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Witness: Theresa Hopkins-Staten, Brendan J. O'Brien and Garrett J. Murray
Request from: Public Utilities Regulatory Authority

Question:

(VOLUNTEER PAYROLL) Application, Sch. G-2.9; Interrog. Resp. EOE-006, Att. 1, Interrog. Resp. RRU-021, Att. 1, and Interrog. Resp. OCC-364. Regarding the employee volunteer payroll included in the cost of service:

a. Reconcile the Test Year volunteer payroll of $220,384 to the $236,143 of volunteer labor included in the Rate Year in the response to Interrogatory OCC-364, including the escalation applied.
b. Explain the increase in volunteer hours from 538.95 in 2021 to 4,030.51 in 2025 and in volunteer payroll from $27,633 to $220,384 in Attachment 1 of the response to Interrogatory EOE-006. For each of calendar years 2021 through 2025, state the hours and payroll attributable to CL&P employees and to EESCO employees charged to CL&P, the number of employees, and identify each event and organization benefited, including events held outside of Connecticut.
c. State the basis for recording paid volunteer time in payroll expense rather than in Account 426.1, Donations, of the FERC Uniform System of Accounts.
d. State the volunteer hours and payroll included in the non-productive time used to derive the Non-Productive Time Loader in each of calendar years 2021 through 2025, in an unlocked Excel worksheet with formulas intact.

Response:

a. The 2025 Test Year volunteer payroll expense of $220,384 is escalated for 3% payroll merit increases through the Rate Year consistent with Exhibit CLP-REVREQ-2, Schedule C-3.5 Payroll Expense. Please refer to RRU-183, Attachment 1, for the detailed calculation.

b. The volunteer payroll expense for years 2021 and 2022 were significantly lower than historical averages because volunteer opportunities during those years were limited by the COVID-19 pandemic. The need for Eversource volunteers in the community increased beginning in 2023, back to pre-COVID levels. The 2025 volunteer payroll escalated through the Rate Year is a more representative level of volunteer payroll expense. Please refer to RRU-183, Attachment 2, for the hours, employee count and amounts attributable to CL&P and ESC employees for volunteer payroll from 2021 through 2025. Time charged for employee volunteer events is tracked by employee and pay period, not by event or

activity. Please refer to RRU-183, Attachment 3, for a listing of volunteer events for 2021 through 2025.

c. Per the FERC Uniform System of Accounts, FERC Account 426.1 "shall include all payments or donations for charitable, social or community welfare purposes." Payments or donations represent an actual transfer of funds to an external organization. Paid volunteer time during normal business hours does not constitute a "payment or donation" within the meaning of Account 426.1. When employees engage in volunteer activities during their regular work schedule, subject to supervisor or manager pre-approval, no transfer of funds to an external organization occurs. Rather, employees continue receiving their regular wages, representing employee compensation, which is accurately recorded to FERC Account 920, Administrative and General Salaries consistent with FERC accounting principles.

d. Please refer to RRU-183, Attachment 2, line 20 for the volunteer payroll included in the calculation of the Non-Productive Time Loader. This includes only the time used to calculate the Non-Productive Loader for CL&P – the rate is calculated separately for each company. Only the payroll amount is used to calculate the rate and volunteer hours are not used in the calculation.