

List of Subjects**7 CFR Part 1560**

Canada, Customs duties and inspection, Fruits, Imports, Trade agreements, Vegetables.

7 CFR Part 1570

Agricultural commodities, Exports, Foreign trade, International trade.

PART 1560—[REMOVED AND RESERVED]**PART 1570—[REMOVED AND RESERVED]**

■ For the reasons stated in the preamble, and under the authority of 7 U.S.C. 1464, note, The Disaster Assistance Act of 1988 (Pub. L. 100–387), FAS removes and reserves 7 CFR parts 1560 and 1570.

Signed in Washington, DC, this 14th day of July 2025.

Jason Hafemeister,
Acting Administrator.

[FR Doc. 2025–13461 Filed 7–17–25; 8:45 am]

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DEPARTMENT OF AGRICULTURE**Rural Utilities Service****7 CFR Part 1767**

[Docket #: RUS–24–ELECTRIC–0038]

RIN 0572–AC70

Accounting Requirements for RUS Electric Borrowers

AGENCY: Rural Utilities Service, USDA.

ACTION: Final rule; request for comment.

SUMMARY: The Rural Utilities Service (RUS or the Agency), an agency of the Rural Development (RD) mission area within the U.S. Department of Agriculture (USDA), is issuing a final rule with comment to update the accounting requirements for RUS Electric Program borrowers. These changes include adding new accounts to the Uniform System of Accounts (USoA), deleting obsolete accounts and clarifying instructions and definitions for the new and some existing accounts. In addition, new accounts and general instructions are being added for partially extinguished or forgiven debt.

DATES:

Effective date: September 16, 2025.

Comment date: Comments must be submitted on or before August 18, 2025.

ADDRESSES: Comments may be submitted by going to the Federal eRulemaking Portal, *regulations.gov*/. In the “Search for dockets and documents

on agency actions” box, enter the docket number, RUS–24–Electric–0038, and click “Search” button. From the search results: click on or locate the document title: “Updates to the RUS Electric Program Uniform System of Accounts” and select the “Comment” button. To submit a comment: Insert comments under the “Comment” title, click “Browse” to attach files (if available), input email address, select box to opt to receive email confirmation of submission and tracking (optional), select the box “I’m not a robot,” and then select “Submit Comment”. Information on using *Regulations.gov*, including instructions for accessing documents, submitting comments, and viewing the docket after the close of the comment period, is available under the site’s “FAQ” link. All comments will be available for public inspection online at the Federal eRulemaking Portal.

Other Information: Additional information about RD and its programs is available on the internet at *rusdev.usda.gov/index.html*.

FOR FURTHER INFORMATION CONTACT:

Cecelia Allorto, Technical Accounting Review Branch, External Compliance Division, Rural Development, U.S. Department of Agriculture, 1400 Independence Avenue SW, Washington, DC 20250, Telephone: (202) 692–4945, Email: *compliance.tarb@usda.gov*.

SUPPLEMENTARY INFORMATION:**I. Background**

RD is a mission area within the U.S. Department of Agriculture (USDA) comprising the RUS, Rural Housing Service, and Rural Business-Cooperative Service. RD’s mission is to increase economic opportunity and improve the quality of life for all rural Americans. RD meets its mission by providing loans, loan guarantees, grants, and technical assistance through numerous programs aimed at creating and improving housing, business, and infrastructure throughout rural America. RUS loan, loan guarantee, and grant programs act as a catalyst for economic and community development. By financing improvements to rural electric, water and waste, and telecommunications and broadband infrastructure, RUS also plays a significant role in improving other measures of quality of life in rural America, including public health and safety, environmental protection, and cultural and historic preservation.

The RUS Electric Program provides funding to maintain, expand, upgrade, and modernize America’s rural electric infrastructure. The loans and loan guarantees finance the construction or

improvement of electric distribution, transmission, and generation facilities in rural areas.

A Uniform System of Accounts (USoA) provides a unified definition for how transactions are recorded so that accounting records are uniform across companies, thus ensuring that similar transactions are recorded similarly. When all borrowers follow the same USoA, the Agency has a uniform way to review and monitor the financial conditions of its borrowers. The RUS USoA is codified in this part and is based on the USoA promulgated by the Federal Energy Regulatory Commission (FERC). The last revision to 7 CFR 1767 was published May 27, 2008, at 73 FR 30277. FERC will occasionally issue new or revised accounting guidance for electric utilities. The Agency must review the guidance and determine how it applies to the RUS Electric Program borrowers. Since Electric Program awardees can be subject to FERC requirements, RUS must incorporate the new plant categories and accounts for consistency.

The Agency is proposing to issue a final rule with comment to update 7 CFR 1767, subpart B to add new accounts to the USoA for electric borrowers based on revised guidance that was included in FERC order 898, Accounting and Reporting of Certain Renewable Energy Assets, that was issued June 29, 2023, and became effective January 1, 2025. In addition to the new accounts being added, the changes will also include deleting obsolete accounts as well as clarifying instructions and definitions for the new accounts. The Agency will also be adding new accounts and general instructions for partially extinguished or forgiven debt.

The Administrative Procedure Act exempts from prior notice rules, any actions, “relating to agency management or personnel or to public property, loans, grants, benefits, or contracts” (5 U.S.C. 553(a)(2)).

II. Summary of Changes

A. Section 1767.10 is being updated to add the following definitions, in alphabetical order, Amortization of gain on extinguished RUS long-term debt, Awardee, Partially forgivable loan and Unamortized gain on extinguished RUS long-term debt. The addition of these terms and definitions will provide additional clarity for Awardees.

B. Section 1767.15 is being updated as follows:

1. The heading for paragraph (q) is being changed from “Long-term debt: premium, discount and expense, and gain or loss on reacquisition” to “Long-

term debt: premium, discount and expense, and gain or loss on reacquisition or extinguishment.” The title change is being made to provide clarity to the awardees.

2. A new paragraph (q)(4), Partial extinguishment of debt, will be added and the accounting treatment guidance will be added as paragraph (q)(4)(i), (ii), and (iii) to provide relevant guidance to awardees regarding the accounting of RUS extinguished or forgiven debt to ensure the amount is segregated from other debt.

3. The prior paragraph (q)(4) and the remaining paragraphs will be redesignated as (q)(5) through (q)(11).

4. Paragraph (u) will be revised in its entirety to provide clarity, to account for gains and losses from the disposition of environmental credits and to provide relevant guidance to the awardees.

C. Section 1767.16 will be updated by adding a paragraph (q). The paragraph heading will be “Integrated computer hardware, software, and communication equipment.” This new paragraph is being added to provide relevant guidance related to new accounts specifically related to computer hardware, software, and communication equipment.

D. Section 1767.18 will be updated as follows:

1. In the Table of Contents (TOC), the Utility Plant section will be updated to add four (4) new account numbers, 108.11 through 108.14, for the Accumulated Provision for Depreciation for the new plant categories of Solar, Wind, and Other Renewables Production Plant and Energy Storage Plant to the list of accounts.

2. In the TOC, the Current and Accrued Assets section will be updated to revise the title of account 158.2 to Allowances and Environmental Credits Withheld and to add two new accounts numbers, 158.3 Bundled Environmental Credits Inventory and 158.4 Unbundled Environmental Credits Inventory to the list of accounts. The title of 158.2 is being updated to correspond with the new accounts and definitions being added. The new accounts provide a greater level of detail of the environmental credit inventory. Definitions will also be added in the account entries following the TOC. Account 159 will be added and reserved. This account was part of a memorandum to borrowers but was not previously updated in the regulation.

3. Paragraph C of accounts 108 and 111 will be revised to include the accounts listed in paragraph D.1.

4. Paragraph A of account 158.1 and paragraphs A and B of account 158.2 will be revised to include “or any

authoritative agencies” directly following “Environmental Protection Agency” to provide clarity and inclusion of allowances provided from other agencies.

5. Accounts 158.3 and 158.4 will be added along with the full account definitions.

The changes in D.1 through D.5 are being made to account for new USoA accounts specifically related to bundled and unbundled environmental credits inventory and to provide relevant guidance to the Awardees. Showing account 159 being reserved as it is no longer necessary with the addition of accounts 158.3 and 158.4.

E. Section 1767.19 will be updated as follows:

1. In the TOC, the heading Deferred Credits will be updated to add account 257.1, Unamortized Gain on Extinguished RUS Long-Term Debt to the list of accounts.

2. The list of accounts following the TOC will be updated by adding Account 257.1 and its definition under Deferred Credits.

This account and definition are being added to account for new USoA accounts specifically related to segregation and accounting for forgiven debt and to provide relevant guidance to the awardees.

F. Section 1767.20 will be updated as follows:

1. New accounts will be added to the TOC, in numerical order, under the heading Production Plant for computer hardware, computer software and communication equipment as follows:

- i. Steam Production—accounts 315.1, 315.2, and 315.3;
- ii. Nuclear Production—accounts 324.1, 324.2, and 324.3;
- iii. Hydraulic Production—accounts 334.1, 334.2, and 334.3;
- iv. Other Production—accounts 345.1, 345.2, and 345.3;
- v. Transmission Plant—accounts 351.1, 351.2, and 351.3;
- vi. Distribution Plant—accounts 363.1, 363.2, and 363.3; and
- vii. General Plant—accounts 397.1, 397.2 and 397.3 will be added.

2. In the TOC, Account 363 will be removed and reserved and the title of account 397 will be updated.

3. In the TOC, New Production Plant lists of accounts will be added in numerical order as follows:

- i. Solar Production—accounts 338.1 through 338.13;
- ii. Wind Production—accounts 338.20 through 338.34;
- iii. Other Renewable Production—accounts 339.1 through 339.13; and
- iv. Energy Storage Plant—accounts 387 through 387.12.

4. The full definitions and requirements for each of these new accounts included in F.1. and F.3. will also be added to the appropriate sections.

These new accounts are being added to account for new USoA accounts specifically related to computer hardware, software and communication equipment for all production plant categories, the creation of new production plant categories for Solar, Wind, Other Renewable and Energy Storage, and to provide relevant guidance to the awardees. Account 363 is being removed and reserved because it is no longer necessary with the addition of account 387.3. The title for account 397 is being updated for clarity.

G. Section 1767.21 will be updated as follows:

1. The TOC and account details under the heading Utility Operating Income will be updated to:

i. Add accounts 403.10 through 403.13 for depreciation expense for the new plant categories of solar, wind, and other renewables production plant and energy storage plant; and

ii. Add accounts 411.11 Gains from Disposition of Environmental Credits and 411.12 Losses from Disposition of Environmental Credits. These two (2) accounts will be defined in the appropriate section, following the TOC, with a listing of items to be included in each account.

2. Paragraph C of account 403, Depreciation Expense, will include the additions of entries 403.10 through 403.13 as detailed in G.1.

These changes are being made to account for new USoA accounts specifically related to the gains and losses from disposition of environmental credits, and to provide relevant guidance to awardees.

H. Section 1767.23 will be updated by changing the heading “Interest Charges” to “Interest charges and other gains or losses.” In addition, within the table of contents and listing of accounts, the heading “Interest Charges” will be changed to “Interest Charges and Other Gains or Losses” and account 429.2 will be added along with its corresponding definition to account for the new USoA accounts that are specifically related to segregation and accounting for forgiven debt and to provide guidance to awardees.

I. Section 1767.26 will be updated by adding account 459. This account will be added and the content reserved as it is no longer necessary with the addition of accounts 411.11 and 411.12 that were added to § 1767.21. This account was put into practice by a memorandum and not an amendment to the regulation.

This change is being codified to provide clarity for awardees.

J. Section 1767.27 will be updated by making the following changes to the TOC and account entries:

1. Account 509 will be updated to include the phrase “or any other emissions allowances credited to Account 158.1” at the end of the sentence. This will provide clarity and ensure this account is used for costs associated with allowances related not only to sulfur dioxide, but also carbon dioxide and any other emissions allowances.

2. The following existing sections in the TOC and account details will be updated as follows:

i. The Steam Power Generation (Maintenance) sections will be updated to add and define accounts 513.1 through 513.3;

ii. The Nuclear Power Generation (Maintenance) sections will be updated to add and define accounts 531.1 through 531.3;

iii. The Hydraulic Power Generation (Maintenance) sections will be updated to add and define accounts 544.1 through 544.3;

iv. The Other Power Generation (Maintenance) sections will be updated to add and define accounts 553.1 through 553.3;

vi. Other Power Supply Expenses will be updated to add and define accounts 555.1 through 555.3; and

vii. The Distribution Expenses (Maintenance) sections will be updated to add and define accounts 592.2 through 592.4.

3. The TOC and account details will be updated by adding the following new sections:

i. The heading “Solar Power Generation” will be added with the following breakdown:

a. *Operation* with accounts 558.1 through 558.5 added and defined; and

b. *Maintenance* with accounts 558.6 through 558.12 added and defined.

ii. The heading “Wind Power Generation” will be added with the following breakdown:

a. *Operation* with accounts 558.13 through 558.17 added and defined; and

b. *Maintenance* with accounts 558.18 through 558.24 added and defined.

iii. The heading “Other Renewable Power Generation” will be added with the following breakdown:

a. *Operation* with accounts 559 through 559.5 added and defined; and

b. *Maintenance* with accounts 559.6 through 559.16 added and defined.

iv. The heading “Energy Storage Plant” will be added with the following breakdown:

i. *Operation* with accounts 577.1 through 577.5 added and defined; and

ii. *Maintenance* with accounts 578.1 through 578.7 added and defined.

The changes in J.1 through J.3 are being made to account for new USOA accounts specifically related to maintenance of computer hardware, software and communication equipment for all production plant categories, the creation of operating expense and maintenance expense accounts for new production plant categories for Solar, Wind, Other Renewable and Energy Storage, and to provide relevant guidance to the Awardees.

K. Section 1767.31 will be updated by adding and defining accounts 935.1 through 935.3 under heading “Administrative and General Expenses (Maintenance) in the TOC and account details.” These changes are being made to account for new USOA accounts specifically related to maintenance of computer hardware, software and communication equipment and to provide relevant guidance to the Awardees.

III. Executive Orders/Acts

A. *Executive Order 12866—Classification*. This final rule has been determined to be not significant for purposes of Executive Order 12866 and, therefore, has not been reviewed by the Office of Management and Budget.

B. *Congressional Review Act*. Pursuant to the Congressional Review Act (5 U.S.C. 801 *et seq.*), the Office of Information and Regulatory Affairs designated this final rule as not a major rule, as defined by 5 U.S.C. 804(2).

C. *Assistance Listing Number (formally known as the Catalog of Federal Domestic Assistance)*. The Assistance Listing Number assigned to the Rural Electrification Loans and Loan Guarantees Program is 10.850. The Assistance Listings are available on the internet at <https://sam.gov/>.

D. *Executive Order 12372—Intergovernmental Consultation*. This final rule is excluded from the scope of Executive Order 12372, Intergovernmental Consultation, which may require a consultation with State and local officials. See the final rule related notice entitled, “Department Programs and Activities Excluded from Executive Order 12372” (50 FR 47034) advising that RUS loans and loan guarantees were not covered by Executive Order 12372.

E. *Paperwork Reduction Act*. This final rule contains no reporting or recordkeeping provisions requiring Office of Management and Budget (OMB) approval under the Paperwork Reduction Act of 1995 (44 U.S.C. Chapter 35).

F. *National Environmental Policy Act*. In accordance with the National Environmental Policy Act of 1969, Public Law 91–190, this final rule has been reviewed in accordance with 7 CFR part 1b (“National Environmental Policy Act”). The Agency has determined that (i) this action meets the criteria established in 7 CFR 1b and (ii) no extraordinary circumstances exist. Therefore, the Agency has determined that the action does not have a significant effect on the human environment, and therefore neither an Environmental Assessment nor an Environmental Impact Statement is required.

G. *Regulatory Flexibility Act*. The Regulatory Flexibility Act (5 U.S.C. 601–602) (RFA) generally requires an agency to prepare a regulatory flexibility analysis of any rule subject to notice and comment rulemaking requirements under the Administrative Procedure Act (“APA”) or any other statute. The Administrative Procedures Act exempts from notice and comment requirements rules “relating to agency management or personnel or to public property, loans, grants, benefits, or contracts” (5 U.S.C. 553(a)(2)), so therefore an analysis has not been prepared for this rule.

H. *Executive Order 12988—Civil Justice Reform*. This rule has been reviewed under Executive Order 12988. In accordance with this rule: (1) unless otherwise specifically provided, all State and local laws that conflict with this rule will be preempted; (2) no retroactive effect will be given to this rule except as specifically prescribed in the rule; and (3) administrative proceedings of the National Appeals Division of the Department of Agriculture (7 CFR part 11) must be exhausted before bringing suit in court that challenges action taken under this rule.

I. *Executive Order 13132—Federalism*. The policies contained in this final rule do not have any substantial direct effect on States, on the relationship between the National Government and the States, or on the distribution of power and responsibilities among the various levels of government. Nor does this rule impose substantial direct compliance costs on state and local governments. Therefore, consultation with the States is not required.

J. *Executive Order 13175—Consultation and Coordination With Indian Tribal Governments*. This final rule has been reviewed in accordance with the requirements of Executive Order 13175, Consultation and Coordination with Indian Tribal Governments. Executive Order 13175

requires Federal agencies to consult and coordinate with tribes on a government-to-government basis on policies that have tribal implications, including regulations, legislative comments or proposed legislation, and other policy statements or actions that have substantial direct effects on one or more Indian tribes, on the relationship between the Federal government and Indian tribes or on the distribution of power and responsibilities between the Federal government and Indian tribes. Consultation is also required for any regulation that preempts tribal law or that imposes substantial direct compliance costs on Indian tribal governments and that is not required by statute.

The Agency has determined that this final rule does not, to our knowledge, have tribal implications that require formal tribal consultation under Executive Order 13175. If a Tribe requests consultation, the RUS will work with the Office of Tribal Relations to ensure meaningful consultation is provided where changes, additions and modifications identified herein are not expressly mandated by Congress.

K. E-Government Act Compliance. Rural Development is committed to the E-Government Act, which requires Government agencies in general to provide the public the option of submitting information or transacting business electronically to the maximum extent possible and to promote the use of the internet and other information technologies to provide increased opportunities for citizen access to Government information and services, and for other purposes.

L. Civil Rights Impact Analysis. Rural Development has reviewed this final rule in accordance with USDA Regulation 4300-4, Civil Rights Impact Analysis, to identify any major civil rights impacts the final rule might have on program participants on the basis of age, race, color, national origin, sex, disability, marital or familial status. Based on the review and analysis of the final rule and all available data, issuance of this final rule is not likely to negatively impact low and moderate-income populations, minority populations, women, Indian tribes or persons with disability, by virtue of their age, race, color, national origin, sex, disability, or marital or familial status. No major civil rights impact is likely to result from this final rule.

M. USDA Non-Discrimination Statement. In accordance with Federal civil rights laws and USDA civil rights regulations and policies, the USDA, its Mission Areas, agencies, staff offices, employees, and institutions

participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Program information may be made available in languages other than English. Persons with disabilities who require alternative means of communication to obtain program information (e.g., Braille, large print, audiotape, American Sign Language) should contact the responsible Mission Area, agency, or staff office; or the 711 Relay Service.

To file a program discrimination complaint, a complainant should complete a Form AD-3027, *USDA Program Discrimination Complaint Form*, which can be obtained online at usda.gov/sites/default/files/documents/ad-3027.pdf from any USDA office, by calling (866) 632-9992, or by writing a letter addressed to USDA. The letter must contain the complainant's name, address, telephone number, and a written description of the alleged discriminatory action in sufficient detail to inform the Assistant Secretary for Civil Rights (ASCR) about the nature and date of an alleged civil rights violation. The completed AD-3027 form or letter must be submitted to USDA by:

a. *Mail:* U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue SW, Washington, DC 20250-9410; or

b. *Fax:* (202) 690-7442; or

c. *Email:* program.intake@usda.gov.

N. Severability. It is USDA's intention that the provisions of this final rule shall operate independently of each other. In the event that this rule or any portion of this final rule is ultimately declared invalid or stayed as to a particular provision, it is USDA's intent that the final rule nonetheless be severable and remain valid with respect to those provisions not affected by a declaration of invalidity or stayed. USDA concludes it would separately adopt all of the provisions contained in this final rule.

List of Subjects in 7 CFR Part 1767

Electric power, Loan programs—energy, Rural areas, Uniform System of Accounts.

Accordingly, for the reasons discussed in the preamble, the Agency amends 7 CFR part 1767 as follows:

PART 1767—ACCOUNTING REQUIREMENTS FOR RUS ELECTRIC BORROWERS

■ 1. The authority citation for part 1767 continues to read as follows:

Authority: 7 U.S.C. 901 *et seq.*, 1921 *et seq.*, 6941 *et seq.*

Subpart B—Uniform System of Accounts

■ 2. Amend § 1767.10 by adding, in alphabetical order, definitions for “Amortization of gain on extinguished RUS long-term debt”, “Awardee”, “Partially forgivable loan”, and “Unamortized gain on extinguished RUS long-term debt” to read as follows:

§ 1767.10 Definitions.

* * * * *

Amortization of gain on extinguished RUS long-term debt provides for the monthly recognition of the gains realized from extinguishment of RUS (long-term) debt over the life of the related loan.

* * * * *

Awardee is the recipient of a RUS loan or grant.

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Partially forgivable loan is a RUS loan that if specific conditions are met and if approved by RUS, a portion of the loan could be forgiven, as described in the loan agreement.

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Unamortized gain on extinguished RUS long-term debt provides for the capture of the amount of extinguished RUS long-term debt as applicable for partially forgiven loans that will be amortized over the life of the related loan.

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■ 3. Amend § 1767.15 by:

■ a. Revising the heading for paragraph (q);

■ b. Redesignating paragraphs (q)(4) through (10) as paragraphs (q)(5) through (11);

■ c. Adding a new paragraph (q)(4); and

■ d. Revising paragraph (u).

The revisions and addition read as follows:

§ 1767.15 General instructions.

* * * * *

(q) *Long-term debt: premium, discount and expense, and gain or loss on reacquisition or extinguishment—*

* * *

(4) *Partial extinguishment of debt.* (i) When a portion of RUS long-term debt

is extinguished or forgiven as identified in the loan agreement and with RUS approval, the extinguished amount shall be recorded in Account 257.1, Unamortized Gain on Extinguished Debt RUS Long-Term Debt.

(ii) The utility shall amortize the recorded amounts monthly over the remaining life of the related loan (original debt).

(iii) The amount so amortized shall be credited to Account 429.2, Amortization of Gain on Extinguished RUS Long-Term Debt—Credit.

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(u) *Allowances and environmental credits.* (1) Title IV of the Clean Air Act Amendments of 1990, Public Law 101–549, 104 Stat. 2399, 2584 (42 U.S.C. 7407 and 42 U.S.C. 7651), provides for the issuance of allowances as a means to limit the emissions of certain airborne pollutants by various entities, including utilities. Public utilities owning allowances and environmental credits for operational purposes, other than those acquired for speculative purposes, shall account for such allowances and environmental credits at cost in Account 158.1, Allowance Inventory, or Account 158.2 Allowances Withheld, Account 158.3 Bundled Environmental Credits Inventory, or Account 158.4 Unbundled Environmental Credits Inventory, as appropriate. Allowances and environmental credits acquired for speculative purposes and identified as such in contemporaneous records at the time of purchase shall be accounted for in Account 124, Other Investments.

(2) When purchased, allowances and environmental credits become eligible for use in different years, and the allocation of the purchase cost cannot be determined by fair value, the purchase cost allocated to allowances and environmental credits of each vintage shall be determined through use of a present-value based measurement. The interest rate used in the present-value measurement shall be the utility's incremental borrowing rate, in the month in which the allowances and environmental credits are acquired, for a loan with a term similar to the period that it will hold the allowances and environmental credits and in an amount equal to the purchase price.

(3) The underlying records supporting Accounts 158.1 Allowance Inventory, and 158.2 Allowances Withheld, 158.3 Bundled Environmental Credits Inventory, and 158.4 Unbundled Environmental Credits Inventory, shall be maintained in sufficient detail at costs so as to provide the number of allowances and environmental credits and the related cost by vintage year,

including allowances and environmental credits acquired at zero cost.

(4) Issuances from inventory included in Accounts 158.1 Allowance Inventory, and 158.2 Allowances Withheld, 158.3 Bundled Environmental Credits Inventory, and 158.4 Unbundled Environmental Credits Inventory, shall be accounted for on a vintage basis using a monthly weighted-average method of cost determination. The cost of eligible allowances and environmental credits not used in the current year shall be transferred to the vintage for the immediately following year.

(5) Account 158.1 Allowance Inventory shall be credited and Account 509, Allowances debited so that the cost of the allowances to be remitted for the year is charged to expense monthly based on each month's emissions. Account 158.3 Bundled Environmental Credits Inventory and Account 158.4 Unbundled Environmental Credits Inventory shall be credited and Account 555.2 Bundled Environmental Credits, and Account 555.3 Unbundled Environmental Credits, debited respectively, so the cost of the environmental credits to be remitted for the year is charged to expense based on each month's usage. This may, in certain circumstances, require allocation of the cost of an allowance between months on a fractional basis.

(6) In any period in which actual emissions exceed the amount allowable based on eligible allowances owned, the utility shall estimate the cost to acquire the additional allowances needed and charge Account 158.1 with the estimated cost. This estimated cost of future allowance acquisitions shall be credited to Account 158.1 and charged to Account 509 in the same accounting period as the related charge to Account 158.1. In any period in which a utility records its estimated amount of required environmental credits, the utility shall credit Account 158.3 or Account 158.4 with the estimated cost and debit Accounts 555.2 or 555.3 as appropriate. Should the actual cost of these allowances differ from the estimated cost, the differences shall be recognized in the then-current period's inventory issuance cost 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) When a prepayment is made for allowances or environmental credits, the payment is debited to Account 165, Prepayments. This accounting is not intended to influence the outcome of any rate treatment.

(8) Any penalties assessed by the Environmental Protection Agency or any authoritative agencies for the emission of excess pollutants shall be charged to Account 426.3, Penalties.

(9) Gains on dispositions of allowances and environmental credits, other than allowances held for speculative purposes, shall be accounted for as follows. First, if there is uncertainty as to the regulatory treatment, the gain shall be deferred in Account 254, Other Regulatory Liabilities, pending resolution of the uncertainty. Second, if there is certainty as to the existence of a regulatory liability, the gain will be credited to Account 254, with subsequent recognition in income when reductions in charges to customers occur or the liability is otherwise satisfied. Third, all other gains will be credited to Account 411.8, Gains from Disposition of Allowances or Account 411.11, Gain from Disposition of Environmental Credits. Losses on disposition of allowances and environmental credits, other than allowances held for speculative purposes, shall be accounted for as follows. Losses that qualify as regulatory assets shall be charged directly to Account 182.3, Other Regulatory Assets. All other losses shall be charged to Account 411.9, Losses from Disposition of Allowances, or Account 411.12, Losses from Disposition of Environmental Credits. (See the definition of regulatory assets and liabilities.) Gains or losses on disposition of allowances and environmental credits held for speculative purposes shall be recognized in Account 421, Miscellaneous Nonoperating Income, or Account 426.5, Other Deductions, as appropriate.

(10) Revenues for environmental credits associated with the sale of energy shall be recorded in the appropriate operating revenue account.

* * * * *

■ 4. Amend § 1767.16 by adding a paragraph (q) to read as follows:

§ 1767.16 Electric plant instructions.

* * * * *

(q) *Integrated computer hardware, software, and communication equipment.* Where computer hardware, software, and communication equipment is integrated as part of a larger retirement unit, it shall be recorded in the property account of the retirement unit purchased. This shall be done consistently with paragraph (j) of this section.

■ 5. Amend § 1767.18 as follows:

■ a. In the table of contents (TOC):

- i. Under heading “Utility Plant,” add entries 108.11 through 108.14 in numerical order; and
- ii. Under heading “Current and Accrued Assets,” revise entry 158.2 and add entries 158.3, 158.4, and 159 in numerical order;
- b. Under 108 Accumulated Provision for Depreciation of Electric Utility Plant, in paragraph C, add entries 108.11 through 108.14 in numerical order;
- c. Under 111 Accumulated Provision for Amortization of Electric Utility Plant, revise paragraph C;
- d. Under 158.1 Allowance Inventory, revise paragraph A;
- e. Revise and republish entry 158.2; and
- f. Add entries 158.3, 158.4, and 159 in numerical order.

The additions and revisions read as follows:

§ 1767.18 Assets and other debits.

* * * * *

Assets and Other Debits

Utility Plant

* * * * *

- 108.11 Accumulated Provision for Depreciation of Solar Plant
- 108.12 Accumulated Provision for Depreciation of Wind Plant
- 108.13 Accumulated Provision for Depreciation of Other Renewable Production Plant
- 108.14 Accumulated Provision for Depreciation of Energy Storage Plant

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Current and Accrued Assets

* * * * *

- 158.2 Allowances and Environmental Credits Withheld
- 158.3 Bundled Environmental Credits Inventory
- 158.4 Unbundled Environmental Credits Inventory
- 159 [Reserved]

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Assets and Other Debits

Utility Plant

* * * * *

108 Accumulated Provision for Depreciation of Electric Utility Plant

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C. * * *

- 108.11 Accumulated Provision for Depreciation of Solar Production Plant
- 108.12 Accumulated Provision for Depreciation of Wind Production Plant
- 108.13 Accumulated Provision for Depreciation of Other Renewable Production Plant

108.14 Accumulated Provision for Depreciation of Energy Storage Plant

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111 Accumulated Provision for Amortization of Electric Utility Plant

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C. 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 for electric plant: (1) Steam production, (2) Nuclear production, (3) Hydraulic production, (4) Solar production, (5) Wind production, (6) Other renewable production, (7) Energy storage, (8) Other production, (9) Transmission, (10) Distribution, and (11) General. These subsidiary records shall reflect the current credits and debits to this account in sufficient detail to show separately for each such functional classification: (1) the amount of accrual for amortization, (2) the book cost of property retired, (3) cost of removal, (4) salvage, and (5) other items, including recoveries from insurance.

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Current and Accrued Assets

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158.1 Allowance Inventory

A. This account shall include the cost of allowances owned by the utility and not withheld by the Environmental Protection Agency or any authoritative agencies. See § 1767.15(u) and Account 158.2, Allowances Withheld.

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158.2 Allowances and Environmental Credits Withheld

A. This account shall include the cost of allowances owned by the utility but withheld by the Environmental Protection Agency or any authoritative agencies. (See § 1767.15(u).)

B. The inventory cost of the allowances released by the Environmental Protection Agency or any authoritative agencies for use by the utility shall be transferred to Account 158.1, Allowance Inventory.

C. The underlying records of this account 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 allowances.

158.3 Bundled Environmental Credits Inventory

A. This account shall include the cost of environmental credits owned by the utility, bundled with energy, and not withheld by any authoritative agency. See § 1767.15(u) and Account 158.2, Allowances and Environmental Credits Withheld.

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

C. Separate subdivisions of this account shall be maintained so as to separately account for those environmental credits 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 environmental credit included; the origin of each environmental credit; and the historical cost. (*Note:* For prepayments of environmental credits, see § 1767.15(u).)

158.4 Unbundled Environmental Credits Inventory

A. This account shall include the cost of environmental credits owned by the utility, not considered bundled with energy, and not withheld by any authoritative agency. See § 1767.15(u) and Account 158.2, Allowances and Environmental Credits Withheld.

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

C. Separate subdivisions of this account shall be maintained so as to separately account for those environmental credits 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 environmental credit included; the origin of each environmental credit; and the historical cost. (*Note:* For prepayments of environmental credits, see § 1767.15(u).)

159 [Reserved]

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■ 6. Amend § 1767.19 as follows:

- a. In the TOC, under heading “Deferred Credits,” add entry 257.1 in numerical order; and
- b. Add entry 257.1 in numerical order.

The additions read as follows:

§ 1767.19 Liabilities and other credits.

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Liabilities and Other Credits

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Deferred Credits

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257.1 Unamortized Gain on
Extinguished RUS Long-Term Debt

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Liabilities and Other Credits

* * * * *

Deferred Credits

* * * * *

**257.1 Unamortized Gain on
Extinguished RUS Long-Term Debt**

This account shall include the unamortized gain on the extinguished (forgiven) amount of long-term debt for construction and or installation loans once all conditions have been met and extinguishment (forgiveness) have been approved. The amortization of the amounts in this account shall be made by credits to Account 429.2, Amortization of Gains on Extinguished RUS Long-Term Debt-Credit.

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■ 7. Amend § 1767.20 as follows:

■ a. In the TOC:

■ i. Under heading “Steam Production,” add entries 315.1 through 315.3 in numerical order;

■ ii. Under heading “Nuclear Production,” add entries 324.1 through 324.3 in numerical order;

■ iii. Under heading “Hydraulic Production,” add entries 334.1 through 334.3 in numerical order;

■ iv. Add heading “Solar Production” and entries 338.1 through 338.13 following entry “337”;

■ v. Add heading “Wind Production” and entries 338.20 through 338.34 following entry “338.13”;

■ vi. Add heading “Other Renewable Production” and entries 339.1 through 339.13 following entry “338.34”;

■ vii. Under heading “Other Production,” add entries 345.1 through 345.3 in numerical order;

■ viii. Under heading “Transmission Plant,” add entries 351.1 through 351.3 in numerical order;

■ ix. Under heading “Distribution Plant,” remove and reserve entry 363 and add entries 363.1 through 363.3 in numerical order;

■ x. Add heading “Energy Storage Plant” and entries 387 through 387.12 following entry “386”;

■ xi. Under heading “General Plant,” revise entry 397 and add entries 397.1 through 397.3 in numerical order;

■ b. Add entries 315.1 through 315.3, 324.1 through 324.3, and 334.1 through 334.3 in numerical order;

■ c. Add heading “Solar Production”

and entries 338.1 through 338.13

following entry “337”;

■ d. Add heading “Wind Production” and entries 338.20 through 338.34 following entry “338.13”;

■ e. Add heading “Other Renewable Production” and entries 339.1 through 339.13 following entry “338.34”;

■ f. Add entries 345.1 through 345.3 and 351.1 through 351.3, in numerical order,

■ g. Remove and reserve entry 363 and add entries 363.1 through 363.3 in numerical order;

■ h. Add heading “Energy Storage Plant” and entries 387 through 387.12 following entry “386”;

■ i. Revise the heading for entry 397 and add entries 397.1 through 397.3 in numerical order.

The additions and revisions read as follows:

§ 1767.20 Plant accounts.

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Production Plant**Steam Production**

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315.1 Computer Hardware

315.2 Computer Software

315.3 Communication Equipment

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Nuclear Production

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324.1 Computer Hardware

324.2 Computer Software

324.3 Communication Equipment

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Hydraulic Production

* * * * *

334.1 Computer Hardware

334.2 Computer Software

334.3 Communication Equipment

* * * * *

Solar Production

338.1 Land and Land Rights

338.2 Structures and Improvements

338.3 [Reserved]

338.4 Solar Panels

338.5 Collector System

338.6 Generator Step-Up Transformers (GSU)

338.7 Inverters

338.8 Other Accessory Electrical Equipment

338.9 Computer Hardware

338.10 Computer Software

338.11 Communication Equipment

338.12 Miscellaneous Power Plan Equipment

338.13 Asset Retirement Costs for Solar Production

Wind Production

338.20 Land and Land Rights

338.21 Structures and Improvements

338.22 [Reserved]

338.23 Wind Turbines

338.24 Wind Towers and Fixtures

338.25 [Reserved]

338.26 Collector System

338.27 Generator Step-Up Transformers (GSU)

338.28 Inverters

338.29 Other Accessory Electrical Equipment

338.30 Computer Hardware

338.31 Computer Software

338.32 Communication Equipment

338.33 Miscellaneous Power Plan Equipment

338.34 Asset Retirement Costs for Wind Production

Other Renewable Production

339.1 Land and Land Rights

339.2 Structures and Improvements

339.3 Fuel Holders

339.4 Boilers

339.5 [Reserved]

339.6 Generators

339.7 [Reserved]

339.8 Other Accessory Electrical Equipment

339.9 Computer Hardware

339.10 Computer Software

339.11 Communication Equipment

339.12 Miscellaneous Power Plan Equipment

339.13 Asset Retirement Costs for Other Renewable Production

Other Production

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345.1 Computer Hardware

345.2 Computer Software

345.3 Communication Equipment

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Transmission Plant

* * * * *

351.1 Computer Hardware

351.2 Computer Software

351.3 Communication Equipment

* * * * *

Distribution Plant

* * * * *

363.1 Computer Hardware

363.2 Computer Software

363.3 Communication Equipment

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Energy Storage Plant

387 [Reserved]

387.1 Land and Land Rights—Energy Storage Plant

387.2 Structures and Improvements

387.3 Energy storage equipment

387.4 [Reserved]

387.5 Collector System

387.6 Generator Step-Up Transformers (GSU)

387.7 Inverters

387.8 Computer Hardware

387.9 Computer Software

- 387.10 Communication Equipment
387.11 Miscellaneous Energy Storage Equipment
387.12 Asset Retirement Costs for Energy Storage

General Plant

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- 397 Utility Operations Communication Equipment

- 397.1 Computer Hardware

- 397.2 Computer Software

- 397.3 Communication Equipment

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Production Plant**Steam Production**

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315.1 Computer Hardware

This account shall include the cost of computer hardware including the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

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.

315.2 Computer Software

This account shall include the cost of computer software including the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control, and dispatching 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.

315.3 Communications Equipment

This account shall include the cost of communication equipment including 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.

* * * * *

Nuclear Production

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324.1 Computer Hardware

This account shall include the cost of computer hardware including the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

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.

324.2 Computer Software

This account shall include the cost of computer software including the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching 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.

324.3 Communication Equipment

This account shall include the cost of communication equipment including 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.

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Hydraulic Production

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334.1 Computer Hardware

This account shall include the cost of computer hardware including the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

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.

334.2 Computer Software

This account shall include the cost of computer software including the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching 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.

334.3 Communication Equipment

This account shall include the cost of communication equipment including 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.

* * * * *

Solar Production

338.1 Land and Land Rights

This account shall include the cost of land and land rights used in connection with solar power generation. (See § 1767.16(g).)

338.2 Structures and Improvements

This account shall include the cost in place of structures and improvements used in connection with solar power generation. (See § 1767.16(h).)

338.3 [Reserved]

338.4 Solar Panels

This account shall include the installed cost of the racks, solar panels, solar tracking system, and other equipment to be used primarily for generating direct current (DC) electricity.

338.5 Collector System

This account shall include all cost of cabling, junction boxes, connection cabinets, and all facilities and devices (such as capacitors and reactors) that are used to transport and consolidate the power fed from individual solar panels up to, but not including, the substation prior to interconnection to the grid. This account shall exclude the cost of transformers and other equipment used for the express purpose of interconnecting to transmission or distribution lines.

Items

1. Anchors, head arm, and other guys, including guy guards, guy clamps, strain insulators, pole plates, etc.
2. Armored conductors, buried, submarine, including insulators, insulating materials, splices in terminal chamber, potheads, etc.
3. Brackets.
4. Circuit breakers.
5. Conductors, including insulated and bare wires and cables.
6. Conduit, concrete, brick and tile, including iron pipe, fiber pipe, Murray duct, and standpipe on pole or tower.
7. Crossarms and braces.
8. Excavation and backfill, including shoring, bracing, bridging, and disposal of excess excavated material.
9. Extension arms.
10. Fireproofing, in connection with any items listed herein.
11. Foundations and settings specially constructed for and not expected to outlast the apparatus for which constructed.

12. Ground wires, clamps, etc.
13. Guards.
14. Hollow-core oil-filled cable, including straight or stop joints, pressure tanks, auxiliary air tanks, feeding tanks, terminals, potheads and connections, etc.
15. Insulators, including pin, suspension, and other types, and tie wire or clamps.
16. Lightning arresters.
17. Paving, Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
18. Permits for construction.
19. Pole steps and ladders.
20. Poles, wood, steel, concrete, or other material.
21. Racks complete with insulators.
22. Railings.
23. Railroad and highway crossing guards.
24. Reinforcing and stubbing.
25. Removal and relocation of subsurface obstructions.
26. Settings.
27. Sewer connections, including drains, traps, tide valves, check valves, etc.
28. Shaving, painting, galing, roofing, stenciling, and tagging.
29. Splices.
30. Sumps, including pumps.
31. Switches.
32. Towers.
33. Tree trimming, initial cost including the cost of permits therefor.
34. Ventilating equipment.
35. Other line devices.

338.6 Generator Step-Up Transformers (GSU)

This account shall include only the cost of the GSU transformers directly connected to the generator terminal tips and other equipment used for conveying the power to the GSU for the purpose of initially changing the voltage or frequency of electric energy for the purpose of moving the power. It shall exclude the cost of additional transformers and other equipment once the power has been initially stepped up from a generator voltage to a higher voltage.

Note: 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.

338.7 Inverters

This account shall include the installed cost of inverters for the purpose of converting electricity from direct current (DC) to alternating current (AC).

338.8 Other Accessory Electrical Equipment

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. This account shall exclude Collector System costs, Account 338.5, Collector System; GSU costs, Account 338.6, Generator Step-up Transformers (GSU); and Inverter costs, Account 338.7, Inverters.

Items

1. Auxiliary generators, including boards, compartments, switching equipment, control equipment, and connections to auxiliary power bus.
2. 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, special housings, 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, special housing, 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, trunk type boards complete, cubicles, generator signal stands, temperature-recording devices, atmospheric reading devices, frequency control equipment, master clocks, watt-hour meter, station totalizing wattmeter, storage batteries, panels and charging sets, instrument transformers for supervisory metering, conductors and conduit, special supports for conduit, switchboards, 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, 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.

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

338.9 Computer Hardware

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

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.

338.10 Computer Software

This account shall include the cost of computer software including the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching 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.

338.11 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.

338.12 Miscellaneous Power Plant Equipment

This account shall include the installed cost of miscellaneous equipment in and about the solar plant devoted to general station use, and which is not properly includible in any of the foregoing solar 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. Miscellaneous equipment, including atmospheric and weather indicating devices, intrasite communication equipment, laboratory equipment, signal systems, callophones, emergency whistles and sirens, fire alarms, and other similar equipment.
6. Miscellaneous belts, pulleys, countershafts, etc.
7. Refrigerating system including compressors, pumps, cooling coils, etc.
8. Station maintenance equipment, including lathes, shapers, planers, drill presses, hydraulic presses, grinders, etc., with motors, shafting, hangers, pulleys, etc.
9. Ventilating equipment, including items wholly identified with apparatus listed herein.

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

338.13 Asset Retirement Costs for Solar Production

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

Wind Production

338.20 Land and Land Rights

This account shall include the cost of land and land rights used in connection

with wind power generation. (See § 1767.16(g).)

338.21 Structures and Improvements

This account shall include the cost in place of structures and improvements used in connection with wind power generation. (See § 1767.16(h).)

338.22 [Reserved]

338.23 Wind Turbines

This account shall include the cost installed of the mechanical turbine parts and generator equipment, including nacelle, gearbox, etc., to be used primarily for generating electricity.

338.24 Wind Towers and Fixtures

This account shall include the cost installed of towers and appurtenant fixtures used for supporting wind power production. Foundations shall be included in Account 338.21 Structures and Improvements.

338.25 [Reserved]

338.26 Collector System

This account shall include all cost of cabling, junction boxes, connection cabinets, and all facilities and devices (such as capacitors and reactors) that are used to transport and consolidate the power fed from individual wind turbines up to, but not including, the substation prior to interconnection to the grid. This account shall exclude the cost of transformers and other equipment used for the express purpose of interconnecting to transmission or distribution lines.

Items

1. Anchors, head arm, and other guys, including guy guards, guy clamps, strain insulators, pole plates, etc.
2. Armored conductors, buried, submarine, including insulators, insulating materials, splices in terminal chamber, potheads, etc.
3. Brackets.
4. Circuit breakers.
5. Conductors, including insulated and bare wires and cables.
6. Conduit, concrete, brick and tile, including iron pipe, fiber pipe, Murray duct, and standpipe on pole or tower.
7. Crossarms and braces.
8. Excavation and backfill, including shoring, bracing, bridging, and disposal of excess excavated material.
9. Extension arms.
10. Fireproofing, in connection with any items listed herein.
11. Foundations and settings specially constructed for and not expected to outlast the apparatus for which constructed.
12. Ground wires, clamps, etc.

13. Guards.
14. Hollow-core oil-filled cable, including straight or stop joints, pressure tanks, auxiliary air tanks, feeding tanks, terminals, potheads and connections, etc.
15. Insulators, including pin, suspension, and other types, and tie wire or clamps.
16. Lightning arresters.
17. Paving, Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
18. Permits for construction.
19. Pole steps and ladders.
20. Poles, wood, steel, concrete, or other material.
21. Racks complete with insulators.
22. Railings.
23. Railroad and highway crossing guards.
24. Reinforcing and stubbing.
25. Removal and relocation of subsurface obstructions.
26. Settings.
27. Sewer connections, including drains, traps, tide valves, check valves, etc.
28. Shaving, painting, gaining, roofing, stenciling, and tagging.
29. Splices.
30. Sumps, including pumps.
31. Switches.
32. Towers.
33. Tree trimming, initial cost including the cost of permits therefor.
34. Ventilating equipment.
35. Other line devices.

338.27 Generator Step-Up Transformers (GSU)

This account shall include only the cost of the GSU transformers and other equipment used for conveying the power to the pad-mount GSU for the purpose of initially changing the voltage or frequency of electric energy for the purpose of moving the power. It shall exclude the cost of additional transformers and other equipment once the power has been initially stepped up from a generator voltage to a higher voltage.

Note: 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.

338.28 Inverters

This account shall include the installed cost of inverters for the purpose of converting electricity from direct current (DC) to alternating current (AC).

338.29 Other Accessory Electrical Equipment

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 wind turbines, 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. This account shall exclude Collector System costs, Account 338.26, Collector System; GSU costs, Account 338.27, Generator Step-up Transformers (GSU); and Inverter costs, Account 338.28, Inverters.

Items

1. Auxiliary generators, including boards, compartments, switching equipment, control equipment, and connections to auxiliary power bus.
2. 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, special housings, 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, special housing, 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, trunk type boards complete, cubicles, generator signal stands, temperature-recording devices, atmospheric reading devices, frequency control equipment, master clocks, watt-hour meter, station totalizing wattmeter, storage batteries, panels and charging sets, instrument transformers for supervisory metering, conductors and conduit, special supports for conduit, switchboards, 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, 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.

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

338.30 Computer Hardware

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

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.

338.31 Computer Software

This account shall include the cost of computer software including the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching 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.

338.32 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.

338.33 Miscellaneous Power Plant Equipment

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

338.34 Asset Retirement Costs for Wind Production

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

Other Renewable Production**339.1 Land and Land Rights**

This account shall include the cost of land and land rights used in connection with other renewable power generation. (See § 1767.16(g).)

339.2 Structures and Improvements

This account shall include the cost in place of structures and improvements used in connection with other renewable power generation. (See § 1767.16(h).)

Note: This includes mirrors for solar boiler systems.

339.3 Fuel Holders

This account shall include the cost installed of renewable fuel handling and storage equipment used between the point of fuel delivery to the station and the intake through which fuel is either directly drawn to the engine, or into a boiler system, inclusive.

Items

1. Blower and fans.
2. Boilers and pumps.
3. Economizers.
4. Exhauster outfits.
5. Flues and piping.
6. Pipe system.
7. Producers.
8. Regenerators.
9. Scrubbers.
10. Steam injectors.
11. Tanks for storage of electrolytes, hydrogen, renewable natural gas, algae, etc.
12. Vaporizers.

339.4 Boilers

This account shall include the cost installed of furnaces, boilers, steam and feed water piping, boiler apparatus and accessories used in the production of steam or other vapor, to be used primarily for generating electricity. This account includes solar boiler systems.

Items

1. 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.
2. Boiler plant cranes and hoists and associated drives.
3. Boilers and equipment, including boilers and baffles, economizers, superheaters, foundations and settings, water walls, arches, grates, insulation, blow-down system, drying out of new boilers, also associated motors or other power equipment.
4. Draft equipment, including air preheaters and accessories, induced and forced draft fans, air ducts, combustion control mechanisms, and associated motors or other power equipment.
5. Gas-burning equipment, including holders, burner equipment and piping, control equipment, etc.
6. Instruments and devices, including all measuring, indicating, and recording equipment for boiler plant service together with mountings and supports.
7. Lighting systems.
8. Stacks, including foundations and supports, stack steel and ladders, stack concrete, stack lining, stack painting (first), when set on separate foundations, independent of substructure or superstructure of building.
9. Station piping, including pipe, valves, fittings, separators, traps, desuperheaters, hangers, excavation, covering, etc., for station piping system, including all steam, condensate, boiler feed and water supply piping, etc.
10. Ventilating equipment.
11. Water purification equipment, including softeners and accessories, evaporators and accessories, heat exchangers, filters, tanks for filtered or softened water, pumps, motors, etc.
12. 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.

13. Circulating pumps, including connections between condensers and intake and discharge tunnels.
14. Tunnels, intake and discharge, for condenser system, when not a part of structure, water screens, etc.
15. Water screens, motors, etc.
16. Moisture separator for turbine steam.
17. Turbine lubricating oil (initial charge).

339.5 [Reserved]**339.6 Generators**

This account shall include the cost installed of other renewable generators of all types apart from wind and solar.

Items

1. Cranes, hoists, etc., including items wholly identified with such apparatus.
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, AC or DC, including field rheostats and connections for self-excited units and excitation system when identified with the generating unit.
6. Lighting systems.
7. Lubricating system, including tanks, filters, strainers, pumps, piping, coolers, etc.
8. Mechanical meters and recording instruments.
9. Platforms, railings, steps, gratings, etc., appurtenant to apparatus listed herein.
10. Cooling system, including towers, pumps, tank, and piping.
11. Piping—main exhaust, including connections between generator and condenser and between condenser and hotwell.
12. Piping—main steam, including connections from main throttle valve to turbine inlet.
13. Circulating pumps, including connections between condensers and intake and discharge tunnels.
14. Tunnels, intake and discharge, for condenser system, when not a part of structure, water screens, etc.
15. Water screens, motors, etc.
16. Moisture separator for turbine steam.
17. Turbine lubricating oil (initial charge).

339.7 [Reserved]**339.8 Other Accessory Electrical Equipment**

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 other renewable, 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.

Items

1. Auxiliary generators, including boards, compartments, switching equipment, control equipment, and connections to auxiliary power bus.

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.

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, special housing, 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.

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

339.9 Computer Hardware

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

provide scheduling, system control and dispatching.

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.

339.10 Computer Software

This account shall include the cost of computer software including the cost of off-the-shelf and in-house developed software purchased and used to provide scheduling, system control and dispatching 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.

339.11 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.

339.12 Miscellaneous Power Plant Equipment

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

339.13 Asset Retirement Costs for Other Renewable Production

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

Other Production

* * * * *

345.1 Computer Hardware

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

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.

345.2 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 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.

345.3 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.

* * * * *

Transmission Plant

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351.1 Computer Hardware

This account shall include the cost of computer hardware and miscellaneous

information technology equipment to provide scheduling, system control and dispatching.

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.

351.2 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 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.

351.3 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.

* * * * *

Distribution Plant

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363.1 Computer Hardware

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

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.

363.2 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 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.

363.3 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.

* * * * *

Energy Storage Plant

387 [Reserved]

387.1 Land and Land Rights

This account shall include the cost of land and land rights used in connection with energy storage plant. (See § 1767.16(g).)

387.2 Structures and Improvements

This account shall include the cost in place of structures and improvements used in connection with energy storage plant. (See § 1767.16(h).)

387.3 Energy Storage Equipment

A. This account shall include the cost installed of energy storage equipment

used to store energy for load managing purposes.

B. Labor costs and power purchased to energize the equipment are includible on the first installation only. The cost of removing, relocating, and resetting energy storage equipment shall not be charged to this account but to operations and maintenance expense accounts for energy storage expenses, as appropriate.

C. The records supporting this account shall show, by months, the function(s) each energy storage asset supports or performs.

Items

1. Batteries, including elements, tanks, and tank insulators.
2. Battery room connections, including cable or bus runs and connections.
3. Battery room flooring, when specially laid for supporting batteries.
4. Charging equipment, including motor generator sets and other charging equipment and connections, and cable runs from generator or station bus to battery room connections.
5. Miscellaneous equipment, including instruments, and water stills.
6. Switching equipment, including endcell switches and connections, boards and panels, used exclusively for battery control, not part of general station switchboard.
7. Ventilating equipment, including fans and motors, louvers, and ducts not part of building.
8. Battery Monitoring and System (BMS).
9. Charge Controller.
10. Compressed Air.
11. Flywheels.
12. Superconducting Magnetic Storage.
13. Thermal.

Note: Storage batteries used for control and general station purposes shall not be included in this account but in the account appropriate for their use. The cost of pumped storage hydroelectric plant shall be charged to hydraulic production plant. These are examples of items includible in this account. This list is not exhaustive.

387.4 [Reserved]

387.5 Collector System

This account shall include all cost of cabling, junction boxes, connection cabinets, and all facilities and devices (such as capacitors and reactors) that are used to transport and consolidate the power fed from individual storage facilities up to, but not including, the substation prior to interconnection to the grid. This account shall exclude the cost of transformers and other

equipment used for the express purpose of interconnecting to transmission or distribution lines.

Items

1. Anchors, head arm, and other guys, including guy guards, guy clamps, strain insulators, pole plates, etc.
2. Armored conductors, buried, submarine, including insulators, insulating materials, splices in terminal chamber, potheads, etc.
3. Brackets.
4. Circuit breakers.
5. Conductors, including insulated and bare wires and cables.
6. Conduit, concrete, brick and tile, including iron pipe, fiber pipe, Murray duct, and standpipe on pole or tower.
7. Crossarms and braces.
8. Excavation and backfill, including shoring, bracing, bridging, and disposal of excess excavated material.
9. Extension arms.
10. Fireproofing, in connection with any items listed herein.
11. Foundations and settings specially constructed for and not expected to outlast the apparatus for which constructed.
12. Ground wires, clamps, etc.
13. Guards.
14. Hollow-core oil-filled cable, including straight or stop joints, pressure tanks, auxiliary air tanks, feeding tanks, terminals, potheads and connections, etc.
15. Insulators, including pin, suspension, and other types, and tie wire or clamps.
16. Lightning arresters.
17. Paving, Pavement disturbed, including cutting and replacing pavement, pavement base, and sidewalks.
18. Permits for construction.
19. Pole steps and ladders.
20. Poles, wood, steel, concrete, or other material.
21. Racks complete with insulators.
22. Railings.
23. Railroad and highway crossing guards.
24. Reinforcing and stubbing.
25. Removal and relocation of subsurface obstructions.
26. Settings.
27. Sewer connections, including drains, traps, tide valves, check valves, etc.
28. Shaving, painting, gaining, roofing, stenciling, and tagging.
29. Splices.
30. Sumps, including pumps.
31. Switches.
32. Towers.
33. Tree trimming, initial cost including the cost of permits therefor.
34. Ventilating equipment.

35. Other line devices.

387.6 Generator Step-Up Transformers (GSU)

This account shall include only the cost of the GSU transformers and other equipment used for conveying the power to the pad-mount GSU for the purpose of initially changing the voltage or frequency of electric energy for the purpose of moving the power. It shall exclude the cost of additional transformers and other equipment once the power has been initially stepped up from a generator voltage to a higher voltage.

Note: 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.

387.7 Inverters

This account shall include the installed cost of inverters for the purpose of converting electricity from direct current (DC) to alternating current (AC).

387.8 Computer Hardware

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

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.

387.9 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 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.

387.10 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.

387.11 Miscellaneous Energy Storage Equipment

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

387.12 Asset Retirement Costs for Energy Storage Plant

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

General Plant

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397 Utility Operations Communication Equipment

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397.1 Computer Hardware

This account shall include the cost of computer hardware and miscellaneous information technology equipment to provide scheduling, system control and dispatching.

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.

397.2 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 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.

397.3 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. This account should not be used for items identified in Account 397.

Items

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

* * * * *

- 8. Amend § 1767.21 as follows:
- a. In the TOC, under “Utility Operating Income,” add entries 403.10 through 403.13, 411.11, and 411.12 in numerical order;
- b. Under entry 403 Depreciation Expense, in paragraph C, add entries 403.10 through 403.13 in numerical order; and
- c. Add entries 411.11 and 411.12 in numerical order.

The additions read as follows:

§ 1767.21 Operating Income.

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Utility Operating Income

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- 403.10 Depreciation Expense—Solar Production Plant
- 403.11 Depreciation Expense—Wind Production Plant
- 403.12 Depreciation Expense—Other Renewable Production Plant
- 403.13 Depreciation Expense—Energy Storage Plant

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- 411.11 Gains from Disposition of Environmental Credits
- 411.12 Losses from Disposition of Environmental Credits

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Utility Operating Income

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403 Depreciation Expense

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C. * * *

- 403.10 Depreciation Expense—Solar Production Plant
- 403.11 Depreciation Expense—Wind Production Plant
- 403.12 Depreciation Expense—Other Renewable Production Plant
- 403.13 Depreciation Expense—Energy Storage Plant

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411.11 Gains From Disposition of Environmental Credits

This account shall be credited with the gain on the sale, exchange, or other disposition of environmental credits in accordance with § 1767.15(u)(8). Income taxes relating to gains recorded in this account shall be recorded in Account 409.1, Income Taxes, Utility Operating Income.

Note: Revenues for environmental credits associated with the sale of energy shall be recorded in the appropriate operating revenue account consistent with § 1767.15(u)(9).

411.12 Losses From Disposition of Environmental Credits

This account shall be debited with the loss on the sale, exchange, or other disposition of environmental credits in accordance with § 1767.15(u)(9). Income taxes relating to losses recorded in this account shall be recorded in Account 409.1, Income Taxes, Utility Operating Income.

* * * * *

- 9. Amend § 1767.23 as follows:
- a. Revise the section heading;
- b. In the TOC:
- i. Remove the heading “Interest Charges” and add the heading “Interest Charges and Other Gains or Losses” in its place; and
- ii. Add entry 429.2 in numerical order;
- c. Remove the heading “Interest Charges” and add the heading “Interest Charges and Other Gains or Losses” in its place; and
- d. Add entry 429.2 in numerical order.

The revisions and additions read as follows:

§ 1767.23 Interest charges and other gains or losses.

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Interest Charges and Other Gains or Losses

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- 429.2 Amortization of Gain on Extinguished RUS Long-Term Debt—Credit

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Interest Charges and Other Gains or Losses

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429.2 Amortization of Gain on Extinguished RUS Long-Term Debt—Credit

A. This account shall include the amortization of the gains realized from extinguishment of debt. Amounts credited to this account shall be charged concurrently to Account 257.1, Unamortized Gain on Extinguished RUS Long-Term Debt.

B. This account shall be maintained to allow identification of the amortized gains applicable to long-term debt extinguished or forgiven.

* * * * *

■ 10. Amend § 1767.26 as follows:

- a. In the TOC, under heading “Other Operating Revenues,” add entry 459 in numerical order; and
- b. Add entry 459 in numerical order.

The additions read as follows:

§ 1767.26 Operating revenue.

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Operating Revenue

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Other Operating Revenues

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459 [Reserved]

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Other Operating Revenues

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459 [Reserved]

■ 11. Amend § 1767.27 as follows:

- a. In the TOC:
- i. Under heading “Steam Power Generation,” subheading “(Maintenance),” add entries 513.1 through 513.3 in numerical order;
- ii. Under heading “Nuclear Power Generation,” subheading “(Maintenance),” add entries 531.1 through 531.3 in numerical order;
- iii. Under heading “Hydraulic Power Generation,” subheading “(Maintenance),” add entries 544.1 through 544.3 in numerical order;
- iv. Under heading “Other Power Generation,” subheading “(Maintenance),” add entries 553.1 through 553.3 in numerical order;
- v. Under heading “Other Power Supply Expenses,” add entries 555.1 through 555.3 in numerical order;
- vi. Add heading “Solar Power Generation” with a subheading of “(Operation)” and entries 558.1 through 558.5 and add subheading of “(Maintenance)” and entries 558.6 through 558.12 following entry “557”;
- vii. Add heading “Wind Power Generation” with a subheading of

“(Operation)” and entries 558.13 through 558.17 and subheading of “(Maintenance)” and entries 558.18 through 558.24 following entry “558.12”;

■ viii. Add heading “Other Renewable Power Generation” with a subheading of “(Operation)” and entries 559 thru 559.5 and subheading of “(Maintenance)” and entries 559.6 through 559.16 following entry “558.24”;

■ ix. Add heading “Energy Storage Plant” with a subheading of “(Operation)” and entries 577.1 through 577.5 and subheading of “(Maintenance)” and entries 578.1 through 578.7 following entry “576.5”; and

■ x. Under heading “Distribution Expenses,” subheading “(Maintenance),” add entries 592.2 through 592.4 in numerical order;

■ b. Revise 509 Allowances;

■ c. Add entries 513.1 through 513.3, 531.1 through 531.3, 544.1 through 544.3, 553.1 through 553.3, and 555.1 through 555.3 in numerical order;

■ d. Add heading “Solar Power Generation” with a subheading of “(Operation)” and entries 558.1 through 558.5 and subheading of “(Maintenance)” and entries 558.6 through 558.12 following entry “557”;

■ e. Add heading “Wind Power Generation” with a subheading of “(Operation)” and entries 558.13 through 558.17 and subheading of “(Maintenance)” and entries 558.18 through 558.24 following entry “558.12”;

■ f. Add heading “Other Renewable Power Generation” with a subheading of “(Operation)” and entries 559 thru 559.5 and subheading of “(Maintenance)” and entries 559.6 through 559.16 following entry “558.24”;

■ g. Add heading “Energy Storage Plant” with a subheading of “(Operation)” and entries 577.1 through 577.5 and subheading of “(Maintenance)” and entries 578.1 through 578.7 following entry “576.5”; and

■ h. Add entries 592.2 through 592.4 in numerical order.

The additions and revision read as follows:

§ 1767.27 Operation and maintenance expenses.

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Operation and Maintenance Expense Accounts

Power Production Expenses

Steam Power Generation

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(Maintenance)

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513.1 Maintenance of computer hardware (Major only)

513.2 Maintenance of computer software (Major only)

513.3 Maintenance of communication equipment (Major only)

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Nuclear Power Generation

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(Maintenance)

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531.1 Maintenance of computer hardware (Major only)

531.2 Maintenance of computer software (Major only)

531.3 Maintenance of communication equipment (Major only)

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Hydraulic Power Generation

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(Maintenance)

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544.1 Maintenance of computer hardware (Major only)

544.2 Maintenance of computer software (Major only)

544.3 Maintenance of communication equipment (Major only)

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Other Power Generation

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(Maintenance)

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553.1 Maintenance of computer hardware (Major only)

553.2 Maintenance of computer software (Major only)

553.3 Maintenance of communication equipment (Major only)

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Other Power Supply Expenses

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555.1 Power Purchased for Storage Operations

555.2 Bundled Environmental Credits

555.3 Unbundled Environmental Credits

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Solar Power Generation

(Operation)

558.1 Operation supervision and engineering.

558.2 Solar panel generation and other plant operating expenses (Major only)

558.3 [Reserved]

558.4 Rents

558.5 Operation supplies and expenses (Nonmajor only)

(Maintenance)

558.6 Maintenance supervision and engineering (Major only)

558.7 Maintenance of solar panels, structures, and equipment (Major only)

558.8 Maintenance of computer hardware (Major only)

558.9 Maintenance of computer software (Major only)

558.10 Maintenance of communication equipment (Major only)

558.11 Maintenance of miscellaneous solar generation plant (Major only)

558.12 Maintenance of solar generation plant (Nonmajor only)

Wind Power Generation

(Operation)

558.13 Operation supervision and engineering

558.14 Wind turbine generation and other plant operating expenses (Major only)

558.15 [Reserved]

558.16 Rents

558.17 Operation supplies and expenses (Nonmajor only)

(Maintenance)

558.18 Maintenance supervision and engineering (Major only)

558.19 Maintenance of wind turbines, structures, and equipment (Major only)

558.20 Maintenance of computer hardware (Major only)

558.21 Maintenance of computer software (Major only)

558.22 Maintenance of communication equipment (Major only)

558.23 Maintenance of miscellaneous wind generation plant (Major only)

558.24 Maintenance of wind generation plant (Nonmajor only)

Other Renewable Power Generation

(Operation)

559 [Reserved]

559.1 Operation supervision and engineering

559.2 Other miscellaneous generation and other plant operating expenses (Major only)

559.3 Fuel

559.4 Rents

559.5 Operation supplies and expenses (Nonmajor only)

(Maintenance)

559.6 Maintenance supervision and engineering (Major only)

559.7 Maintenance of structures (Major only)

559.8 [Reserved]

559.9 Maintenance of boilers (Major only)

559.10 Maintenance of generating and electric equipment (Major only)

- 559.11 [Reserved]
559.12 Maintenance of computer hardware (Major only)
559.13 Maintenance of computer software (Major only)
559.14 Maintenance of communication equipment (Major only)
559.15 Maintenance of miscellaneous other renewable generation plant (Major only)
559.16 Maintenance of other renewable generation plant (Nonmajor only)
* * * * *

Energy Storage Plant

(Operation)

- 577.1 Operation supervision and engineering
577.2 Operation of energy storage equipment (Major only)
577.3 Storage fuel
577.4 Rents
577.5 Operation supplies and expenses (Nonmajor only)

(Maintenance)

- 578.1 Maintenance supervision and engineering (Major only)
578.2 Maintenance of energy storage equipment and structures (Major only)
578.3 Maintenance of computer hardware (Major only)
578.4 Maintenance of computer software (Major only)
578.5 Maintenance of communication equipment (Major only)
578.6 Maintenance of miscellaneous other energy storage plant (Major only)
578.7 Maintenance of other energy storage plant (Nonmajor only)

Distribution Expenses

* * * * *

(Maintenance)

- * * * * *
592.2 Maintenance of computer hardware (Major only)
592.3 Maintenance of computer software (Major only)
592.4 Maintenance of communication equipment (Major only)
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Operation and Maintenance Expense Accounts

Power Production Expenses

Steam Power Generation

(Operation)

* * * * *

509 Allowances

This account shall include the cost of allowances expensed concurrent with

the monthly emission of sulfur dioxide or any other emissions allowances credited to Account 158.1. (See § 1767.15(u).)

(Maintenance)

* * * * *

513.1 Maintenance of Computer Hardware (Major Only)

The account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of computer hardware serving the steam power generation subfunction. (See § 1767.17(b).)

513.2 Maintenance of Computer Software (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, 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 steam power generation subfunction. (See § 1767.17(b).)

513.3 Maintenance of Communication Equipment (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of communication equipment serving the steam power generation subfunction. (See § 1767.17(b).)

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Nuclear Power Generation

* * * * *

(Maintenance)

* * * * *

531.1 Maintenance of Computer Hardware (Major Only)

The account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of computer hardware serving the nuclear power generation subfunction. (See § 1767.17(b).)

531.2 Maintenance of Computer Software (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, 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 nuclear power generation subfunction. (See § 1767.17(b).)

531.3 Maintenance of Communication Equipment (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of communication equipment serving the nuclear power generation subfunction. (See § 1767.17(b).)

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Hydraulic Power Generation

* * * * *

(Maintenance)

* * * * *

544.1 Maintenance of Computer Hardware (Major Only)

The account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of computer hardware serving the hydraulic power generation subfunction. (See § 1767.17(b).)

544.2 Maintenance of Computer Software (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, 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 hydraulic power generation subfunction. (See § 1767.17(b).)

544.3 Maintenance of Communication Equipment (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of communication equipment serving the hydraulic power generation subfunction. (See § 1767.17(b).)

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Other Power Generation

* * * * *

(Maintenance)

* * * * *

553.1 Maintenance of Computer Hardware (Major Only)

The account shall include the cost of labor, employee pensions and benefits,

social security and other payroll taxes, materials used, and expenses incurred in the maintenance of computer hardware serving the other power generation subfunction. (See § 1767.17(b).)

553.2 Maintenance of Computer Software (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, 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 other power generation subfunction. (See § 1767.17(b).)

553.3 Maintenance of Communication Equipment (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of communication equipment serving the other power generation subfunction. (See § 1767.17(b).)

* * * *

Other Power Supply Expenses

* * * *

555.1 Power Purchased for Storage Operations

A. This account shall include the cost at point of receipt by the utility of electricity purchased for use in storage operations, including power purchased and consumed or lost in energy storage operations during the provision of services, including but not limited to energy purchased and stored for resale. It shall also include but not be limited to net settlements for exchange of electricity or power, such as economy energy, off-peak energy for on-peak energy, and spinning reserve capacity. 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, and possibly other factors. Distinct purchases and sales shall not be recorded as exchanges and net amounts only recorded merely because debit and credit amounts are combined in the voucher settlement.

B. The records supporting this account shall show, by months, the kilowatt hours and prices thereof under each purchase contract and the charges and credits under each exchange or power pooling contract.

555.2 Bundled Environmental Credits

For environmental credits that were bundled with energy, this account shall include the cost of environmental credits expensed concurrent with the monthly usage. (See § 1767.15(u).)

555.3 Unbundled Environmental Credits

For environmental credits that were unbundled from energy, this account shall include the cost of environmental credits expensed concurrent with the monthly usage. (See § 1767.15(u).)

* * * *

Solar Power Generation (Operation)

555.1 Operation Supervision and Engineering

A. For Major Utilities, this account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, and expenses incurred in the general supervision and direction of the operation of solar power generating stations. Direct supervision of specific activities shall be charged to the appropriate account. (See § 1767.17(a).)

B. For Nonmajor Utilities, this account shall include the cost of supervision and labor, employee pensions and benefits, social security and other payroll taxes in the operation of solar power generating stations.

Items

Labor

1. Supervising solar production.
2. Operating solar panels, auxiliary apparatus and switching and other electric equipment.
3. Operating switchboards, switch gear and electric control and protective equipment.
4. Keeping electric plant log and records and preparing reports on electric plant operations.
5. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in the electric plant.
6. Cleaning electric plant equipment when not incidental to maintenance work.

555.2 Solar Panel Generation and Other Plant Operating Expenses (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in operating solar generation and their auxiliary apparatus, switch gear and other electric equipment to the points

where electricity leaves for conversion for transmission or distribution or are not readily assignable to other solar generation operation expense accounts. (See § 1767.17(b).)

Items

Labor

1. Operating switchboards, switch gear and electric control and protective equipment.
2. Operating solar generators and auxiliary apparatus and switching and other electric equipment.
3. Keeping electric plant log and records and preparing reports on electric plant operations.
4. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in the electric plant.
5. Cleaning electric plant equipment when not incidental to maintenance work.
6. General clerical work.
7. Guarding and patrolling plant and yard.
8. Building service.
9. Care of grounds including snow removal, cutting grass, etc.
10. Miscellaneous labor.

Materials and Expenses

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

558.3 [Reserved]

558.4 Rents

This account shall include all rents of property of others used, occupied or operated in connection with solar power generation. (See § 1767.17(c).)

558.5 Operation Supplies and Expenses (Nonmajor Only)

This account shall include the cost of materials used and expenses incurred in the operation of solar power generating stations.

Items

1. Lubricants and control system oils.

2. General operating supplies, such as tools, packing waste, hose, indicating lamps, record and report forms, etc.

3. First-aid supplies and safety equipment.

4. Employees' service facilities expenses.

5. Building service supplies.

6. Communication service.

7. Miscellaneous office supplies and expenses, printing and stationery.

8. Transportation expenses.

9. Meals, traveling and incidental expenses.

10. Water for fire protection or general use.

(Maintenance)

558.6 Maintenance Supervision and Engineering (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, and expenses incurred in the general supervision and direction of maintenance of solar generation facilities. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See § 1767.17(a).)

558.7 Maintenance of Solar Panels, Structures, and Equipment (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of solar structures, solar panels, and other solar plant equipment, the book cost of which is includible in Account 338.2, Structures and Improvements, Account 338.4, Solar Panels, Account 338.5, Collector Systems, Account 338.6, Generator Step-up Transformers, Account 338.7, Inverters, and Account 338.8, Other Accessory Electrical Equipment. (See § 1767.17(b).)

558.8 Maintenance of Computer Hardware (Major Only)

The account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of computer hardware serving the solar generation subfunction. (See § 1767.17(b).)

558.9 Maintenance of Computer Software (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, 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 solar generation subfunction. (See § 1767.17(b).)

558.10 Maintenance of Communication Equipment (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of communication equipment serving the solar generation subfunction. (See § 1767.17(b).)

558.11 Maintenance of Miscellaneous Solar Generation Plant (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in maintenance of miscellaneous solar generation plant, the book cost of which is includible in Account 338.12, Miscellaneous Power Plant Equipment. (See § 1767.17(b).)

558.12 Maintenance of Solar Generation Plant (Nonmajor Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of solar generation plant the book cost of which is includible in plant Accounts 338.1 to 338.12, inclusive. (See § 1767.17(b).)

Wind Power Generation (Operation)

558.13 Operation Supervision and Engineering

A. For Major Utilities, this account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, and expenses incurred in the general supervision and direction of the operation of wind power generating stations. Direct supervision of specific activities shall be charged to the appropriate account. (See § 1767.17(a).)

B. For Nonmajor Utilities, this account shall include the cost of supervision and labor, employee pensions and benefits, social security and other payroll taxes in the operation of wind power generating stations.

Items

Labor

1. Supervising wind production.
2. Operating wind turbines, generators and auxiliary apparatus and switching and other electric equipment.
3. Operating switchboards, switch gear and electric control and protective equipment.

4. Keeping electric plant log and records and preparing reports on electric plant operations.

5. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in the electric plant.

6. Cleaning electric plant equipment when not incidental to maintenance work.

558.14 Wind Turbine Generation and Other Plant Operating Expenses (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in operating wind generation and their auxiliary apparatus, switch gear and other electric equipment to the points where electricity leaves for conversion for transmission or distribution or are not readily assignable to other wind generation operation expense accounts.

Items

Labor

1. Operating switchboards, switch gear and electric control and protective equipment.
2. Operating wind turbines, generators and auxiliary apparatus and switching and other electric equipment.
3. Keeping electric plant log and records and preparing reports on electric plant operations.
4. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in the electric plant.
5. Cleaning electric plant equipment when not incidental to maintenance work.
6. General clerical work.
7. Guarding and patrolling plant and site.
8. Building service.
9. Care of grounds including snow removal, cutting grass, etc.
10. Miscellaneous labor.

Materials and Expenses

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

10. Water for fire protection or general use.

11. Research, development, and demonstration expenses.

558.15 [Reserved]

558.16 Rents

This account shall include all rents of property of others used, occupied or operated in connection with wind power generation. (See § 1767.17(c).)

558.17 Operation Supplies and Expenses (Nonmajor Only)

This account shall include the cost of materials used and expenses incurred in the operation of wind power generating stations.

Items

1. Lubricants and control system oils.
2. General operating supplies, such as tools, packing waste, hose, indicating lamps, record and report forms, etc.
3. First-aid supplies and safety equipment.
4. Employees' service facilities expenses.
5. Building service supplies.
6. Communication service.
7. Miscellaneous office supplies and expenses, printing and stationery.
8. Transportation expenses.
9. Meals, traveling and incidental expenses.
10. Water for fire protection or general use.

(Maintenance)

558.18 Maintenance Supervision and Engineering (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, and expenses incurred in the general supervision and direction of maintenance of wind generation facilities. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See § 1767.17(c).)

558.19 Maintenance of Wind Turbines, Structures, and Equipment (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of wind structures, the book cost of which is includible in Account 338.21, Structures and Improvements, Account 338.23, Wind Turbines, Account 338.24, Wind Towers and Fixtures, Account 338.26, Collector Systems, Account 338.27, Generator Step-up Transformers, Account 338.28, Inverters, and Account 338.29, Other

Accessory Electrical Equipment. (See § 1767.17(b).)

558.20 Maintenance of Computer Hardware (Major Only)

The account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of computer hardware serving the wind generation subfunction. (See § 1767.17(b).)

558.21 Maintenance of Computer Software (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, 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 wind generation subfunction. (See § 1767.17(b).)

558.22 Maintenance of Communication Equipment (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of communication equipment serving the wind generation subfunction. (See § 1767.17(b).)

558.23 Maintenance of Miscellaneous Wind Generation (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in maintenance of miscellaneous wind generation plant, the book cost of which is includible in Account 338.33, Miscellaneous Power Plant Equipment. (See § 1767.17(b).)

558.24 Maintenance of Wind Generation (Nonmajor Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of wind generation plant the book cost of which is includible in plant Accounts 338.20 to 338.33, inclusive. (See § 1767.17(b).)

Other Renewable Power Generation (Operation)

559 [Reserved]

559.1 Operation Supervision and Engineering

A. For Major Utilities, this account shall include the cost of labor, employee pensions and benefits, social security

and other payroll taxes, and expenses incurred in the general supervision and direction of the operation of other renewable power generating stations. Direct supervision of specific activities shall be charged to the appropriate account. (See § 1767.17(a).)

B. For Nonmajor Utilities, this account shall include the cost of supervision and labor, employee pensions and benefits, social security and other payroll taxes in the operation of other renewable power generating stations.

Items

Labor

1. Supervising other renewable production.
2. Operating other renewable prime movers, generators and auxiliary apparatus and switching and other electric equipment.
3. Operating switchboards, switch gear, and electric control and protective equipment.
4. Keeping electric plant log and records and preparing reports on electric plant operations.
5. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in the electric plant.
6. Cleaning electric plant equipment when not incidental to maintenance work.

559.2 Other Miscellaneous Generation and Other Plant Operating Expenses (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in operating other renewable generation and their auxiliary apparatus, switch gear and other electric equipment to the points where electricity leaves for conversion for transmission or distribution or are not readily assignable to other renewable generation operation expense accounts.

Items

Labor

1. Operating switchboards, switch gear and electric control and protective equipment.
2. Operating other renewable prime movers, generators and auxiliary apparatus and switching and other electric equipment.
3. Keeping electric plant log and records and preparing reports on electric plant operations.
4. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in the electric plant.

5. Cleaning electric plant equipment when not incidental to maintenance work.

6. General clerical work.

7. Guarding and patrolling plant and yard.

8. Building service.

9. Care of grounds including snow removal, cutting grass, etc.

10. Miscellaneous labor.

Materials and Expenses

1. Lubricants and control system oils.

2. General operating supplies, such as tools, gaskets, packing waste, gauge glasses, hose, indicating lamps, record and report forms, etc.

3. First-aid supplies and safety equipment.

4. Employees' service facilities expenses.

5. Building service supplies.

6. Communication service.

7. Miscellaneous office supplies and expenses, printing and stationery.

8. Transportation expenses.

9. Meals, traveling and incidental expenses.

10. Water for fire protection or general use.

11. Research, development, and demonstration expenses.

559.3 Fuel

This account shall include the cost delivered at the station (see Account 151, Fuel Stock, for Major utilities, and Account 154, Plant Materials and Operating Supplies, for Nonmajor utilities) of all fuel, such as electrolytes, hydrogen, renewable natural gas, algae, etc., used in other power generation.

559.4 Rents

This account shall include all rents of property of others used, occupied or operated in connection with other renewable power generation. (See § 1767.17(c).)

559.5 Operation Supplies and Expenses (Nonmajor Only)

This account shall include the cost of materials used and expenses incurred in the operation of other renewable power generating stations.

Items

1. Lubricants and control system oils.

2. General operating supplies, such as tools, packing waste, hose, indicating lamps, record and report forms, etc.

3. First-aid supplies and safety equipment.

4. Employees' service facilities expenses.

5. Building service supplies.

6. Communication service.

7. Miscellaneous office supplies and expenses, printing and stationery.

8. Transportation expenses.

9. Meals, traveling and incidental expenses.

10. Water for fire protection or general use.

(Maintenance)

559.6 Maintenance Supervision and Engineering (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, and expenses incurred in the general supervision and direction of maintenance of other renewable power generation facilities.

Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See § 1767.17(a).)

559.7 Maintenance of Structures (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of other renewable structures, the book cost of which is includible in Account 339.2, Structures and Improvements, and Account 339.3 Fuel Holders. (See § 1767.17(b).)

559.8 [Reserved]

559.9 Maintenance of Boilers (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of steam plant, the book cost of which is includible in Account 339.4, Boiler Plant Equipment. (See § 1767.17(b).)

559.10 Maintenance of Generating and Electric Equipment (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in maintenance of plant, the book cost of which is includible in Account 339.6 Generators, and Account 339.8, Other Accessory Electric Equipment. (See § 1767.17(b).)

559.11 [Reserved]

559.12 Maintenance of Computer Hardware (Major Only)

The account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of computer hardware serving the other renewable generation subfunction. (See § 1767.17(b).)

559.13 Maintenance of Computer Software (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, 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 other renewable generation subfunction. (See § 1767.17(b).)

559.14 Maintenance of Communication Equipment (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of communication equipment serving the other renewable generation subfunction. (See § 1767.17(b).)

559.15 Maintenance of Miscellaneous Other Renewable Generation Plant (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in maintenance of miscellaneous other renewable generation plant, the book cost of which is includible in Account 339.12, Miscellaneous Power Plant Equipment. (See § 1767.17(b).)

559.16 Maintenance of Other Renewable Generation Plant (Nonmajor Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of other renewable generation plant the book cost of which is includible in plant Accounts 339.1 to 339.12, inclusive. (See § 1767.17(b).)

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Energy Storage Expenses

(Operation)

577.1 Operation Supervision and Engineering

A. For Major Utilities, this account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes and expenses incurred in the general supervision and direction of the operation of energy storage plant.

Direct supervision of specific activities shall be charged to the appropriate account. (See § 1767.17(a).)

B. For Nonmajor Utilities, this account shall include the cost of supervision and labor, employee

pensions and benefits, social security and other payroll taxes in the operation of energy storage equipment.

Items

Labor

1. Supervising energy storage equipment operation.
2. Operating energy storage equipment and auxiliary apparatus and switching and other electric equipment.
3. Operating switchboards, switch gear and electric control and protective equipment.
4. Keeping electric plant log and records and preparing reports on electric plant operations.
5. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in the electric plant.
6. Cleaning electric plant equipment when not incidental to maintenance work.

577.2 Operation of Energy Storage Equipment (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in operating energy storage plant and their auxiliary apparatus, switch gear and other electric equipment to the points where electricity leaves for conversion for transmission or distribution, or are not readily assignable to other energy storage operation expense accounts.

Items

Labor

1. Operating switchboards, switch gear and electric control and protective equipment.
2. Operating energy storage and auxiliary apparatus and switching and other electric equipment.
3. Keeping electric plant log and records and preparing reports on electric plant operations.
4. Testing, checking and adjusting meters, gauges, and other instruments, relays, controls and other equipment in the electric plant.
5. Cleaning electric plant equipment when not incidental to maintenance work.
6. General clerical work.
7. Guarding and patrolling plant and yard.
8. Building service.
9. Care of grounds including snow removal, cutting grass, etc.
10. Miscellaneous labor.

Materials and Expenses

1. Lubricants and control system oils.

2. General operating supplies, such as tools, gaskets, packing waste, gauge glasses, hose, indicating lamps, record and report forms, etc.

3. First-aid supplies and safety equipment.

4. Employees' service facilities expenses.

5. Building service supplies.

6. Communication service.

7. Miscellaneous office supplies and expenses, printing and stationery.

8. Transportation expenses.

9. Meals, traveling and incidental expenses.

10. Water for fire protection or general use.

11. Research, development, and demonstration expenses.

577.3 Storage Fuel

This account shall include the cost delivered at the station (see Account 151, Fuel Stock, for Major utilities, and Account 154, Plant Materials and Operating Supplies, for Nonmajor utilities) of all fuel, such as electrolytes, hydrogen, renewable natural gas, algae, etc., used in energy storage.

577.4 Rents

This account shall include all rents of property of others used, occupied or operated in connection with energy storage. (See § 1767.17(c).)

577.5 Operation Supplies and Expenses (Nonmajor Only)

This account shall include the cost of materials used and expenses incurred in the operation of energy storage equipment.

Items

1. Lubricants and control system oils.
2. General operating supplies, such as tools, packing waste, hose, indicating lamps, record and report forms, etc.
3. First-aid supplies and safety equipment.
4. Employees' service facilities expenses.
5. Building service supplies.
6. Communication service.
7. Miscellaneous office supplies and expenses, printing and stationery.
8. Transportation expenses.
9. Meals, traveling and incidental expenses.
10. Water for fire protection or general use.

3. First-aid supplies and safety equipment.

4. Employees' service facilities expenses.

5. Building service supplies.

6. Communication service.

7. Miscellaneous office supplies and expenses, printing and stationery.

8. Transportation expenses.

9. Meals, traveling and incidental expenses.

10. Water for fire protection or general use.

(Maintenance)

578.1 Maintenance Supervision and Engineering (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, and expenses incurred in the general

supervision and direction of maintenance of energy storage facilities. Direct field supervision of specific jobs shall be charged to the appropriate maintenance account. (See § 1767.17(a).)

578.2 Maintenance of Energy Storage Equipment and Structures (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of energy storage structures, energy storage equipment, and other energy storage plant the book cost of which is includible in Account 387.2, Structures and Improvements, Account 387.3, Energy Storage Equipment, Account 387.5, Collector Systems, Account 387.6, Generator Step-up Transformers, and Account 387.7, Inverters. (See § 1767.17(b).)

578.3 Maintenance of Computer Hardware (Major Only)

The account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of computer hardware serving the energy storage function. (See § 1767.17(b).)

578.4 Maintenance of Computer Software (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, 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 energy storage function. (See § 1767.17(b).)

578.5 Maintenance of Communication Equipment (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of communication equipment serving the energy storage function. (See § 1767.17(b).)

578.6 Maintenance of Miscellaneous Other Energy Storage Plant (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in maintenance of miscellaneous energy storage plant, the book cost of which is includible in Account 387.11, Miscellaneous Energy Storage Equipment. (See § 1767.17(b).)

578.7 Maintenance of Other Energy Storage Plant (Nonmajor Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of energy storage plant the book cost of which is includible in plant Accounts 387.1 to 387.11, inclusive. (See § 1767.17(b).)

Distribution Expenses

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(Maintenance)

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592.2 Maintenance of Computer Hardware (Major Only)

The account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of computer hardware serving the distribution function. (See § 1767.17(b).)

592.3 Maintenance of Computer Software (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, 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 distribution function. (See § 1767.17(b).)

592.4 Maintenance of Communication Equipment (Major Only)

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of communication equipment serving the distribution function. (See § 1767.17(b).)

* * * * *

■ 12. Amend § 1767.31 as follows:

■ a. In the TOC, under heading “Administrative and General”, subheading “(Maintenance)”, add entries 935.1 through 935.3 in numerical order; and

■ b. Add entries 935.1 through 935.3 in numerical order.

The additions read as follows:

§ 1767.31 Administrative and general expenses.

* * * * *

Administrative and General

* * * * *

(Maintenance)

* * * * *

935.1 Maintenance of computer hardware (Major only)

935.2 Maintenance of computer software (Major only)

935.3 Maintenance of communication equipment (Major only)

Administrative and General

* * * * *

(Maintenance)

* * * * *

935.1 Maintenance of Computer Hardware

The account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of computer hardware used for administrative and general purposes. (See § 1767.17(b).)

935.2 Maintenance of Computer Software

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, 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 for administrative and general purposes. (See § 1767.17(b).)

935.3 Maintenance of Communication Equipment

This account shall include the cost of labor, employee pensions and benefits, social security and other payroll taxes, materials used, and expenses incurred in the maintenance of communication equipment used for administrative and general purposes. (See § 1767.17(b).)

Karl Elmshaeuser,

Administrator, Rural Utilities Service, USDA Rural Development.

[FR Doc. 2025–13489 Filed 7–17–25; 8:45 am]

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DEPARTMENT OF THE TREASURY**Internal Revenue Service****26 CFR Part 301**

[TD 10030]

RIN 1545–BP72

Resolution of Federal Tax Controversies by the Independent Office of Appeals; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final rule; correction.

SUMMARY: This document contains corrections to Treasury Decision 10030 published in the **Federal Register** on Wednesday, January 15, 2025. Treasury Decision 10030 provides guidance on the resolution of Federal tax controversies by the IRS Independent Office of Appeals (Appeals) under the Taxpayer First Act of 2019 (TFA).

DATES:

Effective date: These corrections are effective on July 18, 2025.

Applicability date: The regulations in §§ 301.7803–2 and 301.7803–3 apply to all requests for consideration by Appeals that are received on or after February 14, 2025.

FOR FURTHER INFORMATION CONTACT:

Joshua P. Hershman at (202) 317–4311 (not a toll-free number).

SUPPLEMENTARY INFORMATION:**Background**

The final regulations (TD 10030) subject to these corrections are issued under section 7805(a) of the Internal Revenue Code.

Correction of Publication

Accordingly, FR Doc. 2025–00426 (TD 10030), appearing on pages 3645 in the **Federal Register** on Wednesday, January 15, 2025, is corrected as follows:

1. On page 3648, in the first column, in the first full paragraph, the fifth line from the top of the paragraph is corrected to read: “more detail in sections I.D.11. and 12.”.

2. On page 3648, in the second column, in the first partial paragraph, in the eighth line from the bottom of the paragraph, the language “Anti-Injunction” is removed and the language “Anti-Injunction Act” is added in its place.

3. On page 3652, in the second column, in the first full paragraph, the third line from the bottom of the paragraph is corrected to read: “I.D.11. of this *Summary of Comments*”.

4. On page 3655, in the first column, in the last partial paragraph, the fifth line from the top of the paragraph is corrected to read: “court decisions. See section I.D.11. of”.

Oluwafunmilayo A. Taylor,

Chief, Publications and Regulations Section, Associate Chief Counsel (Procedure and Administration).

[FR Doc. 2025–13561 Filed 7–17–25; 8:45 am]

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