

**Ontario Energy Board**  
P.O. Box 2319  
27<sup>th</sup>. Floor  
2300 Yonge Street  
Toronto ON M4P 1E4  
Telephone: 416- 481-1967  
Facsimile: 416- 440-7656  
Toll free: 1-888-632-6273

**Commission de l'énergie  
de l'Ontario**  
C.P. 2319  
27<sup>e</sup> étage  
2300, rue Yonge  
Toronto ON M4P 1E4  
Téléphone: 416- 481-1967  
Télécopieur: 416- 440-7656  
Numéro sans frais: 1-888-632-6273



**BY E-MAIL AND WEB POSTING**

March 20, 2018

To: All Licensed Electricity Distributors  
All Other Interested Parties

Re: **2018 Reporting and Record-Keeping Requirements Filing Guide and Reporting on Arrears, Disconnections and Arrears Management for Electricity Distributors**

### **RRR Filing Guide**

Electricity distributors are required to complete their annual Reporting and Record-Keeping Requirements (RRR) filings by **April 30, 2018**. The annual RRR input forms for completing their filings are now available in the [RRR e-Filing Services portal](#).

To assist distributors in completing their annual RRR filings, OEB staff has issued an updated [2018 RRR Filing Guide](#) (Guide). The updated Guide includes filing instructions, tips and changes made for the 2017 reporting year. The changes reflect new requirements established by the OEB through policy work as well as OEB staff's experience in reviewing past filings. A summary of the key changes is outlined below.

#### **RRR 2.1.5.4 Demand & Consumption**

A new section has been added to the Demand & Revenue tab for the reporting of the aggregate consumption and demand for Class A customers (as defined in O. Reg. 429/04). This information will be used to streamline the rate setting process.

#### **RRR 2.1.7 Trial Balance**

The updated Guide provides guidance to eliminate errors in reported "Regulatory Net Income" (Account 3046) in the trial balance. Potential items that may cause misreporting in the trial balance include "Net movement in regulatory balances", "Other

Comprehensive Income” and “Deferred Taxes”. Distributors are responsible for ensuring these line items are not included in the determination and reporting of the Regulated Net Income, which also effects the reported ROE (RRR 2.1.5.6).

Distributors are reminded that if there are differences between financial reporting in the financial statements and regulatory reporting in the RRR 2.1.7, the identification, reconciliation and explanation of these differences should be provided in the Mapping Document filed under RRR 2.1.13.

#### RRR 2.1.14 Net Metering & Embedded Generation

In addition to providing the installed capacity of renewable generation facilities, on March 15, 2018, the OEB amended the RRR to require distributors to report the installed capacity of storage devices by associated renewable energy source.

Distributors are also required to report the annual maximum peak load for the distributor’s licensed service area for the most recent three (3) years which will be used to calculate the distributor’s maximum cumulative generation capacity from net metered generators.

#### RRR 2.1.20 & 2.1.21 Publicly Traded Securities

On March 15, 2018, the OEB also amended the RRR to require distributors to submit the Publicly Traded Securities report in Excel format to the [OEB’s Secure File Transfer Protocol \(SFTP\) server](#).

Your regulatory contact should have received an email regarding log-in instructions to the SFTP server and the Excel report to be completed under RRR 2.1.20.

For more details on these key areas, as well as all the reporting requirements, please refer to the Guide on the OEB’s Reporting webpage.

#### **Reporting on Arrears, Disconnections and Arrears Management**

On March 2, 2018, the OEB issued a [letter](#) setting out new and additional reporting requirements related to consumer arrears, disconnections and the use of arrears management programs.

To facilitate reporting, the OEB’s letter referred to an online response form called the Quarterly Report - Monthly Arrears, Disconnection and Arrears Payment. The online

input form is to be used by distributors for the submission of the information via the OEB's [e-Filing Services portal](#). Please refer to Appendix A for the screenshots of the form. Please refer to Appendix B for detailed instructions for submitting the information request through the OEB's e-Filing Services portal.

The first report is due Monday **April 2, 2018**, covering the period between October 1, 2017 and December 31, 2017. Distributors shall continue filing this monthly data on a quarterly basis, on the last day of the second month following the quarter end. Please refer to the reporting due dates indicated in the [March 2, 2018 letter](#).

Since the issuance of the March 2<sup>nd</sup> letter, a number of industry relations Enquiries have been received related to how this information should be reported. Appendix C provides a set of Frequently Asked Questions and Responses to assist distributors in their reporting.

Questions regarding the matters addressed in this letter should be directed to [IndustryRelations@oeb.ca](mailto:IndustryRelations@oeb.ca), or by phone at 416-314-2455 or 1-877-632-2727 (toll-free within Ontario).

Yours truly,

*Original Signed By*

Sagar Kancharla  
Manager,  
Licensing & Performance Reporting

Attach.

# Appendix A – Quarterly Report - Monthly Arrears, Disconnection and Arrears Payment

OEB e-filing Services

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## Quarterly Report - Monthly Arrears, Disconnection

Search

FAQ

My Cases

Case Documents

Submit RRR Filing

Submit RRR E 2.1.4.2.10

Major Event Response

Past RRR E 2.1.4.2.10 Major Event Response

Submit E 2.1.18 Loss of Large Customer

Past E 2.1.18 Loss of Large Customer

RRR Data Revision Request

My Company's RRR Revision Requests

SOP: View Work-In-Progress Application

SOP Application

Submit Weekly Winter Reconnection Report

Past Weekly Winter Reconections

Submit USMP

Past USMP

Submit Quarterly Arrears and Disconnection

Past Quarterly Arrears and Disconnection

Submit an Application

Submit Other Documents

### Summary

Filing Name	Company	RRR Filing No	Submitter
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
Filing Year	Status	Submitted On	
<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	
* Reporting Period End Date			
<input style="width: 95%;" type="text"/>			

Please press 'Save' to update Month column headers

### Months

	Month-1	Month-2	Month-3
Months	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

### Arrears

1. Total number of residential customer accounts that fell into arrears during each month in the quarterly reporting period.	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
2. Total number of residential customer accounts in arrears as of the end of each month in the quarterly reporting period.	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
3. Total dollar amount of arrears for residential customer accounts that fell into arrears during each month in the quarterly reporting period.	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
4. Total dollar amount of arrears for all residential customer accounts in arrears as of the end of the each month in the quarterly reporting period.	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

### Disconnection

1. Total number of residential customer accounts that were newly disconnected for non-payment during each month in the quarterly reporting period.	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
2. Total number of residential customer accounts that are disconnected as of the end of each month in the quarterly reporting period.	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>
3. Total dollar amount of arrears for residential customer accounts that were newly disconnected for non-payment during each month	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>	<input style="width: 95%;" type="text"/>

http://172.18.1.74/eService/[3/16/2018 10:10:13 AM]

in the quarterly reporting period.	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Total dollar amount of arrears for residential customer accounts that are disconnected as of the end of the each month in the quarterly reporting period.	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Arrears Agreements**

1. Total number of arrears payment agreements with residential customers newly entered into during each month in the quarterly reporting period.	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Total number of arrears payment agreements with residential customers cancelled (due to failure to meet terms of the agreement) during each month in the quarterly reporting period.	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Total number of arrears payment agreements with residential customers in effect as of the end of each month in the quarterly reporting period.	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Total dollar amount of monies owing under arrears payment agreements with residential customers newly entered into during each month in the quarterly reporting period.	<input type="text"/>	<input type="text"/>	<input type="text"/>
5. Total dollar amount of monies owing under all arrears payment agreements with all residential customers in effect as of the end of each month in the quarterly reporting period.	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Load Control Devices**

1. Total number of residential customers that had new load control devices installed during each month in the quarterly reporting period.	<input type="text"/>	<input type="text"/>	<input type="text"/>
2. Total number of residential accounts that have a load control device installed as of the end of each month in the quarterly reporting period.	<input type="text"/>	<input type="text"/>	<input type="text"/>
3. Total dollar amount of monies owing by residential accounts that had new load control devices installed during each month in the quarterly reporting period.	<input type="text"/>	<input type="text"/>	<input type="text"/>
4. Total dollar amount of monies	<input type="text"/>	<input type="text"/>	<input type="text"/>



owing by residential accounts  
with load control devices  
installed as of the end of each  
month in the quarterly reporting  
period.

**Submit**

Submit Form

OEB e-filing Services



SAVE

SAVE & EXIT

DELETE

Cancel

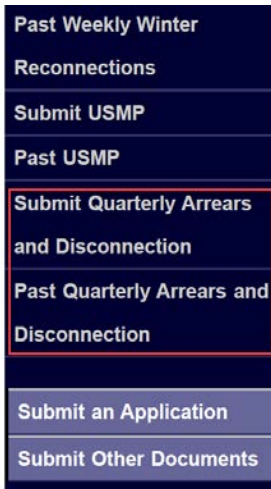
<http://172.18.1.74/eService/>[3/16/2018 10:10:13 AM]

## Appendix B – Quarterly Report Filing Instructions

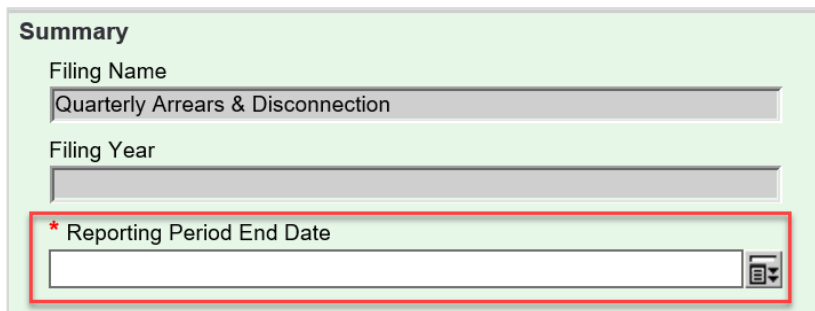
Please follow the steps below to create, submit and review the Quarterly Arrears and Disconnection report.

1. Please log-in to the [OEB's e Filing Services portal](#).
2. On the left hand menu, there are two buttons related to the Quarterly Arrears and Disconnection report.
  - a. **“Submit Quarterly Arrears and Disconnection”** to open and complete a new form and;
  - b. **“Past Quarterly Arrears and Disconnection”** to view submitted or work-in-progress/saved forms.

Please click on “Submit Quarterly Arrears and Disconnection” to open up a new form



3. At the top of the Quarterly Arrears and Disconnection report form, please select the Reporting Period End Date from the drop down menu.



The first Reporting Period End Date is December 31, 2017.



Current dropdown menu selection:

<u>31-Dec-2017</u>
<u>31-Mar-2018</u>
<u>30-Jun-2018</u>
<u>30-Sep-2018</u>
<u>31-Dec-2018</u>
<u>31-Mar-2019</u>
<u>30-Jun-2019</u>
<u>30-Sep-2019</u>

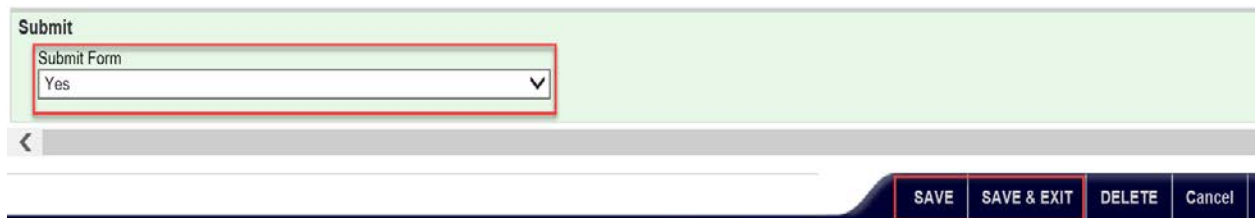
4. Click the “Save” button at the bottom of the page for the month headers to appear accordingly based on the selected Reporting Period End Date (e.g. October, November, and December for the December 31, 2017 period)



Month headers:

Month-1	Month-2	Month-3
October	November	December

5. Upon completion of all entries in the form, you can either submit the form or save as a work-in-progress to be submitted later.
  - a) In order to submit the form,
    - o Scroll down to the “Submit?” section located at the bottom of the page.
    - o Select “Yes” from the drop down menu.
    - o Click on the “Save” or ‘Save & Exit” button located in the menu bar at the bottom of the page.



- b) To save the form as a “Work-in-Progress” to be saved and submitted later,
  - o Scroll down to the “Submit?” section located at the bottom of the page.
  - o Select “No” from the drop down menu.

- o Click on the “Save” button located in the menu bar at the bottom of the page.
- c) To delete a form, please click on the “Delete” button in the menu bar at the bottom of the page. Only one submission per Reporting Period can be submitted.



6. To view previous filings and/or submissions, please select “**Past Quarterly Arrears and Disconnection**” on the left-hand menu.



Search found 6 records. Click on a column heading to sort results by the information in that column. Click an arrow at th

	Company	Filing Name	Filing Year txt	Reportin
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Appendix C: Frequently Asked Questions Related to the Quarterly Report – Monthly Arrears and Disconnection

**Q #1 – Do the RRR guidelines related to the treatment of multiple disconnections apply to these requirements? (i.e., in the case of multiple disconnections of an account in the same year, the account will only be counted once for purposes of reporting.)**

A #1 – The RRR guidelines related to the treatment of multiple disconnections **do not** apply for the purpose of these reporting requirements. Every time a customer is disconnected should be counted as a disconnected customer.

**Q #2 – Do the RRR guidelines related to the reporting of arrears (i.e., report active number of accounts, as well as, inactive accounts which have not yet been written off) apply to these requirements as well?**

**Also, does the definition of arrears being an amount that is outstanding more than 30 days after the minimum payment period apply to these requirements?**

A #2 – The direction in the guidelines regarding the definition of arrears applies to these requirements.

**Q #3 – Clarification is required with respect to arrears reporting, particularly at month end versus during the month. Over any given period of time, customers may fall into arrears, or conversely may also fall out of arrears. Arrears is only representative at a point in time, so responding to the questions related to arrears at the end of the month is understood, but we are not sure what the OEB is expecting for the values during the month.**

A #3 – The number of residential customer accounts that went into arrears during a certain month is the sum of the daily number of residential customer accounts that went into arrears that month. As defined in the RRR section 2.1.8, “arrears” means an account that is 30 or more days past the minimum payment period as determined according to sections 2.6.3, 2.6.4 and 2.6.5 of the DSC. The total dollar amount of arrears for these residential customers during this month would be the sum of all the monies owing at the time they enter the arrears. (i.e – 30 days after the minimum payment period.)

For example, a bill for November consumption where the minimum payment is due on December 17<sup>th</sup> would enter “arrears” on January 17<sup>th</sup>, if there is any outstanding amount for November consumption. At that point, a distributor is to include this customer in the “total customers who fell into arrears during” the month of January and include the outstanding amount in the “total dollar

amount of arrears for residential customers accounts that fell into arrears” during January.

If the customer pays those arrears prior to the end of the month, the customer would not be included in the reporting for the end of month totals.

**Q #4 – For the amount of arrears, should the dollar amount reported be the total dollar amount owing (current balance), or the arrears for which the customer was disconnected?**

A #4 – The amount of arrears should be the amount of the current balance, when the customer was disconnected. Not the amount owing at the time of the disconnection notice was sent.

**Q #5 – If a customer falls into arrears in January and subsequently clears their arrears, should that customer be counted again if they fall into arrears in August of the same year?**

A #5 – Yes, every time an account falls into arrears, it should be counted in the relevant monthly totals.

**Q #6 – The net movement of arrears would also include those customers that fall out of arrears from month to month. Therefore it’s feasible that from one month-end to the next month-end, the number of accounts in arrears would be lower, even though new customers still fell into arrears during the course of the month.**

A #6 – Yes we understand that one month-end number may be lower than the previous month, even if new customers went into arrears.

**Q #7 – Arrears can be accounted for as either a credit or debit. Should credits and write-downs be factored into the arrears calculation?**

A #7 – All credits and write-downs should be factored into the arrears calculation.

**Q #8 – When reporting information on arrears payment agreements, are distributors to include all payment arrangements entered into with a customer or only those that follow the direction set out in the DSC?**

A #8 – As set out in the RRR Guide, distributors should report all type of arrears payment agreements, including customized payment plans and those that follow the DSC. Also, as described in the guideline, arrears payment agreements are considered agreements entered into with the customer after the bill is overdue for payment.