

Appendix A

Mapping of IESO Charge Types¹ to OEB Uniform System of Accounts (USoA), Upon the Effective Date of the Market Renewal Program (MRP)

Updated as of: May 14, 2025

IESO Charge Type (CT) Number	IESO Charge Type Names (Expected upon the effective date of the MRP)	Balances Recorded in OEB USoA	Expected Change Status under MRP
	Commodity Charges		
1115	Non-Dispatchable Load Energy Settlement Amount ² (formerly “Real-Time Energy Market Settlement Amount for Non-Dispatchable Load”)	4705, Power Purchased	Name change
142	Regulated Price Plan Settlement Amount		No Change
1410	Renewable Energy Standard Offer Program Settlement Amount		No Change
1412	Feed-In Tariff Program Settlement Amount		No Change
1414	Hydroelectric Contract Initiative Settlement Amount		No Change
147	Class A - Global Adjustment Settlement Amount	4707, Charges – Global Adjustment	No Change
148	Class B - Global Adjustment Settlement Amount	4705, Power Purchased and 4707, Charges – Global Adjustment	No Change

¹ The IESO charge types outlined in the table are the identified charge types under the IESO's Market Renewal Program as of April 28, 2025.

² CT 1115 existing name “Real-Time Energy Market Settlement Amount for Non-Dispatchable Load” was replaced by “Non-Dispatchable Load Energy Settlement Amount” under the MRP and reflects the replacement of the Hourly Ontario Energy Price (HOEP) with the day-ahead market (DAM) Ontario Zonal Price (OZP) plus the Load Forecast Deviation Adjustment (LFDA) as described in the OEB's [Notice of Amendments to the Retail Settlement Code and the Standard Supply Service Code](#) issued on March 27, 2025.

1148	GA Energy Storage Injection Reimbursement ³	New and Monitoring	No Change
2148 ⁴	Class B Global Adjustment Prior Period Correction Settlement Amount	4705 and 4707	No Change
	Non-Competitive Wholesale Market Electricity Service Charges (WMS): Ancillary Services⁵		
201	10-Minute Spinning Reserve Market Shortfall Rebate	4708, Charges - WMS	No Change
203	10-Minute Non-Spinning Reserve Market Shortfall Rebate		No Change
205	30-Minute Operating Reserve Market Shortfall Rebate		No Change
250	10-Minute Spinning Reserve Hourly Uplift (formerly "10-Minute Spinning Market Reserve Hourly Uplift")		Name Change
252	10-Minute Non-Spinning Reserve Hourly Uplift (formerly "10-Minute Non-Spinning Market Reserve Hourly Uplift")		Name Change
254	30-Minute Operating Reserve Hourly Uplift (formerly "30-Minute Operating Reserve Market Hourly Uplift")		Name Change
450	Black Start Capability Settlement Debit		No Change
451	Hourly Reactive Support and Voltage Control Settlement Debit		No Change
452	Monthly Reactive Support and Voltage Control Settlement Debit		No Change
454	Regulation Service Settlement Debit		No Change
550	Must Run Contract Settlement Debit		No Change
	Non-Competitive WMS: Other Charges⁶		
102	TR Clearing Account Credit	4708, Charges - WMS	No Change
118	Emergency Energy Rebate		No Change
164	Outage Cancellation/Deferral Settlement Debit		No Change
165	Unrecoverable Testing Costs Debit		No Change
166	Tieline Reliability Maintenance Debit		No Change
167	Emergency Energy Debit		No Change

³ CT 1148 is currently under monitoring, as only a few LDCs have it with anticipated minimal amounts.

⁴ Effective May 1, 2023, CT 2148 - Class B Global Adjustment Prior Period Correction Settlement Amount, will be manually entered based on post-final changes to input data under charge type 148 - Class B Global Adjustment Settlement Amount

⁵ The updated list of IESO charge types to be recorded in Account 4708, Charges WMS supersedes the [Appendix A, OEB Accounting Procedures Handbook, December, 2011.](#)

⁶ Ibid note 5.

168	TR Market Shortfall Debit		No Change
169	Station Service Reimbursement Debit		No Change
1960 (was 183 ⁷)	Real-Time Generator Offer Guarantee Uplift		CT 183 is retired and replaced with CT 1960
186	Intertie Failure Charge Uplift (formerly "Intertie Failure Charge Rebate")		Name Change
460	IESO-Controlled Grid Special Operations Debit		No Change
1750	Dispute Resolution Balancing Amount (Market) ⁸		No Change
850	Market Participant Default Settlement Debit (Recovery)		No Change
851	Market Participant Default Interest Debit		No Change
1977 (was 1131 ⁹)	Real-Time Intertie Offer Guarantee Uplift		CT 1131 is retired and replaced with CT 1977
1188	Fuel Cost Compensation Credit Uplift (formerly "Day-Ahead Fuel Cost Compensation Debit")		Name Change
1350	Capacity Based Recovery Amount for Class A Loads		No Change
1351	Capacity Based Recovery Amount for Class B Loads		No Change
1463	Renewable Generation Connection - Monthly Compensation Settlement Debit		No Change
1850 (was 1550 ¹⁰)	Day-Ahead Market Uplift		CT 1550 is retired and replaced with CT 1850
1650	Forecasting Service Balancing Amount		No Change
	Non-Competitive WMS: Other Charges, New MRP Uplifts CTs¹¹		

4708, Charges - WMS

⁷ CT 183 "Generation Cost Guarantee Recovery Debit" is retired and replaced with CT 1960 under the MRP.

⁸ The following CTs are excluded from USoA 4708, Charges - WMS: Dispute Resolution Settlement Amount (700), Dispute Resolution Balancing Amount (751), Dispute Resolution Board Service Debit (752).

⁹ CT 1131 "Intertie Offer Guarantee Settlement Credit" is retired and replaced with CT 1977 under the MRP.

¹⁰ CT 1550 "Day-Ahead Production Cost Guarantee Recovery Debit" is retired and replaced with CT1850 under the MRP.

¹¹ Ibid note 5.

1116	Internal Congestion and Loss Residual	4708, Charges - WMS	New CT
1118	Real-Time External Congestion Residual Uplift	4708, Charges – WMS	New CT
1119	Day-Ahead Market Net Interchange Scheduling Limit Residual Uplift		New CT
1120	Real-Time Net Interchange Scheduling Limit Residual Uplift		New CT
1941	Reference Level and Reference Quantity Independent Review Process Recovery Amount (Market)		New CT
1950	Real-Time Make-Whole Payment Uplift		New CT
1967	Real-Time Ramp-Down Settlement Amount Uplift		New CT
1851	Day-Ahead Market Reliability Scheduling Uplift		New CT
1865	Day-Ahead Market Balancing Credit Uplift		New CT
1970	Generator Failure Charge - Market Price Component Uplift		New CT
1971	Generator Failure Charge - Guarantee Cost Component Uplift		New CT
1980	Day-Ahead Market Reference Level Settlement Charge Uplift		New CT
1981	Real-Time Reference Level Settlement Charge Uplift		New CT
1982	Mitigation Amount for Physical Withholding Uplift		New CT
1986	Mitigation Amount for Intertie Economic Withholding Uplift		New CT
	Non-Competitive WMS: Administration Fees¹²		
753	Rural and Remote Settlement Debit	4708, Charges – WMS	No Change
9920	Adjustment Account Credit		No Change
9990	IESO Administration Charge		No Change
	Wholesale Transmission Charges		
650	Network Service Charge	4714, Charges NW	No Change
651	Line Connection Service Charge	4716, Charges - CN	No Change
652	Transformation Connection Service Charge		No Change

¹² Ibid note 5.

	Smart Metering Entity		
9980	Smart Metering Charge	4751, Charges – Smart Metering Entity Charge	No Change