

**Undertaking 151**

**Re: *Brad Rolph – potential impact or overstatement of common services costs of somewhere in the range of about \$70,000, for 2015***

**Undertake to advise if Hydro has confirmed that figure or looked at that at all, or able to confirm if that's accurate for 2015 and 2014.**

As noted in the transcript, the preliminary estimate of the impact of common services not being fully burdened was between \$70,000 and \$100,000. Please refer to Undertaking 151 Attachments 1 and 2, which estimates the impact to be \$105,820 for the 2014 Test Year and \$114,851 for the 2015 Test Year.

		\$000's											
						FTE / Average user - Nalcor LOBs <sup>2</sup>				Total FTEs / Average Users <sup>2</sup>		Recovery % <sup>2</sup>	Recovery Amount
2015 Test Year	FTEs <sup>1</sup>	HR	Safety	IS	Payroll Tax <sup>3</sup>	Total							
Costs / FTEs or Average user <sup>2</sup>		1,263	657	3,362	1,668								
<u>FTEs * Cost per FTE / average user</u>													
HR	14.7		9,658	49,421	24,520	83,600	655	1,610	41%	34,025			
Safety	4.7	5,936		15,801	7,840	29,577	655	1,610	41%	12,040			
IS	41.5	52,415	27,266		69,224	148,904	876	1,896	46%	68,785			
Total	60.9	58,351	36,923	65,223	101,584	262,081							114,851

<sup>1</sup> As per NP-NLH-199 (Total FTEs of 73.6 less 12.7 Hydro Place staff)

<sup>2</sup> As per PUB-NLH-169 Rev 3

Payroll tax <sup>3</sup>	\$	1,592,824
Hydro FTEs <sup>3</sup>		954.9
Cost per FTE	\$	1,668

<sup>3</sup> As per PUB-NLH-176 Rev 1

		\$000's								
							FTE / Average user - Nalcor LOBs <sup>2</sup>	Total FTEs / Average Users <sup>2</sup>	Recovery % <sup>2</sup>	Recovery Amount
2014 Test Year	FTEs <sup>1</sup>	HR	Safety	IS	Payroll Tax <sup>3</sup>	Total				
Costs / FTEs or Average user <sup>2</sup>		1,251	658	4,360	1,750					
<u>FTEs * Cost per FTE / average user</u>										
HR	13.2		8,686	57,552	23,105	89,342	605	1,492	41%	36,191
Safety	4.7	5,880		20,492	8,227	34,598	605	1,492	41%	14,015
IS	39.1	48,914	25,728		68,439	143,081	589	1,516	39%	55,614
Total	57.0	54,794	34,413	78,044	99,771	267,022				105,820

<sup>1</sup> As per NP-NLH-199 (Total FTEs of 73.6 less 12.7 Hydro Place staff)

<sup>2</sup> As per PUB-NLH-169 Rev 3

Payroll tax <sup>3</sup>	\$	1,553,974
Hydro FTEs <sup>3</sup>		887.8
Cost per FTE	\$	1,750

<sup>3</sup> As per PUB-NLH-176 Rev 1