

REVISIONS TO PRIOR MONTHS' SUBMISSIONS

Where revisions to a prior delivery period are required, two types of revisions have been identified and, accordingly, require two different methods of reporting.

FINANCIAL/BUSINESS ADJUSTMENTS

This type of revision results from a redetermination or reallocation of data by a plant operator, pipeline company, producer, shipper or customer. Such revisions, which usually require financial adjustments, are included with (rolled into) the information for the current delivery month in which these adjustments were transacted. A separate amendment submission is not required for these revisions.

- ❖ These adjustments are included whether or not there are transactions for the current delivery month.

ERRORS AND OMISSIONS (AMENDMENTS)

This type of revisions results from incorrect reporting (i.e., a transcribing error or information that was overlooked by the reporting company). These errors and omissions cause the information reported by the company to be inconsistent with its business transaction(s) (i.e., the information submitted is different from the company's records). In these cases, individual amendment submissions are required for the respective delivery month(s) in which the errors / omissions occurred.

❖ AMENDMENT PROCEDURE

- (i) In the Amendment Submission Date box, in the upper right corner, enter the submission date.
- (ii) In the Type of Amendment box, enter one of the following:
 - C:** To change an existing entry.
 - R:** To reverse a previously submitted entry.
 - A:** To add a new line to a previous submission.

The following forms contain one Type of Amendment box **per page**:

- ❖ APMC-611, 621, 623, 625 and 651 (Section C only).

The following forms contain one Type of Amendment box **per line of entry**:

- ❖ APMC-601, 622, 624, 631, 632, 633, and 651 (Sections A and B only).

QUESTIONS & ANSWERS

Why are negative signs required for certain information in a Reversal (R) amendment?

Where the existing quantitative information is positive, negative signs are required to reverse all volumes (10^3 m^3), quantities (GJ), values (\$) and prices (\$/GJ). Where negative, enter the quantitative information without a sign to reverse the entry.

Where a revision has both a business adjustment and an error, which method of revising do you use?

The items must be separated and reported in accordance with **REVISIONS TO PRIOR MONTHS' SUBMISSIONS**.

Do you still need to submit revisions to APMC 500-series forms after September 1993?

If you discover an error / omission for a delivery month where a 500-series form was used, you must NOT submit any amendments for that month. However, if the revision is a financial / business adjustment, roll the adjustment into the current delivery month submission on the applicable APMC 600-series form.

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How do you amend an incorrect code?

This is a change to qualitative data which requires that you reverse the existing line using an **R** and add the correct line using an **A**.

How do you amend an incorrect gigajoule amount?

This is a change to quantitative data and you have two options for correcting this error:

- ❖ You may reverse the existing line using an **R** and add the correct line using an **A**; or

- ❖ You may report the net change in gigajoules using a **C**.

If you are selling gas at a price that is still under negotiation, how do you report the sale?

You are required to report the value derived from the interim price. Once a final price has been agreed to, the change in the value of the gas sold must be included in the reporting for the delivery month in which the adjustments were made.