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Witness: Brendan J. O'Brien, Garrett J. Murray, Leanne M. Landry and Jeffrey D. Turano
Request from: Public Utilities Regulatory Authority

Question:

(WORK ORDER MASTER LIST) Audit Plan No. 25. Provide the work order master list showing, for each CL&P work order active during the Test Year, its description, its default capital or expense designation, its FERC account mapping, and the organization responsible for it.

Response:

In the test year, CL&P incurred costs charged to 71,595 work orders. The FERC mapping for each work order is provided in several files. Each work order can have different FERC mapping for different cost element groups. For example, work orders for administrative expense are usually set up to charge Account 920 for labor costs and Account 923 for outside services costs in accordance with the FERC uniform system of accounts.

Please refer to RRU-159, Attachment 1, for a summary of the cost element rollups and RRU-159 Attachment 2 through 23 for the FERC account splits for each individual rollup.

For a list of departments responsible for each work order, please refer to RRU-159, Attachment 24, and RRU-159, Attachment 25. RRU-159, Attachment 24, was originally provided in the audit and reflects the cost center assigned to the work order. The Company is adding RRU-159, Attachment 25, which shows the cost center assigned to the funding project associated with the work order, which better reflects which department is responsible for the work order. Please note that corporate administrative expense work orders use miscellaneous cost center 310. Charges to work orders set up for 310 retain the cost center input on the source transaction.