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BY EMAIL and WEB POSTING

March 20, 2026

To: All Licensed Electricity Distributors
All Licensed Electricity Transmitters
All Licensed Electricity Generators
All Other Interested Parties

Re: **2026 Annual Updates to the Electricity Reporting and Record Keeping Requirements (RRR) and Updates to RRR Documentation and Processes**

What You Need to Know

- **We have updated the Electricity RRR and Filing Portal to incorporate new requirements and streamline reporting for certain electricity licensees.**
- **These updates aim to provide greater clarity on the Electricity RRR and filing efficiency while balancing regulatory requirements.**
- **Stakeholders are encouraged to review and become familiar with these updates.**
- **Unless otherwise noted, the changes apply to annual filings due on or after April 30, 2026.**

The Ontario Energy Board (OEB) is amending the Electricity Reporting and Record Keeping Requirements (RRR). These updates align with the objectives outlined in the OEB's [2025-2028 Business Plan](#) and the Minister's December 2024 [Letter of Direction](#), which emphasizes modernizing regulatory processes to provide greater clarity, predictability and efficiency for stakeholders. Changes to the RRR that have not been previously communicated by the OEB are outlined in Appendix A.

The OEB is also continuing with its efforts to review and improve the RRR process. In addition to refining specific requirements, the OEB has leveraged its internal RRR Stewardship Program to identify improvements that reduce the time and effort required for RRR data filing.

Several changes described below are being made to streamline the RRR, enhance the RRR Filing Portal and account for new reporting and record-keeping requirements. To ensure RRR requirements and guidance are up to date, the OEB has today issued updated versions of the following materials:

- [Electricity Reporting and Record Keeping Requirements](#)
- [RRR Filing Guide for Electricity Distributors](#)
- [RRR Filing Guide for Electricity Transmitters, Electricity Retailers, Gas Marketers and Unit Sub-Meter Providers](#)
- [User Guide for Web-based RRR Data Revision Requests](#)

For applicable filers, the OEB will issue a separate email notice once the updated forms are available in the RRR Filing Portal for the 2026 annual filing.

Amendments to the RRR

These amendments are introduced to enhance regulatory efficiency and to include reporting and record keeping requirements introduced by or associated with OEB initiatives (e.g., Reliability and Power Quality Review). By refining the RRR, the OEB aims to improve data accuracy and minimize reporting burden while supporting broader objectives for transparency, system reliability, and consumer protection.

RRR Section 1.7 – Confidentiality of information

The addition of this section was announced by the OEB in a [letter](#) dated November 27, 2025. It was added as part of the amendments made for transmitters related to reliability and power quality.

This section is amended to add section 3.1.10 to the sections of the RRR that are filed in confidence.

RRR Section 2.1.4.2.10 – Major Event Response Reporting

Amendments to this section were announced by the OEB in a [letter](#) dated July 28, 2025 (with an effective date of January 1, 2026).

The updates to this section include:

- a) Reporting on damage assessment timelines
- b) Reporting on event-specific reliability indicators
- c) Reporting on distributor's communication methods, and
- d) Reporting on the number of customers experiencing extended service

interruptions.

RRR Section 2.1.4.2.13 – Distribution Supply Point Interruption Reporting

The addition of this section was announced by the OEB in a [letter](#) dated July 28, 2025 (with an effective date of January 1, 2026). It adds reporting requirements for embedded distributors as well as host distributors.

The first reports filed under this section (covering the 2026 year) are to be submitted to the OEB by April 30, 2027.

RRR Section 2.1.5.5 – Utility Characteristics

Revisions have been made to paragraph (b) of this section, including the reporting of the time interval used to measure the reported Maximum Monthly Peak Load.

RRR Section 2.1.8

As part of ongoing efforts to reduce regulatory burden, the OEB is removing the reporting for Equal Billing from section 2.1.8(e), the requirement in section 2.1.8(f) (Security Deposits), and is amending 2.1.8(g) to combine the reporting for load limiter devices and timed load interrupter devices.

Sections 2.1.8(e), (f), and (g) will be revoked and replaced with new sections 2.1.8(e) and (g) with section (f) intentionally left blank.

RRR Section 2.1.16

In a [letter](#) dated February 12, 2024, the OEB announced changes to the Low-income Energy Assistance Program Emergency Financial Assistance (LEAP-EFA). The OEB stated that starting with their April 2026 RRR filings, distributors will be required to annually provide a statement that no eligible applicant was denied LEAP-EFA due to lack of funds.

The OEB is adding section 2.1.16(j) to the RRR to reflect this new requirement.

RRR Sections 2.1.23, 3.1.12, and 6.1.5

The OEB is adding three new sections to the RRR to reflect the requirement included in [Decision and Order EB-2024-0063](#) (dated March 27, 2025). The new sections require rate-regulated electricity distributors, transmitters, and generators, to report on any new long-term debt issuance in excess of \$50 million.

RRR Section 2.3.15

The addition of this section was announced by the OEB in a [letter](#) dated July 28, 2025 (with an effective date of January 1, 2026). It adds a record keeping requirement for distributors to maintain records of all communications regarding estimated time(s) of restoration provided to customers.

RRR Section 2.3.16

The OEB released the [Electric Vehicle Charging Rate Overview – Final Report](#) (Final Report) on March 31, 2025. The Final Report stated that the OEB would establish a new record-keeping requirement related to the Electric Vehicle Charging Rate.

The OEB is adding a new section 2.3.16 to the RRR to implement this record-keeping requirement.

RRR Sections 3.1.8 to 3.1.11– Reporting on Transmission Customer Reliability

The addition of these sections was announced by the OEB in a [letter](#) dated November 27, 2025. They add reporting requirements for transmitters related to reliability and power quality.

The first reports filed under these sections (covering the 2026 year) are to be submitted to the OEB by April 30, 2027.

The OEB has decided to make an amendment to the definition of an “Interruption” in section 3.1.8 to exclude planned outages. It is also amending the end of the definition regarding extraordinary events. These amendments will be included in Appendix A to this letter.

Enhancements to the Portal for April 2026 Filing for Electricity Distributors and Transmitters

These system enhancements are intended to improve filing efficiency by targeting a reduction in manual effort and by increasing the accuracy of RRR submissions through the introduction of automated fields and validations. By strengthening the portal’s functionality, the OEB aims to strengthen the quality of information received.

RRR Section 2.1.7 – New accounts added to the Filing Portal

Following multiple [Accounting Orders](#), new accounts and sub-accounts have been added to the RRR Filing Portal under section 2.1.7. The Electricity RRR 2.1.7 CSV (Comma-Separated Values) templates, which can be found on the [OEB’s RRR](#)

[webpage](#), have been updated with the following accounts to assist with filing this information:

- Account 1508, Sub-account CAM Assets Capital Costs
- Account 1508, Sub-account CAM Assets Depreciation
- Account 1508, Sub-account CAM Assets Accumulated Depreciation
- Account 1508, Sub-account CAM Capital Contributions
- Account 1508, Sub-account CAM Capital Contributions – Amortization
- Account 1508, Sub-account CAM Capital Contributions – Accumulated Amortization
- Account 1520, CAM Financing Charges
- Account 1508, Sub-account DSTDR Variance Account
- Account 1508, Sub-account DSTDR Variance Account, Carrying Charges
- Account 1508, Sub-account DLTDV Variance Account
- Account 1508, Sub-account DLTDV Variance Account, Carrying Charges
- Account 1508, Sub-account ROE Variance Account
- Account 1508, Sub-account ROE Variance Account, Carrying Charges
- Account 1508, Sub-account EVC Rate Implementation Costs
- Account 1508, Sub-account EVC Rate Implementation Costs, Carrying Charges
- Account 1508, Sub-account Extended Horizons Variance Account, Incremental Revenue Requirement Impact
- Account 1508, Sub-account Extended Horizons Variance Account, Carrying Charges

Updates to the RRR Data Revision Request Process

The RRR Data Revision Request workflow has been updated to link each request directly to its relevant filing, enabling auto-population of key fields and clear identification of the applicable fiscal year. These changes aim to reduce manual entries, improve accuracy and streamline the overall process for distributors.

RRR Section 2.1.5.8 – Activity and Program-based Benchmarking (APB)

Upgrades to the filing portal now support reporting of Typical Residential Customer Connection Costs for both Overhead and Underground services under section 2.1.5.8 APB. Previously, submissions were limited to one service type, which led to incomplete or inconsistent data.

These changes ensure that distributors can report costs for both service types in a single submission, improving data accuracy and completeness for RRR section 2.1.5.8(d).

RRR Section 2.1.4.2.12 – Voluntary Feeder-level Reliability Reporting

The filing portal has been updated to include clear instructions for importing the Voluntary Feeder-level Reliability Reporting template (section 2.1.4.2.12). These enhancements ensure all required fields are populated, provide guidance on correct data types for specific columns and implement post-import validation to confirm successful template loading. By improving clarity and adding basic validation, these changes aim to reduce upload errors, improve data quality and consistency and minimize support inquiries.

Streamlined Reporting for RRR Sections 3.1.3 and 3.1.4

Transmitters currently submit Audited Financial Statements and Regulated Return on Equity data via email in varying formats. To address inefficiencies caused by this, the filing portal has been enhanced as follows:

- a) RRR section 3.1.3 Audited Financial Statements – A form has been introduced to enable the upload of PDF files for reporting audited financial statements.
- b) RRR section 3.1.4 Regulated Return on Equity – A standardized form and [template](#) have been introduced to ensure consistent reporting of regulated return on equity data.

Control added under RRR Section 2.1.7 Group 1 Accounts

The filing portal has been updated to require completion of the corresponding table when a distributor chooses to report Group 1 account balances by rate zone. This change aims to ensure that filings for RRR section 2.1.7 Group 1 Accounts are accurate, consistent and complete.

Function to track Consolidation Dates and Rebasing Periods

To support reporting under RRR section 2.1.4.2.11, the OEB filing portal has been updated to include functionality for tracking whether a distributor is in a deferred rebasing period due to an approved consolidation transaction completed on or after January 1, 2025. This tracking will be maintained by the OEB.

If a distributor identifies any inaccuracies in the portal regarding their rebasing status, they are requested to contact performance_reporting@oeb.ca to provide corrections.

Information and Filing Clarification

This section offers clarification to support a common understanding and consistent interpretation of the reporting requirements across distributors. The clarification is prompted by questions received from electricity distributors and is shared for the benefit of all stakeholders.

RRR Section 2.1.4.2.10 – Major Event Response Reporting

Distributors have requested clarity on the reporting of damage assessments within this section.

To ensure alignment across utilities the OEB clarifies that based on stakeholder feedback received from the Reliability and Power Quality Review working group, the OEB considers a damage assessment as the process by which a distributor collects and validates enough information to identify the fault causing an interruption and evaluate the extent of physical damage to the distribution infrastructure. The assessment is considered complete once the distributor has sufficient information to move from evaluation to restoration planning, allowing the distributor to begin scheduling and prioritizing restoration activities.

During major weather events, the distributor may need to conduct several damage assessments as additional faults can be identified as the restoration process advances or as the distributor faces evolving system issues. For these cases, the distributor shall count each damage assessment separately, even if they pertain to the same interruption. The record keeping requirements set out in section 2.3.15 of the RRR apply to each damage assessment.

Possible RRR Changes for Electricity Distributors

This section outlines the potential RRR changes the OEB expects to consider during 2026. These changes focus on enabling efficient benchmarking and reducing the reporting burden for distributors.

RRR Section 2.1.5.5 – Mandatory Reporting of Secondary Circuit Kilometers

The OEB is considering an update to section 2.1.5.5 (e) of the RRR to make reporting of secondary circuit kilometers for overhead and underground lines mandatory. This change aims to ensure consistent data and support benchmarking

under the Total Cost Benchmarking (TCB) model for all distributors.

RRR Section 2.1.4.2 – Reporting on System Reliability Indicators

The OEB is considering an update to section 2.1.4.2 of the RRR to change the reporting format from monthly to annual for the applicable sections. Distributors would be required to retain monthly recordkeeping.

RRR Section 2.1.5.4.1 – Demand and Revenue – Annual Consumption

To enable efficient reporting, the OEB is considering removing requirement c) from RRR section 2.1.5.4.1 and incorporating it into the applicable RRR sections for electricity retailers.

Status of Voluntary Reporting

Reporting under RRR sections 2.1.4.2.12, 2.1.5.8(b)(ii), 2.1.5.8(b)(v), and 2.1.5.8(e) are currently voluntary. The OEB intends to review the voluntary status of these sections for the 2027 reporting year.

Any questions relating to this letter should be directed to performance_reporting@oeb.ca.

Yours truly,

Kevin Mancherjee
Director, Operations Decision Support

APPENDIX A**Amendments to the Electricity Reporting and Record Keeping Requirements****March 20, 2026**

Note: Underlined text indicates additions to the RRR and strikethrough text indicates deletions from the RRR.

1. The following amendments are made to section 2.1.5.5(b):
 - b) Maximum Monthly Peak Load (kW) for each of winter and summer, and the time interval used to measure the reported Monthly Maximum Peak Load. This is the non-coincident peak reported both inclusive and exclusive of embedded generation.
2. Sections 2.1.8(e), (f), and (g) are revoked and replaced with the following:
 - e) Equal Monthly Payment Plans under the Standard Supply Service Code
 - i. Number of residential customer accounts enrolled in equal monthly payment plans at year end; and
 - ii. Number of eligible low-income customer accounts enrolled in equal monthly payment plans at year end.
 - f) Intentionally left blank.
 - g) Load Control Devices
 - i. Total number of residential customer accounts where load limiter devices or timed load interrupter devices were installed during the course of the year; and
 - ii. Total number of eligible low-income customer accounts where load limiter devices or timed load interrupter devices were installed during the course of the year.
3. The following is added to section 2.1.16:
 - j) Statement that no eligible applicant was denied LEAP emergency financial assistance due to lack of funds.

4. The following section is added to section 2.1:

2.1.23 A rate-regulated distributor that issues new long-term debt in excess of \$50 million (whether directly or through an affiliate), shall provide, annually by April 30, the quantity, term, and interest rate of the debt issued in the preceding calendar year.

5. The following section is added to section 2.3:

2.3.16 A distributor shall record, retain and provide to the Board, on request, information on the hourly kilowatt demand of each of its participating Electric Vehicle Charging Rate customers by facility or metered service.

6. The definition of “Interruption” in section 3.1.8 is amended as follows:

1) An “Interruption” means the loss of electrical power, being a complete loss of voltage to a customer delivery point, but excludes including planned interruptions scheduled by the transmitter, unplanned interruptions but excluding outages caused by customer equipment, and extraordinary events consistent with the Canadian Electricity Association benchmarking methodology (e.g., 2013 GTA flooding, 2018 Ottawa Area tornadoes, etc.).

7. The following section is added to section 3.1:

3.1.12 A rate-regulated transmitter that issues new long-term debt in excess of \$50 million (whether directly or through an affiliate), shall provide, annually by April 30, the quantity, term, and interest rate of the debt issued in the preceding calendar year.

8. The following section is added to section 6.1:

6.1.5 A rate-regulated generator that issues new long-term debt in excess of \$50 million (whether directly or through an affiliate), shall provide, annually by April 30, the quantity, term, and interest rate of the debt issued in the preceding calendar year.