

## Summary of Account Changes in the Uniform System of Accounts (USoA)

The revision to the Accounting Procedures Handbook includes several changes to the accounts in the USoA (i.e., Article 210—*Chart of Accounts* and Article 220—*Account Descriptions*). Account numbers and names are added, deleted or revised for several reasons:

1. New accounts approved by the Board in decisions, orders, policy papers, reports, guidelines and APH-FAQs
2. New accounts arising from IFRS accounting requirements
3. Improved clarity of recording requirements
4. “Obsolete” accounts deleted

To assist distributors to identify the changes to account numbers and / or names, the details of the changes are summarized below in four categories:

1. **New** - Board-Approved new accounts arising from IFRS requirements effective on January 1, 2012.
2. **Added** – Previous Board-Approved accounts already in effect and included in the USoA trial balance for regulatory reporting. However, these accounts were not captured in the previous version (July 2007) of the APH and thus are now added in this APH revision. Changes to any account names are identified in grey shade.
3. **Renamed** - Accounts previously included in the last APH revision with name changes arising from IFRS or other requirements. These changes are identified in grey shade or otherwise as indicated in the Note on page 6 below.
4. **Deleted** - Accounts no longer active and closed for recordings effective on January 1, 2012. In a few cases however, some deleted accounts (e.g. Account 1925, Computer Software) including opening balances are continued in “New” accounts (e.g. Account 1611, Computer Software).

### **New Accounts:**

1407 Finance Lease Receivable

1481 Investment in Equity-Accounted Joint Venture

1495 Deferred Taxes – Non-Current Assets

1575 IFRS-CGAAP Transitional PP&E Amounts  
1589 RSVA<sub>GA</sub>  
1609 Capital Contributions Paid  
1611 Computer Software  
1612 Land Rights  
2265 Non-OMERS - Current  
2440 Deferred Revenues  
3080 Current Taxes – Shareholders' Equity  
3081 Deferred Taxes – Shareholders' Equity  
3090 Accumulated Other Comprehensive Income  
4420 Share of Profit or Loss of Joint Venture  
4707 Charges-Global Adjustment  
5646 Employee Pensions and OPEB  
5647 Employee Sick Leave  
5672 Lease Payment Expense  
7005 Available-for-Sale Financial Asset or Cash Flow Hedge– Other Comprehensive Income  
7010 Pension Actuarial Gains or Losses or Remeasurement Adjustment - Other Comprehensive Income  
7020 Current Taxes – Other Comprehensive Income  
7025 Deferred Taxes – Other Comprehensive Income  
7030 Miscellaneous - Other Comprehensive Income

**Added Accounts:**

1508 Other Regulatory Assets, Sub-account IFRS Transition Costs Variance  
1508 Other Regulatory Assets, Sub-account Incremental Capital Charges

- 1508 Other Regulatory Assets, Sub-account Financial Assistance Payment and Recovery Variance – Ontario Clean Energy Benefit
- 1521 Special Purpose Charge Assessment Variance Account
- 1531 Renewable Connection Capital Deferral Account
- 1532 Renewable Connection OM&A Deferral Account
- 1533 Renewable Generation Connection Funding Adder Deferral Account
- 1534 Smart Grid Capital Deferral Account
- 1535 Smart Grid OM&A Deferral Account
- 1536 Smart Grid Funding Adder Deferral Account
- 1567 Board-Approved CDM Programs Variance Account
- 1592 PILs and Tax Variances for 2006 and Subsequent Years, Sub-account HST / OVAT Input Tax Credits (ITCs)
- 1595 Disposition and Recovery/Refund of Regulatory Balances Control Account
- 1595 Disposition and Recovery/Refund of Regulatory Balances, Sub-account Principal Balances Approved in “20yy”
- 1595 Disposition and Recovery/Refund of Regulatory Balances, Sub-account Carrying Charges Approved in “20yy”
- 1595 Disposition and Recovery/Refund of Regulatory Balances, Sub-account Carrying Charges for Net Principal in “20yy”
- 2075 Non Rate-Regulated Utility Property Owned or Under Finance Leases, Sub-account Generation Facility Assets
- 2285 Obligations Under Finance Leases - Current, Sub-account Generation Facility Liabilities
- 2325 Obligations Under Finance Lease - Non-Current, Sub-account Generation Facility Liabilities
- 3070 Non Rate-Regulated Utility Shareholders’ Equity
- 3071 Non Rate-Regulated Utility Shareholders’ Equity, Sub-account Generation Facilities

- 4324 Special Purpose Charge Recovery
- 4375 Revenues from Non **Rate**-Regulated Utility Operations, Sub-account Generation Facility Revenues
- 4380 Expenses from Non **Rate**-Regulated Utility Operations, Sub-account Generation Facility Expenses
- 5681 Special Purpose Charge Expense
- 6205 Donations, Sub-account LEAP Funding

**Note:** Accounts with any name changes are shown in grey shade.

**Renamed Accounts:**

- 1105 Accounts Receivable - Merchandise
- 1350 **Non Rate-Regulated** Materials and Supplies
- 1405 **Non-Current** Investments in Non-Associated Companies
- 1470 Past Service Costs - **Other Post-Employment Benefits**
- 2005 Property Under **Finance** Leases
- 2075 Non **Rate**-Regulated Utility Property Owned or Under **Finance** Leases
- 2105 Accumulated **Depreciation** of Electric Utility Plant - Property, Plant and Equipment
- 2160 Accumulated **Depreciation** of Other Utility Plant
- 2180 Accumulated **Depreciation** of Non **Rate**-Regulated Utility Property
- 2210 Customer Deposits
- 2260 Current Long Term Debt
- 2264 OMERS – Current
- 2285 Obligations Under **Finance** Leases – Current
- 2306 **OPEB Liability**

2308 Other Pensions Liability

2312 Past Service Costs - Other Post-Employment Benefits

2313 Past Service Costs - Other Pension Plans

2325 Obligations Under Finance Lease--Non-Current

2335 Non-Current Customer Deposits

2348 OMERS - Long-Term

2350 Deferred Tax - Non-Current Liability

2405 Other Regulatory Liabilities/Credits

2505 Debentures Outstanding - Long Term

2520 Other Non-Current Debt

2525 Term Bank Loans - Long Term

4245 Government and Other Assistance Directly Credited to Income

4375 Revenues from Non Rate-Regulated Utility Operations

4380 Expenses of Non Rate-Regulated Utility Operations

4385 Non Rate-Regulated Utility Rental Income

5645 OMERS Pensions and Benefits

5705 Depreciation Expense – Property, Plant, and Equipment

5715 Amortization of Intangible Assets

5725 Miscellaneous Depreciation

6040 Allowance For Borrowing Costs Applied to CWIP–Credit

6042 Allowance For Other Borrowing Costs Applied to CWIP–Credit

6045 Interest Expense on Finance Lease Obligations

6115 Provision for Deferred Taxes – Income Statement

6305 Unusual Income

6310 Unusual Deductions

6315 Income Taxes, Unusual Items

**Note:** The name changes are shown in grey shade unless otherwise indicated below as follows: For Account 1105, “Jobbing, etc.” was deleted; For Account 2210, “Current Portion of” was deleted; For Account 2260, “Portion of” was deleted; Account 2264 previously “Pensions and Employee Benefits - Current Portion” and renamed “OMERS – Current”; For Account 2296, “Future” was deleted; For Account 2308, “Past Service” was deleted; For Account 2348, “O.M.E.R.S. - Past Service Liability - Long Term Portion” and renamed “OMERS - Long-Term”; Accounts 2505 and 2525, “Portion” was deleted; Accounts 2312 was previously 1470 Past Service Costs - Employee Future Benefits and 2313 was previously 1475 Past Service Costs - Other Pension Plans

**Deleted Accounts:**

1465 O.M.E.R.S. Past Service Costs

1508 Other Regulatory Assets, Sub-account OEB Cost Assessment

1508 Other Regulatory Assets, Sub-account Pension Contributions

1525 Miscellaneous Deferred Debits, Sub-account Payment to Customers

1545 Development Charge Deposits/ Receivables

1565 Conservation and Demand Management Expenditures and Recoveries

1566 CDM Contra Account

1570 Qualifying Transition Costs

1571 Pre-market Opening Energy Variance

1588 RSVA<sub>POWER</sub>, Sub-account Global Adjustment

1590 Recovery of Regulatory Asset Balances

1605 Electric Plant in Service - Control Account

1806 Land Rights (continued under Account 1612)

1906 Land Rights (continued under Account 1612)

1925 Computer Software (continued under Account 1611)  
2262 Ontario Hydro Debt - Current Portion  
2296 Future Income Taxes - Current  
2330 Development Charge Fund  
2530 Ontario Hydro Debt Outstanding - Long Term Portion  
4045 Energy Sales to Railroads and Railways  
4725 Competition Transition Expense  
4730 Rural Rate Assistance Expense  
5735 Amortization of Deferred Development Costs