



**Nova Scotia
Energy and Regulatory
Boards Tribunal**

Business Plan 2026-2027



**Nova Scotia Regulatory
and Appeals Board**



**Nova Scotia
Energy Board**

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A. TRIBUNAL MANDATE

The Nova Scotia Energy and Regulatory Board Tribunal (Tribunal) is an independent court-like entity having two operating divisions - the Nova Scotia Energy Board and the Nova Scotia Regulatory and Appeals Board. The *Energy and Regulatory Boards Act* sets out each board's general powers, such as creating rules of practice and procedure. Specific powers and duties come from approximately forty statutes and regulations. Complete lists of statutes for the boards can be found at:

- Energy Board: <https://nserbt.ca/nseb/statutes-rules-regulations> and
- Regulatory and Appeals Board: <https://nserbt.ca/nsrab/statutes-rules-regulations>.

Members of each board have all the powers of commissioners appointed under the *Public Inquiries Act* and the same privileges and immunities as judges of the Nova Scotia Supreme Court.

The mandates of the boards can be summarized as follows:

1. Nova Scotia Energy Board:
 - a. Considers a variety of applications from electric, natural gas distribution and pipeline companies, the Halifax Water District Energy System, EfficiencyOne and IESO Nova Scotia for rates, service terms, capital expenditures, permits to construct and operate, and discontinuing or abandoning service.
 - b. Considers customer complaints and appeals related to energy entity rates and service.
 - c. Monitors compliance with performance standards and may levy administrative penalties for unsatisfactory results.
 - d. Sets gasoline and diesel oil retail pump prices within the province.
 - e. Carries out any other duties assigned by the Governor in Council.
2. Nova Scotia Regulatory and Appeals Board:
 - a. Considers applications from regulated water and wastewater/stormwater¹ utilities for rates, terms of service, and capital expenditures.
 - b. Considers complaints and appeals related to water and wastewater/stormwater utilities' rates and service.
 - c. Licenses public passenger motor carriers.

¹ Currently only the Halifax Regional Water Commission has regulated wastewater and stormwater services.

- d. Licenses short-line railways operating wholly within the province.
- e. Establishes maximum borrowing costs for payday loans.
- f. Considers applications from automobile insurers for rates and rating factors.
- g. Determines compensation for expropriated land when parties cannot agree on the value.
- h. Approves municipal and Conseil scolaire acadien provincial (CSAP) requests to determine the number and boundaries of polling districts, dissolutions, amalgamations, and annexations.
- i. Considers appeals or referrals about liquor licensing and disciplinary matters.
- j. Considers appeals from other bodies about municipal planning, property assessment values, fire safety, sales taxes, and apprenticeship and trades.
- k. Considers registration applications and disciplinary matters relating to gaming and casinos.
- l. Carries out any other duties assigned by the Governor in Council.

The Tribunal's staff provide advisory, administrative, financial, human resources, and information technology support to the Nova Scotia Energy Board and the Nova Scotia Regulatory and Appeals Board.

B. PRIORITIES

Strategic

The Tribunal's priority is to support its boards in fulfilling their mandates. Interest holders are periodically consulted to identify opportunities to improve service delivery. A full consultation process was completed in 2023 to inform the current Strategic Plan².

The strategic priorities in the plan are:

1. Increase public understanding of the two boards and how to access their processes.
2. Heighten the efficiency and effectiveness of the Tribunal and the new boards.
3. Maintain a healthy and positive workplace culture that strives to achieve excellence.
4. Strengthen the Tribunal's and the boards' capacity to innovate and inform public policy.
5. Increase our knowledge and understanding of environmental, social, and governance (ESG) best practices.

Execution of the 2023 Strategic Plan was deferred to allow for implementation of changes set out in the *Energy and Regulatory Boards Act*³. The 2023 plan continues to be an appropriate basis for this Business Plan.

For fiscal 2026-2027, the Strategic Plan work will focus on:

- Approving a new communications plan and beginning to work on deliverables. This includes assessing how hearing notices are advertised and making improvements to engage a wider audience of affected parties.
- Preserving corporate knowledge more effectively.
- Reviewing and enhancing training, education, and professional development opportunities for staff.

² A copy of the 2023 Strategic plan can be found at: <https://nserbt.ca/about/plans-reports>.

³ A copy of the *Energy and Regulatory Boards Act* can be found at: <https://nslslegislature.ca/sites/default/files/legc/statutes/energy%20and%20regulatory%20boards.pdf>

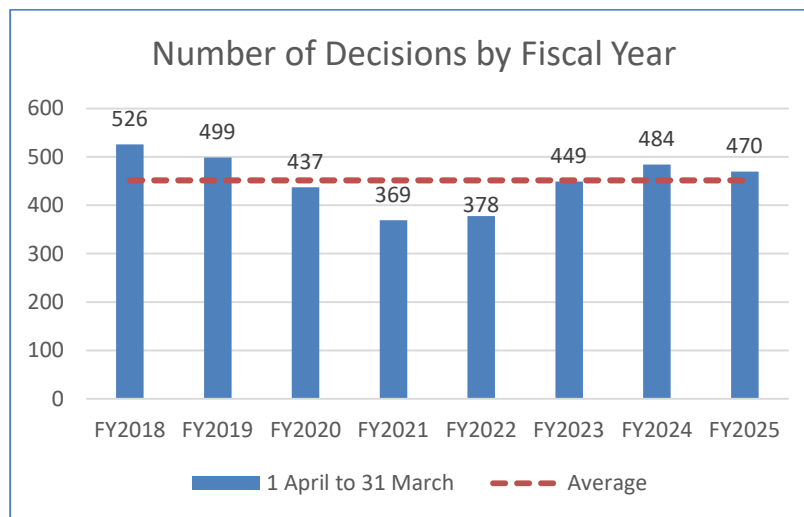
Operational Sustainment

In addition to executing the Strategic Plan, the Tribunal will focus on the following activities during the fiscal period:

- Integration of new senior staff and succession planning for future retirements.
- Retention and recruitment of professional advisory staff to support the increased volume and complexity of filings as the energy landscape changes and in response to the *More Access to Energy Act*. This process was delayed in fiscal 2025-2026.

Overall, the number of more complex regulatory applications is expected to increase slightly in the fiscal year. About 450 to 500 matters are expected to be filed in fiscal 2026-2027 based on historical trends.

The following chart⁴ shows the number of decisions issued in each of the last eight fiscal years. The fiscal years ended 31 March 2021 and 2022 had fewer matters than average, presumably due to effects of the COVID pandemic.



⁴ This chart will begin showing the breakdown of decisions issued after 31 March 2026, the first full year of Tribunal operations. Until then the figures will continue to be consolidated as reported by the Nova Scotia Utility and Review Board (NSUARB).

Operations - Major Hearings

The following upcoming matters are expected to be filed or continued in fiscal 2026-2027 and are of note due to their complexity, public or ratepayer impact, or the significance of Tribunal resources required to resolve them:

- Nova Scotia Energy Board:
 - Inquiry into the Nova Scotia Power Inc. cybersecurity incident. (M12273)
 - Inquiry requested by the Minister of Energy into Nova Scotia Power Inc.'s accountability for collection and retention of customer information, customer service and communications, billing practices, and related issues. (M12600)
 - Nova Scotia Power Inc. 2026 Annual Capital Expenditure Plan. (M12619)
 - Port Hawkesbury Paper Ltd. Extra Large Industrial Active Demand Control Tariff successor application. (M12661)
 - Various applications relating to the new Independent Energy System Operator (IESO) including its revenue requirements and rate recovery mechanisms. (M12663 and others)
 - The five-year review of Nova Scotia Power Inc.'s annual performance standards. (M12376)
 - Eastward Energy Inc.'s 2027-2029 general rate application. (M12691)
 - Request by NSP Maritime Link Inc. to end the holdback mechanism. (M12696)
 - EfficiencyOne's five-year demand side management (energy conservation) plan application. (Filing anticipated in March 2026.)
- Nova Scotia Regulatory and Appeals Board:
 - Operations and maintenance audit of the Halifax Regional Water Commission requested by the Premier. (M12384)
 - Review of Halifax Regional Water Commission's cyber security readiness (M12518)
 - The three-year review of the maximum cost of borrowing for payday loans.
 - General rate application from Halifax Regional Water Commission. (Filing anticipated in late 2026).

C. PERFORMANCE MEASURE

The existing performance measure relating to timely release of decisions after receiving final information from the parties will continue for the boards.

Quasi-judicial Function					
Outcome	Measure	Data Base Year	Trends	Target 2026-2027	Strategies to Achieve Target
Independently and fairly resolve matters in a timely fashion ⁵ .	Percentage of hearing decisions issued within target number ⁶ of writing days from receipt of final submissions.	Base Year 2006-07 94.0%	Trends: See chart on next page	Maintain 95% or more of decisions released within target number of writing days from receipt of final submissions.	<ul style="list-style-type: none"> - Use of electronic filing, information repository and case management programs to aid in processing. - Continue monitoring of member and staff performance through monthly board and Tribunal meetings. - Periodic consultation with external parties to seek ways to improve services.

The following chart⁷ shows past performance in meeting its target of having 95% or more of decisions released within the target writing time.

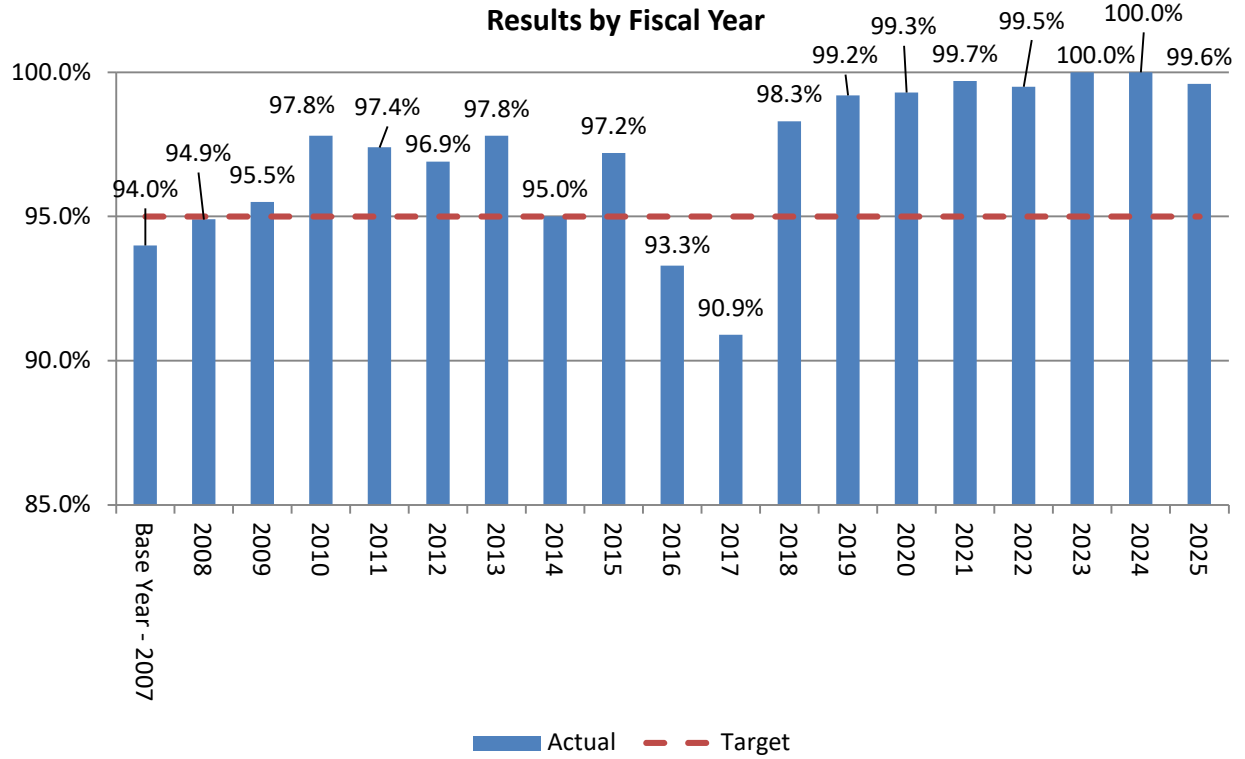
⁵ While timely production of decisions is important the primary emphasis must always be to fairly resolve matters based on the facts of each case and relevant law.

⁶ Target writing times vary by mandate and type of file. Ordinary matters have a target of 90 days. Planning matters have a statutory limit of 60 days unless extended by the Regulatory and Appeals Board at the conclusion of the hearing or necessary for the interests of justice. Some insurance matters have statutory limits of 10, 15, 20, or 60 days. At the Regulatory and Appeals Board's discretion timelines for some insurance matters can be extended. Routine procedural matters have a target of 10 working days. Note that these timelines are measured from the date of receipt of final submission from external parties. Decisions relating to routine price settings for gasoline and diesel oil, and interruptions, are issued on the same day as the related hearing.

⁷ This chart will begin showing the breakdown of decisions issued by the boards after 31 March 2026, the first full year of Tribunal operations. Until then the figures will continue to be consolidated as reported by the predecessor Nova Scotia Utility and Review Board.

Decisions Within Target Writing Time

Results by Fiscal Year



D. BUDGET CONTEXT

The following table shows the financial estimates and forecasts to 31 March 2026 on a consolidated basis, and the budget for the Tribunal beginning on 1 April 2026.

Energy and Regulatory Boards Tribunal			
Program & Service Area	2025 – 2026 Estimate	2025 – 2026 Forecast ⁸	2026 – 2027 Budget
	(\$thousands)	(\$thousands)	(\$thousands)
Gross expenses:			
Quasi-judicial - budgeted operations	8,275	8,356	8,747
Quasi-judicial - unbudgeted operations ⁹	0	2,751	0
Total expenses	8,275	11,107	8,747
Revenues:			
Grant from Province of Nova Scotia	2,334	2,423	2,379
Recoveries from utilities and others	5,941	5,965	6,368
Recoveries - unbudgeted operations ¹⁰	0	2,751	0
Total revenues	8,275	11,139	8,747
Net income (loss)	0	32	0
Restricted and unrestricted surplus ¹¹ - beginning of year	2,425	2,425	2,457
Restricted and unrestricted surplus - end of year	2,425	2,457	2,457

⁸ Figures provided are forecasts. Actual results may differ materially.

⁹ Unbudgeted operations expenses arise from hearing activities that cannot reasonably be forecast in advance. Most of these expenses are recovered from the applicant or appellant, or party requesting the service.

¹⁰ Unbudgeted revenues arise from hearing activities that cannot reasonably be forecast in advance. These are the recoveries of the unbudgeted expenses.

¹¹ Surpluses may be restricted for things such as capital assets in use, working capital requirements, and incomplete projects for which revenues have been received.