 ICPS for three months data, Jan09-Mar09 invoice periods, were electronically reviewed and confirmed that the invoiced data contained incorrect volumes.

This issue was raised in the rulings report to the previous event audits. It was questioned by the GIC as to why EGAS group do not adjust volumes when crediting back usage.

The reason volume is not credited back is because volume calculations for ICP's are based on readings. The readings were correct, i.e. if a reading was 10 the previous month and 20 the current month then units used are 10, the pressure factor applies to the calculation of volume and as such to correct on an invoice EGLT

would have to create a line on an invoice crediting back usage, that did not relate to meter readings, this was considered cost prohibitive compared to just providing a credit on the next invoice.

The volume and consumption months impacted are presented below.

	Oct-08	Nov-08	Dec-08	Jan-09	Feb-09	Total
EGLT Over Invoiced	5,572	4,687	3,893	3,927	3,322	21,401
EGLT Under Invoiced	2,885	218	68	118	125	3,414
Total Pressure Factor adjus.	2,687	4,469	3,825	3,808	3,197	17,987
EGLT Total Vol	185,786	150,136	125,658	125,974	105,151	692,704
% Adjustment	1.45%	2.98%	3.04%	3.02%	3.04%	2.60%

Conversion of meter readings to submission volumes must be conducted in accordance with NZS 5259:2004. Rule 28.2

The auditor alleges a rule breach against EGLT of rule 28.2 for the error concerning pressure factor with regards to 54 Gates for group 4 and 57 Gates for group 6, for the period Oct 08 – Feb 09 for 3,319 ICP's affecting 17,987 GJ's.