



Canada Energy Regulator - Reporting Form - Companies using trusts for set-aside mechanism

Last updated: 17 April 2025

This document was initially introduced as Appendix XV in the MH-001-2013 Reasons for Decision ([A60676](#)) and is updated over time, as required. [Click here](#) to check for an updated version. For questions on how to complete or submit this form, contact Financial.Regulation@cer-rec.gc.ca.

A – Company information	
Regulatory instrument holder (entity which holds the certificate or order)	
Filed by (company name) if different from regulatory instrument holder	
Pipeline system(s) name(s)	
List all associated order numbers or certificate numbers associated with the pipeline system(s)	
Provide the company's Annual Contribution Amount (ACA) for the current reporting year ¹	
Provide the REGDOCS document number ² and link to the company's ACA calculation form for the current reporting year	
Specify how the ACA is collected (from shippers, self-contributed, or both)	
B – Update on abandonment funds	
Provide the year open date of the financial reporting period	

¹ The annual amount reported should be pro-rated, if there has been a change during the current reporting year. For example, if a new ACA was effective 1 May of the reporting year, the full-year ACA should be weighted 4/12 with the previous ACA, and 8/12 with the new ACA. Provide supporting calculations and the REGDOCS document number for both documents (in this example, both ACA filings).

² All REGDOCS document numbers should be in the format C_____, or if an older filing, it may be in a format like A12345. This is not the file number found at the top of correspondence. For example, if the company's ACE was last approved by the Commission on 27 March 2024, the REGDOCS document number and link is [C29054](#), and this is not the file number at the top of the Commission's letter (i.e., it is not 3430786).

Specify units used (thousands, millions, actual amount, etc.) in "Notes" column	Notes	Planned	Actual
Year open balance ³	The Planned Year open balance should reflect the Planned Year close balance from the prior year.		
Earnings/losses within trust	Provide the earnings/losses before fees, taxes and other expenses.		
Rate of return in trust, before taxes, fees and other expenses (%) ⁴	Provide calculations for actual rate of return.		
Other expenses (i.e., trustee and service fees, admin expenses, etc.)	List other expenses.		
Tax expense/recovery on earnings within trust			
Amount collected from shippers			
Abandonment surcharge paid to other pipelines			
Tax true-ups			
Contribution to trust ⁵			
Approved disbursements for abandonment activities	Provide CER order number authorizing the disbursements.		
Year close balance ⁶			
Provide the year close date of the financial reporting period			
Provide the percentage difference between the actual and planned year close balances ⁷			
If the variance between the actual and planned is more than 10%, include an explanation for the difference and provide a plan to resolve the difference ⁸			
Any other relevant information	Attach (e.g., include explanation where actual varies materially from planned)		

³ If the Planned Year open balance does not reflect the Planned Year close balance from the prior year, provide an explanation.

⁴ In the "Planned" column, include the pre-tax nominal rate of return consistent with the rate of return in Line 5 of the company's ACA form/rate of return specified in the company's statement of investment policies and procedures that applies to the current reporting year. In the "Actual" column, include the trust's actual annual rate of return, before taxes, fees, and expenses calculated as a percentage.

In the "Notes" column, include the calculations for the actual rate of return.

⁵ This amount should be consistent with the "Contributions" line item in the trust's audited financial statements (in the statement of operations and changes in net assets).

⁶ The year close balance should be derived as a result of the inputs in this form and should be consistent with the "end of year net assets" from the trust's audited financial statements.

⁷ This amount should be calculated as: (actual year close balance/planned year close balance) -1 expressed as a percentage. If the variance is greater than 10 per cent include a detailed explanation for the difference.

⁸ Attach an additional document for explanation and plan to resolve the difference.

Provide the REGDOCS document number(s) and link(s) to any CER orders authorizing the disbursements		
C – Compliance confirmation		
For the current reporting year, has there been a change in the statement of investment policy and procedures (SIPP)?	No	Yes File a new or updated SIPP with the CER.
Provide the REDGOCS document number and link to latest SIPP		
Have all of the investment decisions and actions throughout the year complied with this SIPP?	Yes	No Include an explanation attached to this form.
Have there been any changes in cost estimates, or other components, that could prompt material changes in the funding plan?	No	Yes Include an explanation attached to this form.
D – Update on status of pipeline		
Is the pipeline(s) still in operation	Yes	No Include an explanation attached to this form.
Are any of the pipelines contained in the abandonment cost estimate deactivated? If so, provide the deactivation order number(s).	No	Yes Deactivation order number(s):
For any deactivated pipe without deactivation order number(s), provide the number of years the pipe(s) has/have been out of service.		
E – Contact for abandonment funding matters		
Name(s)		
Email(s)		
Telephone(s)		
F – Confirmation of form content by officer of the company holding regulatory instrument		
Filed by (officer of the pipeline system certificate holder)		
<i>Print name of individual</i>		
Signature		
Dated		