

MANITOBA
THE PUBLIC UTILITIES BOARD ACT

Order No. 140/03

September 30, 2003

Before: G. D. Forrest, Chairman
L. Evans, Member
M. Girouard, Member
Mario J. Santos, Member

**AN ORDER TO RESCIND VARIOUS BOARD ORDERS RELATING
TO THE UNIFORM CLASSIFICATION OF ACCOUNTS FOR GAS
UTILITIES**

1.0 Background

The Public Utilities Board (“the Board”) has issued various Orders relating to the use of the Canadian Gas Association Uniform Classification of Accounts for Gas Distribution Companies. These Orders were issued to all gas distribution companies subject to the jurisdiction of the Board.

Order 234/60 dated November 4, 1960 stated that:

“The Board may, by order in writing and notice to, and hearing of, the parties interested, require every owner of a public utility to keep its books, records, and accounts so as to afford an intelligent understanding of the conduct of its business, and to that end, in the case of owners of public utilities of the same class, to adopt a uniform system of accounting, which system may be prescribed by the Board; to furnish periodically, and in any case where the Board requires, a detailed report of finances and operations, in such form, and containing such matters, and verified in such manner, as the Board may, from time to time in that behalf, by order prescribe; AND WHEREAS it is deemed expedient to establish in respect of gas utility companies operating in Manitoba a uniform classification of the accounts which such companies shall keep.”

Order 234/60 contained the following directive:

“All gas distribution companies subject to the jurisdiction of The Public Utilities Board of Manitoba, shall, unless otherwise directed, maintain their accounts as from 1st January 1961 in accordance with the Canadian Gas Association Uniform Classification of Accounts for Gas Distribution Companies.”

Amendments and updates to Order 234/60 were included in Orders 16/61, 47/61 and 61/70 dated January 17, 1961, March 15, 1961 and June 8, 1970, respectively.

2.0 Board Findings

With advances in accounting technology, gas utilities have modernized their account classifications based on current regulatory and financial reporting needs. In addition, the Uniform Classification of Accounts for Gas Distribution Companies is no longer maintained by The Canadian Gas Association. The Board therefore finds that gas utilities under its jurisdiction should no longer be required to use the Uniform Classification of Accounts as previously directed in Order 234/60 and amended in Orders 16/61, 47/61 and 61/70.

3.0 It Is Therefore Ordered That:

1. The directives included in Board Orders 234/60, 16/61, 47/61, and 61/70 related to maintaining accounts in accordance with the Canadian Gas Association Uniform Classification of Accounts for Gas Distribution Companies, BE AND ARE HEREBY RESCINDED.

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Chairman

Acting Secretary

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“G. D. Forrest”

Chairman

“H. M. Singh”

Acting Secretary

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The Public Utilities Board

Acting Secretary