

National Energy Board



Office national de l'énergie



# Filing Manual

Canada

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Note:

With this release, the Filing Manual has been updated to:

**Guide BB – Financial Surveillance Reports (*Toll Information Regulations*)**

- collect data on integrity spending from Group 1 Companies,
- specify the type and format of traffic data reported to the Board, and
- reflect current practices regarding pipeline throughput and capacity data and remove no longer used performance data requirements.

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## Glossary of Terms

<b>Abandon</b>	The permanent cessation of the operation of a pipeline which results in the discontinuance of service.
<b>Abandoned Pipeline</b>	A pipeline, the operation of which has been abandoned with leave of the Board as required by paragraph 74(1)(d) of the <i>National Energy Board Act</i> , and that remains in place.
<b>Aboriginal</b>	Includes the Indian, Inuit and Métis peoples of Canada.
<b>Accountable Officer</b>	Person appointed as accountable officer under subsection 6.2(1) of the <i>National Energy Board Onshore Pipeline Regulations</i> [OPR s.1].
<b>Action Plans</b>	The competent minister is required to prepare one or more action plans based on the recovery strategy for a listed species. The action plan or plans and any amendments will be included in the public registry established under the <i>Species at Risk Act</i> .
<b>Adverse Effect</b>	The impairment of or damage to the environment or the health of humans, or damage to property or loss of reasonable enjoyment of life or property.
<b>Allowance for Funds Used During Construction (AFUDC)</b>	An amount allowed to be included in the construction costs of a project or the cost of funds used during the period of construction when a utility undertakes to construct its own facilities.
<b>Baseline Information</b>	The state of the environment, or environmental or socio-economic setting for a particular element providing a reference point for the element, with which to compare future conditions, and potential project effects.
<b>Base Year</b>	A period, usually a calendar year, of the most recent twelve consecutive months of actual data.
<b>Booked Amount</b>	The final amount recorded in the appropriate account under the <i>Gas Pipeline Uniform Accounting Regulations</i> or the <i>Oil Pipeline Uniform Accounting Regulations</i> .
<b>Contaminant</b>	A substance that is present or released in the environment at an amount, concentration, level or rate that results in or may result in an adverse effect.
<b>Critical Habitat</b>	The habitat that is necessary for the survival or recovery of a listed wildlife species and that is identified as the species'

critical habitat in the recovery strategy or in an action plan for the species. [*Species at Risk Act* s.2(1)]

**Cumulative Effects**

Changes to the environment that are caused by an action in combination with other past, present and future human actions. ('Action' includes projects and activities.)

**Current Year**

The 12-month period, usually a calendar year, preceding the test year. Amounts for a current year would usually involve actual data for a portion of the year and estimated data for the rest of the year.

**Deleterious Substance**

- (a) any substance that, if added to any water, would degrade or alter or form part of a process of degradation or alteration of the quality of that water so that it is rendered or is likely to be rendered deleterious to fish or fish habitat or to the use by man of fish that frequent that water; or
- (b) any water that contains a substance in such quantity or concentration, or that has been so treated, processed or changed, by heat or other means, from a natural state that it would, if added to any other water, degrade or alter or form part of a process of degradation or alteration of the quality of that water so that it is rendered or is likely to be rendered deleterious to fish or fish habitat or to the use by man of fish that frequent that water. [*Fisheries Act* s.34(1)]

**Designated Project**

A project designated under the *Canadian Environmental Assessment Act, 2012* as requiring a federal environmental assessment under the Act. [CEAA 2012 s.2(1)]

**Easement**

An agreement under which a company acquires the right to use the land for the pipeline or powerline. It is a written contract that sets out the rights of the company and rights of the landowner for the use of the right of way.

**Environmental Effect**

In respect of a project, any change that a project may cause to a bio-physical element found in Table A-2, and any effect of any such change on a socio-economic element (See definition of Socio-Economic effect).

**Environmentally Sensitive Area**

An area designated in regional or local land use plans, or by a local, regional, provincial or federal government body as being sensitive to disturbance or identified by an applicant as being sensitive for some reason.

**Federal Lands**

Under s.67 of the *Canadian Environmental Assessment Act, 2012*, the NEB must make a significance determination for any

projects on federal lands. The *Canadian Environmental Assessment Act, 2012*, defines federal lands as:

- (a) lands that belong to Her Majesty in right of Canada, or that Her Majesty in right of Canada has the power to dispose of, and all waters on and airspace above those lands, other than lands under the administration and control of the Commissioner of the Yukon, Northwest Territories or Nunavut;
- (b) the following lands and areas:
  - i. the internal waters of Canada, in any area of the sea not within a province,
  - ii. the territorial sea of Canada, in any area of the sea not within a province,
  - iii. the exclusive economic zone of Canada, and
  - iv. the continental shelf of Canada; and
- (c) reserves, surrendered lands and any other lands that are set apart for the use and benefit of a band and that are subject to the *Indian Act*, and all waters on and airspace above those reserves or lands.

**Fee Simple Owner**

The person or legal entity that is in the legal possession of land. Usually it is the person named on the title.

**Fish**

Includes (a) parts of fish, (b) shellfish, crustaceans, marine animals and any parts of shellfish, crustaceans or marine animals, and (c) the eggs, sperm, spawn, larvae, spat and juvenile stages of fish, shellfish, crustaceans and marine animals [*Fisheries Act* s.2.(1)].

**Fish Habitat**

Spawning grounds and any other areas, including nursery, rearing, food supply and migration areas, on which fish depend directly or indirectly in order to carry out their life processes [*Fisheries Act* s.2.(1)].

**Group 1 and Group 2 Companies**

In 1985, for financial regulatory purposes, the Board divided the pipeline companies under its jurisdiction into two groups: Group 1 companies with more extensive systems; and Group 2 companies that operate smaller systems.

**Heritage Resources**

Cultural, historic, archaeological and paleontological resources are collectively known as heritage resources and can include pre-contact and post-contact features.

<b>Human Health</b>	A state of complete physical, mental and social well-being, and the ability to adapt to the stresses of daily life; it is not merely the absence of disease or infirmity.
<b>Human Health Assessment</b>	Considers the effect of hazardous substances, environmental factors and exposure conditions on local and regional populations. It may consist of qualitative and quantitative assessments.
<b>Management Systems</b>	The management system set out in sections 6.1 to 6.6 of the <i>National Energy Board Onshore Pipeline Regulations</i> [OPR s.1].
<b>Migratory Bird</b>	A migratory bird referred to in the convention, and includes the sperm, eggs, embryos, tissue cultures and parts of the bird. [Migratory Birds Convention Act, 1994 s.2(1)]
<b>Mitigation</b>	In respect of a project, the elimination, reduction or control of the adverse environmental effects of the project, and includes restitution for any damage to the environment caused by such effects through replacement, restoration, compensation or any other means.
<b>Monitoring</b>	Activities for resolving specific outstanding environmental issues, observing the potential environmental effects of a project, assessing the effectiveness of mitigation measures undertaken, identifying unanticipated environmental issues and determining the action required based on the result of these activities.
<b>Navigable Water or Waterway</b>	Includes a canal and any other body of water created or altered as a result of the construction of any work. As well, a navigable water is considered as any body of water capable, in its natural state, of being navigated by floating vessels of any description for the purpose of transportation, recreation or commerce, and may also be a human-made feature such as a canal or reservoir. <sup>1</sup>
<b>Navigation</b>	Use of a vessel for transportation, recreation, or commerce on a navigable waterway.
<b>Owner</b>	For the purposes of sections 86 to 107 of the <i>National Energy Board Act</i> , the ‘owner’ is not restricted to the fee simple owner

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<sup>1</sup> The changes to the NEB Act do not restrict the NEB’s consideration of the impacts of a project on navigation and navigation safety to the Schedule of “navigable waters” that is proposed for inclusion in the *Navigation Protection Act*, once that Act comes into force.

or to freehold lands<sup>2</sup>. In this regard, an owner may include any interest in, or possession of land, such as the fee simple owner, Aboriginal title, the administrators of crown and public lands and occupants of land. The interest held may be registered or unregistered.

With respect to sections 33 and 34 of the *National Energy Board Act*, the owner of lands includes the fee simple owner and may also include any other interest held in the land, as described above. When determining the owners of lands required for the project, the applicant should consider all potential owners of the lands required and implement its notification and acquisition processes pursuant to the Act.

### **Physical Project**

Applications being of a physical nature including those applications required by the *National Energy Board Onshore Pipeline Regulations* and *Processing Plant Regulations* as well as some pursuant to the *National Energy Board Act*.

### **Pipeline**

A line that is used or to be used for the transmission of oil, gas or any other commodity and that connects a province with any other province or provinces or extends beyond the limits of a province or the offshore area as defined in section 123, and includes all branches, extensions, tanks, reservoirs, storage facilities, pumps, racks, compressors, loading facilities, interstation systems of communication by telephone, telegraph or radio and real and personal property and works connected therewith, but does not include a sewer or water pipeline that is used or proposed to be used solely for municipal purposes. [*National Energy Board Act* s.2]

### **Plant Account**

An account listed in either Schedule IV of the *Gas Pipeline Uniform Accounting Regulations* or Schedule II of the *Oil Pipeline Uniform Accounting Regulations*, as appropriate.

### **Processing Plant**

A plant used for the processing, extraction or conversion of fluids and all structures located within the boundaries of the plant, including compressors and other structures integral to the transportation of fluids. [*Processing Plant Regulations* s.1]

### **Rate Base**

The net cost of investment on which an applicant expects to earn a return for a given test year.

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2 Sections 75 and 85 of the NEB Act describe the nature of an ‘owner’:

75. A company shall, in the exercise of the powers granted by this Act or a Special Act, do as little damage as possible, and shall make full compensation in the manner provided in this Act and in a Special Act, to all persons interested, for all damage sustained by them by reason of the exercise of those powers.

85. In sections 86 to 107, ‘owner’ means any person who is entitled to compensation under section 75.

<b>Reclamation</b>	The process of re-establishing a disturbed site to a former or other productive use, not necessarily to the same condition that existed prior to disturbance. The land capability may be at a level different (i.e., lower or higher) than that which existed prior to the disturbance, depending on the goal of the process. Reclamation includes the management of a contaminated site and revegetation where necessary. Reclamation is not considered complete until the goals for reclamation have been achieved.
<b>Recovery Strategy</b>	A strategy for the recovery of a listed extirpated, endangered or threatened species prepared by the competent minister (as defined under the <i>Species at Risk Act</i> , s.2(1)). If the recovery of the listed species is feasible, the recovery strategy must address the threats to the survival of the species identified by the Committee for the Status of Endangered Wildlife in Canada, including any loss of habitat. The recovery strategy and any amendments will be included in the public registry established under the <i>Species at Risk Act</i> .
<b>Regulated Entity</b>	An economic unit operating a pipeline and subject to oversight by a regulatory body having jurisdiction.
<b>Residual Effects</b>	Effects that are present after mitigation is applied.
<b>Responsible Authority</b>	In relation to a project, a federal authority that is required pursuant to s.15 of the <i>Canadian Environmental Assessment Act, 2012</i> to ensure that an environmental assessment of the project is conducted.
<b>Right of Entry</b>	The right of access to, and use of, land surface.
<b>Right-of-Entry Order</b>	An order by the National Energy Board made under the <i>National Energy Board Act</i> granting a company access to, and use of, a defined portion of land for the purposes as set out in the order.
<b>Right of Way (RoW)</b>	The strip of land acquired for which a company has obtained the rights for the construction and operation of the pipeline or powerline.
<b>Serious Harm to Fish</b>	The death of fish or any permanent alteration to, or destruction of, fish habitat.
<b>Socio-Economic Effect</b>	In respect of a project, any effect on a socio-economic element found in Table A-3, including effects resulting from a change in the environment (See definition of Environmental Effect).



<b>Species at Risk</b>	A federally-listed extirpated, endangered or threatened species or a species of special concern. [ <i>Species at Risk Act</i> s.2(1)]
<b>Species of Special Status</b>	Species listed under provincial jurisdiction or of recognized importance because they are vulnerable, threatened, endangered or extirpated.
<b>Study Area</b>	The area within the spatial boundaries of the scope of the environmental and socio-economic effects assessment. Since the spatial boundaries of the assessment may vary with different biophysical and socio-economic elements, the study area may also vary.
<b>Test Year</b>	A future 12-month period, usually a calendar year, when the new tolls would be in effect.
<b>Traditional Territory</b>	Area where an Aboriginal group has claimed or asserted the right to use the land for traditional purposes such as hunting, fishing, trapping, gathering or spiritual activities. One or more Aboriginal groups may claim the same lands as their traditional territory.
<b>Valued Ecosystem Component (VEC)</b>	Resources or environmental features that have all or some of the following features: <ul style="list-style-type: none"> <li>• importance to local human populations;</li> <li>• regional, national or international profiles; or</li> <li>• if altered from their existing status will be important in evaluating the impacts of development or human actions, and in focusing management or regulatory policy.</li> </ul>
<b>Valued Socio-Cultural Component (VSC)</b>	Cultural, social, economic or health aspects of the study population that, if affected by the project, would be of concern to local human populations or government regulators.
<b>Water Body</b>	A water body, including a canal, reservoir, an ocean and a wetland, up to the high-water mark, but does not include a sewage or waste treatment lagoon or mine tailings pond.
<b>Wetlands</b>	Land where the water table is at, near, or above the surface, or which is saturated for a long enough period to promote wetland or aquatic processes as indicated by wet-altered soils, water tolerant vegetation and various kinds of biological activity which are adapted to a wet environment. Wetlands include organic wetlands or “peatlands”, and mineral wetlands or mineral soil areas that are influenced by excess water, but produce little or no peat.

## List of Abbreviations

ADR	Appropriate Dispute Resolution
AFUDC	allowance for funds used during construction
bbbl	barrel
°C	degrees Celsius
CCME	Canadian Council of Ministers of the Environment
CEAA 2012	<i>Canadian Environmental Assessment Act, 2012</i>
CEA Agency	Canadian Environmental Assessment Agency
cf	cubic feet
cf/d	cubic feet per day
CIF	cost, insurance and freight
CSA	Canadian Standards Association
CSA Z662	<i>Canadian Standards Association Standard Z662, Oil and Gas Pipeline Systems</i> latest version as amended from time to time
DFO	Fisheries and Oceans Canada
<i>DPR – Authorizations</i>	<i>National Energy Board Act Damage Prevention Regulations – Authorizations</i>
ESA	environmental and socio-economic assessment
EPP	environmental protection plan
GPUAR	<i>Gas Pipeline Uniform Accounting Regulations</i>
H <sub>2</sub> S	hydrogen sulfide
ISO	International Organization for Standardization
kPa	kilopascals
LNG	liquefied natural gas
m <sup>3</sup>	cubic metre
MBP	market-based procedure
MJ/m <sup>3</sup>	megajoules per cubic metre
MOP	maximum operating pressure
MPa	megapascals
NEB or the Board	National Energy Board
NEB Act	<i>National Energy Board Act</i>
NGL	natural gas liquids
NO <sub>2</sub>	nitrogen oxide

NPRI	National Pollutant Release Inventory
O <sub>3</sub>	ozone
OPR	<i>National Energy Board Onshore Pipeline Regulations</i>
OPUAR	<i>Oil Pipeline Uniform Accounting Regulations</i>
Part VI Regulations	<i>National Energy Board Act Part VI (Oil and Gas) Regulations</i>
P&ID	process and instrumentation diagram
Post-construction report	post-construction environmental monitoring report
PPBoR	plans, profiles and books of reference
PPR	<i>National Energy Board Processing Plant Regulations</i>
QA	quality assurance
Reporting Regulations	<i>National Energy Board Export and Import Reporting Regulations</i>
RoW	Right of Way
Rules	<i>National Energy Board Rules of Practice and Procedure, 1995</i>
SARA	<i>Species at Risk Act</i>
SCADA	supervisory control and data acquisition
SI	International System of Units
SO <sub>2</sub>	sulphur dioxide
UTM	Universal Transverse Mercator
VEC	Valued Ecosystem Component
VSC	Valued Socio-cultural Component
Valued Component	VEC and VSC
10 <sup>6</sup>	million
10 <sup>9</sup>	billion



## Guide BB – FINANCIAL SURVEILLANCE REPORTS (TOLL INFORMATION REGULATIONS)

The *Toll Information Regulations* require pipeline companies that charge tolls to file quarterly surveillance reports and traffic data.

### Goal

The reports contain information which enables the Board to monitor a pipeline's financial performance and the basis for calculating tolls and to monitor the results for each company over time. Interested parties such as shippers may also monitor these reports as they are publically available on the Board's website.

## BB.1 FINANCIAL SURVEILLANCE REPORTING REQUIREMENTS FOR GROUP 1 COMPANIES

### Filing Requirements

1. Unless the Board otherwise directs or section 8 applies, a Group 1 pipeline company shall file the information set out in requirements 2 to 7.
2. All companies shall file their quarterly surveillance reports in the format set out in Schedules 1 to 3 of this Guide.
3. A company shall file its surveillance report:
  - for the first three quarters of each year, no later than 45 days after the quarter; and
  - for the year-end report, no later than 60 days after the quarter.
4. An interim surveillance report shall be filed when the tolls of a pipeline company are set as interim and replaced with a report based on final tolls as soon as they are made final by the Board.
5. Provide an explanation for all variances as described in the following table:

**Table BB-1: Variance Reporting Thresholds for Group 1 Companies Filing Guide BB.1 Surveillance Reports**

Items in Guide BB Surveillance Reports Requiring Variance Explanations	Annual Revenue of a Group 1 Company		
	Less than \$200 Million	\$200 million to \$500 million	Greater than \$500 million
Annual revenue variance by each service or tariff no. making up more than 10% of total annual revenue	\$1 million or greater*	\$5 million or greater	\$10 million or greater
Variances for each of: operations, maintenance and administration, depreciation, financial charges, integrity spending, income taxes	\$500,000 or greater	\$3 million or greater	\$5 million or greater
Rate base variance (year-over-year change)	\$3 million or greater	\$10 million or greater	\$20 million or greater

\*For this revenue category a variance explanation for the total revenue rather than for individual services and tariffs is acceptable.

6. Provide details of related-company transactions over \$100,000.
7. File in the year-end report, five years of time-series data on the actual and approved rates of return on common equity and the actual and approved rates of return on rate base.
8. Notwithstanding filing requirements included in its negotiated settlement, a Group 1 pipeline company regulated under an incentive type settlement may negotiate filing requirements other than those specified in requirements 2 to 7 with its shippers and stakeholders, so long as:
  - the reports include the following base level information:
    - income statement, including revenues and expenses broken down by major categories;
    - details of deferral account balances (if applicable);
    - rate of return on common equity and on total capital;
    - rate base information, if applicable, broken down by major categories; if not applicable, gross and net plant in service, broken down by major categories;
    - traffic data as described in subsection BB.2;
    - details on incentive sharing mechanisms; and
    - details of all related-company transactions over \$100,000
  - the reports are submitted at least annually for all information, except traffic data, which shall be submitted quarterly; and
  - the reports are not suspended during periods of interim tolls.

### **Guidance**

Related-company transactions would include all transactions with affiliates and other related companies that are not at arms' length.

The company may file performance measures that it considers may be useful to the Board.

The Board may publish the data filed pursuant to this section and section BB.2 from time to time.

## **BB.2 TRAFFIC DATA**

### **Filing Requirements**

1. A company shall file its traffic data for the first three quarters of each year, no later than 45 days after the quarter and for the year-end report, no later than 60 days after the quarter.
  - Data must be provided in machine readable format (e.g., .csv or .xls files);
  - Ten years of historical data must be provided initially (i.e., one-time); and
  - Five years of historical data must be provided with each year-end filing.
2. The company shall file data for key points on its system.

- The number of reporting points will vary on the system. A “bullet line” may report data at only one point while more complex systems may report at more than ten points.
  - Key points may be determined in consultation with Board staff and the company shall provide the Board with latitude and longitude coordinates for each key point.
3. Companies shall report the capacity of the system at each key point and explain the reason for any deviations from the nameplate capacity of the pipeline.
  4. Gas pipelines shall report the daily volume of gas flowed (with imports and exports reported separately; not netted) in cubic metres and GJ for key points on the system.
  5. Oil pipelines shall report the following monthly data:
    - For key points on the system volume in cubic metres of oil flowed by product (e.g., synthetic oil, condensate, blended bitumen, domestic light, domestic heavy, imported light, imported heavy, refined petroleum products, natural gas liquids);
    - Density in kilograms per cubic metre at 15 degrees Celsius for the system; and
    - Total monthly nominations in cubic metres and apportionment data.

### **BB.3 FINANCIAL SURVEILLANCE REPORTING FOR GROUP 2 COMPANIES**

The Board has exempted Group 2 companies from the *Toll Information Regulations*. The Board does not generally require Group 2 companies to provide periodic financial information, such as quarterly surveillance reports, for the purpose of monitoring the financial performance of these companies. As circumstances dictate, the Board may perform an audit of a company’s records.

(See section P.6 – Regulation of the Traffic, Tolls and Tariffs of Group 2 Companies in Guide P for a discussion of financial reporting.)

### **BB.4 INTEGRITY SPENDING**

#### **Filing Requirements**

Effective 1 March 2017, the Board requires each Group 1 pipeline company to file with the Board actual expenditure information made under the pipeline company’s integrity management program. The required information is described below:

**Facilities included:** As defined under “pipeline” in section 2 of the NEB Act and shall include hydrocarbon processing plants subject to the PPR.

**Integrity Spending:** The actual annual capital expenditures and actual annual operating expenditures made under each pipeline company’s integrity management program as mandated by the OPR and the PPR.

**Historical Integrity Spending data:** Integrity Spending separated into capital and operating components for each calendar year from 2012 to 2016 to be filed with the Board by 1 March 2017.

**Integrity Spending data filing requirements for 2017 and later years:** Integrity Spending for each calendar year for each pipeline company, which shall be filed with the Board no later than 60 days after the close of the calendar year as part of the year-end quarterly surveillance report filing.

**Integrity expenditure categories:** Integrity Spending must be provided and separated into total capital and total operating expenditures. To the extent possible, additional categorizations should be provided, as illustrated by Schedules 4 and 5. For instance, subject to a Group 1 pipeline company's available records, a Group 1 pipeline company might identify capital and operating components of their Integrity Spending by the following broad categories:

- i) Program management: Expenditures may include program development, implementation and improvement, records management, program audits, data collection and analysis, and risk assessment.
- ii) Surveillance, condition monitoring and integrity hazard assessment: Expenditures in this category may include right of way surveys, corrosion monitoring and control surveys, in-line inspections, and geotechnical and water crossing surveys.
- iii) Mitigation and remediation: Expenditures in this category may include preventative actions, the repair and replacement of pipeline systems and processing plants. Both planned and unplanned expenditures should be included.
- iv) Other expenditures: Any expenditures not captured in the above categories.



**SCHEDULE 1  
Guide BB**

**INCOME SUMMARY  
(For \_\_\_\_ Months Ended \_\_\_\_\_ 20xx)**

<b>Particulars</b>	<b>NEB Accounts</b>	<b>Year-to- Date Actual</b>	<b>Updated Annual Forecast</b>	<b>NEB Decision or Initial Forecast</b>	<b>Variance Col. (d) - (e)</b>
(a)	(b)	(c)	(d)	(e)	(f)
<b>Revenues</b>					
Transportation Revenue (by class of service)					
Other Revenue					
<b>Total Revenue</b>					
<b>Operating Expenses</b>					
Salaries & Wages					
Fuel & Power					
Other Operating & Maintenance					
Depreciation & Amortization					
Income Taxes					
Taxes Other than Income					
NEB Cost Recovery					
Others (please specify)					
<b>Total Operating Expenses</b>					
<b>Operating Income</b>					
Less:					
Financial Charges					
Preferred Share Dividends					
Others (please specify)					
<b>Equity Return</b>					
<b>Rate of Return on Rate Base</b>					
<b>Rate of Return on Common Equity</b>					

**SCHEDULE 2  
Guide BB**

**AVERAGE RATE BASE  
(For \_\_\_\_ Months Ended \_\_\_\_\_ 20xx)**

<b>Particulars</b>	<b>Year-to- Date Actual</b>	<b>Updated Annual Forecast</b>	<b>NEB Decision or Initial Forecast</b>	<b>Variance Col. (c) - (d)</b>
(a)	(b)	(c)	(d)	(e)
<b>Plant in Service</b>				
Net Plant				
Contributions in Aid of Construction				
<b>Total Plant</b>				
<b>Working Capital</b>				
Cash				
Materials and Supplies				
Transmission Line Pack				
Prepayments and Deposits				
Other (please specify)				
<b>Total Working Capital</b>				
<b>Deferrels</b>				
List of Deferrals (if applicable)				
<b>Total Deferrals</b>				
<b>Total Average Rate Base</b>				

**SCHEDULE 3  
Guide BB**

**DEFERRAL ACCOUNTS**  
(For \_\_\_ Months Ended \_\_\_\_\_ 20xx)

<b>Particulars</b>	<b>Year-to- Date Actual</b>	<b>Forecast for Year</b>
(a)	(b)	(c)
List of deferral accounts (please specify)		
Total Deferrals		

**SCHEDULE 4  
Guide BB**

**HISTORICAL ANNUAL INTEGRITY SPENDING (\$)**

<b>Actual Annual Expenditures</b>	<b>2012</b>	<b>2013</b>	<b>Year 2014</b>	<b>2015</b>	<b>2016</b>
(a)	(b)	(c)	(d)	(e)	(f)
<b>Operating</b>					
Program Management					
Surveillance, Condition Monitoring and Integrity Hazard Assessment					
Mitigation and Remediation					
Other Expenditures					
<b>Total Operating</b>					
<b>Capital</b>					
Program Management					
Surveillance, Condition Monitoring and Integrity Hazard Assessment					
Mitigation and Remediation					
Other Expenditures					
<b>Total Capital</b>					

Note: Separation into historical expenditures categories expected only to the extent available

**SCHEDULE 5**  
**Guide BB**

**INTEGRITY SPENDING FOR 2017 TO LATER YEARS (\$)**  
**(For 12 Months Ended December 31st 20xx)**

<b>Integrity Expenditures Categories</b>	<b>Actual Annual Expenditures</b>	
	<b>Operating</b>	<b>Capital</b>
(a)	(b)	(c)
Program Management		
Surveillance, Condition Monitoring and Integrity Hazard Assessment		
Mitigation and Remediation		
Other Expenditures		
<b>Total Integrity Spending</b>		

