**Preliminary Questions in relation to GA Analysis Workform**

1. In booking expense journal entries for Charge Type 1142 (formerly 142), and Charge Type 148 from the IESO invoice, please confirm which of the following approach is used:
2. Charge Type 1142 is booked into Account 1588. Charge Type 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589, respectively
3. Charge Type 148 is booked into Account 1589. The portion of Charge Type 1142 equalling RPP-HOEP for RPP consumption is booked into Account 1588. The portion of Charge Type 1142 equalling GA RPP is credited into Account 1589.
4. Another approach. Please explain this approach in detail.
5. With regards to the Dec. 31 balance in Account 1589, expense components that flow into Account 1589 (i to iv in table below) should all be based on actuals at year end. Please complete the following table for each of the Reconciling Items 1a and 1b to: a) indicate whether the component is based on estimates or actuals at year end, and b) quantify the adjustment pertaining to each component that is trued up from estimate to actual

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| --- | --- | --- | --- | --- |
|  | **Component** | **a) Estimate or Actual** | **Notes/Comments** | **b) Quantify True Up Adjustment** |
| i | Expenses - GA non-RPP: Charge Type 148 with respect to the quantum dollar amount (i.e. is expense based on IESO invoice at year end) |  |  |  |
| ii | Expenses - GA non-RPP: Charge Type 148 with respect and RPP/non-RPP pro-ration percentages |  |  |  |
| iii | Credit of GA RPP: Charge Type 142 if the approach under IR 1b is used |  |  |  |

1. GA Analysis Workform
	1. What GA rate(s) does Hydro Ottawa use to accrue unbilled revenue for non-RPP Class B customers within each customer class. If the rates used for unbilled revenue are different from the rates that were used for billing purposes please calculate this amount and add additional reconciling items for the opening year and closing year adjustments.
	2. Please explain how the GA billing rate is determined for billing cycles that span more than one calendar month.
	3. Please explain how you determined Reconciling Items 2a and 2b.
	4. Please explain why the difference related to GA revenue calculated in 'Expected GA Amount' Table compared to the General Ledger GA revenue amount is being treated as a reconciling item. The difference between the aforementioned amounts is already being explained in part by reconciling items 2a and 2b. Please update the GA Analysis Workform as appropriate if this should not be a reconciling item.
	5. Relating to reconciling item 3a, please explain if the difference between the prior year accrual to forecast from long term load transfers relates to GA revenue or wholesale GA costs? How was this amount determined?