Disclaimer for Customer Training: ISO New England (ISO) provides training to enhance participant and stakeholder understanding. Not all issues and requirements are addressed by the training. Consult the effective Transmission, Markets and Services Tariff and the relevant Market Manuals, Operating Procedures and Planning Procedures for detailed information. In case of a discrepancy between training provided by ISO and the Tariff or Procedures, the meaning of the Tariff and Procedures shall govern.

Divisional Accounting

Phase 8a
Informational Reporting - Billing by Subaccount in Individual Files
Objectives

After reading this divisional accounting presentation, you will be able to:

• Recognize the structure of the divisional accounting option for ISO New England market settlements
• Recognize new reports available in May 2019 to customers who have enabled divisional accounting
• Find reference material for using divisional accounting
Topics

• Divisional Accounting Overview
• Phase 8a: Reporting Updates
• References & Resources
Divisional Accounting Overview
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.

ISO’s settlement system provides one account for each Market Participant.

Market Participants requested a divisional accounting option to create subaccounts that make sense for their business.

ISO New England is using a multi-year, phased rollout of software enhancements to fulfill this request:
- Provide subaccount level reporting in settlement Market Information Server (MIS) reports
- Enhance MIS reports to report activity by subaccount

*Bills and Financial Assurance determination remain unchanged*
Subaccounts on MIS Reports

Subaccount credits and charges 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

<table>
<thead>
<tr>
<th><strong>Phase</strong></th>
<th><strong>Quarter</strong></th>
<th><strong>Description</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>Phase 1</td>
<td>Q1 2014</td>
<td>CAMS* Subaccount Management available</td>
</tr>
<tr>
<td>Phase 2</td>
<td>Q2 2014</td>
<td>Asset assignment to subaccounts in CAMS reflected in settlement reporting for most Hourly Markets and Black Start</td>
</tr>
<tr>
<td>Phase 3</td>
<td>Q4 2014</td>
<td>Asset assignment to subaccounts in CAMS reflected in NCPC settlement reporting</td>
</tr>
<tr>
<td>Phase 4</td>
<td>Q1 2015</td>
<td>Asset assignment to subaccounts in CAMS reflected in Regulation Market settlement reporting</td>
</tr>
<tr>
<td>Phase 5</td>
<td>Q3 2015</td>
<td>Most activity entry point assignments to subaccounts reflected in settlement reporting</td>
</tr>
<tr>
<td>Phase 6</td>
<td>Q3 2015</td>
<td>Subaccounts reflected in FCM settlement reporting</td>
</tr>
<tr>
<td>Phase 7</td>
<td>Q2 2016</td>
<td>Subaccounts reflected in OATT and ISO Self-Funding Tariff settlement reporting</td>
</tr>
<tr>
<td>Phase 8</td>
<td>Q2 2016</td>
<td>Informational reporting on billing amounts by subaccount</td>
</tr>
<tr>
<td>Phase 8a</td>
<td>Q2 2019</td>
<td>Informational reporting on billing amounts by subaccount in individual files</td>
</tr>
<tr>
<td>Phase 9</td>
<td>(TBD)</td>
<td>Financial Transmission Rights/Auction Revenue Rights and External Transactions reflected in subaccounts</td>
</tr>
</tbody>
</table>

*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
Phase 8a Updates:
New Informational Settlement Reports for Subaccounts

Phase 8a Q2 2019
Informational reporting on billing amounts by subaccount in individual files
Phase 8a Reports Release

Phase 8a

Reports release:
May 1, 2019

May 1
Phase 8a Overview

Divisional Accounting Informational Billing Reports

Phase 8a
Q2 2019

Informational reporting on billing amounts by subaccount in individual files

Separate, distinct Market Information Server (MIS) invoice settlement reports created for each subaccount

- New reports provide the same data for each subaccount in separate files
  - File name convention is BL_xxxxxxSUB
- Participant level invoice reports are unchanged
- Subaccount MIS report set is unchanged
  - Subaccount ID number shown for every line of data
  - File name convention is BL_SUBxxxxxxx
**Phase 8a Overview, continued**

**Divisional Accounting Informational Billing Reports**

**Phase 8a**
**Q2 2019**

Informational reporting on billing amounts by subaccount in individual files

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**Separate, distinct MIS invoice settlement reports created for each subaccount**

- MIS zip files will include multiple reports; one for each subaccount
  - BL_INVOICESUB
  - BL_DETAILSSUB
  - BL_PRINTSUB

---

Individual reports inside zip file have a subaccount number* added to their names

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* Subaccount numbers are constants and are assigned by ISO

---

Report descriptions are available on ISO website

---
# Divisional Accounting Invoice Report

Relationship of Existing Reports to New Reports

## Existing reports:

**BL_INVOICE**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Bill From</th>
<th>Bill To</th>
<th>Document Ref</th>
<th>Quantity</th>
<th>Unit of Measure</th>
<th>Net Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Day-Ahead Energy</td>
<td>6/27/19 12:00 AM</td>
<td>6/30/19 12:00 AM</td>
<td></td>
<td></td>
<td></td>
<td>- $50,000.00</td>
</tr>
</tbody>
</table>

**BL_SUBINVOICE**

Customers continue to be billed (or paid) based on the BL_INVOICE report.

<table>
<thead>
<tr>
<th>Subaccount</th>
<th>Line</th>
<th>Description</th>
<th>Bill From</th>
<th>Bill To</th>
<th>Document Ref</th>
<th>Quantity</th>
<th>Unit of Measure</th>
<th>Net Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Default</td>
<td>1</td>
<td>Day-Ahead Energy</td>
<td>6/27/19 12:00 AM</td>
<td>6/30/19 12:00 AM</td>
<td></td>
<td></td>
<td></td>
<td>$1,000.00</td>
</tr>
<tr>
<td>CT_ABC</td>
<td>2</td>
<td>Day-Ahead Energy</td>
<td>6/27/19 12:00 AM</td>
<td>6/30/19 12:00 AM</td>
<td></td>
<td></td>
<td></td>
<td>$19,000.00</td>
</tr>
<tr>
<td>MA_XY2</td>
<td>3</td>
<td>Day-Ahead Energy</td>
<td>6/27/19 12:00 AM</td>
<td>6/30/19 12:00 AM</td>
<td></td>
<td></td>
<td></td>
<td>$30,000.00</td>
</tr>
</tbody>
</table>

Bill amounts in **BL_SUBINVOICE** are also reported separately for each subaccount in **BL_INVOICESUB** reports.

## New reports:

**BL_INVOICESUB**

<table>
<thead>
<tr>
<th>Subaccount ID</th>
<th>Subaccount Name</th>
<th>Line</th>
<th>Description</th>
<th>Bill From</th>
<th>Bill To</th>
<th>Document Ref</th>
<th>Quantity</th>
<th>Unit of Measure</th>
<th>Net Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Default</td>
<td>Default 1</td>
<td>1</td>
<td>Day-Ahead Energy</td>
<td>6/27/19 12:00 AM</td>
<td>6/30/19 12:00 AM</td>
<td></td>
<td></td>
<td></td>
<td>$1,000.00</td>
</tr>
<tr>
<td>CT_ABC</td>
<td>CT_LOAD 2</td>
<td>2</td>
<td>Day-Ahead Energy</td>
<td>6/27/19 12:00 AM</td>
<td>6/30/19 12:00 AM</td>
<td></td>
<td></td>
<td></td>
<td>$19,000.00</td>
</tr>
<tr>
<td>MA_XY2</td>
<td>MA_LOAD 3</td>
<td>3</td>
<td>Day-Ahead Energy</td>
<td>6/27/19 12:00 AM</td>
<td>6/30/19 12:00 AM</td>
<td></td>
<td></td>
<td></td>
<td>$30,000.00</td>
</tr>
</tbody>
</table>

Billing process **DOES NOT** change.
Subaccount informational invoices total to the participant actual invoice amount
Divisional Accounting References and Resources
Divisional Accounting References

Participants choosing to use the divisional accounting option will define their subaccounts in accordance with their business needs

- See ISO New England - Divisional Accounting Project
- See Divisional Accounting Overview
- See Quick Start Guide for Divisional Accounting
Customer Support Information

**Ask ISO** (preferred)

- Self-service interface for submitting inquiries
- Recommended browsers are Google Chrome and Mozilla Firefox
- For more information, see the [Ask ISO User Guide](#)

### Other Methods of Contacting Customer Support

<table>
<thead>
<tr>
<th>Method</th>
<th>Contact Information</th>
<th>Availability</th>
</tr>
</thead>
<tbody>
<tr>
<td>Email</td>
<td><a href="mailto:custserv@iso-ne.com">custserv@iso-ne.com</a></td>
<td>Anytime</td>
</tr>
<tr>
<td>Phone*</td>
<td>(413) 540-4220 (833)248-4220</td>
<td>Monday through Friday 8:00 a.m. to 5:00 p.m. (EST)</td>
</tr>
<tr>
<td>Pager (emergency inquiries)</td>
<td>(877) 226-4814</td>
<td>Outside of regular business hours</td>
</tr>
</tbody>
</table>

*Recorded/monitored conversations*