

184 FERC ¶ 61,161  
UNITED STATES OF AMERICA  
FEDERAL ENERGY REGULATORY COMMISSION

Accounting and Reporting Treatment of Certain  
Renewable Energy Assets

Docket No. RM21-11-000

ERRATA NOTICE

(September 15, 2023)

On June 29, 2023, the Commission issued a final rule in Docket No. RM21-11-000<sup>1</sup>. This Errata Notice makes the following corrections to Order No. 898’s regulatory text, Appendix A, and Appendix B:

1. On page 94, in the description of changes to part 101, under subheader “e. Under Electric Plant Chart of Accounts,” amendment iv should be modified to include “345.1 through 345.3” to read as follows:
  - iv. Sections 2.e., 2.f., and 2.g. and Accounts 338.20 through 338.34, 339.1 through 339.13, 345.1 through 345.3, and 351.1, 351.2, and 351.3 are added to the list;
2. On page 94, in the description of changes to part 101, under subheader “e. Under Electric Plant Chart of Accounts,” amendment v should be modified to add reference to Account “348” alongside “Account 363” to read as follows:
  - v. Accounts 348 and 363 are removed from the list and reserved;
3. On page 96, in the description of changes to part 101, under subheader “j. Under Operation and Maintenance Expense Accounts,” amendment ii should be modified to delete reference to Accounts “509.2” and “509.3” to read as follows:
  - ii. Accounts 513.1, 513.2, 513.3, 531.1, 531.2, 531.3, 544.1, 544.2, and 544.3 are added;
4. On page 96, in the description of changes to part 101, under subheader “j. Under Operation and Maintenance Expense Accounts,” amendment v should be modified to add reference to Accounts “555.2” and “555.3” to read as follows:

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<sup>1</sup> *Acct. & Reporting Treatment of Certain Renewable Energy Assets*, Order No. 898, 183 FERC ¶ 61,205 (2023) (Order No. 898).

v. Accounts 553.2, 553.3, 555.2, 555.3, 558.1 through 558.24, and 559.1 through 559.16 are added;

5. On page 98, the second sentence of the description for General Instruction 21 paragraph (E) should be modified to include “account” before “158.4” to read as follows:

Account 158.3 and account 158.4 shall be credited and account 555.2, Bundled Environmental Credits, and account 555.3, Unbundled Environmental Credits, debited, respectively, so that the cost of the environmental credits to be remitted for the year is charged to expense based on each month's usage.

6. On page 99, the third sentence of the description for General Instruction 21 paragraph (F) should be modified to include “account” before “158.4” to read as follows:

When differences between the estimated and actual costs become known, the adjustments should be made through account 158.1, account 158.3, and account 158.4, as well as account 509, account 555.2, and account 555.3 within a single month, as appropriate.

7. On page 108, the description for Account 158.3 paragraph (A) should be modified to delete the text “, and not withheld by any authoritative agency” and “and account 158.2, Allowances and Environmental Credits Withheld” to read as follows:

A. This account shall include the cost of environmental credits owned by the utility, bundled with energy. See General Instruction No. 21.

8. On page 108, the description for Account 158.3 paragraph (B) should reference “account 555.2” instead of “account 509.2” to read as follows:

B. This account shall be credited and account 555.2, Bundled Environmental Credits, shall be debited concurrent with the monthly use of environmental credits.

9. On page 108, the description for Account 158.4 paragraph (A) should be modified to delete the text “, and not withheld by any authoritative agency” and “and account 158.2, Allowances and Environmental Credits Withheld” to read as follows:

A. This account shall include the cost of environmental credits owned by the utility, not considered bundled with energy. See General Instruction No. 21.

10. On page 108, the description for Account 158.4 paragraph (B) should reference “account 555.3” instead of “account 509.3” to read as follows:

B. This account shall be credited and account 555.3, Unbundled Environmental Credits, shall be debited concurrent with the monthly use of environmental credits.

11. On pages 114, 116, 118, 125, 134, 143, 145, 147, 149, 155, and 158, the descriptions for Computer hardware Accounts 315.1, 324.1, 334.1, 338.9, 338.30, 339.9, 345.1, 351.1, 363.1, 387.8, and 397.1 should be modified to delete the text “to provide scheduling, system control and dispatching” to read as follows:

This account shall include the cost of computer hardware and miscellaneous information technology equipment.

12. On pages 115, 117, 119, 126, 135, 143, 146, 148, 150, 156, and 158, the descriptions for Computer software Accounts 315.2, 324.2, 334.2, 338.10, 338.31, 339.10, 345.2, 351.2, 363.2, 387.9, and 397.2 should be modified to delete the text “purchased and used to provide scheduling, system control and dispatching activities” to read as follows:

This account shall include the cost of off-the-shelf and in-house developed software.

13. On pages 116, 117, 119, 127, 136, 144, 146, 148, 150, 157, and 159, the descriptions for Communication equipment Accounts 315.3, 324.3, 334.3, 338.11, 338.32, 339.11, 345.3, 351.3, 363.3, 387.10, and 397.3 should be modified to delete the text “used to control and dispatch the system” to read as follows:

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

14. On page 124, in the description for Account 338.8, the second period after the first sentence should be deleted to read as follows:

This account shall include the installed cost of other conversion or auxiliary generating apparatus and equipment used primarily in connection with the control and switching of electric energy produced by solar panels, including weather monitoring equipment, and protection of electric circuits and equipment, as used to support the generator in the action of generating power (excluding SCADA systems) not specifically chargeable to any other account.

15. On pages 124-125, in the item lists for Account 338.8, the item lists should be revised at items 2, 4, and 5 to reference “backup storage batteries” instead of “storage batteries” and at item 4 to reference “emergency backup batteries” instead of “batteries” to read as follows:

2. Rheostats, backup 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, special housings, etc.

4. Station control system, including station switchboards with panel wiring, panels with instruments and control equipment only, panels with switching equipment mounted or mechanically connected, trunktype boards complete, cubicles, generator signal stands, temperature-recording devices, atmospheric reading devices, frequency control equipment, master clocks, watt-hour meter, station totalizing wattmeter, backup storage batteries, panels and charging sets, instrument transformers for supervisory metering, conductors and conduit, special supports for conduit, switchboards, emergency backup batteries, special housing for batteries, etc.

5. 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, current transformers, potential transformers, protective relays, backup storage batteries and charging equipment, isolated panels and equipment, conductors and conduit, special supports, special housings, concrete pads, general station ground system, special fire-extinguishing system, and test equipment.

16. On pages 133-134, in the item lists for Account 338.29, the item lists should be revised at items 2, 4, and 5 to reference “backup storage batteries” instead of “storage batteries” and at item 4 to reference “emergency backup batteries” instead of “batteries” and to include “station supervisory control boards,” between “cubicles” and “generator signal stands” to read as follows:

2. Rheostats, backup 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, special housings, etc.

4. Station control system, including station switchboards with panel wiring, panels with instruments and control equipment only, panels with switching equipment mounted or mechanically connected, trunktype boards complete, cubicles, station supervisory control boards, generator signal stands, temperature-recording devices, atmospheric reading devices, frequency control equipment, master clocks,

watt-hour meter, station totalizing wattmeter, backup storage batteries, panels and charging sets, instrument transformers for supervisory metering, conductors and conduit, special supports for conduit, switchboards, emergency backup batteries, special housing for batteries, etc.

5. 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, current transformers, potential transformers, protective relays, backup storage batteries and charging equipment, isolated panels and equipment, conductors and conduit, special supports, special housings, concrete pads, general station ground system, special fire-extinguishing system, and test equipment.

17. On page 138, at the end of the second sentence of the description for Account 339.4, a period should be added, followed by the addition of an “Items” header, to read as follows:

This account includes solar boiler systems.

Items

18. On page 142, in the item list for Account 339.8, item 4 should be revised to include “station supervisory control boards,” between “cubicles” and “generator signal stands” to read as follows:

4. Station control system, including station switchboards with panel wiring, panels with instruments and control equipment only, panels with switching equipment mounted or mechanically connected, trunktype boards complete, cubicles, station supervisory control boards, generator signal stands, temperature-recording devices, atmospheric reading devices, frequency control equipment, master clocks, watt-hour meter, station totalizing wattmeter, backup storage batteries, panels and charging sets, instrument transformers for supervisory metering, conductors and conduit, special supports for conduit, switchboards, emergency backup batteries, special housing for batteries, etc.

19. On page 152, the description for Account 387.3 paragraph (C) should be deleted.

20. On page 160, the first sentence of the description for Account 411.11 should reference “paragraph (I)” instead of “paragraph (H)” of General Instruction No. 21 to read as follows:

This account shall be credited with the gain on the sale, exchange, or other

disposition of environmental credits in accordance with paragraph (I) of General Instruction No. 21.

21. On page 160, the first sentence of the description for Account 411.12 should reference “paragraph (I)” instead of “paragraph (H)” of General Instruction No. 21 to read as follows:

This account shall be debited with the loss on the sale, exchange, or other disposition of environmental credits in accordance with paragraph (I) of General Instruction No. 21.

22. On page 162, section header e of “Operation and Maintenance Expense Chart of Accounts” should be titled “other power supply expenses” instead of “other power generation” to read as follows:

e. other power supply expenses

23. On page 177, the description for Account 558.12 should reference “338.2” instead of “338.1” to read as follows:

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of solar generation plant the book cost of which is includible in plant accounts 338.2 to 338.12, inclusive. (See operating expense instruction 2.)

24. On page 182, the description for Account 558.24 should reference “338.21” instead of “338.20” to read as follows:

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of wind generation plant the book cost of which is includible in plant accounts 338.21 to 338.33, inclusive. (See operating expense instruction 2.)

25. On page 186, the description for Account 559.9 should be modified to replace “steam” with “other renewable” and to replace “Boiler Plant Equipment” with “Boilers” to read as follows:

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of other renewable plant, the book cost of which is includible in account 339.4, Boilers. (See operating expense instruction 2.)

26. On page 188, the description for Account 559.16 should reference “339.2” instead of “339.1” to read as follows:

This account shall include the cost of labor, materials used and expenses incurred

in the maintenance of other renewable generation plant the book cost of which is includible in plant accounts 339.2 to 339.12, inclusive. (See operating expense instruction 2.)

27. On page 194, the description for Account 578.7 should reference “387.2” instead of “387.1” to read as follows:

This account shall include the cost of labor, materials used and expenses incurred in the maintenance of energy storage plant the book cost of which is includible in plant accounts 387.2 to 387.11, inclusive. (See operating expense instruction 2.)

28. On pages 195-196, the titles for Accounts 935.1, 935.2, and 935.3 should be amended to add “(Major only)” at the end of each account title to read as follows:

935.1 Maintenance of computer hardware (Major only).

935.2 Maintenance of computer software (Major only).

935.3 Maintenance of communication equipment (Major only).

This Errata Notice also makes the following corresponding and other clerical corrections to Appendix A (which provides a copy of the changes to the regulatory text with deletions and additions marked as a courtesy to industry) to Order No. 898:

1. In Appendix A, on page 198, the first sentence of the description for General Instruction 21 paragraph (E) should reference “account 509” instead of “account 509.1” to read as follows:

E. Account 158.1 shall be credited and account 509, Allowances, debited *concurrent with the monthly remittance of the allowances to be* charged to expense [monthly ]based on each month’s emissions.

2. In Appendix A, on pages 201-202, the titles of Accounts 158.3 and 158.4 should reference “*environmental credits inventory*” rather than “*renewable energy credits inventory*” to read as follows:

*158.3 Bundled environmental credits inventory.*

*158.4 Unbundled environmental credits inventory.*

3. In Appendix A, on page 217, the description for Account 158.1 paragraph (B) should reference “account 509” instead of “account 509.1” to read as follows:

B. This account shall be credited and account 509, Allowances, shall be debited concurrent with the monthly emissions[ of sulfur dioxide].

4. In Appendix A, on page 218, the description for Account 158.3 paragraph (A) should be modified to delete the text “, and not withheld by any authoritative agency” and “and account 158.2, Allowances and Environmental Credits Withheld” to read as follows:

*A. This account shall include the cost of environmental credits owned by the utility, bundled with energy. See General Instruction No. 21.*

5. In Appendix A, on page 219, the description for Account 158.4 paragraph (A) should be modified to delete the text “, and not withheld by any authoritative agency” and “and account 158.2, Allowances and Environmental Credits Withheld” to read as follows:

*A. This account shall include the cost of environmental credits owned by the utility, not considered bundled with energy. See General Instruction No. 21.*

6. In Appendix A, on pages 220, 223, 225, 235, 248, 260, 263, 268, 272, 281, and 285-286, the descriptions for Computer hardware Accounts 315.1, 324.1, 334.1, 338.9, 338.30, 339.9, 345.1, 351.1, 363.1, 387.8, and 397.1 should be modified to delete the text “to provide scheduling, system control and dispatching” to read as follows:

*This account shall include the cost of computer hardware and miscellaneous information technology equipment.*

7. In Appendix A, on pages 221, 223, 226, 236, 249, 260, 264, 269, 273, 281, and 286, the descriptions for Computer software Accounts 315.2, 324.2, 334.2, 338.10, 338.31, 339.10, 345.2, 351.2, 363.2, 387.9, and 397.2 should be modified to delete the text “purchased and used to provide scheduling, system control and dispatching activities” to read as follows:

*This account shall include the cost of off-the-shelf and in-house developed software.*

8. In Appendix A, on pages 222, 224, 227, 237, 250, 261, 265, 270, 274, 282, and 287, the descriptions for Communication equipment Accounts 315.3, 324.3, 334.3, 338.11, 338.32, 339.11, 345.3, 351.3, 363.3, 387.10, and 397.3 should be modified to delete the text “used to control and dispatch the system” to read as follows:

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



9. In Appendix A, on page 234, in the item list for Account 338.8, item 4 should be revised to reference “*backup storage batteries*” instead of “*storage batteries*” to read as follows:

*4. Station control system, including station switchboards with panel wiring, panels with instruments and control equipment only, panels with switching equipment mounted or mechanically connected, trunktype boards complete, cubicles, generator signal stands, temperature-recording devices, atmospheric reading devices, frequency control equipment, master clocks, watt-hour meter, station totalizing wattmeter, backup storage batteries, panels and charging sets, instrument transformers for supervisory metering, conductors and conduit, special supports for conduit, switchboards, emergency backup batteries, special housing for batteries, etc.*

10. In Appendix A, on pages 246-247, in the item list for Account 338.29, item 4 should be revised to reference “*backup storage batteries*” instead of “*storage batteries*” to read as follows:

*4. Station control system, including station switchboards with panel wiring, panels with instruments and control equipment only, panels with switching equipment mounted or mechanically connected, trunktype boards complete, cubicles, station supervisory control boards, generator signal stands, temperature-recording devices, atmospheric reading devices, frequency control equipment, master clocks, watt-hour meter, station totalizing wattmeter, backup storage batteries, panels and charging sets, instrument transformers for supervisory metering, conductors and conduit, special supports for conduit, switchboards, emergency backup batteries, special housing for batteries, etc.*

11. In Appendix A, on page 253, at the end of the second sentence of the description for Account 339.4, a period should be added, followed by the addition of an “*Items*” header, to read as follows:

*This account includes solar boiler systems.*

*Items*

12. In Appendix A, on page 301-302, the first sentence of the description for Account 411.11 should reference “*paragraph (I)*” instead of “*paragraph (H)*” of General Instruction No. 21 to read as follows:

*This account shall be credited with the gain on the sale, exchange, or other disposition of environmental credits in accordance with paragraph (I) of General Instruction No. 21.*

13. In Appendix A, on page 302, the description of amendment 116 should refer to “Account 411.12” instead of “Account 411.11” to read as follows:

116. In Part 101, Utility Operating Income Accounts, new utility operating income Account 411.12 is added to read as follows:

14. In Appendix A, on page 302, the first sentence of the description for Account 411.12 should reference “*paragraph (I)*” instead of “*paragraph (H)*” of General Instruction No. 21 to read as follows:

*This account shall be debited with the loss on the sale, exchange, or other disposition of environmental credits in accordance with paragraph (I) of General Instruction No. 21.*

15. In Appendix A, on page 318, the description for Account 558.12 should reference “338.2” instead of “338.1” to read as follows:

*This account shall include the cost of labor, materials used and expenses incurred in the maintenance of solar generation plant the book cost of which is includible in plant accounts 338.2 to 338.12, inclusive. (See operating expense instruction 2.)*

16. In Appendix A, on page 326, the description for Account 558.24 should reference “338.21” instead of “338.20” to read as follows:

*This account shall include the cost of labor, materials used and expenses incurred in the maintenance of wind generation plant the book cost of which is includible in plant accounts 338.21 to 338.33, inclusive. (See operating expense instruction 2.)*

17. In Appendix A, on page 332, the description for Account 559.9 should be modified to replace “*steam*” with “*other renewable*” and to replace “*Boiler Plant Equipment*” with “*Boilers*” to read as follows:

*This account shall include the cost of labor, materials used and expenses incurred in the maintenance of other renewable plant, the book cost of which is includible in account 339.4, Boilers. (See operating expense instruction 2.)*

18. In Appendix A, on page 335-336, the description for Account 559.16 should reference “339.2” instead of “339.1” to read as follows:

*This account shall include the cost of labor, materials used and expenses incurred in the maintenance of other renewable generation plant the book cost of which is includible in plant accounts 339.2 to 339.12, inclusive. (See operating expense instruction 2.)*

19. In Appendix A, on page 346, the description for Account 578.7 should reference “387.2” instead of “387.1” to read as follows:

*This account shall include the cost of labor, materials used and expenses incurred in the maintenance of energy storage plant the book cost of which is includible in plant accounts 387.2 to 387.11, inclusive. (See operating expense instruction 2.)*

20. In Appendix A, on pages 349-350, the titles for Accounts 935.1, 935.2, and 935.3 should be amended to add “(Major only)” at the end of each account title to read as follows:

*935.1 Maintenance of computer hardware (Major only).  
 935.2 Maintenance of computer software (Major only).  
 935.3 Maintenance of communication equipment (Major only).*

In addition, this Errata Notice makes the following corrections to Appendix B to Order No. 898:

1. In Appendix B, on page 388, line 198 should reference line “131.16” instead of “131.20” to read as follows:

198	TOTAL Elec Op and Maint Expns (Total 80, 112, 131, <i>131.16</i> , 156, 164, 171, 178, 197)		
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2. In Appendix B, on page 404, line 16 should be modified to add a reference to Account “158.4” after “158.3” to read as follows:

16	Allowances and Environmental Credits ( <i>158.1, [and ]158.2, 158.3, and 158.4</i> )		
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3. In Appendix B, on pages 417 and 422, existing lines 135 and 136 should be redesignated as lines 138 and 139 (as indicated by adding their new italicized line numbers and bracketing their previous line numbers), respectively, a line 137 should be added, and lines 135, 136, and 137 should reference Accounts “935.1” “Maintenance of Computer Hardware”, “935.2” “Maintenance of Computer Software”, and “935.3” “Maintenance of Communication Equipment”, respectively, to read as follows:

135	935.	<i>Maintenance of Computer Hardware</i>			
	<i>1</i>				

136	935. 2	<i>Maintenance of Computer Software</i>			
137	935. 3	<i>Maintenance of Communication Equipment</i>			
138 [135]		Total Administrative and General Maintenance Expenses			
139 [136]		Total Cost of Service			

Kimberly D. Bose,  
Secretary.