

The following table reflects the related party agreements and transactions in the consolidated statements of income (loss), for the years ended December 31:

(MILLIONS)	2023	2022	2021
Revenues			
Power purchase and revenue agreements.....	\$ 14	\$ 21	\$ 103
Direct operating costs			
Energy marketing fee & other services.....	(5)	(1)	(8)
Insurance services ⁽¹⁾	—	—	(26)
Interest expense			
Borrowings.....	\$ (35)	\$ —	\$ (2)
Contract balance accretion.....	(26)	(20)	(21)
	\$ (61)	\$ (20)	\$ (23)
Other			
Distribution income.....	\$ 8	\$ —	\$ —
Other related party services.....	\$ 3	\$ (5)	\$ (4)
Financial instrument gain/(loss).....	\$ 21	\$ 5	\$ —
Management service costs.....	\$ (205)	\$ (243)	\$ (288)

⁽¹⁾ Prior to November 2021, insurance services were paid to external insurance service providers through subsidiaries of Brookfield Corporation. The fees paid to the subsidiaries of Brookfield Corporation in 2023 were nil (2022 was nil and 2021: was nil). As of November 2021, Brookfield, through a regulated subsidiary, began providing insurance coverage through third-party commercial insurers for the benefits of certain entities in North America. The premiums and claims paid are not included in the table above.