SUNDRY BILLING

I. Purpose and Scope

The Eversource sundry billing departments are responsible for all miscellaneous billings, other than regular electric and gas service bills, for Eversource and its subsidiaries.

The sundry billing departments administer their responsibilities primarily through the use of the Oracle Accounts Receivable Billing System (OAR). The OAR (Sundry) Billing System is an automated billing system designed to process miscellaneous items not billed by the various metered service revenue systems. The OAR (Sundry) Billing System prints bills and generates accounting transactions. Reminder bills and various management reports are also produced.

Some of the more common items billed by the OAR (Sundry) Billing System are purchased power and transmission agreements, joint owned project costs, damage claims, non-utility contracts, power pool transactions, electric metering load data access (IDR), surplus or scrap material sales, insurance health benefits, rentals, pole attachments, and town owned streetlight maintenance.

The purpose of this Accounting Policy Statement is to establish responsibilities and procedures for initiating, processing and maintaining billings in the OAR (Sundry) Billing System.

II. Responsibilities

A. Originating Department: The originating department is responsible for

a. Creating and maintaining written policies and procedures for handling the sundry billing amounts generated from their department. The documented procedures shall, at a minimum, include the following information:
   - The source of the amounts to be billed.
   - Process to validate / confirm the amounts to be billed.
   - Departmental person (or role) responsible for creating the billing request.
   - Departmental person (or role) responsible for approving the billing request.
   - Accounting code block to be used.
   - Process to regularly review balances owed.
   - Contacting customers when balances are overdue.
   - Review of uncollectible accounts.
   - Departmental person (or role) responsible for authorizing the amounts to be written off.

b. Providing a digital copy of the written policies and procedures to the sundry billing group for inclusion in a database to house the approved documents.

c. Periodic review and approval of the policies and procedure.

d. Initiating requests for billing miscellaneous items within a reasonable timeframe from when the material or service is provided to the customer.

e. Collection efforts on past due amounts, assessing collectability regularly, payment arrangements, adjustments, interest charges and write-offs.

f. Providing properly approved requests for billing adjustments and accounts receivable write-offs.

II. Responsibilities - Continued

B. Sundry billing departments: The sundry billing departments are responsible for
   a. Processing sundry billing requests in a timely manner from the time received for both Sundry billing forms and Excel spreadsheets for uploading.
   b. Maintaining the billing detail for all accounts including records of billing descriptions, invoice dates, payments, and authorizations.
   c. Reviewing printed bills and mailing them to payees
   d. Reporting on aged receivables.
   e. Reconciling accounts receivable balances in the OAR Billing System to the General Ledger.
   f. Processing properly approved billing adjustments and write-offs.

C. Revenue and Regulatory Accounting: The RRA Group is responsible for
   a. Working with the originating department to determine the appropriate level of uncollectible reserve to be established based on aged receivables.

III. Sundry billing department contacts

For further information regarding sundry billing or to receive current copies of billing forms and templates please contact:

Sundry billing group for legacy NU companies:
AcctSundryBilling@eversource.com

Sundry billing group for legacy NSTAR companies:
OracleInvoiceProcessing@eversource.com

Revision History

0	Original issue	6/26/2009
1	Revised for merger	12/14/2012
2	Clarification updates	4/15/2013
3	Revised for implementation of OAR (Sundry) billing system	2/27/2019
4	Clarification updates	8/31/2024