



1 Net reportable variances and period-over-period changes by category of expense (10% or  
2 greater at the function level, subject to a minimum materiality limit of \$1M) are discussed  
3 below.<sup>1</sup> Key drivers of variance are identified.

## 4 5 **2.0 PERIOD-OVER-PERIOD CHANGES – TEST YEAR, REGULATED**

### 6 **HYDROELECTRIC**

#### 7 **2027 Plan versus 2026 Budget**

8 Support Services costs in the 2027 Plan are \$55.3M, which is \$1.3M higher than the 2026  
9 Budget of \$54.0M.

10  
11 The reportable variances by category of expense are as follows:

- 12 • Leases and Utilities (\$1.3M or 31.0% decrease): due to a reduction in lease costs in 2027  
13 related to the assumed exit of the 800 Kipling Avenue lease that currently houses the  
14 existing Renewable Generation Training Centre. As discussed in Ex. D3-1-1, OPG will  
15 lease and fit out a new Renewable Generation Training Centre location as the current lease  
16 at 800 Kipling Avenue is not expected to extend past 2026.
- 17 • Project OM&A (\$1.9M or 83.1% increase): due to higher spend on information technology  
18 (“IT”) projects including hydroelectric applications and the progression of Enterprise  
19 System Modernization projects (e.g., Asset Management, Finance Enterprise Resource  
20 Planning (“ERP”) and Supply Chain ERP), discussed in Ex. D3-1-1 and Ex. D3-1-2.

## 21 22 **3.0 PERIOD-OVER-PERIOD CHANGES – BRIDGE YEARS, REGULATED**

### 23 **HYDROELECTRIC**

#### 24 **2026 Budget versus 2025 Budget**

25 Support Services costs in the 2026 Budget are \$54.0M, which is \$3.3M higher than the 2025  
26 Budget of \$50.7M.

27  
28 The reportable variances by category of expenses are as follows:

---

<sup>1</sup> All comparisons are before OEB or settlement adjustments.

- 1 • Corporate & Technology Services (\$2.4M or 16.3% increase): due to increased  
2 requirements for and cost of digital tools across the business resulting in higher software  
3 and hardware costs (Ex. F3-1-1 and Ex. D3-1-1).  
4

5 **2025 Budget versus 2024 Actual**

6 Support Services costs in the 2025 Budget are \$50.7M, which is \$0.7M higher than the 2024  
7 Actual costs of \$50.0M. This is partly offset by the impact of the 53rd fiscal week in 2024.<sup>2</sup>  
8

9 In addition to the above, the reportable variances by category of expense are as follows:

- 10 • Supply Chain (\$1.3M or 44.2% increase): due to a refinement in the allocation of Supply  
11 Chain cost allocation methodology that resulted in a reallocation of costs to the regulated  
12 hydroelectric business (discussed in the report by Elenchus Research Associates at Ex.  
13 F3-1-4, Attachment 1, S. 3.1.1, “Elenchus Report”). Supply Chain’s Total OPG OM&A costs  
14 in 2025 are lower than in 2024 (Ex. F3-1-1, Table 1, lines 3, line 3).  
15 • Corporate Centre (\$3.1M or 24.0% decrease): due to a refinement in the Corporate Affairs  
16 cost allocation methodology that results in a reallocation of costs from the regulated  
17 hydroelectric business (discussed in the Elenchus Report, Ex. F3-1-4, Attachment 1, S.  
18 3.1.2). This is partly offset by higher Regulatory Affairs costs as discussed in Ex. F3-1-3.  
19

20 **4.0 PERIOD-OVER-PERIOD CHANGES – HISTORICAL YEARS, REGULATED**  
21 **HYDROELECTRIC**

22 **2024 Actual versus 2023 Actual**

23 Support Services 2024 Actual costs were \$50.0M, which is \$4.7M higher than the 2023 Actual  
24 costs of \$45.3M. All Support Services organizations were impacted by higher labour cost  
25 escalation in 2024 reflecting collective bargaining process outcomes including, as a result of  
26 the repeal of the *Protecting a Sustainable Public Sector for Future Generations Act, 2019* (“Bill  
27 124”), as discussed in Ex. F4-3-1, Section 6.2. Another contributor to the increase in Base  
28 OM&A costs was the impact of the 53rd fiscal week in 2024.

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<sup>2</sup> Annual labour cost budgets are calculated on a weekly basis times the number of weeks in the fiscal calendar year; most years have 52 weeks, but some years, like 2024, have 53 numbered weeks.

1 The reportable variances by category of expenses are as follows and are inclusive of the  
2 aforementioned higher labour cost escalation and 53rd fiscal week impact, with the additional  
3 drivers of variance identified below where applicable:

- 4 • Finance (\$1.6M or 25.4% increase): due to a higher portion of costs allocated to the  
5 regulated hydroelectric business as a result of their higher relative capital expenditures  
6 which are used as a cost driver under OPG's cost allocation methodology (Ex. F3-1-4).
- 7 • Corporate Centre (\$1.9M or 17.6% increase): due to higher Regulatory Affairs costs as  
8 discussed in Ex. F3-1-3 and costs in support of OPG's Reconciliation Action Plan (Ex. A2-  
9 2-1).
- 10 • Leases and Utilities (\$1.2M or 71.3% increase): due to an increase in the estimated use of  
11 the 800 Kipling Avenue site by the regulated hydroelectric business subsequent to the sale  
12 and leaseback of the building. Leases and Utilities' Total OPG OM&A costs are lower in  
13 2024 compared to 2023 (Ex. F3-1-1, Table 1, line 8).

14  
15 **2023 Actual versus 2022 Actual**

16 Support Services 2023 Actual costs were \$45.3M, which is \$5.4M higher than the 2022 Actual  
17 costs of \$39.9M. All Support Services organizations were impacted by higher labour cost  
18 escalation in 2023, reflecting collective bargaining process outcomes including, as a result of  
19 the repeal of Bill 124, as discussed in Ex. F4-3-1.

20  
21 The reportable variances by category of expenses are as follows and are inclusive of the  
22 aforementioned higher labour cost escalation, with the additional drivers of variance identified  
23 below where applicable:

- 24 • Human Resources (\$1.2M or 19.1% increase): due to temporarily higher staffing levels to  
25 support operations recruitment and onboarding requirements as discussed in Ex. F4-3-1.
- 26 • Corporate Centre (\$2.5M or 28.9% increase): due to higher Regulatory Affairs costs as  
27 discussed in Ex. F3-1-3 and costs in support of OPG's Reconciliation Action Plan (Ex. A2-  
28 2-1).
- 29 • Project OM&A (\$1.1M or 66.9% increase): due to a write-off in 2023 of the life-to-date costs  
30 incurred for the previously planned Clarington Corporate Campus project as discussed (Ex.  
31 H1-1-1, Section 5.23 and Ex. D3-1-1).

1     **2022 Actual versus 2021 Actual**

2     Support Services 2022 Actual costs were \$39.9M, which is \$1.2M higher than the 2021 Actual  
3     costs of \$38.7M.

4

5     The reportable variances by category of expenses are as follows:

- 6     • Corporate & Technology Services (\$1.4M or 12.3% increase): due to higher staffing levels  
7       to support increased IT requirements across OPG and increased requirements for and cost  
8       of digital tools across the business, resulting in higher software and hardware costs.
- 9     • Human Resources (\$1.2M or 24.5% increase): due to temporarily higher staffing levels to  
10      support operations recruitment and onboarding requirements as discussed in Ex. F4-3-1.
- 11    • Corporate Centre (\$1.8M or 17.7% decrease): primarily due to lower Regulatory Affairs  
12      costs as discussed in Ex. F3-1-3.

13

14    **2021 Actual versus 2020 Actual**

15    Support Services 2021 Actual costs were \$38.7M, which is \$0.3M higher than the 2020 Actual  
16    costs of \$38.4M.

17

18    The reportable variances by category of expenses are as follows:

- 19    • Finance (\$1.0M or 15.3% decrease): due to lower staffing levels from unfilled vacancies.

20

21    **2020 Actual versus 2019 Actual**

22    Support Services 2020 Actual costs were \$38.4M, which is \$8.7M lower than the 2019 Actual  
23    costs of \$47.1M.

24

25    The reportable variances by category of expenses are as follows:

- 26    • Corporate & Technology Services (\$7.1M or 39.7% decrease): due to a change in  
27      allocation methodology to use IT end users as the cost driver, as discussed in EB-2020-  
28      0290, Ex. F3-1-4, Attachment 1, S. 4.1.4.

1 **2019 Actual versus 2018 Actual**

2 Support Services Actual 2019 costs were \$47.1M, which is \$0.1M higher than the 2018 Actual  
3 costs of \$47.1M.

4

5 The reportable variances by category of expenses are as follows:

- 6 • Corporate Centre (\$1.8M or 20.7% increase): due to higher Regulatory Affairs costs in  
7 2019 based on the OEB payment amounts application cycle.
- 8 • Project OM&A (\$1.2M or 39.2% decrease): due to projects in Corporate & Technology  
9 Services.

10

11 **2018 Actual versus 2017 Actual**

12 Support Services 2018 Actual costs were \$47.1M, which is \$1.4M lower than the 2017 Actual  
13 costs of \$48.4M, which includes the impact of the 53rd fiscal week in 2017.<sup>3</sup>

14

15 The reportable variances by category of expenses are as follows:

- 16 • Corporate Centre (\$1.4M or 13.4% decrease): due to lower Regulatory Affairs costs due  
17 to a smaller scale application in 2018 (EB-2018-0243) compared to 2017 (EB-2016-0152).
- 18 Project OM&A (\$1.1M or 25.7% decrease): due to projects in Corporate & Technology  
19 Services.

20

21 **2017 Actual versus 2016 Actual**

22 Support Services Actual costs in 2017 were \$48.4M, which is \$2.6M lower than the 2016 Actual  
23 costs of \$51.0M. The decrease in Base OM&A costs would have been greater but for the  
24 impact of the 53rd fiscal week in 2017.

25 The reportable variances by category of expenses are as follows:

- 26 • Project OM&A (\$1.8M or 30.0% decrease): due to projects in Corporate & Technology  
27 Services.

---

<sup>3</sup> Annual labour cost budgets are calculated on a weekly basis times the number of weeks in the fiscal calendar year; most years have 52 weeks, but some years, like 2017, have 53 numbered weeks.

1 **5.0 TERM-OVER-TERM COMPARISON – PROJECT OM&A COSTS, REGULATED**  
2 **HYDROELECTRIC**

3 The Application is requesting the approval of forecasted regulated hydroelectric Support  
4 Services allocated project OM&A expenditures of \$4.1M in 2027. This represents an increase  
5 of \$1.9M from the previous period's average annual expenditure of \$2.2M over 2022-2026.  
6 The increase in project OM&A expenditures is primarily due to an increase in the scope and  
7 cost of technology projects allocated or directly supporting the regulated hydroelectric business  
8 in 2027, including hydroelectric applications and as part of the Enterprise System  
9 Modernization projects such as Asset Management, Finance ERP and Supply Chain ERP,  
10 further discussed in Ex. D3-1-1 and Ex. D3-1-2. Term-over-term amounts are shown in Ex. F3-  
11 1-2, Table 1b.

12  
13 **6.0 PERIOD-OVER-PERIOD CHANGES – IR TERM, OPG NUCLEAR FACILITIES**  
14 **2027 Plan versus 2026 Budget**

15 Support Services costs in the 2027 Plan are \$417.5M, which is \$1.4M higher than the 2026  
16 Budget of \$416.1M.

17  
18 The reportable variances by category of expense are as follows:

- 19 • Human Resources (\$3.8M or 12.6% decrease): due to staff being deployed to support the  
20 Pickering Refurbishment Program ("PRP") directly.  
21 • Leases and Utilities (\$3.9M or 17.8% increase): due to lease costs for the planned lease  
22 of a Nuclear central warehouse to replace the existing Nuclear warehouse in the Durham  
23 Region in support of increased storage requirements, whereby there is a period of overlap  
24 in lease costs to support the retrofit of the newly leased warehouse and relocate the  
25 material (Ex. D3-1-1).

26  
27 **2028 Plan versus 2027 Plan**

28 Support Services costs in the 2028 Plan are \$412.1M, which is \$5.3M lower than the 2027  
29 Plan of \$417.5M.

30  
31 The reportable variances by category of expense are as follows:

- 1 • Leases and Utilities (\$4.7M or 18.4% decrease): due to a reduction in the leasing footprint  
2 in the Durham Region through continued workplace optimization and higher costs in 2027  
3 due to an overlap in lease costs to support the retrofit of the newly leased warehouse.  
4

5 **2029 Plan versus 2028 Plan**

6 Support Services costs in the 2029 Plan are \$432.7M, which is \$20.6M higher than the 2028  
7 Plan of \$412.1M

8  
9 There are no reportable variances by category of expense.  
10

11 **2030 Plan versus 2029 Plan**

12 Support Services costs in the 2030 Plan are \$444.7M, which is \$12.0M higher than the 2029  
13 Plan of \$432.7M.

14  
15 There are no reportable variances by category of expense.  
16

17 **2031 Plan versus 2030 Plan**

18 Support Services costs in the 2031 Plan are \$471.6M, which is \$26.8M higher than the 2030  
19 Plan of \$444.7M.

20  
21 The reportable variances by category of expense are as follows:<sup>4</sup>

- 22 • Corporate & Technology Services (\$18.8M or 10.9% increase): due to the increased cost  
23 of digital tools resulting in higher software costs, and the return of staff from the PRP to  
24 support operations following Pickering Unit 5 returning to service.  
25 • Supply Chain (\$6.5M or 14.7% increase): due to the return of staff from the PRP to support  
26 operations following Pickering Unit 5 returning to service.

---

<sup>4</sup> Support Services groups including Corporate & Technology Services and Supply Chain are expected to deploy staff directly to the PRP in 2027 which reduces their Base OM&A costs. The variance is not reportable in 2027 as a result of offsetting factors in both organizations.

1 **7.0 PERIOD-OVER-PERIOD CHANGES – BRIDGE YEARS, OPG NUCLEAR**  
2 **FACILITIES**

3 **2026 Budget versus 2026 OEB-Approved**

4 Support Services costs in the 2026 Budget are \$416.1M, which is \$165.6M higher than the  
5 2026 OEB-approved amount of \$250.5M.

6  
7 The reportable variances are largely due to the planned extension of Pickering Units 5-8  
8 operations until September 2026, prior to refurbishment, while the OEB-approved costs  
9 reflected the then-anticipated permanent shutdown of the entire Pickering station by the end  
10 of 2025. In addition, all Support Services organizations were impacted by higher labour cost  
11 escalation than forecasted in EB-2020-0290, reflecting collective bargaining process outcomes  
12 including, as a result of the repeal of Bill 124, as discussed in Ex. F4-3-1. There are no  
13 reportable variances by category of expenses that are not explained by these drivers.

14  
15 **2026 Budget versus 2025 Budget**

16 Support Services costs in the 2026 Budget are \$416.1M, which is \$4.5M higher than the 2025  
17 Budget of \$411.5M.

18  
19 The reportable variances by category of expenses are as follows:

- 20 • Human Resources (\$4.9M or 14.0% decrease): due to lower staffing levels to support  
21 operations recruitment and onboarding requirements as discussed in Ex. F4-3-1.
- 22 • Leases and Utilities (\$4.9M or 18.4% decrease): due to a reduction in leases following the  
23 move to OPG's new Corporate Headquarters, discussed in Ex. D3-1-1.
- 24 • Project OM&A (\$11.4M or 43.5% increase): due to site specific Real Estate projects and  
25 projects in Corporate & Technology Services including the progression of Enterprise  
26 System Modernization projects (e.g., Asset Management, Finance ERP and Supply Chain  
27 ERP), discussed in Ex. D3-1-1 and Ex. D3-1-2.

28  
29 **2025 Budget versus 2025 OEB-Approved**

30 Support Services costs in the 2025 Budget are \$411.5M, which is \$87.1M higher than the 2025  
31 OEB-approved amount of \$324.5M. All Support Services organizations were impacted by

1 higher labour cost escalation than forecasted in EB-2020-0290, reflecting collective bargaining  
2 process outcomes including, as a result of the repeal of Bill 124, as discussed in Ex. F4-3-1.

3  
4 The reportable variances by category of expenses are as follows and are inclusive of the  
5 aforementioned higher labour cost escalation, with additional drivers of variance identified  
6 below where applicable:

- 7 • Corporate & Technology Services (\$28.1M or 23.2% increase): due to increased  
8 requirements for and cost of digital tools across the business resulting in higher software  
9 and hardware costs (discussed in Ex. F3-1-1 and Ex. D3-1-1) and higher staffing levels  
10 including information management and administrative services to support Pickering Units  
11 5-8 extension to September 2026 and through to the Pickering Refurbishment.
- 12 • Supply Chain (\$11.2M or 33.5% increase): due to higher staffing levels to support Pickering  
13 Units 5-8 extension to September 2026 and through to the Pickering Refurbishment,  
14 increased project activity in the business, advancing of procurement strategies, vendor  
15 diversification efforts (Ex. F3-3-1), and costs in support of OPG's Reconciliation Action  
16 Plan (Ex. A2-2-1).
- 17 • Finance (\$9.6M or 33.0% increase): due to higher staffing levels and third-party services  
18 costs to support increased project activity across the business, corporate financing  
19 activities, and OEB payment amounts application preparation.
- 20 • Human Resources (\$12.0M or 51.9% increase): due to temporarily higher staffing levels to  
21 support operations recruitment and onboarding requirements as discussed in Ex. F4-3-1.
- 22 • Corporate Centre (\$14.8M or 54.1% increase): due to a refinement in the Corporate Affairs  
23 cost allocation methodology that results in a reallocation of costs to OPG's nuclear  
24 business (discussed in the Elenchus Report at Ex. F3-1-4, Attachment 1, S. 3.1.2) and  
25 higher Regulatory Affairs costs as discussed in Ex. F3-1-3.
- 26 • Leases and Utilities (\$6.5M or 32.0% increase): due to changes in the timing of previously  
27 assumed lease exits as the then-planned Clarington Corporate Campus was assumed to  
28 be completed in 2024 (EB-2020-0290) while OPG's new Corporate Headquarters became  
29 available in 2025.
- 30 • Project OM&A (\$8.3M or 46.2% increase): due to the reprioritization of Real Estate projects  
31 and projects in Corporate & Technology Services, and the initiation of Enterprise System

1 Modernization projects (e.g., Asset Management, Finance ERP and Supply Chain ERP),  
2 discussed in Ex. D3-1-1 and Ex. D3-1-2.

3  
4 **2025 Budget versus 2024 Actual**

5 Support Services costs in the 2025 Budget are \$411.5M, which is \$10.7M higher than the 2024  
6 Actual costs of \$400.8M. All Support Services organizations were impacted by higher labour  
7 cost escalation in 2025 reflecting collective bargaining process outcomes including, as a result  
8 of the repeal of Bill 124, as discussed in Ex. F4-3-1, partly offset by the impact of the 53rd  
9 fiscal week in 2024.

10  
11 The reportable variances by category of expenses are as follows and are inclusive of the  
12 aforementioned higher labour cost escalation and 53rd fiscal week impact, with additional  
13 drivers of variance identified below where applicable:

- 14 • Supply Chain (\$6.8M or 13.3% decrease): due to reduced support required for Pickering  
15 operations reflecting the shutdown of Units 1 and 4 in 2024 and Units 5-8 approaching the  
16 planned refurbishment.
- 17 • Finance (\$7.3M or 23.3% increase): due to higher staffing levels and third-party services  
18 costs, including in support of increased project activity across the business, increased  
19 corporate financing activities, and the OEB payment amounts application preparation.
- 20 • Corporate Centre (\$8.6M or 25.4% increase): due to a refinement in the Corporate Affairs  
21 cost allocation methodology that results in a reallocation of costs to OPG's nuclear  
22 business (discussed in the Elenchus Report at Ex. F3-1-4, Attachment 1, S. 3.1.2) and  
23 higher Regulatory Affairs costs as discussed in Ex. F3-1-3
- 24 • Leases and Utilities Costs (\$6.1M or 29.2% increase): primarily due to higher utilities costs  
25 and an over accrual of costs in 2023 that was subsequently reversed in 2024.

26  
27 **8.0 PERIOD-OVER-PERIOD CHANGES - HISTORICAL YEARS, OPG NUCLEAR**  
28 **FACILITIES**

29 **2024 Actual versus 2024 OEB-Approved**

30 Support Services 2024 Actual costs were \$400.8M, which is \$42.0M higher than the 2024  
31 OEB-approved amount of \$358.8M. All Support Services organizations were impacted by

1 higher labour cost escalation than forecasted in EB-2020-0290, reflecting collective bargaining  
2 process outcomes including, as a result of the repeal of Bill 124, as discussed in Ex. F4-3-1.

3  
4 The reportable variances by category of expenses are as follows and are inclusive of the  
5 aforementioned higher labour cost escalation, with additional drivers of variance identified  
6 below where applicable:

- 7 • Corporate & Technology Services (\$26.2M or 19.9% increase): increased requirements for  
8 and cost of digital tools across the business resulting in higher software and hardware  
9 costs.
- 10 • Supply Chain (\$9.9M or 23.9% increase): due to higher staffing levels to support increased  
11 project activity across the business, advancing of procurement strategies, vendor  
12 diversification efforts (Ex. F3-3-1), and costs in support of OPG's Reconciliation Action  
13 Plan (discussed in Ex. A2-2-1).
- 14 • Human Resources (\$8.8M or 37.6% increase): due to temporarily higher staffing levels to  
15 support operations recruitment and onboarding requirements as discussed in Ex. F4-3-1.
- 16 • Corporate Centre (\$3.4M or 11.2% increase): due to costs in support of OPG's  
17 Reconciliation Action Plan (discussed in Ex. A2-2-1) and higher community engagement  
18 costs.
- 19 • Leases and Utilities (\$5.6M or 21.1% decrease): due to lower costs from an over accrual  
20 in 2023 that was subsequently reversed in 2024.
- 21 • Project OM&A (\$2.4M or 10.8% increase): due to a reprioritization of Real Estate and  
22 Corporate & Technology Services projects.

#### 23 24 **2024 Actual versus 2023 Actual**

25 Support Services Actual costs in 2024 were \$400.8M, which is \$5.5M lower than the 2023  
26 Actual costs of \$406.3M. All Support Services organizations were impacted by higher labour  
27 cost escalation in 2024 reflecting collective bargaining process outcomes including, as a result  
28 of the repeal of Bill 124, as discussed in Ex. F4-3-1. Another contributor to the increase in Base  
29 OM&A costs is the impact of the 53rd fiscal week in 2024.<sup>5</sup>

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<sup>5</sup> Annual labour cost budgets are calculated on a weekly basis times the number of weeks in the fiscal calendar year; most years have 52 weeks, but some years, like 2024, have 53 numbered weeks.

1 The reportable variances by category of expenses are as follows and are inclusive of the  
2 aforementioned higher labour cost escalation and the 53rd fiscal week impact, with additional  
3 drivers of variance identified below where applicable:

- 4 • Human Resources (\$5.1M or 13.6% decrease): due to lower staffing levels to support  
5 operations recruitment and onboarding requirements as discussed in Ex. F4-3-1.
- 6 • Project OM&A (\$5.1M or 17.2% decrease): due to a write-off in 2023 of the life-to-date  
7 costs incurred for the previously planned Clarington Corporate Campus project (discussed  
8 in Ex. H1-1-1, Section 5.23, Ex. D3-1-1, Section 3).

9  
10 **2023 Actual versus 2023 OEB-Approved**

11 Support Services 2023 Actual costs were \$406.3M, which is \$38.5M higher than the 2023  
12 OEB-approved amount of \$367.8M. All Support Services organizations were impacted by  
13 higher labour cost escalation than forecasted in EB-2020-0290, reflecting collective bargaining  
14 process outcomes including, as a result of the repeal of Bill 124, as discussed in Ex. F4-3-1.

15  
16 The reportable variances by category of expenses are as follows and are inclusive of the  
17 aforementioned higher labour cost escalation, with additional drivers of variance identified  
18 below where applicable:

- 19 • Supply Chain (\$10.5M or 25.0% increase): due to higher staffing levels to support  
20 increased project activity across the business, advancing of procurement strategies,  
21 vendor diversification efforts (Ex. F3-3-1), and costs in support of OPG's Reconciliation  
22 Action Plan (Ex. A2-2-1).
- 23 • Human Resources (\$11.9M or 47.2% increase): due to temporarily higher staffing levels to  
24 support operations recruitment and onboarding requirements as discussed in Ex. F4-3-1.
- 25 • Leases and Utilities (\$3.9M or 14.6% decrease): due to lower leasing costs for buildings in  
26 the Durham Region and lower utilities costs, partly offset by an over accrual of costs in  
27 2023 that was subsequently reversed in 2024.
- 28 • Project OM&A (\$10.0M or 51.5% increase): primarily due to a write-off in 2023 of the life-  
29 to-date costs incurred for the previously planned Clarington Corporate Campus project  
30 (discussed in Ex. D3-1-1) and recorded in the Clarington Corporate Campus Deferral  
31 Account (Ex. H1-1-1, Section 5.23).

1     **2023 Actual versus 2022 Actual**

2     Support Services 2023 Actual costs were \$406.3M, which is \$40.1M higher than the 2022  
3     Actual costs of \$366.2M. All Support Services organizations were impacted by higher labour  
4     cost escalation in 2023 reflecting collective bargaining process outcomes including, as a result  
5     of the repeal of Bill 124, as discussed in Ex. F4-3-1.

6

7     The reportable variances by category of expenses are as follows and are inclusive of the  
8     aforementioned higher labour cost escalation, with additional drivers of variance identified  
9     below where applicable:

- 10    • Real Estate (\$10.5M or 25.0% increase): due to increased nuclear site-specific  
11    infrastructure repairs and other support requirements, and higher staffing levels from  
12    previously unfilled vacancies.
- 13    • Supply Chain (\$6.7M or 14.6% increase): due to higher staffing levels to support increased  
14    project activity, advancing of procurement strategies, vendor diversification efforts (Ex. F3-  
15    3-1), and costs in support of OPG's Reconciliation Action Plan (Ex. A2-2-1).
- 16    • Finance (\$4.3M or 14.7% increase): due to higher staffing levels from previously unfilled  
17    vacancies.
- 18    • Human Resources (\$9.2M or 32.9% increase): due to temporarily higher staffing levels to  
19    support operations recruitment and onboarding requirements as discussed in Ex. F4-3-1.
- 20    • Project OM&A (\$7.0M or 31.5% increase): due to a write-off in 2023 of the life-to-date costs  
21    incurred for the previously planned Clarington Corporate Campus project (discussed in Ex.  
22    H1-1-1, Section 5.23 and Ex. D3-1-1).

23

24    **2022 Actual versus 2022 OEB-Approved**

25    Support Services 2022 Actual costs were \$366.2M, which is \$10.0M lower than the 2022 OEB-  
26    approved amount of \$376.3M.

27

28    The reportable variances by category of expenses are as follows:

- 1 • Real Estate (\$10.2M or 19.5% decrease): due to lower staffing levels from the assumed  
2 ongoing enhanced cleaning protocol requirements not materializing, and unfilled  
3 vacancies.
- 4 • Human Resources (\$2.7M or 10.6% increase): due to temporarily higher staffing levels to  
5 support operations recruitment and onboarding requirements as discussed in Ex. F4-3-1.
- 6 • Leases and Utilities (\$4.8M or 17.3% decrease): due to lower occupancy across company  
7 buildings through transition out of COVID-19 protocols.
- 8 • Project OM&A (\$3.7M or 14.1% decrease): due to reprioritization of projects in Corporate  
9 & Technology Services.

10  
11 **2022 Actual versus 2021 Actual**

12 Support Services Actual costs are \$366.2M, which is \$6.5M higher than the 2021 Actual costs  
13 of \$359.7M.

14  
15 The reportable variances by category of expenses are as follows:

- 16 • Real Estate (\$5.0M or 10.7% decrease): primarily due to lower staffing levels from a  
17 reduction in enhanced cleaning protocols through transition out of COVID-19 protocols.
- 18 • Human Resources (\$3.3M or 13.1% increase): due to temporarily higher staffing levels to  
19 support operations recruitment and onboarding requirements as discussed in Ex. F4-3-1.

20  
21 **2021 Actual versus 2021 OEB-Approved Budget**

22 Support Services 2021 Actual costs were \$359.7M, which is \$9.2M lower than the 2021 OEB-  
23 approved amount of \$368.9M.

24  
25 The reportable variances by category of expenses are as follows:

- 26 • Corporate & Technology Services (\$15.5M or 12.5% increase): due to increased  
27 requirements for and cost of digital tools resulting in higher software and hardware costs  
28 and higher staffing levels.
- 29 • Supply Chain (\$7.4M or 14.7% decrease): due to lower staffing levels.

- 1 • Finance (\$11.6M or 30.3% decrease): due to lower staffing levels and temporarily unfilled  
2 vacancies.
- 3 • Leases and Utilities (\$10.8M or 32.3% decrease): due to vacating three floors at 700  
4 University Avenue office and lower occupancy in company buildings as a result of COVID-  
5 19 protocols.
- 6 • Project OM&A (\$8.5M or 63.4% increase): reprioritization of projects in Corporate &  
7 Technology Services.

8

9 **2021 Actual versus 2020 Actual**

10 Support Services 2021 Actual costs were \$359.7M, which is \$7.1M higher than the 2020 Actual  
11 costs of \$352.7M.

12

13 There are no reportable variances by category of expense.

14

15 **2020 Actual versus 2020 OEB-Approved**

16 Support Services 2020 Actual costs in 2020 were \$352.7M, which is \$8.6M lower than the  
17 2020 OEB-approved amount of \$361.3M.

18 The reportable variances by category of expense are as follows:

- 19 • Finance (\$10.6M or 28.1% decrease): due to lower staffing levels and temporarily unfilled  
20 vacancies.
- 21 • Leases and Utilities (\$8.9M or 28.3% decrease): due to lower occupancy in buildings  
22 because of COVID-19 protocols.
- 23 • Project OM&A (\$7.4M or 56.1% increase): due to the reprioritization of projects in  
24 Corporate & Technology Services.

25

26 **9.0 TERM-OVER-TERM COMPARISON – PROJECT OM&A, OPG NUCLEAR**  
27 **FACILITIES**

28 The Application is requesting the approval of forecasted OPG nuclear Support Services  
29 allocated project OM&A expenditures of \$180.7M during the IR term. This represents an  
30 increase of \$41.0M from the previous period's expenditures of \$139.7M over 2022-2026. The  
31 increase in project OM&A expenditures is primarily due to an increase in the scope and cost

32

1 of technology projects allocated or directly supporting OPG's nuclear business over the 2027-  
2 2031 term, including as part of Enterprise System Modernization project such as Asset  
3 Management, Finance ERP and Supply Chain ERP, further discussed in Ex. D3-1-1 and Ex.  
4 D3-1-2. Term-over-term amounts are shown in Ex. F3-1-2, Table 2b.

5

## 6 **10.0 PERIOD-OVER-PERIOD CHANGES – IR TERM, DNNP FACILITIES**

7 Exhibit F3-1-1, Table 3c, provides the OM&A Support Services costs for the IR term. Corporate  
8 Support costs allocated to the DNNP facilities are consistent with OPG's Cost allocation  
9 methodology as described in Ex. F3-1-4, Elenchus Report. Upon commercial operations of  
10 Unit 1 in late 2030 and all of 2031, additional costs to support the station such as facilities  
11 maintenance, information technology requirements, finance controllership, Human Resource  
12 business partners and other support are described.

13

### 14 **2027 Plan versus 2026 Budget**

15 Support Services costs in the 2027 Plan are \$28.6M, which is \$5.6M higher than the 2026  
16 Budget of \$23.0M.

17

18 The reportable variances by category of expense are as follows:

- 19 • Corporate & Technology Services (\$2.1M or 25.3% increase): due to a higher portion of  
20 costs allocated to the DNNP facilities as a result of an increase in the number of their IT  
21 end users which are used as a cost driver under OPG's cost allocation methodology (Ex.  
22 F3-1-4).
- 23 • Finance (\$1.3M or 35.1% increase): due to a higher portion of costs allocated to the DNNP  
24 facilities as a result of their higher relative capital expenditures which are used a cost driver  
25 under OPG's cost allocation methodology (Ex. F3-1-4).
- 26 • Corporate Centre (\$1.2M or 41.4% increase): due to a higher portion of costs allocated to  
27 DNNP facilities as a result of their higher relative capital expenditures which are used as a  
28 cost driver under OPG's cost allocation methodology, and higher Regulatory Affairs costs  
29 as discussed in Ex. F3-1-3.

1     **2028 Plan versus 2027 Plan**

2     Support Services costs in the 2028 Plan are \$31.5M, which is \$2.9M higher than the 2027 Plan  
3     of \$28.6M.

4

5     The reportable variances by category of expense are as follows:

- 6     •   Corporate & Technology Services (\$1.5M or 14.4% increase): due to a higher portion of  
7         costs allocated to the DNNP facilities as a result of an increase in the number of IT end  
8         users which are used as a cost driver under OPG's cost allocation methodology (Ex. F3-  
9         1-4).

10

11    **2029 Plan versus 2028 Plan**

12    Support Services costs in the 2029 Plan are \$29.4M, which is \$2.1M lower than the 2028 Plan  
13    of \$31.5M.

14

15    The reportable variances by category of expense are as follows:

- 16    •   Project OM&A (\$1.0M or 22.2% decrease): due to lower Corporate & Technology Services  
17         projects costs related to DNNP Enterprise Asset Management and Finance ERP.

18

19    **2030 Plan versus 2029 Plan**

20    Support Services costs in the 2030 Plan are \$30.6M, which is \$1.3M higher than the 2029 Plan  
21    of \$29.4M.

22

23    The reportable variances by category of expense are as follows:

- 24    •   Supply Chain (\$1.1M or 78.6% increase): due to expected procurement, category  
25         management, and warehousing requirements upon DNNP facilities Unit 1 entering  
26         commercial operations in 2030.

27

28    **2031 Plan versus 2030 Plan**

29    Support Services costs in the 2031 Plan are \$32.4M, which is \$1.8M higher than the 2030 Plan  
30    of \$30.6M.

1 The reportable variances by category of expense are as follows:

- 2 • Real Estate (\$3.0M or 157.9% increase): due to a full year of expected facilities  
3 maintenance requirements compared to less than three months in 2030.
- 4 • Supply Chain (\$2.2M or 88.0% increase): due to a full year of expected procurement,  
5 category management, and warehousing requirements compared to less than three  
6 months in 2030.
- 7 • Finance (\$2.2M or 34.4% decrease): due to a lower portion of costs allocated to the DNNP  
8 facilities upon Unit 1 entering commercial operations in 2030 and therefore lower relative  
9 capital expenditures which are used as a cost driver under OPG's cost allocation  
10 methodology (Ex. F3-1-4).
- 11 • Corporate Centre (\$2.5M or 47.2% decrease): due to a lower portion of costs allocated to  
12 the DNNP facilities upon Unit 1 entering commercial operations in 2030 and therefore lower  
13 relative capital expenditures which are used as a cost driver under OPG's cost allocation  
14 methodology (Ex. F3-1-4).

#### 16 **11.0 TERM-OVER-TERM COMPARISON – PROJECT OM&A, DNNP FACILITIES**

17 The DNNP Facilities do not have any Project OM&A expenditures prior to 2026 in the 2022-  
18 2026 term. For purposes of comparison, the 2022-2026 term is represented by the 2026  
19 budget of \$4.8M as shown in Ex. F3-1-1, Table 3c. The Application is requesting the approval  
20 of forecasted DNNP facilities Support Services allocated Project OM&A expenditures of  
21 \$19.5M during the IR term, which averages to \$3.9M per year and represents an annual  
22 decrease of \$0.9M compared to the previous period's expenditure in 2026. This decrease is  
23 primarily related to IT OM&A project costs allocated or directly supporting the DNNP facilities  
24 over the 2027-2031 term including Finance ERP and DNNP Enterprise Asset Management,  
25 further discussed in Ex. D3-1-1 and Ex. D3-1-2. Exhibit F3-1-2, Table 2d provides the term-  
26 over-term amounts.

#### 28 **12.0 PROJECT SPECIFIC INFORMATION – PROJECT OM&A – TIER 1 PROJECTS**

29 There is one Tier 1 OM&A project with costs greater than \$20M and is within the category of  
30 New Projects approved since EB-2020-0290. Ex. F3-1-2, Table 3 presents the Tier 1 project  
31 discussed below. The business case summary is provided in Ex. D3-1-2, Attachment 1, Tab

1 4. Other projects with Project OM&A amounts, by tier, including descriptions as required, are  
2 shown in Ex. D3-1-2, Tables 4, 5, and 6.

3

4 **12.1 New Projects not in EB-2020-0290**

5 **Finance Enterprise Resource Planning Solution** (89274) is a sustaining project to update  
6 the current SAP on-premise system, which is at its end-of-life, with SAP S/4 HANA and update  
7 the associated business processes. The project is expected to result in improved data  
8 integration, business agility and decision-making. SAP S/4HANA Enterprise Resource  
9 Planning solution optimizes Finance processes and services in line with industry best practice  
10 and digitizes them with a modern technology solution, to ensure business continuity and  
11 support OPG's current and future needs. This is part of OPG's Enterprise System  
12 Modernization, discussed further in Ex. D3-1-1. The project started in 2025 and is scheduled  
13 to be completed in December 2031 with an estimated OM&A project cost of \$22.4M.

Numbers may not add due to rounding.

Filed: 2025-12-12  
 EB-2025-0297  
 Exhibit F3  
 Tab 1  
 Schedule 2  
 Table 1a

Table 1a  
 Comparison of Allocation of Corporate Support & Administrative Costs (\$M) 2016-2026  
 Regulated Hydroelectric

Line No.	Business Unit	2016 Actual	(c)-(a) Change	2017 Actual	(e)-(c) Change	2018 Actual	(g)-(e) Change	2019 Actual	(i)-(g) Change	2020 Actual	(k)-(i) Change	2021 Actual
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	<b>Base OM&amp;A</b>											
1	Corporate & Technology Services	19.0	(1.5)	17.5	0.6	18.0	(0.3)	17.8	(7.1)	10.7	0.6	11.3
2	Real Estate <sup>1</sup>	0.5	0.0	0.5	0.0	0.5	(0.0)	0.5	(0.0)	0.5	0.1	0.6
3	Supply Chain	3.1	0.5	3.6	(0.5)	3.1	(0.3)	2.8	(0.4)	2.5	(0.1)	2.3
4	Finance	7.5	(0.7)	6.8	0.2	7.0	0.2	7.1	(0.4)	6.7	(1.0)	5.7
5	Human Resources	4.8	0.4	5.2	0.4	5.6	(0.1)	5.5	(0.0)	5.5	(0.5)	5.0
6	Corporate Centre	10.1	(0.0)	10.1	(1.4)	8.7	1.8	10.5	(0.9)	9.7	0.7	10.4
7	<b>Total Base OM&amp;A</b>	<b>45.0</b>	<b>(1.3)</b>	<b>43.6</b>	<b>(0.6)</b>	<b>43.0</b>	<b>1.3</b>	<b>44.3</b>	<b>(8.7)</b>	<b>35.6</b>	<b>(0.3)</b>	<b>35.3</b>
8	<b>Lease/Utilities</b>	<b>0.2</b>	<b>0.5</b>	<b>0.7</b>	<b>0.3</b>	<b>1.0</b>	<b>(0.0)</b>	<b>1.0</b>	<b>(0.2)</b>	<b>0.8</b>	<b>0.4</b>	<b>1.2</b>
9	<b>Project OM&amp;A</b>	<b>5.9</b>	<b>(1.8)</b>	<b>4.1</b>	<b>(1.1)</b>	<b>3.0</b>	<b>(1.2)</b>	<b>1.9</b>	<b>0.2</b>	<b>2.1</b>	<b>0.1</b>	<b>2.2</b>
10	<b>Total OM&amp;A</b>	<b>51.0</b>	<b>(2.6)</b>	<b>48.4</b>	<b>(1.4)</b>	<b>47.1</b>	<b>0.1</b>	<b>47.1</b>	<b>(8.7)</b>	<b>38.4</b>	<b>0.2</b>	<b>38.7</b>

Line No.	Business Unit	2021 Actual	(c)-(a) Change	2022 Actual	(e)-(c) Change	2023 Actual	(g)-(e) Change	2024 Actual	(i)-(g) Change	2025 Budget	(k)-(i) Change	2026 Budget
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	<b>Base OM&amp;A</b>											
11	Corporate & Technology Services	11.3	1.4	12.7	0.2	12.8	0.7	13.6	1.2	14.8	2.4	17.3
12	Real Estate <sup>1</sup>	0.6	0.1	0.6	0.1	0.7	0.2	0.9	0.1	1.0	(0.1)	0.9
13	Supply Chain	2.3	(0.1)	2.3	0.1	2.3	0.6	2.9	1.3	4.2	(0.2)	4.0
14	Finance	5.7	0.3	6.0	0.5	6.5	1.6	8.1	0.1	8.3	0.9	9.2
15	Human Resources	5.0	1.2	6.3	1.2	7.5	(0.7)	6.7	0.3	7.0	(0.6)	6.5
16	Corporate Centre	10.4	(1.8)	8.5	2.5	11.0	1.9	12.9	(3.1)	9.8	0.1	9.9
17	<b>Total Base OM&amp;A</b>	<b>35.3</b>	<b>1.1</b>	<b>36.4</b>	<b>4.4</b>	<b>40.8</b>	<b>4.4</b>	<b>45.2</b>	<b>0.0</b>	<b>45.2</b>	<b>2.5</b>	<b>47.7</b>
18	<b>Lease/Utilities</b>	<b>1.2</b>	<b>0.6</b>	<b>1.8</b>	<b>(0.1)</b>	<b>1.7</b>	<b>1.2</b>	<b>2.9</b>	<b>0.1</b>	<b>3.1</b>	<b>1.0</b>	<b>4.1</b>
19	<b>Project OM&amp;A</b>	<b>2.2</b>	<b>(0.5)</b>	<b>1.7</b>	<b>1.1</b>	<b>2.8</b>	<b>(0.9)</b>	<b>1.9</b>	<b>0.6</b>	<b>2.5</b>	<b>(0.2)</b>	<b>2.2</b>
20	<b>Total OM&amp;A</b>	<b>38.7</b>	<b>1.2</b>	<b>39.9</b>	<b>5.4</b>	<b>45.3</b>	<b>4.7</b>	<b>50.0</b>	<b>0.7</b>	<b>50.7</b>	<b>3.3</b>	<b>54.0</b>

Notes:

<sup>1</sup> Excludes amounts captured in the Asset Service Fee (Ex. F3-2-1).

Numbers may not add due to rounding.

Filed: 2025-12-12

EB-2025-0297

Exhibit F3

Tab 1

Schedule 2

Table 1b

Table 1b

Comparison of Allocation of Corporate Support & Administrative Costs (\$M) 2026-2027  
Regulated Hydroelectric

Line No.	Business Unit	2026 Budget	(c)-(a) Change	2027 Plan
		(a)	(b)	(c)
	<b>Base OM&amp;A</b>			
1	Corporate & Technology Services	17.3	0.7	18.0
2	Real Estate <sup>1</sup>	0.9	0.2	1.1
3	Supply Chain	4.0	0.1	4.1
4	Finance	9.2	0.1	9.3
5	Human Resources	6.5	(0.6)	5.8
6	Corporate Centre	9.9	0.2	10.1
7	<b>Total Base OM&amp;A</b>	47.7	0.7	48.5
8	<b>Lease/Utilities</b>	4.1	<b>(1.3)</b>	2.8
9	<b>Project OM&amp;A</b>	2.2	<b>1.9</b>	4.1
10	<b>Total OM&amp;A</b>	54.0	1.3	55.3

Line No.	Business Unit	2022-2026 Average	(c)-(a) Change	2027 Plan
		(a)	(b)	(c)
11	<b>Project OM&amp;A</b>	2.2	<b>1.9</b>	4.1

Notes:

1 Excludes amounts captured in the Asset Service Fee (Ex. F3-2-1).

Numbers may not add due to rounding.

Filed: 2025-12-12  
 EB-2025-0297  
 Exhibit F3  
 Tab 1  
 Schedule 2  
 Table 2a

Table 2a  
 Comparison of Allocation of Corporate Support & Administrative Costs (\$M)<sup>1</sup> 2020-2025  
 OPG Nuclear Facilities

Line No.	Business Unit	2020 OEB Approved	(c)-(a) Change	2020 Actual	(g)-(c) Change	2021 OEB Approved	(g)-(e) Change	2021 Actual	(k)-(g) Change	2022 OEB Approved	(k)-(i) Change	2022 Actual
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	<b>Base OM&amp;A</b>											
1	Corporate & Technology Services	122.8	7.3	130.1	9.5	124.1	15.5	139.6	4.9	137.1	7.4	144.5
2	Real Estate <sup>2</sup>	45.2	4.1	49.3	(2.0)	46.5	0.8	47.3	(5.0)	52.4	(10.2)	42.2
3	Supply Chain	49.0	(4.8)	44.2	(1.2)	50.4	(7.4)	43.0	2.8	42.3	3.6	45.8
4	Finance	37.8	(10.6)	27.2	(0.4)	38.3	(11.6)	26.7	2.4	32.2	(3.1)	29.1
5	Human Resources	24.9	(0.4)	24.5	0.3	25.4	(0.6)	24.8	3.3	25.4	2.7	28.1
6	Corporate Centre	36.9	(2.7)	34.1	(0.1)	37.5	(3.5)	34.0	(2.9)	32.9	(1.9)	31.0
7	<b>Total Base OM&amp;A</b>	316.5	(7.1)	309.4	6.0	322.2	(6.9)	315.3	5.4	322.3	(1.5)	320.8
8	<b>Lease/Utilities</b>	31.6	(8.9)	22.7	(0.1)	33.3	(10.8)	22.5	0.6	28.0	(4.8)	23.1
9	<b>Project OM&amp;A</b>	13.2	7.4	20.6	1.2	13.4	8.5	21.9	0.4	26.0	(3.7)	22.3
10	<b>Total OM&amp;A Before Adjustments</b>	361.3	(8.6)	352.7	7.1	368.9	(9.2)	359.7	6.5	376.3	(10.0)	366.2
11	<b>OEB/Settlement Adjustments<sup>3</sup></b>	(45.0)	45.0	0.0	0.0	(45.0)	45.0	0.0	0.0	(11.3)	11.3	0.0
12	<b>Total OM&amp;A Including Adjustments</b>	316.3	36.4	352.7	7.1	323.9	35.8	359.7	6.5	365.0	1.3	366.2

Line No.	Business Unit	2022 Actual	(e)-(a) Change	2023 OEB Approved	(e)-(c) Change	2023 Actual	(i)-(e) Change	2024 OEB Approved	(i)-(g) Change	2024 Actual	(k)-(i) Change	2025 Budget
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	<b>Base OM&amp;A</b>											
13	Corporate & Technology Services	144.5	0.9	137.3	8.1	145.4	12.6	131.7	26.2	157.9	(8.7)	149.2
14	Real Estate <sup>2</sup>	42.2	10.5	52.5	0.3	52.7	(3.3)	51.8	(2.4)	49.4	(0.5)	48.9
15	Supply Chain	45.8	6.7	42.0	10.5	52.5	(1.2)	41.5	9.9	51.4	(6.8)	44.5
16	Finance	29.1	4.3	32.4	1.0	33.4	(2.1)	31.9	(0.7)	31.2	7.3	38.5
17	Human Resources	28.1	9.2	25.3	11.9	37.3	(5.1)	23.4	8.8	32.2	3.0	35.2
18	Corporate Centre	31.0	1.7	32.1	0.7	32.8	0.9	30.3	3.4	33.7	8.6	42.2
19	<b>Total Base OM&amp;A</b>	320.8	33.3	321.6	32.5	354.1	1.7	310.6	45.2	355.8	2.7	358.5
20	<b>Lease/Utilities</b>	23.1	(0.3)	26.8	(3.9)	22.9	(2.1)	26.3	(5.6)	20.8	6.1	26.8
21	<b>Project OM&amp;A</b>	22.3	7.0	19.3	10.0	29.3	(5.1)	21.9	2.4	24.3	1.9	26.2
22	<b>Total OM&amp;A Before Adjustments</b>	366.2	40.1	367.8	38.5	406.3	(5.5)	358.8	42.0	400.8	10.7	411.5
23	<b>OEB/Settlement Adjustments<sup>3</sup></b>	0.0	0.0	(11.1)	11.1	0.0	0.0	(10.9)	10.9	0.0	0.0	0.0
24	<b>Total OM&amp;A Including Adjustments</b>	366.2	40.1	356.7	49.6	406.3	(5.5)	347.9	52.9	400.8	10.7	411.5

Notes

1 Corporate Support & Administrative costs have been restated from EB-2020-0290 for organizational changes and transfers to/from Enterprise Operations and Enterprise Projects as described in Ex. F3-1-1.

2 Excludes amounts captured in the Asset Service Fee (Ex. F3-2-1).

3 OEB Adjustments to approved values in 2020-2021 include the annual \$30M disallowed in compensation (EB-2016-0152 Decision and Order, p. 84). Per EB-2020-0290 OEB Decision and Order, Schedule A, p. 25, OM&A costs are reduced by 3% per year over the 2022-2026 period.



Numbers may not add due to rounding.

Updated: 2026-03-10  
 EB-2025-0297  
 Exhibit F3  
 Tab 1  
 Schedule 2  
 Table 2c

Table 2c  
 Comparison of Allocation of Corporate Support & Administrative Costs (\$M) 2026-2031  
 DNNP Facilities

Line No.	Business Unit	2026 Budget	(e)-(c) Change	2027 Plan	(g)-(e) Change	2028 Plan	(i)-(g) Change	2029 Plan	(k)-(i) Change	2030 Plan	(c)-(a) Change	2031 Plan
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	<b>Base OM&amp;A</b>											
1	Corporate & Technology Services	8.3	2.1	10.4	1.5	11.9	(1.0)	10.9	(0.9)	10.0	(0.1)	9.9
2	Real Estate <sup>1</sup>	1.1	0.5	1.5	0.1	1.7	0.1	1.7	0.1	1.9	3.0	4.9
3	Supply Chain	0.8	0.4	1.2	0.2	1.4	0.0	1.4	1.1	2.5	2.2	4.7
4	Finance	3.7	1.3	5.0	0.7	5.7	0.0	5.7	0.6	6.4	(2.2)	4.2
5	Human Resources	1.3	0.2	1.4	0.2	1.6	(0.2)	1.4	(0.1)	1.3	0.2	1.5
6	Corporate Centre	2.9	1.2	4.1	0.4	4.5	0.1	4.6	0.7	5.3	(2.5)	2.8
7	<b>Total Base OM&amp;A</b>	18.1	5.5	23.6	3.2	26.8	(1.0)	25.8	1.5	27.3	0.6	28.0
											0.0	
8	Lease/Utilities	0.1	(0.0)	0.1	0.1	0.2	(0.1)	0.1	0.2	0.3	0.5	0.8
											0.0	
9	Project OM&A	4.8	0.1	4.8	(0.3)	4.5	(1.0)	3.5	(0.5)	3.0	0.7	3.7
10	<b>Total OM&amp;A</b>	23.0	5.6	28.6	2.9	31.5	(2.1)	29.4	1.3	30.6	1.8	32.4

Line No.	Business Unit	2026 Budget	(g)-(e) Change	2027-2031 Average
		(a)	(b)	(c)
	<b>Base OM&amp;A</b>			
1	Corporate & Technology Services	8.3	2.3	10.6
2	Real Estate <sup>1</sup>	1.1	1.3	2.3
3	Supply Chain	0.8	1.4	2.3
4	Finance	3.7	1.7	5.4
5	Human Resources	1.3	0.2	1.5
6	Corporate Centre	2.9	1.4	4.3
7	<b>Total Base OM&amp;A</b>	18.1	8.2	26.3
8	Lease/Utilities	0.1	0.2	0.3
9	Project OM&A	4.8	(0.9)	3.9
10	<b>Total OM&amp;A</b>	23.0	7.5	30.5

Notes

1 Excludes amounts captured in the Asset Service Fee (Ex. F3-2-1).

Numbers may not add due to rounding.

Table 3  
 OM&A Project Listing - Corporate  
 Projects ≥ \$20M Total Project Cost (Allocated)

Line No.	Facility	Project Name	Project No.	Allocation	Category	Start Date	Final Completion Date	Total Project Cost (\$M)	Partial/Devmt Release (\$M)	Initial Full Release (\$M)	Superceding Full Release (\$M)	2020 Actual (\$M)	2021 Actual (\$M)	2022 Actual (\$M)	2023 Actual (\$M)	2024 Actual (\$M)	2025 Budget (\$M)	2026 Budget (\$M)	2027 Plan (\$M)	2028 Plan (\$M)	2029 Plan (\$M)	2030 Plan (\$M)	2031 Plan (\$M)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)
		<b>PROJECTS NOT IN EB-2020-0290</b>																					
1	Corporate	Finance ERP Solution	89274	Common	Sustaining- Enterprise System Modernization Projects	Jul-25	Dec-31	22.4	4.7	n/a	n/a	0.0	0.0	0.0	0.0	1.6	0.0	1.0	5.2	7.6	2.3	2.3	2.3
2		<b>Subtotal</b>						22.4				0.0	0.0	0.0	0.0	1.6	0.0	1.0	5.2	7.6	2.3	2.3	2.3

Notes:  
 1 Projects with expenditures during IR Term.

Numbers may not add due to rounding.

Filed: 2025-12-12  
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 Exhibit F3  
 Tab 1  
 Schedule 2  
 Table 4

Table 4  
 OM&A Project Listing - Corporate<sup>1</sup>  
 Projects \$5M - \$20M Total Project Cost (Allocated)

Line No.	Facility	Project Name	Project No.	Category	Project Description	Start Date	Final Completion Date	Total Project Cost (M\$)
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
<b>PROJECTS NOT IN EB-2020-0290</b>								
1	Corporate	Demo Building 125, 302FST, 125BH, and 311SS	84381	Sustaining	Address the outdated and end of life Real Estate Facilities infrastructure at Darlington.	Mar-19	Dec-20	11.5
2	Corporate	Asset Suite 9 Upgrade	84976	Sustaining	Complete the upgrade of Asset Suite to avoid technical obsolescence and address the potential operational and cyber security risk associated with an outdated version.	Jul-20	Dec-22	7.0
3	Corporate	Nuclear East Facilities Building Demo	84401	Sustaining	Revitalize and reconfigure the Pickering site with the plan to end commercial operations in 2025.	Dec-21	May-23	6.2
4	Corporate	Phase 2 Info Protection	87251	Sustaining	Execute the discovery, requirements gathering, and procurement of cybersecurity improvements to data protection/data loss prevention controls.	Dec-23	Dec-24	5.7
5	Corporate	Darlington Road Resurfacing & Line Painting	86948	Sustaining	Develop a strategic site-wide plan to execute the required roadway repairs, resurfacing, and line painting at the Darlington site.	Oct-25	Dec-31	8.5
6		<b>Subtotal</b>						<b>38.9</b>

Notes:

- 1 Projects with expenditures during IR Term.

Numbers may not add due to rounding.

Filed: 2025-12-12

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Exhibit F3

Tab 1

Schedule 2

Table 5

Table 5  
OM&A Project Listing - Corporate  
Projects < \$5M Total Project Cost<sup>1</sup>

Line No.	Sponsoring Division	Number of Projects	Total Project Cost (\$M)	Average Cost Of All Projects (\$M)
	(a)	(b)	(c)	(d)
1	Digital Technology & Services	241	149.7	0.6
2	Real Estate	37	36.9	1.0
3	<b>Total</b>	278	186.6	0.7

Notes:

- 1 Projects with expenditures during IR Term.

Table 6  
 OM&A Project Listing - Corporate  
Portfolio Projects (Unallocated)<sup>1</sup>

Line No.	Project Name	Category	Potential Start Date
	(a)	(b)	(c)
	<b>Projects With Potential Cost &gt;\$5M and &lt; \$20M</b>		
1	Supply Chain Enterprise Resource Planning	Sustaining	2026
	<b>Projects With Potential Cost ≥ \$20M</b>		
2	Enterprise Asset Management	Sustaining	2026

Notes:

- 1 Projects with planned expenditures during the IR Term without a current approved BCS.

Table 7  
 OM&A Projects - Corporate  
Listing of Business Case Summaries Filed<sup>1</sup>

Line No.	Business Case Summary (BCS) Title	Project Number	BCS Approval Date	Project Stage	BCS Status	BCS Status in EB-2020-0290
	(a)	(b)	(c)	(d)	(e)	(f)
1	ERP Finance Solution <sup>2</sup>	89274	Oct-25	Ongoing	Development	n/a

Notes:

- 1 Projects with expenditures during IR Term.
- 2 BCS filed in Ex. D3-1-2