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BY EMAIL AND WEB POSTING

March 27, 2024

To: **All Licensed Electricity Distributors**
All Licensed Electricity Transmitters
All Licensed Electricity Unit Sub-Meter Providers
All Licensed Electricity Generators
All Licensed Electricity Storage Providers
All Licensed Electricity Retailers
All Licensed Natural Gas Marketers
All Other Interested Parties

Re: **2024 Annual Reporting and Record-keeping Requirements (RRR) and Updates to RRR Documentation – Electricity and Natural Gas Marketers**

The Ontario Energy Board (OEB) is pleased to provide an overview of the changes to the Reporting and Record-keeping Requirements (RRR) for electricity licensees and licensed natural gas marketers.

In support of the Minister of Energy's [Letter of Direction](#) to the OEB (November 2023), and aligned with its [2023-2026 Business Plan](#), the OEB continues its efforts to review and improve the RRR process. The objective is to right-size the requirements, enhance the filing system and improve overall efficiency. In addition to refining specific requirements, the OEB is leveraging its internal RRR Stewardship Program to identify improvements that reduce both the time and effort required for RRR data filing. Moreover, the OEB hosted an [RRR Stakeholder Meeting](#) in January 2024 to engage stakeholders and provide updates on recent and upcoming changes to the RRR. The OEB openly, transparently, and regularly engages with stakeholders to ensure it is adapting the RRR to meet the needs of an evolving electricity sector. Feedback received will play a crucial role in shaping planned enhancements for the next fiscal year.

For the April 2024 filing, where entities will report for the 2023 calendar year, several changes described below are being made to streamline the RRR, enhance the RRR Filing Portal and account for new reporting requirements. To ensure RRR requirements and guidance are up to date, the OEB has today issued updated:

- [Electricity Reporting and Record-keeping Requirements \(Electricity RRR\)](#),

- [RRR Filing Guide for Electricity Distributors](#),
- [RRR Filing Guide for Electricity Transmitters, Electricity Retailers, Gas Marketers and Unit Sub-Metering Providers](#), and
- [Natural Gas RRR Gas Marketer Licence Requirements \(Natural Gas Marketer RRR\)](#).

For applicable filers, the updated RRR forms are now available in the [RRR Filing Portal](#) and the deadline to submit is **April 30, 2024**.

Deletion of Reporting Requirements

The following reporting requirements have been removed from the RRR effective March 27, 2024 and will not be required for the April 2024 filing.

Electricity RRR 2.1.5.1 Labour

The [Data Sharing Agreement](#) between Statistics Canada and the OEB has been amended to remove data fields no longer required by Statistics Canada. As a result, the requirement to report information about employees and salaries whose earnings are charged to Administrative, Operating and Maintenance and New Construction is being removed from the section 2.1.5.1 of the Electricity RRR, as shown in Appendix A.

Electricity RRR 2.1.13 Trial Balance and Financial Statement Reconciliation

To reduce regulatory burden, this reconciliation filing will no longer be required. In its place, the requirement in section 2.2.3 of the Electricity RRR to provide an annual self-certification statement is being amended to include a confirmation that the Trial Balance submitted under RRR 2.1.7 reconciles with the audited financial statements submitted under RRR 2.1.6 where all required reclassifications and adjustments are reasonable and justified.

These amendments to the Electricity RRR are shown in Appendix B.

Publicly Traded Securities (PTS)

In response to the Red Tape Reduction initiative referred to in the Minister of Energy's November 2023 Letter of Direction to the OEB, the OEB is deleting the PTS-related provisions in the Electricity RRR and the Natural Gas Marketers RRR that currently apply to distributors, transmitters, unit sub-meter providers, generators, electricity storage providers, retailers, and natural gas marketers.

These amendments to the Electricity RRR and the Natural Gas Marketers RRR are shown in Appendix C and D, respectively.

Enhancements to the Portal for April 2024 Filing

The following accounts have been added to the RRR Filing Portal for section 2.1.7 under Sub-accounts reporting and 3.1.1 Deferral Accounts reporting of the Electricity RRR. This change does not necessitate an update to the Electricity RRR. The Electricity RRR 2.1.7 CSV (comma-separated values) templates, which can be found on the [OEB's RRR page](#), have been updated with the following sub-accounts to assist with filing this information.

Incremental Cloud Computing Implementation Costs

By [letter and attached Accounting Order \(003-2023\) dated November 2, 2023](#), the OEB established a deferral account for electricity distributors and transmitters to record any incremental cloud computing implementation costs effective December 1, 2023.

Accordingly, reporting of these accounts has been added to the RRR Filing Portal.

- Account 1511 - Incremental Cloud Computing Implementation Costs
- Account 1511 - Incremental Cloud Computing Implementation Costs, Sub-Account Carrying Charges

Getting Ontario Connected Act, 2022 (GOCA) Variance Account

In a [Decision and Order dated October 31, 2023 \(EB-2023-0143\)](#), the OEB established a deferral account for electricity distributors to record the variance between locate costs resulting from the *Getting Ontario Connected Act, 2022* and the approved cost included in base rates. Accordingly, the following accounts are added to the RRR Filing Portal to record the amounts described above that are incurred on or after April 1, 2023:

- Account 1508 - Other Regulatory Assets, Sub-Account GOCA Variance Account
- Account 1508 - Other Regulatory Assets, Sub-Account GOCA Variance Account Carrying Charges

Electricity RRR 2.1.22 Cyber Security Reporting

In a [letter dated February 12, 2024](#), the OEB announced changes to cyber security reporting for electricity distributors and transmitters. In the upcoming filing, these utilities will have the option of reporting against Ontario Cyber Security Framework (OCSF) version 1 or version 1.1, with the relevant OCSF control actions mapped to each cyber security report questions. Response options for several questions will now use a percentage scale to capture implementation of the OCSF by these utilities. Additionally, a confidential and risk-appropriate benchmarking tool will be made available to these utilities through the reporting portal in mid-2024. This portal change does not necessitate an update to the Electricity RRR.

Upload Functionality Added for Electricity RRR 2.1.2 and 2.1.5

New CSV templates have been created to enable upload functionality in the Electricity RRR 2.1.2 and 2.1.5 for customer and consumption data, respectively. Distributors are encouraged to utilize these templates for internal data gathering purposes, as they will streamline the process by simplifying uploads into the filing system. This portal change does not necessitate an update to the Electricity RRR.

Also, separate upload tables will be available for Standard Supply Service and Retailer data in the filing portal.

Electricity RRR 2.1.14 Manual Input of Total Installed Capacity

Manual input/override is now allowed in the “Cumulative Installed Capacity” field for each energy type in the filing portal. This recognizes that the inverter capacity may be the limiting factor in the maximum kW that can be supplied to the distribution grid. By implementing these changes, users now have the flexibility to manually adjust the cumulative installed capacity for each energy type. This portal change does not necessitate an update to the Electricity RRR.

Error Proofing and Auto-populating Data on Input

Upgrades to the filing portal were also made to sections 2.1.2, 2.1.4, 2.1.5 and 2.1.14 to improve error notifications when data issues are detected and auto-populate cells where applicable. This includes notifying users of potential data errors upon exit of fields and improvement of error messaging for better clarity. The sections have also been updated to auto-populate cells to reduce the need for redundant data input. By ensuring accurate data before submission, these enhancements aim to streamline the data validation process for OEB staff and aim to reduce reporting input errors by distributors. This portal change does not necessitate an update to the Electricity RRR.

Information and Filing Clarification

Electricity RRR 2.1.19 Non-prescriptive Scorecard Measures

The auto-populated “Previous Year” fields were introduced in the April 2023 filing to encourage consistent Scorecard formats. Electricity Distributors should note these values are displayed *as-filed* in Scorecards. Distributors should report the measures in a manner that is consistent with the previous year(s), including decimal places and the use of percentage symbols.

Through data validations process for the 2023 filing, it is observed that a number of distributors reported non-prescriptive measures which were inconsistent with the format

previously used. The introduction of the fields aims to increase consistency and reduce input errors by distributors.

Electricity RRR 2.1.5.8 FACS and APB Data Mapped from Upload into System Form

The Fixed Asset Continuity Schedule (FACS) and Activity and Program-based Benchmarking (APB) datasheet will be mapped into the filing system form. This change aims to enhance access to submitted data by distributors, streamlining the process of compiling data for both APB and Total Cost Benchmarking (TCB).

Changes and Additions to Reporting Requirements

The following changes to the Electricity RRR are effective March 27, 2024 and apply to filings due on and after that date, including those due on April 30, 2024.

Electricity RRR 4.1.1a and 4.1.2a Market Monitoring Information

A change has been made to section 4.1.1a and 4.1.2a as shown in Appendix E to clarify that, consistent with section 4.1.1 and 4.1.2, these reporting requirements do not apply to retailers that are licensed to act as an agent only.

Updates to RRR Documentation

Electricity RRR

The following, previously announced, reporting or record-keeping requirements changes are now integrated into the Electricity RRR for filings due on April 30, 2024:

- The changes to Electricity RRR 2.1.4.2 and 2.1.4.2.5 announced in a [letter dated November 21, 2022](#). These relate to reliability reporting as part of the initial phase of the Reliability and Power Quality Review (RPQR) initiative.
- The changes to Electricity RRR 2.1.4.2, 2.3 and 2.1.4.2.5 announced in a [letter dated March 2, 2023](#), also related to the RPQR initiative.
- Third Party Net Metering

In the March [2023 Annual RRR Letter](#), the OEB announced that distributors will be required to report the number of signed declarations received pursuant to s. 7.(1)(f) of Ontario Regulation 541/05 (Net Metering) made under the *Ontario Energy Board Act, 1998* (together with the related total installed capacity). These amendments, shown in Appendix F, will support the OEB in monitoring market activity related to third party net metering.

- Embedded Generation Facilities

By [letter dated March 7 2023](#), the OEB announced amendments to the Electricity RRR 2.1.14 and a new Electricity RRR 2.3.11 as part of its ongoing Distributed Energy Resources (DER) Connections Review initiative. For the filing due on April 30, 2024, section 2.1.14 requires a distributor to provide the number of embedded generation facilities by facility type (solar, wind, water, biomass, fossil fuel, exporting storage, non-exporting storage, other), as well as total installed kilowatt capacity by each facility type. To support these changes, the OEB also introduced section 2.3.11 of the Electricity RRR as a new record-keeping requirement, which requires distributors to maintain details of the individual embedded generation facilities connected to their systems.

RRR Filing Guide for Electricity Distributors

OEB staff have issued an updated RRR Filing Guide for Electricity Distributors. This guide provides distributors with guidance on improving the accuracy of RRR reporting and data quality assurance, based on OEB staff's findings from data quality reviews of past RRR filings. A summary of changes can be found in the guide on Page 5 – Summary of Changes to RRR Filing Guide.

New RRR Changes for the April 2025 Filing and Beyond for Electricity Distributors

As the OEB continues to advance various initiatives, OEB staff aim to provide sufficient notice on future RRR changes. Below is a list of new Electricity RRR changes known to date which will be effective for the 2024 fiscal year reporting and beyond. Distributors should refer to the specific letters for details.

Interruption Sub-Cause Codes

In a previous [letter](#), the OEB introduced a new requirement of sub-cause codes for interruption reporting. A later [letter](#) included further details and examples for the sub-cause codes. This new requirement came into effect on January 1, 2024. With the first reporting of data starting in April 2025 for the 2024 calendar year.

Voluntary Feeder-Level Reliability Reporting

By [letter dated January 30, 2024](#), the OEB introduced voluntary feeder-level reliability reporting requirements. This reporting will be included as a new section within the distributor's annual RRR submission. Distributors that have the available information are encouraged to start reporting feeder-level reliability data in April 2025 for the 2024 calendar year. Details regarding the process for filing this voluntary reporting will be

provided as part of the 2025 RRR system update.

Any questions relating to this letter should be directed to performance_reporting@oeb.ca.

Yours truly,

Kevin Mancherjee
Director, Operations Decision Support

APPENDIX A

Amendments to Section 2.1.5.1 of the Electricity Reporting and Record-keeping Requirements

March 27, 2024

Note: Underlined text indicates additions to the RRR and strikethrough text indicates deletions from the RRR.

Section 2.1.5.1 will be revised as follows:

2.1.5.1 Labour

- a) Full time equivalent number of employees;
- ~~b) For employees whose earnings are charged to current operating expenses (Administrative, operating and maintenance):~~
 - ~~i. Average number of such employees for the year; and~~
 - ~~ii. Total salaries and wages for those employees;~~
- ~~c) For employees whose earnings are charged to new construction:~~
 - ~~i. Average number of such employees for the year; and~~
 - ~~ii. Total salaries and wages for those employees~~

The following rules apply for the purposes of this section:

- i. Report only in relation to employees and earnings associated with the utility (for example, excluding contractor staff and employees of affiliates);
- ii. ~~Report salaries and wages on the basis of gross earnings, including income tax, health insurance or employment insurance deductions, and should include all bonuses, overtime payments and the value of room and board where provided; Intentionally left blank~~
- iii. ~~Include salary and wages paid to part-time employees; and Intentionally left blank~~
- iv. Report the total number of employees on a full-time equivalent basis.

~~The information referred to in (b) and (c) above is being collected on behalf of, and for purposes of communication to, Statistics Canada. See the [2008 Agreement Concerning the Disclosure of Energy Information](#) by the Ontario Energy Board to Statistics Canada between the Board and Statistics Canada~~

APPENDIX B

Amendments to Section 2.1.13 and Section 2.2.3 of the Electricity Reporting and Record-keeping Requirements

March 27, 2024

Note: Underlined text indicates additions to the RRR and strikethrough text indicates deletions from the RRR.

1. Section 2.1.13 will be deleted as follows:

~~2.1.13 A distributor shall provide, annually by April 30, the uniform system of account balances mapped and reconciled to the audited financial statements.~~ Intentionally left blank.

2. Section 2.2.3 will be revised as follows:

2.2.3 A distributor shall provide annually, a self-certification statement by either the Chief Executive Officer or the RRR Signing Officer of the company that:

a) The information filed under the RRR is complete and accurate in all material respects;

b) The trial balance filed in uniform system of accounts format under RRR 2.1.7 reconciles with the audited financial statements filed under RRR 2.1.6 where all required reclassifications and adjustments are justified and reasonable.

~~b)~~ c) Adequate processes and controls are in place to ensure that the information filed under the RRR is accurate in all material respects; and

~~c)~~ d) The company is able to provide records substantiating the filings made under the RRR on request.

APPENDIX C

Amendments to the Electricity Reporting and Record-keeping Requirements

March 27, 2024

Note: Underlined text indicates additions to the RRR and strikethrough text indicates deletions from the RRR. Numbered titles are included for convenience of reference only.

1. Section 2.1 is amended to delete the following sections:

~~2.1.20 A distributor shall provide in the form and manner required by the Board, annually, by April 30, the following information: Intentionally left blank.~~

- ~~a) whether or not the distributor has publicly traded securities; and~~
- ~~b) a list of affiliates of the distributor that have publicly traded securities (affiliate has the same meaning as in the Ontario Business Corporations Act).~~

~~2.1.21 A distributor shall provide in the form and manner required by the Board any changes to its status with respect to having publicly traded securities or any changes to its list of affiliates that have publicly traded securities within 10 days of the change occurring. Intentionally left blank.~~

2. Section 3.1 is amended to delete the following sections:

~~3.1.5 A transmitter shall provide in the form and manner required by the Board, annually, by April 30, the following information: Intentionally left blank.~~

- ~~a) whether or not the transmitter has publicly traded securities; and~~
- ~~b) a list of affiliates of the transmitter that have publicly traded securities (affiliate has the same meaning as in the Ontario Business Corporations Act).~~

~~3.1.6 A transmitter shall provide in the form and manner required by the Board any changes to its status with respect to having publicly traded securities or any changes to its list of affiliates that have publicly traded securities within 10 days of the change occurring. Intentionally left blank.~~

3. Section 4.1 is amended to delete the following sections:

~~4.1.3 A retailer shall provide in the form and manner required by the Board, annually, by April 30, the following information: Intentionally left blank.~~

- ~~a) whether or not the retailer has publicly traded securities; and~~
- ~~b) a list of affiliates of the retailer that have publicly traded securities (affiliate has the same meaning as in the Ontario Business Corporations Act).~~

~~4.1.4 A retailer shall provide in the form and manner required by the Board any changes to its status with respect to having publicly traded securities or any changes to its list of affiliates that have publicly traded securities within 10 days of the change occurring. Intentionally left blank.~~

4. Section 6 is amended to delete the following sections:

~~6.1.1 A generator shall provide in the form and manner required by the Board, annually, by April 30, the following information: Intentionally left blank.~~

- ~~a) whether or not the generator has publicly traded securities; and~~
- ~~b) a list of affiliates of the generator that have publicly traded securities (affiliate has the same meaning as in the Ontario Business Corporations Act).~~

~~6.1.2 A generator shall provide in the form and manner required by the Board any changes to its status with respect to having publicly traded securities or any changes to its list of affiliates that have publicly traded securities within 10 days of the change occurring. Intentionally left blank.~~

~~6.1.3 An electricity storage provider shall provide in the form and manner required by the Board, annually, by April 30, the following information: Intentionally left blank.~~

- ~~a) whether or not the electricity storage provider has publicly traded securities; and~~
- ~~b) a list of affiliates of the electricity storage provider that have publicly traded securities (affiliate has the same meaning as in the Ontario Business Corporations Act).~~

~~6.1.4 An electricity storage provider shall provide in the form and manner required by the Board any changes to its status with respect to having publicly traded securities or any changes to its list of affiliates that have publicly traded securities within 10 days of the change occurring. Intentionally left blank.~~

5. Section 8.1 is amended to delete the following sections:

~~8.1.2 A unit sub-meter provider shall provide in the form and manner required by the Board, annually, by April 30, the following information: Intentionally left blank.~~

- ~~a) whether or not the unit sub-meter provider has publicly traded securities; and~~
- ~~b) a list of affiliates of the unit sub-meter provider that have publicly traded securities (affiliate has the same meaning as in the Ontario Business Corporations Act).~~

~~8.1.3 A unit sub-meter provider shall provide in the form and manner required by the Board any changes to its status with respect to having publicly traded securities or~~

~~any changes to its list of affiliates that have publicly traded securities within 10 days of the change occurring.~~ Intentionally left blank.

APPENDIX D

Amendments to the Natural Gas Marketer RRR

March 27, 2024

Note: Underlined text indicates additions to the RRR and strikethrough text indicates deletions from the RRR.

Section 2.1 is amended to delete the following sections:

~~2.1.3 A gas marketer shall provide in the form and manner required by the Board, annually, by the last day of the fourth month after the financial year end, the following information:~~ Intentionally left blank.

- ~~a) whether or not the gas marketer has publicly traded securities; and~~
- ~~b) a list of affiliates of the gas marketer that have publicly traded securities (affiliate has the same meaning as in the Ontario Business Corporations Act).~~

~~2.1.4 A gas marketer shall provide in the form and manner required by the Board any changes to its status with respect to having publicly traded securities or any changes to its list of affiliates that have publicly traded securities within 10 days of the change occurring.~~ Intentionally left blank.

APPENDIX E

Amendments to Section 4.1.1a and Section 4.1.2a of the Electricity Reporting and Record-keeping Requirements

March 27, 2024

Note: Underlined text indicates additions to the RRR and strikethrough text indicates deletions from the RRR.

4.1.1a A retailer shall provide, quarterly by the last day of the second month following the period end, a summary of the following market monitoring information for contracts for which the retailer is a third party generator as defined in Section 2 of Ontario Regulation 389/10:

- a) Contracts with less than one year remaining in the term of the contract;
- b) Contracts with greater than one year but less than three years remaining in the term of the contract;
- c) Contracts with between three and five years remaining in the term of the contract;
- d) Contracts with between five and 10 years remaining in the term of the contract; and
- e) Contracts with between 10 and 20 years remaining in the term of the contract.

Retailers licensed to act as an agent only, are exempt from this requirement.

4.1.2a A retailer shall provide, quarterly on the last day of the second month following the quarter end, a summary of the following market monitoring information for the quarter pertaining to customers who are low volume consumers with contracts referred to in Part B, Section 1.3 of the Electricity Retailer Code of Conduct:

- a) Number of salespersons who have successfully enrolled a customer or successfully renewed a contract;
- b) Number of new enrolments;
- c) Number of contract renewals;

- d) Marketing Approach Percentages based on new enrolments and renewed contracts during the reported quarter, broken down by: direct mail, telesales, internet sales and other;
- e) Number of consumer complaints;
- f) Retail offers accepted by customers that have been successfully enrolled during the quarter. Details include the contract length and all pricing details.

Retailers licensed to act as an agent only, are exempt from this requirement.

APPENDIX F

Amendments to Section 2.1.14 of the Electricity Reporting and Record-keeping Requirements

Note: Underlined text indicates additions to the RRR and strikethrough text indicates deletions from the RRR.

Section 2.1.14 will be revised as follows:

2.1.14 A distributor shall provide, annually by April 30, the following net metering and embedded generation information for the preceding calendar year:

- a) Number of net metered generators (as defined in section 6.7.1 of the Distribution System Code) by renewable energy source;
- b) Total installed capacity (kW) of net metered generators by renewable energy source;
- c) Total installed capacity (kW) of storage devices used by net metered generators by renewable energy source;
- d) For all other embedded generation facilities connected to the distributor's distribution system not counted in (a) above:
 - i. Number of generators by facility type (solar, wind, water, biomass, fossil fuel, exporting storage, non-exporting storage, other); and
 - ii. Total installed capacity (kW) by facility type (solar, wind, water, biomass, fossil fuel, exporting storage, non-exporting storage, other)
- e) Intentionally left blank.
- f) Number of signed declarations received from generators under section 7(1)(f) of O. Reg. 541/05 (Net Metering) made under the Act.
- g) Total installed capacity (kW) of net metered generation relating to the signed declarations referred to in (f) above.