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# Divisional Accounting

## Overview and Guide



### Revisions

March 2020	Phase 10 updates
November 2020	Phase 10 updates

# Objectives

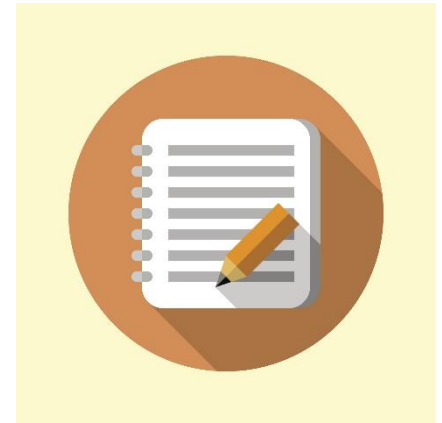
## This presentation will show you how to:

- 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

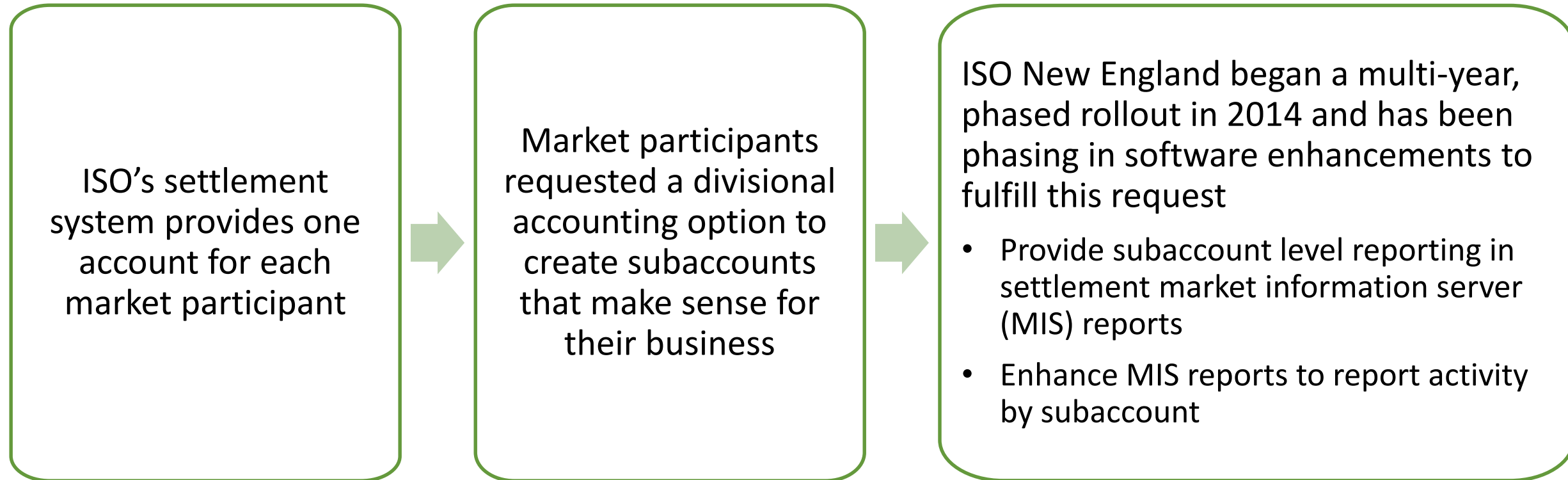


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# Overview of Divisional Accounting Project



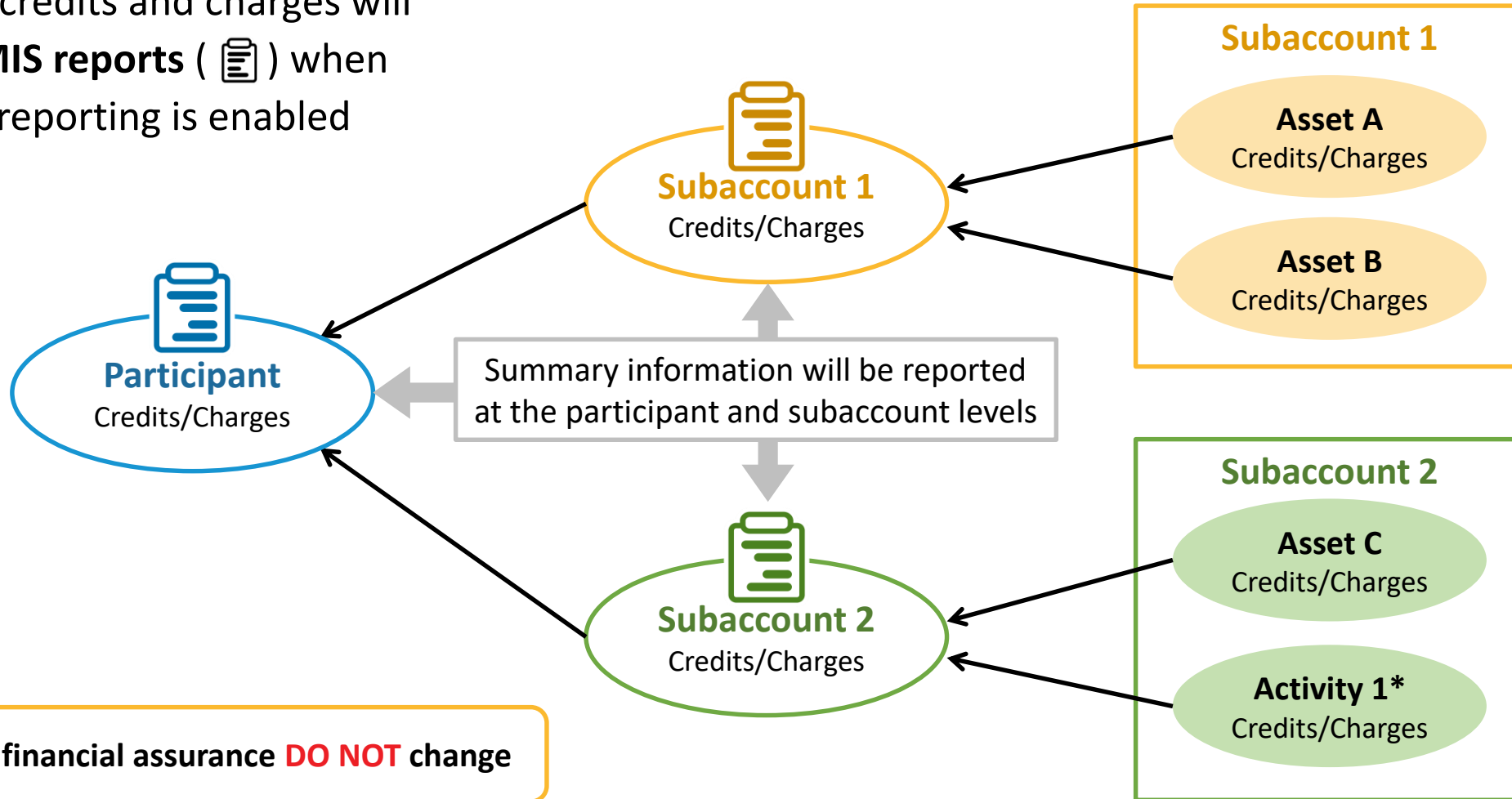
**Divisional accounting** is an optional feature that allows customers to assign market activity to a **subaccount** or division for settlement reporting.



*\*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, internal bilateral transactions, or external transactions

# Divisional Accounting Implementation Plan

Completed

Phase	Date	Description
1	Q1 2014	Customer Asset Management System (CAMS) subaccount management available
2	Q2 2014	Asset assignment to subaccounts in CAMS reflected in settlement reporting for most hourly markets and blackstart
3	Q4 2014	Asset assignment to subaccounts in CAMS reflected in Net Commitment-Period Compensation (NCPC) settlement reporting
4	Q1 2015	Asset assignment to subaccounts in CAMS reflected in regulation market settlement reporting
5	Q3 2015	Most activity entry point assignments to subaccounts reflected in settlement reporting
6	Q3 2015	Subaccounts reflected in Forward Capacity Market (FCM) settlement reporting
7	Q2 2016	Subaccounts reflected in Open Access Transmission Tariff (OATT) and ISO self-funding tariff settlement reporting
8	Q2 2016	Informational reporting on billing amounts by subaccount
8a	Q2 2019	Informational reporting on billing amounts by subaccount in individual files
9	Q4 2019	External transaction assignments to subaccounts reflected in settlement reporting

Current

Phase	Date	Description
10	Q2 2020	Informational reporting on ISO settlement by subaccount in individual files - <i>1<sup>st</sup> release</i>
	Q1 2021	Informational reporting on ISO settlement by subaccount in individual files - <i>2<sup>nd</sup> release</i>

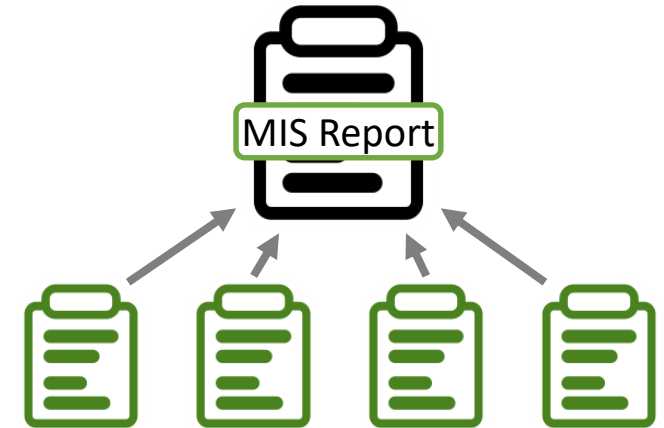
Future

Phase	Date	Description
11	TBD	Financial Transmission Rights (FTRs)/Auction Revenue Rights (ARRs) reflected in subaccounts

# Setting Up Subaccounts

## *High Level Overview*

1. Plan your subaccounts
2. Create subaccounts in Customer Asset Management System (CAMS)
3. Map assets to subaccounts in CAMS
4. Test subaccounts communications in sandbox
  - eMarket
  - Internal bilateral transaction user interface (IBT UI)
  - New England External Transaction Tool (NEXTT)
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.**

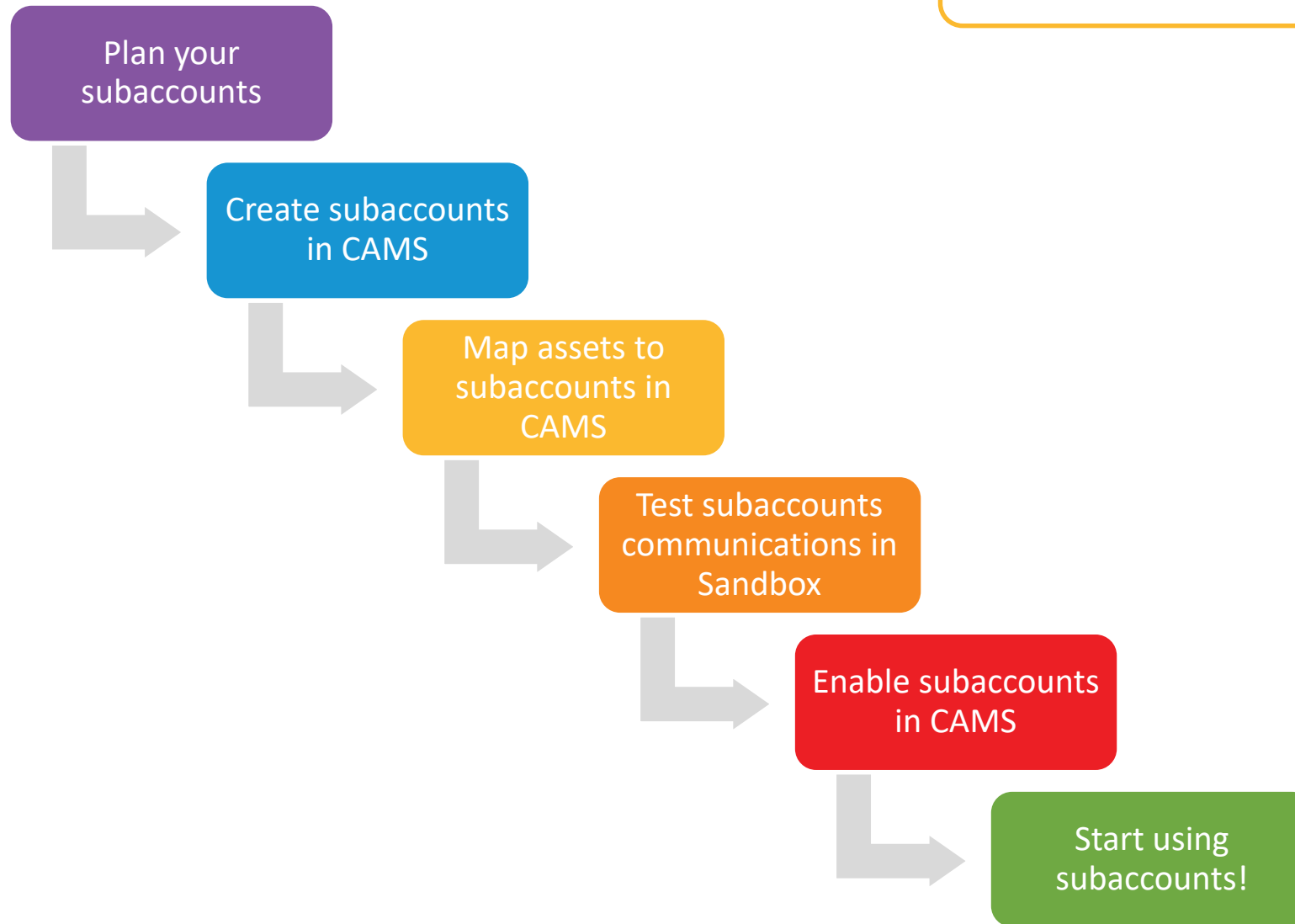
- Using the Quick Start Guide, ABC will be able to get started quickly and efficiently.
- ABC knows that ISO Customer Support is a call away if they need help!



# 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.

<b>Business Objective</b>	<b>One-time Actions</b>	<b>Recurring* Actions for Activities (daily/as performed by your business)</b>
<b>Settle and report assets in a predefined subaccount</b>	Define subaccount and determine which of your assets belong to it.	No activity assignment to this subaccount.
<b>Settle and report activities that are not related to specific assets in a predefined subaccount</b>	Define subaccount. You will not perform the entity mapping step available in CAMS.	Assign activities to subaccount during daily business process.
<b>Settle and report assets and activities in a predefined subaccount</b>	Define subaccount and determine which of your assets belong to it.	Assign your daily activities accordingly.
<b>Settle and report assets and activities that have NOT been assigned to a subaccount</b>	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, external transactions and Forward Capacity Market self-supply. Additional activities for Financial Transaction Rights are currently only reportable in the default account.*



# 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
- Note that FCM resources and energy assets are separate and distinct entities!
  - For example, if your company is the lead market participant for an FCM resource, and also has an ownership share in the corresponding energy asset, both of these entities should be mapped to a subaccount if you want them reported in the subaccount together



*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	NEXTT
What do I test?	<ul style="list-style-type: none"> <li>Internal transactions                             <ul style="list-style-type: none"> <li>.XML and/or .CSV communication</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>Demand bidding</li> <li>Virtual transactions                             <ul style="list-style-type: none"> <li>.XML communication</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>External transactions                             <ul style="list-style-type: none"> <li>.XML communication</li> </ul> </li> </ul>
How is my sandbox created?	Occurs automatically	Contact ISO Customer Support after you build your subaccounts in CAMS	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	Approximately 3 business days after contacting ISO



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

# 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\\_dacustsum](#)  
[sr\\_dalocsum](#)  
[sd\\_rtasset5min<sup>1</sup>](#)  
[sd\\_rload](#)  
[sd\\_rttransact](#)  
[sd\\_rttransact5min](#)  
[sd\\_rtunitasm](#)  
[sr\\_rtcustsum](#)  
[sr\\_rtcustsum5min](#)  
[sr\\_rtlocsum](#)  
[sr\\_rtlocsum5min](#)

## DA NCPC

[sd\\_dancpcdard](#)  
[sd\\_dancpcdrr](#)  
[sd\\_dancpcgen](#)  
[sd\\_dancpcpymt](#)  
[sr\\_dancpcstlmntsum](#)

## RT NCPC

[sd\\_rtnccps](#)  
[sd\\_rtnccpdard5min](#)  
[sd\\_rtnccpdardpymt5min](#)  
[sd\\_rtnccpdardpymthr](#)  
[sd\\_rtnccpdloc](#)  
[sd\\_rtnccpdloc](#)  
[sd\\_rtnccpdr5min](#)  
[sd\\_rtnccpdrcc](#)  
[sd\\_rtnccpdrdloc](#)  
[sd\\_rtnccpdrpymt5min](#)  
[sd\\_rtnccpdrpymthr](#)  
[sd\\_rtnccpcgen5min](#)  
[sd\\_rtnccpchs](#)  
[sd\\_rtnccpchsard](#)  
[sd\\_rtnccpchsdr](#)  
[sd\\_rtnccpcpostgen](#)  
[sd\\_rtnccpcpymt5min](#)  
[sd\\_rtnccpcpymthr](#)  
[sd\\_rtnccpcreallocate](#)  
[sr\\_rtnccpcstlmntsum](#)

## Regulation\*

[sd\\_regdtl5min](#)  
[sd\\_reghrydtl](#)  
[sr\\_regsummary](#)

## Reserve\*

[sd\\_rsvastdtl](#)  
[sd\\_rsvdtl5min](#)  
[sr\\_rsvcharge](#)  
[sr\\_rsvstl](#)  
[sr\\_rsvzonesum](#)

## FTR

[sd\\_ftrltbopp](#)  
[sd\\_ftrmthbopp](#)  
[sd\\_hrfr](#)  
[sd\\_mtfr](#)

## ARR

[sd\\_arrawdsum](#)  
[sr\\_arrdistr](#)

## Blackstart

[sd\\_bscapitalpmt](#)  
[sd\\_bscharge](#)  
[sd\\_bsequipdamage](#)  
[sd\\_bsnondbrscpmt](#)  
[sd\\_bsoperations](#)  
[sd\\_bsopmaintpmt](#)  
[sd\\_bsstandardratepmt](#)  
[sd\\_bsstationspecific](#)  
[sr\\_bspaymentssummary](#)  
[sr\\_bssettlementsum](#)

## VAR

[sd\\_varccchg](#)  
[sd\\_varccpmt](#)  
[sd\\_varcecpmt](#)  
[sd\\_varlocpmt](#)  
[sd\\_varvcchg](#)  
[sr\\_varstl](#)

## FCM

[sd\\_fcmclostldtl](#)  
[sd\\_fcmftcdtl](#)  
[sd\\_fcmnscdtl2](#)  
[sd\\_fcmfprespymt](#)  
[sd\\_fcmprecapreq](#)  
[sd\\_fcmreliabilitydtl](#)  
[sd\\_fcmresstldtl](#)  
[sr\\_fcmstlsum](#)

## ISO Self Funding Tariff

[tr\\_isosch1rns](#)  
[tr\\_isosch1tout](#)  
[tr\\_isosch5rns](#)  
[tr\\_sch2dt](#)  
[tr\\_sch2tp](#)  
[tr\\_sch3p2](#)

## Bill

[bl\\_detailssub](#)  
[bl\\_invoicessub](#)  
[bl\\_printsub](#)  
[bl\\_subdetails](#)  
[bl\\_subinvoice](#)

## OATT

[tr\\_oattsch1rns](#)  
[tr\\_oattsch1tout](#)  
[tr\\_oattsch8tout](#)  
[tr\\_oattsch9rns](#)

\*These reports are also published individually for each subaccount with file suffix SUB (e.g., SD\_DATRANSACTSUB)

# 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



# 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.	<a href="#">Example 1</a> (DA & RT Load)
		<a href="#">Example 2</a> (Virtual Transactions)
Structure your demand bids and/or virtual transactions in a new manner, where multiple “like” activities can be submitted at 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.	<a href="#">Example 3</a> (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"> <li>• A participant may want to make the subaccount determinations for these activities in the future</li> <li>• Depending business needs, a participant may prefer the Default account for certain activities</li> </ul>	<a href="#">Example 4</a> (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

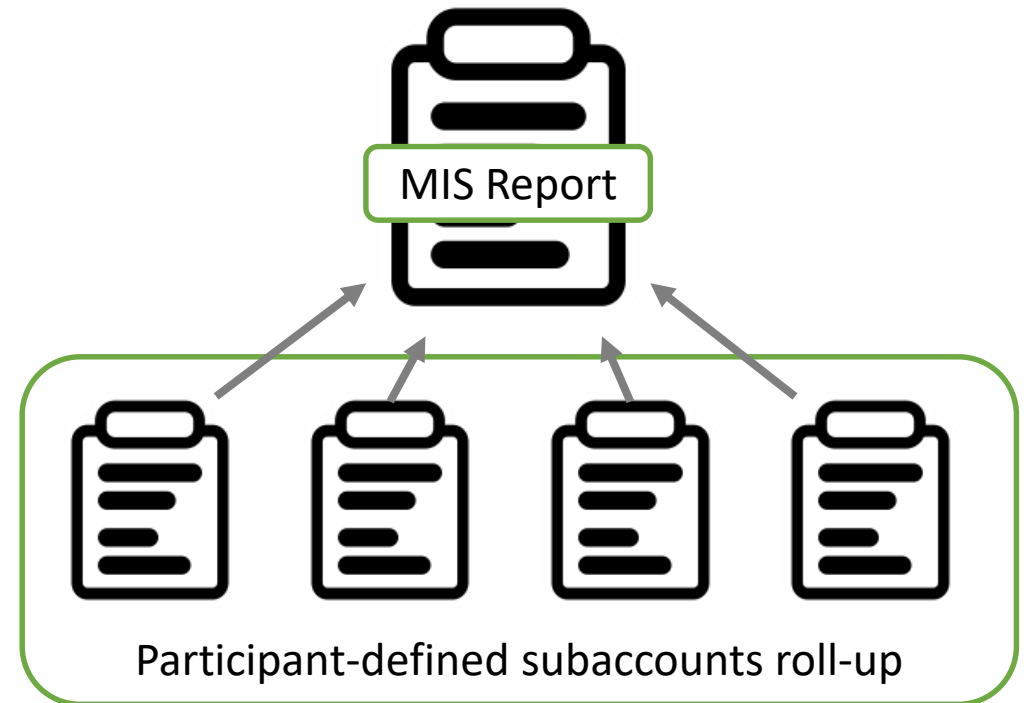
Assignment Timeframes	Video Example											
1. At IBT creation	<p><a href="#">Example 5</a> (Assigning IBTs to Subaccounts)</p>											
2. At IBT confirmation												
3. At a later date, prior to settlement or resettlement												
<p>4. An IBT can be assigned to different subaccounts over time</p> <table border="1" data-bbox="318 1056 968 1278"> <thead> <tr> <th>Contract</th> <th colspan="2">Subaccounts</th> </tr> </thead> <tbody> <tr> <td>ExampleIBT (12345)</td> <td>AAA</td> <td>BBB</td> </tr> <tr> <td>Jan 1 to Mar 31</td> <td>X</td> <td></td> </tr> <tr> <td>Apr 1 to June 30</td> <td></td> <td>X</td> </tr> </tbody> </table>		Contract	Subaccounts		ExampleIBT (12345)	AAA	BBB	Jan 1 to Mar 31	X		Apr 1 to June 30	
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](#)
- [Participant Readiness: Divisional Accounting Project Page](#)
- [CAMS User Guide for Customer & Affiliate Maintenance](#)

## Using Subaccounts:

- [eMarket User Guide](#)
- [Submitting Internal Bilateral Transactions Using SMS](#)
- [NEXTT User Guide \(external transactions\)](#)

## Additional References:

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



# Contact Participant Support and Solutions



**Submit a request via Ask ISO** *(preferred)*  
<https://askiso.force.com/>

**Email** [AskISO@iso-ne.com](mailto:AskISO@iso-ne.com)

## Phone

(413) 540-4220 (call center)

(833) 248-4220

**Pager** *(for emergency inquiries outside of business hours)*

(877) 226-4814

**Business hours and  
additional contact details  
are available from the  
Participant Support page**

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