

Federal Energy Regulatory Commission (FERC) System Of Accounts

The [Federal Energy Regulatory Commission](#) maintains a set of three-digit accounts by which utilities must report financial data. These three-digit accounts are referred to as *prime accounts*. (In some cases, FERC also uses a single digit after the decimal point.) The accounts are listed in the [FERC Gas Chart of Accounts](#) and [FERC Electric Chart of Accounts](#) following this page in the SEU Accounting Guide. See the [FERC web page](#) for more on the use of each account.

The SEU utilities add up to three digits to prime accounts in order to track additional detail. These 6-digit accounts are called *subaccounts*. They are listed in the [next section](#) of the SEU Accounting Guide. Use of plant accounts is specified in the [SEU Capitalization Policy Manual](#).

Balance Sheet Accounts

100 Series Assets and Other Debits
200 Series Liabilities and Other Credits
300 Series Plant Accounts (capital)

Income Statement Accounts

400 Series Income Accounts
500 Series Operating and Maintenance (Electric) (O&M)
800 Series Operating and Maintenance (Gas) (O&M)
900 Series Customer Accounts and Administrative & General Expenses

	ELECTRIC PLANT ACCOUNTS	ELECTRIC OPERATING ACCOUNTS	ELECTRIC MAINTENANCE ACCOUNTS
Steam Production	310 - 316	500 - 509	510 - 515
Nuclear Production	320 - 325	517 - 525	528 - 532
Other Production	340 - 346	546 - 550	551 - 554
Transmission	350 - 359	560 - 567	568 - 574
Distribution	360 - 373	580 - 589	590 - 598
General	389 - 399	-	935
	GAS PLANT ACCOUNTS	GAS OPERATING ACCOUNTS	GAS MAINTENANCE ACCOUNTS
Underground Storage	350-357	814 - 826	830 - 837
Other Storage	360 - 363.5	840 - 842	843
Transmission	365 - 371	850 - 860	861 - 869
Distribution	374 - 387	870 - 881	885 - 895
General	389 - 399	-	932 / 935