

1 Q. **Tab I, 2014 Capital Budget: 2013 Capital Expenditures Overview**

2 From pages I-17 to I-23 a number of projects are shown to have significant
3 variances over budget. Has Hydro taken any measures to ensure that its budgeting
4 is more accurate in this Capital Budget Application than in the case of the projects
5 referenced? If yes, please elaborate.

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8 A. Hydro has taken steps to ensure that budgeting continues to improve by:

- 9 • increasing the amount of front end engineering completed for projects
10 during the estimating phase; and
11 • training in, and implementation of, work breakdown structure within the
12 estimating process.