

**BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

**Dockets UE-170033 and UG-170034  
Puget Sound Energy  
2017 General Rate Case**

**ICNU DATA REQUEST NO. 143**

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Refer to CAK-4T at 36:14-16. At what point does PSE “fully and completely document the final costs” for a project?

**Response:**

In accordance with Puget Sound Energy’s (“PSE”) Controller’s Manual, specifically on page 10, provided in PSE’s Response to Public Counsel Data Request No. 096, capital and internal orders are initiated in PSE’s financial system of record (“SAP”) at the beginning of a project and are used to accumulate charges while the project is in process. When a project has been commissioned (used and useful), the project orders are placed in service (“SVCC” status in SAP) and are ready to be unitized as a fixed asset. Project orders for fixed assets can continue to receive close-out charges for customary items such as preparation of as-built drawings and the processing of final invoices. These costs are monitored by the Project Manager and PSE management throughout the lifecycle until there are no longer any additional costs. After five months with no charge activity, SAP orders automatically go into closed (“CLSD”) status and are no longer able to take charges unless accounting re-opens the order. The closed status is the point where project costs are considered fully and completely documented.