



# **DECISION AND ACCOUNTING ORDER**

**EB-2020-0091**

## **ENBRIDGE GAS INC.**

**Integrated Resource Planning Proposal**

**BEFORE: Lynne Anderson**  
Presiding and Chief Commissioner

**Susan Frank**  
Commissioner

**Michael Janigan**  
Commissioner

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**September 2, 2021**

# 1 DECISION ON DRAFT ACCOUNTING ORDERS

This is a Decision and Accounting Order of the OEB regarding draft accounting orders filed by Enbridge Gas Inc. (Enbridge Gas) related to Enbridge Gas's integrated resource planning (IRP) activities.

The OEB issued its [Decision and Order](#) regarding Enbridge Gas's Integrated Resource Planning Proposal on July 22, 2021. As part of that Decision and Order, Enbridge Gas was required to file draft accounting orders for the establishment of two new deferral accounts (an IRP Operating Costs Deferral Account and an IRP Capital Costs Deferral Account) to track costs related to IRP activities. The OEB provided guidance regarding the purpose and nature of these accounts in Chapter 15 of that Decision and Order.

Enbridge Gas filed draft accounting orders on August 12, 2021.

The Decision and Order provided for parties to file any comments on the draft accounting orders by August 26, 2021. OEB staff submitted that the draft accounting orders were consistent with the guidance provided in the Decision and Order, and should be approved as filed. No other parties submitted comments on the draft accounting orders.

## Findings

The OEB is satisfied that the draft accounting orders filed by Enbridge Gas are consistent with the OEB's findings in its July 22, 2021 Decision and Order. The OEB approves the draft accounting orders filed by Enbridge Gas on August 12, 2021, which are included as Schedule A to this Decision and Accounting Order.

## 2 ORDER

### THE ONTARIO ENERGY BOARD ORDERS THAT:

1. The draft accounting orders set out in Schedule A of this Decision and Accounting Order are approved.

**DATED** at Toronto September 2, 2021

### ONTARIO ENERGY BOARD

*Original Signed By*

Christine E. Long  
Registrar

**SCHEDULE A**  
**DECISION AND ACCOUNTING ORDER**  
**ENBRIDGE GAS INC.**  
**EB-2020-0091**  
**AUGUST 30, 2021**



**Adam Stiers**  
Technical Manager  
Regulatory Applications  
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**Enbridge Gas Inc.**  
P.O. Box 2001  
50 Keil Drive N.  
Chatham, Ontario, N7M 5M1  
Canada

August 12, 2021

**BY RESS AND EMAIL**

Ms. Christine Long  
Registrar  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

Dear Ms. Long:

**Re: Enbridge Gas Inc. (Enbridge Gas)  
Ontario Energy Board (OEB) File No.: EB-2020-0091  
Integrated Resource Planning Proposal  
Draft Accounting Orders**

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Consistent with the OEB's Decision and Order, dated July 22, 2021, enclosed please find the Draft Accounting Orders of Enbridge Gas in the above noted proceeding.

If you have any questions, please contact the undersigned.

Sincerely,

Adam Stiers  
Technical Manager, Regulatory Applications

cc.: D. Stevens (Aird & Berlis)  
M. Parkes (OEB Staff)  
M. Millar (OEB Counsel)  
EB-2020-0091 (Intervenors)

**ENBRIDGE GAS INC.**

**Accounting Entries for  
IRP Operating Costs Deferral Account  
Deferral Account No. 179-385**

The purpose of the Integrated Resource Planning (IRP) Operating Costs deferral account, as established in the Board's EB-2020-0091 Decision and Order, is to record incremental IRP general administrative costs, as well as incremental operating and maintenance costs and ongoing evaluation costs for approved IRP Plans. Operating costs associated with approved IRP Plans would also include all enabling payments to service providers, made as part of the IRP Plans.

Simple interest is to be calculated on the opening monthly balance of this account using the Board-approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the Board in a future rate hearing.

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

Debit            -        Account No.179-385  
                              IRP Operating Costs Deferral Account

Credit           -        Account No. 728  
                              General Expense

To record, as a debit (credit) in Deferral Account No. 179-385, incremental IRP general administrative costs, as well as incremental operating and maintenance costs (inclusive of enabling payments to service providers) and ongoing evaluation costs for approved IRP Plans.

Debit            -        Account No.179-385  
                              IRP Operating Costs Deferral Account

Credit           -        Account No. 323  
                              Other Interest Expense

To record, as a debit (credit) in Deferral Account No. 179-385, interest on the balance in Deferral Account No. 179-385. Simple interest will be computed monthly on the opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.

**Accounting Entries for  
IRP Capital Costs Deferral Account  
Deferral Account No. 179-386**

The purpose of the Integrated Resource Planning (IRP) Capital Costs deferral account, as established in the Board's EB-2020-0091 Decision and Order, is to record the actual annual revenue requirement of project costs eligible to be capitalized for inclusion in rate base as part of approved IRP Plans (where Enbridge Gas owns and operates the IRPA).

Simple interest is to be calculated on the opening monthly balance of this account using the Board-approved EB-2006-0117 interest rate methodology. The balance of this account, together with carrying charges, will be disposed of in a manner designated by the Board in a future rate hearing.

Account numbers are from the Uniform System of Accounts for Gas Utilities, Class A prescribed under the Ontario Energy Board Act.

|       |   |  |
|-------|---|--|
| Debit | - | Account No.179-386<br>IRP Capital Costs Deferral Account |
|-------|---|--|

|        |   |                                       |
|--------|---|---------------------------------------|
| Credit | - | Account No. 300<br>Operating Revenues |
|--------|---|---------------------------------------|

To record, as a debit (credit) in Deferral Account No. 179-386, the actual annual revenue requirement of project costs eligible to be capitalized for inclusion in rate base as part of approved IRP Plans (where Enbridge Gas owns and operates the IRPA).

|       |   |  |
|-------|---|--|
| Debit | - | Account No.179-386<br>IRP Capital Costs Deferral Account |
|-------|---|--|

|        |   |   |
|--------|---|---|
| Credit | - | Account No. 323<br>Other Interest Expense |
|--------|---|---|

To record, as a debit (credit) in Deferral Account No. 179-386, interest on the balance in Deferral Account No. 179-386. Simple interest will be computed monthly on the opening balance in the said account in accordance with the methodology approved by the Board in EB-2006-0117.