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EAST AFRICA REGIONAL UNIFORM SYSTEM OF ACCOUNTS PRESCRIBED FOR PUBLIC UTILITIES

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Author: Kevin Porter

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DEFINITIONS

When used in this Uniform System of Accounts:

1. **Accounts** means the accounts prescribed in this Uniform System of Accounts.
2. **Actually issued**, as applied to securities issued or assumed by the utility, means those which have been sold to bona fide purchasers for a valuable consideration, those issued as dividends on stock, and those which have been issued in accordance with contractual requirements direct to trustees of sinking funds.
3. **Actually outstanding**, as applied to securities issued or assumed by the utility, means those which have been actually issued and are neither retired nor held by or for the utility; provided, however, that securities held by trustees shall be considered as actually outstanding.
4. **Amortization** means the gradual extinguishment of an amount in an account by distributing such amount over a fixed period, over the life of the asset or liability to which it applies, or over the period during which it is anticipated the benefit will be realized.
5. **Associated or Affiliated companies** means companies or persons that directly, or indirectly through one or more intermediaries, control, or are controlled by, or are under common control with, the accounting company.
6. **Book cost** means the amount at which property is recorded in these accounts without deduction of related provisions for accrued depreciation, amortization, or for other purposes.
7. **Capital lease** means a lease of property used in utility or non-utility operations, which meets the criteria accordance with the requirements of International Financial Reporting Standards (IFRS).
8. **Continuing Plant Inventory Record** means company plant records for retirement units and mass property that provide, as either a single record, or in separate records readily obtainable by references made in a single record, the following information:
 - a. For each retirement unit:
 - i. The name or description of the unit, or both;
 - ii. The location of the unit;
 - iii. The date the unit was placed in service;
 - iv. The cost of the unit as set forth in Plant Instructions 2 and 3 of this part; and
 - v. The plant control account to which the cost of the unit is charged
 - b. For each category of mass property:
 - i. A general description of the property and quantity;
 - ii. The quantity placed in service by vintage year;
 - iii. The average cost as set forth in Plant Instructions 2 and 3 of this part; and
 - iv. The plant control account to which the costs are charged.

9. **Control (including the terms *controlling, controlled by, and under common control with*)** means the possession, directly or indirectly, of the power to direct or cause the direction of the management and policies of a company, whether such power is exercised through one or more intermediary companies, or alone, or in conjunction with, or pursuant to an agreement, and whether such power is established through a majority or minority ownership or voting of securities, common directors, officers, or stockholders, voting trusts, holding trusts, associated companies, contract or any other direct or indirect means.
10. **Cost** means the amount of money actually paid for property or services. When the consideration given is other than cash in a purchase and sale transaction, as distinguished from a transaction involving the issuance of common stock in a merger or a pooling of interest, the value of such consideration shall be determined on a cash basis.
11. **Cost of removal** means the cost of demolishing, dismantling, tearing down, or otherwise removing electric plant, including the cost of transportation and handling incidental thereto. It does not include the cost of removal activities associated with asset retirement obligations that are capitalized as part of the tangible long-lived assets that give rise to the obligation.
12. **Debt expense** means all expenses in connection with the issuance and initial sale of evidences of debt, such as fees for drafting mortgages and trust deeds; fees and taxes for issuing or recording evidences of debt; cost of engraving and printing bonds and certificates of indebtedness; fees paid to trustees; specific costs of obtaining governmental authority; fees for legal services; fees and regulatory authorities paid to underwriters, brokers, and salesmen for marketing such evidences of debt; fees and expenses of listing on exchanges; and other like costs.
13. **Depreciation**, as applied to depreciable electric plant, means the loss in asset value not restored by current maintenance, incurred in connection with the consumption or prospective retirement of electric plant in the course of service from causes which are known to be in current operation and against which the utility is not protected by insurance. Among the causes to be given consideration are wear and tear, decay, action of the elements, inadequacy, obsolescence, changes in the art, changes in demand, and requirements of public authorities.
14. **Discount**, as applied to the securities issued or assumed by the utility, means the excess of the par (stated value of no-par stocks) or face value of the securities plus interest or dividends accrued at the date of the sale over the cash value of the consideration received from their sale.
15. **Financial year** means the 12 months of the utility's fiscal year of operation.
16. **International Financial Reporting Standards (IFRS)** means the accounting standards that are followed by companies when they prepare their financial statements as set by the International Accounting Standards Board. This includes the authoritative interpretations of the Standards, which are developed by the IFRS Interpretations Committee and called IFRIC® Interpretations.

17. **Investment advances** means advances, represented by notes or by book accounts only, with respect to which it is mutually agreed or intended between the creditor and debtor that they shall be settled by the issuance of securities or shall not be subject to current settlement.
18. **Minor items of property** means the associated parts or items of which retirement units are composed.
19. **Net salvage value** means the salvage value of property retired less the cost of removal.
20. **Nominally issued**, as applied to securities issued or assumed by the utility, means those which have been signed, certified, or otherwise executed, and placed with the proper officer for sale and delivery, or pledged, or otherwise placed in some special fund of the utility, but which have not been sold, or issued direct to trustees of sinking funds in accordance with contractual requirements.
21. **Nominally outstanding**, as applied to securities issued or assumed by the utility, means those which, after being actually issued, have been reacquired by or for the utility under circumstances which require them to be considered as held alive and not retired, provided, however, that securities held by trustees shall be considered as actually outstanding.
22. **Non-project property** means the electric plant of a utility which is not a part of the project property subject to a license issued by the Regulatory Authority.
23. **Operating lease** means a lease of property used in utility or non-utility operations, which meets the criteria accordance with the requirements of IFRS.
24. **Original cost**, as applied to electric plant, means the cost of such property to the person first devoting it to public service.
25. **Premium**, as applied to securities issued or assumed by the utility, means the excess of the cash value of the consideration received from their sale over the sum of their par (stated value of no-par stocks) or face value and interest or dividends accrued at the date of sale.
26. **Project** means the complete unit of improvement or development, consisting structures and appurtenant works which are a part of said unit and which are necessary or appropriate in the maintenance and operation of such unit.
27. **Project property** means the property described in and subject to a license issued by the Regulatory Authority.
28. **Property retired**, as applied to electric plant, means property which has been removed, sold, abandoned, destroyed, or which for any cause has been withdrawn from service.

29. **Regulatory Authority** means the Ethiopia Energy Authority (EEA), Kenya Energy Regulatory Commission (ERC), Rwanda Utilities Regulatory Authority (RURA), Tanzanian Energy and Water Utility Regulatory Authority (EWURA), and the Uganda Electricity Regulatory Authority (ERA).
30. **Replacing or replacement**, when not otherwise indicated in the context, means the construction or installation of electric plant in place of property retired, together with the removal of the property retired.
31. **Research, Development, and Demonstration (RD&D)** means expenditures incurred by public utilities either directly or through another person or organization (such as research institute, industry association, foundation, university, engineering company or similar contractor) in pursuing research, development, and demonstration activities including experiment, design, installation, construction, or operation.
32. **Retained Earnings** means the accumulated net income of the utility less distribution to stockholders and transfers to other capital accounts.
33. **Retirement units** means those items of electric plant which, when retired, with or without replacement, are accounted for by crediting the book cost thereof to the electric plant account in which they were included.
34. **Salvage value** means the amount received for property retired, less any expenses incurred in connection with the sale or in preparing the property for sale; or, if retained, the amount at which the material recoverable is chargeable to materials and supplies, or other appropriate account.
35. **Service life** means the time between the date electric plant is includible in electric plant in service, or electric plant leased to others, and the date of its retirement. If depreciation is accounted for on a production basis rather than on a time basis, then service life should be measured in terms of the appropriate unit of production.
36. **Subsidiary Company** means a company which is controlled by the utility through ownership of voting stock. A corporate joint venture in which a corporation is owned by a small group of businesses as a separate and specific business or project for the mutual benefit of the members of the group is a subsidiary company for the purposes of this Uniform System of Accounts.
37. **Utility** means any utility to which this Uniform System of Accounts is applicable.

GENERAL INSTRUCTIONS

1. Utilities Governed by Uniform System of Accounts.

For the purpose of applying the Uniform System of Accounts prescribed by this Regulatory Authority, all utilities as of the inception date of _____, are required to follow this Uniform System of Accounts except those utilities that have been specifically exempted this Regulatory Authority. The underlying accounting standards followed by the utilities subject to this Uniform

System of Accounts are the standards set by the International Accounting Standards Board, and referred to as IFRS Standards. To the extent that there appears to be a conflict between IFRS and the requirements of this Uniform System of Accounts, the conflict should be resolved in the manner consistent with IFRS.

2. *Records.*

- A) Each Utility shall keep its books of account, and all other books, records, and memoranda which support the entries in such books of account so as to be able to furnish readily full information as to any item included in any account. Each entry shall be supported by such detailed information as will permit ready identification, analysis, and verification of all facts relevant thereto.
- B) The books and records referred to herein include not only accounting records in a limited technical sense, but all other records, such as minute books, stock books, reports, correspondence, memoranda, etc., which may be useful in developing the history of or facts regarding any transaction.
- C) No Utility shall destroy any such books or records unless the destruction thereof is permitted by rules and regulations of the Regulatory Authority.
- D) In addition to prescribed accounts, clearing accounts, temporary accounts, and subdivisions of any accounts may be kept, provided the integrity of the prescribed accounts is not impaired.
- E) The arrangement or sequence of the accounts prescribed herein shall not be controlling as to the arrangement or sequence in report forms which may be prescribed by the Regulatory Authority.

3. *Numbering System.*

- A) The account numbering is comprised of a five-digit whole numbering system. The first digit represents the primary account (e.g., Fixed Assets, Current Assets, Liabilities, etc.). The next two digits are for the account group, and the final two digits are for the account number. The account numbering system used herein is summarized as follows:
 - 10000-11999 Assets and other debits
 - 20000-29999 Proprietary Capital (Equity)
 - 30000-39999 Liabilities and other credits
 - 40000-49999 Revenue accounts
 - 50000-59999 Operation and Maintenance expense accounts
 - 60000-69999 Tax expense accounts
 - 70000-73000 Other Income and Expenses
- B) In certain instances, numbers have been skipped in order to allow for possible later expansion or to permit better coordination with the numbering system for other utility departments.
- C) The numbers prefixed to account titles are to be considered as part of the titles. Each Utility, however, may adopt for its own purposes a different system of account numbers provided that the Utility maintains a reconciliation of such account numbers with the account numbers

provided herein, and makes its reports to this Regulatory Authority using the account numbers prescribed herein. It is intended that the Utility's records shall be so kept as to permit ready analysis by prescribed accounts (by direct reference to sources of original entry to the extent practicable) and to permit preparation of financial and operating statements directly from such records at the end of each accounting period according to the prescribed accounts.

4. *Accounting Period.*

Each Utility shall keep its books on a monthly basis so that for each month all transactions applicable thereto, as nearly as may be ascertained, shall be entered in the books of the Utility. Amounts applicable or assignable to specific Utility departments shall be so segregated monthly. Each Utility shall close its books at the end of each financial year unless otherwise authorized by the Regulatory Authority.

5. *Submittal of Questions.*

To maintain uniformity of accounting, utilities shall submit questions of doubtful interpretation to the Regulatory Authority for consideration and decision.

6. *Item Lists.*

Lists of items appearing in the texts of the accounts or elsewhere herein are for the purpose of more clearly indicating the application of the prescribed accounting. The lists are intended to be representative, but not exhaustive.

7. *Distribution of Pay and Expenses of Employees.*

The charges to electric plant, operating expense, and other accounts for services and expenses of employees engaged in activities chargeable to various accounts, such as construction, maintenance, and operations, shall be based upon the actual time engaged in the respective classes of work, or in case that method is impracticable, upon the basis of a study of the time actually engaged during a representative period.

8. *Payroll Distribution.*

Underlying accounting data shall be maintained so that the distribution of the cost of labor charged directly to the various accounts will be readily available. Such underlying data shall permit a reasonably accurate distribution to be made of the cost of labor charged initially to clearing accounts so that the total labor cost may be classified among construction, cost of removal, electric operating functions (generation, transmission, distribution, etc.) and non-utility operations.

9. *Accounting to Be on Accrual Basis.*

A) The Utility is required to keep its accounts on the accrual basis. This requires the inclusion in its accounts of all known transactions of appreciable amount which affect the accounts. If bills covering such transactions have not been received or rendered, the amounts shall be estimated and appropriate adjustments made when the bills are received.

B) When payments are made in advance for items such as insurance, rents, taxes, or interest, the amount applicable to future periods shall be charged to Prepayments, and spread over the periods to which are applicable by credits to Prepayments, and charges to the accounts appropriate for the expenditure.

10. *Accounting for Other Utility Operations.*

If the Utility also operates other utility operations, such as natural gas, water, etc., it shall keep such accounts as are proper or necessary to reflect the results of operating each such department. It is not intended that proprietary and similar accounts which apply to the Utility as a whole shall be departmentalized.

11. *Transactions with Associated Companies.*

Each Utility shall keep its accounts and records so as to be able to furnish accurately and expeditiously statements of all transactions with associated companies. The statements may be required to show the general nature of the transactions, the amounts involved therein, and the amounts included in each account prescribed herein with respect to such transactions. Transactions with associated companies shall be recorded in the appropriate accounts for transactions of the same nature.

12. *Contingent Assets and Liabilities.*

Contingent assets represent a possible source of value to the Utility contingent upon the fulfillment of conditions regarded as uncertain. Contingent liabilities include items which may, under certain conditions, become obligations of the Utility but which are neither direct nor assumed liabilities at the date of the balance sheet. The Utility shall be prepared to give a complete statement of significant contingent assets and liabilities at such time as may be requested by the Regulatory Authority.

13. *Deferred Taxation.*

Where there are timing differences between the periods in which transactions affect taxable income and the periods in which they affect pre-tax accounting income, the income tax effects of such transactions are to be recognized using the deferred tax method.

14. *Accounting for Leases.*

All leases shall be classified as either capital or operating leases in accordance with the requirements of International Financial Reporting Standards (IFRS).

15. *Depreciation Accounting.*

- A) Utilities must use a method of depreciation that allocates in a systematic and rational manner the value of depreciable property over the service life of the property.
- B) Estimated useful service lives of depreciable property must be supported by engineering, economic, or other depreciation studies.
- C) Utilities must use percentage rates of depreciation that are based on a method of depreciation that allocates in a systematic and rational manner the value of depreciable property to the service life of the property. Where composite depreciation rates are used, they should be based on the weighted average estimated useful service lives of the depreciable property comprising the composite group.

16. Accounting for Other Income.

Utilities shall maintain records of other income by category of income. Supporting records shall be maintained so that the company can readily identify the cumulative amount of each item.

17. Accounting for Asset Retirement Obligations.

- A) An asset retirement obligation represents a liability for the legal obligation associated with the retirement of a tangible long-lived asset. The amount recognized for the liability and an associated asset retirement cost shall be stated at the fair value of the asset retirement obligation in the period in which the obligation is incurred.
- B) The Utility shall initially record a liability in the asset retirement obligation account and charge the associated asset retirement costs to the appropriate electric utility or non-electric utility fixed asset account. The asset retirement cost shall be depreciated over the useful life of the related asset that gives rise to the obligations.
- C) Gains or losses resulting from the settlement of asset retirement obligations associated with electric utility fixed assets shall be recorded in the account Gain on Disposal of Fixed Assets or Loss on Disposal of Fixed Assets (Non-Operating Expenses).
- D) Gains or losses on the settlement of asset retirement obligations associated with non-electric utility fixed assets shall be recorded in the account Other Revenues and Gains - Non-Electric Services or Other Costs and Losses - Non-Electric Services (Non-Operating Expenses).
- E) Separate records shall be maintained for each asset retirement obligation.

18. Harmonization Assumptions

Given that this Uniform System of Accounts was developed for application on a regional basis which covers several countries, certain assumptions have been made so that it remains generic enough to fit the context of each of the countries in the region.

- A) Where a currency amount is required to establish a threshold amount or define a level of materiality, the United States Dollar has been used as the currency designation. However, it is anticipated that each country will use the national currency equivalent where a US Dollar amount has been designated.
- B) An attempt has been made to keep account titles general. However, within the region certain accounts or functions made go by a different nomenclature. Each of the regulatory authorities may adopt the local nomenclature as long the activities are consistent with the account numbers and definitions.
- C) Given the generic nature of this regional Uniform System of Accounts, no regulatory accounting policies have been included because each regulatory authority may have its own set of policies that may be very different from each other. However, it is anticipated that each regulatory authority may augment this Uniform System of accounts as it deems to be appropriate.

ELECTRIC PLANT INSTRUCTIONS

1. *Classification of Electric Plant at Effective Date of Uniform System of Accounts.*

- A) The balances in the various plant accounts, as determined under the prior system of accounts, should be carried forward and categorized to this chart of accounts. Any remaining balance of plant shall be classified in accordance with the instructions listed below.
- B) The cost to the Utility of its unclassified plant shall be ascertained by analysis of the Utility's records. Adjustments shall not be made to record in utility plant accounts amounts previously charged to operating expenses or to income deductions in accordance with the Uniform System of Accounts in effect at the time or in accordance with the discretion of management as exercised under a Uniform System of Accounts, or under accounting practices previously followed.
- C) The detailed electric plant accounts shall be stated on the basis of cost to the Utility of plant constructed by it and the original cost, estimated if not known, of plant acquired as an operating unit or system.

2. *Electric Plant to Be Recorded at Cost.*

- A) All amounts included in the accounts for fixed assets acquired shall be recorded at cost. Property acquired by lease which qualifies as capital lease property, as defined by International Financial Reporting Standards (IFRS), shall be recorded in the account Equipment under Capital Leases.
- B) When consideration is other than cash, the value of such consideration shall be determined on a cash basis. The Utility shall be prepared to furnish the Regulatory Authority with the particulars of such determination.
- C) When assets are purchased under a plan involving deferred payments, no charge shall be made to the fixed asset accounts for interest, insurance, or other expenditures occasioned solely by such form of payment.
- D) Contributions in the form of money or its equivalent toward the construction of electric plant shall be accounted for in accordance with International Financial Reporting Standards (IFRS).

3. *Components of Construction Cost.*

- A) The cost of construction properly includible in the electric plant accounts shall include, where applicable, the direct and overhead cost as listed and defined hereunder:
 - i) *Contract work* includes amounts paid for work performed under contract by other companies, firms, or individuals, costs incident to the award of such contracts, and the inspection of such work.
 - ii) *Labor* includes the pay and expenses of employees of the Utility engaged in construction work, and related workers' compensation insurance, payroll taxes, and similar items of expense. It does not include the pay and expenses of employees which are distributed to construction through clearing accounts nor the pay and expenses included in other items hereunder.
 - iii) *Materials and supplies* includes the purchase price at the point of free delivery plus customs duties, excise taxes, the cost of inspection, loading and transportation, the

related stores expenses, and the cost of fabricated materials from the Utility's shop. In determining the cost of materials and supplies used for construction, proper allowance shall be made for unused materials and supplies, for materials recovered from temporary structures used in performing the work involved, and for discounts allowed and realized in the purchase of materials and supplies.

Note: The cost of individual items of equipment of small value (for example, \$500 or less) or of short life, including small portable tools and implements, shall not be charged to utility plant accounts unless the correctness of the accounting therefor is verified by current inventories. The cost shall be charged to the appropriate operating expense or clearing accounts, according to the use of such items, or, if such items are consumed directly in construction work, the cost shall be included as part of the cost of the construction.

- iv) *Transportation* includes the cost of transporting employees, materials and supplies, tools, purchased equipment, and other work equipment to and from points of construction. It includes amounts paid to others as well as the cost of operating the Utility's own transportation equipment.
- v) *Special machine service* includes the cost of labor (optional), materials and supplies, depreciation, and other expenses incurred in the maintenance, operation, and use of special machines, such as steam shovels, pile drivers, derricks, ditchers, scrapers, material unloaders, and other labor-saving machines; also expenditures for rental, maintenance, and operation of machines of others. It does not include the cost of small tools and other individual items of small value or short life which are included in the cost of materials and supplies. When a particular construction job requires the use for an extended period of time of special machines, transportation, or other equipment, the net book cost thereof, less the appraised or salvage value at time of release from the job, shall be included in the cost of construction.
- vi) *Shop service* includes the proportion of the expense of the Utility's shop department assignable to construction work except that the cost of fabricated materials from the Utility's shop shall be included in *materials and supplies*.
- vii) *Protection* includes the cost of protecting the Utility's property from fire or other casualties and the cost of preventing damages to others, or to the property of others, including payments for discovery or extinguishment of fires, cost of apprehending and prosecuting incendiaries, witness fees in relation thereto, amounts paid to municipalities and others for fire protection, and other analogous items of expenditures in connection with construction work.
- viii) *Injuries and damages* includes expenditures or losses in connection with construction work on account of injuries to persons and damages to the property of others; also the cost of investigation of and defense against actions for such injuries and damages. Insurance recovered or recoverable on account of compensation paid for injuries to persons incident to construction shall be credited to the account or accounts to which such compensation is charged. Insurance recovered or recoverable on account of property damages incident to construction shall be credited to the account or accounts charged with the cost of the damages.

- ix) *Privileges and permits* includes payments for and expenses incurred in securing temporary privileges, permits or rights in connection with construction work, such as for the use of private or public property, streets, or highways, but it does not include rents, or amounts chargeable as franchises and consents.
 - x) *Rents* includes amounts paid for the use of construction quarters and office space occupied by construction forces and amounts properly includible in construction costs for such facilities jointly used.
 - xi) *Engineering and supervision* includes the portion of the pay and expenses of engineers, surveyors, draftsmen, inspectors, superintendents, and their assistants applicable to construction work.
 - xii) *General administration capitalized* includes the portion of the pay and expenses of the general officers and administrative and general expenses applicable to construction work.
 - xiii) *Engineering services* includes amounts paid to other companies, firms, or individuals engaged by the Utility to plan, design, prepare estimates, supervise, inspect, or give general advice and assistance in connection with construction work.
 - xiv) *Insurance* includes premiums paid or amounts provided or reserved as self-insurance for the protection against loss and damages in connection with construction, by fire or other casualty injuries to or death of persons other than employees, damages to property of others, defalcation of employees and agents, and the non-performance of contractual obligations of others. It does not include workers' compensation or similar insurance on employees included as labor.
 - xv) *Legal expenditures* include the general law expenditures incurred in connection with construction and the court and legal costs directly related thereto, other than law expenses included in protection, item vii, and in injuries and damages, item viii.
 - xvi) *Taxes* includes taxes on physical property (including land) during the period of construction and other taxes properly includible in construction costs before the facilities become available for service.
 - xvii) *Interest during construction* includes the net cost for the period of construction of borrowed funds used for construction purposes and a reasonable rate on other funds when so used. No interest during construction charges shall be included in these accounts upon expenditures for construction projects which have been abandoned.
- Note: When a part only of a plant or project is placed in operation or is completed and ready for service but the construction work as a whole is incomplete, that part of the cost of the property placed in operation or ready for service shall be treated as *Electric Plant in Service* and interest during construction thereon as a charge to construction shall cease. Interest during construction on that part of the cost of the plant which is incomplete may be continued as a charge to construction until such time as it is placed in operation or is ready for service.
- xviii) *Earnings and expenses during construction*. The earnings and expenses during construction shall constitute a component of construction costs.

- (1) The earnings shall include revenues received or earned for power produced by generating plants during the construction period and sold or used by the Utility. Where such power is sold to an independent purchaser before intermingling with power generated by other plants, the credit shall consist of the selling price of the energy. Where the power generated by a plant under construction is delivered to the Utility's electric system for distribution and sale, or is delivered to an associated company, or is delivered to and used by the Utility for purposes other than distribution and sale (for manufacturing or industrial use, for example), the credit shall be the fair value of the energy so delivered. The revenues shall also include rentals for lands, buildings, etc., and miscellaneous receipts not properly includible in other accounts.
 - (2) The expenses shall consist of the cost of operating the power plant, and other costs incident to the production and delivery of the power for which construction is credited under paragraph (1), above, including the cost of repairs and other expenses of operating and maintaining lands, buildings, and other property, and other miscellaneous and like expenses not properly includible in other accounts.
- xix) When it is necessary that employees be trained to operate or maintain plant facilities that are being constructed and such facilities are not conventional in nature, or are new to the company's operations, these costs may be capitalized as a component of construction cost. Once plant is placed in service, the capitalization of training costs shall cease and subsequent training costs shall be expensed.
- xx) *Studies* include the costs of studies such as nuclear operational, safety, or seismic studies or environmental studies mandated by regulatory bodies relative to plant under construction. Studies relative to facilities in service shall be charged to Preliminary Survey and Investigation Charges.
- xxi) *Asset retirement costs.* The costs recognized as a result of asset retirement obligations incurred during the construction and testing of utility plant shall constitute a component of construction costs.

4. Overhead Construction Costs.

- A) All overhead construction costs, such as engineering, supervision, general office salaries and expenses, construction engineering and supervision by others than the accounting Utility, law expenses, insurance, injuries and damages, relief and pensions, taxes and interest, shall be charged to particular jobs or units on the basis of the amounts of such overheads reasonably applicable thereto.
- B) As far as practicable, the determination of payroll charges includible in construction overheads shall be based on time card distributions thereof. Where this procedure is impractical, special studies shall be made periodically of the time of supervisory employees devoted to construction activities to the end that only such overhead costs as have a definite relation to construction shall be capitalized. The addition to direct construction costs of arbitrary percentages or amounts to cover assumed overhead costs is not permitted.
- C) The records supporting the entries for overhead construction costs shall be so kept as to show the total amount of each overhead for each year, the nature and amount of each overhead

expenditure charged to each construction work order and to each electric plant account, and the basis of distribution of such costs.

5. *Electric Plant Purchased or Sold.*

- A) If an asset acquired in the purchase of an operating unit or system is in such physical condition when acquired that it is necessary substantially to rehabilitate it in order to bring the asset up to the standards of the Utility, the cost of such work, except replacements, shall be accounted for as a part of the purchase price of the property.
- B) When an asset acquired as an operating unit or system includes duplicate or other plant which will be retired by the accounting Utility in the reconstruction of the acquired property or its consolidation with previously owned property, the proposed accounting for such property shall be presented to the Regulatory Authority.
- C) In connection with the acquisition of electric plant constituting an operating unit or system, the Utility shall procure, if possible, all existing records relating to the asset acquired, or certified copies thereof, and shall preserve such records in conformity with regulations or practices governing the preservation of records.

6. *Expenditures on Leased Property.*

- A) The cost of substantial initial improvements (including repairs, rearrangements, additions, and betterments) made in the course of preparing for Utility service assets leased for a period of more than one year, and the cost of subsequent substantial additions, replacements, or improvements to such assets, shall be charged to the fixed asset account appropriate for the class of asset leased. Such costs are accounted for as depreciable assets unless the service life of the improvements is less than the remaining lease term. In this event, the cost, less net salvage, of the improvements shall be depreciated over the life of the lease.
- B) If improvements made to assets leased for a period of more than one year are of relatively minor cost, or if the lease is for a period of not more than one year, the cost of the improvements shall be charged to the account in which the rent is included.

7. *Land and Land Rights.*

- A) The accounts for land and land rights shall include the cost of land owned by the Utility and the rights, interests, and privileges held by the Utility in land owned by others, such as leaseholds, easements, water and water power rights, diversion rights, submersion rights, rights-of-way, and other like interests in land. Do not include the costs incurred in connection with preparation of the land for construction or for use, such as the first clearing and grading of land, in the accounts for land and land rights.
- B) Where special assessments for public improvements provide for deferred payments, the full amount of the assessments shall be charged to the appropriate land account and the unpaid balance shall be carried in an appropriate liability account. Interest on unpaid balances shall be charged to the appropriate interest account. If any part of the cost of public improvements is included in the general tax levy, the amount thereof shall be charged to the appropriate tax account.
- C) The net profit from the sale of timber, sand, gravel, other resources or other property acquired with the rights-of-way or other lands shall be credited to the appropriate plant account to

which related. Where land is held for a considerable period of time and timber and other natural resources on the land at the time of purchase increases in value, the net profit (after giving effect to the cost of the natural resources) from the sales of timber or its products or other natural resources shall be credited to Other Non-operating Income.

- D) Separate entries shall be made for the acquisition, transfer, or retirement of each parcel of land, and each land right (except rights-of-way for distribution lines), or water right, having a life of more than one year. A record shall be maintained showing the nature of ownership, full legal description, area, map reference, purpose for which used, city, county, and tax district on which situated, from whom purchased or to whom sold, payment given or received, other costs, contract date and number, date of recording of deed, and book and page of record. Entries transferring or retiring land or land rights shall refer to the original entry recording its acquisition.
- E) Any difference between the amount received from the sale of land or land rights, less agents' commissions and other costs incident to the sale, and the book cost of such land or rights, shall be included in the account Gain on Disposal of Fixed Assets or Loss on Disposal of Fixed Assets.
- F) The cost of buildings and other improvements shall not be included in the land accounts. If, at the time of acquisition of an interest in land, such interest extends to buildings or other improvements which are then devoted to Utility operations, the land and improvements shall be separately appraised and the cost allocated to land and buildings or improvements on the basis of the appraisals.
- G) When the purchase of land for electric operations requires the purchase of more land than needed for such purposes, the charge to the specific land account shall be based upon the cost of the land purchased, less the fair market value of that portion of the land which is not to be used in Utility operations. The portion of the cost measured by the fair market value of the land not to be used shall be included in the account Electric Assets Held for Future Use or Non-Electric Utility Fixed Assets, as appropriate.
- H) Provisions shall be made for amortizing amounts carried in the accounts for limited-term interests in land so as to apportion equitably the cost of each interest over the life thereof.
- I) The items of cost to be included in the accounts for land and land rights are as follows:
 - i) Bulkheads, buried, not requiring maintenance or replacement;
 - ii) Cost, first, of acquisition including mortgages and other liens assumed (but not subsequent interest thereon);
 - iii) Condemnation proceedings, including court and counsel costs;
 - iv) Consents and abutting damages, payment for;
 - v) Conveyances' and notaries' fees;
 - vi) If separately stated in the purchase transaction, fees, commissions, and salaries to brokers, agents, and others in connection with the acquisition of the land or land rights;
 - vii) Leases, cost of voiding upon purchase to secure possession of land;

- viii) Removing, relocating, or reconstructing property of others, such as buildings, highways, railroads, bridges, cemeteries, churches, telephone and power lines, etc., in order to acquire quiet possession;
- ix) Retaining walls unless identified with structures;
- x) Special assessments levied by public authorities for public improvements on the basis of benefits for new roads, new bridges, new sewers, new curbing, new pavements, and other public improvements, but not taxes levied to provide for the maintenance of such improvements;
- xi) Surveys in connection with the acquisition, but not amounts paid for topographical surveys and maps where such costs are attributable to structures or plant equipment erected or to be erected or installed on such land;
- xii) Taxes assumed, accrued to date of transfer of title;
- xiii) Title, examining, clearing, insuring, and registering in connection with the acquisition and defending against claims relating to the period prior to the acquisition;
- xiv) Appraisals prior to closing title;
- xv) Cost of dealing with distributees or legatees residing outside of the state or county, such as recording power of attorney, recording will or exemplification of will, recording satisfaction of state tax;
- xvi) Filing satisfaction of mortgage;
- xvii) Documentary stamps;
- xviii) Photographs of property at acquisition;
- xix) Fees and expenses incurred in the acquisition of water rights and grants;
- xx) Cost of fill to extend bulkhead line over land under water, where riparian rights are held, which is not occasioned by the erection of a structure;
- xxi) Sidewalks and curbs constructed by the Utility on public property;
- xxii) Labor and expenses in connection with securing rights-of-way, where performed by company employees and company agents; and
- xxiii) Surveys in connection with the acquisition, but not amounts paid for topographical surveys and maps where such costs are attributable to structures or plant equipment erected or to be erected or installed on such land.

8. Structures and Improvements.

- A) The accounts for structures and improvements shall include the cost of all buildings and facilities to house, support, or safeguard property or persons, including all fixtures permanently attached to and made a part of buildings and which cannot be removed therefrom without cutting into the walls, ceilings, or floors, or without in some way impairing the buildings, and improvements of a permanent character on or to land. Also includes those costs incurred in connection with the first clearing and grading of land and rights-of-way and the damage costs associated with construction and installation of plant.

- B) The cost of specially provided foundations not intended to outlast the machinery or apparatus for which provided, and the cost of angle irons, castings, etc., installed at the base of an item of equipment, shall be charged to the same account as the cost of the machinery, apparatus, or equipment.
- C) Minor buildings and structures, such as valve towers, security towers, telephone stations, fish and wildlife, and recreation facilities, etc., which are used directly in connection with or form a part of a reservoir, dam, waterway, etc., shall be considered a part of the facility in connection with which constructed or operated and the cost thereof accounted for accordingly.
- D) Where furnaces and boilers are used primarily for furnishing steam for some particular department and only incidentally for furnishing steam for heating a building and operating the equipment therein, the entire cost of such furnaces and boilers shall be charged to the appropriate plant account, and no part to the building account.
- E) Where the structure of a dam forms also the foundation of the power plant building, such foundation shall be considered a part of the dam.
- F) The cost of disposing of materials excavated in connection with construction of structures shall be considered as a part of the cost of such work, except as follows: (a) When such material is used for filling, the cost of loading, hauling, and dumping shall be equitably apportioned between the work in connection with which the removal occurs and the work in connection with which the material is used; or (b) when such material is sold, the net amount realized from such sales shall be credited to the work in connection with which the removal occurs. If the amount realized from the sale of excavated materials exceeds the removal costs and the costs in connection with the sale, the excess shall be credited to the land account in which the site is carried.
- G) Lighting or other fixtures temporarily attached to buildings for purposes of display or demonstration shall not be included in the cost of the building but in the appropriate equipment account.
- H) The items of cost to be included in the accounts for structures and improvements are as follows:
 - i) Architects' plans and specifications including supervision.
 - ii) Ash pits (when located within the building).
 - iii) Boilers, furnaces, piping, wiring, fixtures, and machinery for heating, lighting, signaling, ventilating, and air-conditioning systems, plumbing, vacuum cleaning systems, incinerator and smoke pipe, flues, etc.
 - iv) Bulkheads, including dredging, riprap fill, piling, decking, concrete, fenders, etc., when exposed and subject to maintenance and replacement.
 - v) Chimneys.
 - vi) Coal bins and bunkers.
 - vii) Regulatory authorities and fees to brokers, agents, architects, and others.
 - viii) Damages to abutting property during construction.
 - ix) Docks.

- x) Door checks and door stops.
- xi) Drainage and sewerage systems.
- xii) Elevators, cranes, hoists, etc., and the machinery for operating them.
- xiii) Excavation, including shoring, bracing, bridging, refill and disposal of excess excavated material, cofferdams around foundation, pumping water from cofferdams during construction, and test borings.
- xiv) Fences and fence curbs (not including protective fences isolating items of equipment, which shall be charged to the appropriate equipment account).
- xv) Fire protection systems when forming a part of a structure.
- xvi) Floor covering (permanently attached).
- xvii) Foundations and piers for machinery, constructed as a permanent part of a building or other item listed herein.
- xviii) Grading and clearing when directly occasioned by the building of a structure.
- xix) Intra-site communication system, poles, pole fixtures, wires, and cables.
- xx) Landscaping, lawns, shrubbery, etc.
- xxi) Leases, voiding upon purchase to secure possession of structures.
- xxii) Expenditures on leased property.
- xxiii) Lighting fixtures and outside lighting system.
- xxiv) Marquee, permanently attached to building.
- xxv) Permanent paving, concrete, brick, flagstone, asphalt, etc., within the property lines.
- xxvi) Partitions, including movable.
- xxvii) Permits and privileges.
- xxviii) Platforms, railings, and gratings when constructed as a part of a structure.
- xxix) Power boards for services to a building.
- xxx) Refrigerating systems for general use.
- xxxi) Retaining walls except when identified with land.
- xxxii) Roadways, railroads, bridges, and trestles intra-site except railroads provided for in equipment accounts.
- xxxiii) Roofs.
- xxxiv) Scales, connected to and forming a part of a structure.
- xxxv) Sewer systems, for general use.
- xxxvi) Sidewalks, culverts, curbs, and streets constructed by the Utility on its property.
- xxxvii) Stacks—brick, steel, or concrete, when set on foundation forming part of general foundation and steelwork of a building.

Note: Structures and Improvements accounts shall be credited with the cost of coal bunkers, stacks, foundations, subways, tunnels, etc., the use of which has terminated with the removal of the equipment with which they are associated even though they have not been physically removed.

9. Equipment.

- A) The cost of equipment includes the net purchase price thereof, sales taxes, investigation and inspection expenses, expenses of transportation, labor employed, materials consumed, and expenses incurred in unloading and placing the equipment in readiness to operate. Also includes those costs incurred in connection with the first clearing and grading of land and rights-of-way and the damage costs associated with construction and installation of plant.
- B) Exclude from equipment accounts hand and other portable tools, which are likely to be lost or stolen or which have relatively small value (for example, \$500 or less) or short life. Special tools acquired and included in the purchase price of equipment shall be included in the appropriate fixed asset account. Portable drills and similar tool equipment when used in connection with the operation and maintenance of a particular plant or department, such as production, transmission, distribution, etc., or in stores, shall be charged to the appropriate fixed asset account.
- C) The equipment accounts shall include angle irons and similar items which are installed at the base of an item of equipment, but piers and foundations which are designed to be as permanent as the buildings which house the equipment, or which are constructed as a part of the building and which cannot be removed without cutting into the walls, ceilings, or floors or without in some way impairing the building, shall be included in the building accounts.
- D) The equipment accounts shall include the necessary costs of testing or running a plant or parts thereof during an experimental or test period prior to such plant becoming ready for or placed in service. The Utility shall furnish the Regulatory Authority with full particulars of and justification for any test or experimental run extending beyond a period of 90 days. Such particulars shall include a detailed operational and downtime log showing days of production, gross kilowatts generated by hourly increments, types, and periods of outages by hours with explanation thereof, beginning with the first date the equipment was either tested or synchronized on the line to the end of the test period.
- E) The cost of efficiency or other tests made subsequent to the date equipment becomes available for service shall be charged to the appropriate expense accounts, except that tests to determine whether equipment meets the specifications and requirements as to efficiency, performance, etc., guaranteed by manufacturers, made after operations have commenced and within the period specified in the agreement or contract of purchase, may be charged to the appropriate fixed asset account.

10. Work Order and Asset Record System Requirement.

- A) Each Utility shall record all construction and retirements of electric service fixed assets by means of work orders or job orders. Separate work orders may be opened for additions to and retirements of fixed assets or the retirements may be included with the construction work order, provided, however, that all items relating to the retirements shall be kept separate from those relating to construction and provided, further, that any maintenance costs involved in the work shall likewise be segregated.
- B) Each Utility shall keep its work order system so as to show the nature of each addition to or retirement of fixed assets, the total cost thereof, the source or sources of costs, and the fixed

asset account(s) charged or credited. Work orders covering jobs of short duration may be cleared monthly.

- C) Each Utility shall maintain records in which, for each plant account, the amounts of the annual additions and retirements are classified so as to show the number and cost of the various units.

11. Transfers of Property.

When property is transferred from one fixed asset account to another, the transfer shall be recorded by transferring the original cost and accumulated depreciation.

12. Transmission and Distribution Plant.

For the purpose of this Uniform System of Accounts:

A) Transmission system means:

- i) All land, conversion structures, and equipment employed at a primary source of supply (i.e., generating station, or point of receipt in the case of purchased power) to change the voltage or frequency of electricity for the purpose of its more efficient or convenient transmission;
- ii) All land, structures, lines, switching and conversion stations, high tension apparatus, and their control and protective equipment between a generating or receiving point and the entrance to a distribution center or wholesale point; and
- iii) All lines and equipment whose primary purpose is to augment, integrate, or tie together the sources of power supply.

B) Distribution system means all land, structures, conversion equipment, lines, line transformers, and other facilities employed between the primary source of supply (i.e., generating station or point of receipt in the case of wheeled/delivered power, e.g., through transmission) and delivery to customers, which are not included in the transmission system, as defined in paragraph A, whether or not such land, structures, and facilities are operated as part of a transmission system or as part of a distribution system.

Note: Stations which change electricity from transmission to distribution voltage shall be classified as distribution stations.

- C) Where poles or towers support both transmission and distribution conductors, the poles, towers, anchors, and rights-of-way shall be classified as transmission system. The conductors, cross arms, braces, grounds, tie wire, insulators, etc., shall be classified as transmission or distribution facilities, according to the purpose for which it is used.
- D) Where underground conduit contains both transmission and distribution conductors, the underground conduit and rights-of-way shall be classified as distribution system. The conductors shall be classified as transmission or distribution facilities according to the purpose for which it is used.
- E) Land (other than rights-of-way) and structures used jointly for transmission and distribution purposes shall be classified as transmission or distribution according to the major use thereof.

OPERATING EXPENSE INSTRUCTIONS

1. ***Supervision and Engineering.***

The supervision and engineering includible in the operating expense accounts shall consist of the pay and expenses of superintendents, engineers, clerks, other employees and consultants engaged in supervising and directing the operation and maintenance of each utility function. Wherever allocations are necessary in order to arrive at the amount to be included in any account, the method and basis of allocation shall be reflected by underlying records.

Labor Items

- i) Special tests to determine efficiency of equipment operation.
- ii) Preparing or reviewing budgets, estimates, and drawings relating to operation or maintenance for departmental approval.
- iii) Preparing instructions for operations and maintenance activities.
- iv) Reviewing and analyzing operating results.
- v) Establishing organizational setup of departments and executing changes therein.
- vi) Formulating and reviewing routines of departments and executing changes therein.
- vii) General training and instruction of employees by supervisors whose pay is chargeable hereto. Specific instruction and training in a particular type of work is chargeable to the appropriate functional account.
- viii) Secretarial work for supervisory personnel, but not general clerical and stenographic work chargeable to other accounts.
- ix) Consultants' fees and expenses.
- x) Meals, traveling, and incidental expenses.

2. ***Maintenance.***

A) The cost of maintenance chargeable to the various operating expense and clearing accounts includes labor, materials, overheads, and other expenses incurred in maintenance work. A list of work operations applicable generally to utility plant is included hereunder. Other work operations applicable to specific classes of plant are listed in functional maintenance expense accounts.

B) Materials recovered in connection with the maintenance of property shall be credited to the same account to which the maintenance cost was charged.

Maintenance Items

- i) Direct field supervision of maintenance.
- ii) Inspecting, testing, and reporting on condition of plant specifically to determine the need for repairs, replacements, rearrangements and changes, and inspecting and testing the adequacy of repairs which have been made.
- iii) Work performed specifically for the purpose of preventing failure, restoring serviceability, or maintaining life of plant.
- iv) Rearranging and changing the location of plant not retired.

- v) Repairing for reuse materials recovered from plant.
- vi) Testing for locating and clearing trouble.
- vii) Net cost of installing, maintaining, and removing temporary facilities to prevent interruptions in service.
- viii) Replacing or adding minor items of plant which do not constitute a retirement unit.

3. **Rents.**

- A) The rent expense accounts provided under the several functional groups of expense accounts shall include all rents, for property used in utility operations. If rents cover property used for more than one function, such as production and transmission, or by more than one department, the rents shall be apportioned to the appropriate rent expense of each department on an actual, or, if necessary, an estimated basis.
- B) When a portion of property or equipment rented from others for use in connection with utility operations is subleased, the revenue derived from such subleasing shall be credited to the rent revenue account in operating revenues.
- C) The cost, when incurred by the lessee, of operating and maintaining leased property, shall be charged to the accounts appropriate for the expense if the property were owned.

4. **Training Costs.**

When it is necessary that employees be trained to operate or maintain plant facilities that are being constructed and such facilities are not conventional in nature, or are new to the company's operations, these costs may be capitalized as a component of construction cost. Once plant is placed in service, the capitalization of training costs shall cease and subsequent training costs shall be expensed.

Chart of Accounts

ELECTRIC PLANT IN SERVICE

Generation Plant

Hydro Generation

- 10100 Land and Land Rights
- 10101 Reservoirs, Dams, and Waterways
- 10102 Structures and Improvements
- 10103 Accessory Electric Equipment
- 10104 Electrical Equipment
- 10105 Water Wheels, Turbines and Generators
- 10106 Miscellaneous Power Plant Equipment
- 10107 Roads, Railroads and Bridges
- 10108 Asset Retirement Costs for Hydro Power Generation

Wind Power Generation

- 10115 Land and Land Rights
- 10116 Structures and Improvements
- 10117 Mechanical Equipment
- 10118 Electrical Equipment
- 10119 Accessory Electric Equipment
- 10120 Miscellaneous Power Plant Equipment
- 10121 Asset Retirement Costs for Wind Power Generation

Diesel Generation

- 10130 Land and Land Rights
- 10131 Structures and Improvements
- 10132 Engines and Engine-Driven Generators
- 10133 Accessory Electric Equipment
- 10134 Miscellaneous Power Plant Equipment
- 10135 Asset Retirement Costs for Diesel Generation

Steam Generation (Natural Gas Combined Cycle, Coal, Oil, Bio Mass or Other)

- 10140 Land and Land Rights
- 10141 Structures and Improvements
- 10142 Boiler Plant Equipment
- 10143 Engines and Engine-Driven Generators
- 10144 Turbogenerator Units
- 10145 Accessory Electric Equipment
- 10146 Miscellaneous Power Plant Equipment
- 10147 Asset Retirement Costs for Steam Generation

Geo-Thermal Generation

- 10155 Land and Land Rights
- 10156 Structures and Improvements
- 10157 Production Wells
- 10158 Steam Fluid Transmission
- 10159 Turbogenerator Units
- 10160 Electrical Equipment
- 10161 Miscellaneous Power Plant Equipment
- 10162 Asset Retirement Costs for Geo-Thermal Generation

Solar Generation

- 10170 Land and Land Rights
- 10171 Structures and Improvements
- 10172 Electrical Equipment
- 10173 Accessory Electric Equipment
- 10174 Miscellaneous Power Plant Equipment
- 10175 Asset Retirement Costs for Solar Generation

Other Generation

- 10180 Land and Land Rights
- 10181 Structures and Improvements
- 10182 Fuel Holders, Producers, and Accessories

- 10183 Prime Movers
- 10184 Generators
- 10185 Accessory Electric Equipment
- 10186 Miscellaneous Power Plant Equipment
- 10187 Energy Storage Equipment - Production
- 10188 Asset Retirement Costs for Other Generation Plant

Transmission Plant

- 10200 Land and Land Rights
- 10201 Structures and Improvements
- 10202 Station Equipment (Transmission Substations)
- 10203 Towers and Fixtures
- 10204 Poles and Fixtures
- 10205 Overhead Conductors and Devices
- 10206 Underground Conduit
- 10207 Underground Conductors and Devices
- 10208 Roads and Trails
- 10209 Asset Retirement Costs for Transmission Plant

Distribution Plant

- 10300 Land and Land Rights
- 10301 Structures and Improvements
- 10302 Station Equipment (Generation Substations/Netstations)
- 10303 Energy Storage Equipment—Distribution
- 10304 Poles, Towers, and Fixtures
- 10305 Overhead Conductors and Devices
- 10306 Underground Conduit
- 10307 Underground Conductors and Devices
- 10308 Line Transformers

- 10309 Service Connection
- 10310 Meters
- 10311 Installation on Customers' Premises
- 10312 Leased Property on Customers' Premises
- 10313 Street Lighting and Signal Systems
- 10314 Asset Retirement Costs for Distribution Plant

Regional Transmission and Market Operation Plant

- 10400 Land and Land Rights
- 10401 Structures and Improvements
- 10402 Computer Hardware
- 10403 Computer Software
- 10404 Communication Equipment
- 10405 Miscellaneous Regional Transmission and Market Operation Plant
- 10406 Asset Retirement Costs for Regional Transmission and Market Operation Plant

General Plant

- 10500 Land and Land Rights
- 10501 Structures and Improvements
- 10502 Office Furniture and Equipment
- 10503 Transportation Equipment
- 10504 Stores Equipment
- 10505 Tools, Shop and Garage Equipment
- 10506 Laboratory Equipment
- 10507 Power Operated Equipment
- 10508 Communication Equipment
- 10509 Miscellaneous Equipment
- 10510 Other Tangible Property
- 10511 Asset Retirement Costs for General Plant

Intangible Assets

- 10600 Organization
- 10601 Franchises and Consents
- 10602 Miscellaneous Intangible Plant
- 10603 Software
- 10604 Research and Development

Other Plant and Assets

- 10700 Construction Work in Progress
- 10701 Electric Plant Held for Future Use
- 10702 Electric Plant Acquisition Adjustments
- 10703 Other Electric Plant Adjustments
- 10704 Other Utility Plant

Accumulated Depreciation

- 10800 Accumulated Provision for Depreciation of Tangible Electric Utility Plant
- 10900 Accumulated Provision for Amortization of Electric Utility Plant
- 10910 Accumulated Provision for Amortization of Electric Plant Acquisition Adjustments
- 10920 Accumulated Provision for Depreciation and Amortization of Other Utility Plant

Other Property and Investments

- 11000 Other Investments
- 11010 Depreciation Fund
- 11020 Other Special Funds

Current and Accrued Assets

Cash

- 12000 Cash on Hand

12001 Special Deposit/Letters of Credit

12002 Cash at Bank

12003 Other Special Deposits

12004 Temporary Cash Investments

Receivables

12100 Notes Receivable

12101 Customer Accounts Receivable

12102 Trade Debtors

12103 Other Receivables

12104 Staff Debtors

12105 Sundry Debtors

12106 Interest and Dividends Receivable

12107 Rents Receivable

12108 Accrued Utility Revenues

12109 Accumulated Provisions for Uncollectible Accounts - Credit

Materials and Supplies

12200 Fuel Stock

12210 Fuel Stock Expenses Undistributed

12220 Plant Materials and Operating Supplies

12230 Merchandise

12240 Other Materials and Supplies

12250 Allowance Inventory

12260 Stores Expense Undistributed

12270 Prepayments

12300 Miscellaneous Current and Accrued Assets

Deferred Debits

13000 Unamortized Debt Expense

- 13010 Preliminary Survey and Investigation Charges
- 13020 Clearing Accounts
- 13030 Temporary Facilities
- 13040 Miscellaneous Deferred Debits
- 13050 Accumulated Deferred Income Taxes

EQUITY, LIABILITIES AND OTHER CREDITS

Proprietary Capital

- 20100 Common Stock Issued
- 20110 Preferred Stock Issued
- 20120 Miscellaneous Paid-In Capital
- 20130 Revaluation Reserve
- 20140 Appropriated Retained Earnings
- 20150 Unappropriated Retained Earnings

Long-Term Debt

- 30100 Bonds
- 30110 Other Long-Term Debt

Other Noncurrent Liabilities

- 30200 Obligations Under Capital Lease (Non-current)
- 30210 Accumulated Provision for Non-Current Liabilities
- 30220 Accumulated Provision for Rate Refunds

Current and Accrued Liabilities

Payables

- 30300 Notes Payable
- 30310 Interest Payable
- 30320 Accounts Payable

Other Current Liabilities

- 30400 Customer Deposits
- 30401 Taxes Accrued
- 30402 Value Added Tax (VAT) Payable
- 30403 Interest Accrued
- 30404 Dividends Declared
- 30405 Matured Long-Term Debt
- 30406 Other Creditors

Deferred Credits

- 30500 Customer Advances for Construction
- 30510 Other Deferred Credits

Contribution

- 30600 Consumer Contribution
- 30610 Government Contribution

Grants and Donations

- 30700 Grants

OPERATING REVENUE

Sales of Electricity

Retail Sales

- 40100 Residential Sales
- 40110 Commercial and Industrial Sales
- 40120 Public Street and Highway Lighting
- 40130 Other Sales to Public Authorities
- 40140 Interdepartmental Sales

Wholesale (Bulk) Sales

- 40200 Energy Sales for Resale
- 40210 Capacity Charge
- 40220 Energy Sales to Subsidiaries and Related Parties
- 40230 Other Energy Sales

Transmission Service Revenues

- 40300 System Operator Revenues
- 40310 Market Operator Revenues
- 40320 Transmission Service Revenues -Transmission of Electricity of Others
- 40330 Transmission Service Revenues -System Connection revenues
- 40340 Transmission Service Revenues -Wheeling Revenues

Other Electric Revenues

- 40400 Provision for Rate Refunds

Miscellaneous Revenues

Other Operating Revenues

- 40500 Forfeited Discounts
- 40510 Miscellaneous Service Revenues
- 40520 Sales of Water and Water Power
- 40530 Rent from Electric Property
- 40540 Interdepartmental Rents
- 40550 Other Electric Revenues
- 40560 Miscellaneous Revenues
- 40570 Gain on Foreign Exchange Transactions

OPERATION AND MAINTENANCE EXPENSES

Power Generation Expenses

Hydro Generating Stations

Operation Expense

- 50100 Operation Salaries, Wages and Allowances
- 50101 Water for Power
- 50102 Hydraulic Expenses
- 50103 Electric Expenses

50104 Miscellaneous Hydro Power Generation Expenses

50105 Rents

Maintenance Expense

50108 Maintenance Supervision and Engineering

50109 Maintenance of Structures

50110 Maintenance of Reservoirs, Dams and Waterways

50111 Maintenance of Electric Plant

50112 Maintenance of Miscellaneous Hydraulic Plant

Wind Power Generation

Operation Expense

50115 Operation Salaries, Wages and Allowances

50116 Power Generation Expenses

50117 Miscellaneous Other Power Generation Expenses

50118 Rents

Maintenance Expense

50121 Maintenance Salaries, Wages and Allowance

50122 Maintenance of Structures

50123 Maintenance of Generating and Electric Plant

50124 Maintenance of Miscellaneous Other Power Generation Plant

Diesel Generation Station

Operation Expense

50127 Operation Salaries, Wages and Allowances

50128 Fuel for Generation

50129 Power Generation Expenses

50130 Miscellaneous Other Power Generation Expenses

50131 Rents

Maintenance Expense

- 50134 Maintenance Salaries, Wages and Allowance
- 50135 Maintenance of Structures
- 50136 Maintenance of Generating and Electric Plant
- 50137 Maintenance of Miscellaneous Other Power Generation Plant

Steam Generation (Natural Gas Combined Cycle, Coal, Oil, Bio Mass or Other)

Operation Expense

- 50140 Operation Supervision and Engineering
- 50141 Fuel
- 50142 Steam expenses
- 50143 Steam from other sources
- 50144 Steam transferred - Credit
- 50145 Electric Expenses
- 50146 Miscellaneous steam power expenses
- 50147 Rents
- 50148 Allowances

Maintenance Expense

- 50151 Maintenance Supervision and Engineering
- 50152 Maintenance of Structures
- 50153 Maintenance of Broiler Plant
- 50154 Maintenance of Electric Plant
- 50155 Maintenance of Miscellaneous Steam Plant

Geo-Thermal Generating Station

Operation Expense

- 50158 Operation Salaries, Wages and Allowances
- 50159 Power Generation Expenses
- 50160 Miscellaneous Other Power Generation Expenses

50161 Rents

Maintenance Expense

50164 Maintenance Salaries, Wages and Allowance

50165 Maintenance of Structures

50166 Maintenance of Generating and Electric Plant

50167 Maintenance of Miscellaneous Other Power Generation Plant

Solar Generation

Operation Expense

50170 Operation Salaries, Wages and Allowances

50171 Miscellaneous Other Power Generation Expenses

50172 Rents

Maintenance Expense

50175 Maintenance Salaries, Wages and Allowance

50176 Maintenance of Structures

50177 Maintenance of Generating and Electric Plant

50178 Maintenance of Miscellaneous Other Power Generation Plant

Other Generation

Operation Expense

50181 Operation Salaries, Wages and Allowances

50182 Power Generation Expenses

50183 Miscellaneous Other Power Generation Expenses

50184 Rents

Maintenance Expense

50187 Maintenance Salaries, Wages and Allowance

50188 Maintenance of Structures

50189 Maintenance of Generating and Electric Plant

50190 Maintenance of Miscellaneous Other Power Generation Plant

Other Power Supply

Operation Expense

- 50200 Purchased Power
- 50201 System Control and Load Dispatching
- 50202 Other Expenses

Transmission Expenses

Operation Expense

- 50300 Operations Salaries, Wages and Allowances
- 50301 Load Dispatch
- 50302 Reliability, Planning and Standards Development
- 50303 Transmission Service Studies
- 50304 Generation Interconnection Studies
- 50305 Reliability, Planning and Standards Development Services
- 50306 Station Expenses
- 50307 Overhead Lines Expenses
- 50308 Underground Lines Expenses
- 50309 Transmission of Electricity by Others
- 50310 Miscellaneous Transmission Expenses
- 50311 Rents

Maintenance Expense

- 50321 Maintenance Salaries, Wages and Allowance
- 50322 Maintenance of Structures
- 50323 Maintenance of Computer Hardware
- 50324 Maintenance of Computer Software
- 50325 Maintenance of Communication Equipment
- 50326 Maintenance of Miscellaneous Regional Transmission Plant
- 50327 Maintenance of Station Equipment

- 50328 Maintenance of Overhead Lines
- 50329 Maintenance of Underground Lines
- 50330 Maintenance of Miscellaneous Transmission Plant

Regional Market Expenses

Operation Expense

- 50400 Regional Transmission Expenses
- 50401 Day-ahead and Real-time Market Administration
- 50402 Transmission Rights Market Administration
- 50403 Capacity Market Administration
- 50404 Ancillary Services Market Administration
- 50405 Market Monitoring and Compliance
- 50406 Market Facilitation, Monitoring and Compliance Services
- 50407 Rents

Maintenance Expense

- 50420 Maintenance of Structures, Improvements & Equipment
- 50421 Maintenance of Computer Hardware
- 50422 Maintenance of Computer Software
- 50423 Maintenance of Communication Equipment
- 50424 Maintenance of Miscellaneous Market Operation Plant

Distribution Expenses

Operation Expense

- 50500 Operation Salaries, Wages and Allowances
- 50501 Load Dispatching
- 50502 Station Expenses
- 50503 Overhead Lines Expenses
- 50504 Underground Lines Expenses
- 50505 Street Lighting and Signal Systems Expenses

- 50506 Meter Expenses
- 50507 Customer Installation Expenses
- 50508 Miscellaneous Expenses
- 50509 Rents

Maintenance Expenses

- 50520 Maintenance Supervision and Engineering
- 50521 Maintenance of Structures
- 50522 Maintenance of Station Equipment
- 50523 Maintenance of Overhead Lines
- 50524 Maintenance of Underground Lines
- 50525 Maintenance of Line Transformers
- 50526 Maintenance of Street Lighting and Signal Systems
- 50527 Maintenance of Meters
- 50528 Maintenance of Miscellaneous Distribution Plant

Customer Accounts Expenses

Operation

- 50600 Operation Salaries, Wages and Allowances
- 50601 Meter Reading Expenses
- 50602 Customer Records and Collection Expenses
- 50603 Uncollectible Accounts
- 50604 Miscellaneous Customer Accounts Expenses

Customer Service and Informational Expenses

Operation

- 50700 Salaries, Wages and Allowances
- 50701 Customer Assistance Expenses
- 50702 Information and Instructional Expenses
- 50703 Miscellaneous Customer Service and Informational Expenses

Sales Expenses

Operation

- 50800 Operation Salaries, Wages and Allowances
- 50801 Demonstrating and Selling Expenses
- 50802 Advertising Expenses
- 50803 Miscellaneous Sales Expenses

Administrative and General Expenses

Operation

- 50900 Executive Salaries
- 50901 Administrative and General Salaries
- 50902 Office Supplies and Expenses
- 50903 Administrative Expenses Transferred-Credit
- 50904 Outside Services Employed
- 50905 Property Insurance
- 50906 Injuries and Damages
- 50907 Employee Pensions and Benefits
- 50908 Franchise Requirements
- 50909 Regulatory Authority Expenses
- 50910 (less) Duplicate Charges-Credit
- 50911 General Advertising Expenses
- 50912 Miscellaneous General Expenses
- 50913 Rents

Maintenance Expense

- 50950 Maintenance of General Plant

Depreciation Expense

- 51000 Depreciation Expense - Electric Utility Tangible Assets

- 52000 Depreciation Expense - Asset Retirement Costs
- 52010 Provision for Amortization of Electric Utility Plant
- 52020 Provision for Amortization of Electric Plant Acquisition Adjustments
- 52030 Provision for Depreciation and Amortization of Other Utility Plant

Taxes

- 60000 Taxes Other Than Income Taxes, Utility Operating Income
- 60100 Income Taxes, Utility Operating Income
- 60200 Provisions for Deferred Income Taxes, Utility Operating Income

OTHER INCOME AND EXPENSES

Gains and Losses from Utility Operations

- 70100 Gains from Disposition of Utility Plant
- 70110 Losses from Disposition of Utility Plant
- 70120 Gains from Disposition of Allowances
- 70130 Losses from Disposition of Allowances
- 70140 Losses on Foreign Exchange Transactions

Non-Operating Income

Interest Income

- 71100 Interest & Dividend Income
- 71110 Other Non-Operating Income

Non-Operating Expenses

- 72100 Cost of Non-Utility Products and Services
- 72110 Penalties
- 72120 Expenditures for Certain Civic, Political and Related Activities
- 72130 Miscellaneous Non-Operating Expenses
- 72140 Interest on Long-Term Debt

72150 Lease Interest Expense

72160 Bank Interest Expenses

72170 Other Financing Expenses

73000 Reserved

Uniform System of Accounts Definitions

BALANCE SHEET CHART OF ACCOUNTS

Generation Plant

Hydro Generation

10100 Land and Land Rights

This account shall include the cost of land and land rights used in connection with hydro power generation.

10101 Reservoirs, Dams, and Waterways

This account shall include the cost in place of facilities used for impounding, collecting, storage, diversion, regulation, and delivery of water used primarily for generating electricity.

Items

1. Bridges and culverts (when not a part of roads or railroads).
2. Clearing and preparing land.
3. Dams, including wasteways, spillways, flash boards, spillway gates with operating and control mechanisms, tunnels, gate houses, and fish ladders.
4. Dikes and embankments.
5. Electric system, including conductors control system, transformers, lighting fixtures, etc.
6. Excavation, including shoring, bracing, bridging, refill, and disposal of excess excavated material.
7. Foundations and settings specially constructed for and not expected to outlast the apparatus for which provided.
8. Intakes, including trash racks, rack cleaners, control gates and valves with operating mechanisms, and intake house when not a part of station structure.
9. Platforms, railings, steps, gratings, etc., appurtenant to structures listed herein.
10. Power line wholly identified with items included herein.
11. Retaining walls.
12. Water conductors and accessories, including canals, tunnels, flumes, penstocks pipe conductors, forebays, tailraces, navigation locks and operating mechanisms, water hammer and surge tanks, and supporting trestles and structures.
13. Water storage reservoirs, including dams, flashboards, spillway gates and operating mechanisms, inlet and outlet tunnels, regulating valves and valve towers, silt and mud sluicing tunnels with valve or gate towers, and all other structures wholly identified with any of the foregoing items.

10102 Structures and Improvements

This account shall include the cost in place of structures and improvements used in connection with hydro power generation.

10103 Accessory Electric Equipment

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by hydraulic power and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts, such motors being included in the account in which the equipment with which they are associated is included.

Items

1. Auxiliary generators, including boards, compartments, switching equipment, control equipment, and connections to auxiliary power bus.
2. Excitation system, including motor, turbine, and dual-drive exciter sets and rheostats, storage batteries and charging equipment, circuit-breakers, panels and accessories, knife switches and accessories, surge arresters, instrument shunts, conductors and conduit, special supports for conduit, generator field and exciter switch panels, exciter bus tie panels, generator and exciter rheostats, etc., special housings, protective screens, etc.
3. Generator main connections, including oil circuit-breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, current transformers, potential transformers, protective relays, isolated panels and equipment, conductors and conduit, special supports for generator main leads, grounding switch, etc., special housings, protective screens, etc.
4. Station buses, including main, auxiliary, transfer, synchronizing, and fault ground buses, including oil circuit-breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, reactors and accessories, voltage regulators and accessories, compensators, resistors starting transformers, current transformers, potential transformers, protective relays, storage batteries, and charging equipment, isolated panels and equipment, conductors and conduit, special supports, special fire-extinguishing system, and test equipment.
5. Station control system, including station switchboards with panel wiring panels with instruments and control equipment only, panels with switching equipment mounted or mechanically connected, cubicles, station supervisory control devices, frequency control equipment, master clocks, watt-hour meter, station totalizing watt-meter, storage batteries, panels and charging sets, instrument transformers for supervisory metering, conductors and conduit, special supports for conduit, switchboards, batteries, special housings for batteries, protective screens, doors, etc.

Note A: Do not include in this account transformers and other equipment used for changing the voltage or frequency of electricity for the purpose of transmission or distribution.

Note B: When any item of equipment listed herein is used wholly to furnish power to equipment, it shall be included in such equipment account.

10104 Electric Equipment

This account shall include the cost installed of water wheels and hydraulic turbines (from connection with penstock or flume to tailrace) and generators driven thereby devoted to the production of electricity by water power or for the production of power for industrial or other purposes, if the equipment used for such purposes is a part of the hydro power plant works.

Items

1. Exciter water wheels and turbines, including runners, gates, governors, pressure regulators, oil pumps, operating mechanisms, scroll cases, draft tubes, and draft-tube supports.
2. Fire-extinguishing equipment.
3. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
4. Generator cooling system, including air cooling and washing apparatus, air fans and accessories, air ducts, etc.
5. Generators—main, A.C. or D.C., including field rheostats and connections for self-excited units and excitation system when identified with the generating unit.
6. Lighting systems.
7. Lubricating systems, including gauges, filters, tanks, pumps, piping, etc.
8. Main penstock valves and appurtenances, including main valves, control equipment, bypass valves and fittings, and other accessories.
9. Main turbines and water wheels, including runners, gates, governors, pressure regulators, oil pumps, operating mechanisms, scroll cases, draft tubes, and draft-tube supports.
10. Mechanical meters and recording instruments.
11. Miscellaneous water-wheel equipment, including gauges, thermometers, meters, and other instruments.
12. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.
13. Scroll case filling and drain system, including gates, pipe, valves, fittings, etc.
14. Water-actuated pressure-regulator system, including tanks and housings, pipes, valves, fittings and insulations, piers and anchorage, and excavation and backfill.

10105 Water Wheels, Turbines and Generators

This account shall include the cost installed of water wheels and hydraulic turbines and generators driven thereby devoted to the production of electricity by water power or for the production of power for industrial or other purposes, if the equipment used for such purposes is a part of the hydraulic power plant works.

Items

1. Exciter water wheels and turbines, including runners, gates, governors, pressure regulators, oil pumps, operating mechanisms, scroll cases, draft tubes, and draft-tube supports.
2. Fire-extinguishing equipment.
3. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
4. Generator cooling system, including air cooling and washing apparatus, air fans and accessories, air ducts, etc.
5. Generators—main, A.C. or D.C., including field rheostats and connections for self-excited units and excitation system when identified with the generating unit.
6. Lighting systems.
7. Lubricating systems, including gauges, filters, tanks, pumps, piping, etc.
8. Main penstock valves and appurtenances, including main valves, control equipment, bypass valves and fittings, and other accessories.
9. Main turbines and water wheels, including runners, gates, governors, pressure regulators, oil pumps, operating mechanisms, scroll cases, draft tubes, and draft-tube supports.
10. Mechanical meters and recording instruments.
11. Miscellaneous water-wheel equipment, including gauges, thermometers, meters, and other instruments.
12. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.
13. Scroll case filling and drain system, including gates, pipe, valves, fittings, etc.
14. Water-actuated pressure-regulator system, including tanks and housings, pipes, valves, fittings and insulations, piers and anchorage, and excavation and backfill.

10106 Miscellaneous Power Plant Equipment

This account shall include the cost installed of miscellaneous equipment in and about the hydroelectric generating plant which is devoted to general station use and is not properly includible in other hydraulic production accounts. For Major utilities, it shall also include the cost of equipment used in connection

with (a) the conservation of fish and wildlife; and (b) recreation. Separate subaccounts shall be maintained for each of the above.

Items

1. Compressed air and vacuum cleaning systems, including tanks, compressors, exhausters, air filters, piping, etc.
2. Cranes and hoisting equipment, including cranes, cars, crane rails, monorails, hoists, etc., with electric and mechanical connections.
3. Fire-extinguishing equipment for general station use.
4. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
5. Locomotive cranes not includible elsewhere.
6. Locomotives not includible elsewhere.
7. Marine equipment, including boats, barges, etc.
8. Miscellaneous belts, pulleys, countershafts, etc.
9. Miscellaneous equipment, including atmospheric and weather indicating devices, intrasite communication equipment, laboratory equipment, insect control equipment, signal systems, callophones, emergency whistles and sirens, fire alarms, and other similar equipment.
10. Railway cars, not includible elsewhere.
11. Refrigerating system, including compressors, pumps, cooling coils, etc.
12. Station maintenance equipment, including lathes, shapers, planers, drill presses, hydraulic presses, grinders, etc., with motors, shafting, hangers, pulleys, etc.
13. Ventilating equipment, including items wholly identified with apparatus listed herein.

10107 Roads, Railroads and Bridges

This account shall include the cost of roads, railroads, trails, bridges, and trestles used primarily as production facilities. It also includes those roads, etc., necessary to connect the plant with highway transportation systems, except when such roads are dedicated to public use and maintained by public authorities.

Items

1. Bridges, including foundations, piers, girders, trusses, flooring, etc.
2. Clearing land.
3. Railroads, including grading, ballasts, ties, rails, culverts, hoists, etc.
4. Roads, including grading, surfacing, culverts, etc.

5. Structures, constructed and maintained in connection with items listed herein.
6. Trails, including grading, surfacing, culverts, etc.
7. Trestles, including foundations, piers, girders, trusses, flooring, etc.

10108 Asset Retirement Costs for Hydro Production Plant

This account shall include asset retirement costs on plant included in the hydro production function.

Wind Power Generation

10115 Land and Land Rights

This account shall include the cost of land and land rights used in connection with wind power generation.

10116 Structures and Improvements

This account shall include the cost in place of structures and improvements used in connection with wind power generation.

10117 Mechanical Equipment

This account shall include the cost in place of structures and improvements used in connection with wind power generation.

Items

1. Auxiliary generators, including boards, compartments, switching equipment, control equipment, and connections to auxiliary power bus.
2. Excitation system, including motor, turbine, storage batteries and charging equipment, circuit-breakers, panels and accessories, knife switches and accessories, surge arresters, instrument shunts, conductors and conduit, special supports for conduit, generator field and exciter switch panels, exciter bus tie panels, generator and exciter rheostats, etc., special housings, protective screens, etc.
3. Generator main connections, including oil circuit-breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, current transformers, potential transformers, protective relays, isolated panels and equipment, conductors and conduit, special supports for generator main leads, grounding switch, etc., special housings, protective screens, etc.
4. Station buses, including main, auxiliary, transfer, synchronizing, and fault ground buses, including oil circuit-breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, reactors and accessories, voltage regulators and accessories, compensators, resistors starting transformers, current transformers, potential transformers, protective relays, storage batteries and charging equipment, isolated panels and equipment, conductors and conduit, special supports, special fire-extinguishing system, and test equipment.

5. Station control system, including station switchboards with panel wiring panels with instruments and control equipment only, panels with switching equipment mounted or mechanically connected, cubicles, station supervisory control devices, frequency control equipment, master clocks, watt-hour meter, station totalizing watt-meter, storage batteries, panels and charging sets, instrument transformers for supervisory metering, conductors and conduit, special supports for conduit, switchboards, batteries, special housings for batteries, protective screens, doors, etc.

10118 Electrical Equipment

This account shall include the cost installed of wind-driven turbines and generators devoted to the production of electricity, if the equipment used for such purposes is a part of the wind power plant.

10119 Accessory Electric Equipment

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by wind power, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

10120 Miscellaneous Power Plant Equipment

This account shall include the cost installed of miscellaneous equipment in and about the wind power generating plant devoted to general station use, and which is not properly includible in any of the foregoing wind power production accounts.

10121 Asset Retirement Costs for Wind Power Generation

This account shall include asset retirement costs on plant included in the wind power production function.

Diesel Generation

10130 Land and Land Rights

This account shall include the cost of land and land rights used in connection with diesel generation.

10131 Structures and Improvements

This account shall include the cost in place of structures and improvements used in connection with diesel generation.

10132 Engines and Engine-Driven Generators

This account shall include the cost installed of diesel engines, reciprocating or rotary, and their associated auxiliaries; and engine-driven main generators.

10133 Accessory Electric Equipment

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by diesel generation, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

10134 Miscellaneous Power Plant Equipment

This account shall include the cost installed of miscellaneous equipment in and about the diesel generating plant devoted to general station use, and which is not properly includible in any of the foregoing diesel power production accounts.

10135 Asset Retirement Costs for Diesel Production

This account shall include asset retirement costs on plant included in the diesel power production function.

Steam Generation (Natural Gas Combined Cycle, Coal, Oil, Bio Mass or Other)

10140 Land and Land Rights

This account shall include the cost of land and land rights used in connection with steam power generation.

10141 Structures and Improvements

This account shall include the cost in place of structures and improvements used in connection with steam power generation.

10142 Boiler Plant Equipment

This account shall include the cost installed of furnaces, boilers, coal and ash handling and coal preparing equipment, steam and feed water piping, boiler apparatus and accessories used in the production of steam, mercury, or other vapor, to be used primarily for generating electricity.

Items

1. Ash handling equipment, including hoppers, gates, cars, conveyors, hoists, sluicing equipment, including pumps and motors, sluicing water pipe and fittings, sluicing trenches and accessories, etc., except sluices which are a part of a building.
2. Boiler feed system, including feed water heaters, evaporator condensers, heater drain pumps, heater drainers, deaerators, and vent condensers, boiler feed pumps, surge tanks, feed water regulators, feed water measuring equipment, and all associated drives.
3. Boiler plant cranes and hoists and associated drives.

4. Boilers and equipment, including boilers and baffles, economizers, super heaters, soot blowers, foundations and settings, water walls, arches, grates, insulation, blow-down system, drying out of new boilers, also associated motors or other power equipment.
5. Breeching and accessories, including breeching, dampers, soot spouts, hoppers and gates, cinder eliminators, breeching insulation, soot blowers and associated motors.
6. Coal handling and storage equipment, including coal towers, coal lorries, coal cars, locomotives and tracks when devoted principally to the transportation of coal, hoppers, downtakes, unloading and hoisting equipment, skip hoists and conveyors, weighing equipment, magnetic separators, cable ways, housings and supports for coal handling equipment.
7. Draft equipment, including air preheaters and accessories, induced and forced draft fans, air ducts, combustion control mechanisms, and associated motors or other power equipment.
8. Gas-burning equipment, including holders, burner equipment and piping, control equipment, etc.
9. Instruments and devices, including all measuring, indicating, and recording equipment for boiler plant service together with mountings and supports.
10. Lighting systems.
11. Oil-burning equipment, including tanks, heaters, pumps with drive, burner equipment and piping, control equipment, etc.
12. Pulverized fuel equipment, including pulverizers, accessory motors, primary air fans, cyclones and ducts, dryers, pulverized fuel bins, pulverized fuel conveyors and equipment, burners, burner piping, priming equipment, air compressors, motors, etc.
13. Stacks, including foundations and supports, stack steel and ladders, stack brick work, stack concrete, stack lining, stack painting (first), when set on separate foundations, independent of substructure or superstructure of building.
14. Station piping, including pipe, valves, fittings, separators, traps, hangers, excavation, covering, etc., for station piping system, including all steam, condensate, boiler feed and water supply piping, etc.
15. Stoker or equivalent feeding equipment, including stokers and accessory motors, clinker grinders, fans and motors, etc.
16. Ventilating equipment.
17. Water purification equipment, including softeners and accessories, evaporators and accessories, heat exchangers, filters, tanks for filtered or softened water, pumps, motors, etc.
18. Water-supply systems, including pumps, motors, strainers, raw-water storage tanks, boiler wash pumps, intake and discharge pipes and tunnels not a part of a building.

19. Wood fuel equipment, including hoppers, fuel hogs and accessories, elevators and conveyors, bins and gates, spouts, measuring equipment and associated drives.

10143 Engines and Engine-Driven Generators

This account shall include the cost installed of steam engines, reciprocating or rotary, and their associated auxiliaries; and engine-driven main generators, except turbogenerator units.

Items

1. Air cleaning and cooling apparatus, including blowers, drive equipment, air ducts not a part of building, louvers, pumps, hoods, etc.
2. Belting, shafting, pulleys, reduction gearing, etc.
3. Circulating pumps, including connections between condensers and intake and discharge tunnels.
4. Cooling system, including towers, pumps, tank, and piping.
5. Condensers, including condensate pumps, air and vacuum pumps, ejectors, unloading valves and vacuum breakers, expansion devices, screens, etc.
6. Cranes, hoists, etc., including items wholly identified with items listed herein.
7. Engines, reciprocating or rotary.
8. Fire-extinguishing systems.
9. Foundations and settings, especially constructed for and not expected to outlast the apparatus for which provided.
10. Generators—Main, A.C. or D.C., including field rheostats and connections for self-excited units, and excitation systems when identified with the generating unit.
11. Governors.
12. Lighting systems.
13. Lubricating systems including gauges, filters, tanks, pumps, piping, motors, etc.
14. Mechanical meters, including gauges, recording instruments, sampling and testing equipment.
15. Piping—main exhaust, including connections between generator and condenser and between condenser and hotwell.
16. Piping—main steam, including connections from main throttle valve to turbine inlet.
17. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.
18. Pressure oil system, including accumulators, pumps, piping, motors, etc.
19. Throttle and inlet valve.
20. Tunnels, intake and discharge, for condenser system, when not a part of a structure.

21. Water screens, motors, etc.

10144 Turbogenerator Units

This account shall include the cost installed of main turbine-driven units and accessory equipment used in generating electricity by steam.

Items

1. Air cleaning and cooling apparatus, including blowers, drive equipment, air ducts not a part of building, louvers, pumps, hoods, etc.
2. Circulating pumps, including connections between condensers and intake and discharge tunnels.
3. Condensers, including condensate pumps, air and vacuum pumps, ejectors, unloading valves and vacuum breakers, expansion devices, screens, etc.
4. Generator hydrogen, gas piping and detrainment equipment.
5. Cooling system, including towers, pumps, tanks, and piping.
6. Cranes, hoists, etc., including items wholly identified with items listed herein.
7. Excitation system, when identified with main generating units.
8. Fire extinguishing systems.
9. Foundations and settings, especially constructed for and not expected to outlast the apparatus for which provided.
10. Governors.
11. Lighting systems.
12. Lubricating systems, including gauges, filters, water separators, tanks, pumps, piping, motors, etc.
13. Mechanical meters, including gauges, recording instruments, sampling and testing equipment.
14. Main Exhaust Piping including connections between turbogenerator and condenser and between condenser and hotwell.
15. Main Steam Piping including connections from main throttle valve to turbine inlet.
16. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.
17. Pressure oil systems, including accumulators, pumps, piping, motors, etc.
18. Steelwork, specially constructed for apparatus listed herein.
19. Throttle and inlet valve.
20. Tunnels, intake and discharge, for condenser system, when not a part of structure, water screens, etc.

21. Main turbogenerators main, including turbine and generator, field rheostats and electric connections for self-excited units.
22. Water screens, motors, etc.
23. Moisture separator for turbine steam.

10145 Accessory Electric Equipment

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by steam power, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

Items

1. Auxiliary generators, including boards, compartments, switching equipment, control equipment, and connections to auxiliary power bus.
2. Excitation system, including motor, turbine and dual-drive exciter sets and rheostats, storage batteries and charging equipment, circuit-breakers, panels and accessories, knife switches and accessories, surge arresters, instrument shunts, conductors and conduit, special supports for conduit, generator field and exciter switch panels, exciter bus tie panels, generator and exciter rheostats, etc., special housing, protective screens, etc.
3. Generator main connections, including oil circuit breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, current transformers, potential transformers, protective relays, isolated panels and equipment, conductors and conduit, special supports for generator main leads grounding switch, etc., special housings, protective screens, etc.
4. Station buses including main, auxiliary, transfer, synchronizing and fault ground buses, including oil circuit-breakers and accessories, disconnecting switches and accessories, operating mechanisms and interlocks, reactors and accessories, voltage regulators and accessories, compensators, resistors, starting transformers, current transformers, potential transformers, protective relays, storage batteries and charging equipment, isolated panels and equipment, conductors and conduit, special supports, special housings, concrete pads, general station grounding system, special fire-extinguishing system, and test equipment.
5. Station control system, including station switchboards with panel wiring, panels with instruments and control equipment only, panels with switching equipment mounted or mechanically connected, truck-type boards complete, cubicles, station supervisory control boards, generator and exciter signal stands, temperature recording devices, frequency-control equipment, master clocks, watt-hour meters and synchronoscope in the turbine room, station totalizing wattmeter, boiler-room

load indicator equipment, storage batteries, panels and charging sets, instrument transformers for supervisory metering, conductors and conduit, special supports for conduit, switchboards, batteries, special housing for batteries, protective screens, doors, etc.

Note A: Do not include in this account transformers and other equipment used for changing the voltage or frequency of electricity for the purposes of transmission or distribution.

Note B: When any item of equipment listed herein is used wholly to furnish power to equipment included in another account, its cost shall be included in such other account.

10146 Miscellaneous Power Plant Equipment

This account shall include the cost installed of miscellaneous equipment in and about the steam generating plant devoted to general station use, and which is not properly includible in any of the foregoing steam power production accounts.

Items

1. Compressed air and vacuum cleaning systems, including tanks, compressors, exhausters, air filters, piping, etc.
2. Cranes and hoisting equipment, including cranes, cars, crane rails, monorails, hoists, etc., with electric and mechanical connections.
3. Fire extinguishing equipment for general station use.
4. Foundations and settings specially constructed for and not expected to outlast the apparatus for which provided.
5. Locomotive and locomotive cranes not includible elsewhere.
6. Marine equipment, including boats, barges, etc.
7. Miscellaneous belts, pulleys, countershafts, etc.
8. Miscellaneous equipment, including atmospheric and weather indicating devices, intra-site communication equipment, laboratory equipment, signal systems, callophones emergency whistles and sirens, fire alarms, insect-control equipment, and other similar equipment.
9. Railway cars not includible elsewhere.
10. Refrigerating systems, including compressors, pumps, cooling coils, etc.
11. Station maintenance equipment, including lathes, shapers, planers, drill presses, hydraulic presses, grinders, etc., with motors, shafting, hangers, pulleys, etc.
12. Ventilating equipment, including items wholly identified with apparatus listed herein.

Note A: When any item of equipment listed herein is wholly used in connection with equipment included in another account, its cost shall be included in such other account.

10147 Asset Retirement Costs for Steam Production Plant

This account shall include asset retirement costs on plant included in the steam production function.

Geo-Thermal Generation

10155 Land and Land Rights

This account shall include the cost of land and land rights used in connection with geo-thermal power generation.

10156 Structures and Improvements

This account shall include the cost in place of structures and improvements used in connection with geo-thermal generation.

10157 Production Wells

This account shall include the cost of drilling geo-thermal production wells that produce fluid heated by the natural heat of the earth, if the wells have been found to have proven reserves.

10158 Steam Fluid Transmission

This account shall include the cost of piping to provide steam piped directly from underground wells to the power plant, where it is directed into a turbine generator unit.

10159 Turbogenerator Unit

This account shall include the cost installed of main turbine-driven units and accessory equipment used in generating electricity by steam.

10160 Electrical Equipment

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by steam power, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

10161 Miscellaneous Power Plant Equipment

This account shall include the cost installed of miscellaneous equipment in and about the steam power generating devoted to general station use, and which is not properly includible in any of the foregoing steam power production accounts.

10162 Asset Retirement Costs for Geo-Thermal Production

This account shall include asset retirement costs on plant included in the geo-thermal production function.

Solar Generation

10170 Land and Land Rights

This account shall include the cost of land and land rights used in connection with solar power generation.

10171 Structures and Improvements

This account shall include the cost in place of structures and improvements used in connection with solar generation.

10172 Electrical Equipment

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by steam power, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

10173 Accessory Electric Equipment

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced by steam power, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which they are associated is included.

10174 Miscellaneous Power Plant Equipment

This account shall include the cost installed of miscellaneous equipment in and about the solar power generating devoted to general station use, and which is not properly includible in any of the foregoing solar production accounts

10175 Asset Retirement Costs for Solar Production

This account shall include asset retirement costs on plant included in the solar power production function.

Other Generation

10180 Land and Land Rights

This account shall include the cost of land and land rights used in connection with other power generation.

10181 Structures and Improvements

This account shall include the cost in place of structures and improvements used in connection with other power generation.

10182 Fuel Holders, Producers, and Accessories

This account shall include the cost installed of fuel handling and storage equipment used between the point of fuel delivery to the station and the intake pipe through which fuel is directly drawn to the engine, also the cost of gas producers and accessories devoted to the production of gas for use in prime movers driving main electric generators.

10183 Prime Movers

This account shall include the cost installed of other prime movers devoted to the generation of electric energy, together with their auxiliaries.

10184 Generators

This account shall include the cost installed of other power driven main generators.

10185 Accessory Electric Equipment

This account shall include the cost installed of auxiliary generating apparatus, conversion equipment, and equipment used primarily in connection with the control and switching of electric energy produced in other power generating stations, and the protection of electric circuits and equipment, except electric motors used to drive equipment included in other accounts. Such motors shall be included in the account in which the equipment with which it is associated is included.

10186 Miscellaneous Power Plant Equipment

This account shall include the cost installed of miscellaneous equipment in and about the other power generating plant, devoted to general station use, and not properly includible in any of the foregoing other power production accounts.

10187 Energy Storage Equipment—Production

This account shall include the cost installed of energy storage equipment used to store energy for load managing purposes. Where energy storage equipment can perform more than one function or purpose, the cost of the equipment shall be allocated among production, transmission, and distribution plant based on the services provided by the asset.

10188 Asset Retirement Costs for Other Production Plant

This account shall include asset retirement costs on plant included in the other production function.

Transmission Plant**10200 Land and Land Rights**

This account shall include the cost of land and land rights used in connection with transmission operations.

10201 Structures and Improvements

This account shall include the cost in place of structures and improvements used in connection with transmission operations.

10202 Station Equipment (Transmission Substations)

This account shall include the cost installed of transforming, conversion, and switching equipment used for the purpose of changing the characteristics of electricity in connection with its transmission or for controlling transmission circuits.

Items

1. Bus compartments, concrete, brick, and sectional steel, including items permanently attached thereto.
2. Conduit, including concrete and iron duct runs not a part of a building.
3. Control equipment, including battery charging equipment, transformers, remote relay boards, and connections.
4. Conversion equipment, including transformers, indoor and outdoor, frequency changers, motor generator sets, rectifiers, synchronous converters, motors, cooling equipment, and associated connections.
5. Fences.
6. Fixed and synchronous condensers, including transformers, switching equipment blowers, motors, and connections.
7. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
8. General station equipment, including air compressors, motors, hoists, cranes, test equipment, ventilating equipment, etc.
9. Platforms, railings, steps, gratings, etc. appurtenant to apparatus listed herein.
10. Primary and secondary voltage connections, including bus runs and supports, insulators, potheads, lightning arresters, cable and wire runs from and to outdoor connections or to manholes and the associated regulators, reactors, resistors, surge arresters, and accessory equipment.
11. Switchboards, including meters, relays, control wiring, etc.
12. Switching equipment, indoor and outdoor, including oil circuit-breakers and operating mechanisms, truck switches, and disconnect switches.
13. Tools and appliances.

10203 Towers and Fixtures

This account shall include the cost installed of towers and appurtenant fixtures used for supporting overhead transmission conductors.

Items

1. Anchors, guys, braces.
2. Brackets.
3. Crossarms, including braces.
4. Excavation, backfill, and disposal of excess excavated material.
5. Foundations.
6. Guards.
7. Insulator pins and suspension bolts.
8. Ladders and steps.
9. Railings, etc.
10. Towers.

10204 Poles and Fixtures

This account shall include the cost installed of transmission line poles, wood, steel, concrete, or other material, together with appurtenant fixtures used for supporting overhead transmission conductors.

Items

1. Anchors, head arm and other guys, including guy guards, guy clamps, strain insulators, pole plates, etc.
2. Brackets.
3. Crossarms and braces.
4. Excavation and backfill, including disposal of excess excavated material.
5. Extension arms.
6. Gaining, roofing stenciling, and tagging.
7. Insulator pins and suspension bolts.
8. Paving.
9. Pole steps.
10. Poles, wood, steel, concrete, or other material.
11. Racks complete with insulators.

12. Reinforcing and stubbing.
13. Settings.
14. Shaving and painting.

10205 Overhead Conductors and Devices

This account shall include the cost installed of overhead conductors and devices used for transmission purposes.

Items

1. Circuit-breakers.
2. Conductors, including insulated and bare wires and cables.
3. Ground wires and ground clamps.
4. Insulators, including pin, suspension, and other types.
5. Lightning arresters.
6. Switches.
7. Other line devices.

10206 Underground Conduit

This account shall include the cost installed of underground conduit and tunnels used for housing transmission cables or wires.

Items

1. Conduit, concrete, brick or tile, including iron pipe, fiber pipe, Murray duct, and standpipe on pole or tower.
2. Excavation, including shoring, bracing, bridging, backfill, and disposal of excess excavated material.
3. Foundations and settings specially constructed for and not expected to outlast the apparatus for which provided.
4. Lighting systems.
5. Manholes, concrete or brick, including iron or steel, frames and covers, hatchways, gratings, ladders, cable racks and hangers, etc., permanently attached to manholes.
6. Municipal inspection.
7. Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
8. Permits.
9. Protection of street openings.

10. Removal and relocation of subsurface obstructions.
11. Sewer connections, including drains, traps, tide valves, check valves, etc.
12. Sumps, including pumps.
13. Ventilating equipment.

10207 Underground Conductors and Devices

This account shall include the cost installed of underground conductors and devices used for transmission purposes.

Items

1. Armored conductors, buried, including insulators, insulating materials, splices, potheads, trenching, etc.
2. Armored conductors, submarine, including insulators, insulating materials, splices in terminal chambers, potheads, etc.
3. Cables in standpipe, including pothead and connection from terminal chamber of manhole to insulators on pole.
4. Circuit-breakers.
5. Fireproofing, in connection with any items listed herein.
6. Hollow-core oil-filled cable, including straight or stop joints pressure tanks, auxiliary air tanks, feeding tanks, terminals, potheads and connections, ventilating equipment, etc.
7. Lead and fabric covered conductors, including insulators, compound filled, oil filled, or vacuum splices, potheads, etc.
8. Lightning arresters.
9. Municipal inspection.
10. Permits.
11. Protection of street openings.
12. Racking of cables.
13. Switches.
14. Other line devices.

10208 Roads and Trails

This account shall include the cost of roads, trails, and bridges used primarily as transmission facilities.

Items

1. Bridges, including foundation piers, girders, trusses, flooring, etc.
2. Clearing land.
3. Roads, including grading, surfacing, culverts, etc.
4. Structures, constructed and maintained in connection with items included herein.
5. Trails, including grading, surfacing, culverts, etc.

Note: The cost of temporary roads, bridges, etc., necessary during the period of construction but abandoned or dedicated to public use upon completion of the plant, shall be charged to the functional account for which the road or bridge was constructed.

10209 Asset Retirement Costs for Transmission Plant

This account shall include asset retirement costs on plant included in the transmission plant function.

Distribution Plant**10300 Land and Land Rights**

This account shall include the cost of land and land rights used in connection with distribution operations.

Note A: Do not include in this account the cost of permits to erect poles, towers, etc., or to trim trees.

10301 Structures and Improvements

This account shall include the cost in place of structures and improvements used in connection with distribution operations.

10302 Station Equipment (Generation Substations/Netstations)

This account shall include the cost installed of station equipment, including transformer banks, etc., which are used for the purpose of changing the characteristics of electricity in connection with its distribution.

Items

1. Bus compartments, concrete, brick and sectional steel, including items permanently attached thereto.
2. Conduit, including concrete and iron duct runs not part of a building.
3. Control equipment, including batteries, battery charging equipment, transformers, remote relay boards, and connections.

4. Conversion equipment, indoor and outdoor, frequency changers, motor generator sets, rectifiers, synchronous converters, motors, cooling equipment, and associated connections.
5. Fences.
6. Fixed and synchronous condensers, including transformers, switching equipment, blowers, motors, and connections.
7. Foundations and settings, specially constructed for and not expected to outlast the apparatus for which provided.
8. General station equipment, including air compressors, motors, hoists, cranes, test equipment, ventilating equipment, etc.
9. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.
10. Primary and secondary voltage connections, including bus runs and supports, insulators, potheads, lightning arresters, cable and wire runs from and to outdoor connections or to manholes and the associated regulators, reactors, resistors, surge arresters, and accessory equipment.
11. Switchboards, including meters, relays, control wiring, etc.
12. Switching equipment, indoor and outdoor, including oil circuit-breakers and operating mechanisms, truck switches, disconnect switches.

Note A: The cost of rectifiers, series transformers, and other special station equipment devoted exclusively to street lighting service shall not be included in this account, but in the account for Street Lighting and Signal Systems.

10303 Energy Storage Equipment—Distribution

This account shall include the cost installed of energy storage equipment used to store energy for load managing purposes. Where energy storage equipment can perform more than one function or purpose, the cost of the equipment shall be allocated among production, transmission, and distribution plant based on the services provided by the asset and the allocation of the asset's cost through rates approved by a relevant regulatory agency.

10304 Poles, Towers and Fixtures

This account shall include the cost installed of poles, towers, and appurtenant fixtures used for supporting overhead distribution conductors and service wires.

Items

1. Anchors, head arm, and other guys, including guy guards, guy clamps, strain insulators, pole plates, etc.
2. Brackets.

3. Crossarms and braces.
4. Excavation and backfill, including disposal of excess excavated material.
5. Extension arms.
6. Foundations.
7. Guards.
8. Insulator pins and suspension bolts.
9. Paving.
10. Permits for construction.
11. Pole steps and ladders.
12. Poles, wood, steel, concrete, or other material.
13. Racks complete with insulators.
14. Railings.
15. Reinforcing and stubbing.
16. Settings.
17. Shaving, painting, gaining, roofing, stenciling, and tagging.
18. Towers.
19. Transformer racks and platforms.

10305 Overhead Conductors and Devices

This account shall include the cost installed of overhead conductors and devices used for distribution purposes.

Items

1. Circuit-breakers.
2. Conductors, including insulated and bare wires and cables.
3. Ground wires, clamps, etc.
4. Insulators, including pin, suspension, and other types, and tie wire or clamps.
5. Lightning arresters.
6. Railroad and highway crossing guards.
7. Splices.
8. Switches.

9. Tree trimming, initial cost including the cost of permits therefor.
10. Other line devices.

Note A: The cost of conductors used solely for street lighting or signal systems shall not be included in this account but in the account 10313, Street Lighting and Signal Systems.

10306 Underground Conduit

This account shall include the cost installed of underground conduit and tunnels used for housing distribution cables or wires.

Items

1. Conduit, concrete, brick and tile, including iron pipe, fiber pipe, Murray duct, and standpipe on pole or tower.
2. Excavation, including shoring, bracing, bridging, backfill, and disposal of excess excavated material.
3. Foundations and settings specially constructed for and not expected to outlast the apparatus for which constructed.
4. Lighting systems.
5. Manholes, concrete or brick, including iron or steel frames and covers, hatchways, gratings, ladders, cable racks and hangers, etc., permanently attached to manholes.
6. Municipal inspection.
7. Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
8. Permits.
9. Protection of street openings.
10. Removal and relocation of subsurface obstructions.
11. Sewer connections, including drains, traps, tide valves, check valves, etc.
12. Sumps, including pumps.
13. Ventilating equipment.

Note A: The cost of underground conduit used solely for street lighting or signal systems shall be included in account 10313, Street Lighting and Signal Systems.

10307 Underground Conductors and Devices

This account shall include the cost installed of underground conductors and devices used for distribution purposes.

Items

1. Armored conductors, buried, including insulators, insulating materials, splices, potheads, trenching, etc.
2. Armored conductors, submarine, including insulators, insulating materials, splices in terminal chamber, potheads, etc.
3. Cables in standpipe, including pothead and connection from terminal chamber or manhole to insulators on pole.
4. Circuit-breakers.
5. Fireproofing, in connection with any items listed herein.
6. Hollow-core oil-filled cable, including straight or stop joints, pressure tanks, auxiliary air tanks, feeding tanks, terminals, potheads and connections, etc.
7. Lead and fabric covered conductors, including insulators, compound-filled, oil-filled or vacuum splices, potheads, etc.
8. Lightning arresters.
9. Municipal inspection.
10. Permits.
11. Protection of street openings.
12. Racking of cables.
13. Switches.
14. Other line devices.

Note A: The cost of underground conductors and devices used solely for street lighting or signal systems shall be included in account 10313, Street Lighting and Signal Systems.

10308 Line Transformers

- A. This account shall include the cost installed of overhead and underground distribution line transformers and poletype and underground voltage regulators owned by the Utility, for use in transforming electricity to the voltage at which it is to be used by the customer, whether actually in service or held in reserve.
- B. When a transformer is permanently retired from service, the original installed cost thereof shall be credited to this account.
- C. The records covering line transformers shall be so kept that the Utility can furnish the number of transformers of various capacities in service and those in reserve, and the location and the use of each transformer.

Items

1. Installation labor.
2. Transformer cut-out boxes.
3. Transformer lightning arresters.
4. Transformers, line and network.
5. Capacitors.
6. Network protectors.

10309 Service Connection

This account shall include the cost installed of overhead and underground conductors leading from a point where wires leave the last pole of the overhead system or the distribution box or manhole, or the top of the pole of the distribution line, to the point of connection with the customer's outlet or wiring. Conduit used for underground service conductors shall be included herein.

Items

1. Brackets.
2. Cables and wires.
3. Conduit.
4. Insulators.
5. Municipal inspection.
6. Overhead to underground, including conduit or standpipe and conductor from last splice on pole to connection with customer's wiring.
7. Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
8. Permits.
9. Protection of street openings.
10. Service switch.
11. Suspension wire.

10310 Meters

This account shall include the cost installed of meters or devices and appurtenances thereto, for use in measuring the electricity delivered to its users, whether actually in service or held in reserve. When a meter is permanently retired from service, the installed cost included herein shall be credited to this account. The records covering meters shall be so kept that the Utility can furnish information as to the

number of meters of various capacities in service and in reserve as well as the location of each meter owned.

Items

1. Alternating current, watt-hour meters.
2. Current limiting devices.
3. Demand indicators.
4. Demand meters.
5. Direct current watt-hour meters.
6. Graphic demand meters.
7. Labor of first installation only.
8. Instrument transformers.
9. Maximum demand meters.
10. Meter badges and their attachments.
11. Meter boards and boxes.
12. Meter fittings, connections, and shelves (first set).
13. Meter switches and cut-outs.
14. Prepayment meters.
15. Protective devices.
16. Testing new meters.

Note A: This account shall not include meters for recording output of a generating station, substation meters, etc. It includes only those meters used to record energy delivered to customers.

Note B: The cost of removing and resetting meters shall be charged to account 50506, Meter Expenses.

10311 Installations on Customers' Premises

This account shall include the cost installed of equipment on the customer's side of a meter when the Utility incurs such cost and when the Utility retains title to and assumes full responsibility for maintenance and replacement of such property. This account shall not include leased equipment, for which see account 10312, Leased Property on Customers' Premises.

Items

1. Cable vaults.

2. Commercial lamp equipment.
3. Foundations and settings specially provided for equipment included herein.
4. Frequency changer sets.
5. Motor generator sets.
6. Motors.
7. Switchboard panels, high or low tension.
8. Wire and cable connections to incoming cables.

10312 Leased Property on Customers' Premises

This account shall include the cost of electric motors, transformers, and other equipment on customers' premises (including municipal corporations), leased or loaned to customers, but not including property held for sale.

Note A: The cost of setting and connecting such appliances or equipment on the premises of customers and the cost of resetting or removal shall not be charged to this account but to operating expenses, account 40407, Customer Installations Expenses.

10313 Street Lighting and Signal Systems

This account shall include the cost installed of equipment used wholly for public street and highway lighting or traffic, fire alarm, police, and other signal systems.

Items

1. Armored conductors, buried or submarine, including insulators, insulating materials, splices, trenching, etc.
2. Automatic control equipment.
3. Conductors, overhead or underground, including lead or fabric covered, parkway cables, etc., including splices, insulators, etc.
4. Lamps, incandescent or other types, including glassware, suspension fixtures, brackets, etc.
5. Municipal inspection.
6. Ornamental lamp posts.
7. Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
8. Permits.
9. Posts and standards.
10. Protection of street openings.
11. Relays or time clocks.

12. Series contactors.
13. Switches.
14. Transformers, pole or underground.

10314 Asset Retirement Costs for Distribution Plant

This account shall include asset retirement costs on plant included in the distribution plant function.

Regional Transmission and Market Operations Plant

10400 Land and Land Rights

This account shall include the cost of land and land rights used in connection with regional transmission and market operations.

10401 Structures and Improvements

This account shall include the cost in place of structures and improvements used for regional transmission and market operations.

10402 Computer Hardware

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching, system planning, standards development, market monitoring, and market administration activities. Records shall be maintained identifying to the maximum extent practicable computer hardware owned and used for: (1) Scheduling, system control, and dispatching; (2) system planning and standards development; and (3) market monitoring and market administration activities.

Items

1. Personal computers.
2. Servers.
3. Workstations.
4. Energy Management System (EMS) hardware.
5. Supervisory Control and Data Acquisition (SCADA) system hardware.
6. Peripheral equipment.
7. Networking components.

10403 Computer Software

This account shall include the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching, system planning, standards development, market monitoring, and market administration activities. Records shall be maintained identifying to the

maximum extent practicable the cost of software used for: Scheduling, system control and dispatching; System planning and standards development; and Market monitoring and market administration activities.

Items

1. Software licenses.
2. User interface software.
3. Modeling software.
4. Database software.
5. Tracking and monitoring software.
6. Energy Management System (EMS) software.
7. Supervisory Control and Data Acquisition (SCADA) system software.
8. Evaluation and assessment system software.
9. Operating, planning and transaction scheduling software.
10. Reliability applications.
11. Market application software.

10404 Communication Equipment

This account shall include the cost of communication equipment owned and used to acquire or share data and information used to control and dispatch the system.

Items

1. Fiber optic cable.
2. Remote terminal units.
3. Microwave towers.
4. Global Positioning System (GPS) equipment.
5. Servers.
6. Workstations.
7. Telephones.

10405 Miscellaneous Regional Transmission and Market Operation Plant

This account shall include the cost of regional transmission and market operation plant and equipment not provided for elsewhere.

10406 Asset Retirement Costs for Regional Transmission and Market Operation Plant

This account shall include asset retirement costs on regional control and market operation plant and equipment.

General Plant

10500 Land and Land Rights

This account shall include the cost of land and land rights used for utility purposes, the cost of which is not properly includible in other land and land rights accounts.

10501 Structures and Improvements

This account shall include the cost in place of structures and improvements used for utility purposes, the cost of which is not properly includible in other structures and improvements accounts.

10502 Office Furniture and Equipment

This account shall include the cost of office furniture and equipment owned by the Utility and devoted to utility service, and not permanently attached to buildings, except the cost of such furniture and equipment which the Utility elects to assign to other plant accounts on a functional basis.

Items

1. Bookcases and shelves.
2. Desks, chairs, and desk equipment.
3. Drafting-room equipment.
4. Filing, storage, and other cabinets.
5. Floor covering.
6. Library and library equipment.
7. Mechanical office equipment, such as accounting machines, typewriters, etc.
8. Safes.
9. Tables.

10503 Transportation Equipment

This account shall include the cost of transportation vehicles used for utility purposes.

Items

1. Airplanes.
2. Automobiles.
3. Bicycles.

4. Electrical vehicles.
5. Motor trucks.
6. Motorcycles.
7. Repair cars or trucks.
8. Tractors and trailers.
9. Other transportation vehicles.

10504 Stores Equipment

This account shall include the cost of equipment used for the receiving, shipping, handling, and storage of materials and supplies.

Items

1. Chain falls.
2. Counters.
3. Cranes (portable).
4. Elevating and stacking equipment (portable).
5. Hoists.
6. Lockers.
7. Scales.
8. Shelving.
9. Storage bins.
10. Trucks, hand and power driven.
11. Wheelbarrows.

10505 Tools, Shop and Garage Equipment

This account shall include the cost of tools, implements, and equipment used in construction, repair work, general shops, and garages and not specifically provided for or includible in other accounts.

Items

1. Air compressors.
2. Anvils.
3. Automobile repair shop equipment.
4. Battery charging equipment.

5. Belts, shafts and countershafts.
6. Boilers.
7. Cable pulling equipment.
8. Concrete mixers.
9. Drill presses.
10. Derricks.
11. Electric equipment.
12. Engines.
13. Forges.
14. Furnaces.
15. Foundations and settings specially constructed for and not expected to outlast the equipment for which provided.
16. Gas producers.
17. Gasoline pumps, oil pumps and storage tanks.
18. Greasing tools and equipment.
19. Hoists.
20. Ladders.
21. Lathes.
22. Machine tools.
23. Motor-driven tools.
24. Motors.
25. Pipe threading and cutting tools
26. Pneumatic tools.
27. Pumps.
28. Riveters.
29. Smithing equipment.
30. Tool racks.
31. Vises.
32. Welding apparatus.

33. Work benches.

10506 Laboratory Equipment

This account shall include the cost installed of laboratory equipment used for general laboratory purposes and not specifically provided for or includible in other departmental or functional plant accounts.

Items

1. Ammeters.
2. Current batteries.
3. Frequency changers.
4. Galvanometers.
5. Inductometers.
6. Laboratory standard millivolt meters.
7. Laboratory standard volt meters.
8. Meter-testing equipment.
9. Millivolt meters.
10. Motor generator sets.
11. Panels.
12. Phantom loads.
13. Portable graphic ammeters, voltmeters, and wattmeters.
14. Portable loading devices.
15. Potential batteries.
16. Potentiometers.
17. Rotating standards.
18. Standard cell, reactance, resistor, and shunt.
19. Switchboards.
20. Synchronous timers.
21. Testing panels.
22. Testing resistors.
23. Transformers.

24. Voltmeters.

25. Other testing, laboratory, or research equipment not provided for elsewhere.

10507 Power Operated Equipment

This account shall include the cost of power operated equipment used in construction or repair work exclusive of equipment includible in other accounts. Include, also, the tools and accessories acquired for use with such equipment and the vehicle on which such equipment is mounted.

Items

1. Air compressors, including driving unit and vehicle.
2. Back filling machines.
3. Boring machines.
4. Bulldozers.
5. Cranes and hoists.
6. Diggers.
7. Engines.
8. Pile drivers.
9. Pipe cleaning machines.
10. Pipe coating or wrapping machines.
11. Tractors—Crawler type.
12. Trenchers.
13. Other power operated equipment.

Note A: It is intended that this account include only such large units as are generally self-propelled or mounted on movable equipment.

10508 Communication Equipment

This account shall include the cost installed of telephone, telegraph, and wireless equipment for general use in connection with utility operations.

Items

1. Antennae.
2. Booths.
3. Cables.
4. Distributing boards.

5. Extension cords.
6. Gongs.
7. Hand sets, manual and dial.
8. Insulators.
9. Intercommunicating sets.
10. Loading coils.
11. Operators' desks.
12. Poles and fixtures used wholly for telephone or telegraph wire.
13. Radio transmitting and receiving sets.
14. Remote control equipment and lines.
15. Sending keys.
16. Storage batteries.
17. Switchboards.
18. Telautograph circuit connections.
19. Testing instruments.
20. Towers.

10509 Miscellaneous Equipment

This account shall include the cost of equipment, apparatus, etc., used in the Utility operations, which is not includible in any other account of this Uniform System of Accounts.

Items

1. Hospital and infirmary equipment.
2. Kitchen equipment.
3. Employees' recreation equipment.
4. Radios.
5. Restaurant equipment.
6. Soda fountains.
7. Operators' cottage furnishings.
8. Other miscellaneous equipment.

Note A: Miscellaneous equipment of the nature indicated above wherever practicable shall be included in the Utility plant accounts on a functional basis.

10510 Other Tangible Property

This account shall include the cost of tangible utility plant not provided for elsewhere.

10511 Asset Retirement Costs for General Plant

This account shall include asset retirement costs on plant included in the general plant function.

Intangible Assets

10600 Organization

This account shall include all fees paid to governmental authorities for the privilege of incorporation and expenditures incident to organizing the corporation, partnership, or other enterprise and putting it into readiness to do business.

Items

1. Cost of obtaining certificates authorizing an enterprise to engage in the public-utility business.
2. Fees and expenses for incorporation.
3. Fees and expenses for mergers or consolidations.
4. Office expenses incident to organizing the Utility.
5. Stock and minute books and corporate seal.

10601 Franchises and Consents

This account shall include amounts paid for franchises, consents, water power licenses, or certificates, running for a period of more than one year, together with necessary and reasonable expenses incident to procuring such franchises, consents, water power licenses, or certificates of permission and approval. Annual or other periodic payments under franchises shall not be included herein but in the appropriate operating expense account.

When a franchise is for a specified period, the cost shall be amortized over the specified period. When a franchise has expired, the remaining cost shall be amortized immediately.

Records supporting this account shall be kept so as to show separately the book cost of each franchise or consent.

10602 Miscellaneous Intangible Plant

This account shall include the cost of patent rights, licenses, privileges, and other intangible property necessary or valuable in the conduct of utility operations and not specifically chargeable to any other account. When an asset is for a specified period, the cost shall be amortized over the specified period. When the term of such an asset has expired, the remaining cost shall be amortized immediately. This

account shall be maintained in such a manner that the Utility can furnish full information with respect to the amounts included herein.

10603 Software

This account shall include the cost of software that is material in amount.

Items

1. Accounting packages.
2. Customer Information System (CIS).
3. Groupware packages (e.g., e-mail, scheduling & conferencing programs, etc.).
4. Database management system packages.
5. Software development tools.
6. Primary development tools.

10604 Research and Development Expenditures

This account shall be charged with the cost of all major Research and Development (R&D) expenditures, as defined in International Financial Reporting Standards (IFRS). Costs that are minor or of a general or recurring nature shall be charged to the appropriate operating expense account. Entries in this account must be maintained so as to show separately each project, along with details of the nature and purpose of the research and development, together with the related costs.

Other Plant and Assets

10700 Construction Work in Progress

This account shall include the total of the balances of work orders for electric plant in process of construction. Work orders shall be cleared from this account as soon as practicable after completion of the job. Further, if a project, such as a hydroelectric project, a steam station or a transmission line, is designed to consist of two or more units or circuits which may be placed in service at different dates, any expenditures which are common to and which will be used in the operation of the project as a whole shall be included in electric plant in service upon the completion and the readiness for service of the first unit. Any expenditures which are identified exclusively with units of property not yet in service shall be included in this account.

10701 Electric Plant Held for Future Use

This account shall include the original cost of electric plant owned and held for future use in electric service under a definite plan for such use, to include: (1) property acquired but never used by the Utility in electric service, but held for such service in the future under a definite plan; and (2) property

previously used by the Utility in service, but retired from such service and held pending its reuse in the future, under a definite plan, in electric service.

The assets included in this account shall be classified according to the detailed fixed asset accounts prescribed for electric assets in service and the account shall be maintained in such detail as though the assets were in service.

Note: Materials and supplies, meters and transformers held in reserve, and normal spare capacity of plant in service shall not be included in this account.

10702 Electric Plant Acquisition Adjustments

This account shall include the difference between (1) the cost to the accounting utility of electric plant acquired as an operating unit or system by purchase, merger, consolidation, liquidation, or otherwise; and (2) the original cost, estimated, if not known, of such property, less the amount or amounts credited by the accounting Utility at the time of acquisition to accumulated provisions for depreciation and amortization and contributions in aid of construction with respect to such property.

10703 Other Electric Plant Adjustments

This account shall include the difference between the original cost, estimated if not known, and the book cost of electric plant to the extent that such difference is not properly includible in Account 10380, Electric Plant Acquisition Adjustments.

10704 Other Utility Plant

This account shall include the balances in accounts for utility plant, other than electric plant, such as gas, railway, etc.

Accumulated Depreciation

10800 Accumulated Depreciation Tangible Electric Plant

This account shall be credited with depreciation charges for tangible electric utility fixed assets. The Utility shall maintain separate sub-accounts for each category of fixed assets.

This account shall be credited with the following:

- (1) Amounts charged to Depreciation expense, or to clearing accounts for current depreciation expense for electric plant in service.
- (2) Amounts charged to Depreciation expense for asset retirement costs, for current depreciation expense charged to the applicable asset retirement cost account to such property.

For general ledger and balance sheet purposes, this account shall be regarded and treated as a single composite provision for Depreciation. For purposes of analysis, however, each Utility shall maintain subsidiary records in which this account is segregated according to the following functional

classification for electric plant such as: Hydraulic production, Other production, Transmission, Distribution, etc.

These subsidiary records shall reflect the current credits and debits to this account in sufficient detail to show separately for each such functional classification:

- (a) The amount of accrual for Depreciation;
- (b) The book cost of property retired;
- (c) Cost of removal;
- (d) Salvage; and
- (e) Other items, including recoveries from insurance, or self-insurance.

Separate subsidiary records shall be maintained for the amount of accrued cost of removal other than legal obligations for the retirement of plant recorded in Accumulated provision for Depreciation of electric utility plant.

10900 Accumulated Provision for Amortization of Electric Utility Plant

- A. This account shall be credited with the following:
 - 1. Amounts charged to Amortization of Limited-Term Electric Plant, for the current amortization of limited-term electric plant investments.
 - 2. Amounts charged to Miscellaneous Nonoperation Income, for amortization expense on property included in Electric Plant Held for Future Use.
 - 3. Amounts charged to Amortization of Other Electric Plant.
 - 4. Amounts charged to Miscellaneous Amortization, for the amortization of intangible or other electric plant which does not have a definite or terminable life.
- B. For general ledger and balance sheet purposes, this account shall be regarded and treated as a single composite provision for amortization. For purposes of analysis, however, each Utility shall maintain subsidiary records in which this account is segregated according to the following functional classification.

10910 Accumulated Provision for Amortization Electric Plant Acquisition Adjustments

This account shall be credited or debited with amounts which are includible in Electric Plant Acquisition Adjustments.

10920 Accumulated Provision for Depreciation and Amortization of Other Utility Plant

This account shall include amounts charged to depreciation and amortization for other utility assets (owned and leased) by the Utility.

11100 Other Investments

This account shall include the cost of other investments not maturing within one year and not held with the intention of sale within one year, accounted for in accordance with International Financial Reporting Standards (IFRS). Records shall be maintained in such a manner as to show the investment and transactions relating to each investment.

11010 Depreciation Fund

This account shall include the amount of cash and book cost of investments which have been segregated in a special fund for the purpose of identifying such assets with the accumulated provisions for depreciation.

11020 Other Special Funds

This account shall include the amount of cash and book cost of investments which have been segregated in special funds for insurance, employee pensions, savings, relief, hospital, and other purposes not provided for elsewhere. A separate account with appropriate title shall be kept for each fund.

Note A: Amounts deposited with a trustee under the terms of an irrevocable trust agreement for pensions or other employee benefits shall not be included in this account.

12000 Cash on Hand

This account shall include the amount of cash on hand and in banks and cash advanced to officers, agents, employees, and others as petty cash or working funds.

12001 Special Deposit/Letters of Credit

This account shall include deposits with banks or others for special purposes other than the payment of interest. Such special deposits may include cash deposited with banks or governmental authorities as a guaranty for the fulfillment of obligations. Entries to this account shall specify the purpose for which each deposit is made

12002 Cash at Bank

This account shall include Special cash deposits for payment of interest; dividends or other special purposes shall be included in this account in separate subdivisions which shall specify the purpose for which each such special deposit is made.

12003 Other Special Deposits

This account shall include deposits with fiscal agents or others for special purposes other than the payment of interest and dividends. Such special deposits may include cash deposited with governmental authorities as a guaranty for the fulfillment of obligations; cash deposited with trustees to be held until mortgaged property sold, destroyed, or otherwise disposed of is replaced; cash realized from the sale of

the accounting Utility's securities and deposited with trustees to be held until invested in property of the Utility, etc. Entries to this account shall specify the purpose for which the deposit is made.

Note A: Assets available for general corporate purposes shall not be included in this account. Further, deposits for more than one year, which are not offset by current liabilities, shall not be charged to this account but to account 11020, Other Special Funds.

12004 Temporary Cash Investments

- A. This account shall include the book cost of investments, such as demand and time loans, bankers' acceptances, marketable securities, and other similar investments, acquired for the purpose of temporarily investing cash.
- B. This account shall be so maintained as to show separately temporary cash investments in securities of associated companies and of others. Records shall be kept of any pledged investments.

12100 Notes Receivable

This account shall include the book cost, not includible elsewhere, of all collectible obligations in the form of notes receivable and similar evidences of money due on demand or within one year from the date of issue, except, however, Staff Debtors (see account 12004, Temporary Cash Investments, and account 12104, Staff Debtors).

12101 Customer Accounts Receivable

- A. This account shall include amounts due from customers for utility service, and for merchandising, jobbing, and contract work. This account shall not include amounts due from associated companies.
- B. This account shall be maintained so as to permit ready segregation of the amounts due for merchandising, jobbing and contract work.

12102 Trade Debtors

This account shall include invoiced amounts due from electricity industry operators (distribution, transmission, and generation). The account shall be maintained so as to permit ready segregation of the amounts due from each customer.

12103 Other Accounts Receivable

- A. This account shall include amounts due the Utility upon open accounts, other than amounts due from associated companies and from customers for utility services and merchandising, jobbing and contract work.
- B. This account shall be maintained so as to show separately amounts due on subscriptions to capital stock and from officers and employees, but the account shall not include amounts advanced to officers or others as working funds.

12104 Staff Debtors

This account shall include loans and advances to employees. Records shall be maintained in such a manner that an adequate record of advances will be evident.

12105 Sundry Debtors

- A. These accounts shall include notes and drafts upon which associated companies are liable, and which mature and are expected to be paid in full not later than one year from the date of issue, together with any interest thereon, and debit balances subject to current settlement in open accounts with associated companies.
- B. A Utility or Utility participating in a cash management program must maintain supporting documentation for all deposits into, borrowings from, interest income from, and interest expense to such program. Cash management programs include all agreements in which funds in excess of the daily needs of the Utility or Utility along with the excess funds of the Utility's or Utility's parent, affiliated and subsidiary companies are concentrated, consolidated, or otherwise made available for use by other entities within the corporate group.

12106 Interest and Dividends Receivable

This account shall include the amount of interest on bonds, mortgages, notes, commercial paper, loans, open accounts, deposits, etc., the payment of which is reasonably assured, and the amount of dividends declared or guaranteed on stocks owned.

Note A: Interest which is not subject to current settlement shall not be included herein but in the account in which is carried the principal on which the interest is accrued.

Note B: Interest and dividends receivable from associated companies shall be included in account 12105, Sundry Debtors.

12107 Rents Receivable

This account shall include rents receivable or accrued on property rented or leased by the Utility to others.

12108 Accrued Utility Revenues

At the option of the Utility, the estimated amount accrued for service rendered, but not billed at the end of any accounting period, may be included herein. In case accruals are made for unbilled revenues, they shall be made likewise for unbilled expenses, such as for the purchase of energy.

12109 Accumulated Provision for Uncollectible Accounts—Credit

- A. This account shall be credited with amounts provided for losses on accounts receivable which may become uncollectible, and also with collections on accounts previously charged hereto. Concurrent charges shall be made to Uncollectible Accounts, for amounts applicable to utility operations, and to

corresponding accounts for other operations. Records shall be maintained so as to show the write-offs of account receivable for each utility department.

- B. This account shall be subdivided to show the provision applicable to the following classes of accounts receivable:
 - 1. Utility customers.
 - 2. Merchandising, jobbing, and contract work.
 - 3. Officers and employees.
 - 4. Others.

12200 Fuel Stock

This account shall include the book cost of fuel on hand.

Items

- 1. Invoice price of fuel less any cash or other discounts.
- 2. Freight, switching, demurrage, and other transportation charges, not including, however, any charges for unloading from the shipping medium.
- 3. Excise taxes, purchasing agents' commissions, insurance, and other expenses directly assignable to cost of fuel.
- 4. Operating, maintenance, and depreciation expenses and *ad valorem* taxes on utility-owned transportation equipment used to transport fuel from the point of acquisition to the unloading point.
- 5. Lease or rental costs of transportation equipment used to transport fuel from the point of acquisition to the unloading point.

12210 Fuel Stock Expenses Undistributed

- A. This account may include the cost of labor and of supplies used and expenses incurred in unloading fuel from the shipping medium and in the handling thereof prior to its use, if such expenses are sufficiently significant in amount to warrant being treated as a part of the cost of fuel inventory rather than being charged direct to expense as incurred.
- B. Amounts included herein shall be charged to expense as the fuel is used to the end that the balance herein shall not exceed the expenses attributable to the inventory of fuel on hand.

Items

Labor:

- 1. Procuring and handling of fuel.

2. All routine fuel analyses.
3. Unloading from shipping facility and putting in storage.
4. Moving of fuel in storage and transferring from one station to another.
5. Handling from storage or shipping facility to first bunker, hopper, bucket, tank, or holder of boiler house structure.
6. Operation of mechanical equipment, such as locomotives, trucks, cars, boats, barges, cranes, etc.

Supplies and Expenses:

1. Tools, lubricants, and other supplies.
2. Operating supplies for mechanical equipment.
3. Transportation and other expenses in moving fuel.
4. Stores expenses applicable to fuel.

12220 Plant Materials and Operating Supplies

This account shall include the cost of materials purchased primarily for use in the Utility business for construction, operation, and maintenance purposes. It shall include also the book cost of materials recovered in connection with construction, maintenance, or the retirement of property, such materials being credited to construction, maintenance, or accumulated depreciation provision, respectively.

12230 Merchandise

This account shall include the book cost of materials and supplies and appliances and equipment held primarily for merchandising, jobbing, and contract work. The principles prescribed in accounting for utility materials and supplies shall be observed in respect to items carried in this account.

12240 Other Materials and Supplies

This account shall include the book cost of materials and supplies held primarily for nonutility purposes. The principles prescribed in accounting for utility materials and supplies shall be observed in respect to items carried in this account.

12250 Allowance Inventory

- A. This account shall include the cost of allowances owned by the Utility.
- B. This account shall be credited and Allowances shall be debited concurrent with the monthly emission of sulfur dioxide.
- C. Separate subdivisions of this account shall be maintained so as to separately account for those allowances usable in the current year and in each subsequent year. The underlying records of these subdivisions shall be maintained in sufficient detail so as to identify each allowance included, the origin of each allowance, and the acquisition cost, if any, of the allowance.

12260 Stores Expense Undistributed

- A. This account shall include the cost of supervision, labor, and expenses incurred in the operation of general storerooms, including purchasing, storage, handling, and distribution of materials and supplies.
- B. This account shall be cleared by adding to the cost of materials and supplies issued a suitable loading charge which will distribute the expense equitably over stores issues. The balance in the account at the close of the year shall not exceed the amount of stores expenses reasonably attributable to the inventory of materials and supplies exclusive of fuel.

Items

Labor:

1. Inspecting and testing materials and supplies when not assignable to specific items.
2. Unloading from shipping facility and putting in storage.
3. Supervision of purchasing and stores department to the extent assignable to materials handled through stores.
4. Getting materials from stock and in readiness to go out.
5. Inventorying stock received or stock on hand by stores employees but not including inventories by general department employees as part of internal or general audits.
6. Purchasing department activities in checking material needs, investigating sources of supply, analyzing prices, preparing and placing orders, and related activities to extent applicable to materials handled through stores.
7. Maintaining stores equipment.
8. Cleaning and tidying storerooms and stores offices.
9. Keeping stock records, including recording and posting of material receipts and issues and maintaining inventory record of stock.
10. Collecting and handling scrap materials in stores.

Supplies and expenses:

1. Adjustments of inventories of materials and supplies but not including large differences which can readily be assigned to important classes of materials and equitably distributed among the accounts to which such classes of materials have been charged since the previous inventory.
2. Cash and other discounts not practically assignable to specific materials.
3. Freight, express, etc., when not assignable to specific items.
4. Heat, light, and power for storerooms and store offices.

5. Brooms, brushes, sweeping compounds, and other supplies used in cleaning and tidying storerooms and stores offices.
6. Injuries and damages.
7. Insurance on materials and supplies and on stores equipment.
Losses due to breakage, leakage, evaporation, fire, or other causes, less credits for amounts received from insurance, transportation companies, or others in compensation of such losses.
8. Postage, printing, stationery, and office supplies.
9. Rent of storage space and facilities.
10. Communication service.
11. Excise and other similar taxes not assignable to specific materials.
12. Transportation expense on inward movement of stores and on transfer between storerooms but not including charges on materials recovered from retirements which shall be accounted for as part of cost of removal.

12270 Prepayments

This account shall include amounts representing prepayments of insurance, rents, taxes, interest, and miscellaneous items, and shall be kept or supported in such manner as to disclose the amount of each class of prepayment.

12300 Miscellaneous Current and Accrued Assets

This account shall include the book cost of all other current and accrued assets, appropriately designated and supported so as to show the nature of each asset included herein.

13000 Unamortized Debt Expense

This account shall include expenses related to the issuance or assumption of debt securities. Amounts recorded in this account shall be amortized over the life of each respective issue under a plan which will distribute the amount equitably over the life of the security. The amortization shall be on a monthly basis, and the amounts thereof shall be charged to Amortization of Debt Discount and Expense.

13010 Preliminary Survey and Investigation Charges

- A. This account shall be charged with all expenditures for preliminary surveys, plans, investigations, etc., made for the purpose of determining the feasibility of utility projects under contemplation. If construction results, this account shall be credited and the appropriate utility plant account charged. If the work is abandoned, the charge shall be made to Other Deductions, or to the appropriate operating expense account.

- B. This account shall also include costs of studies and analyses mandated by regulatory bodies related to plant in service. If construction results from such studies, this account shall be credited and the appropriate utility plant account charged with an equitable portion of such study costs directly attributable to new construction. The portion of such study costs not attributable to new construction or the entire cost if construction does not result shall be charged to the appropriate operating expense account.
- C. The records supporting the entries to this account shall be so kept that the Utility can furnish complete information as to the nature and the purpose of the survey, plans, or investigations and the nature and amounts of the several charges.

13020 Clearing Accounts

This caption shall include undistributed balances in clearing accounts at the date of the balance sheet. Balances in clearing accounts shall be substantially cleared not later than the end of the financial year unless items held therein relate to a future period.

13030 Temporary Facilities

This account shall include amounts shown by work orders for plant installed for temporary use in utility service for periods of less than one year. Such work orders shall be charged with the cost of temporary facilities and credited with payments received from customers and net salvage realized on removal of the temporary facilities. Any net credit or debit resulting shall be cleared to Miscellaneous Service Revenues.

13040 Miscellaneous Deferred Debits

This account shall include all debits not elsewhere provided for, such as miscellaneous work in progress, and unusual or extraordinary expenses, not included in other accounts, which are in process of amortization and items the proper final disposition of which is uncertain.

13050 Accumulated Deferred Income Taxes

This account shall be debited with the amount by which income taxes payable for the year are higher, due to temporary timing differences, than taxes payable based on the profit recorded for accounting purposes.

EQUITY, LIABILITIES AND OTHER CREDITS

Equity

20100 Common Stock Issued

This account shall include the stated or assigned value of common shares of each class issued. When capital stock is retired, this account shall be charged with the amount at which such stock is carried

herein. A separate ledger account shall be maintained for each class and series of common shares. The supporting records shall show the shares nominally issued, actually issued, and nominally outstanding.

20110 Preferred Stock Issued

This account shall include the stated or assigned value of preferred shares of each class issued. When capital stock is retired, these accounts shall be charged with the amount at which such stock is carried herein. A separate ledger account, with a descriptive title, shall be maintained for each class and series of stock. The supporting records shall show the shares nominally issued, actually issued, and nominally outstanding.

20120 Miscellaneous Paid-in Capital

This account shall include the balance of all other credits for paid-in capital which are not properly includible in the foregoing accounts. This account may include all commissions and expenses incurred in connection with the issuance of capital stock. This account shall include, in a separate subdivision for each class and series of shares, the excess of the cash value of consideration received on issues of shares over the par value.

20130 Revaluation Reserves

This account shall include reserves relating to the increased valuation of fixed assets in accordance with International Financial Reporting Standards (IFRS). The account shall also include audited revaluation reserves in existence at the date of implementation of this Uniform System of Accounts.

Separate accounts shall be maintained for each category of fixed asset revaluation reserve and records shall include details of each asset valuation, the date of valuation, basis of valuation and name and qualifications of the independent valuation expert. All asset valuation reports shall be retained.

20140 Appropriated Retained Earnings

This account shall include the amount of retained earnings which has been appropriated or set aside for specific purposes. Separate subaccounts shall be maintained under such titles as will designate the purpose for which each appropriation was made.

20150 Unappropriated Retained Earnings

This account shall include the balances, either debit or credit, of unappropriated retained earnings arising from earnings of the Utility. This account shall not include any amounts representing the undistributed earnings of subsidiary companies.

Long-Term Debt

30100 Bonds

This account shall include in a separate subdivision for each class and series of bonds the face value of the actually issued and unmatured bonds which have not been retired or canceled; also the face value of such bonds issued by others, the payment of which has been assumed by the Utility.

30110 Other Long-term Debt

- A. This account shall include any long-term debt / liabilities with a maturity greater than one year, not provided for in any other account and in accordance with International Financial Reporting Standards (IFRS).
- B. Separate accounts shall be maintained for each class of obligation and appropriate records maintained, recording date of obligation, date of maturity, interest rates, security, etc.

30200 Obligations Under Capital Lease—Noncurrent

This account shall include liabilities related to assets acquired under capital leases, in accordance with the requirements of International Financial Reporting Standards (IFRS).

30210 Accumulated Provision for Non-Current Liabilities

This account shall include provisions for potential or probable non-current liabilities, such as:

- 1. Losses through accident, fire, flood, or other hazards to property not covered by insurance.
- 2. Compensation for death of or injury to employees and others, where not covered by insurance.
- 3. Employer and employee contributions to savings, medical or other funds, where the funds are included in the assets of the Utility.

The account shall be maintained in such manner as to show the amount of each separate provision and the nature and amounts of the debits and credits thereto.

30220 Accumulated Provision for Rate Refunds

- A. This account shall be credited with amounts charged to the Provisions for Rate Refunds, to provide for estimated refunds where the Utility is collecting amounts in rates subject to refund.
- B. When refund of any amount recorded in this account is ordered by a regulatory authority, such amount shall be changed hereto and credited to Miscellaneous Current and Accrued Liabilities.
- C. Records supporting the entries to this account shall be kept so as to identify each amount recorded by the respective rate filing docket number.

30300 Notes Payable

This account shall include the face value of all notes, drafts, acceptances, or other similar evidences of indebtedness, payable on demand or within a time not exceeding one year from date of issue, to other than associated companies.

30310 Interest Payable

This account shall include the amount of interest accrued on all liabilities. Supporting records shall be maintained so as to show the amount accrued on each obligation.

30320 Accounts Payable

This account shall include all amounts payable by the Utility within one year, which are not provided for in other accounts.

30400 Customer Deposits

This account shall include all amounts deposited with the Utility by customers as security for the payment of bills.

30401 Taxes Accrued

This account shall be credited with the amount of taxes accrued during the accounting period, corresponding debits being made to the appropriate accounts for tax charges. Such credits may be based upon estimates, but from time to time during the year as the facts become known, the amount of the periodic credits shall be adjusted so as to include as nearly as can be determined in each year the taxes applicable thereto.

30402 Value Added Tax (VAT) Payable

This account shall record VAT liabilities and shall include the following sub-accounts to be maintained as appropriate:

1. VAT Billed
2. VAT Output
3. VAT Input
4. VAT Clearing

30403 Interest Accrued

This account shall include the amount of interest accrued but not matured on all liabilities of the Utility not including, however, interest which is added to the principal of the debt on which incurred. Supporting records shall be maintained so as to show the amount of interest accrued on each obligation.

30404 Dividends Declared

This account shall include the amount of dividends which have been declared but not paid. Dividends shall be credited to this account when they become a liability.

30405 Matured Long-term Debt

This account shall include the amount of long-term debt (including any obligation for premiums) matured and unpaid, without specific agreement for extension of the time of payment and bonds called for redemption but not presented.

30406 Other Creditors

This account shall include the amount of all other current and accrued liabilities not provided for elsewhere appropriately designated and supported so as to show the nature of each liability.

30500 Customer Advances for Construction

This account shall include advances by customers for construction which are to be refunded either wholly or in part. When a customer is refunded the entire amount to which he is entitled, according to the agreement or rule under which the advance was made, the balance, if any, remaining in this account shall be credited to the respective plant account.

30510 Other Deferred Credits

This account shall include advance billings and receipts and other deferred credit items, not provided for elsewhere, including amounts which cannot be entirely cleared or disposed of until additional information has been received.

30600 Consumer Contribution

This account shall include advances by customers for construction which are to be refunded either wholly or in part.

30610 Government Contribution

This account shall include advances by governmental authority for the Utility to use in carrying out its obligations.

30700 Grants

This account shall include advances by Non-Governmental Organizations (NGOs) and other organizations for the achievement of specific goals and objectives.

Operating Revenue

Retail Sales

40100 Residential Sales

A. This account shall include the net billing for electricity supplied for residential or domestic purposes.

- B. Records shall be maintained so that the quantity of electricity sold and the revenue received under each rate schedule shall be readily available.

40110 Commercial and Industrial Sales

- A. This account shall include the net billing for electricity supplied to customers for commercial and industrial purposes.
- B. Records shall be maintained so that the quantity of electricity sold and the revenue received under each rate schedule shall be readily available. Records shall be maintained also so as to show separately the revenues from commercial and industrial customers.

40120 Public Street and Highway Lighting

- A. This account shall include the net billing for electricity supplied and services rendered for the purposes of lighting streets, highways, parks, and other public places, or for traffic or other signal system service, for municipalities or other divisions or government agencies.
- B. Records shall be maintained so that the quantity of electricity sold and the revenue received from each customer shall be readily available.

40130 Other Sales to Public Authorities

- A. This account shall include the net billing for electricity supplied to municipalities or divisions or government agencies, under special contracts or agreements or service classifications applicable only to public authorities.
- B. Records shall be maintained so as to show the quantity of electricity sold and the revenues received from each customer.

40140 Interdepartmental Sales

- A. This account shall include amounts charged by the electric department at tariff or other specified rates for electricity supplied by it to other utility departments.
- B. Records shall be maintained so that the quantity of electricity supplied to each other department and the charges therefor shall be readily available.

Wholesale (Bulk) Sales

40200 Sales for Resale

- A. This account shall include the net billing for electricity supplied to other electric utilities or to public authorities for resale purposes.
- B. Records shall be maintained so as to show the quantity of electricity sold and the revenue received from each customer.

40210 Capacity Charge

This account shall include charge for capacity for bulk sales of electricity supplied to other electric utilities or to public authorities for resale purposes.

40220 Energy Sales to Subsidiaries and Related Parties

This account shall include bulk electricity sales to its Subsidiaries and Related Parties where the generation company may have subsidiaries or affiliated companies.

40230 Other Energy Sales

This account shall include other forms of energy revenue derived by generation companies.

Transmission Service Sales**40300 System Operator Revenues**

This account shall include revenues receivable by the System Operator under the Market Rules. Sub-accounts shall be maintained for each participant.

40310 Market Operator Revenues

This account shall include revenues receivable by the System Operator under the Market Rules. Sub-accounts shall be maintained for each participant.

40320 Transmission Service Revenues -Transmission of Electricity of Others

This account shall include revenues receivable by the Transmission Service Provider for use of the transmission system. Sub-accounts shall be maintained for each user.

40330 Transmission Service Revenues -System Connection Revenues

This account shall include revenues receivable by the Transmission Service Provider for system connection services. Rebates shall also be charged to this account. Sub-accounts shall be maintained for each user.

40340 Transmission Service Revenues -Wheeling Revenues

This account shall include revenues related to the wheeling of electricity.

40400 Provision for Refunds

This account shall be charged with provisions for the estimated pretax effects on net income of the portions of amounts being collected subject to refund which are estimated to be required to be refunded. Such provisions shall be credited to Accumulated Provision for Rate Refunds.

Other Operating Revenues**40500 Forfeited Discounts**

This account shall include the value of discounts forfeited or additional charges imposed because of the failure of customers to pay their electric bills on or before a specified date.

40510 Miscellaneous Service Revenues

This account shall include revenues for all miscellaneous services and charges billed to customers which are not specifically provided for in other accounts.

Items

1. Fees for changing, connecting, or disconnecting service.
2. Profit on maintenance of appliances, wiring, piping, or other installations on customers' premises.
3. Net credit or debit (cost less net salvage and less payment from customers) on closing of work orders for plant installed for temporary service of less than one year.
4. Recovery of expenses in connection with current diversion cases (billing for the electricity consumed shall be included in the appropriate electric revenue account).

40520 Sales of Water and Water Power

- A. This account shall include revenues derived from the sale of water for irrigation, domestic, industrial or other uses, or for the development by others of water power, or for headwater benefits; also, revenues derived from furnishing water power for mechanical purposes when the investment in the property used in supplying such water or water power is carried as electric plant in service.
- B. The records for this account shall be kept in such manner as to permit an analysis of the rates charged and the purposes for which the water was used.

40530 Rent from Electric Property

- A. This account shall include rents received for the use by others of land, buildings, and other property devoted to electric operations by the Utility.
- B. When property owned by the Utility is operated jointly with others under a definite arrangement for apportioning the actual expenses among the parties to the arrangement, any amount received by the Utility for interest or return or in reimbursement of taxes or depreciation on the property shall be credited to this account.

40540 Interdepartmental Rents

This account shall include rents credited to the electric department on account of rental charges made against other departments (gas, water, etc.) of the Utility. In the case of property operated under a definite arrangement to allocate the costs among the departments using the property, any reimbursement to the electric department for interest or return and depreciation and taxes shall be credited to this account.

40550 Other Electric Revenues

This account shall include revenues derived from electric operations not includible in any of the foregoing accounts.

Items

1. Regulatory Authority on sale or distribution of electricity of others when sold under rates filed by such others.
2. Compensation for minor or incidental services provided for others such as customer billing, engineering, etc.
3. Profit or loss on sale of material and supplies not ordinarily purchased for resale and not handled through merchandising and jobbing accounts.
4. Sale of steam, but not including sales made by a steamheating department or transfers of steam under joint facility operations.

40560 Miscellaneous Revenues

This account shall include revenues and reimbursements for costs incurred by regional transmission service providers not provided for elsewhere. Records shall be maintained so as to show: (1) the services supplied and revenues received from each customer; and (2) the amounts billed by tariff or specified rates.

40570 Gain on Foreign Exchange Transactions

This account shall be credited with the gain on foreign exchange transactions.

Operation and Maintenance Expense

Power Generation Expenses

Hydro Generating Operating and Maintenance Expenses

50100 Operation Supervision and Engineering

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of hydro power generating stations. Direct supervision of specific activities, such as hydraulic operation, generator operation, etc., shall be charged to the appropriate account.

50101 Water for Power

This account shall include the cost of water used for hydro power generation.

Items

1. Cost of water purchased from others, including water tolls paid to reservoir companies.

2. Periodic payments for licenses or permits from any governmental agency for water rights, or payments based on the use of the water.
3. Periodic payments for riparian rights.
4. Periodic payments for headwater benefits or for detriments to others.
5. Cloud seeding.

50102 Hydraulic Expenses

This account shall include the cost of labor, materials used, and expenses incurred in operating hydraulic works including reservoirs, dams, and waterways, and in activities directly relating to the hydroelectric development outside the generating station.

Items

Labor:

1. Supervising hydraulic operation.
2. Removing debris and ice from trash racks, reservoirs, and waterways.
3. Patrolling reservoirs and waterways.
4. Operating intakes, spillways, sluiceways, and outlet works.
5. Operating bubbler, heater, or other deicing systems.
6. Ice and log jam work.
7. Operating navigation facilities.
8. Operations relating to conservation of game, fish, forests, etc.
9. Insect control activities.

Materials and Expenses:

1. Insect control materials.
2. Lubricants, packing, and other supplies used in operation of hydraulic equipment.
3. Transportation expense.

50103 Electric Expenses

This account shall include the cost of labor, materials used, and expenses incurred in operating prime movers, generators, and their auxiliary apparatus, switchgear, and other electric equipment, to the point where electricity leaves for conversion for transmission or distribution.

Items

Labor:

1. Supervising electric production.
2. Operating prime movers, generators, and auxiliary equipment.
3. Operating generator cooling system.
4. Operating lubrication and oil control systems, including oil purification.
5. Operating switchboards, switchgear, and electric control and protection equipment.
6. Keeping plant log and records and preparing reports on plant operations.
7. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls, and other equipment in the plant.
8. Cleaning plant equipment when not incidental to maintenance work.
9. Repacking glands.

Materials and Expenses:

1. Lubricants and control system oils.
2. Motor and generator brushes.

50104 Miscellaneous Hydro Power Generation Expenses

This account shall include the cost of labor, materials used, and expenses incurred which are not specifically provided for or are not readily assignable to other hydraulic generation operation expense accounts.

Items

Labor:

1. General clerical and stenographic work.
2. Guarding and patrolling plant and yard.
3. Building service.
4. Miscellaneous labor.

Materials and Expenses:

1. General operating supplies, such as tools, gaskets, packing, waste, hose, indicating lamps, record and report forms, etc.
2. First aid supplies and safety equipment.
3. Employees' service facilities expenses.
4. Building service supplies.
5. Communication service.
6. Office supplies and printing.
7. Transportation expenses.
8. Fuel.
9. Meals, traveling, and incidental expenses.
10. Research, development, and demonstration expenses.

50105 Rents

This account shall include all rents of property of others used, occupied, or operated in connection with hydro power generation.

50108 Maintenance Supervision and Engineering

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the maintenance of hydro power generating stations. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account.

50109 Maintenance of Structures

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of hydraulic structures, the book cost of which is includible in Structures and Improvements.

50110 Maintenance of Reservoirs, Dams, and Waterways

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of plant includible in Reservoirs, Dams, and Waterways.

50111 Maintenance of Electric Plant

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of plant includible in Water Wheels, Turbines and Generators and Accessory Electric Equipment.

50112 Maintenance of Miscellaneous Hydraulic Plant

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in Miscellaneous Power Plant Equipment, and Roads, Railroads and Bridges.

Wind Power Generating Operating & Maintenance Expenses**50115 Operation Salaries, Wages and Allowances**

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of wind power generating stations.

50116 Power Generation Expenses

This account shall include the cost of labor, materials used, and expenses incurred in operating prime movers, generators and electric equipment in other power generating stations, to the point where electricity leaves for conversion for transmission or distribution.

50117 Miscellaneous Other Power Generation Expenses

This account shall include the cost of labor, materials used, and expenses incurred in the operation of other power generating stations which are not specifically provided for or are not readily assignable to wind power generation expense accounts.

50118 Rents

This account shall include all rents of property of others used, occupied, or operated in connection with wind power generation.

50121 Maintenance Salaries, Wages and Allowances

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the maintenance of wind power generating stations. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account.

50122 Maintenance of Structures

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of facilities used in wind power generation, the book cost of which is includible Structures and Improvements.

50123 Maintenance of Generating and Electric Plant

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in Prime Movers, Generators, and Accessory Electric Equipment.

50124 Maintenance of Miscellaneous Other Power Generation Plant

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of wind power generation plant.

Diesel Power Generating Operating & Maintenance Expenses**50127 Operation Salaries, Wages and Allowances**

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of diesel power generating stations.

50128 Fuel for Generation

This account shall include the cost delivered at the station of all fuel, such as gas, oil, and fuel oil used in diesel power generation.

50129 Power Generation Expenses

This account shall include the cost of labor, materials used, and expenses incurred in operating prime movers, generators, and electric equipment in diesel power generating stations, to the point where electricity leaves for conversion for transmission or distribution.

50130 Miscellaneous Other Power Generation Expenses

This account shall include the cost of labor, materials used and expenses incurred in the operation of other power generating stations which are not specifically provided for or are not readily assignable to diesel power generation expense accounts.

50131 Rents

This account shall include all rents of property of others used, occupied, or operated in connection with diesel power generation.

50134 Maintenance Salaries, Wages and Allowances

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the maintenance of diesel power generating stations. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account.

50135 Maintenance of Structures

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of facilities used in diesel power generation, the book cost of which is includible Structures and Improvements.

50136 Maintenance of Generating and Electric Plant

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in Prime Movers, Generators, and Accessory Electric Equipment.

50137 Maintenance of Miscellaneous Other Power Generation Plant

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of diesel power generation plant.

Steam Generation (Natural Gas Combined Cycle, Coal, Oil, Bio Gas or Other) Operating & Maintenance Expenses

50140 Operation Supervision and Engineering

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of steam power generating stations.

50141 Fuel

This account shall include the cost of fuel used in the production of steam for the generation of electricity, including expenses in unloading fuel from the shipping media and handling thereof up to the point where the fuel enters the first boiler plant bunker, hopper, bucket, tank, or holder of the boiler-house structure.

Items

Labor:

1. Supervising purchasing and handling of fuel.
2. All routine fuel analyses.
3. Unloading from shipping facility and putting into storage.
4. Moving of fuel in storage and transferring fuel from one station to another.
5. Handling from storage or shipping facility to first bunker, hopper, bucket, tank, or holder of boiler-house structure.
6. Operation of mechanical equipment, such as locomotives, trucks, cars, boats, barges, cranes, etc.

Materials and Expenses:

1. Operating, maintenance, and depreciation expenses and *ad valorem* taxes on utility-owned transportation equipment used to transport fuel from the point of acquisition to the unloading point.

2. Lease or rental costs of transportation equipment used to transport fuel from the point of acquisition to the unloading point.
3. Cost of fuel including freight, switching, demurrage, and other transportation charges.
4. Excise taxes, insurance, purchasing commissions, and similar items.
5. Stores expenses to extent applicable to fuel.
6. Transportation and other expenses in moving fuel in storage.
7. Tools, lubricants, and other supplies.
8. Operating supplies for mechanical equipment.
9. Residual disposal expenses less any proceeds from sale of residuals.

Note: Abnormal fuel handling expenses occasioned by emergency conditions shall be charged to expense as incurred.

50142 Steam Expenses

This account shall include the cost of labor, materials used, and expenses incurred in production of steam for electric generation. This includes all expenses of handling and preparing fuel beginning at the point where the fuel enters the first boiler plant bunker, hopper, tank, or holder of the boiler-house structure.

Items

Labor:

1. Supervising steam production.
2. Operating fuel conveying, storage weighing, and processing equipment within boiler plant.
3. Operating boiler and boiler auxiliary equipment.
4. Operating boiler feed water purification and treatment equipment.
5. Operating ash-collecting and disposal equipment located inside the plant.
6. Operating boiler plant electrical equipment.
7. Keeping boiler plant log and records and preparing reports on boiler plant operation.
8. Testing boiler water.

9. Testing, checking, and adjusting meters, gauges, and other instruments and equipment in boiler plant.
10. Cleaning boiler plant equipment when not incidental to maintenance work.
11. Repacking glands and replacing gauge glasses where the work involved is of a minor nature and is performed by regular operating crews. Where the work is of a major character, such as that performed on high-pressure boilers, the item should be considered as maintenance.

Materials and Expenses:

1. Chemicals and boiler inspection fees.
2. Lubricants.
3. Boiler feed water purchased and pumping supplies.

50143 Steam from Other Sources

This account shall include the cost of steam purchased, or transferred from another department of the Utility or from others under a joint facility operating arrangement, for use in prime movers devoted to the production of electricity.

50144 Steam Transferred—Credit

This account shall include credits for expenses of producing steam which are charged to others or to other utility departments under a joint operating arrangement. Includes also credits for steam expenses chargeable to other electric accounts outside of the steam generation group. Full details of the basis of determination of the cost of steam transferred shall be maintained.

50145 Electric Expenses

This account shall include the cost of labor, materials used and expenses incurred in operating prime movers, generators, and their auxiliary apparatus, switch gear, and other electric equipment to the points where electricity leaves for conversion for transmission or distribution.

Items

Labor:

1. Supervising electric production.
2. Operating turbines, engines, generators, and exciters.
3. Operating condensers, circulating water systems, and other auxiliary apparatus.
4. Operating generator cooling system.
5. Operating lubrication and oil control system, including oil purification.
6. Operating switchboards, switch gear, and electric control and protective equipment.
7. Keeping electric plant log and records and preparing reports on electric plant operations.
8. Testing, checking, and adjusting meters, gauges, and other instruments, relays, controls, and other equipment in the electric plant.
9. Cleaning electric plant equipment when not incidental to maintenance work.
10. Repacking glands and replacing gauge glasses.

Materials and Expenses:

1. Lubricants and control system oils.
2. Generator cooling gases.
3. Circulating water purification supplies.
4. Cooling water purchased.
5. Motor and generator brushes.

50146 Miscellaneous Steam Power Expenses

This account shall include the cost of labor, materials used, and expenses incurred which are not specifically provided for or are not readily assignable to other steam generation operation expense accounts.

Items**Labor:**

1. General clerical and stenographic work.
2. Guarding and patrolling plant and yard.
3. Building service.
4. Care of grounds including snow removal, cutting grass, etc.
5. Miscellaneous labor.

Materials and Expenses:

1. General operating supplies, such as tools, gaskets, packing waste, gauge glasses, hose, indicating lamps, record and report forms, etc.
2. First-aid supplies and safety equipment.
3. Employees' service facilities expenses.
4. Building service supplies.
5. Communication service.
6. Miscellaneous office supplies and expenses, printing and stationery.
7. Transportation expenses.
8. Meals, traveling, and incidental expenses.
9. Research, development, and demonstration expenses.

50147 Rents

This account shall include all rents of property of others used, occupied, or operated in connection with steam power generation.

50148 Allowances

This account shall include the cost of allowances expensed concurrent with the monthly emission of sulfur dioxide.

50151 Maintenance Supervision and Engineering

This account shall include the cost of labor and expenses incurred in the general supervision and direction of maintenance of steam generation facilities. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account.

50152 Maintenance of Structures

This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of steam structures, the book cost of which is includible in account 10141, Structures and Improvements.

50153 Maintenance of Boiler Plant

This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of steam plant, the book cost of which is includible in account 10142, Boiler Plant Equipment.

50154 Maintenance of Electric Plant

This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of electric plant, Engines and Engine-Driven Generators, turbogenerator Units, and Accessory Electric Equipment.

50155 Maintenance of Miscellaneous Steam Plant

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of miscellaneous steam generation plant, the book cost of which is includible in account 10146, Miscellaneous Power Plant Equipment.

Geo-Thermal Generation Operating & Maintenance Expenses

50158 Operation Salaries, Wages and Allowances

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of geo-thermal power generating stations.

50159 Power Generation Expenses

This account shall include the cost of labor, materials used, and expenses incurred in operating prime movers, generators, and electric equipment in other power generating stations, to the point where electricity leaves for conversion for transmission or distribution.

50160 Miscellaneous Other Power Generation Expenses

This account shall include the cost of labor, materials used, and expenses incurred in the operation of other power generating stations which are not specifically provided for or are not readily assignable to geo-thermal power generation expense accounts.

50161 Rents

This account shall include all rents of property of others used, occupied, or operated in connection with geo-thermal power generation.

50164 Maintenance Salaries, Wages and Allowances

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the maintenance of geo-thermal power generating stations. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account.

50165 Maintenance of Structures

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of facilities used in geo-thermal power generation, the book cost of which is includible in account 10156, Structures and Improvements

50166 Maintenance of Generating and Electric Plant

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in geo-thermal Generators, and Accessory Electric Equipment plant accounts.

50167 Maintenance of Miscellaneous Other Power Generation Plant

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of geo-thermal power generation plant.

Solar Generation Operating & Maintenance Expenses**50170 Operation Salaries, Wages and Allowances**

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of solar power generating stations

50171 Miscellaneous Other Power Generation Expenses

This account shall include the cost of labor, materials used, and expenses incurred in the operation of solar power generating stations which are not specifically provided for or are not readily assignable to solar power generation expense accounts.

50172 Rents

This account shall include all rents of property of others used, occupied, or operated in connection with solar power generation.

50175 Maintenance Salaries, Wages and Allowances

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the maintenance of solar power generating stations.

20176 Maintenance of Structures

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of facilities used in wind power generation, the book cost of which is includible in account 10171, Structures and Improvements.

50177 Maintenance of Generating and Electric Plant

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in solar generation-related, and Accessory Electric Equipment plant accounts.

50178 Maintenance of Miscellaneous Other Power Generation Plant

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of solar power generation plant.

Other Power Generation Operating & Maintenance Expenses**50181 Operation Salaries, Wages and Allowances**

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of other power generating stations.

50182 Power Generation Expenses

This account shall include the cost of labor, materials used, and expenses incurred in operating prime movers, generators, and electric equipment in other power generating stations, to the point where electricity leaves for conversion for transmission or distribution.

51832 Miscellaneous Other Power Generation Expenses

This account shall include the cost of labor, materials used, and expenses incurred in the operation of other power generating stations which are not specifically provided for or are not readily assignable to a specific generation expense account.

50184 Rents

This account shall include all rents of property of others used, occupied, or operated in connection with other power generation.

50187 Maintenance Salaries, Wages and Allowances

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the maintenance of other power generating stations. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account.

50188 Maintenance of Structures

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of facilities used in other power generation, the book cost of which is includible in account 10181, Structures and Improvements.

50189 Maintenance of Generating and Electric Plant

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in Prime Movers, Generators, and Accessory Electric Equipment plant accounts related to other generation.

50190 Maintenance of Miscellaneous Other Power Generation Plant

This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of other power generation plant.

Other Power Supply

50200 Purchased Power

- A. This account shall include the cost at point of receipt by the Utility of electricity purchased for resale. It shall include, also, net settlements for exchange of electricity or power, such as economy energy, off-peak energy for on-peak energy, spinning reserve capacity, etc. In addition, the account shall include the net settlements for transactions under pooling or interconnection agreements wherein there is a balancing of debits and credits for energy, capacity, etc.
- B. The records supporting this account shall show, by months, the demands and demand charges, kilowatt-hours, and prices thereof under each purchase contract and the charges and credits under each exchange or power pooling contract.

50201 System Control and Load Dispatching

This account shall include the cost of labor and expenses incurred in load dispatching activities for system control. Utilities having an interconnected electric system or operating under a central authority which controls the production and dispatching of electricity may apportion these costs to this account and transmission expense and Load Dispatching-Distribution.

50202 Other Expenses

This account shall be charged with any production expenses including expenses incurred directly in connection with the purchase of electricity, which are not specifically provided for in other production

expense accounts. Charges to this account shall be supported so that a description of each type of charge will be readily available.

Transmission Expenses

50300 Operations Salaries, Wages and Allowances

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the operation of the transmission system as a whole. Direct supervision of specific activities, such as station operation, line operation, etc., shall be charged to the appropriate account.

50301 Load Dispatch

This account shall include the cost of labor, materials used, and expenses incurred in load dispatching operations pertaining to the transmission of electricity.

50302 Reliability, Planning and Standards Development

This account shall include the cost of labor, materials used, and expenses incurred by a regional transmission service provider or other transmission provider to manage the reliability coordination.

50303 Transmission Service Studies

This account shall include the costs of labor, materials used, and expenses incurred by a regional transmission service provider or other transmission provider to process hourly, daily, weekly, and monthly transmission service requests using an automated system.

50304 Generation Interconnection Studies

This account shall include the cost of labor, materials used, and expenses incurred to conduct generation interconnection studies for proposed interconnections with the transmission system. Detailed records shall be maintained for each study undertaken and all reimbursements received for conducting such a study.

50305 Reliability, Planning and Standards Development Services

This account shall include the costs billed to the transmission owner, load serving entity, or generator for system planning of the interconnected bulk electric transmission system. Includes also the costs billed by the regional transmission service provider for system reliability and resource planning to develop long-term strategies to meet customer demand and energy requirements.

50306 Station Expenses

This account shall include the cost of labor, materials used, and expenses incurred in operating transmission substations and switching stations. If transmission station equipment is located in or adjacent to a generating station, the expenses applicable to transmission station operations shall nevertheless be charged to this account.

50307 Overhead Lines Expenses

This account shall include the cost of labor, materials used, and expenses incurred in the operation of overhead transmission lines.

50308 Underground Lines Expenses

This account shall include the cost of labor, materials used, and expenses incurred in the operation of underground transmission lines.

50309 Transmission of Electricity by Others

This account shall include amounts payable to others for the transmission of the Utility's electricity over transmission facilities owned by others.

50310 Miscellaneous Transmission Expenses

This account shall include the cost of labor, materials used, and expenses incurred in transmission map and record work, transmission office expenses, and other transmission expenses not provided for elsewhere.

50311 Rents

This account shall include rents of property of others used, occupied, or operated in connection with the transmission system.

50321 Maintenance Salaries, Wages and Allowances

This account shall include the cost of labor and expenses incurred in the general supervision and direction of maintenance of the transmission system.

50322 Maintenance of Structures

This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of structures, the book cost of which is includible in Structures and Improvements.

50323 Maintenance of Computer Hardware

This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of computer hardware serving the transmission function.

50324 Maintenance of Computer Software

This account shall include the cost of labor, materials used, and expenses incurred for annual computer software license renewals, annual software update services, and the cost of ongoing support for software products serving the transmission function.

50325 Maintenance of Communication Equipment

This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of communication equipment serving the transmission function.

50326 Maintenance of Miscellaneous Regional Transmission Plant

This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of miscellaneous regional transmission plant serving the transmission function.

50327 Maintenance of Station Equipment

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of station equipment, the book cost of which is includible in Station Equipment.

50328 Maintenance of Overhead Lines

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of overhead transmission plant.

50329 Maintenance of Underground Lines

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of underground transmission plant

50330 Maintenance of Miscellaneous Transmission Plant

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of owned or leased plant which is assignable to transmission operations and is not provided for elsewhere.

Regional Market Operation and Maintenance Expenses**50400 Regional Transmission Expenses**

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the regional energy markets.

50401 Day-ahead and Real-time Market Administration

This account shall include the cost of labor, materials used, and expenses incurred to facilitate the Day-Ahead and Real-Time markets. This account shall also include the costs incurred to manage the real-time deployment of resources to meet generation needs and to provide capacity adequacy verification. Include in this account the costs incurred to maintain related sections of the tariff, market rules, operating procedures, and standards, and coordinating with neighboring areas.

50402 Transmission Rights Market Administration

This account shall include the cost of labor, materials used, and expenses incurred to manage the allocation and auction of transmission rights.

50403 Capacity Market Administration

This account shall include the cost of labor, materials used, and expenses incurred to manage the allocation of capacity rights.

50404 Ancillary Services Market Administration

This account shall include the cost of labor, materials used, and expenses incurred to manage all other ancillary services market functions.

50405 Market Monitoring and Compliance

This account shall include the cost of labor, materials used, and expenses incurred to review market data and operational decisions for compliance with market rules. It shall also include the costs incurred to interface with external market monitors.

50406 Market Facilitation, Monitoring and Compliance Services

This account shall include the costs billed to the transmission owner, load serving entity, or generator for market administration, monitoring, and compliance services.

50407 Rents

This account shall include all rents of property of others used, occupied, or operated in connection with market administration and monitoring.

50420 Maintenance of Structures, Improvements & Equipment

The account shall include the cost of labor, materials used, and expenses incurred in the maintenance of structures, the book cost of which is includible in Structures and Improvements for Regional Market Operations.

50421 Maintenance of Computer Hardware

The account shall include the cost of labor, materials used, and expenses incurred in the maintenance of computer hardware used in market administration and monitoring.

50422 Maintenance of Computer Software

This account shall include the cost of labor, materials used, and expenses incurred for annual computer software license renewals, annual software update services, and the cost of ongoing support for software products used in market administration and monitoring.

50423 Maintenance of Communication Equipment

This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of communication equipment used in market administration and monitoring.

50424 Maintenance of Miscellaneous Market Operation Plant

This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of miscellaneous market operation plant used in market administration and monitoring.

Distribution Operation and Maintenance Expenses

50500 Salaries, Wages and Allowances

This account shall include the cost of labor and expenses incurred in the general supervision and direction of the regional energy markets.

50501 Load Dispatching

This account (the keeping of which is optional with the Utility) shall include the cost of labor, materials used, and expenses incurred in load dispatching operations pertaining to the distribution of electricity.

Items

Labor:

1. Directing switching.
2. Arranging and controlling clearances for construction, maintenance, test, and emergency purposes.
3. Controlling system voltages.
4. Preparing operating reports.
5. Obtaining reports on the weather and special events.

Expenses:

1. Communication service provided for system control purposes.
2. System record and report forms.
3. Meals, traveling, and incidental expenses.

50502 Station Expenses

This account shall include the cost of labor, materials used and expenses incurred in the operation of stations.

50503 Overhead Line Expenses

This account shall include the cost of labor, materials used, and expenses incurred in the operation of overhead distribution lines.

50504 Underground Line Expenses

This account shall include the cost of labor, materials used, and expenses incurred in the operation of underground distribution lines.

50505 Street Lighting and Signal System Expenses

This account shall include the cost of labor, materials used, and expenses incurred in: (a) The operation of street lighting and signal system plant which is owned or leased by the Utility; and (b) the operation

and maintenance of such plant owned by customers where such work is done regularly as a part of the street lighting and signal system service.

50506 Meter Expenses

This account shall include the cost of labor, materials used, and expenses incurred in the operation of customer meters and associated equipment.

Items

Labor:

1. Supervising meter operation.
2. Clerical work on meter history and associated equipment record cards, test cards, and reports.
3. Disconnecting and reconnecting, removing and reinstalling, sealing and unsealing meters and other metering equipment in connection with initiating or terminating services including the cost of obtaining meter readings, if incidental to such operation.
4. Consolidating meter installations due to elimination of separate meters for different rates of service.
5. Changing or relocating meters, instrument transformers, time switches, and other metering equipment.
6. Resetting time controls, checking operation of demand meters and other metering equipment, when done as an independent operation.
7. Inspecting and adjusting meter testing equipment.
8. Inspecting and testing meters, instrument transformers, time switches, and other metering equipment on premises or in shops excluding inspecting and testing incidental to maintenance.

Materials and Expenses:

9. Meter seals and miscellaneous meter supplies.
10. Transportation expenses.
11. Meals, traveling, and incidental expenses.
12. Tool expenses.

50507 Customer Installations Expenses

This account shall include the cost of labor, materials used, and expenses incurred in work on customer installations in inspecting premises and in rendering services to customers of the nature of those indicated by the list of items hereunder.

Items**Labor:**

1. Supervising customer installations work.
2. Inspecting premises, including check of wiring for code compliance.
3. Investigating, locating, and clearing grounds on customers' wiring.
4. Investigating service complaints, including load tests of motors and lighting and power circuits on customers' premises; field investigations of complaints on bills or of voltage.
5. Installing, removing, renewing, and changing lamps and fuses.
6. Radio, television, and similar interference work including erection of new aerials on customers' premises and patrolling of lines, testing of lightning arresters, inspection of pole hardware, etc., and examination on or off premises of customers' appliances, wiring, or equipment to locate cause of interference.
7. Installing, connecting, reinstalling, or removing leased property on customers' premises.
8. Testing, adjusting, and repairing customers' fixtures and appliances in shop or on premises.
9. Cost of changing customers' equipment due to changes in service characteristics.
10. Investigation of current diversion including setting and removal of check meters and securing special readings thereon; special calls by employees in connection with discovery and settlement of current diversion; changes in customer wiring and any other labor cost identifiable as caused by current diversion.

Materials and Expenses:

1. Lamp and fuse renewals.
2. Materials used in servicing customers' fixtures, appliances, and equipment.
3. Power, light, heat, telephone, and other expenses of appliance repair department.
4. Tool expense.
5. Transportation expense, including pickup and delivery charges.
6. Meals, traveling, and incidental expenses.
7. Rewards paid for discovery of current diversion.

Note A: Amounts billed to customers for any work, the cost of which is charged to this account, shall be credited to this account. Any excess over costs resulting therefrom shall be transferred to account 40510, Miscellaneous Service Revenues.

Note B: Do not include in this account expenses incurred in connection with merchandising, jobbing, and contract work.

50508 Miscellaneous Expenses

This account shall include the cost of labor, materials used, and expenses incurred in distribution system operation not provided for elsewhere.

50509 Rents

This account shall include rents of property of others used, occupied, or operated in connection with the distribution system.

50520 Maintenance Supervision and Engineering

This account shall include the cost of labor and expenses incurred in the general supervision and direction of maintenance of the distribution system. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account.

50521 Maintenance of Structures

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of structures, the book cost of which is includible in account 10301, Structures and Improvements.

Structures and Improvements.

50522 Maintenance of Station Equipment

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in account 10302, Station Equipment.

Station Equipment.

50523 Maintenance of Overhead Lines

This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of overhead distribution line facilities.

50524 Maintenance of Underground Lines

This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of underground distribution line facilities.

50525 Maintenance of Line Transformers

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of distribution line transformers.

50526 Maintenance of Street Lighting and Signal Systems

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in account 10313, Street Lighting and Signal Systems.

50527 Maintenance of Meters

This account shall include the cost of labor, materials used, and expenses incurred in the maintenance of meters and meter testing equipment.

50528 Maintenance of Miscellaneous Distribution Plant

This account shall include the cost of labor, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in account 10311, Installations on Customers' Premises, and Leased Property on Customers' Premises, and any other plant, the maintenance of which is assignable to the distribution function and is not provided for elsewhere.

Customer Accounts Expenses

50600 Salaries, Wages and Allowances

This account shall include the cost of labor and expenses incurred in the general direction and supervision of customer accounting and collecting activities. Direct supervision of a specific activity shall be charged to Meter Reading Expenses, or Customer Records and Collection Expenses, as appropriate.

50601 Meter Reading Expenses

This account shall include the cost of labor, materials used, and expenses incurred in reading customer meters, and determining consumption when performed by employees engaged in reading meters.

50602 Customer Records and Collection Expenses

This account shall include the cost of labor, materials used, and expenses incurred in work on customer applications, contracts, orders, credit investigations, billing and accounting, collections, and complaints.

50603 Uncollectible Accounts

This account shall be charged with amounts sufficient to provide for losses from uncollectible utility revenues.

50604 Miscellaneous Customer Accounts Expenses

This account shall include the cost of labor, materials used, and expenses incurred not provided for in other accounts.

Customer Service and Informational Expenses

50700 Customer Service and Informational Expenses

This account shall include the cost of supervision, labor, and expenses incurred in customer service and informational activities, the purpose of which is to encourage safe and efficient use of the Utility's service, to encourage conservation of the Utility's service, and to assist present customers in answering

specific inquiries as to the proper and economic use of the Utility's service and the customer's equipment utilizing the service.

50701 Customer Assistance Expenses

This account shall include the cost of labor, materials used, and expenses incurred in providing instructions or assistance to customers, the object of which is to encourage safe, efficient, and economical use of the Utility's service.

50702 Informational and Instructional Advertising Expenses

This account shall include the cost of labor, materials used, and expenses incurred in activities which primarily convey information as to what the Utility urges or suggests customers should do in utilizing electric service to protect health and safety, to encourage environmental protection, to utilize their electric equipment safely and economically, or to conserve electric energy.

50703 Miscellaneous Customer Service and Informational Expenses

This account shall include the cost of labor, materials used, and expenses incurred in connection with customer service and informational activities which are not includible in other customer information expense accounts.

Sales Expenses

50800 Salaries, Wages and Allowances

This account shall include the cost of labor and expenses incurred in the general direction and supervision of sales activities, except merchandising. Direct supervision of a specific activity, such as demonstrating, selling, or advertising shall be charged to the account wherein the costs of such activity are included.

50801 Demonstrating and Selling Expenses

This account shall include the cost of labor, materials used, and expenses incurred in promotional, demonstrating, and selling activities, except by merchandising, the object of which is to promote or retain the use of utility services by present and prospective customers.

50802 Advertising Expenses

This account shall include the cost of labor, materials used and expenses incurred in advertising designed to promote or retain the use of utility service, except advertising the sale of merchandise by the Utility.

50803 Miscellaneous Sales Expenses

This account shall include the cost of labor, materials used, and expenses incurred in connection with sales activities, except merchandising, which are not includible in other sales expense accounts.

Administrative & General Expenses

50900 Executive Salaries

This account shall include the compensation costs (salaries, bonuses, and other benefits, but not including directors' fees) of the chairman, directors, general managers, etc. of the Utility.

50901 Administrative and General Salaries

- A. This account shall include the compensation costs of staff engaged in general administration of the Utility properly chargeable to utility operations and not chargeable directly to a particular operating function.
- B. This account may be subdivided in accordance with a classification appropriate to the departmental or other functional organization of the Utility.

50902 Office Supplies and Expenses

- A. This account shall include office supplies and expenses incurred in connection with the general administration of the Utility's operations which are assignable to specific administrative or general departments and are not specifically provided for in other accounts.
- B. This account may be subdivided in accordance with a classification appropriate to the departmental or other functional organization of the Utility.

Note A: Office expenses which are clearly applicable to any group of operating expenses other than the administrative and general group shall be included in the appropriate account in such group. Further, general expenses which apply to the Utility as a whole rather than to a particular administrative function shall be included in Miscellaneous General Expenses.

Items

- 1. Automobile service, including charges through clearing account.
- 2. Bank messenger and service charges.
- 3. Books, periodicals, bulletins and subscriptions to newspapers, newsletters, tax services, etc.
- 4. Building service expenses for customer accounts, sales, and administrative and general purposes.
- 5. Communication service expenses.
- 6. Cost of individual items of office equipment used by general departments which are of small value or short life.
- 7. Membership fees and dues in trade, technical, and professional associations paid by a utility for employees.
- 8. Office supplies and expenses.
- 9. Postage, printing, and stationery.

10. Meals, traveling, and incidental expenses.

50903 Administrative Expenses Transferred—Credit

This account shall be credited with administrative expenses which are transferred to construction costs or to nonutility accounts.

50904 Outside Services Employed

- A. This account shall include the fees and expenses of professional consultants and others for general services which are not applicable to a particular operating function or to other accounts. It shall include also the pay and expenses of persons engaged for a special or temporary administrative or general purpose in circumstances where the person so engaged is not considered as an employee of the Utility.
- B. This account shall be so maintained as to permit ready summarization according to the nature of service and the person furnishing the same.

Items

- 1. Fees, pay, and expenses of accountants and auditors, actuaries, appraisers, attorneys, engineering consultants, management consultants, negotiators, public relations counsel, tax consultants, etc.
- 2. Supervision fees and expenses paid under contracts for general management services.

50905 Property Insurance

- A. This account shall include the cost of insurance or reserve accruals to protect the Utility against losses and damages to owned or leased property used in its utility operations. It shall include also the cost of labor and related supplies and expenses incurred in property insurance activities.
- B. Recoveries from insurance companies or others for property damages shall be credited to the account charged with the cost of the damage. If the damaged property has been retired, the credit shall be to the appropriate account for accumulated provision for depreciation.
- C. Records shall be kept so as to show the amount of coverage for each class of insurance carried, the property covered, and the applicable premiums.

50906 Injuries and Damages

- A. This account shall include the cost of insurance or reserve accruals to protect the Utility against injuries and damages claims of employees or others, losses of such character not covered by insurance, and expenses incurred in settlement of injuries and damages claims. It shall also include the cost of labor and related supplies and expenses incurred in injuries and damages activities.
- B. Reimbursements from insurance companies or others for expenses charged hereto on account of injuries and damages and insurance dividends or refunds shall be credited to this account.

50907 Employee Pensions and Benefits

- A. This account shall include pensions paid to or on behalf of retired employees, or accruals to provide for pensions, or payments for the purchase of annuities for this purpose, when the Utility has definitely, by contract, committed itself to a pension plan under which the pension funds are irrevocably devoted to pension purposes, and payments for employee accident, sickness, hospital, and death benefits, or insurance therefor. Include, also, expenses incurred in medical, educational, or recreational activities for the benefit of employees, and administrative expenses in connection with employee pensions and benefits.
- B. The Utility shall maintain a complete record of accruals or payments for pensions and be prepared to furnish full information to the Regulatory Authority of the plan under which it has created or proposes to create a pension fund and a copy of the declaration of trust or resolution under which the pension plan is established.
- C. There shall be credited to this account the portion of pensions and benefits expenses which is applicable to nonutility operations or which is charged to construction unless such amounts are distributed directly to the accounts involved and are not included herein in the first instance.
- D. Records in support of this account shall be so kept that the total pensions expense, the total benefits expense, the administrative expenses included herein, and the amounts of pensions and benefits expenses transferred to construction or other accounts will be readily available.

50908 Franchise Requirements

This account shall include payments to municipal or other governmental authorities, and the cost of materials, supplies and services furnished such authorities without reimbursement in compliance with franchise, ordinance, or similar requirements. The account shall be maintained so as to readily reflect the amounts of cash outlays, utility service supplied without charge, and other items furnished without charge.

50909 Regulatory Authority Expenses

This account shall include all expenses properly includible in utility operating expenses, incurred by the Utility in connection with formal cases before regulatory commissions, or other regulatory bodies, or cases in which such a body is a party, including payments made to a regulatory authority assessed against the Utility for pay and expenses of such regulatory authority, its officers, agents, and employees.

50911 General Advertising Expenses

This account shall include the cost of labor, materials used, and expenses incurred in advertising and related activities, the cost of which by their content and purpose are not provided for elsewhere.

50912 Miscellaneous General Expenses

This account shall include the cost of labor and expenses incurred in connection with the general management of the Utility not provided for elsewhere.

Items

Labor:

1. Miscellaneous labor not elsewhere provided for.

Expenses:

1. Industry association dues for company memberships.
2. Research, development, and demonstration expenses not charged to other operation and maintenance expense accounts on a functional basis.
3. Directors' fees and expenses.
4. Publishing and distributing annual reports to stockholders.
5. Public notices of financial, operating, and other data required by regulatory statutes, not including, however, notices required in connection with security issues or acquisitions of property.

50913 Rents

This account shall include rents properly includible in utility operating expenses for the property of others used, occupied, or operated in connection with the customer accounts, customer service and informational, sales, and general and administrative functions of the Utility.

50950 Maintenance of General Plant

- A. This account shall include the cost assignable to customer accounts, sales and administrative and general functions of labor, materials used and expenses incurred in the maintenance of property, the book cost of which is includible in Structures and Improvements, Office Furniture and Equipment, Communication Equipment, and Miscellaneous Equipment.

Depreciation Expense

51000 Depreciation Expense - Electric Utility Tangible Assets

- A. This account shall include the amount of depreciation expense for all classes of depreciable tangible fixed assets, except depreciation relating to:
 1. Asset retirement costs
 2. Electric plant leased to others
 3. Electric plant held for future use
 4. Non-electric utility fixed assets
- B. Amounts shall be credited to account 10800, Accumulated Depreciated on Tangible Electric Utility Plant.

- C. The Utility shall maintain records of assets, service life, salvage values, disposal costs, and retirements.
- D. Records shall be maintained so that depreciation charges are shown separately for each depreciable fixed asset account, or group of accounts that perform similar functions.

52000 Depreciation Expense - Asset Retirement Costs

This account shall include the depreciation expense applicable to asset retirement costs included in electric utility fixed asset accounts. Amounts shall be credited to account 10800, Accumulated Depreciated on Tangible Electric Utility Plant.

52010 Provision for Amortization of Electric Utility Plant

This account shall include amortization charges applicable to amounts included in the electric plant accounts for limited-term franchises, licenses, patent rights, limited-term interests in land, and expenditures on leased property where the service life of the improvements is terminable by action of the lease. The charges to this account shall be such as to distribute the book cost of each investment as evenly as may be over the period of its benefit to the Utility.

52020 Provision for Amortization of Electric Plant Acquisition Adjustments

This account shall be debited or credited with amounts for the purpose of providing for the extinguishment of the amount in account 10702, Electric Plant Acquisition Adjustments.

52030 Provision for Depreciation and Amortization of Other Utility Plant

- A. This account shall include charges for amortization of intangible or other electric utility plant which does not have a definite or terminable life and which is not subject to charges for depreciation expense.
- B. This account shall be supported in such detail as to show the amortization applicable to each investment being amortized, together with the book cost of the investment and the period over which it is being written off.

60000 Taxes Other Than Income Taxes, Utility Operating Income

This account shall include those taxes other than income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of the various classes of taxes relating to Utility Operating Income (by department), Utility Plant Leased to Others and Other Utility Operating Income.

60100 Income Taxes, Utility Operating Income

This account shall include the amount of those local, state and federal income taxes which relate to utility operating income. This account shall be maintained so as to allow ready identification of tax effects relating to Utility Operating Income.

60200 Provisions for Deferred Income Taxes, Utility Operating Income

This account shall reflect the Utility's deferred tax obligations during the period.

70100 Gains from Disposition of Utility Plant

This account shall include amounts relating to gains from the disposition of utility plant.

70110 Losses from Disposition of Utility Plant

This account shall include amounts relating to losses from the disposition of utility plant.

70120 Gains from Disposition of Allowances

This account shall be credited with the gains on the sale, exchange, or other disposition of allowances.

70130 Losses from Disposition of Allowances

This account shall be credited with the losses on the sale, exchange, or other disposition of allowances.

70140 Losses on Foreign Exchange Transactions

This account shall record losses on foreign exchange transactions.

Non-Operating Income

71100 Interest & Dividend Income

This account shall include interest revenues on securities, loans, notes, advances, special deposits, tax refunds and all other interest-bearing assets, and dividends on stocks of other companies, whether the securities on which the interest and dividends are received are carried as investments or included in sinking or other special fund accounts.

Non-Operating Expenses

72100 Cost of Non-Utility Products and Services

This account shall include all costs incurred in relation to the sale of non-rate regulated products and services, e.g., merchandising or the provision of engineering services to third parties. Records shall include sub-accounts for each product or service.

72110 Penalties

This account shall include payments by the company for penalties or fines for violation of any regulatory or national statutes.

72120 Expenditures for Certain Civic, Political and Related Activities

This account shall include expenditures for the purpose of influencing public opinion with respect to the election or appointment of public officials, referenda, legislation, or franchises; or for the purpose of influencing the decisions of public officials, but shall not include such expenditures which are directly

related to appearances before regulatory or other governmental bodies in connection with the reporting company's existing or proposed operations.

72130 Miscellaneous Non-Operating Expenses

This account shall include miscellaneous non-operating expenses not specifically provided for in other accounts, such as losses on the disposal of investments, costs of abandoned projects, and depreciation on assets held for future use.

72140 Interest on Long-Term Debt

This account shall include the amount of interest paid or accrued on long-term debt, other than debt payable to subsidiaries, associate companies, or other related parties.

72150 Lease Interest Expense

This account shall include all interest charges on capital lease equipment.

72160 Bank Interest Expenses

This account shall include all bank interest charges.

72170 Other Financing Expenses

This account shall include all interest charges not provided for elsewhere. Separate sub-accounts shall be maintained for each category.

For questions regarding this publication, please contact Erin Hammel (ehammel@naruc.org).

National Association of Regulatory Utility Commissioners (NARUC)
1101 Vermont Ave, NW, Suite 200
Washington, DC 20005 USA
Tel: +1-202-898-2210
Fax: +1-202-898-2213
www.naruc.org