



**Nova Scotia Utility and Review Board
Annual Accountability Report
For the Fiscal Year Ended March 31, 2025**

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Accountability Statement

The Accountability Report of the Nova Scotia Utility and Review Board for the year ended March 31, 2025, is prepared pursuant to the *Finance Act* and government policies and guidelines. These authorities require the reporting of outcomes against the Board's Business Plan for the fiscal year 2024-2025. The reporting of the Board's outcomes necessarily includes estimates, judgments, and opinions by management.

We acknowledge that this Accountability Report is the responsibility of the Board's management. The report is, to the extent possible, a complete and accurate representation of outcomes relative to the goals and priorities set out in the Board's 2024-2025 Business Plan.

//Original Signed By//

Stephen T. McGrath, K.C., Chair

//Original Signed By//

Paul G. Allen, CPA, CA, Executive Director

Introduction

This Accountability Report reflects progress achieving the outcomes in the Board's 2024-2025 Business Plan and should be read with that Business Plan.

Financial Results

Nova Scotia Utility and Review Board - Estimated Budget Expenditures				
	Budget 2024- 2025	Actual 2024- 2025	Variance	See Notes
	000's	000's	000's	
Revenues (non-capital):				
Operating Grant from Province of Nova Scotia	2,230	2,384	154	
Recoveries from utilities and others	4,587	4,826	239	
Unbudgeted operations	0	4,783	4,783	1
Total revenues	6,817	11,993	5,176	
Expenditures (non-capital):				
Budgeted	6,817	7,205	388	
Unbudgeted operations	0	4,851	4,851	1
Total expenditures	6,817	12,056	5,239	
Net surplus or (deficit)	0	(63)	(63)	
Restricted & unrestricted surplus, beginning of year	2,489	2,489	0	
Restricted & unrestricted surplus, end of year	2,489	2,426	(63)	2
Funded Members and staff (FTE's)	42.5	43.5	1	

Notes:

1. The Board engages consultants for advice about matters such as utility and natural gas operations and for expert testimony during hearings. Consulting fees for specific hearings are generally recovered from the entities involved. Expenses and recoveries for large hearings cannot be reasonably predicted or estimated in advance, so no provision is made for these activities in the budget. The Board also recovers certain transcription, copying and other direct expenses from various sources.

2. The Board's complete audited financial statements are published annually in Part II of the Public Accounts for the Province of Nova Scotia. The 2024-2025 financial statements were prepared following Canadian Public Sector Accounting Standards of the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

Measuring Our Performance

The Board's core mandate is to resolve matters fairly and independently in an efficient and effective manner. Performance measurement in a quasi-judicial context must reflect the "unique" nature of many applications and appeals. For example, some hearings require the Board to review a substantial volume of evidence, involve many parties, and can take many months to schedule and complete. Other matters require the Board to consider less evidence and, after scheduling, need only a few days to complete. Activity and speed measures do not equate to quality of decision making or due legal process. Regardless of the type of hearing, the primary emphasis must always be on producing unbiased, timely, fair, and well reasoned decisions that are justified by the relevant legal and factual considerations.

Desired outcome:	Independently and fairly resolve matters in a timely fashion.
Measures:	Percentage of hearing decisions issued within target or legislated number of days from receipt of final information.
Targets:	95% or more of hearing decisions released within target number of writing days from receipt of final information.
What do these measures tell us?	These measures show how timely the Board is at resolving matters.
Where are we now and reporting on 2024-2025 targets?	<p>As can be seen from Schedule 1 below there is a combined success rate of 99.7% for releasing decisions within the target writing time. (2023-2024: 100.0%). This exceeds the target of 95% or more.</p> <p>Writing times have been set as follows:</p> <ul style="list-style-type: none">• The target writing time is 90 days unless a shorter time is set.• Planning matters have a legislated writing time of 60 days.• Targets for some types of automobile insurance decisions have been reduced based on the type of application. They are variously 60, 30, 20, and 10 days.

Details can be found on the Board's website at: [Summary of Application Filing Requirements](#)¹

- Weekly gasoline and diesel oil price settings and interruptions must be heard and decided on the same day.

Chart 1 below shows a comparison of the number of matters by writing time over the last five years to provide some context for changes in activity. Chart 2 shows the success rates by writing time for the last five years to provide context and demonstrate ongoing success in meeting the writing time targets.

Schedule 2 shows the total number of decisions and average decision writing times by mandate. Annual variation in average times is expected. Larger, more complex hearings may take more time to decide and cause the average to increase. Conversely, larger numbers of single-issue hearings take less time and cause the average number of days to decide to decrease. Efforts are made to minimize the time it takes to issue decisions for matters where there is a significant public interest or financial impact.

The number of gasoline and diesel oil price settings fell slightly to 54 in the 2024-2025 year as the markets for refined products stabilized somewhat. Comparatively, some volatility in commodity markets for these products in the preceding year resulted in a slightly larger than usual number of price settings - 56 in total. The expected number of price settings in a routine year is 52 or 53.

Where do we want to be?

The Board measures success against the target writing times. We want our success rate as high as possible while respecting a primary emphasis on producing unbiased, timely, fair, and well-reasoned decisions that are justified by the relevant legal and factual considerations. The Board will continue to monitor this information to keep average writing times as low as reasonable. No targets have been set for average times to decision because of the higher priority placed on fairness and correctness.

¹ Full link text: https://nserbt.ca/sites/default/files/AInsurance-Summary_of_Application_Filing_Requirements_%282020%29_REVISED_NSRAB_2025.pdf

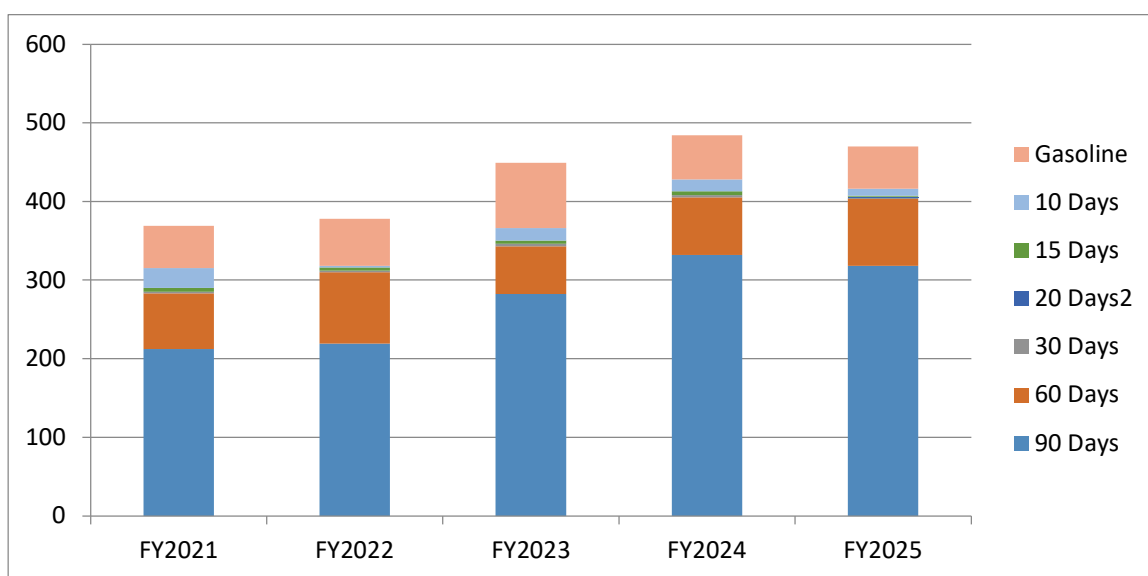
1. Schedule 1 – Success by Writing Time

Summary results for compliance with policy on decision production times are as follows. (see Note 1 on page 8):

Schedule 1 – Success Rate by Writing Time

Decision writing targets ²	2024-2025			2023-2024		
	Number of Matters Decided	Matters Within Standard	Success Rate	Number of Matters Decided	Matters Within Standard	Success Rate
90 days	318	317	99.7%	332	332	100.0%
60 days	85	84	98.8%	73	73	100.0%
30 days	2	2	100.0%	3	3	100.0%
15 days	1	1	100.0%	5	5	100.0%
10 days	9	9	100.0%	15	15	100.0%
Gasoline and diesel oil price setting ³	54	54	100.0%	56	56	100.0%
Combined	470	468	99.6%	484	484	100.0%

Chart 1 – Comparison of Number of Matters by Writing Time⁴ - Last 5 Years

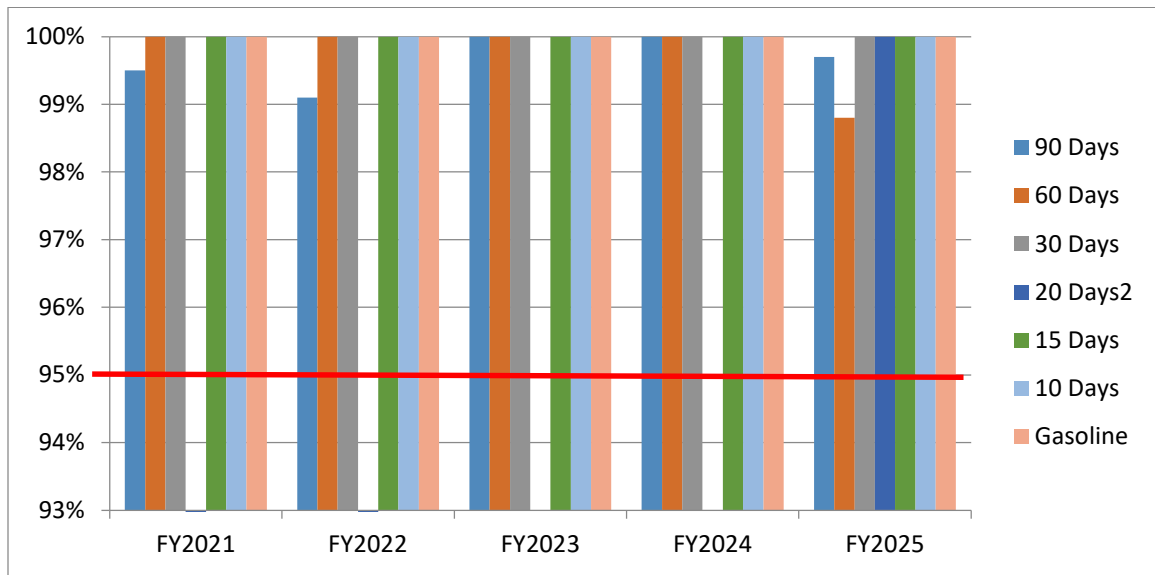


² Decision writing times are measured from the date of receipt of final information to the date of issuance of the Decision. 10-day matters are measured in working days. All others are calendar days.

³ Gasoline and diesel oil pricing decisions for weekly pricing and interruptions are issued on the same day as the evidence is considered.

⁴ See note on next page.

Chart 2 – Success Rate by Major Writing Time - Last 5 Years



Notes:

1. The Board may receive several applications or appeals and, for simplicity and efficiency, choose to group them together into one proceeding. Ordinarily only one decision is issued for grouped matters. It is felt that the most useful reporting is to count grouped matters as a single matter.

Supplemental Information

2. Schedule 2 – Average Writing Time by Matter Type

The following schedule shows the number of matters decided by type and the average time from receipt of final information from the parties to release of a decision. Figures include all types of matters and do not separate applications or appeals that can be decided without an oral hearing from larger cases requiring one.

Average decision production times by mandate are as follows (continued on following page):

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Schedule 2 – Average Writing Time by Matter Type

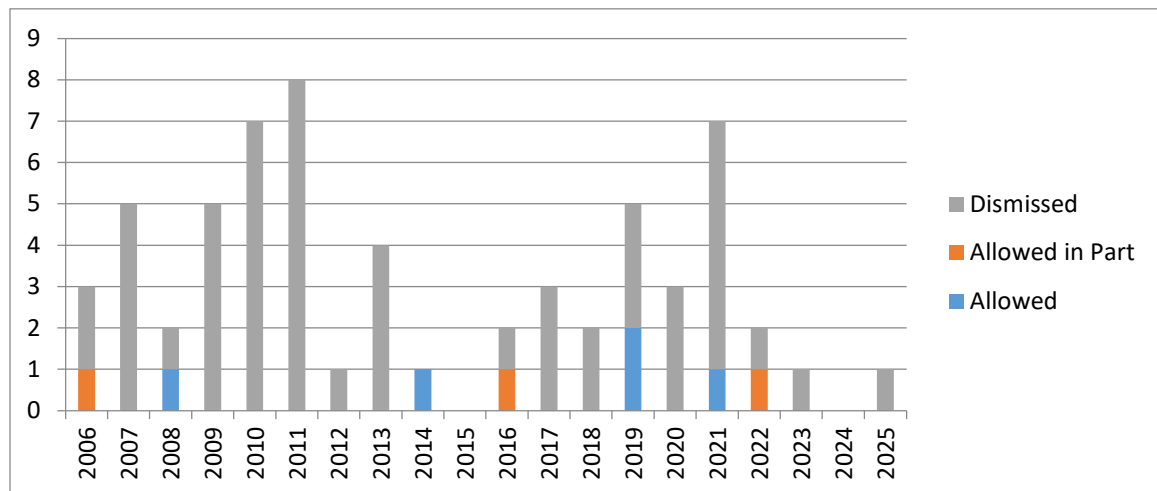
Jurisdiction / Mandate	2024-2025		2023-2024	
	Number of Decisions (all types)	Average Time to Decision (days) ⁵	Number of Decisions (all types)	Average Time to Decision (days) ⁴
Gaming	-	-	-	-
Liquor	3	30	-	-
Theatre & Amusements	-	-	-	-
Assessment	25	22	15	25
Automobile Insurance	80	25	73	31
Criminal Injury Compensation	-	-	1	77
Electricity	128	30	115	39
Expropriation Compensation	-	-	-	-
Fire Safety	2	87	4	47
Heritage Properties	-	-	-	-
Halifax-Dartmouth Bridge Comm.	-	-	-	-
Motor Carrier – Public Passenger	57	14	79	14
Municipal & School Board Boundaries	2	27	34	36
Natural Gas	23	22	12	15
Payday Loans	1	14	-	-
Petroleum Product Pricing – weekly pricing and interruptions	54	0	56	0
Petroleum Product Pricing – other	1	64	1	64
Planning	12	27	11	58
Railways	-	-	1	4
Underground Hydrocarbon Storage	-	-	-	-
Water	56	20	70	20
Wastewater	26	26	12	7
Apprenticeship	-	-	-	-
Total	470		484	

⁵ Where the average writing time is “0” all decisions were issued on the same day as the final information was received.

3. Appeals of Board Orders

Board orders can be appealed to the Nova Scotia Court of Appeal when a party feels the Board has incorrectly applied the law or its authority. The following chart shows the number of appeals from Board proceedings decided by the Court of Appeal in the last 20 years and the outcome.⁶

Chart 3 – Appeals Decided by Fiscal Year



Key:

“Dismissed” means the Court upheld the Board’s decision.

“Allowed in Part” means the Court upheld parts of the Board’s decision but overturned others.

“Allowed” means the Court overturned the entire Board decision.

4. Reorganization – Energy Reform (2024) Act

In October 2024 government proclaimed that most sections of the *Energy Reform (2024) Act* affecting the Utility and Review Board would come into effect on April 1, 2025, as follows:

- the Nova Scotia Energy Board is created as an operating division and assigned all energy related mandates,
- the Nova Scotia Regulatory and Appeals Board is created as an operating division and assigned all remaining regulatory and adjudicative mandates, and
- the Nova Scotia Utility and Review Board is continued and renamed the Energy and Regulatory Boards Tribunal with the new divisions described above.

Two additional full-time Board members were selected using the usual *Guidelines to Ensure Appointments Based on Merit*. The new members’ ten-year appointments begin

⁶ There were no appeals from Board proceedings decided by the Court of Appeal in the years ended March 31, 2015, and March 31, 2024

on April 1, 2025. The additional capacity created by these appointments has been added to the Nova Scotia Energy Board mandates.

Some portions of the new *More Access to Energy Act* were also proclaimed in force. Those sections created the new not-for-profit Independent Energy System Operator (NSIESO), which will be regulated by the Energy Board.

In preparation for the changeover to the new Tribunal on April 1, 2025, the following actions were taken involving a significant amount of staff and member time:

- Created a new visual identity, updated forms, licenses, seals, stamps, and other document formats.
- Created new websites and social media accounts for the Nova Scotia Energy Board and the Nova Scotia Regulatory and Appeals Board and split the existing content. This also included amending the French language versions of the websites.
- Financial accounts were amended in preparation for divisional financial statements in future.
- Early notices of the changes were sent to all suppliers, parties to ongoing matters, and those who use our services on a regular basis.
- Submitted and received approval on a 2025-2026 Business Plan.

On April 1, 2025, the new Tribunal successfully began operations.

5. Comments on Strategic Items from 2024-2025 Business Plan

During the year the Board began to implement its 2023 Strategic Plan. A copy of that plan is available on the Board's [website](#)⁷. The plan was developed in fiscal 2022-2023 and builds on work completed under a 2016 plan. Work set out in the 2023 plan was delayed until substantial completion of the reorganization noted above. It will likely take three to five years to complete the 2023 plan.

Progress during the year included:

- Formation of working committees for Communications, Human Resources, Training, and Knowledge Management to address the strategic priorities set out in the Plan.
- Recruiting a Communications Officer to properly resource and execute communications planning and related activities.

⁷ Full link text: <https://nserbt.ca/sites/default/files/Strategic%20Plan%202023.pdf>

6. Other 2024-2025 Business Plan Priorities

Operational Sustainment:

The Board continued to respond to requests for electronic display of documents and remote appearances by witnesses and others. Staff continued to visit potential hearing locations as requested to determine if there is sufficient infrastructure to support this type of hearing.

The Business Plan anticipated that there would be 400 to 500 matters requiring decisions in the fiscal year with the last five-year average being 437 decisions per year. There were 470 decisions issued in fiscal 2024-2025 as compared to 484 in fiscal 2023-2024.

Major Hearings:

The following significant matters were anticipated in the Business Plan and completed in the year:

- M11067 – Inquiry re Nova Scotia Power Inc. Property and assets – Public Utilities Act s. 30(5)(a). Decision issued March 25, 2024⁸.
- M11818 – Three-year review of Payday Loans cost of borrowing. The Government of Canada amended the *Criminal Interest Rate Regulations* effective January 1, 2025, imposing a maximum cost of borrowing of \$14 per \$100 and \$20 for a default or NSF (not sufficient funds) charge. The Board initiated a paper hearing in July 2024 to consider the application of the federal amendments under the *Nova Scotia Consumer Protection Act*. The Board set new rates to be the same as those in the new Regulations and determined that the next review would be conducted in 2027.
- M12176 – Carbon Tax – Interim Relief. On March 14, 2025, the Government of Canada announced that it was eliminating the federal fuel charge, commonly referred to as the “carbon tax”, effective April 1, 2025. Carbon tax on any gasoline and diesel oil inventories held on April 1, 2025, would have been previously paid by retailers before that date. Concerns were raised by retailers that the current retail mark-up was not sufficient to absorb the carbon tax and guarantee security of fuel supply. The Board was satisfied that an emergency situation existed and provided for a ten day increase in the retail mark-up to allow retailers to recover the tax previously paid.

The following significant matters are still in progress:

- M11150 – An appeal by Nova Scotia Power Inc. of a \$10 million penalty imposed by the Minister of Natural Resources and Renewables⁹ for failing to meet renewable energy targets. The timeline for the proceeding was extended twice at the request of the parties due to the provincial election and to allow time for review

⁸ This matter was included in the Business Plan at the time of drafting. The decision was issued just prior to the start of the new year. It is included here for ease of comparison with the Business Plan.

⁹ Now the Minister of Energy due to department reorganizations.

of responses to information requests. A hearing was held after year end with final submissions due in August 2025. A decision will follow.

- M11533 – An audit of Nova Scotia Power Inc's Fuel Adjustment Mechanism (FAM) for the 2022 and 2023 calendar years. A hearing was held in March 2025 with final submissions due in August 2025. A decision will follow.

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Annual Report under Section 18 of the Public Interest Disclosure of Wrongdoing Act

The *Public Interest Disclosure of Wrongdoing Act* was proclaimed into law on December 20, 2011. The *Act* provides for employees to be able to come forward if they reasonably believe that a wrongdoing has been committed or is about to be committed and they are acting in good faith. The *Act* also protects employees who do disclose from reprisals, by enabling them to lay a complaint of reprisal with the Labour Board.

A “wrongdoing” for the purposes of the *Act* is:

- a) a contravention of provincial or federal laws or regulations;
- b) a misuse or gross mismanagement of public funds or assets;
- c) an act or omission that creates an imminent risk of a substantial and specific danger to the life, health or safety of persons or the environment; or,
- d) directing or counselling someone to commit a wrongdoing.

The following is a summary of disclosures received by the Nova Scotia Utility and Review Board for fiscal 2024-2025:

Information Required under Section 18 of the <i>Act</i>	Fiscal Year 2024-2025
The number of disclosures received	0*
The number of findings of wrongdoing	Not applicable
Details of each wrongdoing	Not applicable
Recommendations and actions taken on each wrongdoing	Not applicable

Note:

1. Section 5(2) of the Regulations made under the *Act* provides that if the “designated officer determines that the disclosure relates to another government body, the designated officer must refer the matter to the designated officer of the government body”. Accordingly, the two disclosures were referred to the appropriate government body as follows:
 - i) Disclosure dated December 13, 2024, referred to the designated officer of the NS Department of Labour, Skills and Immigration on December 18, 2024.
 - ii) Disclosure dated March 27, 2025, referred to the designated officer of the NS Department of Service Nova Scotia on March 31, 2025.

Appendix A - List of Statutes Containing Board Mandates

1. *Assessment Act*, R.S.N.S. 1989, c.23
2. *Apprenticeship and Trades Qualification Act*, S.N.S. 2003, c.1
3. *Consumer Protection Act*, R.S.N.S. 1989, c.92
4. *Education (CSAP) Act*, S.N.S. 1995-96, c.1 [Loi sur l'éducation (CSAP) 1995-96, ch.1]
5. *Electrical Installation and Inspection Act*, R.S.N.S. 1989, c.141
6. *Electricity Act*, S.N.S. 2004 c.25
7. *Electricity Efficiency and Conservation Restructuring (2014) Act*, SNS 2014, c.5
8. *Electricity Plan Implementation (2015) Act*, S.N.S. 2015, c.31
9. *Endangered Species Act*, SNS 1998, c.11
10. *Energy Resources Conservation Act*, R.S.N.S., 1989, c.147
11. *Expropriation Act*, R.S.N.S. 1989, c.156
12. *Fire Safety Act*, S.N.S. 2002, c.6
13. *Gaming Control Act (Part II)*, S.N.S. 1994-95, c.4
14. *Gas Distribution Act*, S.N.S., 1997, c.4
15. *Halifax-Dartmouth Bridge Commission Act*, R.S.N.S. 1989, c.192
16. *Halifax Regional Municipality Charter*, S.N.S. 2008, c.39
17. *Halifax Regional Municipality Water Commission Act*, S.N.S. 2007, c.55
18. *Health Protection Act*, S.N.S. 2004, c. 4
19. *Heritage Property Act*, R.S.N.S. 1989, c.199
20. *Insurance Act*, R.S.N.S. 1989, c.231
21. *Liquor Control Act*, R.S.N.S. 1989, c.260
22. *Marine Renewable-energy Act*, SNS 2015, c.32
23. *Maritime Link Act*, S.N.S. 2012, c. 9
24. *Mineral Resources Act*, SNS 2016, c.3
25. *Motor Carrier Act (public passenger only)*, R.S.N.S. 1989, c.292
26. *Motor Vehicle Transport Act of Canada*, S.C. 1987, c.35 (Federal)
27. *Municipal Government Act*, S.N.S. 1998, c.18
28. *Nova Scotia Power Privatization Act*, S.N.S. 1992, c.8
29. *Petroleum Products Pricing Act*, S.N.S., 2005, c.11
30. *Petroleum Resources Act*, R.S.N.S. 1989, c.342
31. *Petroleum Resources Removal Permit Act*, S.N.S. 1999 c.7
32. *Pipeline Act*, R.S.N.S. 1989 c.345
33. *Public Utilities Act*, R.S.N.S. 1989, c.380
34. *Railways Act*, S.N.S. 1993, c.11
35. *Revenue Act*, S.N.S. 1995-96, c.17
36. *Riverport Electric Light Act for Polling District No. 2, in the County of Lunenburg*, S.N.S. 1920, c. 149.
37. *Subsurface Energy Storage Act*, S.N.S. 2001, c. 37
38. *Technical Safety Act*, S.N.S. 2008, c.10
39. *Theatres and Amusements Act*, R.S.N.S. 1989, c.466
40. *Utility and Review Board Act*, S.N.S. 1992, c.11
41. *Victims' Rights and Services Act*, R.S.N.S. 1989, c.14