

1 **Section 2: Customer Operations/Capital Expenditures**

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3 **Q. Reference: “2025/2026 General Rate Application,” Newfoundland Power Inc.,**
4 **December 12, 2023, vol. 1, Exhibits, exh. 2/17.**

5 **a) Please provide the amount (in dollars) of education and training costs that are**
6 **capitalized by year for 2022 to 2026 Forecast including 2023 Actuals and 2022**
7 **and 2023 Test Years.**

8 **b) Please provide the training and education cost per full-time equivalent, including**
9 **operating and capital costs, by year for 2022 to 2026 Forecast including 2023**
10 **Actuals and 2022 and 2023 Test Years.**

11
12 A. a) Education and training costs are expensed, as incurred, under generally accepted
13 accounting principles in the United States (“U.S. GAAP”). In Order No. P.U. 12
14 (2021), the Board approved Newfoundland Power’s proposal that all project costs
15 related to its new customer service system, including costs related to employee
16 training, be capitalized and recovered over the life of the new customer service
17 system.¹ In total, approximately \$3,000 of non-labour education and training costs
18 were capitalized in 2022 related to the new customer service system. No non-labour
19 training costs were capitalized in 2023 nor are any forecast in the 2024 to 2026
20 periods.

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22 b) See Attachment A for the data requested. See also the response to Request for
23 Information PUB-NP-018, part e).

¹ See Order No. P.U. 12 (2021), page 11.

**Education and Training Costs per FTE
2022 to 2026 Forecast**

Newfoundland Power Inc.
Education and Training Costs per FTE
2022 to 2026 Forecast

	2022TY	2023TY	2022A	2023A	2023F	2024F	2025F	2026F
Education and Training (\$000s)	348	354	399	564	508	512	520	528
FTEs	642.0	625.0	630.0	657.4	655.0	632.0	633.0	632.0
Education and Training per FTE¹	542	566	633	858	776	810	821	835

¹ Cost per FTE is calculated as Education, Training and Employee Fees x 1,000 / FTEs.