

## ALLOCATION OF SUPPORT SERVICES COSTS

### 1.0 PURPOSE

The purpose of this evidence is to describe the Support Services costs assigned and allocated to the nuclear business.

### 2.0 OVERVIEW

The centre-led Support Services discussed in this exhibit, which provide services to the nuclear business are: the Chief Information Office, Real Estate, Supply Chain, Finance, Human Resources, Environment, Health & Safety and the Corporate Centre. Section 3 discusses the Support Services costs. A description of Support Services by function is provided in Attachment 1.

In EB-2016-0152, the OEB directed OPG to file an updated corporate costs benchmarking study.<sup>1</sup> In response, OPG engaged The Hackett Group to perform an independent benchmarking study of OPG's corporate support functions and operating costs. This study identifies that, overall, OPG's total cost for the areas addressed is 8% below the median of the peer group total cost. An overview of the benchmarking study is provided in Section 4 and the full report is provided in Attachment 2.

Support Services costs are either directly assigned or allocated to the regulated businesses. OPG directly assigns costs that are specific to a business. For example, Support Services employees working at, and solely in support of, a business would be directly assigned to that business. Support Services costs that are associated with services utilized by more than one business are allocated. Cost allocation is based on appropriate cost drivers, which reflect cost causation or the benefits a business receives.

---

<sup>1</sup> EB-2016-0152, Decision with Reasons, p. 72.

1 The methods used to allocate costs are discussed in Ex. F3-1-4 and confirmed by  
2 Elenchus in Ex. F3-1-4, Attachment 1.

3  
4 **3.0 SUPPORT SERVICES COSTS – TOTAL OM&A**

5  
6 Exhibit F3-1-1, Table 1 summarizes the total Support Services costs over the 2016-2026  
7 period. These costs reflect reductions achieved by OPG through a variety of initiatives  
8 since EB-2016-0152. Since then, OPG has realigned support organizations and  
9 implemented technology solutions to improve efficiency. This has also allowed OPG to  
10 meet demand for corporates services while leveraging attrition based on workforce  
11 demographics.

12  
13 Various support organizations have also moved from organizing themselves along  
14 traditional business unit technology lines (i.e., nuclear and hydroelectric) toward  
15 organizations designed to capture common best practice elements found across the  
16 company. For example, in Finance, planning and reporting functions were established  
17 under an Operations Controller organization that services the whole company using  
18 common practices rather than having functions replicated for each generation  
19 technology. Also, as discussed in Ex. A2-2-1, OPG's most recent organizational  
20 realignment allowed OPG to eliminate over 10% of management positions, the benefits  
21 of which are carried through the IR term.

22  
23 Between 2022 and 2026, OPG is planning to reduce the company's cost structure for  
24 post-Pickering operations as reflected in the business plan OM&A targets to be achieved  
25 over the IR Term (see Ex. A2-2-1). OPG's OM&A targets show reductions in Support  
26 Services costs in earlier years as cost savings initiatives are implemented to support  
27 efficiencies in centre-led functions and processes. Greater cost reductions occur in the  
28 later years in order to achieve OPG's targeted post-Pickering cost and organizational  
29 structure.

1 To that end, Support Services costs attributed to the nuclear business decline across all  
2 functions over the IR term, reflecting OPG's business plan commitments to mitigate the  
3 diseconomies that would otherwise result in the reallocation of Support Services costs  
4 currently tied to Pickering to Darlington and other remaining operations.

5  
6 Allocated Support Services costs for nuclear are: \$387.9M, \$380.0M, \$375.3M, \$334.3M  
7 and \$252.9M over the 2022-2026 IR term, as presented in Ex. F3-1-1, Table 3. Over the  
8 IR term, total nuclear Support Services costs decline by about 35%. Larger declines in  
9 the latter two years occur as OPG drives further cost reductions to align with two  
10 Pickering units coming offline by the end of 2024 and the planned Pickering shutdown at  
11 the end of 2025.

12  
13 OPG expects that the reduction of costs in Support Services groups will be achieved by:  
14 (1) continuing to reduce its real estate footprint by investing in a new, sustainable  
15 corporate campus for OPG's non-plant employees (see Ex. D3-1-1, Section 2.2); (2)  
16 adopting solutions that will allow OPG to reduce headcount, including the increased use  
17 of business process automation and artificial intelligence (Ex. D3-1-1, Section 2.1); and  
18 (3) executing strategic sourcing and company-wide category management in the Supply  
19 Chain organization (Ex. F3-3-1). The ongoing realignment of organization structures to  
20 replicate best practices consistently across the business, which will allow Support  
21 Services to take advantage of natural attrition and plan for leaner operations in advance  
22 of nuclear units coming off line also will facilitate achievement of OPG's targeted post-  
23 Pickering cost and organizational structure.

24  
25 OPG's Support Services Costs reflect the requirements of Bill 124: Protecting a  
26 Sustainable Public Sector for Future Generations Act, 2019, which limits the maximum  
27 annual increase in both wages and total compensation for OPG's unionized and non-  
28 unionized employees to 1% for a three year "moderation period," as further discussed in  
29 Ex. F4-3-1.

1 In line with its goal of preparing the workforce for the planned Pickering shutdown,  
2 OPG's staff resource plan forecasts a decrease in regular corporate staff (full-time  
3 equivalents ("FTEs")) allocated to nuclear over the IR term (Ex. F3-1-1, Table 7). To  
4 effectively manage the transition, however, OPG expects a slight increase in overall  
5 allocated labour (regular and non-regular FTEs) in 2020 and 2021, due to an increase in  
6 non-regular labour FTEs to address requirements for enhanced cleanings and safety  
7 measures in response to the COVID-19 pandemic; partially offset by a decline in regular  
8 labour. Non-regular labour FTEs will also address Support Services needs in support of  
9 Pickering shutdown, taking into account training time requirements and anticipated  
10 attrition leading up to the planned Pickering shutdown. Thereafter, during the period of  
11 2022 to 2025, OPG expects labour (regular and non-regular) to decline.

12  
13 The emergence of COVID-19 in 2020 impacted Support Services costs in a number of  
14 ways. Real Estate has engaged additional personnel to carry out enhanced cleaning  
15 protocols and safety measures at various sites in line with disinfection guidelines set by  
16 public health authorities. Supply Chain procured the company's initial shipment of N95  
17 and surgical masks during the early stages of the pandemic. Environment Health and  
18 Safety assumed responsibility for subsequent purchases of personal protective  
19 equipment ranging from additional masks to thermometers for the remainder of 2020  
20 and are expected to continue through 2021. CIO acquired additional software licenses  
21 and incremental hardware to enable the workforce, at various non-generating sites, to  
22 rapidly transition to working remotely in order to comply with social distancing  
23 requirements.

24  
25 Exhibit F3-1-1, Tables 3a and 3b present the Support Services costs assigned and  
26 allocated to nuclear over the historical, bridge, and IR term periods for each corporate  
27 function. For comparability with IR Term information, OPG has restated the Corporate  
28 Support & Administrative costs from EB-2016-0152. These restatements reflect  
29 organizational changes and transfers to/from Nuclear Support and Renewable  
30 Generation & Power Marketing (formerly Hydro-Thermal Operations). Details of these  
31 changes include:

- 1       • CIO - Shared Financial Services (formerly in Finance), HR Service Centre and  
2       Payroll Services (both formerly in People & Culture), and Business Infrastructure  
3       Services (formerly in Real Estate) have been combined into Shared Services  
4       within Chief Information Office. An additional breakdown of CIO costs assigned  
5       and allocated to nuclear over the historical, bridge, and IR Term periods is  
6       provided in Ex. F3-1-1, Table 6, with Tables 6a and 6b showing the amounts in  
7       Table 6 split between Darlington and Pickering, respectively.
- 8       • Finance - now includes Assurance other than Nuclear Oversight (formerly in  
9       Corporate Centre), Enterprise Risk Management (formerly in Corporate Centre)  
10      and Integrated Revenue Planning (formerly in Commercial Operations &  
11      Environment).
- 12      • Human Resources (formerly People & Culture) - now excludes Nuclear Training,  
13      which has been transferred to Operations Support.
- 14      • Environment, Health & Safety - includes Environment (formerly in Commercial  
15      Operations & Environment) and Health & Safety (formerly in People & Culture).
- 16      • Corporate Centre - now includes Regulatory Affairs (formerly in Commercial  
17      Operations & Environment) and Indigenous Relations (formerly in Hydro-Thermal  
18      Operations. Corporate Centre now excludes Nuclear Oversight, which has been  
19      transferred to Operations Support. The Corporate Centre costs for the years  
20      2020-2026 in Ex. F3-1-1 Table 1 reflect the current organizational structure  
21      underpinning the 2020-2026 business plan.
- 22      • Commercial Contracts, other than Commercial Services and Bruce Lease  
23      Management Office, and Electricity Sales & Trading (both formerly in  
24      Commercial Operations & Environment), have been combined into Energy  
25      Markets within Renewable Generation & Power Marketing. Commercial Services  
26      and Bruce Lease Management Office have been transferred to Operations  
27      Support.

#### 28 29   **4.0   BENCHMARKING STUDY**

30   In EB-2016-0152, the OEB directed OPG to undertake an independent benchmarking  
31   study of corporate support functions and costs. The Hackett Group ("Hackett") was

1 retained to carry out this study. A copy of the "Hackett Study" is filed as Attachment 2 to  
2 this exhibit.

3  
4 Hackett benchmarked OPG against peers using 2019 data in order to reflect the most  
5 recently completed fiscal year at the time of the benchmarking exercise. Corporate costs  
6 assigned and allocated to both nuclear and regulated hydroelectric businesses were  
7 included in the scope of the benchmarking study.

8  
9 Consistent with their standard practice, Hackett normalized OPG's corporate costs  
10 based on key demand drivers for each function. For IT, number of end users was used  
11 to benchmark costs per end user. For HR, number of employees was used to  
12 benchmark costs per employee. For Procurement, spend was used to benchmark costs  
13 as a percentage of spend. For Finance, Real Estate, and Executive and Corporate  
14 Services ("ECS"), revenues were used to benchmark costs as a percentage of revenues.

15  
16 In providing data to Hackett, OPG closely followed Hackett's methodology, cost  
17 definitions and taxonomy to ensure OPG's corporate support functions and costs were  
18 benchmarked against peers on a comparable basis. OPG's data was reviewed by  
19 Hackett.

20  
21 In the course of providing data to Hackett, OPG and Hackett became aware that in  
22 connection with the study previously prepared by Hackett in 2016, based on 2014 data  
23 (filed in EB-2016-0152 at Ex. F3-1-1, Attachment 1), OPG had erroneously included  
24 certain costs that do not form part of Hackett's taxonomy. These costs had a material,  
25 negative impact on OPG's 2016 benchmarking results as presented in EB-2016-0152.

26  
27 As a result of the above data issue, OPG worked with Hackett to correct the previously  
28 submitted 2014 data to more accurately align OPG's 2014 costs with the Hackett  
29 methodology, definitions and taxonomy. Hackett then restated its previous OPG  
30 benchmarking study using the corrected cost data. The results of this update are also

1 shown in the Hackett Study. OPG's 2014 overall costs, based on Hackett's updated  
2 study, were 7% lower than the peer group based on these corrected results.

3 The 2019 Hackett Study found that on an overall basis, OPG's cost (including both  
4 Process Costs and Technology Costs<sup>1</sup>) is 8% lower than the median of the peer group.

5 The 2019 study demonstrates that:

- 6 • OPG's IT cost, including technology cost, across all in-scope functions, is lower  
7 than the median of the peer group and remains in the first quartile.
- 8 • ECS process costs are in the second quartile, below the median of the peer  
9 group, an improvement from the third quartile in the 2016 updated study.
- 10 • Real Estate & Facilities Management costs exceed the peer group median, but  
11 OPG has reduced its costs while the peer group's costs have increased since  
12 2016. OPG's cost performance has improved from the fourth to the third quartile.
- 13 • Finance and HR process costs both are marginally above the median of the peer  
14 group. Compared to the 2016 updated study, OPG's Finance process costs  
15 improved relative to the peer group median, OPG's costs decreased while those  
16 of the median increased. HR also shows some improvement as its cost  
17 increased less than those of the peer group median. Both groups remain in the  
18 third quartile.
- 19 • Procurement process costs show improvement as OPG's costs decreased while  
20 those of the peer group median increased. Nevertheless, OPG's results remain  
21 in the fourth quartile.

22 •

23 Overall, OPG is successfully "bending the cost curve." OPG's functional costs decreased  
24 by 6.0% and the peer group's costs increased 13.0% since the 2016 study.

## 26 **5.0 CONCLUSION**

27 OPG's Corporate Support and Administrative Cost allocated to nuclear decline over the  
28 IR Term as the result of corporate realignment, corporate initiatives to leverage process  
29 improvements and technology and the use of workforce strategies that recognize the

---

<sup>1</sup> All technology costs are captured within IT.

1 upcoming transformation from Pickering shutdown. The decline in support costs  
2 allocated to nuclear is substantial in the latter years of the IR term as OPG advances  
3 toward and then enters a post-Pickering operating state.

4

5 The benchmarking of OPG's corporate support function costs shows, overall, that OPG's  
6 costs are lower than the median of the peer group by 8%. Moreover, OPG's cost trend is  
7 significantly more favourable than that of the peer group. While OPG's benchmarked  
8 costs have declined 6.0% since the last benchmarking study, those of the peer group  
9 have increased by 13.0%.



1

## **ATTACHMENTS**

2

3 Attachment 1: Description of Corporate Support Functions

4 Attachment 2: Benchmarking Study of OPG's Corporate Support Functions and Costs  
5 prepared by The Hackett Group

## DESCRIPTION OF CORPORATE SUPPORT FUNCTIONS

### 1. Introduction

This Attachment describes the corporate functions that support nuclear production and whose costs are assigned or allocated to the nuclear business and form part of the nuclear revenue requirement.

### 2. Chief Information Office

The Chief Information Office ("CIO") group oversees OPG's information management and information technology needs. The CIO is accountable for the strategic planning, management, and operations of all business and technical information systems, except for process computers that control plant systems and operations. The CIO also administers OPG's information management and governing documents framework.

#### 2.1 CIO Services

CIO services are provided through a combination of internal staff and an outsource service contract with New Horizon System Solutions ("NHSS"), owned by Cap Gemini. NHSS delivers application and infrastructure management services across OPG. OPG's CIO provides application management services to Corporate Business Development and Strategy due to the commercially sensitive nature of the applications, as well as specific infrastructure and application management services to staff at the hydroelectric sites.

#### 2.2 NHSS Services

NHSS services, which include Infrastructure Management, Application Maintenance, and Data Centre Services, are described in more detail below.

#### Infrastructure Management

Infrastructure Management provides services such as network management for both data and voice and end-user services such as service desk management and desktop support. It also provides IT security, disaster recovery and business continuity planning.

1 Application Maintenance

2 Application Maintenance provides day-to-day support for OPG's business applications  
3 including: application maintenance and support, applications operations and monitoring,  
4 application upgrades, and database and middleware support. The CIO also works closely with  
5 application owners to plan for patches and technical upgrades, life cycle planning, release  
6 management, testing and commissioning, and overall demand management.

7  
8 Data Center Services

9 Data Centre Services provides management of the mainframe and servers, storage and  
10 backup system, capacity planning and performance tuning, system operations and monitoring,  
11 and IT facilities.

12  
13 Other Services

14 The Other Services category includes costs for remote technician expenses.

15  
16 2.3 CIO Support Services

17 The CIO Support Costs category includes internal IT support group costs of providing IT  
18 Services, IT Projects, IT Strategy Enterprise and Architecture, Cyber Security and Shared  
19 Services. Each of these activities is explained below.

20  
21 IT Services

22 IT Services provides delivery oversight (for NHSS and others), application development and  
23 maintenance for Commercial Operations, IT change management, IT asset management,  
24 information management, telecom contracts management and IT emergency response.

25  
26 IT Projects

27 IT Projects manages the delivery and execution of IT projects.

28  
29 IT Enterprise Strategy and Architecture ("ES&A")

30 ES&A manages OPG's IT architecture at an enterprise level (including applications, data and  
31 technology managed by IT to support the objectives of the corporation), works with the

1 business to provide enterprise business relationship management, and manages the digital  
2 innovation strategy (including the IT Strategy, IT Portfolio planning and business planning).  
3 ES&A also includes the CIO Business Office, which is responsible for managing the  
4 outsourcing contract with NHSS and the CIO ICOFR program.

#### 6 Cyber Security

7 Cyber Security is responsible for the implementation of the management system for cyber  
8 security of IT and Operation Technology across OPG's operating units. IT Security Operations  
9 is responsible for identity and access management, threat and vulnerability management,  
10 disaster recovery, business continuity, security incident response, NERC CIP compliance,  
11 CSA N290 compliance, security support for industrial control systems, and training and  
12 awareness.

#### 14 Telecom/Hardware/Software

15 Telecom/Hardware/Software includes telecom services from external service providers along  
16 with associated hardware purchases and software maintenance contracts.

#### 18 2.4 Shared Services

19 Shared Services provides a suite of administrative services to OPG clients including, pay  
20 services, human resources service centre, shared reporting systems management, handling  
21 accounts receivables and payables, records management and storage, document processing,  
22 graphics and printing services, mail and courier service, audio/visual, office equipment and  
23 supplies, library services, and administrative support. These services are provided to staff  
24 located at OPG Head Office, Pickering, and Darlington, as well as other nuclear groups at  
25 office locations in Durham Region.

### 27 **3. Real Estate**

28 The Real Estate group provides centralized support services through Real Estate Services,  
29 Facilities Services, and Projects and Accommodations.

1    3.1.    Real Estate Services

2    On a corporate-wide basis, Real Estate Services acquires, manages and disposes of real  
3    estate rights and interests; manages all commercial leases; consults on municipal planning  
4    issues; maintains real estate and property documents; develops and implements  
5    accommodation strategies to meet space requirements outside the generating stations; and,  
6    provides property tax services for all property owned by OPG. In addition, this group manages  
7    the Heritage Assessment program, waterfront leasing, and the employee relocation program.

8  
9    3.2.    Facilities Services

10   Facility Services provides property management services including maintenance and  
11   inspection of buildings and technical site infrastructure at OPG's facilities. The systems and  
12   facilities addressed include mechanical, electrical, fire/life safety, plumbing, waste  
13   management, lighting, parking lots, roadways and bridges. Custodial services, grounds  
14   maintenance (snow clearing and landscaping), and food services are also provided by this  
15   group. In addition, Facilities Services operates three garages, which provide inspection and  
16   maintenance for all motorized work equipment at the nuclear sites.

17  
18   3.3.    Projects and Accommodations

19   Projects and Accommodations is responsible for developing the long-range facilities and  
20   accommodations plans, managing employee office moves and the budgeting, planning and  
21   executing of all facility construction, maintenance, demolition and workplace reconfiguration  
22   projects. Oversight of contractors involved in facility and reconfiguration projects is also  
23   provided by this group.

24   **4.    Supply Chain**

25   Supply Chain is responsible for procuring products and services, managing commercial  
26   contracts, and performing inventory management. Supply Chain focuses on maintaining the  
27   integrity of the procurement process with a goal of delivering value for money by leveraging  
28   enterprise spend across many different categories of products and services to support OPG's  
29   operations. The Supply Chain operating model for procuring products and services is  
30   supported by:

- Category Management team – conducts market analysis to develop and executes product and service category strategies to take to market with a goal of establishing commercial contracts/agreements.
- Inventory & Materials Management – manages the OPG Inventory catalog/sku (stock-keeping unit) item list; assures appropriate purchasing standards and procedures; and confirms that stocking parameters are accurate and up to date.
- Fleet Purchasing – Issues Purchase Orders utilizing established commercial contracts/agreements as well as standalone purchases.
- Warehousing & Logistics – manages the care and custody of OPG’s material inventory held within the central warehouse facility and the internal station warehouse stores located at Pickering and Darlington.

## **5. Finance**

Finance provides strategic advice, services, and support in the areas of treasury, finance and controllership, assurance and risk management and fund management.

### **5.1. Treasury**

The Treasury group is responsible for OPG’s financing, cash management, financial exposure management, capital structure management, credit market risk and insurance. The insurance department is responsible for both insurance contracting and claims processing.

### **5.2. Controllership**

The Finance and Chief Controllership includes Controllership, Business Planning and Reporting and Income Tax.

Controllership provides services directly to Nuclear, Hydroelectric and Support Services groups. Staff are directly assigned to the business units and are located at the production sites they support.

The Business Planning and Reporting group provides external reporting, business planning, actuarial calculations and forecasting, and generation and revenue planning. Within Business

1 Planning and Reporting, the External Reporting and Policy group prepares consolidated  
2 financial statements, external reporting, and maintains accounting policies and procedures in  
3 accordance with U.S. Generally Accepted Accounting Principles.

4  
5 Income Tax deals with tax returns and compliance, provides OPG's business unit support and  
6 consulting, and offers tax code advice to OPG's accounts payable, accounts receivables and  
7 procurement teams.

8  
9 **5.3. Assurance and Enterprise Risk Management**

10 The Assurance group includes Internal Audit and Enterprise Risk Management. Internal Audit  
11 provides independent, objective assurance of the organization's operations; evaluates the  
12 effectiveness of governance and controls; and, maintains a strategic audit plan which includes  
13 key risk audits, mandatory audits, cyclical audits, major project audits, contract audits and other  
14 audits and reviews. The Enterprise Risk Management function assesses, reports and provides  
15 risk mitigation recommendations focused on the enterprise and specific business activities.

16  
17 **5.4. Fund Management**

18 Fund Management is responsible for management and oversight of OPG's Nuclear Used Fuel  
19 Fund, Nuclear Decommissioning Fund, and OPG's Pension Fund. The investment  
20 management of these three funds has been outsourced to third party investment managers.  
21 Management and oversight of the three funds includes recommending the strategic asset mix  
22 for each of the funds, monitoring compliance with legislation and agreements, selection of  
23 investment managers, carrying out due diligence audits, and providing monitoring and  
24 oversight of the fund activities.

25 **6. Human Resources**

26 Human Resources ("HR") enables OPG and its leaders to build a productive, engaged  
27 workforce with the right people, possessing the right skills, in the right roles to achieve business  
28 results. The Human Resources function is responsible for labour relations, compensation and  
29 benefits, enterprise HR strategy, talent programs, leadership training, and recruitment. Its  
30 specific accountabilities by organization are described below.

6.1. HR Nuclear, Renewable Generation and Corporate

Human Resources provides strategic advice to the business units and leads the implementation of Human Resources programs across OPG.

6.2. Labour Relations

The Labour Relations group oversees OPG's collective bargaining efforts, manages all labour relations activities to ensure compliance with collective agreements and labour legislation, and to ensure policies for represented staff are applied consistently and correctly.

6.3. Compensation and Benefits

The Compensation and Benefits group develops and manages the compensation and benefits program to achieve the company's business objectives and provides analytical support related to work force planning and HR program management.

6.4. Enterprise Human Resources Strategy

The Enterprise Human Resources Strategy team leads business changes from a human resource perspective, manages talent and change, provides human resources process re-engineering and continuous improvement. The HR Systems Projects group implements new systems, enables process changes and maintains current systems.

6.5. Talent Programs and Leadership Training

Talent Management and Leadership Training acts to develop and retain staff with the skills and experience required to meet the company's needs. It co-ordinates succession planning to ensure that critical skills and business knowledge are maintained and that corporate leadership requirements are met.

6.6. Recruitment

Recruitment works to recruit talent and successfully onboard skilled staff. It ensures that staff successfully settle in their roles and are able to thrive within OPG's environment.

**7. Environment and Health & Safety**



The Environment, Health & Safety (EHS) organization develops and maintains EHS managed systems, programs and initiatives that support all employees in the company. The group provides expertise and operational support to OPG facilities, projects and functions to meet EHS compliance obligations. It acts to minimize EHS risks and impacts, and advises on management of environmental issues, health and safety hazards, prevention of workplace injuries, and wellness to support a strong safety culture and overall employee health. The group reports on OPG's environmental and health & safety performance, seeks opportunities for EHS leadership and innovation. Finally, it provides assessment and specialist support in the areas of aquatic and terrestrial biology, contaminated land and groundwater, radiological management, air and water emissions, waste and spills management, safe work planning, psychosocial hazards, permits and approvals, regulations, licenses, orders to comply, and legislative monitoring.

## **8. Corporate Centre**

### **8.1. Executive Office**

The Executive Office is responsible for the overall management and strategy of the company.

### **8.2. Law**

In addition to Law's legal group, Law includes Corporate Governance and Corporate Secretary, and Ethics and Equity.

#### **a) Law (Legal Group)**

Law's legal group provides legal advice and services to support all business units across OPG, including support for various procurement activities and corporate and commercial matters. Law's legal group provides advice related to OPG's pension and nuclear funds; real estate; Bruce lease and related agreements and water resources; municipal approvals and land use planning; energy markets and regulatory matters, including the OEB payment amount application; environmental approvals and compliance; nuclear licensing; litigation; First

1 Nations and Métis issues; freedom of information requests; occupational health and safety  
2 compliance; and labour, employment and privacy law.

3  
4 b) Corporate Governance and Corporate Secretary

5 The Corporate Governance and Corporate Secretary function under law supports OPG's  
6 Board of Directors and the Executive Office, and interfaces between the OPG Board,  
7 management and OPG's shareholder. It also contains the Freedom of Information and  
8 Intellectual Property (FOI&IP) function. FOI&IP provides access to information in the custody  
9 or control of OPG.

10  
11 c) Ethics and Equity

12 OPG is committed to being an ethical company and we expect all employees to also act in an  
13 ethical manner. This means conducting ourselves and all aspects of the business with honesty  
14 and integrity. Ethics and Equity ensures that OPG remain committed to these values and  
15 creates an environment that values diversity and is inclusive to all.

16  
17 8.3. Corporate Business Development and Strategy

18 Corporate Business Development and Strategy includes Strategic Initiatives, Finance and  
19 Commercial, and Model Development & Analytics groups.

20  
21 a) Strategic Initiatives

22 Strategic Initiatives is responsible for developing and annually updating OPG's corporate  
23 strategy, including a growth and transformation strategy, as well as executing various elements  
24 of it. The group is also responsible for evaluating and executing opportunities for growth  
25 through business development, including hydroelectric redevelopment, and acquisitions that  
26 align with the corporate strategy and for transportation electrification, a critical element of de-  
27 carbonization of the broader economy.

28  
29 b) Finance & Commercial

30 The Finance and Commercial group offers expert financial and analytical advice to support  
31 decision making for OPG's strategic initiatives and business development work. This group is

1 responsible for conducting financial assessments of major capital projects, business  
2 development opportunities, commercial contracts, and acquisitions. The group's role also  
3 includes the identification of risks and mitigation strategies, as well as options to improve  
4 financial returns of projects.

5  
6 c) Model Development & Analytics

7 Model Development and Analytics develops and maintains the tools that are used to determine  
8 the price and quantity of OPG's offers submitted into the IESO market. The group develops  
9 electricity market simulation and forecasting models that are used to prepare OPG's  
10 generation and revenue plan and performs a variety of analytical studies that support OPG's  
11 strategic initiatives.

12  
13 8.4. Corporate Affairs

14 Corporate Affairs comprises Corporate Communications, Indigenous Relations, Stakeholder  
15 Relations, Federal and Provincial Relations and Brand Management. Overall, Corporate  
16 Affairs supports transparency and accountability by ensuring the company's information is  
17 shared in a clear and timely manner with the public, stakeholders and community partners.  
18 Corporate Affairs' focus on educational and outreach efforts supports the company's social  
19 licence by raising awareness and understanding of the company's projects and operations and  
20 building relationships.

21  
22 a) Corporate Communications

23 Corporate Communications supports the company's efforts to create a strong safety culture  
24 and an innovative, customer-focused workforce by delivering communications to build  
25 employee engagement across the organization.

26  
27 b) Indigenous Relations

28 Indigenous Relations works with Indigenous communities, proximate to OPG's present and  
29 potential future operations to foster positive and mutually beneficial relationships that will  
30 create social and economic benefits through partnerships and collaboration.

1 c) Stakeholder Relations

2 Stakeholder Relations provides communications support and public and stakeholder  
3 outreach as part of ongoing efforts to ensure transparency, accountability and to earn and  
4 maintain strong local relationships and social license for OPG to operate its facilities. Major  
5 focus areas are ensuring clear and timely communications on key projects, public safety  
6 efforts, water management, and operations performance. This includes ensuring timely  
7 information sharing with safety regulators like the Canadian Nuclear Safety Commission.

8  
9 d) Federal and Provincial Relations

10 Federal and Provincial Relations ensures an ongoing and timely flow of information to  
11 support policy and program formulation and to build awareness of key business priorities  
12 across all levels of government. Internally, this group helps ensure awareness of and  
13 alignment with government priorities and policies. This group also works to support  
14 Shareholder Relations and information access requirements.

15  
16 e) Brand Management

17 Brand Management delivers a range of audience-focused education and information  
18 programs with an emphasis on digital and social media platforms. This includes delivering  
19 an ongoing water safety program as well as efforts to raise awareness of critical energy  
20 and environmental initiatives. This group also administers the corporate citizenship  
21 program across all site communities.

22  
23 8.5. Regulatory Affairs

24 Regulatory Affairs is responsible for OPG's interactions with economic and grid reliability  
25 regulators. These include the OEB, IESO, CER, NPCC, NERC, and other Canadian and U.S.  
26 regulators that affect OPG's operations. Regulatory Affairs provides strategy and advice, and  
27 also manages regulatory interactions to obtain approvals and outcomes that allow OPG to  
28 accomplish its business goals. Additionally, Regulatory Affairs develops and administers  
29 company-wide programs to ensure compliance with market and reliability rules and  
30 regulations, and is responsible for OPG's major rate applications before the OEB.

Updated: 2021-03-19  
OEB-2020-0290  
Exhibit F3-1-1  
Attachment 2  
Page 1 of 18



**ONTARIOPOWER**  
GENERATION

**Ontario Power Generation, Inc. (OPG)**

**Benchmark Results Presentation**

December 2020

# Agenda



- Executive Summary
- Benchmark Methodology
- Peer Overview
- Results

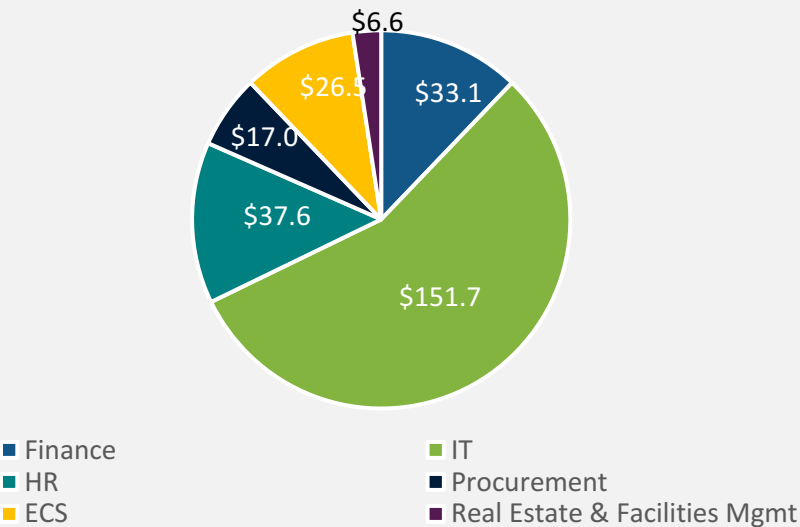
Overview

- Ontario Power Generation (OPG) has engaged The Hackett Group to perform an independent benchmarking study of OPG’s corporate support functions and operating costs for the regulated business
- While performing the 2019 study, OPG requested Hackett to re-state the EB-2016-0152 benchmarking study as a result of determining that there were data inclusions inconsistent with Hackett’s taxonomy (the restated 2016 study). The 2016 study was based on OPG's 2014 data.
- Hackett leveraged its expertise and well-defined taxonomy to deliver the following cost assessment to Peers

2019 Study General Observations

- Overall OPG 2019 cost (Process Cost and Technology Cost) for the in-scope areas is \$272.6 million, which is 8% below the 2019 peer group. OPG’s overall costs were 7% below the peer group based on the results from the restated 2016 study.
- OPG’s IT cost, including technology cost across all in-scope functions, is 20% below the peer median and remains in the first quartile.
- ECS process costs are 2% below the peer group median, an improvement from the third quartile in the restated 2016 study.
- Real Estate & Facilities Management process costs exceed the median of the peer group, but OPG has reduced costs while the peer group’s costs increased since 2016. OPG’s cost performance improved from the fourth quartile to the third quartile of the peer group.
- Finance and HR process costs are marginally above the median of the peer group. Compared to the restated 2016 study, Finance process costs improved relative to peer group median. HR also shows modest improvement.
- Procurement process costs of \$17.0 million are at the upper end of the peer group range, but show improvement relative to the restated 2016 study.
- OPG is successfully ‘bending the cost curve’ and OPG’s functional costs decreased by 6% and the peer group’s costs increased 13% since the restated 2016 study.

OPG 2019 Total Cost (Process Cost + Tech Cost<sup>1</sup>)  
in millions



<sup>1</sup>Technology cost included within the IT function cost

# Agenda



- Executive Summary
- Benchmark Methodology
- Peer Overview
- Results



## Data Guidelines and Benchmark Scope

- **Scope:** All OPG Regulated Operations
- **Benchmark data collection period:** Fiscal Year 2019
- All monetary values are in Canadian Dollars (CAD)
  - PPP (Purchasing Power Parity) was used to adjust the peer data from USD to CAD
  - A 2% per year inflation rate was applied to the peer companies to normalize the data
- Technology Cost captured and compared within the IT Function
- Out of scope - the below items were excluded from the peer group to mirror the scope of OPG's functions:
  - Finance: Revenue Cycle processes
  - Procurement: Product Development, Design and Support
  - Executive & Corporate Services: Security, Legal – M&A, Cafeteria & Catering Services,
- Hackett's process taxonomy is applied independent of OPG's organizational structure and functional reporting lines, thereby facilitating an "apples to apples" comparison

## 2016 Data Restatement

- In collaboration with Hackett, OPG updated the 2016 data submission for EB-2016-0152 to correct data inclusions to more accurately align costs with the Hackett methodology, definitions, and taxonomy (the restated 2016 study).
- In addition, Hackett updated the peer group scope to mirror the scope of OPG's functions.
  - Excluded the space cost, training costs, travel costs, & other miscellaneous costs previously captured in each function. These costs were also excluded in OPG's submission
  - This included excluding Technology Cost from each function and included it in the IT Function.
  - The Procurement benchmark data has been normalized using spend for consistency with the 2019 study.
  - Included transferable skills training in the HR function costs.
  - HR benchmark data has been normalized data using average number of employees for consistency with the 2019

## Benchmark Comparison

- **Peer Group**
  - Represents the median of a group of companies that have similar industry characteristics and size to OPG

## Normalization of Benchmark Data

- Normalization of peer data by function is appropriate and consistent with Hackett methodology
- **Finance and Executive & Corporate Services (ECS) Functions**
  - Peer data normalized based on revenue in 2019 of \$5.07 billion
- **IT Function**
  - Peer data normalized based on End-User Equivalents (EUE) in 2019 of 14,664
- **HR Function**
  - Peer data normalized based on average employees in 2019 of 9,878
- **Procurement Function**
  - Peer data normalized based on spend in 2019 of \$2.27 billion

**Revenue:** External Revenue Only, intercompany revenue not included. OPG includes revenue associated with regulated operations only. OPG revenue is adjusted to account for revenue deferred to future periods.

**End-User Equivalents (EUE):** An individual (typically either an employee or contractor) that spends at least 10% of his or her time using a company provided, funded, supported computing device that is part of the company's IT infrastructure (i.e. desktops, laptops, hand-held devices, etc.) to support his or her business function. The user must have direct access to internal applications/systems to execute specific transactions on behalf of the company. OPG used LAN IDs as a proxy for end users. OPG included end users associated with regulated operations only.

**Employees:** Full-time, part-time, temporary, seasonal, and contingent employees. OPG included employees associated with regulated operations only.

**Spend:** Spend refers to the cost of direct and indirect materials and services purchased (i.e., disbursements) in the period measured by this benchmark. OPG included spend associated with regulated operations only.

# Hackett's process taxonomy was applied to ensure an apples-to-apples comparison

Updated: 2021-03-19, EB-2020-0290  
Exhibit F3-1-1, Attachment 2  
Page 6 of 18

| Finance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | Procurement                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Real Estate & Facilities Management                                                                                                                                                                                                                                                     |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"><li>▪ <b>Transactional</b><ul style="list-style-type: none"><li>– Cash Disbursements</li><li>– General Accounting &amp; External Reporting</li></ul></li><li>▪ <b>Control and Risk Management</b><ul style="list-style-type: none"><li>– Tax Management</li><li>– Treasury Management</li><li>– Compliance Management</li></ul></li><li>▪ <b>Financial Planning and Analysis</b><ul style="list-style-type: none"><li>– Planning and Forecasting</li><li>– Business Performance Reporting &amp; Analysis</li></ul></li><li>▪ <b>Management &amp; Administration</b><ul style="list-style-type: none"><li>– Finance Function Management</li></ul></li></ul>                                                          | <ul style="list-style-type: none"><li>▪ <b>Operations and Compliance</b><ul style="list-style-type: none"><li>– Supply Data Management</li><li>– Requisition and PO Processing</li><li>– Supplier Scheduling</li><li>– Receipt Processing</li><li>– Compliance Management</li></ul></li><li>▪ <b>Sourcing and Supply Base Management</b><ul style="list-style-type: none"><li>– Customer Management</li><li>– Sourcing Execution</li><li>– Supplier Management and Development</li></ul></li><li>▪ <b>Planning and Strategy</b><ul style="list-style-type: none"><li>– Sourcing and Supply Base Strategy</li></ul></li><li>▪ <b>Management and Administration</b><ul style="list-style-type: none"><li>– Function Strategy and Performance Management</li><li>– Procurement Function Management</li></ul></li></ul> | <ul style="list-style-type: none"><li>▪ <b>Real Estate &amp; Facilities Management</b><ul style="list-style-type: none"><li>– Facilities Management (for office space)</li><li>– Real Estate Management</li></ul></li></ul>                                                                                                                                                |
| Human Resources                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Information Technology                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Executive & Corporate Services (ECS)                                                                                                                                                                                                                                                    |
| <ul style="list-style-type: none"><li>▪ <b>Transactional</b><ul style="list-style-type: none"><li>– Total Rewards Administration</li><li>– Payroll Services</li><li>– Data Mgmt., Reporting, &amp; Compliance</li><li>– Exit Management</li></ul></li><li>▪ <b>Employee Life Cycle</b><ul style="list-style-type: none"><li>– Recruiting &amp; Staffing</li><li>– Performance and Talent Development</li><li>– Organizational Effectiveness Services</li></ul></li><li>▪ <b>Planning and Strategy</b><ul style="list-style-type: none"><li>– Total Rewards Planning</li><li>– Strategic Workforce Planning</li></ul></li><li>▪ <b>Management and Administration</b><ul style="list-style-type: none"><li>– HR Function Management</li></ul></li></ul> | <ul style="list-style-type: none"><li>▪ <b>Plan</b><ul style="list-style-type: none"><li>– IT Business Relationship Management</li><li>– Enterprise Architecture &amp; Emerging Technologies</li><li>– IT Demand &amp; Portfolio Management</li></ul></li><li>▪ <b>Build</b><ul style="list-style-type: none"><li>– Infrastructure Development &amp; Deployment</li><li>– Application Development &amp; Deployment</li><li>– Information Data Sourcing &amp; Integration</li></ul></li><li>▪ <b>Run</b><ul style="list-style-type: none"><li>– Infrastructure Management</li><li>– End User Support</li><li>– Application Maintenance</li><li>– Risk &amp; Security Management</li></ul></li><li>▪ <b>Manage</b><ul style="list-style-type: none"><li>– IT Function Management</li></ul></li></ul>                  | <ul style="list-style-type: none"><li>▪ <b>Administrative Services</b></li><li>▪ <b>Legal</b></li><li>▪ <b>Risk and Environmental Health &amp; Safety</b></li><li>▪ <b>Corporate Communications</b></li><li>▪ <b>Executive Office</b></li><li>▪ <b>Other</b><ul style="list-style-type: none"><li>– Government Affairs</li><li>– Planning and Strategy</li></ul></li></ul> |

# Agenda



- Executive Summary
- Benchmark Methodology
- Peer Overview
- Results

## Peer Group

### Composite Peer Group

EnergyAustralia  
Public Service Energy Group  
National Grid plc  
Portland General Electric Company  
EPCOR Utilities Inc.  
Pinnacle West Capital Corporation  
Puget Sound Energy Inc  
ENMAX Corporation  
Kinder Morgan  
NiSource  
Duke Energy Corporation  
Vattenfall GMBH  
Florida Power & Light Company  
Algonquin Power & Utilities Corporation

### Nuclear Operators

Pinnacle West Capital Corporation  
Public Service Energy Group  
Florida Power & Light Company  
Duke Energy Corporation  
National Grid plc  
Vattenfall GMBH

VATTENFALL 



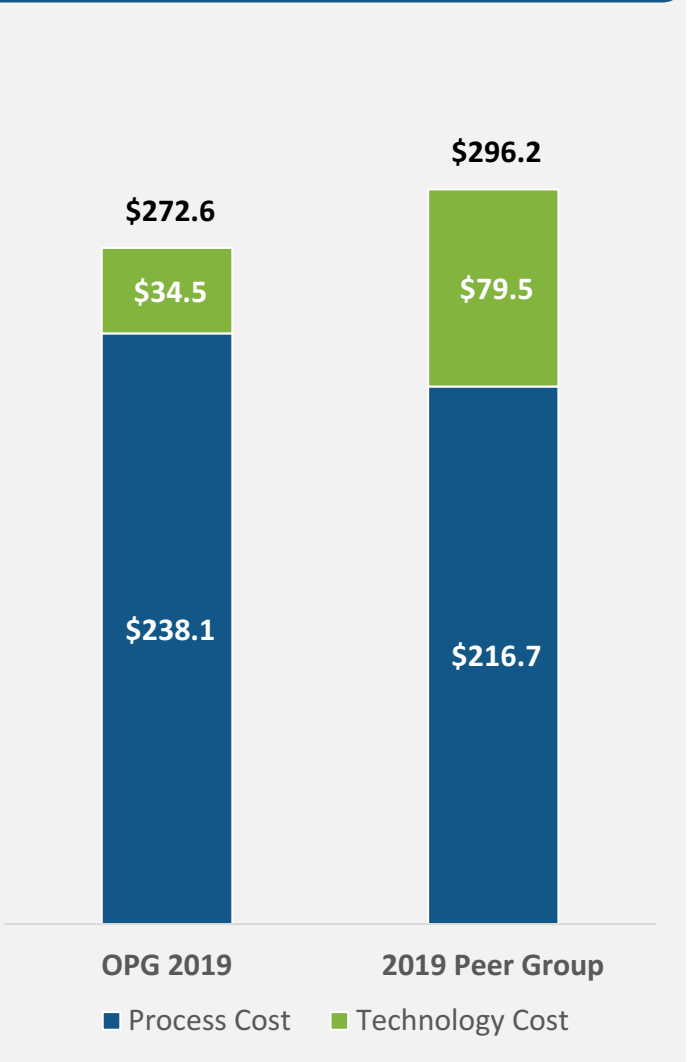
# Agenda



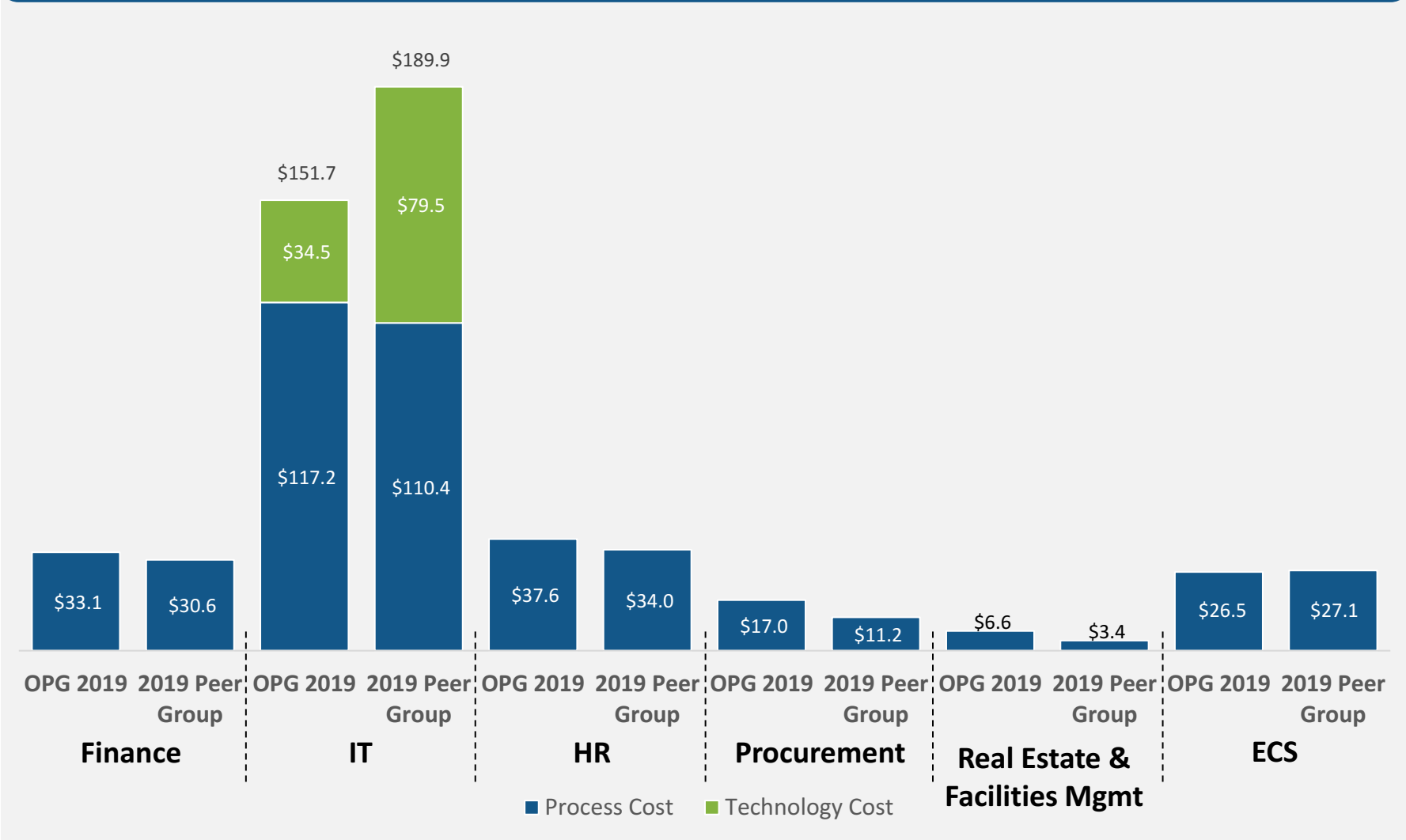
- Executive Summary
- Benchmark Methodology
- Peer Overview
- Results

# Process Cost and Technology Cost Comparison by Function

Process Cost and  
Technology Cost<sup>1</sup> (\$M)

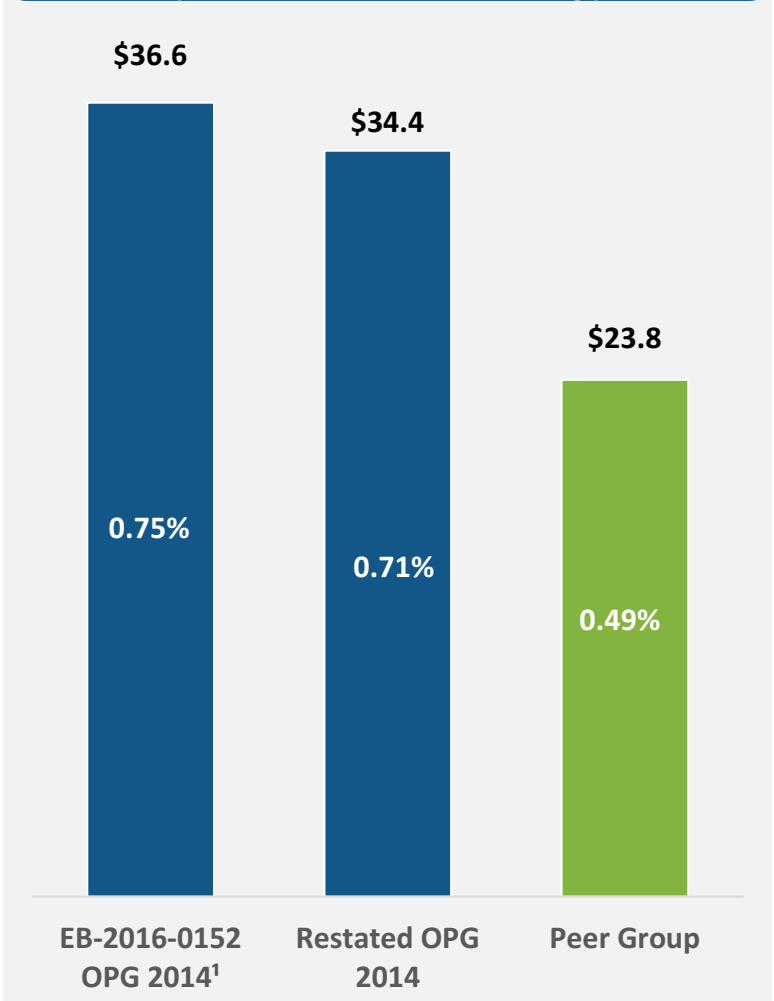


Cost by Function (\$M)

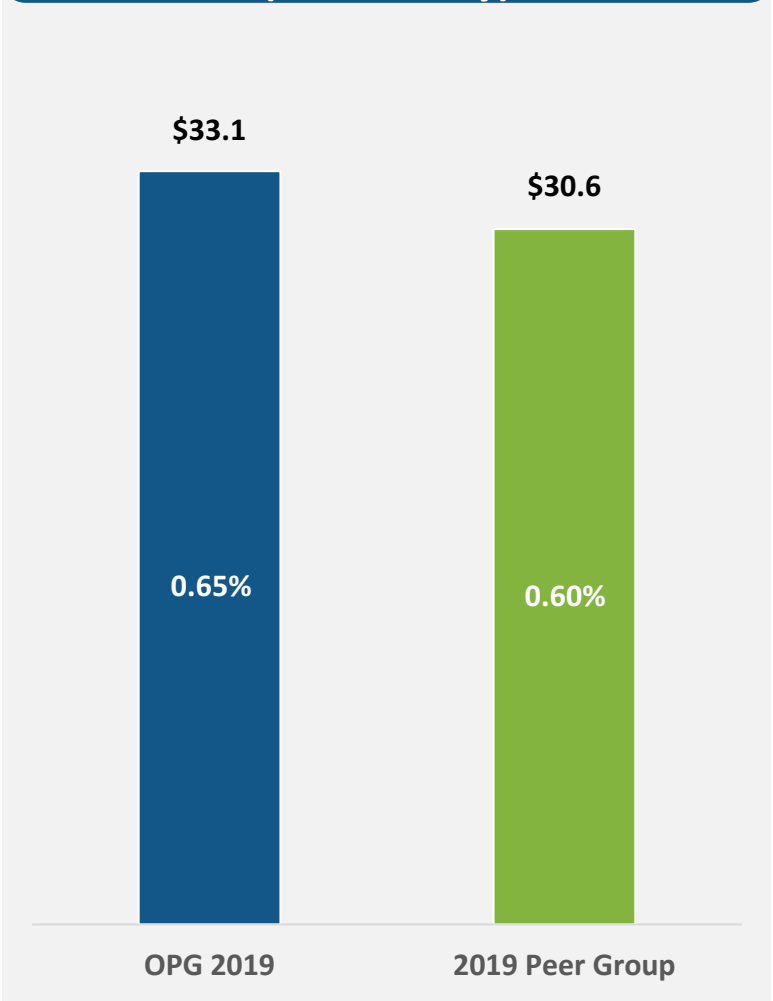


<sup>1</sup>Technology cost compared within the IT function cost

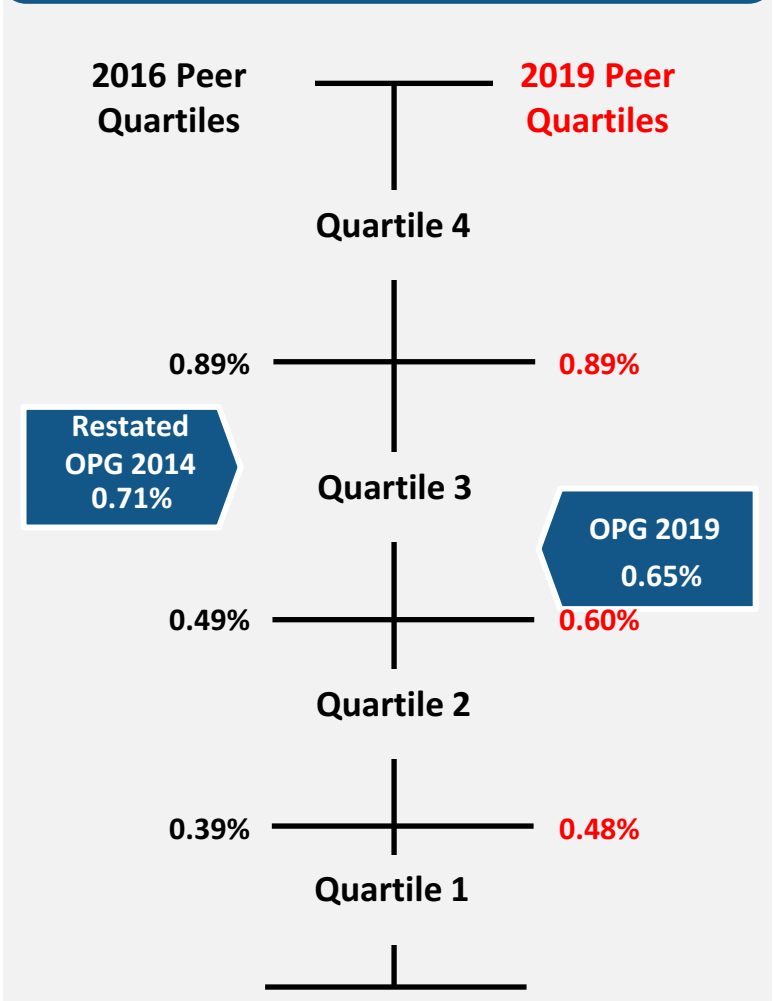
Finance Process Cost  
in millions & % of Revenue  
(Restated 2016 Study)



Finance Process Cost  
in millions & % of Revenue  
(2019 Study)

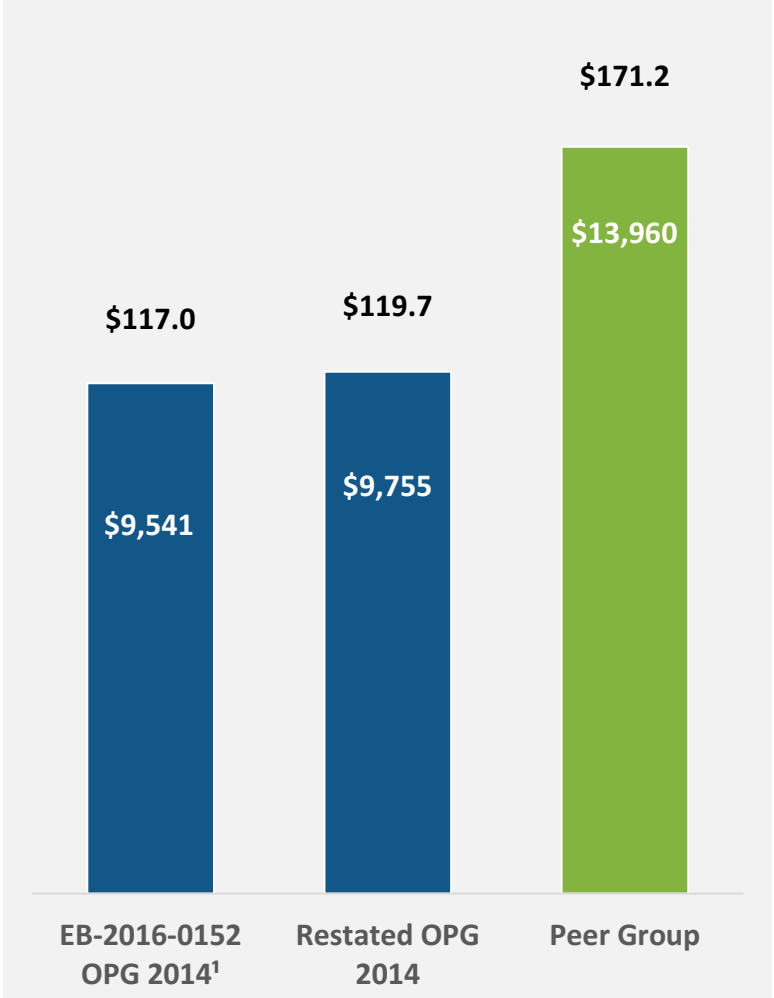


Finance Quartile Analysis  
vs. Peer Group as a % of Revenue

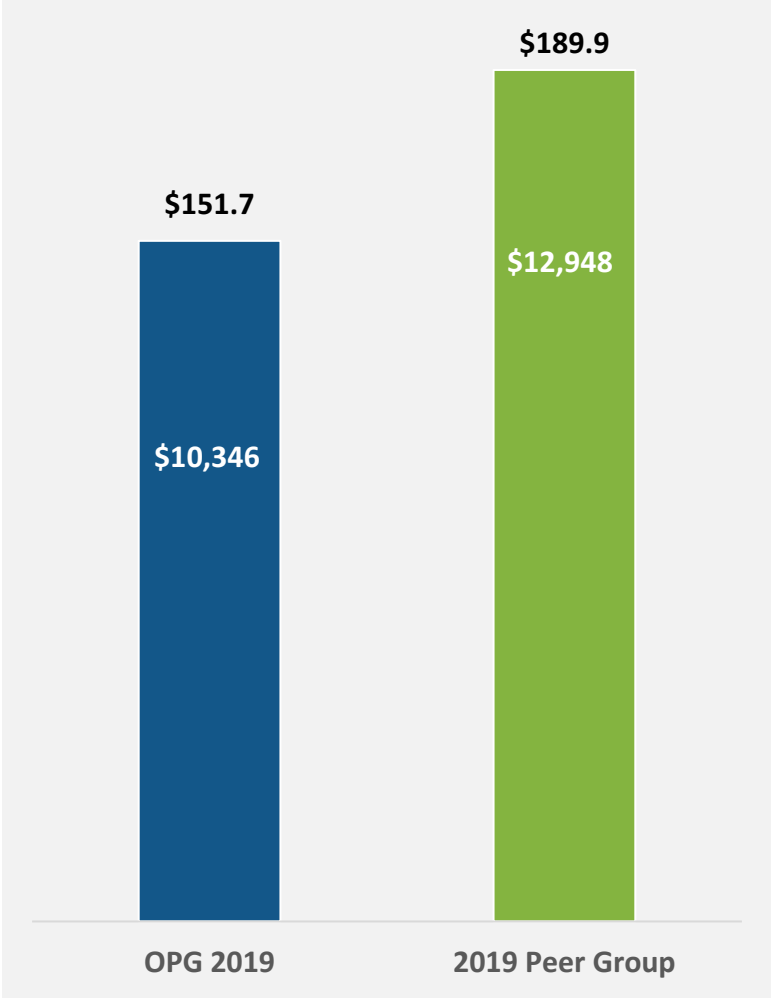


<sup>1</sup>EB-2016-0152 OPG 2014 is a total cost that includes Technology and Other Cost on a per function basis

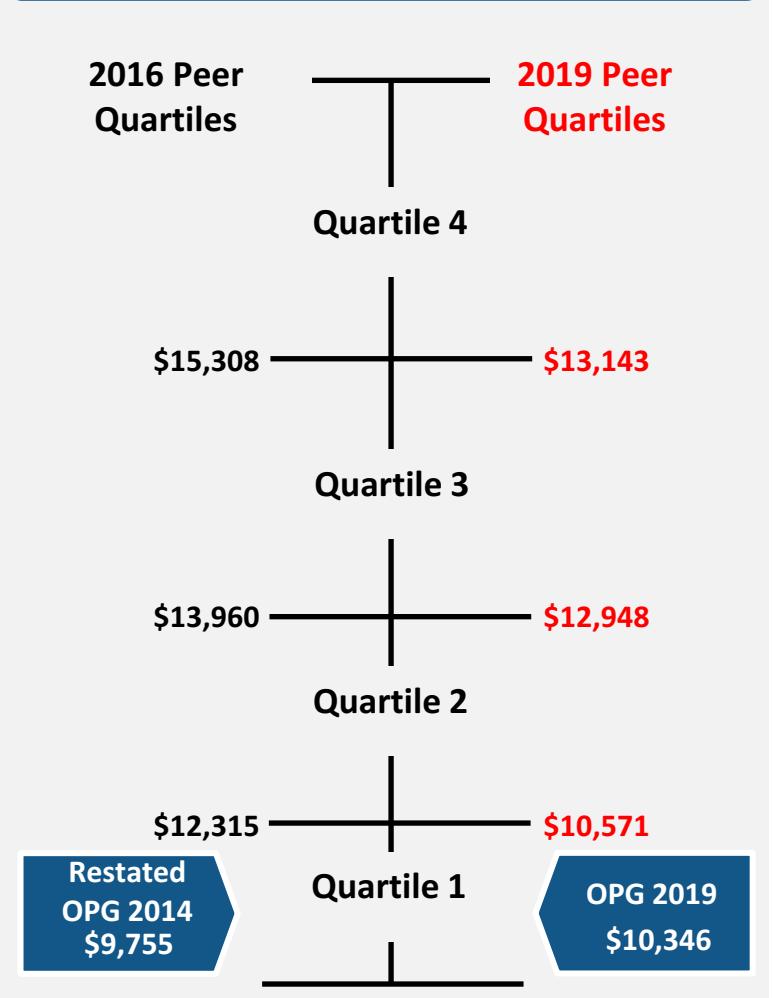
IT Process + Technology Cost  
in millions & per EUE  
(Restated 2016 Study)



IT Process + Technology Cost  
in millions & per EUE  
(2019 Study)

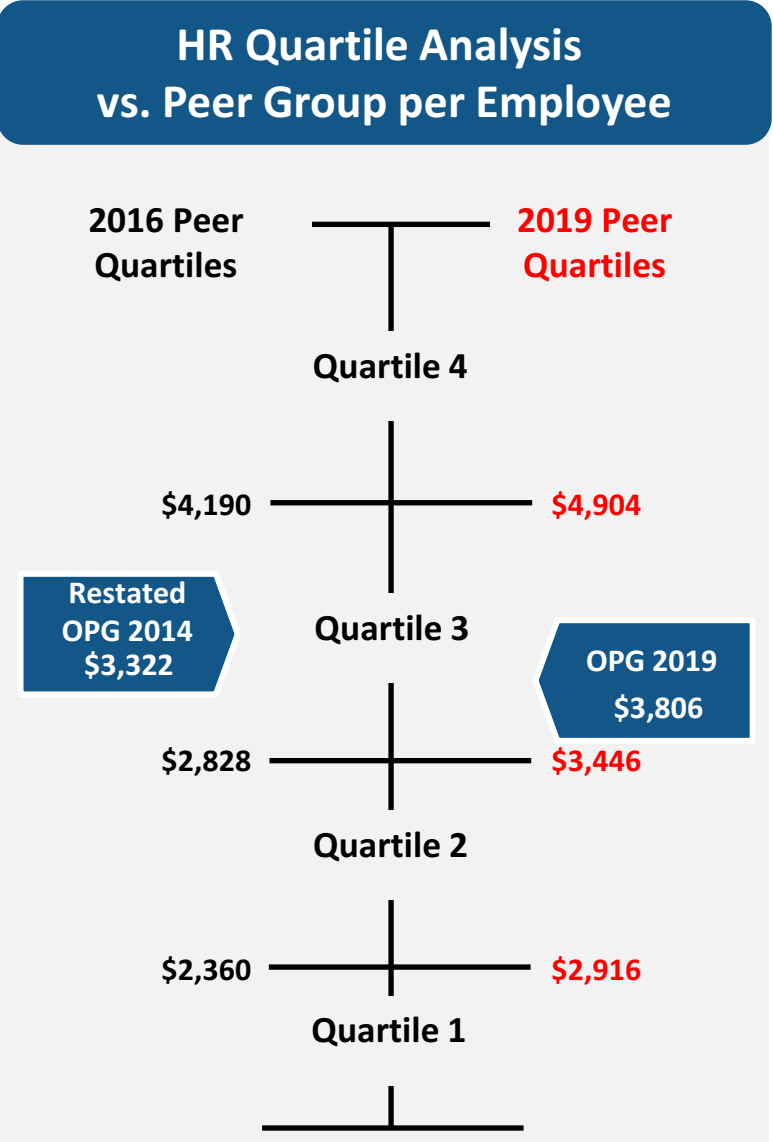
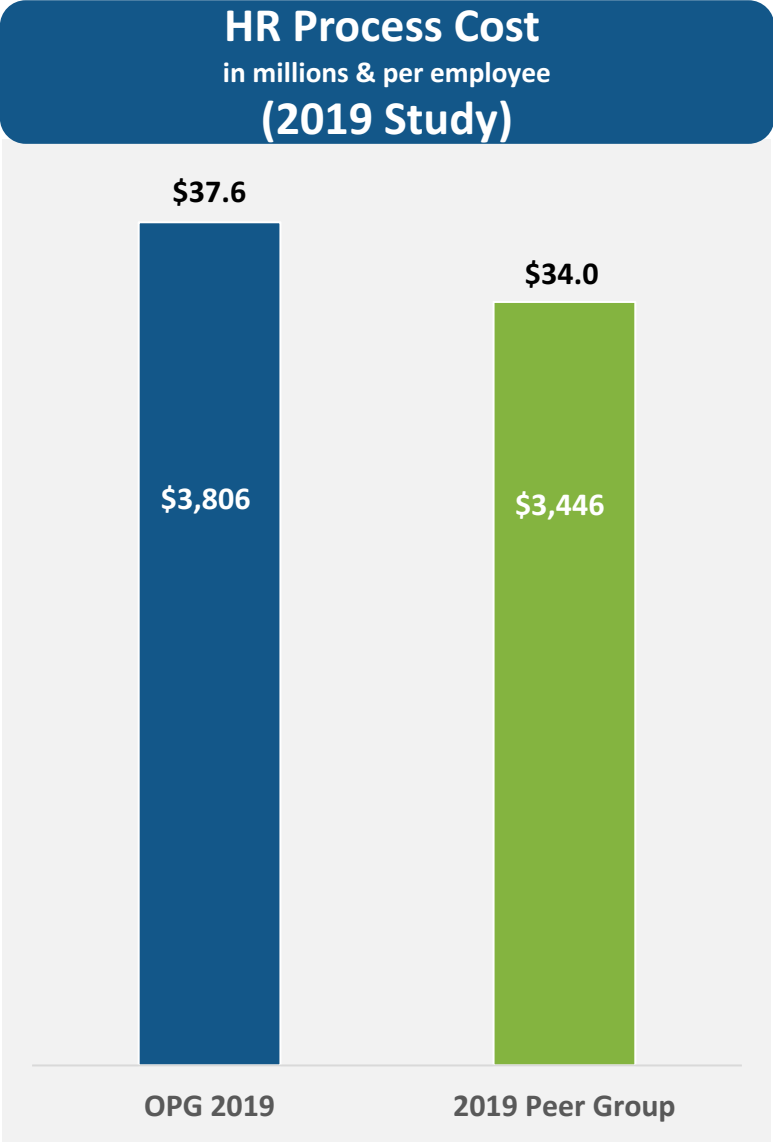
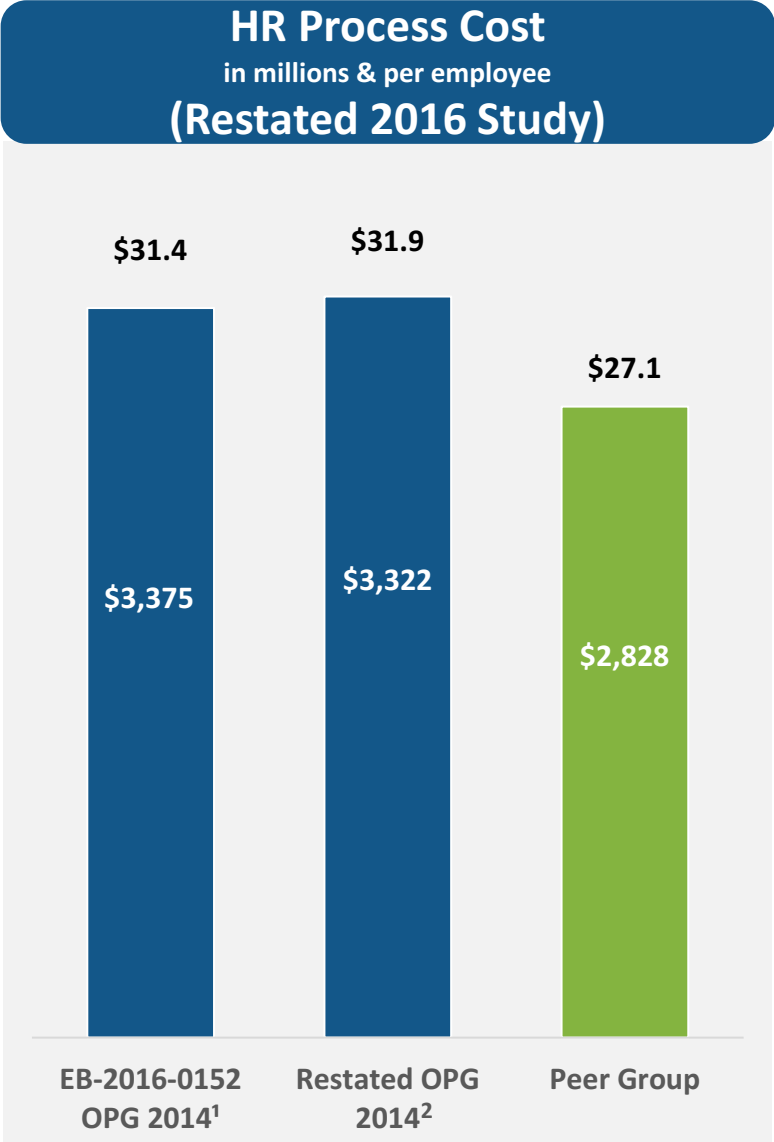


IT Quartile Analysis  
vs. Peer Group per EUE



<sup>1</sup>EB-2016-0152 OPG 2014 is a total cost that includes Technology and Other Cost on a per function basis

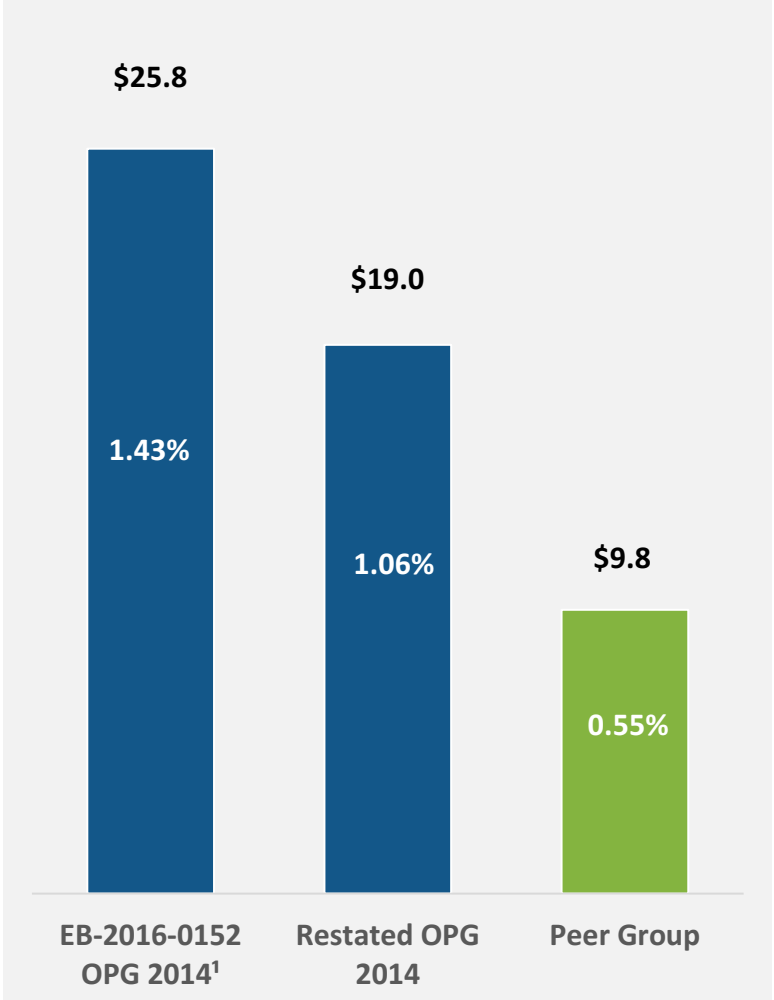




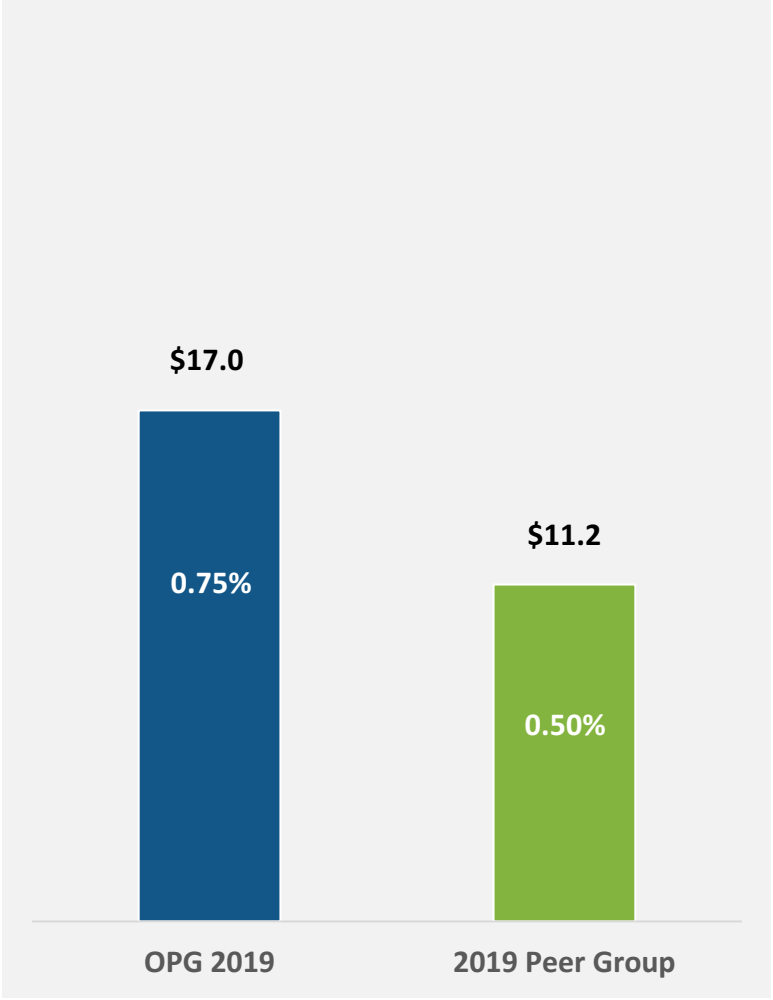
<sup>1</sup>EB-2016-0152 OPG 2014 is a total cost that includes Technology and Other Cost on a per function basis

<sup>2</sup>HR benchmark data has been normalized data using average number of employees for consistency with the 2019

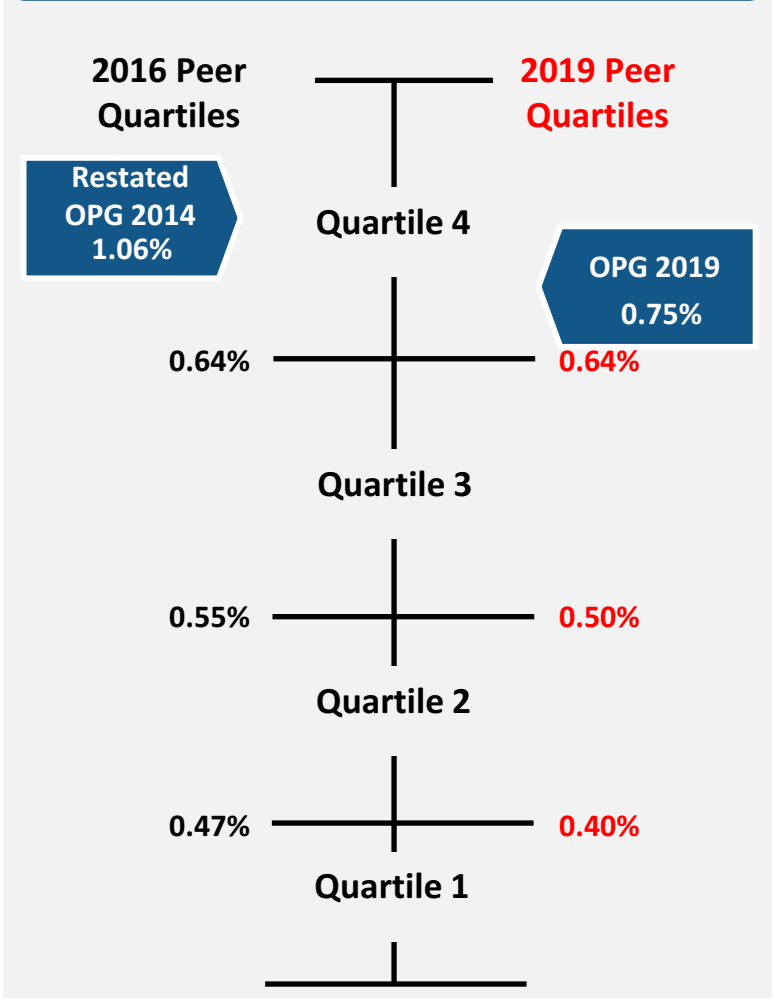
Procurement Process Cost  
in millions & % of Spend  
(Restated 2016 Study)



Procurement Process Cost  
in millions & % of Spend  
(2019 Study)



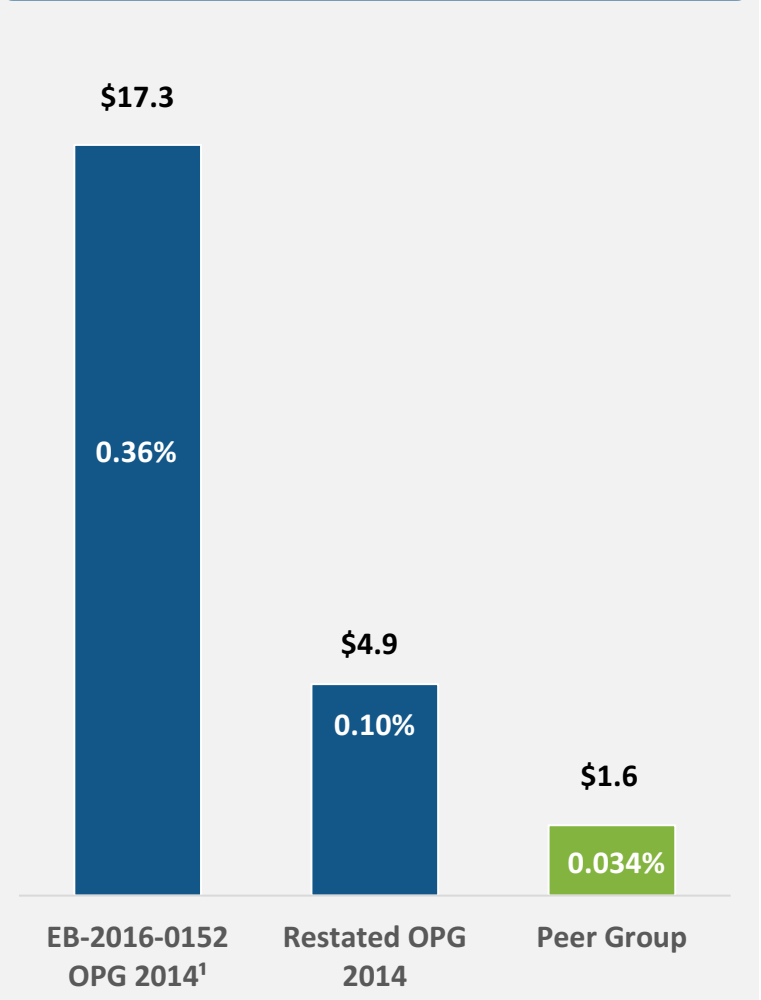
Procurement Quartile Analysis  
vs. Peer Group as a % of Spend



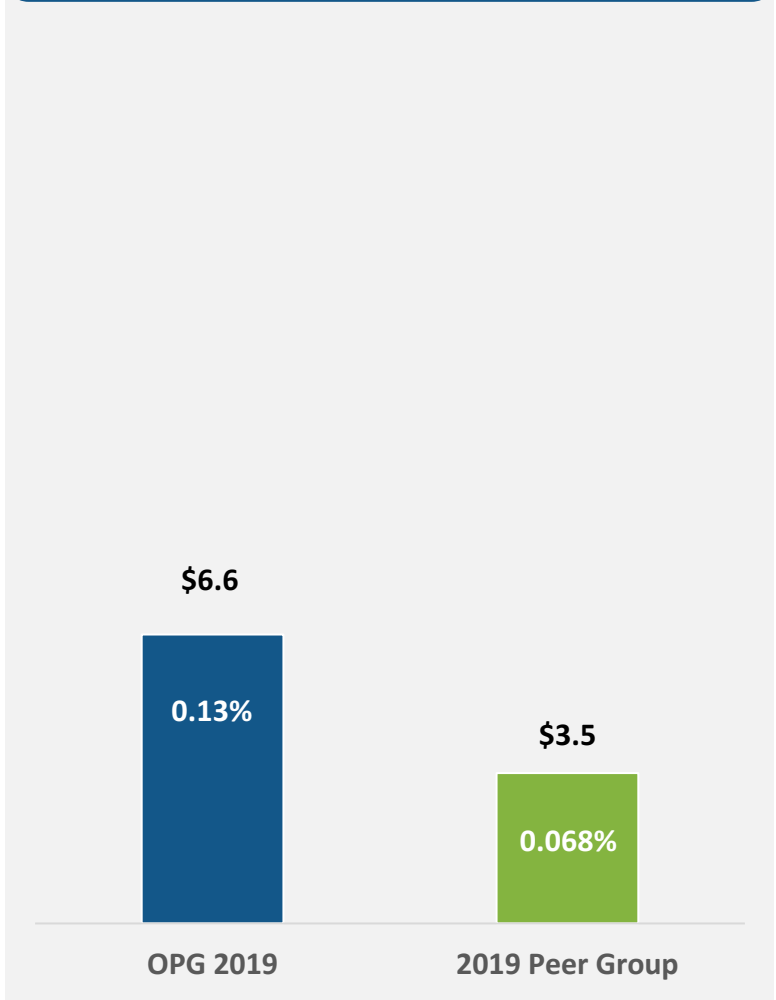
<sup>1</sup>EB-2016-0152 OPG 2014 is a total cost that includes Technology and Other Cost on a per function basis

\*Spend used as normalizer for peer data instead of revenue to align with Hackett methodology

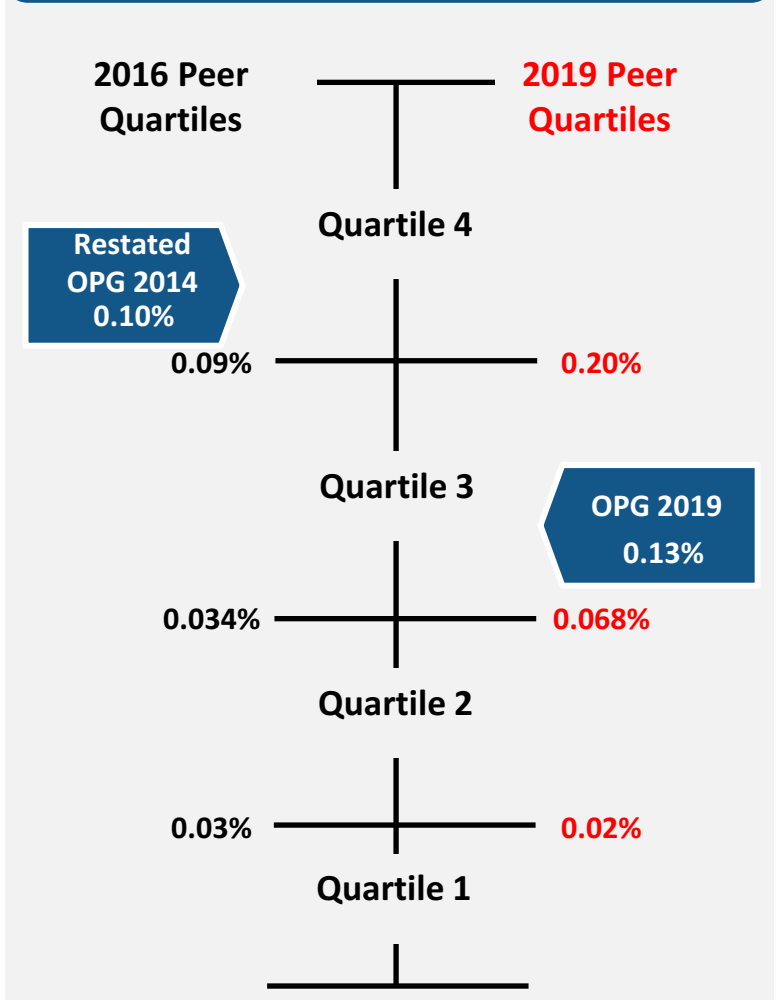
Real Estate & Facilities Mgmt. Process Cost  
in millions & as % of revenue  
(Restated 2016 Study)



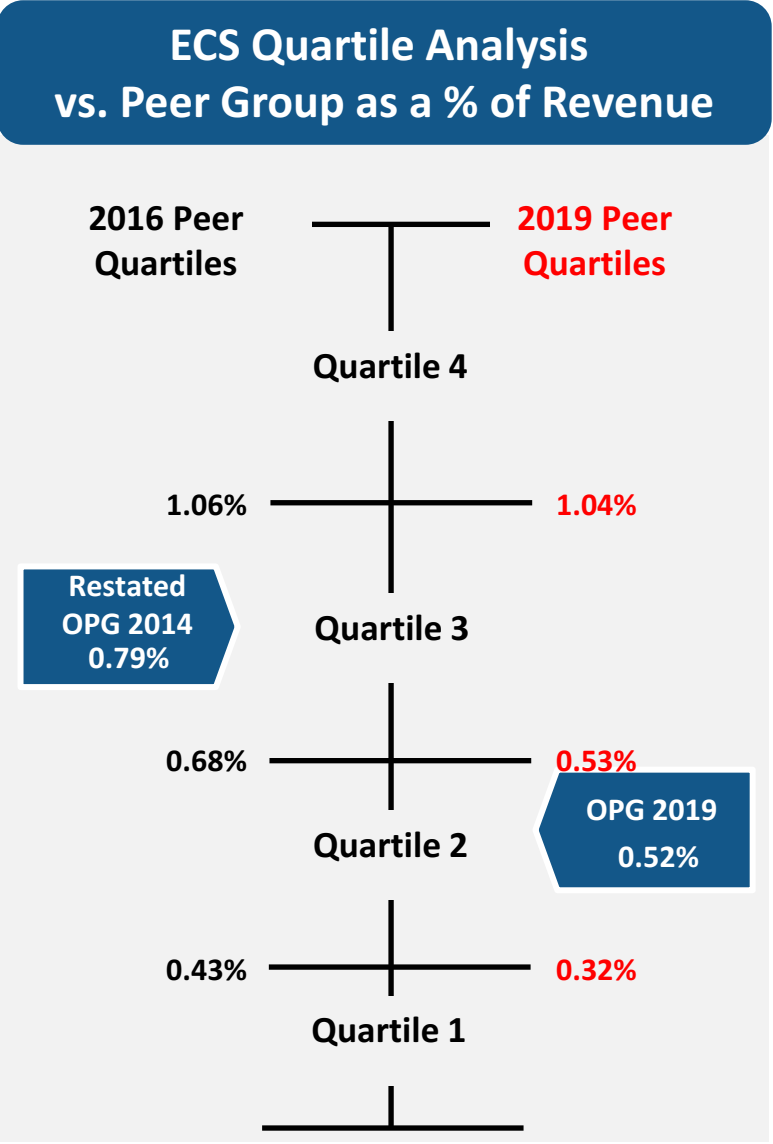
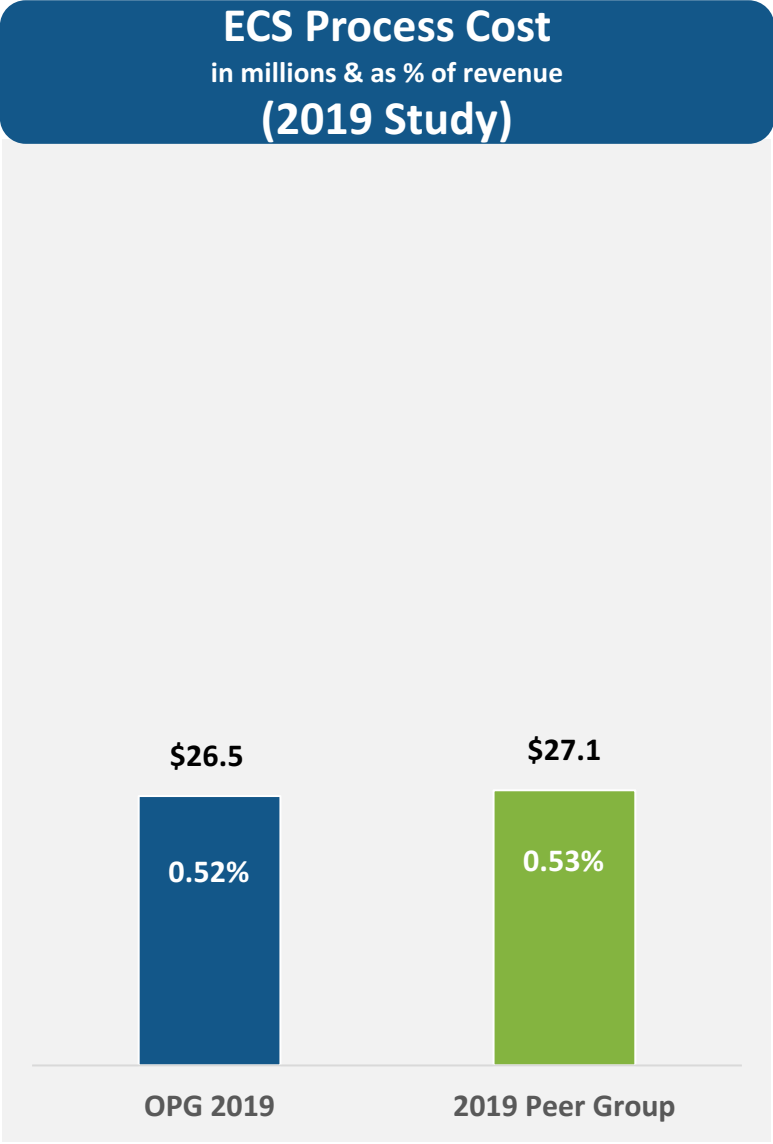
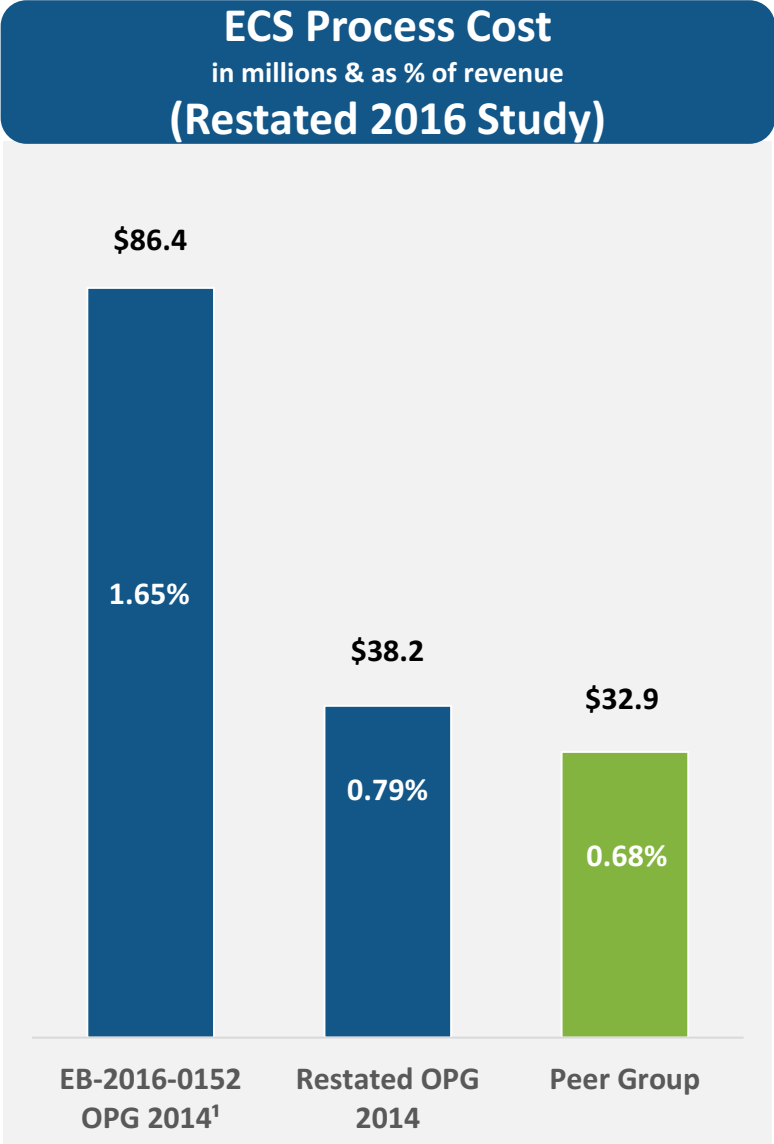
Real Estate & Facilities Mgmt. Process Cost  
in millions & as % of revenue  
(2019 Study)



Real Estate & Facilities Mgmt.  
Quartile Analysis vs. Peer Group  
as a % of Revenue



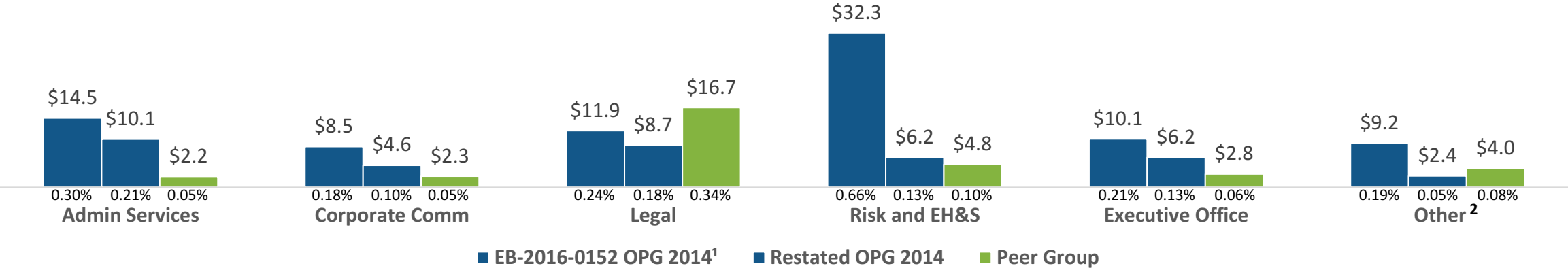
<sup>1</sup>EB-2016-0152 OPG 2014 is a total cost that includes Technology and Other Cost on a per function basis



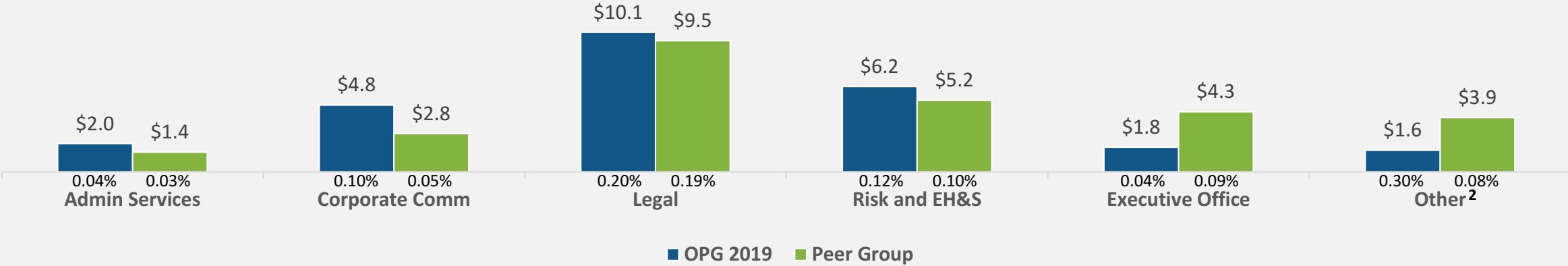
<sup>1</sup>EB-2016-0152 OPG 2014 is a total cost that includes Technology and Other Cost on a per function basis

The Hackett Group

ECS Process Cost by Sub-Process in millions & % of revenue (Restated 2016 Study)



ECS Process Cost by Sub-Process in millions & % of revenue (2019 Study)



<sup>1</sup>EB-2016-0152 OPG 2014 is a total cost that includes Technology and Other Cost on a per function basis

<sup>2</sup>Other includes Government Affairs and Planning & Strategy processes for the 2014 restated values and the 2019 values



**[www.thehackettgroup.com](http://www.thehackettgroup.com)**

**Statement of Confidentiality and Usage Restrictions**

This document contains trade secrets and information that is sensitive, proprietary, and confidential to The Hackett Group the disclosure of which would provide a competitive advantage to others. As a result, the information contained herein, including, information relating to The Hackett Group's data, equipment, apparatus, programs, software, security keys, specifications, drawings, business information, pricing, tools, taxonomy, questionnaires, deliverables, including without limitation any benchmark reports, and the data and calculations contained therein, may not be duplicated or otherwise distributed without The Hackett Group Inc.'s express written approval.

Numbers may not add due to rounding.

Filed: 2020-12-31  
EB-2020-0290  
Exhibit F3  
Tab 1  
Schedule 1  
Table 1

Table 1  
Corporate Support & Administrative Groups OM&A Costs - OPG (\$M)<sup>1</sup>

| Line No. | Corporate Costs                           | 2016 Actual  | 2017 Actual  | 2018 Actual  | 2019 Actual  | 2020 Budget  | 2021 Budget  | 2022 Plan    | 2023 Plan    | 2024 Plan    | 2025 Plan    | 2026 Plan    |
|----------|-------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|          |                                           | (a)          | (b)          | (c)          | (d)          | (e)          | (f)          | (g)          | (h)          | (i)          | (j)          | (k)          |
|          | <b>Base OM&amp;A</b>                      |              |              |              |              |              |              |              |              |              |              |              |
| 1        | Chief Information Office                  | 155.1        | 152.6        | 145.5        | 149.8        | 144.4        | 154.7        | 157.0        | 157.1        | 152.3        | 144.4        | 120.7        |
| 2        | Real Estate <sup>2</sup>                  | 31.3         | 38.1         | 39.9         | 40.1         | 46.9         | 53.7         | 51.0         | 51.0         | 51.0         | 49.3         | 30.9         |
| 3        | Supply Chain                              | 50.3         | 53.9         | 53.9         | 51.0         | 50.3         | 46.5         | 45.6         | 45.4         | 45.0         | 37.3         | 32.3         |
| 4        | Finance                                   | 48.3         | 47.4         | 46.5         | 43.5         | 46.1         | 45.6         | 46.3         | 46.0         | 46.5         | 44.8         | 44.7         |
| 5        | Human Resources                           | 29.9         | 32.2         | 30.5         | 30.1         | 29.9         | 29.2         | 28.8         | 28.6         | 26.9         | 27.4         | 23.2         |
| 6        | Environment, Health & Safety              | 20.6         | 21.5         | 21.4         | 21.5         | 29.7         | 27.4         | 24.4         | 24.3         | 24.6         | 24.6         | 19.4         |
| 7        | Corporate Centre                          | 61.7         | 61.4         | 56.1         | 61.1         | 66.9         | 66.7         | 62.9         | 61.9         | 63.0         | 61.7         | 61.2         |
| 8        | <b>Total Base OM&amp;A</b>                | <b>397.3</b> | <b>407.1</b> | <b>393.7</b> | <b>397.1</b> | <b>414.2</b> | <b>423.9</b> | <b>416.0</b> | <b>414.3</b> | <b>409.2</b> | <b>389.4</b> | <b>332.4</b> |
| 9        | <b>Leases &amp; Utilities<sup>3</sup></b> | <b>30.7</b>  | <b>35.3</b>  | <b>35.7</b>  | <b>34.3</b>  | <b>23.8</b>  | <b>29.4</b>  | <b>32.9</b>  | <b>31.4</b>  | <b>30.1</b>  | <b>19.7</b>  | <b>17.4</b>  |
| 10       | <b>Project OM&amp;A</b>                   | <b>32.8</b>  | <b>28.9</b>  | <b>28.7</b>  | <b>21.3</b>  | <b>29.0</b>  | <b>30.4</b>  | <b>33.9</b>  | <b>27.4</b>  | <b>31.9</b>  | <b>26.7</b>  | <b>21.6</b>  |
| 11       | <b>Total OM&amp;A</b>                     | <b>460.8</b> | <b>471.3</b> | <b>458.0</b> | <b>452.7</b> | <b>467.0</b> | <b>483.7</b> | <b>482.9</b> | <b>473.1</b> | <b>471.3</b> | <b>435.8</b> | <b>371.4</b> |

Notes:

- Corporate Support & Administrative costs have been restated from EB-2016-0152 for organizational changes and transfers to/from Nuclear Support and Renewable Generation & Power Marketing (formerly Hydro-Thermal Operations) as described in Ex. F3-1-1.
- Excludes amounts captured in the Asset Service Fee (Ex. F3-2-1)
- Formerly included in Real Estate in EB-2016-0152

Numbers may not add due to rounding.

Filed: 2020-12-31

EB-2020-0290

Exhibit F3

Tab 1

Schedule 1

Table 2

Table 2

Allocation of Corporate Support & Administrative OM&A Costs - Regulated Hydroelectric (\$M)

**Intentionally Left Blank**



Numbers may not add due to rounding.

Filed: 2020-12-31  
EB-2020-0290  
Exhibit F3  
Tab 1  
Schedule 1  
Table 3

Table 3  
Allocation of Corporate Support & Administrative OM&A Costs - Nuclear (\$M)<sup>1</sup>

| Line No. | Corporate Group                           | 2016 Actual  | 2017 Actual  | 2018 Actual  | 2019 Actual  | 2020 Budget  | 2021 Budget  | 2022 Plan    | 2023 Plan    | 2024 Plan    | 2025 Plan    | 2026 Plan    |
|----------|-------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|          |                                           | (a)          | (b)          | (c)          | (d)          | (e)          | (f)          | (g)          | (h)          | (i)          | (j)          | (k)          |
|          | <b>Base OM&amp;A</b>                      |              |              |              |              |              |              |              |              |              |              |              |
| 1        | Chief Information Office                  | 120.8        | 122.7        | 117.4        | 123.1        | 127.3        | 135.8        | 137.1        | 137.3        | 131.7        | 121.0        | 90.9         |
| 2        | Real Estate <sup>2</sup>                  | 30.9         | 37.2         | 39.4         | 39.6         | 46.4         | 52.7         | 50.2         | 50.2         | 49.5         | 47.5         | 28.8         |
| 3        | Supply Chain                              | 45.1         | 48.3         | 49.2         | 45.6         | 45.9         | 43.2         | 42.3         | 42.0         | 41.5         | 33.3         | 27.5         |
| 4        | Finance                                   | 34.5         | 36.0         | 34.5         | 29.8         | 32.6         | 32.3         | 32.2         | 32.4         | 32.5         | 29.6         | 26.5         |
| 5        | Human Resources                           | 23.4         | 25.0         | 23.2         | 23.3         | 22.3         | 22.7         | 22.2         | 22.0         | 20.1         | 19.7         | 14.7         |
| 6        | Environment, Health & Safety              | 13.8         | 15.2         | 15.2         | 14.4         | 20.7         | 18.9         | 16.0         | 16.1         | 15.8         | 15.5         | 10.1         |
| 7        | Corporate Centre                          | 41.8         | 38.8         | 37.1         | 39.1         | 40.4         | 40.0         | 33.7         | 33.0         | 32.5         | 30.0         | 24.7         |
| 8        | <b>Total Base OM&amp;A</b>                | <b>310.4</b> | <b>323.1</b> | <b>316.0</b> | <b>314.9</b> | <b>335.6</b> | <b>345.6</b> | <b>333.7</b> | <b>332.9</b> | <b>323.6</b> | <b>296.7</b> | <b>223.1</b> |
| 9        | <b>Leases &amp; Utilities<sup>3</sup></b> | 25.9         | 31.5         | 30.8         | 28.3         | 22.0         | 26.8         | 28.3         | 27.1         | 26.9         | 17.5         | 14.9         |
| 10       | <b>Project OM&amp;A</b>                   | <b>24.2</b>  | <b>22.3</b>  | <b>21.8</b>  | <b>18.5</b>  | <b>22.7</b>  | <b>23.7</b>  | <b>26.0</b>  | <b>20.0</b>  | <b>24.8</b>  | <b>20.1</b>  | <b>14.9</b>  |
| 11       | <b>Total OM&amp;A</b>                     | <b>360.5</b> | <b>377.0</b> | <b>368.6</b> | <b>361.7</b> | <b>380.3</b> | <b>396.1</b> | <b>387.9</b> | <b>380.0</b> | <b>375.3</b> | <b>334.3</b> | <b>252.9</b> |

Notes:

- 1 Corporate Support & Administrative costs have been restated from EB-2016-0152 for organizational changes and transfers to/from Nuclear Support and Renewable Generation & Power Marketing (formerly Hydro-Thermal Operations) as described in Ex. F3-1-1.
- 2 Excludes amounts captured in the Asset Service Fee (Ex. F3-2-1)
- 3 Formerly included in Real Estate in EB-2016-0152

Numbers may not add due to rounding.

Filed: 2020-12-31  
EB-2020-0290  
Exhibit F3  
Tab 1  
Schedule 1  
Table 3a

Table 3a  
Allocation of Corporate Support & Administrative OM&A Costs - Darlington (\$M)<sup>1</sup>

| Line No. | Corporate Group                           | 2016 Actual  | 2017 Actual  | 2018 Actual  | 2019 Actual  | 2020 Budget  | 2021 Budget  | 2022 Plan    | 2023 Plan    | 2024 Plan    | 2025 Plan    | 2026 Plan    |
|----------|-------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
|          |                                           | (a)          | (b)          | (c)          | (d)          | (e)          | (f)          | (g)          | (h)          | (i)          | (j)          | (k)          |
|          | <b>Base OM&amp;A</b>                      |              |              |              |              |              |              |              |              |              |              |              |
| 1        | Chief Information Office                  | 57.4         | 57.5         | 56.8         | 63.0         | 63.4         | 64.6         | 67.0         | 68.0         | 66.0         | 72.6         | 90.9         |
| 2        | Real Estate <sup>2</sup>                  | 21.4         | 20.1         | 21.7         | 21.9         | 24.7         | 28.4         | 27.1         | 27.2         | 26.9         | 25.8         | 28.8         |
| 3        | Supply Chain                              | 19.3         | 21.5         | 23.7         | 23.1         | 21.2         | 19.3         | 18.9         | 18.9         | 18.8         | 17.8         | 27.5         |
| 4        | Finance                                   | 17.2         | 19.4         | 17.7         | 15.6         | 18.1         | 18.8         | 19.0         | 19.2         | 20.0         | 20.3         | 26.5         |
| 5        | Human Resources                           | 10.2         | 11.6         | 10.4         | 10.8         | 10.9         | 11.3         | 10.9         | 11.0         | 10.2         | 11.6         | 14.7         |
| 6        | Environment, Health & Safety              | 6.5          | 7.5          | 7.4          | 6.9          | 11.7         | 10.9         | 9.1          | 9.5          | 9.6          | 9.8          | 10.1         |
| 7        | Corporate Centre                          | 22.6         | 22.2         | 21.3         | 22.4         | 25.2         | 25.9         | 21.7         | 21.4         | 21.7         | 20.9         | 24.7         |
| 8        | <b>Total Base OM&amp;A</b>                | <b>154.6</b> | <b>159.7</b> | <b>159.0</b> | <b>163.8</b> | <b>175.3</b> | <b>179.1</b> | <b>173.9</b> | <b>175.2</b> | <b>173.1</b> | <b>178.7</b> | <b>223.1</b> |
| 9        | <b>Leases &amp; Utilities<sup>3</sup></b> | <b>10.3</b>  | <b>12.8</b>  | <b>16.5</b>  | <b>14.7</b>  | <b>10.8</b>  | <b>13.6</b>  | <b>13.9</b>  | <b>14.3</b>  | <b>14.2</b>  | <b>11.1</b>  | <b>14.9</b>  |
| 10       | <b>Project OM&amp;A</b>                   | <b>12.1</b>  | <b>12.3</b>  | <b>11.4</b>  | <b>7.8</b>   | <b>10.8</b>  | <b>11.3</b>  | <b>11.6</b>  | <b>9.6</b>   | <b>12.8</b>  | <b>10.4</b>  | <b>14.9</b>  |
| 11       | <b>Total OM&amp;A</b>                     | <b>177.0</b> | <b>184.9</b> | <b>186.8</b> | <b>186.3</b> | <b>196.9</b> | <b>204.0</b> | <b>199.4</b> | <b>199.1</b> | <b>200.1</b> | <b>200.3</b> | <b>252.9</b> |

Notes:

- 1 Corporate Support & Administrative costs have been restated from EB-2016-0152 for organizational changes and transfers to/from Nuclear Support and Renewable Generation & Power Marketing (formerly Hydro-Thermal Operations) as described in Ex. F3-1-1.
- 2 Excludes amounts captured in the Asset Service Fee (Ex. F3-2-1)
- 3 Formerly included in Real Estate in EB-2016-0152

Numbers may not add due to rounding.

Filed: 2020-12-31  
EB-2020-0290  
Exhibit F3  
Tab 1  
Schedule 1  
Table 3b

Table 3b  
Allocation of Corporate Support & Administrative OM&A Costs - Pickering (\$M)<sup>1</sup>

| Line No. | Corporate Group                           | 2016 Actual  | 2017 Actual  | 2018 Actual  | 2019 Actual  | 2020 Budget  | 2021 Budget  | 2022 Plan    | 2023 Plan    | 2024 Plan    | 2025 Plan    | 2026 Plan  |
|----------|-------------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|
|          |                                           | (a)          | (b)          | (c)          | (d)          | (e)          | (f)          | (g)          | (h)          | (i)          | (j)          | (k)        |
|          | <b>Base OM&amp;A</b>                      |              |              |              |              |              |              |              |              |              |              |            |
| 1        | Chief Information Office                  | 63.4         | 65.2         | 60.6         | 60.2         | 63.9         | 71.2         | 70.2         | 69.2         | 65.7         | 48.5         | 0.0        |
| 2        | Real Estate <sup>2</sup>                  | 9.6          | 17.1         | 17.7         | 17.6         | 21.6         | 24.4         | 23.1         | 23.0         | 22.6         | 21.7         | 0.0        |
| 3        | Supply Chain                              | 25.8         | 26.8         | 25.6         | 22.4         | 24.7         | 23.9         | 23.3         | 23.1         | 22.6         | 15.6         | 0.0        |
| 4        | Finance                                   | 17.4         | 16.7         | 16.8         | 14.2         | 14.5         | 13.5         | 13.2         | 13.2         | 12.5         | 9.3          | 0.0        |
| 5        | Human Resources                           | 13.2         | 13.4         | 12.8         | 12.5         | 11.4         | 11.4         | 11.2         | 11.0         | 9.9          | 8.2          | 0.0        |
| 6        | Environment, Health & Safety              | 7.4          | 7.7          | 7.7          | 7.5          | 9.0          | 7.9          | 6.9          | 6.6          | 6.3          | 5.7          | 0.0        |
| 7        | Corporate Centre                          | 19.2         | 16.6         | 15.8         | 16.7         | 15.2         | 14.1         | 11.9         | 11.6         | 10.9         | 9.1          | 0.0        |
| 8        | <b>Total Base OM&amp;A</b>                | <b>155.9</b> | <b>163.4</b> | <b>157.0</b> | <b>151.1</b> | <b>160.3</b> | <b>166.4</b> | <b>159.8</b> | <b>157.7</b> | <b>150.4</b> | <b>118.0</b> | <b>0.0</b> |
| 9        | <b>Leases &amp; Utilities<sup>3</sup></b> | 15.5         | 18.7         | 14.4         | 13.7         | 11.2         | 13.2         | 14.3         | 12.8         | 12.7         | 6.4          | 0.0        |
| 10       | <b>Project OM&amp;A</b>                   | <b>12.2</b>  | <b>10.1</b>  | <b>10.4</b>  | <b>10.7</b>  | <b>11.9</b>  | <b>12.5</b>  | <b>14.4</b>  | <b>10.4</b>  | <b>12.0</b>  | <b>9.7</b>   | <b>0.0</b> |
| 11       | <b>Total OM&amp;A</b>                     | 183.5        | 192.1        | 181.8        | 175.4        | 183.5        | 192.1        | 188.5        | 180.9        | 175.2        | 134.1        | 0.0        |

Notes:

- 1 Corporate Support & Administrative costs have been restated from EB-2016-0152 for organizational changes and transfers to/from Nuclear Support and Renewable Generation & Power Marketing (formerly Hydro-Thermal Operations) as described in Ex. F3-1-1.
- 2 Excludes amounts captured in the Asset Service Fee (Ex. F3-2-1)
- 3 Formerly included in Real Estate in EB-2016-0152

Numbers may not add due to rounding.

Filed: 2020-12-31  
EB-2020-0290  
Exhibit F3  
Tab 1  
Schedule 1  
Table 4

Table 4  
Chief Information Office Base OM&A Costs - OPG (\$M)

| Line No. | Costs                                    | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan | 2026 Plan |
|----------|------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|
|          |                                          | (a)         | (b)         | (c)         | (d)         | (e)         | (f)         | (g)       | (h)       | (i)       | (j)       | (k)       |
| 1        | Infrastructure Management                | 29.3        | 28.4        | 27.8        | 28.5        | 27.7        | 29.6        | 29.3      | 29.3      | 29.2      | 27.3      | 19.6      |
| 2        | Application Maintenance                  | 16.6        | 16.1        | 15.7        | 16.1        | 15.7        | 15.1        | 14.9      | 14.9      | 14.9      | 13.9      | 10.0      |
| 3        | Data Centre Services                     | 14.4        | 14.0        | 13.7        | 14.0        | 13.6        | 11.2        | 11.0      | 11.0      | 11.0      | 10.3      | 7.4       |
| 4        | NHSS Base Costs                          | 60.2        | 58.5        | 57.2        | 58.6        | 57.0        | 55.9        | 55.2      | 55.2      | 55.1      | 51.4      | 36.9      |
| 5        | Hardware / Software / Telecommunications | 27.7        | 28.6        | 30.6        | 29.3        | 27.4        | 36.0        | 37.7      | 38.4      | 38.7      | 37.6      | 31.1      |
| 6        | CIO Support Costs                        | 26.6        | 27.7        | 27.7        | 31.2        | 30.3        | 31.3        | 33.7      | 33.9      | 30.8      | 32.1      | 29.9      |
| 7        | Shared Services <sup>1</sup>             | 40.6        | 37.8        | 30.0        | 30.8        | 29.6        | 31.5        | 30.4      | 29.6      | 27.7      | 23.3      | 22.7      |
| 8        | Total                                    | 155.1       | 152.6       | 145.5       | 149.8       | 144.4       | 154.7       | 157.0     | 157.1     | 152.3     | 144.4     | 120.7     |

Notes:

- Includes Shared Financial Services (formerly in Finance), HR Service Centre and Payroll Services (both formerly in People & Culture now known as Human Resources), and Business Infrastructure Services (formerly in Real Estate) as described in Ex. F3-1-1

Numbers may not add due to rounding.

Filed: 2020-12-31

EB-2020-0290

Exhibit F3

Tab 1

Schedule 1

Table 5

Table 5

Allocation of Chief Information Office Base OM&A Costs - Regulated Hydroelectric (\$M)

**Intentionally Left Blank**

Numbers may not add due to rounding.

Filed: 2020-12-31  
EB-2020-0290  
Exhibit F3  
Tab 1  
Schedule 1  
Table 6

Table 6  
Allocation of Chief Information Office Base OM&A Costs - Nuclear (\$M)

| Line No. | Costs                                           | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan | 2026 Plan |
|----------|-------------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|
|          |                                                 | (a)         | (b)         | (c)         | (d)         | (e)         | (f)         | (g)       | (h)       | (i)       | (j)       | (k)       |
| 1        | <b>Infrastructure Management</b>                | 23.0        | 23.4        | 23.4        | 24.1        | 24.5        | 26.2        | 25.8      | 25.7      | 25.4      | 23.1      | 15.0      |
| 2        | <b>Application Maintenance</b>                  | 13.0        | 13.2        | 13.2        | 13.6        | 13.9        | 13.3        | 13.1      | 13.1      | 13.0      | 11.8      | 7.7       |
| 3        | <b>Data Centre Services</b>                     | 11.3        | 11.5        | 11.5        | 11.8        | 12.0        | 9.9         | 9.7       | 9.7       | 9.6       | 8.7       | 5.7       |
| 4        | <b>NHSS Base Costs</b>                          | 47.3        | 48.1        | 48.1        | 49.5        | 50.4        | 49.4        | 48.6      | 48.5      | 48.0      | 43.6      | 28.3      |
| 5        | <b>Hardware / Software / Telecommunications</b> | 22.0        | 23.9        | 26.5        | 24.8        | 24.2        | 31.8        | 33.2      | 33.7      | 33.7      | 31.9      | 23.9      |
| 6        | <b>CIO Support Costs</b>                        | 20.6        | 19.5        | 17.1        | 22.3        | 26.6        | 27.1        | 29.0      | 29.2      | 26.1      | 26.3      | 21.5      |
| 7        | <b>Shared Services<sup>1</sup></b>              | 30.9        | 31.1        | 25.8        | 26.5        | 26.1        | 27.5        | 26.4      | 25.8      | 23.9      | 19.3      | 17.1      |
| 8        | <b>Total</b>                                    | 120.8       | 122.6       | 117.4       | 123.1       | 127.3       | 135.8       | 137.1     | 137.3     | 131.7     | 121.0     | 90.9      |

Notes:

- 1 Includes Shared Financial Services (formerly in Finance), HR Service Centre and Payroll Services (both formerly in People & Culture now known as Human Resources), and Business Infrastructure Services (formerly in Real Estate) as described in Ex. F3-1-1

Numbers may not add due to rounding.

Filed: 2020-12-31  
EB-2020-0290  
Exhibit F3  
Tab 1  
Schedule 1  
Table 6a

Table 6a  
Allocation of Chief Information Office Base OM&A Costs - Darlington (\$M)

| Line No. | Costs                                    | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan | 2026 Plan |
|----------|------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|
|          |                                          | (a)         | (b)         | (c)         | (d)         | (e)         | (f)         | (g)       | (h)       | (i)       | (j)       | (k)       |
| 1        | Infrastructure Management                | 10.5        | 11.0        | 11.2        | 12.8        | 11.6        | 11.8        | 12.0      | 12.2      | 12.1      | 13.1      | 15.0      |
| 2        | Application Maintenance                  | 5.9         | 6.2         | 6.3         | 7.2         | 6.6         | 6.0         | 6.1       | 6.2       | 6.2       | 6.7       | 7.7       |
| 3        | Data Centre Services                     | 5.1         | 5.4         | 5.5         | 6.3         | 5.7         | 4.5         | 4.5       | 4.6       | 4.6       | 5.0       | 5.7       |
| 4        | NHSS Base Costs                          | 21.5        | 22.7        | 23.0        | 26.3        | 23.8        | 22.3        | 22.6      | 22.9      | 22.9      | 24.8      | 28.3      |
| 5        | Hardware / Software / Telecommunications | 10.6        | 11.0        | 12.5        | 11.7        | 11.5        | 14.4        | 15.4      | 16.0      | 16.1      | 18.1      | 23.9      |
| 6        | CIO Support Costs                        | 11.3        | 9.6         | 8.8         | 11.5        | 14.3        | 13.3        | 15.2      | 15.6      | 13.6      | 15.9      | 21.5      |
| 7        | Shared Services <sup>1</sup>             | 14.0        | 14.2        | 12.5        | 13.5        | 13.8        | 14.6        | 13.8      | 13.6      | 13.3      | 13.8      | 17.1      |
| 8        | Total                                    | 57.4        | 57.5        | 56.8        | 63.0        | 63.4        | 64.6        | 67.0      | 68.0      | 66.0      | 72.6      | 90.9      |

Notes:

1 Includes Shared Financial Services (formerly in Finance), HR Service Centre and Payroll Services (both formerly in People & Culture now known as Human Resources), and Business Infrastructure Services (formerly in Real Estate) as described in Ex. F3-1-1

Numbers may not add due to rounding.

Filed: 2020-12-31  
EB-2020-0290  
Exhibit F3  
Tab 1  
Schedule 1  
Table 6b

Table 6b  
Allocation of Chief Information Office Base OM&A Costs - Pickering (\$M)

| Line No. | Costs                                    | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan | 2026 Plan |
|----------|------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|
|          |                                          | (a)         | (b)         | (c)         | (d)         | (e)         | (f)         | (g)       | (h)       | (i)       | (j)       | (k)       |
| 1        | Infrastructure Management                | 12.5        | 12.4        | 12.2        | 11.3        | 12.9        | 14.4        | 13.8      | 13.5      | 13.3      | 10.0      | 0.0       |
| 2        | Application Maintenance                  | 7.1         | 7.0         | 6.9         | 6.4         | 7.3         | 7.3         | 7.0       | 6.9       | 6.8       | 5.1       | 0.0       |
| 3        | Data Centre Services                     | 6.2         | 6.1         | 6.0         | 5.5         | 6.3         | 5.4         | 5.2       | 5.1       | 5.0       | 3.8       | 0.0       |
| 4        | NHSS Base Costs                          | 25.8        | 25.4        | 25.1        | 23.2        | 26.6        | 27.1        | 26.0      | 25.5      | 25.1      | 18.9      | 0.0       |
| 5        | Hardware / Software / Telecommunications | 11.4        | 12.9        | 14.0        | 13.0        | 12.7        | 17.4        | 17.8      | 17.8      | 17.6      | 13.8      | 0.0       |
| 6        | CIO Support Costs                        | 9.3         | 10.0        | 8.3         | 10.8        | 12.3        | 13.8        | 13.7      | 13.7      | 12.5      | 10.3      | 0.0       |
| 7        | Shared Services <sup>1</sup>             | 16.9        | 16.9        | 13.2        | 13.1        | 12.3        | 12.9        | 12.6      | 12.3      | 10.6      | 5.5       | 0.0       |
| 8        | Total                                    | 63.4        | 65.2        | 60.6        | 60.1        | 63.9        | 71.2        | 70.2      | 69.2      | 65.7      | 48.5      | 0.0       |

Notes:

- 1 Includes Shared Financial Services (formerly in Finance), HR Service Centre and Payroll Services (both formerly in People & Culture now known as Human Resources), and Business Infrastructure Services (formerly in Real Estate) as described in Ex. F3-1-1



Numbers may not add due to rounding.

Updated: 2021-03-12  
EB-2020-0290  
Exhibit F3  
Tab 1  
Schedule 1  
Table 7

Table 7  
Allocation of Corporate Support Staff Summary - Regular and Non-Regular (FTEs) - Nuclear

| Line No. | Group                                    | 2016 Actual | 2017 Actual | 2018 Actual | 2019 Actual | 2020 Budget | 2021 Budget | 2022 Plan | 2023 Plan | 2024 Plan | 2025 Plan | 2026 Plan |
|----------|------------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|-----------|-----------|-----------|-----------|
|          |                                          | (a)         | (b)         | (c)         | (d)         | (e)         | (f)         | (g)       | (h)       | (i)       | (j)       | (k)       |
|          | <b>NUCLEAR OM&amp;A:</b>                 |             |             |             |             |             |             |           |           |           |           |           |
| 1        | <b>Regular Staff</b>                     | 1,088.8     | 1,063.3     | 994.1       | 950.7       | 936.9       | 887.0       | 844.7     | 830.1     | 782.6     | 698.9     | 603.7     |
|          | <b>Non-Regular Staff</b>                 |             |             |             |             |             |             |           |           |           |           |           |
| 2        | Term and Extended Temporary              | 0.0         | 5.5         | 31.2        | 43.8        | 75.6        | 103.5       | 114.6     | 115.8     | 107.7     | 75.1      | 0.0       |
| 3        | Temporary                                | 125.2       | 152.9       | 133.5       | 133.1       | 162.8       | 194.7       | 165.8     | 129.2     | 119.7     | 90.3      | 41.0      |
| 4        | EPSCA                                    | 29.8        | 30.6        | 27.6        | 33.3        | 30.3        | 39.1        | 37.1      | 28.1      | 28.1      | 25.0      | 16.5      |
| 5        | <b>Total Non-Regular Staff</b>           | 155.0       | 189.0       | 192.2       | 210.1       | 268.7       | 337.3       | 317.6     | 273.1     | 255.5     | 190.5     | 57.5      |
| 6        | <b>Subtotal Nuclear OM&amp;A</b>         | 1,243.7     | 1,252.3     | 1,186.3     | 1,160.8     | 1,205.5     | 1,224.3     | 1,162.2   | 1,103.2   | 1,038.1   | 889.4     | 661.2     |
|          | <b>NUCLEAR CAPITAL:</b>                  |             |             |             |             |             |             |           |           |           |           |           |
| 7        | <b>Regular Staff</b>                     | 12.4        | 16.1        | 20.5        | 20.0        | 12.6        | 15.9        | 15.8      | 16.0      | 15.0      | 14.4      | 4.4       |
|          | <b>Non-Regular Staff</b>                 |             |             |             |             |             |             |           |           |           |           |           |
| 8        | Term and Extended Temporary              | 0.0         | 0.1         | 0.1         | 1.1         | 0.0         | 0.0         | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       |
| 9        | Temporary                                | 0.7         | 2.9         | 2.2         | 2.5         | 0.0         | 5.5         | 1.8       | 1.8       | 1.7       | 0.0       | 0.0       |
| 10       | EPSCA                                    | 0.0         | 0.0         | 1.5         | 12.3        | 0.0         | 0.0         | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       |
| 11       | <b>Total Non-Regular Staff</b>           | 0.7         | 3.0         | 3.7         | 16.0        | 0.0         | 5.5         | 1.8       | 1.8       | 1.7       | 0.0       | 0.0       |
| 12       | <b>Subtotal Nuclear Capital</b>          | 13.1        | 19.1        | 24.3        | 35.9        | 12.6        | 21.5        | 17.6      | 17.8      | 16.6      | 14.4      | 4.4       |
|          | <b>DARLINGTON REFURBISHMENT:</b>         |             |             |             |             |             |             |           |           |           |           |           |
| 13       | <b>Regular Staff</b>                     | 46.7        | 52.9        | 57.1        | 47.9        | 64.5        | 56.0        | 55.5      | 53.2      | 49.4      | 40.7      | 16.4      |
|          | <b>Non-Regular Staff</b>                 |             |             |             |             |             |             |           |           |           |           |           |
| 14       | Temporary                                | 2.8         | 8.1         | 5.6         | 8.3         | 0.0         | 0.0         | 0.0       | 0.0       | 0.0       | 0.0       | 0.3       |
| 15       | EPSCA                                    | 0.0         | 1.6         | 2.5         | 2.9         | 4.5         | 6.1         | 6.1       | 6.1       | 6.1       | 6.0       | 3.0       |
| 16       | <b>Total Non-Regular Staff</b>           | 2.8         | 9.7         | 8.1         | 11.1        | 4.5         | 6.1         | 6.1       | 6.1       | 6.1       | 6.0       | 3.3       |
| 17       | <b>Subtotal Darlington Refurbishment</b> | 49.5        | 62.7        | 65.2        | 59.1        | 69.0        | 62.1        | 61.6      | 59.3      | 55.5      | 46.7      | 19.7      |
|          | <b>NUCLEAR PROVISION:</b>                |             |             |             |             |             |             |           |           |           |           |           |
| 18       | <b>Regular Staff</b>                     | 19.9        | 17.9        | 17.1        | 17.6        | 31.5        | 25.7        | 24.5      | 25.5      | 34.8      | 37.8      | 43.3      |
|          | <b>Non-Regular Staff</b>                 |             |             |             |             |             |             |           |           |           |           |           |
| 19       | Term and Extended Temporary              | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       |
| 20       | Temporary                                | 2.1         | 1.7         | 2.8         | 3.7         | 0.0         | 0.0         | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       |
| 21       | EPSCA                                    | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0         | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       |
| 22       | <b>Total Non-Regular Staff</b>           | 2.1         | 1.7         | 2.8         | 3.7         | 0.0         | 0.0         | 0.0       | 0.0       | 0.0       | 0.0       | 0.0       |
| 23       | <b>Subtotal Nuclear Provision</b>        | 22.1        | 19.6        | 19.9        | 21.3        | 31.5        | 25.7        | 24.5      | 25.5      | 34.8      | 37.8      | 43.3      |
| 27       | <b>Total Nuclear</b>                     | 1,328.4     | 1,353.6     | 1,295.7     | 1,277.1     | 1,318.6     | 1,333.6     | 1,265.9   | 1,205.8   | 1,145.0   | 988.3     | 728.4     |