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Divisional Accounting

Overview and Guide



Objectives

This presentation will show you how to:

- Plan ahead for creating and using subaccounts
- Recognize your key completion dates based on when you plan to begin using subaccounts
- Perform the steps to begin using divisional accounting
 - Define business units (subaccounts)
 - Add asset-based and activity-based subaccounts
 - Add non-asset based activities to subaccounts
- Recognize the settlement summary reports (with subaccounts) you will utilize, and access report description documentation
- Find references for divisional accounting



Topics

- [Divisional Accounting Overview](#)
- [Getting Started with Divisional Accounting](#)
 - DA Quick Start Guide
 - Customer Example
- [References & Resources](#)



Divisional Accounting Overview

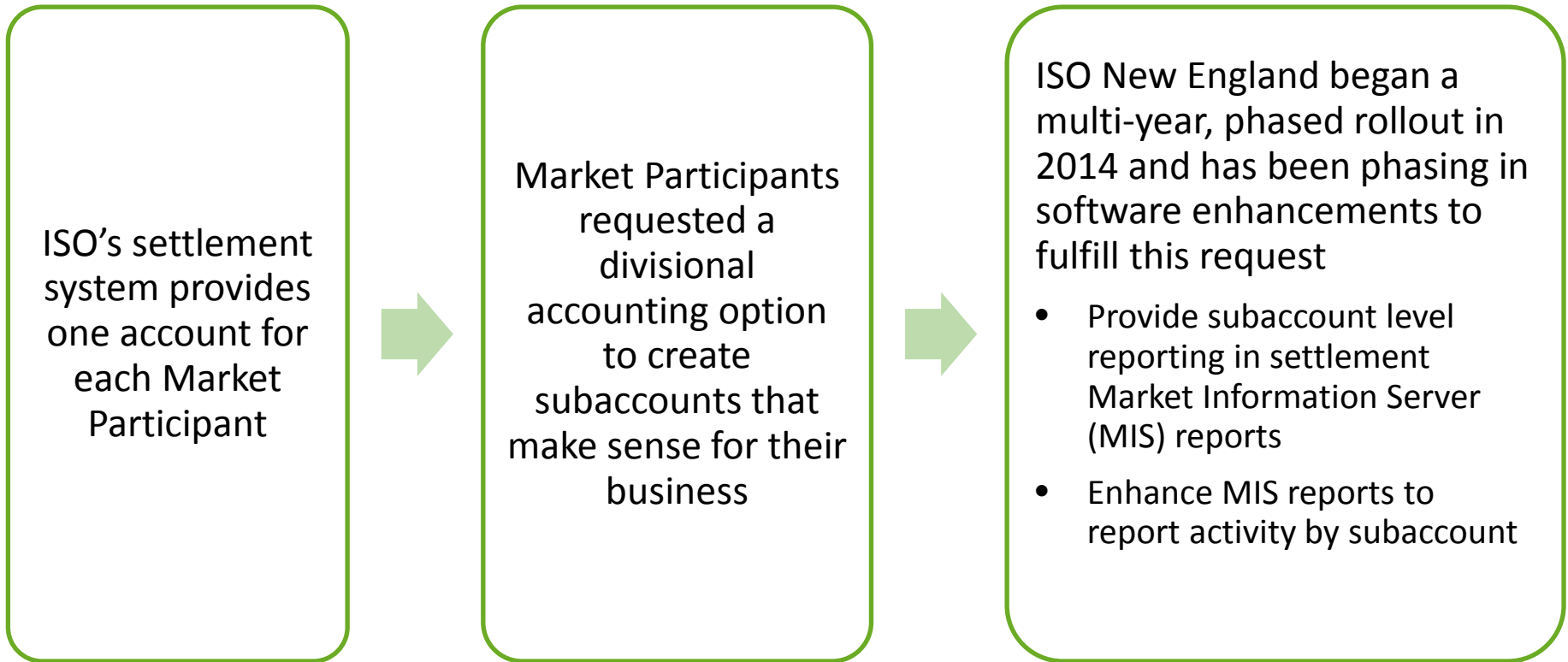


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Overview of Divisional Accounting Project



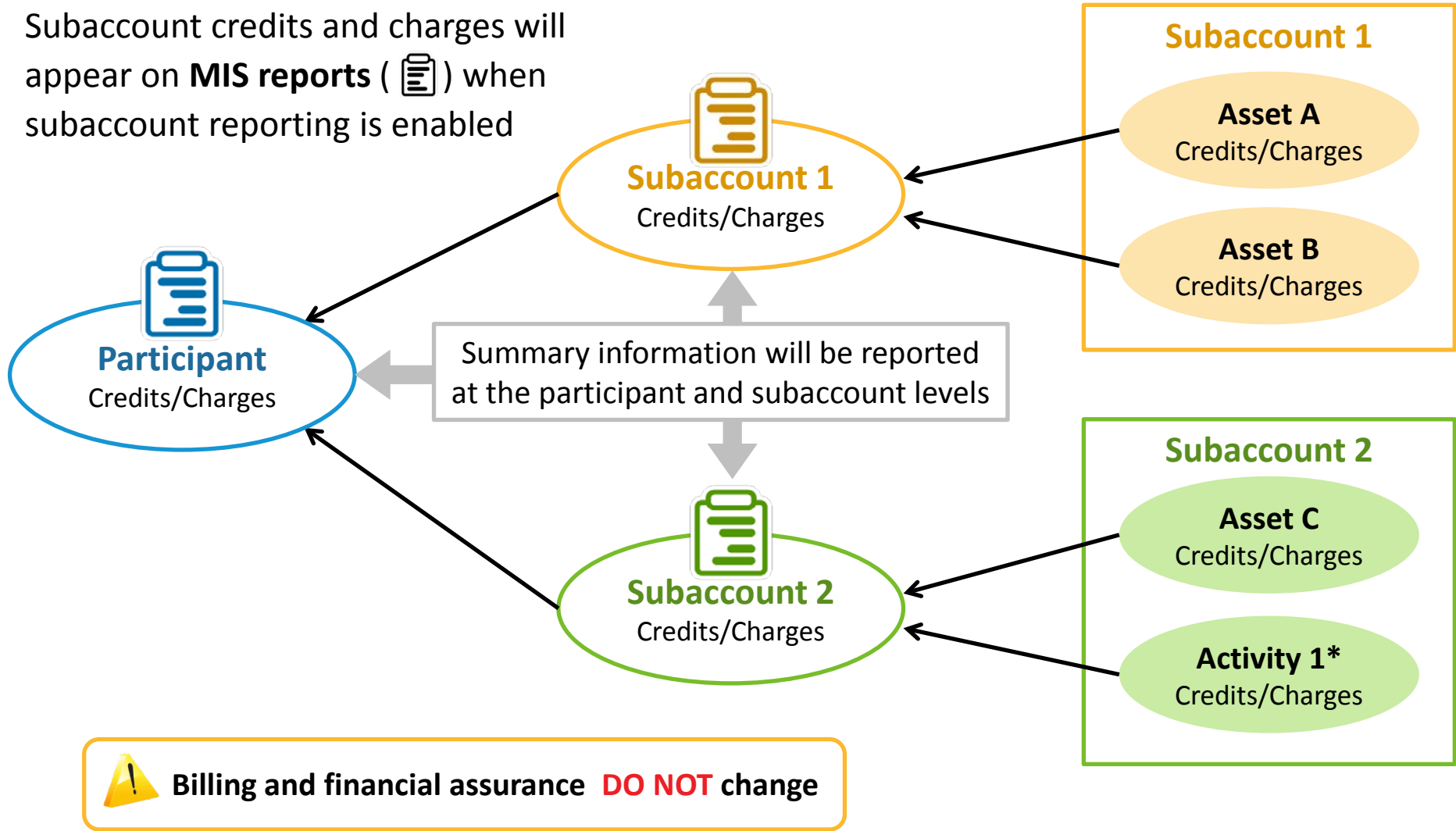
Divisional accounting is an optional feature that allows customers to assign market activity to a **subaccount** or division for settlement reporting.



** Bills and Financial Assurance determination remain unchanged*

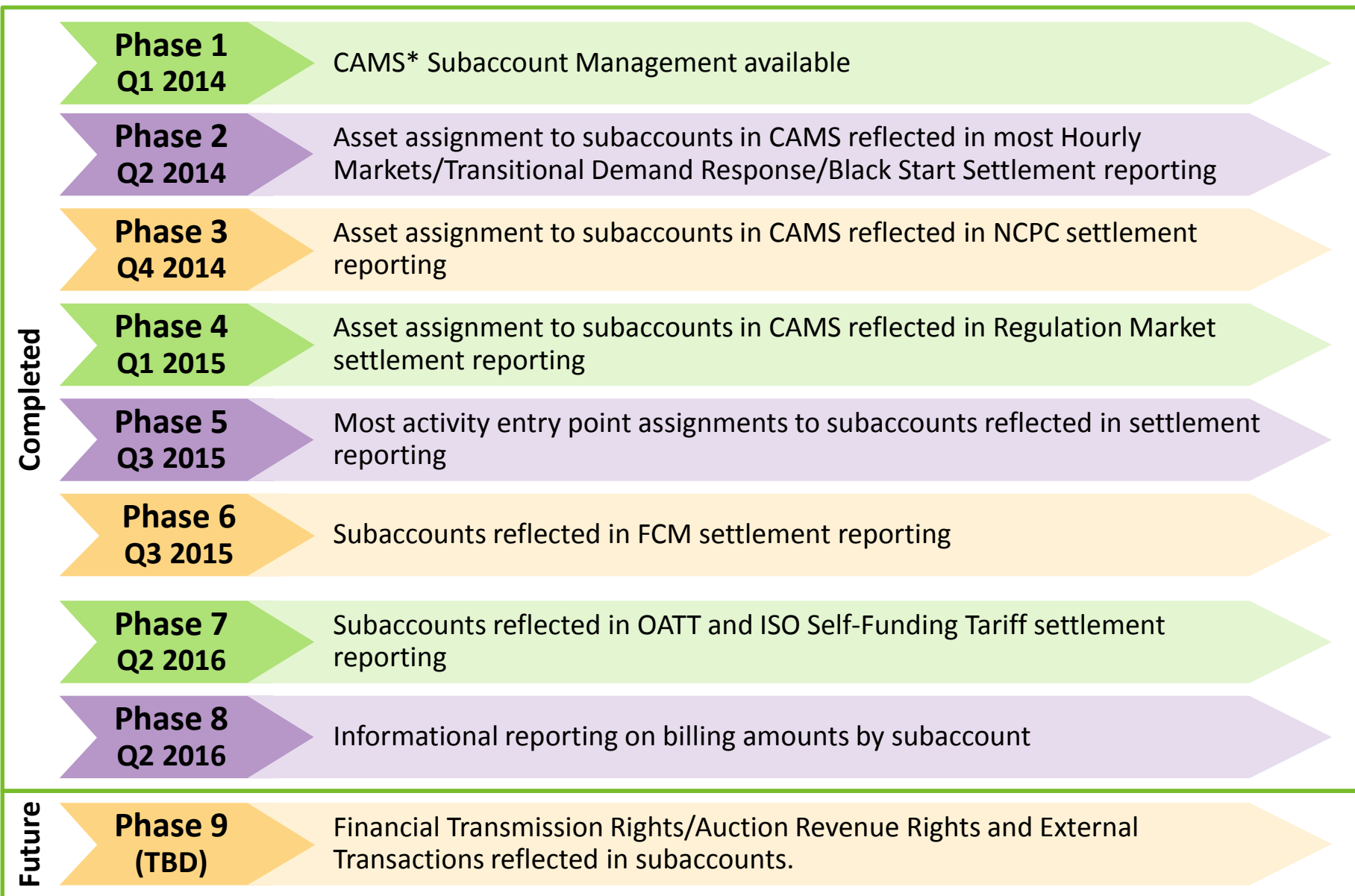
Subaccounts on MIS Reports

Subaccount credits and charges will appear on **MIS reports** (📄) when subaccount reporting is enabled



* **Activity 1** could be demand bidding, virtual transactions, or internal bilateral transactions

Updated Divisional Accounting Implementation Plan

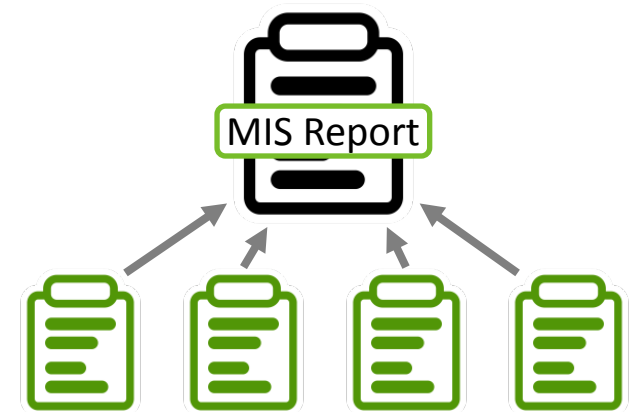


* Customer & Asset Management System

Setting Up Subaccounts

High Level Overview

1. Plan your subaccounts
2. Create subaccounts in CAMS
3. Map assets to subaccounts in CAMS
4. Test subaccounts communications in Sandbox
 - eMarket
 - Internal Bilateral Transaction User Interface (IBT UI)
5. Enable subaccount reporting in CAMS



Getting Started with Divisional Accounting



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Divisional Accounting Usage Overview

- Participants choosing to use the divisional accounting option will define their subaccounts in accordance with their business needs
- When Divisional Accounting is enabled, a Default subaccount is automatically assigned to the portfolio
 - Any assets, activities, or billing line items that are not associated with a user defined subaccount will be reported in the Default*

If you do **not** choose to use divisional accounting, no CAMS subaccount management is required

If you choose to use divisional accounting, use CAMS to define subaccounts and map assets to them per business needs



Remember to use the [Quick Start Guide for Divisional Accounting](#)

** Includes participant expenses and other miscellaneous charges*

Divisional Accounting Usage Overview

Example

ABC Company is currently a customer of the ISO, and they would like to begin using subaccounts.

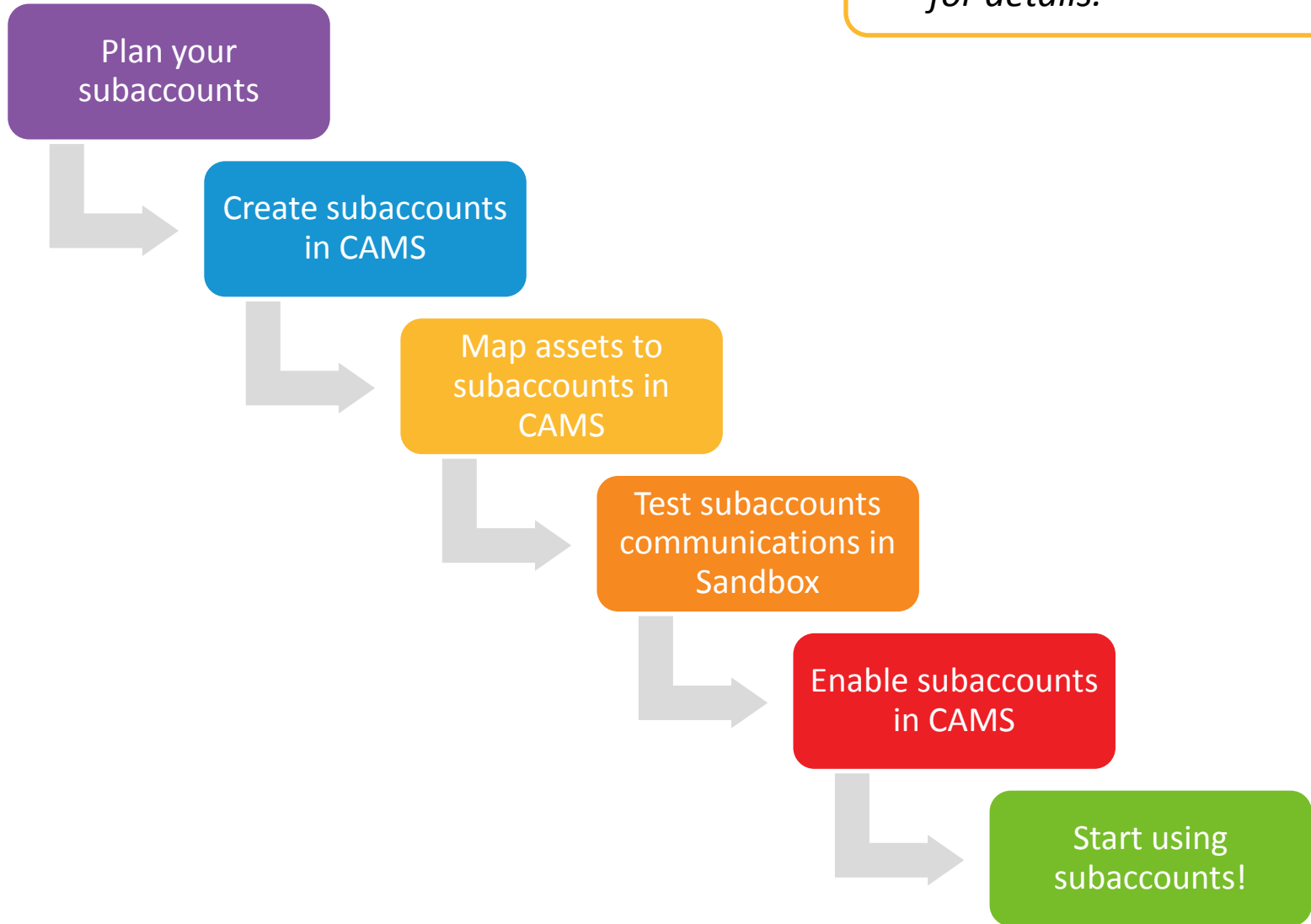
- Using the Quick Start Guide, ABC will be able to get started quickly and efficiently.
- ABC knows that ISO Customer Support is a call away if they need help!



Setting Up Subaccounts



See the *Quick Start Guide* for details.



Plan Your Subaccounts

What is your business objective?



See the *Quick Start Guide for details.*

Business Objective	One-time Actions	Recurring* Actions for Activities (daily/as performed by your business)
Settle and report assets in a predefined subaccount	Define subaccount and determine which of your assets belong to it.	No activity assignment to this subaccount.
Settle and report activities that are not related to specific assets in a predefined subaccount	Define subaccount. You will not perform the entity mapping step available in CAMS.	Assign activities to subaccount during daily business process.
Settle and report assets and activities in a predefined subaccount	Define subaccount and determine which of your assets belong to it.	Assign your daily activities accordingly.
Settle and report assets and activities that have NOT been assigned to a subaccount	System-defined Default subaccount. All assets not assigned to a subaccount defined by you will belong to this subaccount.	Any activities not assigned to a subaccount will be reported in the Default subaccount.


** Recurring activities include demand bidding, virtual transaction submittal, internal bilateral transactions, and Forward Capacity Market self-supply. Additional activities that are currently only reportable in the default account include Financial Transaction Rights and External Transactions.*

Plan Your Subaccounts

Tips for getting started

Use the worksheet (from the Quick Start Guide) to organize your subaccount plan

Asset ID	Asset Name	Asset Type	Category*	Subaccount ID (Used in eMarket & IBT UI) <ul style="list-style-type: none"> • Cannot change*** • Must be unique • 20 character max • Can contain letters, numbers, hyphens, and/or underscores 	Subaccount Name** (Used on reports) <ul style="list-style-type: none"> • Must be unique • 50 character max 	Effective Date <ul style="list-style-type: none"> • Must respect monthly boundaries • No limits on future dates • Ensure enough time for sandbox testing • Testing date Actual date



See the *Quick Start Guide* for important tips regarding the effective dating of your subaccounts.

Create Your Subaccounts

Tips

- Use the [Customer and Asset Management System \(CAMS\) User Guide for Company and Affiliate Maintenance](#) for creating subaccounts in your portfolio
- Use the completed worksheet from the Quick Start Guide for the subaccount names and IDs



Map Your Subaccounts

- Use the [Customer and Asset Management System \(CAMS\) User Guide for Company and Affiliate Maintenance](#) for mapping your assets to subaccounts
 - Use the completed worksheet from the Quick Start Guide to map your assets in CAMS to the subaccounts you created.
 - You can map the following types of assets to your subaccounts: generators, load assets, asset-related demand, demand response assets, FCM resources, and regional network load.



Generator offer inputs are not assigned to subaccounts through eMarket. Once the generator asset is mapped to a subaccount, all settlement information related to that asset will flow automatically to the subaccount.

Test Your Subaccount Activities

Use the Appropriate Sandbox

Activities that are not directly related to assets/entities get assigned to subaccounts at their respective data entry point

	IBT UI	eMarket
What do I test?	<ul style="list-style-type: none">• Internal transactions<ul style="list-style-type: none">○ .XML and/or .CSV communication	<ul style="list-style-type: none">• Demand bidding• Virtual transactions<ul style="list-style-type: none">○ .XML communication
How is my sandbox created?	Occurs automatically	Contact ISO Customer Support after you build your subaccounts in CAMS
How long does it take to set up my sandbox?	Active 1 day after creating subaccount in CAMS	Approximately 3 business days after contacting ISO



See the Quick Start Guide for important tips regarding the effective dating of your subaccounts.

Enable
subaccount
reporting

Are You Ready for Subaccount Reporting?

Confirm Business Process Readiness

Once you enable subaccount reporting, the MIS reports will be populated with applicable subaccount information. Make sure your company is ready to process these data fields!

Descriptions for the following MIS reports include subaccount data elements ([Click here to view All MIS Reports](#)):

Energy Market

[sd_datransact](#)
[sr_dalocsum](#)
[sr_dacustsum](#)
[sr_rtlocsum](#)
[sr_rtcustsum](#)
[sd_rtrransact](#)
[sd_rtunitasm](#)
[sd_rtload](#)

Day Ahead Net Commitment

Period Compensation

[sr_dancpcstlmntsum](#)
[sd_dancpcgen](#)
[sd_dancpcpymt](#)

Reserve Market

[sr_rsvcharge](#)
[sr_rsvstl](#)
[sr_rsvzonesum](#)
[sd_rsvstdtl](#)

Real Time Net Commitment

Period Compensation

[sr_rtnpcstlmntsum](#)
[sd_rtnpcgen](#)
[sd_rtnpcpymt](#)
[sd_rtnpcpcs](#)
[sd_rtnpcchs](#)
[sd_rtnpcpostgen](#)
[sd_rtnpcpostdard](#)

Blackstart

[sd_bscapitalpmt](#)
[sd_bscharge](#)
[sd_bsequipdamage](#)
[sd_bsnondbrscpmt](#)
[sd_bsoperations](#)
[sd_bsopmaintpmt](#)
[sd_bsstandardratepmt](#)
[sd_bsstationspecific](#)
[sr_bspaymentsummary](#)
[sr_bssettlementsum](#)

Forward Capacity Market

[sd_fcmavail](#)
[sd_fcmclostldtl](#)
[sd_fcmdardncba](#)
[sd_fcmimportpenaltychg](#)
[sd_fcmimportpenaltycrd](#)
[sd_fcmperformstldtl](#)
[sd_fcmpreavail](#)
[sd_fcmprecapreq](#)
[sd_fcmreliabilitydtl](#)
[sd_fcmresstldtl](#)
[sd_monthlyepoh](#)
[sr_fcmavailsum](#)
[sr_fcmperformstl](#)

Open Access Transmission Tariff

[tr_oattsch1rns](#)
[tr_oattsch1tout](#)
[tr_oattsch8tout](#)
[tr_oattsch9rns](#)

VAR

[sd_varccchg](#)
[sd_varccpmt](#)
[sd_varcecpmt](#)
[sd_varceppmt](#)
[sd_varlocpmt](#)
[sd_varvcchg](#)
[sr_varstl](#)

Transitional Demand Response

[sr_drstlsum](#)
[sd_drchgdetail](#)
[sd_drstldetail](#)

ISO Self Funding Tariff

[tr_isosch1rns](#)
[tr_isosch1tout](#)
[tr_isosch5rns](#)
[tr_sch2dt](#)
[tr_sch2tp](#)
[tr_sch3p2](#)

Enable Your Subaccount Reporting in CAMS

- Follow the Actions in the Quick Start Guide to enable subaccounts
- Use the [Customer and Asset Management System \(CAMS\) User Guide for Company and Affiliate Maintenance](#) to enable subaccount settlement reporting



Start using subaccounts

Use Your Subaccounts!

eMarket Subaccount Assignment Types

You can choose to report demand bids which are not asset based in the same subaccount as a specific load asset(s).

Assignment Type	Example	Video Example
Structure your demand and virtual transactions in the exact same manner as of today, and assign those activities to subaccounts	A participant serving load can now assign its load zone demand bid to a subaccount with the load assets (mapped in CAMS) related to that demand bid.	Example 1 (DA & RT Load)
		Example 2 (Virtual Transactions)
Structure your demand bids and/or virtual transactions in a new manner, where multiple “like” activities can be submitted a one pricing location	A participant serving load in one load zone can submit multiple fixed demand bids at that zone and assign each one to a subaccount with the related load assets.	Example 3 (Multiple “Like” Activities in one location)
Continue having some or all activities reported in the Default subaccount instead of assigning them to a CAMS subaccount	<ul style="list-style-type: none">• A participant may want to make the subaccount determinations for these activities in the future• Depending business needs, a participant may prefer the Default account for certain activities	Example 4 (Default Account)

Use Your Subaccounts!

IBT UI Subaccount Assignment

You can choose to assign the following IBT types to subaccounts in the IBT UI:

- Energy
 - Day-ahead energy
 - Real-time only energy
 - Internal bilateral for load
- Capacity
 - Capacity load obligation

Assignment Timeframes	Video Example
1. At IBT creation	Example 5 (Assigning IBTs to Subaccounts)
2. At IBT confirmation	
3. At a later date, prior to settlement or resettlement	
4. An IBT can be assigned to different subaccounts over time	

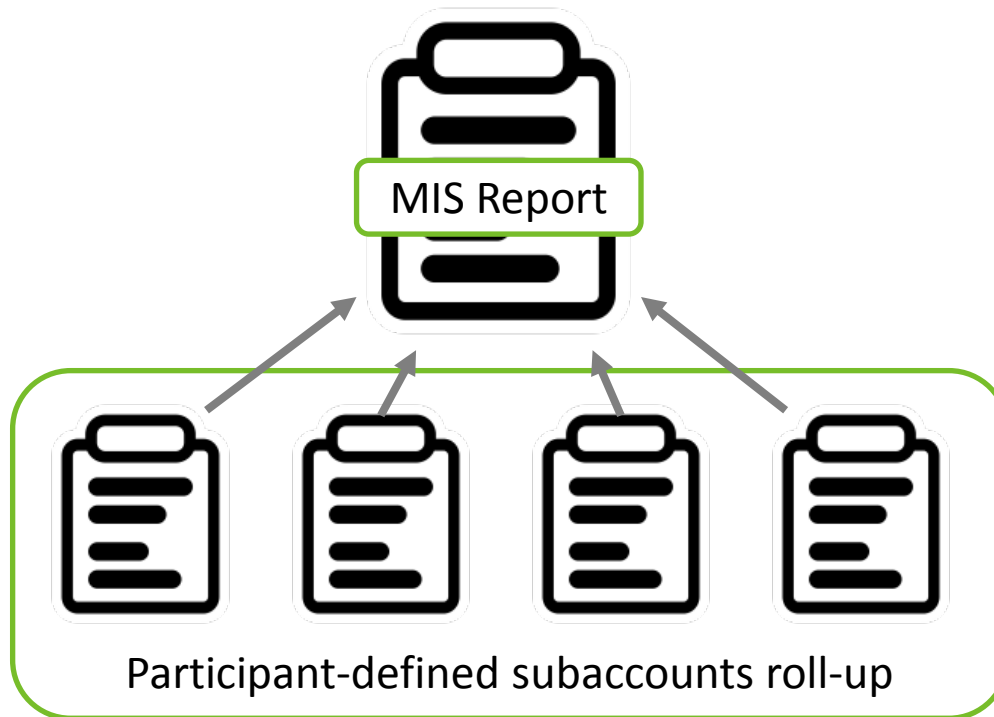
Contract	Subaccounts	
ExampleIBT (12345)	AAA	BBB
Jan 1 to Mar 31	X	
Apr 1 to June 30		X

Start using
subaccounts

Use Your Subaccounts!

Process your settlement report information

- Your settlement reports will now have subaccount information in them.
- An informational report that shows billing by subaccount will be issued with each twice weekly bill.
- Use this information as applicable for your accounting needs.



References & Resources



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References in this Training

Preparing and Setting up Subaccounts:

- [Quick Start Guide to Divisional Accounting](#)
- [Customer Readiness: Divisional Accounting Project Page](#)
- [CAMS User Guide for Customer & Affiliate Maintenance](#)

Using Subaccounts:

- [eMarket User Guide version 5V.0](#)
- [Submitting Internal Bilateral Transactions Using SMS](#)

Additional References:

- [All MIS Report Descriptions, Templates, and Samples](#)

Customer Support Information



Ask ISO (preferred)

- Self-service interface for submitting inquiries
- Accessible through the SMD Applications Homepage
- Requires a valid digital certificate with the role of Ask ISO/External User (Contact your security administrator for assistance)

Other Methods of Contacting Customer Support

Method	Contact Information	Availability
Email	custserv@iso-ne.com	Anytime
Phone*	(413) 540-4220	Monday through Friday 8:00 a.m. to 5:00 p.m. (EST)
Pager (emergency inquiries)	(877) 226-4814	Outside of regular business hours

* Recorded/monitored conversations