



NORTHWEST TERRITORIES
POWER
CORPORATION

Empowering Communities

**CHART OF ACCOUNTS
PROJECTS
UPDATED October 2018-19**

Northwest Territories Power Corporation

COMMUNITY (PLANT) LISTING

<u>COMMUNITY</u>	<u>Location</u>	<u>COMMUNITY</u>	<u>Location</u>
120	Jackfish - Yellowknife	140	Aklavik
121	Snare - Yellowknife	141	Deline
122	Bluefish - Yellowknife	142	Fort Good Hope
123	Wha Ti	143	Paulatuk
124	Gameti (Rae Lakes)	144	Sachs Harbour
125	Behchoko (Rae/Edzo)	145	Tsiigehtchic
126	Dettah	146	Colville Lake
127	Lutsel K'e	147	Ulukhaktok
128	Fort Smith	148	Tulita
129	Taltson	250	Hydro Divisional Costs
130	Fort Resolution	251	Thermal Divisional Costs
131	Fort Simpson	252	T&D Divisional Costs
132	Fort Liard	253	Customer Service Costs
133	Wrigley	350	Hay River
134	Nahanni Butte	352	Clearing Plant
135	Jean Marie River	450	Contract Services
136	Inuvik	501	Heat Distribution
137	Norman Wells	504	NTEC
138	Tuktoyaktuk	600	NT Hydro
139	Fort McPherson		

Northwest Territories Power Corporation

OPERATIONAL COST CENTRES

Information Technologies

NEW - ERP	COST CENTRE	DESCRIPTION	Project Options
8732	Network Support Operation & Maintenance	All expenses relating to the maintenance of the Corporate network. May include both management and non-management time.	General
8735	Infrastructure Support	All expenses relating to infrastructure support. May include both management and non-management time.	General
8736	Application and Support	All expenses relating to application and support. May include both management and non-management time.	General
8468	SCADA and Automation Operations	Expenses relating to the operations support, maintenance, system administration and Asset Management of SCADA, Telecontrol equipment and systems. Includes Automation support of Hydro and Thermal facilities.	Preventative, Corrective, Emergency

Environmental / Disposal

NEW - ERP	COST CENTRE	DESCRIPTION	Project Options
8480	Hazardous waste disposal	All costs associated with the disposal of waste oil.	General
8482	Water testing	Soil sample testing of sites.	General
8483	Hazardous Materials Cleanup	Costs associated with cleaning up hazardous materials	General
8486	Safety	Costs associated with safety meetings, investigations training and conferences, supplies and equipment.	General
8487	Environmental	Costs associated with environmental meetings, investigations, training, supplies and equipment.	General

Hydro Generation

NEW - ERP	COST CENTRE	DESCRIPTION	Project Options
8600	ELECTRICAL - operation & maintenance management	Management's time and travel expense relating to supervision of hydro operations. Does not contain any time for non-management employees. (historical data was only for hydro costs - diesel mgmt was in 8640)	General
8601	Hydro generation expense	All expenses directly relating to hydro generation such as system operators and other hydro personnel. Does not include management's time.	Preventative, Corrective, Emergency
8602	Hydro camp expenses	All expenses related to the maintenance and operation of the hydro camps including cook's time and food. Does not include management's time	General
8603	MECHANICAL - operation & maintenance management	Management's time and travel expense relating to the maintenance of hydro facilities. Does not contain any time for non-management employees. (historical data was only for hydro costs. Diesel mgmt was in 8643)	General
8604	Hydro Maintenance of Powerhouse & Structures	All expenses relating to the maintenance of hydro structures, including penstocks, surge tanks and control gates and hydro powerhouse. The powerhouse can be defined as the building that houses the generators including lighting heating and plumbing. Does not include management's time. (Includes costs previously coded to 8605)	Preventative, Corrective, Emergency
8606	Hydro maintenance of dams, waterways and reservoirs	All expenses relating to the maintenance of dams, waterways, and reservoirs. Does not include any of management's time.	Preventative, Corrective, Emergency
8607	Hydro maintenance of other	All expenses relating to hydro maintenance that do not conform to any of the other hydro categories. Does not include any management time	Preventative, Corrective, Emergency
8608	MECHANICAL - Overhaul hydro unit	All expenses relating to the MECHANICAL overhaul of a specific hydro generation unit. Does not include management's time. Generation unit required as second component of the CONTRACT ID. Must have unique project ID for each overhaul.	Unique
8609	ELECTRICAL - Overhaul hydro unit	All expenses relating to the ELECTRICAL overhaul of a specific hydro generation unit. Does not include management's time. Generation unit required as second component of the CONTRACT ID. ONLY FOR NORTH SLAVE OPERATIONS Must have unique project ID for each overhaul.	Unique
8618	MECHANICAL - Maintenance hydro unit	All expenses relating to the MECHANICAL maintenance of a specific hydro generation unit. Projects will be setup to specify routine preventative maintenance, corrective maintenance and emergency workorders. Does not include management's time. Generation unit required as second component of the CONTRACT ID	Preventative, Corrective, Emergency
8619	ELECTRICAL - Maintenance hydro unit	All expenses relating to the ELECTRICAL maintenance of a specific hydro generation unit. Projects will be setup to specify routine preventative maintenance, corrective maintenance and emergency workorders. Does not include management's time. Generation unit required as second component of the CONTRACT ID	Preventative, Corrective, Emergency
8628	MECHANICAL - Hydro maintenance of plant auxiliaries	All expenses relating to the maintenance of plant auxiliaries including breakers, PLCs, cranes, compressors, cooling fans and pumps. Does not include management's time. ONLY FOR NORTH SLAVE OPERATIONS	Preventative, Corrective, Emergency
8629	ELECTRICAL - Hydro maintenance of plant auxiliaries	All expenses relating to the maintenance of plant auxiliaries including breakers, PLCs, cranes, compressors, cooling fans and pumps. Does not include management's time.	Preventative, Corrective, Emergency
8630	Hydro Engineering Support	Time and travel expense for field based engineers who support hydro region power system performance and maintenance activities.	General

Alternative Power Generation

NEW - ERP	COST CENTRE	DESCRIPTION	Project Options
8502	Distributed Generation	All costs associated with operations and maintenance of microturbine generation	Preventative, Corrective, Emergency
8635	Operation and maintenance of alternative energy facilities	All expenses relating to the operation and maintenance of owned or operated alternative generation facilities. May include wind, photo voltaic (solar) and other options. May include both management and non-management time.	Preventative, Corrective, Emergency

OPERATIONAL COST CENTRES			
Purchased Power			
NEW - ERP	COST CENTRE	DESCRIPTION	Project Options
8636	Purchased power	All expenses relating to the purchase of power from third parties. May include management time.	General
Thermal Generation			
NEW - ERP	COST CENTRE	DESCRIPTION	Project Options
8541	Gas production fuel	Cost of gas fuel for the generation of electricity. Does not include any costs other than fuel and freight on fuel.	General
8637	Maintenance planning	Time and travel expense relating to planning of maintenance activities. Does not contain time for management.	General
8638	Apprentice Positions - Mechanics	All expenses relating to the training of mechanical apprentices.	General
8639	Apprentice Positions - Electricians	All expenses relating to the training of electrical apprentices.	General
8640	Thermal operation management	Management's time and travel expense relating to supervision of thermal operations. Does not contain any time for non-management employees.	General
8641	Diesel production fuel	Cost of diesel fuel for the generation of electricity. Does not include any costs other than fuel and freight for fuel.	General
8642	Thermal generation expense	All expenses relating to the generation of electricity. Includes plant operator's time, lube and glycol. Does not include management's time.	Preventative, Corrective, Emergency
8643	Thermal generation maintenance management	Management's time and travel expense relating to the maintenance of thermal facilities. Does not contain any time for non-management employees.	General
8644	Maintenance of thermal generation powerhouse, plant & auxiliaries	All maintenance expenses relating to the maintenance of thermal generation, plant auxiliaries including breakers, PLCs, cranes, compressors, cooling fans and pumps and thermal powerhouses. The powerhouse can be defined as the building that houses the generators including lighting, heating and plumbing. Does not include management's time. Includes costs previously coded to 8644, 8645 & 8667) DOES NOT INCLUDE NORTH SLAVE - SEE 8668 and 8669	Preventative, Corrective, Emergency
8645	Thermal Plant Operations Management	Management's time and travel expense relating to thermal plant operations. Does not contain any time for non-management employees.	General
8646	Overhaul thermal generation unit	All expenses relating to the overhaul of a specific thermal generation unit. Does not include any of management's time. Generation unit required as second component of the CONTRACT ID DOES NOT INCLUDE NORTH SLAVE - SEE 8648 and 8649 . Must have unique project ID for each overhaul.	Unique
8647	Maintenance costs for emergency genset units	Costs associated with the maintenance of the emergency genset units. Cost centres are only set up for regional plants - plant 250 (Hydro) and 251 (Thermal). Generation unit required as second component of the CONTRACT ID	Preventative, Corrective, Emergency
8648	MECHANICAL - Overhaul thermal generation unit	All expenses relating to the overhaul of a specific thermal generation unit. Does not include any of management's time. Generation unit required as second component of the CONTRACT ID. ONLY FOR NORTH SLAVE OPERATIONS . Must have unique project ID for each overhaul.	Unique
8649	ELECTRICAL - Overhaul thermal generation unit	All expenses relating to the overhaul of a specific thermal generation unit. Does not include any of management's time. Generation unit required as second component of the CONTRACT ID. ONLY FOR NORTH SLAVE OPERATIONS . Must have unique project ID for each overhaul.	Unique
8657	Thermal generation unit maintenance	All expenses relating to the routine maintenance, corrective maintenance or emergency repair of a specific thermal generation unit. Does not include any of management's time. Generation unit required as second component of the CONTRACT ID	Preventative, Corrective, Emergency
8658	MECHANICAL maintenance of thermal generation unit	All expenses relating to the routine maintenance, corrective maintenance or emergency repair of a specific thermal generation unit. Does not include any of management's time. Generation unit required as second component of the CONTRACT ID. ONLY FOR NORTH SLAVE OPERATIONS	Preventative, Corrective, Emergency
8659	ELECTRICAL maintenance of thermal generation unit	All expenses relating to the routine maintenance, corrective maintenance or emergency repair of a specific thermal generation unit. Does not include any of management's time. Generation unit required as second component of the CONTRACT ID. ONLY FOR NORTH SLAVE OPERATIONS	Preventative, Corrective, Emergency
8660	LNG Offloading	Costs related to offloading of LNG. May include both management and non-management time.	General
8661	LNG Production Fuel	Cost of LNG fuel for the generation of electricity. Does not include any costs other than fuel and freight on fuel.	General
8662	Maintenance of LNG plant	All expenses related to the routine maintenance, corrective maintenance or emergency repair of LNG plant	Preventative, Corrective, Emergency
8668	MECHANICAL - Maintenance of thermal generation powerhouse, plant & auxiliaries	All MECHANICAL maintenance expenses relating to the maintenance of thermal generation, plant auxiliaries including breakers, PLCs, cranes, compressors, cooling fans and pumps and thermal powerhouses. The powerhouse can be defined as the building that houses the generators including lighting, heating and plumbing. Does not include management's time. Includes costs previously coded to 8644, 8645 & 8667) ONLY FOR NORTH SLAVE OPERATIONS	Preventative, Corrective, Emergency
8669	ELECTRICAL - Maintenance of thermal generation powerhouse, plant & auxiliaries	All ELECTRICAL maintenance expenses relating to the maintenance of thermal generation, plant auxiliaries including breakers, PLCs, cranes, compressors, cooling fans and pumps and thermal powerhouses. The powerhouse can be defined as the building that houses the generators including lighting, heating and plumbing. Does not include management's time. Includes costs previously coded to 8644, 8645 & 8667) ONLY FOR NORTH SLAVE OPERATIONS	Preventative, Corrective, Emergency

OPERATIONAL COST CENTRES			
8673	Transmission line substation structures and equipment	All expenses relating to the operation and maintenance of sub-stations greater than 34.5 KV. Does not include management's time (previously T&D cost centre 8873).	Preventative, Corrective, Emergency
8677	System control expense	All expenses relating to the operation and maintenance of the telecontrol centre in Yellowknife including the operator's time and expenses.	General
8678	Thermal Engineering Support	Time and travel expense for field based engineers who support thermal region power system performance and maintenance activities.	General

Administration Operations			
NEW - ERP	COST CENTRE	DESCRIPTION	Project Options
8710	Operations - Vehicle operations and maintenance	All expenses relating to the operation and maintenance of operational vehicles including fuel, lube and contractors. May include both management and non-management time. Unit ID required as second component of the CONTRACT ID (see 8810 for T&D)	Preventative, Corrective, Emergency
8711	Operations - Equipment operations and maintenance	All expenses relating to the operation and maintenance of operational equipment including welders and other portable equipment. May include both management and non-management time. Unit ID required as second component of the CONTRACT ID (see 8811 for T&D)	Preventative, Corrective, Emergency
8717	Housing O & M Expense	All expenses relating to the operation and maintenance of all NTPC owned housing, transient housing and privately leased housing. Includes utilities, snow removal, rental costs and utility/rent recoveries from employees. May include both management and non-management time. (includes costs previously coded to 8712, 8713, 8714, 8715 & 8717)	Preventative, Corrective, Emergency
8719	Building, Yard and Fence Maintenance Expense	All expenses relating to the operation and maintenance of the office building, miscellaneous buildings and all yards, roads and fences including utilities. May include both management and non-management time.	Preventative, Corrective, Emergency
8720	Stores warehouse expense	All expenses relating to the operation and maintenance of the stores and warehouse building including storekeeper's time and utilities. May include both management and non-management time.	General
8721	Fuel storage facilities	All expenses related to operation and maintenance of all fuel storage facilities outside of the powerhouse including pumps, pipes, tanks and berms. May include both management and non-management time.	Preventative, Corrective, Emergency
8722	Stockkeeper	All expenses related to Stockkeeper position in Yellowknife only.	General
8727	Overhaul regulated expense	PUB approved normalized expense for overhaul costs. Charges recorded by head office.	General
8728	Injury and Damage regulated expense	PUB approved normalized expense for emergency costs. Charges recorded by head office.	General
8730	Operation and maintenance of administration	May include both management and non-management time. Includes such items as labour, postage, phone, computer and stationery.	General
8733	Water Licensing regulated expense	PUB approved normalized expense for emergency costs. Charges recorded by head office. Cost centre is to be used for plants 120, 121, 122 & 129 only.	General

General Transmission and Distribution			
NEW - ERP	COST CENTRE	DESCRIPTION	Project Options
8810	T&D- Vehicle operations and maintenance	All expenses relating to the operation and maintenance of T&D vehicles including fuel, lube and contractors. May include both management and non-management time. Unit ID required as second component of the CONTRACT ID	Preventative, Corrective, Emergency
8811	T&D - Equipment operations and maintenance	All expenses relating to the operation and maintenance of T&D equipment including welders and other portable equipment. May include both management and non-management time. Unit ID required as second component of the CONTRACT ID	Preventative, Corrective, Emergency
8812	T&D Lineshop costs	All expenses relating to the operation and maintenance of the T&D lineshop buildings including storekeeper's time and utilities. May include both management and non-management time.	Preventative, Corrective, Emergency
8869	Apprentice Positions - T&D	All expenses relating to the training of T&D apprentices.	General

Customer Service and Billing			
NEW - ERP	COST CENTRE	DESCRIPTION	Project Options
8801	Director, Customer Service	All expenses relating to the Director, Customer Service. May include both management and non-management time.	General
8802	Customer Service - Inuvik	All expenses relating to the provision of corporate customer service for Inuvik and surrounding region. May include both management and non-management time. Does not include meter reading or the procession of meter reading data.	General
8803	Customer Service - Fort Simpson	All expenses relating to the provision of corporate customer service for Fort Simpson and surrounding region. May include both management and non-management time. Does not include meter reading or the procession of meter reading data.	General
8804	Billings	All expenses relating to billing co-ordinator duties, collections and other office duties. May include both management and non-management time. Does not include meter reading or the procession of meter reading data.	General
8805	Electrical Metering Technician	All expenses relating to meter reading or the process of meter reading data. May include both management and non-management time.	General

OPERATIONAL COST CENTRES			
Transmission			
NEW - ERP	COST CENTRE	DESCRIPTION	Project Options
8870	Transmission line management	Management's time, travel and other expense relating to the operation and maintenance of transmission lines greater than 34.5 KV. Does not contain any time for non-management employees.	General
8871	Transmission line overhead expense	All expenses relating to the operation and maintenance of transmission lines greater than 34.5 KV. Does not include management's time.	Preventative, Corrective, Emergency
8872	Transmission brushing expense	All expenses relating to the brushing of transmission right-of-ways greater than 34.5 KV. Does not include any of management's time.	Preventative, Corrective, Emergency
8873	Transmission line substation structures and equipment (historical transactions only)	All expenses relating to the operation and maintenance of sub-stations greater than 34.5 KV. Does not include management's time. (historical only - see 8673)	Preventative, Corrective, Emergency
8878	Transmission line emergency repair (historical transactions only)	All expenses related to emergency repairs of distribution line. This cost centre is only for historical transactions - all future transactions will be coded under the appropriate cost centre with an emergency project number.	Historical Emergency
Distribution			
NEW - ERP	COST CENTRE	DESCRIPTION	Project Options
8879	Distribution line emergency repair (historical transactions only)	All expense related to emergency repairs of distribution line. This cost centre is only for historical transactions - all future transactions will be coded under the appropriate cost centre with an emergency project number.	Historical Emergency
8880	Distribution line management	Management's time, travel and other expense relating to the operation and maintenance of distribution lines less than 34.5 KV. Does not contain any time for non-management employees.	General
8881	Distribution brushing expense	All expenses relating to the brushing of distribution right-of-ways less than 34.5 KV. Does not include any of management's time.	Preventative, Corrective, Emergency
8882	Distribution overhead lines	All expenses relating to the operation and maintenance of overhead distribution lines less than 34.5 KV. Includes maintenance of poles, guy wires, cross arms, insulators and conductors. Does not include any of management's time.	Preventative, Corrective, Emergency
8883	Distribution line underground	All expenses relating to the operation and maintenance of underground distribution lines less than 34.5 KV. Does not include any of management's time.	Preventative, Corrective, Emergency
8884	Distribution customer demand meters	All expenses relating to the installation and maintenance of customer demand meters. Does not include meter reading or any of management's time.	Preventative, Corrective, Emergency
8885	Distribution line primary equipment	All expenses relating to the operation and maintenance of distribution primary equipment including step-ups, step-downs and other transformers. Does not include management's time.	Preventative, Corrective, Emergency
8886	Distribution line customer service	All expenses relating to the operation and maintenance of distribution customer service including maintaining service drops and meters. Includes all customer related functions including collections and other office duties. Does not include meter reading or the procession of meter reading data or any of management's time.	General
8887	Distribution line streetlights	All expenses relating to the operation and maintenance of streetlights. Does not include any of management's time.	Preventative, Corrective, Emergency
8888	Distribution substation expense	All expenses relating to the operation and maintenance of distribution substations less than 34.5 KV. Does not include any of management's time.	Preventative, Corrective, Emergency
8889	Distribution line customer meter reading	All expenses relating to the reading of meters and the processing of the information. Does not include any of management's time.	Preventative, Corrective, Emergency
8890	Apprentice Lineworker's Training	All expenses relating to the training of apprentice lineworkers. May include 'training' associated with capital projects.	General
8891	Contract Linemen Downtime	All expenses relating to contract linemen downtime. No time for NTPC employees should be charged to this cost centre.	General
8892	Trouble Calls	all expense relating to the time and expense of responding to customer trouble calls. These are unplanned repair and maintenance events initiated by the customer.	Preventative, Corrective, Emergency
Residual Heat			
NEW - ERP	COST CENTRE	DESCRIPTION	Project Options
8697	Residual heat maintenance	Costs associated with the maintenance of residual heat systems.	Preventative, Corrective, Emergency

Northwest Territories Power Corporation

HEAD OFFICE COST CENTRES

Project Number begins with 350 - e.g 3508133

EXECUTIVE	
8110	President
8112	Corporate Apartments
8113	Corporate Office (Yellowknife)
CORPORATE OPERATIONS	
8114	Energy Services
8120	Performance & Benchmarking
CORPORATE HEALTH, SAFETY & ENVIRONMENT	
8122	Corporate Health, Safety & Environment
FINANCE	
8130	Chief Financial Officer
8111	Head Office General
8121	Communications
8131	Risk Management
8132	Internal Audit
8133	Financial Reporting
8134	Treasury & Enterprise Risk
8135	Logistics
8171	Maint. & Storage costs of offsite engines
8136	Building
8137	Budgeting & Regulatory Affairs
8138	Billing
8139	Vehicle/Equipment Maintenance (Head Office only)
ASSET MANAGEMENT & ENGINEERING	
8140	General Engineering (historical transactions)
8141	Director, Asset Management & Engineering
8151	Director, Asset Management & Engineering (capital)
8142	Design Group
8152	Design Group (capital)
8143	Manager, Hydro Assets
8153	Manager, Hydro Assets (capital)
8144	Manager, Thermal Assets
8154	Manager, Thermal Assets (capital)
8148	Projects Group
8158	Projects Group (capital)
HUMAN RESOURCES	
8150	Human Resources
8123	Training Coordination
INFORMATION TECHNOLOGY	
8160	Information Technology
8164	Technical Services
8165	Manager, IT Infrastructure
8166	Manager, IT Applications and Support
8167	IT Capital
CHAIRMAN	
8170	Chairman
TRANSMISSION & DISTRIBUTION	
8145	Meter Shop
8146	Transmission & Distribution
8147	Manager, T&D Assets
8157	Manager, T&D Assets (capital)
8163	Service Desk Management

Northwest Territories Power Corporation

Cost Categories Coding for O&M (Type 3, 4, 7 & 8) Projects

In coding for projects, the last digit of the 8 digit cost category indicates what kind of transaction is being undertaken. Timesheet and direct purchase, the last digit should be '0', inventory purchases, use '7', employee expense forms, use '8', miscellaneous log entry, use '9'.

General Cost Categories	
PA Cost Category	PA Cost Category Name
Salaries and Wages	
5001.000x	Payroll Regular
5002.000x	Payroll Overtime
5003.000x	Casual Payroll Regular
5004.000x	Casual Payroll Overtime
5005.000x	Fringe Benefits
5006.000x	Contract Labour
5008.000x	Payroll Regular - Educ.Leave
5009.000x	Pay Reg Mandatory Training
5010.000x	Pay Reg. Discretionary Trainin
5011.000x	Pay OT Mandatory Training
5012.000x	Pay OT Discretionary Training
5930.000x	Overhead Salaries
Fuel	
5101.000x	Production Fuel
5102.000x	Vehicle Fuel
5103.000x	Heating Fuel
5104.000x	Lube, Grease, Antifreeze
5105.000x	Drum Expense
5106.000x	Fuel for Resale
5201.000x	Purchased Power
Supplies and Services	
5301.000x	Materials
5302.000x	Postage & Freight
5303.000x	Vehicle & Equipment Rental
5304.000x	Inventory Adjustments
5305.000x	Inventory Transfers
5309.000x	Board Per Diems
5310.000x	Purchase of Small Tools< \$1000
5343.000x	Exhaust system
5399.000x	Pcard Clearing Account
5401.000x	Office Supplies & Expenses
5402.000x	Utilities - Telephone/Fax
5403.000x	Building Rental Expense
5404.000x	Accommodation Rental Exp
5408.000x	Misc.(Customs/Duties/License)
5409.000x	Collections and Bad Debts
5410.000x	Utility and Rent Recovery
5411.000x	Equipment & Furniture < \$1000
5412.000x	Camp Expenses (Incl.Groceries)
5413.000x	Cash short & over
5414.000x	Employee Recognition
5415.000x	Network Communications
5416.000x	Software Licenses
5419.000x	Rent recovery
5420.000x	Insurance costs
5421.000x	Self-Insured Costs
5430.000x	Grant in Lieu of Taxes
5431.000x	Business Taxes
5432.000x	Licenses
5433.000x	Environmental expense
5435.000x	Income Tax Expense
5440.000x	Public Relations Costs
5441.000x	Donations
5442.000x	Advertising - General

General Cost Categories	
PA Cost Category	PA Cost Category Name
5450.000x	Professional Association Dues
5451.000x	Prof. Development Mandatory
5452.000x	Prof. Development Discretionary
5460.000x	Hire and Transfer Costs
5461.000x	Termination Costs
5462.000x	Long Service Awards
5502.000x	Maintenance Agreements - O&M
5504.000x	Consultant&Contractor Services
5505.000x	Consultant&Contractor Freight
5506.000x	Consultant&Contractor Travel
5507.000x	Consultant&Contractor Material
5508.000x	C & C Mandatory Training
5509.000x	C & C Discretionary Training
5520.000x	PSAS- Studies Expenses
5950.000x	Overhead Supplies
Travel	
5720.000x	Travel
5721.000x	Travel Mandatory Training
5722.000x	Travel Discretionary Training
5723.000x	Air Charter
5730.000x	Accommodation
5731.000x	Accomm. Mandatory Training
5732.000x	Accomm. Discretionary Training
5740.000x	Meals & Entertainment
5741.000x	Meals - Mandatory Training
5742.000x	Meals - Discretionary Training
5760.000x	Medical Travel -Transportation
5761.000x	Medical Travel - Accommodation
5762.000x	Medical Travel - Meals
5940.000x	Overhead Travel
Interest and Financing	
5801.000x	Interest Exp
5802.000x	Interest on Overdue Accounts
5803.000x	Bank Charges
5804.000x	Interest on capital leases
5805.000x	Interest on Short Term Debt
5806.000x	REG Interest on RSF
5807.000x	Debt Administration Charges
5808.000x	IDC (Interest During Constctn)
5811.000x	Accretion expense
5902.000x	Amort Deferred Financing Costs
5910.000x	Interest on long term debt
5920.000x	Amortization of Gov't Contribu
5960.000x	Loss on Disposal
5990.000x	Dividend Expense
Regulatory Amortization	
5901.000x	Amortization Deferred Costs
5903.000x	Amort Regulatory Assets & Liab
5999.000x	Regulatory Clearing Entries
Write off Provision	
5908.000x	Writeoff Provision
5909.000x	Offset to Writoff Provision
5993.000x	Close out project type 7
5994.000x	Clearing type 4 projects
5999.000x	Regulatory Clearing Entries

Northwest Territories Power Corporation
HEAD OFFICE COST CENTRES
Cost Categories Coding for Capital (Type 5 & 6) Projects

General Cost Catagories	
PA Cost	
Category ID	PA Cost Category Name
1900.0000	CWIP
1911.0000	Payroll Regular - CWIP
1912.0000	Payroll O/T - CWIP
1913.0000	Payroll Casual - CWIP
1914.0000	Payroll Casual O/T - CWIP
1915.0000	Fringe Benefits - Capital
1932.0000	Consultants Lump Sum
1944.0000	Contractors Lump Sum
1945.0000	Public Relations
1951.0000	Transportation
1952.0000	Accommodation
1953.0000	Meals
1954.0000	Fuel
1955.0000	Lube, Oils, Grease, Antifreeze
1961.0000	Equipment Rental
1962.0000	Equipment NWTPC

General Cost Catagories	
PA Cost	
Category	PA Cost Category Name
1963.0000	Construction Camps
1964.0000	Insurance
1966.0000	Permits/Licenses etc.
1967.0510	Mobilization (0510)
1967.0520	Demobilization (0520)
1968.0000	Freight - Other
1969.0000	Studies for capital work
1971.0000	Overheads
1974.0000	Interest During Construction
1975.0000	Interest expense for capital
1991.0000	Recognized Revenue
1992.0000	Close to Fixed Asset
1993.0000	Close to O&M
1994.0000	Transfer Project costs
1995.0000	Allocation of General Costs

ASSET COST CATEGORIES FOR TYPE 5 & 6 PROJECTS

Asset cost categories start with a "6". The next 3 digits represent the FERC code. The FERC code is the basis for grouping assets.

Alternative Energy

Co-generation	
6321.3310	Production J.W.
6321.3320	Production Exhaust
6321.3330	Production Controls/Metering
6321.3350	Distribution Piping
6321.3360	Distribution Pumping
6321.3370	Distribution Controls/Metering
6321.3390	Customer ETS
6321.3400	Customer Metering

Wind Generation	
6321.3510	Foundation
6321.3520	Wind Turbine
6321.3530	Control Systems

Hydro Plant

Land and Rights	
6330.1000	Land Cost and Rights
6330.3000	Permits/License/Survey
6330.5000	Environment Impact

Structures & Improvements:	
Site Preparation	
6331.1100	Clearing, Grading& Landscaping

Building	
6331.3100	Civil
6331.3200	Electrical
6331.3300	Mechanical

Reservoirs/Dams/Waterways:	
Reservoirs	
6332.1100	Reservoirs Site Preparation
6332.1200	Mitigation

Dams	
6332.2100	Dams Site Preparation
6332.2200	Foundation Preparation
6332.2300	Earthworks
6332.2400	Concrete Work
6332.2500	Intakes
6332.2600	Penstocks/ Surge Tanks

Hydro Plant Cont'd

Electric System:	
Waterways	
6332.3100	Power Canal
6332.3200	Tailrace Canal
6332.3300	Power Tunnel
6332.3400	Diversion
6332.3500	Spillways
6332.3600	Other

Turbines & Generators:	
Turbines	
6333.1100	Turbine
6333.1300	Governors

Generators	
6333.2100	Generator

Accessory Electrical Equipment	
6334.1000	Genset DC Systems
6334.2000	Automation/Supervisory System
6334.3000	Grounding Equipment
6334.4000	Switchgear/Cabling
6334.5000	Control Panel/ Cabling

Distribution	
6334.6100	Feeder Switchgear/ Cabling
6334.6200	Power Transformers
6334.6300	Portable Emergency Power Unit
6334.6500	Fixed Station Service Standby Power Unit

Miscellaneous Power Plant Equipment	
6335.2000	Other
6335.2100	Cranes/Hoists

Roads and Bridges	
6336.1000	Roads & Bridges
6336.3000	Airports

Thermal Plant

Land and Rights:

Land

6340.1100	Land Cost and Rights
6340.1300	Permits/License/Survey
6340.1500	Environmental Impact

Structures and Improvements:

Site Preparation and Development

6341.1100	Fencing
6341.1300	Site Electrical
6341.1700	Site Preparation

Sub Structure

6341.2100	Foundations
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Building:

Civil

6341.3110	Building, Superstructure
6341.3150	Interior Finishes
6341.3160	Support Structures

Electrical

6341.3210	Station Service
6341.3230	Electric Utilities

Mechanical

6341.3310	Heating Systems
6341.3320	Ventilation Systems
6341.3330	Mechanical Utilities
6341.3350	File Protection Systems

Fuel Storage & Handling:

Fuel Storage - Tank Farm

6342.1110	Storage Tanks
6342.1120	Access Structures
6342.1130	Spill Containment Berm
6342.1160	Electrical

Thermal Plant Cont'd

Fuel Handling – Piping

6342.2110	Resupply Pipeline
6342.2120	Plant Outdoor Piping
6342.2130	Pumphouse

Engines:

Diesel Engines

6343.1110	Engine
6343.1120	Compressed Air System
6343.1130	Lube Oil System
6343.1140	Coolant System
6343.1150	Exhaust System
6343.1160	Combustion Air Intake System
6343.1170	Fuel System

Generators

6344.2100	Generator
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Accessory Electrical Equipment

6345.1000	Direct Current System-Battery
6345.2000	Automation/Supervisory System
6345.3000	Grounding Equipment

Distribution

6345.4100	Feeder Switchgear/Cabling
6345.4200	Power Transformers
6345.4500	Generator Switchgear/ Cabling
6345.4600	Control Panel/Cabling

Miscellaneous Power Plant Equipment:

6346.1100	Hand Tools
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Equipment

6346.2100	Cranes
6346.2200	General

Transmission Plant

Land and Rights	
6350.1000	Land Cost and Rights
6350.3000	Permits/Survey

Clearing Land/Rights of Way:	
Earthworks	
6351.1100	Land Fill
6351.1200	Brush Clearing

Structures and Improvements:	
Substations	
6352.1100	Building Foundations
6352.1200	Building Structure
6352.1300	Electrical
6352.1500	Transformer Platforms

Auxiliary Structure	
6352.2100	Equipment Platform

Substation Equipment	
6353.1000	Transformers

Controllers/ Compensators	
6353.2100	Reactors/Capacitors
6353.2300	Voltage Regulators
6353.2400	Automation/ Supervisory
6353.3000	Switching
6353.4000	Metering

Lightning Protection	
6353.6100	Lightning Protection

Towers and Fixtures (Steel)	
6354.1000	Towers
6354.2000	Fixtures
6354.3000	Foundations

Poles and Fixtures (Wood)	
6355.1000	Poles
6355.2000	Fixtures
6355.3000	Foundations

Overhead Conductors & Devices	
6356.1000	Conductor
6356.2000	Devices

Underground Conduit	
6357.1000	Conduit

Transmission Plant Cont'd

Underground Conductors/ Devices	
6358.1000	Conductor
6358.2000	Devices

Roads and Trails	
6359.1000	Roads, Culverts

Distribution Plant

Land and Rights:	
Land	
6360.1100	Land Cost and Rights
6360.1300	Permits / Survey

Structures and Improvements:	
Auxiliary Structures	
6361.1100	Platform/Foundation
6361.1200	Site Preparation

Station Equipment	
6362.1100	Switching
6363.0000	Storage Battery Equipment

Poles/ Towers/ Fixtures	
6364.1000	Poles
6364.2000	Towers
6364.3000	Fixtures

Overhead Conductors/Devices	
6365.1000	Conductor
6365.2000	Devices
6365.3000	Lighting Protection

Underground Conduit	
6366.1000	Conduit
6366.2000	Warning Tape

Underground Conductors/Devices	
6367.1000	Conductor
6367.2000	Devices

Miscellaneous Distribution Items	
6368.0000	Line Transformers
6369.0000	Services
6370.0000	Meters
6371.0000	Install. On Customer Premises
6372.0000	Leased Prop-Customer Premises
6373.0000	Street Lighting/Signal System

General Plant

<i>Land and Rights</i>	
6389.1000	Land Cost and Rights
6389.3000	Permits/Survey

6390.4110	Superstructure
6390.4150	Interior Finishes
6390.4160	Support Structure
<i>Structures & Improvements:</i>	
6390.1100	Site Preparation

<i>Site Development</i>	
6390.2100	Safety and Security

<i>Sub Structure</i>	
6390.3200	Foundation Systems

<i>Building:</i>	
<i>Civil</i>	
6390.4110	Superstructure
6390.4150	Interior Finishes
6390.4160	Support Structure

<i>Electrical</i>	
6390.4210	Station Service
6390.4230	Electric Utilities

<i>Mechanical</i>	
6390.4310	Heating Systems
6390.4320	Ventilation Systems
6390.4330	Mechanical Utilities
6390.4350	Fire Protection Systems

<i>Office Furniture & Equipment</i>	
6391.1000	Office Furniture

<i>Micro-Computers</i>	
6391.2100	Micro-Computers Hardware
6391.2200	Micro-Computers Software

<i>Mini-Computers</i>	
6391.3100	Mini-Computers Hardware
6391.3200	Mini-Computers Software

<i>Transportation Equipment</i>	
6392.1000	Cars/Trucks
6393.0000	Stores Equipment
6394.0000	Tools/Shop & Garage Equipment
6395.0000	Equipment

<i>Power Operated Equipment</i>	
6396.1000	Line Trucks, Tractor Trailers
6396.3000	Cats, Loaders, Graders
6396.5000	Tracked Vehicles
6396.8000	Marine
6396.9000	All Terrain Vehicles (ATV)

<i>Communication Equipment</i>	
6397.1000	Telecommunications
6397.2000	Mobile Communications
6398.0000	Miscellaneous Equipment
6399.0000	Other Tangible Property

Northwest Territories Power Corporation

GP VEHICLE & EQUIPMENT NUMBER BY DIVISION AND PLANT

HYDRO DIVISION - HYDRO GEN UNITS					
Plant	Name	GP Inv.	Description		
121		1101	Snare Rapids G1		
121		1102	Snare Rapids G2		
121		1103	Snare Falls		
121		1104	Snare Forks G1		
121		1105	Snare Forks G2		
121		1106	Snare Cascades G1		

Plant	Name	GP Inv.	Description		
122		1107	Bluefish G1		
122		1108	Bluefish G2		
122		CH10	Bluefish G3 -		
129		2101	Talston G1		
129		DD49	Talston G2- Diesel Backup		

HYDRO DIVISION - THERMAL GEN UNITS					
Plant	Name	GP Inv.	Brand	Model	Notes
120	JLG01	MC01	Mirrlees	KV16	
120	JLG02	EA01	EMD	S20-645-E4B	
120	JLG03	EA02	EMD	S20-645-E4B	
120	JLG04	MC05	Mirrlees	KV16	
120	JLG05	EA10	EMD	S20-645-F4B	
120	JLG08	EA09	EMD	S20-645-F4B	
120	JLG14	CN01	CAT	3612	
120	JLG15	CN03	CAT	3612	
120	G20	UQ01	Viridi	QSK50-G4	
120	G22	UQ02	Viridi	QSK50-G4	
120	G23	UQ03	Viridi	QSK50-G4	
123	WTG1	CH03	CAT	3406	
123	WTG2	DD58	Detroit	Ser60	Replaced DD36
123	WTG3	CL10	CAT	3508	

Plant	Name	GP Inv.	Brand	Model	Notes
124	RLG1	CD01	CAT	C-10	
124	RLG2	CH09	CAT	3406	Replaced CG01
124	RLG3	CO01	CAT	3412	
125	FCG02	CL17	CAT	3508	
125	FCG05	DJ01	Detroit	16V4000G43	
127	LKG1	CG01	CAT		
127	LKG2	DD56	Detroit	SER60	Replaced DD28
127	LKG3	DD55	Detroit	SER60	Replaced DD37
128	FSG1	AC01	MLW-ALCO	251B12GS	
128	FSG2	AA01	MLW-ALCO	251B16GS	
128	FSG3	AB01	MLW-ALCO	251G18FS	
130	BJG1	PA01	Perkins	100606TW-2600	
130	FRG1	DF04	Detroit	Ser2000	

THERMAL DIVISION					
Plant	Name	GP Inv.	Brand	Model	Notes
131	FSI1	CF24	CAT	D399	
131	FSI2	CJ07	CAT	3516	Replaced CJ02
131	FSI3	DG04	Detroit	SER4000	Replaced DG02
131	FSI4	CL01	CAT	3508	
132	FLG1	CL16	CAT	3508B	
132	FLG2	DD65	Detroit	Ser60	Replaced DD22
132	FLG3	CL03	CAT	3508	
133	WRG1	DE05	Detroit	SER50	Replaced DE04
133	WRG2	DH03	Detroit	8V71	
133	WRG3	DD64	Detroit	Ser60	Replaced DD32
134	NBG1	CK01	CAT	3304	Replaced CP01
134	NBG2	DA22	Detroit	D4-71	
134	NBG3	IA13	Isuzu	6BG1-TQV	Replaced IA10,
135	JMG1	TT01	Deutz	TCD914L06	Replaced DA31
135	JMG2	IA12	Isuzu	6BG1-TQV	Replaced IA09
135	JMG3	DA18	Detroit	D4-71	
136	ING10	WC01	Wartsila	18V220SG	
136	ING11	WA01	Wartsila	12V25SG	LNG
136	ING12	WB01	Wartsila	16V25SG	LNG
136	ING3	EA03	EMD	S20-645-E4B	
136	ING7	EB01	EMD	L20-645-F4B	
136	ING8	EA04	EMD	S20-645-E4B	
137	NWG1	CF18	CAT	D399	
137	NWG2	CJ05	CAT	3516	
138	TKG1	CL15	CAT	3508B	
138	TKG2	CJ06	CAT	3516	
138	TKG3	CM04	CAT	3512	
139	FMG1	GA04	Guascor	SF360TA	Replaced GA01
139	FMG2	GA05	Guascor	SF360TA	Replace GA02

Plant	Name	GP Inv.	Brand	Model	Notes
139	FMG3	CM08	CAT	3512	
140	AKG1	DD24	Detroit	Ser60	Replaced DD25
140	AKG2	DD60	Detroit	SER60	Replaced DD24
140	AKG3	DD59	Detroit	Ser60	Replaced DD34
140	AKG4	DD62	Detroit	Ser60	Replaced DD26
141	DLG1	GA03	Guascor	SF360TA	Replaced CE07
141	DLG2	DD50	Detroit	SER60	
141	DLG3	DD47	Detroit	SER60	Replaced DD46
142	GHG1	CL07	CAT	3508	
142	GHG2	DD54	Detroit	SER60	Replaced CB37
142	GHG3	CL05	CAT	3508	
143	PAG1	DE02	Detroit	Ser50	
143	PAG2	DD57	Detroit	SER60	Replaced DD43
143	PAG3	DD52	Detroit	SER60	Replaced DD31
144	SHG1	CO08	CAT	3412	
144	SHG2	DD51	Detroit	SER60	Replaced DD41
144	SHG3	CH04	CAT	3406	
145	TSG1	CH08	CAT	3406	
145	TSG2	JH02	JohnDeere	6068HF485	
145	TSG3	DD61	Detroit	SER60	Replaced DD40
146	CLG1	IB01	Detroit	D4-71	replaced DA06
146	CLG2	IC01	Detroit	D4-71	Replaced DA32
146	CLG3	IB02	Isuzu	A6GB1T	Replaced IA11
147	HOG1	CL04	CAT	3508	
147	HOG2	DD53	Detroit	SER60	Replaced DD42
147	HOG3	DD48	Detroit	SER60	Replaced CC05
148	TLG1	CO10	CAT	3412	
148	TLG2	DD45	Detroit	SER60	Replaced DD21
148	TLG3	CL12	CAT	3508	

EMERGENCY UNITS - DIVISIONAL					
Plant	Name	GP Inv.	Brand	Model	Notes
250	EM04	DD39	Detroit	Ser60	Yellowknife
250	EM08	CJ10	Cat	XQ2000	Yellowknife
250	EM09	DJ02	MTU	16V4000G03	Yellowknife
250	EM10	DJ05	MTU	2000RXC6DT2	Yellowknife

Plant	Name	GP Inv.	Brand	Model	Notes
251	EM01	DD15	Detroit	Ser60	Inuvik
251	EM2	CI01	CAT	3456	Inuvik
251	EM3	DD38	Detroit	Ser60	Simpson
251	EM05	DG03	MTU	4000	Norman Wells
251	EM11	ID01	Izusu	DGK150D	Inuvik

Northwest Territories Power Corporation

GP VEHICLE & EQUIPMENT NUMBER BY DIVISION AND PLANT

HYDRO DIVISION: 2xxx = cost centre 8710; 3xxx = cost centre 8711					
Plant	Unit Number	Vehicle/Equipment Description	Plant	Unit Number	Vehicle/Equipment Description
120	2038	Car Toyota Prius	121	3039	Kenworth Truck
120	2039	Truck F250	121	3040	Excavator
120	2040	GMC 2500	121	3049	2007 Sterling Truck
120	2054	Tailgate lift	122	3037	Scoop Tram
120	2058	ChevEquinox 2015	122	3043	Sterling Truck
120	2061	2015 Ford F150	122	3047	Excavator
120	3017	Cat IT38 Loader	122	3052	CAT 938 Loader
120	2070	F350 Truck	122	3053	CAT 938 BX Angle Blade
120	2076	Chev Silverado	122	3054	CAT 938 DB Jib Boom
120	3057	2015 Toolcat 5600 G-series	122	2043	F150 XLT Truck
121	2031	Truck F250	123	2074	Truck F150- replaced 2044
121	2032	Truck F250	124	2057	Truck F150
121	2033	Chevrolet Passenger Van	127	2059	2015 Ford F150
121	2034	Ford Passenger Van	128	2049	Ford Escape
121	2035	GMC 2500	128	2084	Fort Explorer
121	2036	GMC 2500	128	2077	F350 Truck, Flat Deck
121	2056	Truck F150	128	3033	Cat IT14 Loader
121	3018	Cat IT38 Loader	129	2050	Truck F350 Flat Deck
121	3019	Cat Grader	129	2053	Tailgate lift
121	3020	Cat D6	129	3025	Dump Truck
121	3021	Cat 930 Loader	129	3026	Grader
121	3022	F800 Water Truck	129	3027	Dump Truck
121	3023	Compactor	129	3028	Crawler
121	3024	Sterling Truck	129	3029	Loader 936
121	3035	Mulching Disc	129	3030	Packer
121	3036	Crane	129	3031	Excavator
121	3038	Bob Cat	130	2065	2016 F150

THERMAL DIVISION: 2xxx = cost centre 8710; 3xxx = cost centre 8711					
Plant	Unit Number	Vehicle/Equipment Description	Plant	Unit Number	Vehicle/Equipment Description
131	2002	Truck F250	136	2075	GMC Tahoe 4WD
131	2004	Truck F250	137	2064	2016 Ford F150 Crew
131	2062	2015 Ford F150	138	2063	2016 F150 Crew Cab
132	2005	Truck F150	139	2015	Truck F150
133	2073	Truck F250	139	2080	Chev 1500 4x4
134	2003	Truck F250	140	2016	Truck F150
134	2082	Truck F150	141	2055	Truck F250
136	2008	Truck F250	142	2079	Chev 1500 4X4 CREW
136	2011	Truck F150	143	2072	2016 Ford F150 4x4
136	2017	Ford Ranger	144	2019	Truck F150
136	2021	Truck 3500HD	145	2020	Truck F150
136	2060	F150TruckJuly2015	146	2025	Truck F150
136	2067	2015 F250 4x4 Th	147	2071	Truck F150
136	2068	2016 Ford F250	148	2027	Truck F150
136	3007	Komatsu Loader			

T&D DIVISION: 2xxx = cost centre 8810; 3xxx = cost centre 8811					
Plant	Unit Number	Vehicle/Equipment Description	Plant	Unit Number	Vehicle/Equipment Description
120	3010	2012 F550 Bucket Truck	131	3002	Digger Truck Boom
120	3011	2011 Ram 5500 Truck	131	3051	Bucket, Mobile Equipment on 3050
120	3014	2013 Freightliner Digger	136	2066	2016 F250 Service Truck
120	3015	Digger Truck Boom	136	2069	2016 F250 T&D Admin
120	3070	Terex Digger Truck			
128	3012	2011 Ram 5500 Truck	136	3005	2008 F550 Bucket Truck
128	3013	2013 FreightlinerBucket	136	3006	Bucket on 3005
128	3032	2011 F550 Bucket Truck	136	3007	WA150-5 6VB41AP Komatsu Loader
128	3062	Mobile Equipment, Bucket	136	3008	2000 International DiggerTruck
128	3063	Mobile Equipment, Bucket	136	3055	Digger Truck Boom
128	3065	7400 Bucket truck	136	3056	2014 Int Bucket Truck
128	3066	Lift Bucket	136	3058	Equipment (bucket on 3056)
131	2001	2009 F350 Service Truck	136	3059	14.5 Forklift
131	2083	GMC Sierra Truck,			
131	3050	T&D Vehicle Op & Maint	137	3003	2008 F550 Bucket Truck
131	3001	2006 F750 Digger Truck	137	3004	Bucket on 3003

CORPORATE DIVISION: cost centre 8139					
Plant	Unit Number	Vehicle/Equipment Description	Plant	Unit Number	Vehicle/Equipment Description
350	2028	Truck F150	350	3042	Fork Lift (1989)
350	2029	Truck F250	350	3048	Fork Lift (2014)
350	2030	Car Ford Focus	350	2078	F350 Truck
350	3041	Wheel Loader	350	2081	F150 4x4 crewcab