

2023 IRM Checklist

Name of LDC
EB-2022-0064

Date:

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.1.2 Components of the Application Filing		
2	Manager's summary documenting and explaining all rate adjustments requested	Submission document
2	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	Page 2 of Managers Summary
3	Completed Rate Generator Model and supplementary work forms in Excel format	Appendix C (PDF) and uploaded (XLS)
3	Current tariff sheet, PDF	Appendix D
3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	Appendix E
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	Page 6 of Managers Summary
3	Distributor's internet address	Page 6 of Managers Summary
3	Statement confirming accuracy of billing determinants pre-populated in model	Page 5 of Managers Summary
3	Text searchable PDF format for all documents	included
3	2023 IRM Checklist	Appendix F
3	Include a certification by a senior officer that the evidence filed, including the models and appendices, is accurate, consistent and complete to the best of their knowledge, a certification that the distributor has processes and internal controls in place for the preparation, review, verification and oversight of account balances being disposed, as well as a certification regarding personal information	Page 5 of Managers Summary
3.1.3 Applications and Electronic Models		
4	Confirm the accuracy of the data. If a distributor has revised any RRR data after it has been incorporated into the model, this change should be disclosed in the application	Page 10 of Managers Summary
4	File the GA Analysis Workform.	Appendix H
4	A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's Revenue-to-Cost Ratio Adjustment Workform in addition to the Rate Generator model.	N/A
4	For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module applicable to ACM and ICM.	N/A
5	A distributor seeking to dispose of lost revenue amounts from conservation and demand management activities, during an IRM term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform.	N/A
5	The models and workforms be used by all distributors. If a distributor makes any changes to OEB models or workforms to address its own circumstances, it must justify such changes in the manager's summary.	Page 10 of Managers Summary
3.2.2 Revenue to Cost Ratio Adjustments		
6 - 7	Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision	N/A
3.2.3 Rate Design for Residential Electricity Customers		
	Applicable only to distributors that have not completed the residential rate design transition	
7	A plan to mitigate the impact for the whole residential class or indicate why such a plan is not required, if the total bill impact of the elements proposed in the application is 10% or greater for RPP customers consuming at the 10th percentile	N/A
7	Mitigation plan if total bill increases for any customer class exceed 10%	N/A
3.2.4 Electricity Distribution Retail Transmission Service Rates		
	No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB	
3.2.5 Review and Disposition of Group 1 DVA Balances		
8	Justification if any account balance in excess of the threshold should not be disposed	N/A
8	Completed Tab 3 - continuity schedule in Rate Generator Model	Appendix C (PDF) & uploaded (XLS)
9	Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account	N/A
9	The opening principal amounts as well as the opening interest amounts for Group 1 balances, shown in the continuity schedule, must reconcile with the last applicable, approved closing balances. Distributors must provide an explanation when the Group 1 account balances presented on the Tab 3 – Continuity Schedule of the Rate Generator model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 – Continuity Schedule of the Rate Generator model)	N/A
9	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis; If so, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"	Page 9 of Managers summary
10	Rate riders proposed for recovery or refund of balances that are proposed for disposition. The default disposition period is one year. Justification with proper supporting information is required if distributor is proposing an alternative recovery period	N/A
3.2.5.1 Wholesale Market Participants		
10	Separate rate riders established to recover balances in RSVAs from Wholesale Market Participants, who must not be allocated balances related to charges for which WMPs settle directly with the IESO	N/A
3.2.5.3 Commodity Accounts 1588 and 1589		
11	Confirmation of implementation of the OEB's February 21, 2019 guidance effective from January 1, 2019 when requesting final disposition for the first time following implementation of the Accounting Guidance	N/A
11	Confirmation that historical balances that have yet to be disposed on a final basis have been considered in the context of the Accounting Guidance, summary provided of the review performed. Distributors must discuss the results of review, whether any systemic issues were noted, and whether any material adjustments to the account balances have been recorded. A summary and description is provided for each adjustment made to the historical balances	
11 - 12, 4	Populated GA Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether seeking disposition of the Account 1589 balance as part of current application. If adjustments were made to an Account 1589 balance that was previously approved on an interim basis, the GA Analysis Workform is required to be completed for each year after the distributor last received final disposition for Account 1589	Appendix G (PDF) & uploaded (XLS)
3.2.5.4 Capacity Based Recovery (CBR)		
12	Disposition proposed for Account 1580 sub-account CBR Class B in accordance with the OEB's CBR Accounting Guidance. - Embedded distributors who are not charged CBR (therefore no balance in sub-account CBR Class B) must indicate this is the case for them - In the Rate Generator model, distributors must indicate whether they had Class A customers during the period where Account 1580 CBR Class B sub-account balance accumulated - For disposition of Account 1580 sub-account CBR Class A, distributors must follow the OEB's CBR accounting guidance, which results in balances disposed outside of a rate proceeding - The Rate Generator model allocates the portion of Account 1580 sub-account CBR Class B to customers who transitioned between Class A and Class B based on consumption	N/A
3.2.5.5 Disposition of Account 1595		
14	Confirmation that residual balances in Account 1595 Sub-accounts for each vintage year have only been disposed once	N/A
14	Detailed explanations provided for any significant residual balances attributable to specific rate riders for each customer rate class, including for example, differences between forecast and actual volumes	N/A
3.2.6 Lost Revenue Adjustment Mechanism Variance Account		
15	The 2021 CDM Guidelines require distributors filing an application for 2023 rates to seek disposition of all outstanding LRAMVA balances related to previously established LRAMVA thresholds	N/A
17	Completed latest version of LRAMVA Workform in a working Excel file when making LRAMVA requests for remaining amounts related to CFF activity	N/A
17	Final Verified Annual Reports if LRAMVA balances are being claimed from CDM programs delivered in 2017 or earlier. Participation and Cost reports in Excel format, made available by the IESO, provided to support LRAMVA balances for programs for the period of January 1, 2018 to April 15, 2019. These reports should be filed in Excel format, similar to the previous Final Verified Annual Reports from 2015 to 2017. To support savings claims for projects completed after April 15, 2019, distributors should provide similar supporting evidence	N/A
17	File other supporting evidence with an explanation and rationale should be provided to justify the eligibility of any other savings from a program delivered by a distributor through the Local Program Fund that was part of the Interim Framework after April 15, 2019.	N/A
17	Meet the OEB's requirements related to personal information and commercially sensitive information as stated in the Filing Requirements	N/A
18	Statement identifying the year(s) of new lost revenues and prior year savings persistence claimed in the LRAMVA disposition	N/A
18	Statement confirming LRAMVA based on verified savings results supported by the distributors final CDM Report and Persistence Savings Report (both filed in Excel format) and a statement indicating use of most recent input assumptions when calculating lost revenue	N/A
18	Summary table with principal and carrying charges by rate class and resulting rate riders	N/A
18	Statement confirming the period of rate recovery	N/A
18	Statement providing the proposed disposition period; rationale provided for disposing the balance in the LRAMVA if significant rate rider is not generated for one or more customer classes	N/A
18	File details related to the approved CDM forecast savings from the distributor's last rebasing application	N/A
18	Rationale confirming how rate class allocations for actual CDM savings were determined by class and program (Tab 3-A of LRAMVA Work Form)	N/A
18	Statement confirming whether additional documentation was provided in support of projects that were not included in distributor's final CDM Annual Report (Tab 8 of LRAMVA Work Form as applicable)	N/A
18	File in support of a previous LRAMVA application, distributors should provide Participation and Cost Reports and detailed project level savings files made available by the IESO and/or other supporting evidence to support the clearance of energy- and/or demand-related LRAMVA balances where final verified results from the IESO are not available. These reports should be filed in Excel format, similar to the previous Final Verified Annual Reports from 2015 to 2017	N/A
18 - 19	For a distributor's streetlighting project(s) which may have been completed in collaboration with local municipalities, the following must be provided: Explanation of the methodology to calculate streetlighting savings; Confirmation whether the streetlighting savings were calculated in accordance with OEB-approved load profiles for streetlighting projects; Confirmation whether the streetlighting project(s) received funding from the IESO and the appropriate net-to-gross assumption used to calculate streetlighting savings. For the recovery of lost revenues related to demand savings from street light upgrades, distributors should provide the following information: o Explanation of the forecast demand savings from street lights, including assumptions built into the load forecast from the last CoS application o Confirmation that the street light upgrades represent incremental savings attributable to participation in the IESO program, and that any savings not attributable to the IESO program have been removed (for example, other upgrades under normal asset management plans) o Confirmation that the associated energy savings from the applicable IESO program have been removed from the LRAMVA workform so as not to double count savings (for example, if requesting lost revenue recovery for the demand savings from a street light upgrade program, the associated energy savings from the Retrofit program have been subtracted from the Retrofit total) o Confirmation that the distributor has received reports from the participating municipality that validate the number and type of bulbs replaced or retrofitted through the IESO program o A table, in live excel format, that shows the monthly breakdown of billed demand over the period of the street light upgrade project, and the detailed calculations of the change in billed demand due to the street light upgrade project (including data on number of bulbs, type of bulb replaced or retrofitted, average demand per bulb)	N/A

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19	For the recovery of lost revenues related to demand savings from other programs that are not included in the monthly Participation and Cost Reports of the IESO (for example Combined Heat and Power projects), distributors should provide the following information: o The third party evaluation report that describes the methodology to calculate the demand savings achieved for the program year. In particular, if the proposed methodology is different than the evaluation approaches used by the IESO, an explanation must be provided explaining why the proposed approach is more appropriate o Rationale for net-to-gross assumptions used o Breakdown of billed demand and detailed level calculations in live excel format	N/A
19 - 20	For program savings for projects completed after April 15, 2019, distributors should provide the following: o Related to CFF programs: an explanation must be provided as to how savings have been estimated based on the available data (i.e. IESO's Participation and Cost Reports) and/or rationale to justify the eligibility of the program savings. o Related to programs delivered by the distributor through the Local Program Fund under the Interim CDM Framework: an explanation and rationale should be provided to justify the eligibility of the additional program savings.	N/A
3.2.6.2 Continuing Use of the LRAMVA for New CDM Activities		
20	Statement whether it is requesting an LRAMVA for one or more of these activities, if this request has not been addressed in a previous application.	N/A
3.2.7 Tax Changes		
21	Tabs 8 and 9 of Rate Generator model are completed, if applicable	N/A
21	If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is be transferred to Account 1595 for disposition at a future date	N/A
3.2.8. Z-Factor Claims		
21	Eligible Z-factor cost amounts are recorded in Account 1572. Extraordinary Event Costs. Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-accounts of this account	N/A
21	To be eligible for a Z-factor claim, a distributor must demonstrate that its achieved regulatory return on equity (ROE), during its most recently completed fiscal year, does not exceed 300 basis points above its deemed ROE embedded in its base rates	N/A
3.2.8.1 Z-Factor Filing Guidelines		
22	Evidence that costs incurred meet criteria of causation, materiality and prudence	N/A
22	In addition, the distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event - Apply to OEB for any cost recovery of amounts in the OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business exposure risk - Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year	N/A
3.2.8.2 Recovery of Z-Factor Costs		
22	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A
22	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rational for proposal	N/A
22	Residential rate rider to be proposed on fixed basis	N/A
22	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	N/A
3.2.9 Off-Ramps		
22 - 23	If a distributor whose earnings are in excess of the dead band nevertheless applies for an increase to its base rates, it needs to substantiate its reasons for doing so	N/A
23	A distributor is expected to file its regulated ROE, as was filed for 2.1.5.6 of the RRR. However, if in the distributor's view this ROE has been affected by out-of-period or other items (for example, revenues or costs that pertain to a prior period but recognized in a subsequent one), it may also file a proposal to normalize its achieved regulated ROE for those impacts, for consideration by the OEB.	N/A
3.3.1 Advanced Capital Module		
4	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
24	Evidence of passing "Means Test"	N/A
24	Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	N/A
3.3.2 Incremental Capital Module		
25	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	N/A
25	If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	N/A
26	Evidence of passing "Means Test"	N/A
3.3.2.1 ICM Filing Requirements		
	The following should be provided when filing for incremental capital:	N/A
4	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
26	An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor	N/A
27	Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers	N/A
27	Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived	N/A
27	Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	N/A
27	Details by project for the proposed capital spending plan for the expected in-service year	N/A
27	Description of the proposed capital projects and expected in-service dates	N/A
27	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	N/A
27	Calculation of each incremental project's revenue requirements that will be offset by revenue generated through other means (e.g. customer contributions in aid of construction)	N/A
27	Description of the actions the distributor would take in the event that the OEB does not approve the application	N/A
27	Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis	N/A
3.3.2.3 ICM Filing Requirements		
28	Calculate the maximum allowable capital amount	N/A