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NOTICE OF AMENDMENTS TO THE NATURAL GAS REPORTING AND RECORD KEEPING REQUIREMENTS (RRR) – RULE FOR GAS UTILITIES

March 27, 2024

**To: All Natural Gas Utilities
All Other Interested Parties**

The Ontario Energy Board (OEB) is giving notice of amendments to the *Natural Gas Reporting and Record Keeping Requirements (RRR) Rule for Gas Utilities* (Natural Gas RRR Rule) made under the *Ontario Energy Board Act, 1998*.

The OEB is also using this opportunity to advise natural gas utilities of an update to the RRR Filing Portal regarding cloud computing costs.

Amendments to the Natural Gas RRR Rule

Background

Further to the Red Tape Reduction initiative referred to in the Minister's November 2023 [Letter of Direction](#) to the OEB, the OEB has undertaken a review of the Natural Gas RRR Rule to ensure that the reporting requirements remain right-sized in light of changes in the sector or the OEB's needs.

As a result of that review, two current reporting requirements are being eliminated, one related to reporting on demand side management plan results and the other related to reporting on entities with publicly traded securities. The OEB considers these amendments, as described below, to be administrative updates and is therefore not providing an opportunity to comment on them. Given the nature of the amendments, the OEB does not expect that they will result in any costs for natural gas utilities or other stakeholders.

Amendments to the Natural Gas RRR Rule and Coming into Force

The amendments to the Natural Gas RRR Rule described below are set out in Appendix A. They come into force on **March 27, 2024** and apply to filings due on and after that date, including those due on April 30, 2024.

Demand Side Management (DSM) Plan

Section 2.1.12 of the Natural Gas RRR Rule requires natural gas utilities to file an audited report of the actual results compared to the OEB-approved DSM plan with explanations of variances by the last day of the sixth month after the financial year end. Enbridge Gas Inc. (Enbridge) is currently the only natural gas utility with such an OEB-approved plan. For Enbridge, this reporting requirement is no longer needed given the DSM policy framework and natural gas conservation plan approved by the OEB in November 2022. As set out in the DSM policy framework,¹ Enbridge will file a final DSM Annual Report following the conclusion of the annual DSM evaluation process, as part of its DSM Deferral and Variance Account Disposition application for the applicable program year.

Publicly Traded Securities (PTS)

Further to the Red Tape Reduction initiative referred to above, the OEB is deleting the PTS-related provisions set out in sections 2.1.20 and 2.1.21 of the Natural Gas RRR Rule.

Update to RRR Filing Portal

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. The Accounting Order indicated that natural gas distributors may establish similar sub-accounts under Account 179 – Other Deferred Charges. OEB staff have added these sub-accounts to the RRR Filing Portal.

There are further amendments to the RRR and filing portal affecting other entities detailed in a separate [letter](#) issued by the OEB on March 27, 2024.

If you have any questions regarding the above, please contact Industry Relations at IndustryRelations@oeb.ca.

Yours truly,

Nancy Marconi
Registrar

¹ EB-2021-0002

Appendix A

Amendments to the Natural Gas Reporting and Record Keeping Requirements (RRR) – Rule for Gas Utilities

March 27, 2024

Comparison Version to Existing Rule

Note: The text of the amendments is set out in italics below, for ease of identification only. Underlined text indicates additions to the RRR and strikethrough text indicates deletions from the RRR.

1. Section 1.8 of the Natural Gas Reporting and Record Keeping Requirements (RRR) – Rule for Gas Utilities is amended by adding the following:

The deletion of sections 2.1.12, 2.1.20 and 2.1.21 of this Rule comes into force on March 27, 2024 and is applicable to all filings due on or after that date.

2. Section 2.1 of the Natural Gas Reporting and Record Keeping Requirements (RRR) – Rule for Gas Utilities is amended by deleting sections 2.1.12, 2.1.20 and 2.1.21:

~~2.1.12 A utility shall provide in the form and manner required by the Board, annually, by the last day of the sixth month after the financial year end, an audited report of actual results compared to the Board approved demand side management plan with explanations of variances. Intentionally left blank.~~

~~2.1.20 A utility 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 utility has publicly traded securities; and~~

~~b) a list of affiliates of the utility that have publicly traded securities (affiliate has the same meaning as in the Ontario Business Corporations Act).~~

~~2.1.21 A utility 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.~~