

Q. **Reference: Volume I, Section 3.1.3, Issue Topic: Operating Efficiencies**

Please provide a table detailing Hydro’s vacant positions by function, both in FTEs and dollars, for the years 2019 to the 2027 test year as well as the 2019 test year.

A. Newfoundland and Labrador Hydro (“Hydro”) notes that full-time equivalents (“FTEs”) are not representative of its headcount or the number of positions within the organization. FTEs are how Hydro presents its labour costs for review by the Board of Commissioners of Public Utilities and the intervenors within this proceeding. A vacancy can occur in any position for many reasons (e.g., attrition, leave, etc.) at any given point throughout the year. A count of one FTE from a vacancy perspective can include portions of positions with durations lasting from days to a full year. Providing a breakdown of vacancies by position would not provide useful information necessary for a satisfactory understanding of the matters to be considered in the 2026 General Rate Application as required by the *Board of Commissioners of Public Utilities Regulations, 1996*, thus why Hydro provides information on its annual vacancy allowance.

Hydro quantifies its vacancy based on an average salary. Table 1 provides vacancy experience in FTEs and dollars from the 2019 Test Year to the 2027 Test Year.

Table 1: Vacancy by FTEs and Dollars¹

	2019TY	2019A	2020A	2021A	2022A	2023A	2024A	2025A	2026B	2027TY
Vacancy Allowance /Actual Vacancy (FTEs)	55	46	86	62	60	69	67	62	55	55
Average Salary (\$000)	91.4	89.2	90.5	91.3	92.8	92.9	99.3	105.3	105.4	109.1
Vacancy Allowance/Actual Vacancy (\$ Millions)	4.9	4.1	7.8	5.7	5.6	6.4	6.7	6.5	5.9	6.0

¹ Totals may not add due to rounding.