



## **TARIFF ORDER**

**TRUE-UP FOR FY 2024-25  
APR REVIEW FOR FY 2025-26  
DETERMINATION OF AGGREGATE REVENUE  
REQUIREMENT  
AND  
RETAIL TARIFF ORDER FOR FY 2026-27  
OF  
MANIPUR STATE POWER DISTRIBUTION  
COMPANY LIMITED**

**Petition (ARR & Tariff) No 2 of 2025-26**

**MANIPUR ELECTRICITY REGULATORY  
COMMISSION  
(MnERC)**

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**ABBREVIATIONS**

<b>Abbreviation</b>	<b>Description</b>
A&G	Administrative and General
AAD	Advance Against Depreciation
ARR	Aggregate Revenue Requirement
CAG	Controller and Auditor General of India
CEA	Central Electricity Authority
CERC	Central Electricity Regulatory Commission
CWIP	Capital Work in Progress
DG	Diesel Generation
DPS	Delayed Payment Surcharge
EA, 2003	Electricity Act, 2003
EDM	Electricity Department, Manipur
EHT	Extra High Tension
FCT	Full Cost Tariff
FSA	Fuel Surcharge Adjustment
FY	Financial Year
GFA	Gross Fixed Assets
GOI	Government of India
HT	High Tension
IEGC	Indian Electricity Grid Code
ISGS	Inter State Generating Station
IR	Inter-Regional
JERC	Joint Electricity Regulatory Commission for Manipur and Mizoram
kV	Kilovolt
kVA	Kilovolt-ampere
kW	kilowatt
kWh	kilowatt-hour
LT	Low Tension
MAT	Minimum Alternate Tax
MDI	Maximum Demand Indicators
MnERC	Manipur Electricity Regulatory Commission
MSPCL	Manipur State Power Company Limited
MSPDCL	Manipur State Power Distribution Company Limited
MUs	Million Units
MYT	Multi Year Tariff
NLDC	National Load Despatch Centre
NTI	Non-Tariff Income
O&M	Operation and Maintenance
PGCIL	Power Grid Corporation of India Ltd
PLF	Plant Load Factor
PLR	Prime Lending Rate
POSOCO	Power System Operation Corporation Ltd.
PPA	Power Purchase Agreement
PWW	Public Water Works
RDSS	Revamped distribution Sector Scheme
RE	Revised Estimate
REC	Renewable Energy Certificate
R&M	Repair and Maintenance
RoE	Return on Equity
RPO	Renewable purchase Obligation
RTS	Roof Top solar

<b>Abbreviation</b>	<b>Description</b>
RGGVY	Rajiv Gandhi Gramin Vidyutikaran Yojana
SBAR	State Bank Advance Rate
SLDC	State Load Despatch Centre
T&D	Transmission and Distribution
UI	Unscheduled Interchange

**MANIPUR ELECTRICITY REGULATORY  
COMMISSION  
IMPHAL: MANIPUR**

**Manipur Electricity Regulatory Commission (MnERC)  
Block A, Ground Floor, Old Secretariat, North Block Babupara,  
Imphal, Manipur - 795001**

**Petition (ARR & Tariff) No. 2 of 2025-26**

In the matter of

Trueing up for FY 2024-25, Annual Performance Review for FY 2025-26 and determination of Aggregate Revenue Requirement (ARR), Wheeling Tariff and Retail supply Tariff for FY 2026-27 for sale of electricity by the Manipur State Power Distribution Company Limited (MSPDCL) in the State of Manipur

**AND**

Manipur State Power Distribution Company Limited -----  
Petitioner

**Present**

**Mr. Soubam Ibopishak Singh  
CHAIRPERSON**

**ORDER**

1. The Manipur State Power Distribution Company Limited (hereinafter referred to as MSPDCL) is a distribution licensee in terms of section-14 of the Electricity Act 2003 (hereinafter referred to as Act), engaged in the business of distribution of electricity in the state of Manipur.
2. JERC (M&M) (MYT) Regulations, 2014 (adopted by MNERC) specify that the distribution licensee shall file ARR and Tariff Petition in all aspects along with requisite fee as specified in Commission's fees, fines and charges regulations, on or before 30th November of the preceding year. MSPDCL has filed MYT Tariff petition for determination of ARR for FY 2026-27 and retail tariffs for FY 2026-27 along with Annual Performance Review for FY 2025-26 and True-up petition for FY 2024-25

vide its letter No. 2/114/2025/MSPDCL-ARR/5099-5106 Dt.13.01.2026.  
**However, the Commission received the copy of petition on 15<sup>th</sup> January 2026.**

3. **ARR & Tariff Petition for FY 2026-27**

As per the directive of the Commission and JERC MYT Regulations 2014, the MSPDCL has filed the Petition for True-up for FY 2024-25 and APR for FY 2025-26 and determination of Aggregate Revenue Requirement (ARR) and Retail Supply Tariff for FY 2026-27.

4. **Admission of the petition**

The tariff Petition **was admitted on 15.01.2026, after receipt of the petition** and immediately taken up the processing of ARR submissions to ensure timely issue of tariff orders. Upon examination of the petitions, the Commission observed that the ARR petition filed by the Petitioner was incomplete and lacking critical and vital information required as specified in JERC for M&M Multi Year Tariff Regulations, 2014 so adopted by MnERC. Therefore, MSPDCL was asked to resubmit the missing information in the ARR petition vide various correspondence with MSPDCL. The MSPDCL has submitted additional information/clarifications as required by the Commission and the same has been taken into consideration in approval of tariff as provided in this order.

5. **True up petition for FY 2024-25**

As per Regulation 10(2) of JERC (M&M) (MYT) Regulations, 2014 the licensee shall file an application for True up of the previous year FY 2024-25 along with Audited Annual Accounts. MSPDCL had submitted true-up petition along with the main ARR petition for FY 2026-27 together with the Statutory Auditors approved audited annual accounts for FY 2024-25. The MSPDCL has furnished the gross ARR of **Rs. 820.81 crores** for FY 2024-25 and showed a revenue gap of **Rs. 9.33 crores** after considering category-wise revenue receipt of **Rs. 507.75 crores** and outside State sales revenue of **Rs. 57.69 crores** and the government tariff subsidy amount of **Rs. 246.04 crores**. Details of revenue realised from the Outside State sales amounting to **Rs. 57.69 crores** of FY 2024-25 were also furnished for in their ARR true-up filings. The true-up had been taken up with the data readily available from approved

audited Balance Sheet and relevant other background details called for.

**6. Annual Performance Review for FY 2025-26**

The JERC M&M (MYT) Regulations 2014 (adopted by MnERC) had issued an amendment Dt 27th March 2019 which mandates the licensee (i.e., MSPDCL) to submit the annual performance review to the Commission for the current year ARR with reference to revised estimates. Accordingly, review for FY 2025-26 was submitted by MSPDCL which resulted in gross APR (Annual Performance Review) of **Rs. 1009.31 crores** with an estimated **Rs. 355.15 crores** of revenue gap after considering category wise revenue realizable amount of **Rs. 608.00 crores** and revenue of **Rs. 46.17 crores** from sale of surplus power.

**7. Aggregate Revenue Requirement & Retail Tariff for FY 2026-27**

The MSPDCL have submitted ARR & tariff petition for FY 2026-27 for determination of ARR and to revised Tariff for FY 2026-27 with gross ARR amount of **Rs. 1179.71 crores** and with a net revenue gap of **Rs. 425.76 crores** after adjusting for projected revenue realisation from existing rates from all sources of **Rs. 706.76 crores** and the additional revenue of **Rs. 47.19 crores**. The deficit so arrived at as **Rs. 425.76 crores** is before considering any Government tariff subsidy amount of **Rs. 328.00 crores** and the remaining unmet gap of **Rs. 97.76 crores** were proposed to offset by recovering additional revenue through overall tariff hike of **13.83%** over the prevailing tariffs. MSPDCL, had afresh proposed to introduce new consumer categories in FY 2026-27, which is detailed in Section 8.

**8. Public Hearing Process**

Regulation-17 of the MYT Regulations, 2014 provides giving adequate opportunity to all stake holders and public for making suggestions/objections on the Tariff Petition as mandated under section-64 of the Electricity Act 2003. The Commission directed the MSPDCL to publish the summary of the ARR and Tariff proposal in an abridged form and manner as approved in accordance with section-64 of the Act and Regulation-17 of Tariff Regulations to ensure public participation.

As per the directions of the Commission vide letter No. 02/MnERC/Tariff-MSPDCL/218-19 Dt.15.04.2026, the public notice was published by Managing Director/MSPDCL in the following newspapers inviting the public to submit their

objections and suggestions on the petition on or before 27.04.2026.

Sl.	Name of the Newspaper	Language	Date of Publication
1	The Sangai Express	English Newspaper	17th & 18th April, 26
2	Huiyen Lanpao	Manipuri Newspaper	17th & 18th April, 26

The last date of submission of their suggestions/objections by public was fixed as 27.04.2026.

The stakeholders submitted their objections/ suggestions and the same has been discussed in the section of 'Public Hearing Process'.

The Commission, prior to issuance of Tariff Order, need to conduct public hearing each year to ensure transparency in the process of Tariff determination and for providing proper opportunity to all stake holders and public making/expressing their suggestions/objections on the Tariff petition and for the convenience of the public across the state.

#### 9. Notice for Public Hearing

The Commission issued notice for holding the public hearing regarding the MSPDCL's Tariff petition for FY 2026-27 and the Same information was published in two newspapers stated below on the respective date for general awareness of the Commission proceedings.

Sl. No.	Name of the news paper	Language	Date of Publication
1	Poknapham	Manipur Newspaper	22nd & 23rd April, 26
2	The People's Chronicle	English Newspaper	22nd & 23rd April, 26

#### 10. Public Hearing

The Public hearing was held for FY 2026-27 on 30.04.2026. The stakeholders made their representation for objections/ suggestions and the same has been dealt in.

#### Chapter 4.

11. **State Advisory Committee Meeting**

The State Advisory Committee meeting was held on 27th April 2026 for Tariff of FY 2026-27 at Imphal. The meeting notice, minutes and list of members & participants are enclosed as Annexure – I.

12. The Commission taken into consideration the facts presented by the MSPDCL in its Petition and subsequent filings, the suggestions/objections received from stakeholders, consumer organizations, public and recommendations of State Advisory Committee and response of the MSPDCL to those suggestions/objections for approval of the ARR and finalisation tariff petition for FY 2026-27.
13. The Commission has noted that the petitioner has not provided compliance report of the directives in this petition. The Commission has given new directives and directs the petitioner to comply with the new and the remaining old directives are consolidated and submit the compliance report to the Commission.
14. In exercise of the powers vested under section-62 read with section-64 of the Electricity Act 2003 and Regulation-16 JERC for M&M (Multi Year Tariff) Regulations, 2014 (hereinafter referred to as Tariff Regulations) and other enabling provisions in this behalf the Commission issues this order approving of the ARR and Tariffs for retail supply of electricity in the state of Manipur.
15. This order is in Thirteen (13) chapters as detailed below:
- Chapter 1: Introduction.
  - Chapter 2: Summary of ARR and Tariff Petition for FY 2026-27.
  - Chapter 3: Power Sector in Manipur - An Overview.
  - Chapter 4: Public Hearing process.
  - Chapter 5: Final True up for FY 2024-25.
  - Chapter 6: Annual Performance Review for FY 2025-26
  - Chapter 7: Analysis of ARR and proposals for FY 2026-27 and Commission's decisions.
  - Chapter 8: Tariff Principles and Design.
  - Chapter 9: Voltage wise cost of supply for FY 2026-27
  - Chapter 10: Wheeling Charges for FY 2026-27
  - Chapter 11: Directives.
16. The MSPDCL should ensure implementation of the Order from the effective date after issuance of a public notice, in such a font size which is clearly & conspicuously visible

in two local daily newspapers having wide circulation within the State within a week and submit compliance of the same to the Commission by the MSPDCL.

17. This Order shall be effective from **1st May 2026** onwards and shall remain in force until the issue of next Tariff Order by the Commission.

Sd/-  
**(MR. SOUBAM IBOPISHAK SINGH)**  
**CHAIRPERSON**

Place: **Imphal**

Date: **14/05/2026**

# 1. Introduction

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## 1.1. Manipur Electricity Regulatory Commission (MnERC)

In exercise of the powers conferred by the Electricity Act 2003, (hereinafter referred to as Act) the Government of India constituted Electricity Regulatory Commission for the States of Manipur to be known as “Manipur Electricity Regulatory Commission for Manipur” vide order of the Ministry of Power, Government of India vide No.47/7/2017-R&R dt. 27.06.2024, (hereinafter referred to as Commission) as per the authorization given by the Government of Manipur. The Commission constituted is a two-member body (One legal member is required to be recruited) designated to function as an autonomous authority responsible for regulation of the power sector in States of Manipur. The powers and functions of the Commission are as prescribed in the Act. The head office of the Commission is presently located at Imphal, the capital town of Manipur. The Commission became functional w.e.f **23<sup>rd</sup> July 2024**. The present Commission had adopted all the Rules and Regulations issued by erstwhile JERC(M&M) before this commission formation.

- a). In accordance with the Act, the Commission discharges the following functions:
- i. Determine the tariff for generation, transmission, distribution and wheeling of electricity, wholesale, bulk or retail, as the case may be, within the State: Provided that where open access has been permitted to a category of consumers under Section 42 of the Act, the State Commission shall determine only the wheeling charges and surcharge thereon, if any, for the said category of consumers;
  - ii. Regulate electricity purchase and procurement process of distribution licensees including the price at which electricity shall be procured from the generating companies or licensees or from other sources through agreements for purchase of power for distribution and supply within the State;
  - iii. Facilitate intra-State transmission and wheeling of electricity
  - iv. Issue licenses to persons seeking to act as transmission licensees, distribution licensees and electricity traders with respect to their operations within the State;
  - v. Promote co-generation and generation of electricity from renewable sources of energy by providing suitable measures for connectivity with the grid and sale of electricity to any person, and also specify, for purchase of electricity

- from such sources, a percentage of the total consumption of electricity in the area of a distribution licensee;
- vi. Adjudicate upon the disputes between the licensees and generating companies; and to refer any dispute for arbitration;
  - vii. Levy fee for the purposes of this Act;
  - viii. Specify State Grid Code consistent with the Central Grid Code specified under Clause (h) of sub-section (1) of Section 79 of the Act;
  - ix. Specify or enforce standards with respect to quality, continuity and reliability of service by licensees;
  - x. Fix the trading margin in the intra-State trading of electricity, if considered, necessary;
  - xi. Discharge such other functions as may be assigned to it under the Act.
- b). Further, the Commission also advises the State Government on all or any of the following matters namely:
- i. Promotion of competition, efficiency and economy in activities of the electricity industry;
  - ii. Promotion of investment in electricity industry;
  - iii. Reorganization and restructuring of electricity industry in the State;
  - iv. Matters concerning generation, transmission, distribution and trading of electricity or any other matter referred to the State Commission by the State Government.
- c). The State Commission ensures transparency while exercising its powers and in discharging its functions.
- d). In discharge of its functions, the State Commission is guided by the national Tariff Policy (NTP) was brought out by GOI in compliance to Section 3 of the Act. The objectives of the NTP are to:
- Ensure availability of electricity to consumers at reasonable and competitive rates;
  - Ensure financial viability of the power sector and attract investments;
  - Promote transparency, consistency and predictability in regulatory approaches across jurisdictions and minimize perceptions of regulatory risks;
  - Promote competition, efficiency in operations and improvement in quality of supply.

**1.2. Manipur State Power Distribution Company Ltd (MSPDCL)**

In pursuance Electricity Act 2003, herein after referred to as Act, the erstwhile State Electricity Department was unbundled into 2 (two) state owned functionally independent successor entities is (i) Manipur State Power Company Ltd (herein after referred has MSPCL) a deemed transmission licensee and (ii) Manipur State Power Distribution Company Ltd (herein after referred has MSPDCL) a deemed distribution Licensee w.e.f 1<sup>st</sup> of Feb 2014, by a Gazette notification of the Government of Manipur vide Manipur State Electricity Reforms Transfer Scheme 2013 dated 31<sup>st</sup> December 2013. MSPDCL is a 100% subsidiary of MSPCL and undertakes power distribution within the state of Manipur. **MSPDCL holds the entire network in the state for all voltage levels of 11kV and below.** All the existing generation assets of about 45 MW which primarily function as back up generation facilities are transferred to MSPDCL. These generation assets are included as other business for MSPDCL. MSPDCL also carries out trading activity.

The objectives of the MSPDCL are:

- Focuses on demand and distribution network growth.
- Lays emphasis on metering to help reduce distribution losses (100% metering)
- Focuses on metering to raise correct demand.
- Focuses on collection of revenue to reduce commercial losses and improve cash flow.
- Concentrated efforts into computerization of billing for efficient billing and in turn better and faster recovery. Focuses on power theft and correct metering and energy audit to improve efficiency.

## 2. Summary of ARR and Tariff Petition for FY 2026-27

### 2.1. Aggregate Revenue Requirement (ARR)

The MSPDCL in its petition filing has submitted the Petitions relating to True up of FY 2024-25, Annual Performance Review for FY 2025-26 and the determination of ARR for FY 2026-27 and Tariff revision proposal filing for FY 2026-27.

**Table 0-1: Projected ARR for Control period of FY 2026-27 (Rs. Cr)**

Sl. No	Particulars	FY 2026-27
1	Power Purchase Cost	717.26
2	Inter-State Transmission Charges	68.99
3	Intra-State Transmission Charges	123.70
4	SLDC & NRLDC Charges	2.72
5	Employee Cost	94.01
6	R&M Expenses	33.54
7	Administration & General Expenses	18.38
8	Depreciation	70.87
9	Interest and Finance Charges	51.66
10	Interest on Working Capital	10.52
11	Bad Debts	0
12	<b>Total Cost</b>	<b>1191.64</b>
13	Return on Equity	25.51
14	Add: Income Tax	0
15	Add; Truing up Gap of Past Years	25.52
16	Less: Non-Tariff Income	62.96
17	<b>Net ARR</b>	<b>1179.71</b>
18	Retail Sales revenue at Existing Tariff rates	706.76
19	Revenue from surplus energy sale	47.19
20	<b>Overall Revenue from all sources</b>	<b>753.95</b>
21	<b>Net Revenue Gap/(-Surplus)</b>	<b>425.76</b>

### Prayer

**MSPDCL has requested the Hon'ble Commission to:**

- Admit the Petition for Final True-up for FY 2024-25.
- Approve the amounts claimed in the true up of FY 2024-25;
- Admit the petition and approve the APR for FY 2025-26
- Approve the amounts claimed in the ARR for FY 2026-27;
- Approve the category-wise tariffs proposed by MSPDCL for FY 2026-27;
- Approve the new consumer categories proposed by MSPDCL for FY 2026-27

- g). Admit the modification proposed in Tariff Schedule General Condition Clause 1.1, 1.9 (a,b,c,d) and Clause 1.14 (I,ii,iii), Miscellaneous Charges: As given in Tariff Schedule of FY 2025-26 Clause 8 – Miscellaneous Charges Sub Clause 8.2. Pole/Tower usage charge per month.
- h). Condone any inadvertent omissions/ errors/ shortcomings and permit the Petitioner to add/ change/ modify/ alter this filing and make further submissions as may be required at a future date.
- i). Permit submission of any additional information required by the Commission during the processing of this Petition.
- j). Pass such other and further orders as are deemed fit and proper in the facts and circumstances of the case.

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## 3. Power Sector in Manipur- An Overview

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### 3.1. Geographical Reality

Manipur, like other States of the North-Eastern Region, has been gifted with a fairly high hydro power potential. However, the major portion still remains untapped due to financial and environmental bottlenecks. Currently, the State is having one furnace oil based generating station at **Leimakhong (6x6 MW) in standby mode, and a few diesel generating stations**. Therefore, the State is mostly dependent upon outside sources for meeting majority of its energy requirement. It is currently getting power from Bongaigaon TPS NTPC, NHPC, NEEPCO, ONGC Tripura Power Corporation (OTPC) Unit I and Unit II, and Baramura Gas Turbine Power Project (BGTPP). Based on the scheduled firm share allocation from the above stated Central Sector generating stations to MSPDCL for current financial year from NEEPCO, NHPC, OTPC-I and II, BGTPP of Tripura State Electricity Corporation Limited (TSECL) and NTPC Bongaigaon is currently around **291 MW**.

For the purpose of evacuating power from different sources in the North-Eastern Region, the inter-state transmission network owned and maintained by PGCIL as well as the intra-state transmission network owned by the Manipur State Power Corporation Limited (MSPCL) is being utilised. The existing intra-state transformation capacity of 132 kV Substations in Manipur is 822.15 MVA and the length of the 33 kV lines is 1753.201 CKT kms of single circuit lines and 87.9 km of double circuit lines. Currently, MSPDCL has 192 Feeders of 11 kV and above (rural and urban) and 7904 numbers of DTs (rural and urban). Also, MSPDCL's MVA capacity of LT network and 8205 numbers of (rural and Urban) HT network are 599.06 MVA and 164.85 MVA, respectively.

### 3.2. Power Supply

#### a). Own Generation

The MSPDCL has own generation plants of Micro hydel, diesel with installed capacity of 45.11 MW. But there is no own generation contribution shown from these stations from FY 2018-19 onwards to FY 2024-26.

#### b). Power Purchase from Generating Station sources Outside the State

The MSPDCL is mostly dependent on Central Generating Stations (CGS) located

in different parts of the North Eastern Region for meeting its energy requirement. It is currently getting power from NTPC, NHPC, NEEPCO and ONGC Tripura Power Corporation (OTPC) Unit I and Unit II. The scheduled allocated firm share from the Central Sector generating stations to Manipur for the current financial year from NTPC Bongaigaon, NEEPCO, NHPC and OTPC is currently around 291 MW.

**Table 3-0-1: Energy Allocation in Megawatts from all Outside State sources**

Sl. No.	MSPDCL Generation sources	Ins./Cap (MW)	Share (MW)
<b>A</b>	<b>CGS – NEEPCO</b>		
1	Kopili -I HEP	200.00	14.78
2	Kopili-II HEP	25.00	1.74
3	Khandong HEP	50.00	3.28
4	Ranganadi HEP	405.00	33.90
5	Doyang HEP	75.00	5.90
6	Pare HEP	110	9.19
7	Assam GBPP	291.00	23.59
8	AGTPP	130.00	10.69
	<b>Sub-Total (A)</b>	<b>1286.00</b>	<b>103.07</b>
<b>B</b>	<b>CGS – NHPC</b>		
1	Loktak HEP Purchased Power	105.00	19.02
2	Loktak HEP- Free Power		12.6
	<b>Sub-Total (B)</b>	<b>105.00</b>	<b>31.62</b>
<b>C</b>	<b>CGS - Others</b>		
1	OTPC Palatana	726.00	52.00
2	NTPC Bongaigaon Unit I - III	750	56.29
3	Baramura GBPP 4 & 5		
4	NHPC Subansiri	2000	43.00
5	NVVN Punatsangchhu II	1020	5.71
	<b>Sub -Total (C)</b>	<b>4496.00</b>	<b>157.00</b>
<b>D</b>	<b>Grand-Total from Long-Term Sources (A+B+C)</b>	<b>5887.00</b>	<b>291.69</b>

The above table details are carried forward from FY 2023-24 data and the Licensee did not provide these details in its filing for FY 2024-25 & FY2025-26. Manipur has been allocated power from various Central Generating Stations in North Eastern Region, viz., NEEPCO, NHPC, OTPC-Palatana, and NTPC Bongaigaon and other sources for power purchase under long term PPAs. The requirement in the state is higher in winter months when hydro availability is lower and MSPDCL has to purchase from outside to meet the state demand. To manage this, purchase through

banking mechanism has been planned. Also, actual deviation is managed by MSPDCL by way of purchase/sell of power from IEX as per requirement or by availing the banking facility with other traders. The actual power purchase quantum and energy availability as compared to quantum approved for FY 2024-25 are as detailed in the Table below.

**Table 3-0-2: Energy Purchase Claimed for FY 2024-25 (MU)**

Sl. No.	Source of Power	Approved in APR of FY 2024-25 in	Claimed for FY 2024-25
<b>A</b>	<b>CGS – NEEPCO</b>		
1	Kopili -I HEP	31.14	42.62
2	Kopili-II HEP	8.76	11.50
3	Khandong HEP	0.00	0.00
4	Ranganadi HEP	74.39	87.31
5	Doyang HEP	17.00	16.18
6	Pare HEP	26.01	31.22
7	Assam GBPP	134.45	135.32
8	AGTPP	52.39	48.17
	<b>Sub-Total (A)</b>	<b>344.14</b>	<b>372.32</b>
<b>B</b>	<b>CGS – NHPC</b>		
1	Loktak HEP Purchased Power	76.56	124.65
2	Loktak HEP- Free Power	50.71	82.57
	<b>Sub-Total (B)</b>	<b>127.27</b>	<b>207.22</b>
<b>C</b>	<b>CGS – Others</b>		
1	OTPC Palatana	250.13	265.51
2	NTPC Bongaigaon Unit I - III	322.77	388.42
	<b>Sub-Total (C)</b>	<b>572.90</b>	<b>653.93</b>
<b>D</b>	<b>Grand-Total from Long Term Sources (A+B+C)</b>	<b>1044.31</b>	<b>1233.47</b>
<b>E</b>	<b>Add: Short-Term Power Purchase</b>		
1	IEX Purchase	125.00	117.83
2	UI Overdrawal	6.93	16.79
3	Banking Import	54.21	76.18
4	<b>Sub -Total (E)</b>	<b>186.14</b>	<b>210.53</b>
<b>F</b>	<b>Add: Other Power Purchase Costs</b>		
1	REC Certificates		
2	Supplementary Bills		
3	Late Payment Surcharge		
	<b>Sub -Total (F)</b>	<b>0.00</b>	<b>0.00</b>
<b>G</b>	<b>Total Power Purchase (D+E+F)</b>	<b>1230.45</b>	<b>1444.27</b>

## 4. Public Hearing Process

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### 4.1. Introduction

On admitting the ARR and Tariff Petition for FY 2026-27, the Commission directed the MSPDCL to make available the copies of petition to the general public, post the petition on their website and also publish the same in newspapers in an abridged form and invite comments/objections/suggestions from them.

### 4.2. Public Hearing

The Electricity Act 2003 envisages conducting public hearing in order to ensure transparency in the process of determination of tariff. The Public Hearing was conducted at Imphal on 30.04.2026. The list of participants of Public Hearing is annexed at **Annexure-II**. The objections/ suggestions were received from the stakeholders and the same is captured in detail in the subsequent section.

### 4.3. Proceedings of Public Hearing

The objections/ suggestions raised by the stakeholders (along with name and designation of their representatives), responses from MSPDCL and comments of the Commission are as below

#### **Objection/ Suggestion - 1**

**Objector: Mr.Konthoujam Sanatomba**, General Secretary, All Manipur Power Consumers' Association (AMPCA).

#### **Objections/ Suggestions:**

below

*"Most humbly and respectfully, I, on behalf of the "ALL MANIPUR POWER CONSUMERS ASSOCIATION (AMPCA)" beg to state the following few lines for your kind consideration and necessary action thereof.*

*That all the people in Manipur have been suffering from the dangerous pandemic so called "COVID-19" for 2/3 years. During the period of COVID-19 people have been badly affected in all respects.*

*In the hard days of their life due to the pandemic another heavy suffering also have been followed to the whole people of Manipur due to the occurrence of war like situation among the MEITEI, NAGA and KUKI NARCO-TERRORISTS since the 3rd May of 2023 and continuing till now as never ending issues.*

*That many people (in terms of hundred) have been death and many people have been kept in missing lists due to the never-ending prevailing situation. Many houses (in term of thousands) have been gutted to ashes, and many people (in terms of lac) have been languishing in the Relief Camps, and they are suffering a lot, physically, mentally, economically, morally and educationally due to the endless WAR LIKE SITUATIONS.*

*That Manipur is not in peace and harmony now. Manipur becomes like a war zone and killing fields. There are no activities of educations-works-markets-institutions if any. There are full of Blockets-Bandh and Shutdown called by agitators and 163 B.N.S.S. and CURFEW imposed by the Government as and when arises. As a result, all the people of Manipur are facing and living in a very difficult and sorrow state Per Capita income of the people of Manipur is also very low in comparison with other state of India. Having below poverty lines and facing worst prevailing situations, all the people of Manipur are struggling on many ways for their livelihood. So, to place additional burden of power tariff on the head of poor people may not justify.*

*In the light of the above-mentioned facts and circumstances, you are earnestly requested to kindly not to make Revision, POWER TARIFF FY 2026-27 sympathetically in the interest of the General Public in the prevailing situations.”*

**Reply from MSPDCL, to objections/ suggestions of AMPCA:**

*“We acknowledge receipt of the representation dated 25/04/2026 regarding the ARR and Tariff Petition for FY 2026-27. MSPDCL deeply appreciates the concerns raised by AMPCA on behalf of the consumers of Manipur, particularly in light of the unprecedented hardships caused by the COVID-19 pandemic and the prevailing law-and-order situation since May 2023.*

*We fully recognize the economic distress faced by households and businesses, and the challenges of livelihood under the current circumstances. At the same time, MSPDCL is bound to ensure reliable electricity supply and financial sustainability of the distribution system.*

*As presented before the Manipur Electricity Regulatory Commission (MnERC):*

- *The Aggregate Revenue Requirement (ARR) for FY 2026-27 is projected at ₹1,179.71 Cr, against expected revenue of ₹706.76 Cr at existing tariffs, leaving a gap of ₹425.76 Cr.*
- *The State Government has committed subsidy support of ₹360 Cr, which substantially cushions consumer impact.*
- *Even after subsidy, the Average Revenue Realisation (ARR) stands at ₹8.50/kWh, compared to the Average Cost of Supply (ACS) of ₹12.46/kWh, leaving a shortfall of nearly ₹3.96/kWh.*
- *The proposed tariff increase of 9-12% across categories is modest compared to regional averages. For example, domestic tariffs in Assam and Tripura are higher than Manipur's proposed rates, while agriculture tariffs remain among the lowest in the region.*

*The rationale for tariff revision is driven by:*

- *Rising power purchase costs due to fuel price escalation and new allocations (Pare, Subansiri, Punatsangchu).*
- *Higher transmission charges linked to asset expansion and O&M.*
- *Increased employee expenses from recruitment, terminal benefits, and salary revisions.*
- *Ageing infrastructure requiring enhanced repairs and maintenance.*

*MSPDCL assures AMPCA that:*

- *The proposed tariff hike is essential to bridge the revenue gap and maintain uninterrupted supply.*
- *Subsidy support from the State Government will continue to protect vulnerable consumers.*
- *Tariffs remain broadly aligned with or below regional averages, ensuring affordability.*
- *MSPDCL is committed to loss reduction, improved metering, and consumer service enhancement to minimize future burden.*

*We respectfully submit that while the concerns of AMPCA are genuine, the tariff revision is unavoidable to sustain operations and ensure reliable electricity supply to the people of Manipur.”*

### **Commission's Comments**

*The objections/ suggestions raised by the AMPCA and response of MSPDCL are*

*noted and Commission has duly considered in passing the tariff order as detailed in subsequent chapters.*

**Objection/ Suggestion - 2**

**Objector: Dr. Kh. Ratankumar Singh, President & Dr. Asit Kumar Debnath, Secretary,** Association of Healthcare Providers (India), Manipur Chapter (AHPI – MC).

**Objections/ Suggestions:**

*“On behalf of the Association of Healthcare Providers India, Manipur Chapter, representing major private healthcare institutions (43Nos) across the State, we respectfully submit this representation regarding the proposed Aggregate Revenue Requirement and tariff for FY 2026-27.*

*We sincerely thank the Hon’ble Commission for providing stakeholders with an opportunity to present their views.*

*Hospitals are not ordinary commercial establishments. They function as essential, life-saving infrastructure operating 24×7, with uninterrupted dependence on electricity for ICUs, Operation Theatres, Dialysis Units, Cath Labs, Neonatal and Paediatric Critical Care, Emergency Services, Oxygen generation, Diagnostics, Imaging and life-support systems.*

*Electricity consumption in hospitals is non-discretionary and directly linked to patient safety and survival. Any significant increase in tariff will directly ///increase operational costs and may ultimately add to the financial burden on patients.*

*A comparative view of neighboring North-East states suggests that Tripura and Assam maintain relatively moderate and stable tariff structures, while higher tariff regimes in some states create considerable cost pressure on service sectors. Manipur’s healthcare ecosystem is already functioning under difficult operational conditions, including reduced patient volumes in several regions and rising input costs.*

*At present, hospitals continue to be treated broadly under commercial tariff categories, despite their essential public health role. This represents a policy gap that requires urgent consideration.*

*We therefore request the Hon'ble Commission to kindly consider the following:*

- 1. **Create a dedicated Healthcare Tariff Category** or extend industry/essential service tariff status to hospitals.*
- 2. **Distinguish hospitals from general commercial consumers,** considering their public health function.*
- 3. **Maintain tariff within a moderate regional benchmark,** broadly aligned with neighbouring states such as Assam and Tripura.*
- 4. **Hold a sector-specific consultative dialogue** with healthcare stakeholders before finalising the tariff structure.*

*We are not seeking undue concessions, but a fair, evidence-based recognition of healthcare as an essential service and not as a commercial luxury.*

*We earnestly request the Hon'ble Commission to extend special consideration to the healthcare sector while finalising the ARR and tariff for FY 2026-27."*

**Reply from MSPDCL, to objections/ suggestions of AHPI - MC:**

*We acknowledge receipt of the representation dated 27.04.2026 regarding the concerns of the healthcare sector on the proposed ARR and tariff for FY 2026-27. MSPDCL appreciates the constructive inputs from the Association of Healthcare Providers, Manipur Chapter, representing 43 private healthcare institutions across the State.*

*We fully recognize that hospitals are essential service providers, operating 24x7 with critical dependence on uninterrupted electricity supply for ICUs, etc. and life-support systems.*

*At the same time, MSPDCL is bound by the regulatory framework of the Manipur Electricity Regulatory Commission (MnERC). As per the Electricity Act, 2003 and the Tariff Policy issued by the Government of India, tariffs must be determined on the basis of the Aggregate Revenue Requirement (ARR), ensuring recovery of*

*prudent costs of power purchase, transmission, O&M, depreciation, and financing charges.*

*We note your request for:*

- 1. A dedicated healthcare tariff category.*
- 2. Distinction of hospitals from general commercial consumers.*
- 3. Moderation of tariff within regional benchmarks.*
- 4. Sector-specific consultative dialogue.*

*MSPDCL assures that these suggestions will be placed before the Hon'ble Commission for consideration during the tariff determination process. The creation of a separate tariff category or special dispensation for healthcare institutions is a matter within the jurisdiction of MnERC, and MSPDCL will extend full cooperation.*

*We reiterate that MSPDCL is committed to balancing financial sustainability with consumer affordability, and we value the healthcare sector's vital role in public welfare.*

#### **Commission's Comments**

The objections/ suggestions raised by the AHPI – MC and response of MSPDCL are noted. The Commission has observed that healthcare institutions are covered under commercial category in most of the states. The Commission has also carefully benchmarked the tariff in Manipur for different categories with similar states while designing and approving the tariff order.

## 5. True up for FY 2024-25

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### 5.1. Background

MSPDCL has submitted petition for Final true up of FY 2024-25 as per Regulation 10.2 of JERC (Multi Year Tariff) Regulations, 2014 based on audited annual accounts. As per Regulation 10.6 of JERC (Multi Year Tariff) Regulations, 2014, the Commission has to undertake true up based on audited accounts and pass an order recording approved aggregate gain or loss on account of controllable factors and the amount of such gains or losses that may be shared in accordance with Regulation 13 of JERC (Multi Year Tariff) Regulations, 2014. It may be noted that the present true-up Petition is based on the comparison of the actual expenses and revenue for FY 2024-25 with the expenses and revenue considered by the Hon'ble Commission in the Annual Revenue Requirement (ARR) of FY 2024-25 as decided in the JERC tariff Order for FY 2024-25 dated 14.06.2024.

### 5.2. Energy Sales

#### Petitioners Submission

MSPDCL caters to a diverse consumer mix comprising of:

- LT Domestic
- LT & HT Commercial,
- LT & HT Industry
- Public Street Lighting
- Public Water Works
- Agriculture consumers
- Bulk Consumers

LT Domestic category is the largest consumer category and comprises around 65% of the total sales of MSPDCL. The number of consumers in this category has increased rapidly in the recent years on account of the rural electrification schemes such as RGGVY, DDUGJY and Saubhagya scheme. The actual category-wise energy sales as compared to the energy sales approved by the Hon'ble Commission in Tariff Order for FY 2025-26 is given in the Table below:

**Table 5-1 Category-wise Energy Sales (MU) claimed for FY 2024-25 (MU)**

S No.	Particulars	Approved in ARR FY 2024-25	Approved in APR 2024-25	Claimed for FY 2024-25
<b>A</b>	<b>LT Supply</b>			
1	Domestic	530.97	521.22	648.25
2	Commercial LT	112.13	86.46	59.65
3	Public Lighting	3.92	2.04	3.35
4	PWW	11.11	4.26	5.16
5	Irrigation and Agriculture			
(i)	Agriculture	0.00	0.00	0.00
(ii)	Irrigation (Others)	0.00	0.00	0.00
6	Cottage and Small Industries	14.75	30.24	27.06
	<b>Total LT</b>	<b>672.88</b>	<b>644.22</b>	<b>743.47</b>
<b>B.</b>	<b>HT Supply</b>			
7	Commercial HT	39.51	25.40	12.54
8	PWW	49.96	40.92	29.42
9	Irrigation and Agriculture			
(i)	Agriculture	0.00	0.00	0.00
(ii)	Irrigation (Others)	0.82	0.32	0.26
10	Medium Industries	9.23	2.42	6.16
11	Large Industries	20.64	14.06	6.25
12	Bulk Supply	104.90	75.92	27.38
	<b>Total HT</b>	<b>225.06</b>	<b>159.04</b>	<b>82.01</b>
	<b>Grand Total (LT &amp; HT)</b>	<b>897.94</b>	<b>803.26</b>	<b>825.48</b>

The claimed energy sales (revised based on additional information sought) as reported by MSPDCL in FY 2024-25 is **825.48 MUs**. The Hon'ble Commission has been requested to approve the consumption parameters as submitted in the above table as same is uncontrollable on the part of MSPDCL.

#### **Commission Analysis:**

MSPDCL in its original tariff petition initially submitted energy sales as 939.26 Mus and Rs. 507.75 Cr. as revenue recovered from sale of energy at existing tariff for FY 2024-25. The Commission verified the revenue recovered and sold unit for FY 2024-25 from the audited account of MSPDCL and observed that, revenue recovered from sale of energy is not reconciled to the units sold in FY 2024-25. Commission sought category wise revenue reconciliation showing recovery of energy charge and fixed

charge along with the details category wise consumer number, connected load and sold energy from petitioner for FY 2024-25.

In response to that, petitioner submitted category wise details of consumer number and connected load and energy charge and fixed charge for FY 2024-25. Commission observed lots of discrepancy in the category wise revenue calculated by the petitioner. The Commission again sought clarification for the same from the petitioner, but petitioner failed to provide any satisfactory response on this.

Based on this, The Commission has noted that the accurate sales quantum with detailed break up of category wise and slab wise break up, is not available with MSPDCL. In absence of the category wise sales wise break up being available from the reliable metering and billing database, the submitted information of category wise sales, cannot be relied upon.

It is important that the revenue billed, as appearing in the audited statement of accounts, is reconciled with the category wise slab wise energy sales and the approved category wise slab wise tariff approved by the Commission (i.e. Revenue = Energy Sales Energy Charge + Fixed Charge\*Connected Load/Contract Demand\*12).

The Commission has noted that the submitted sales quantum is not getting reconciled with the audited figures of revenue billed and MSPDCL was unable to submit the correct reconciliation of the energy sales and revenue billed, as sought by the Commission. In absence of this, the Commission feels prudent to back calculate the category wise energy sales based on the audited figures of revenue billed and estimated average billing rate derived from approved category wise tariff and approved sales mix in the previous tariff orders of the Commission.

Based on this method, there Commission feels there is a need for re-instatement of energy sales to reconcile the same with the actual audited revenue billed. Accordingly, the reinstated energy sales quantum approved by the Commission for FY 2024-25 is provided below:

Hence, the Commission did reverse calculation of category wise sold unit by considering revenue recovered as Rs. 507.75 Cr and Average billing rate as approved by the Commission in Tariff Order for FY 2024-25. Commission approves **718 Mus** as the total energy sold for MSPDCL for FY 2024-25.

**Table 5-2: The Approved Energy Sales for FY 2024-25 (MU)**

<b>S No.</b>	<b>Particulars</b>	<b>Claimed for FY 2024-25</b>	<b>Approved for FY 2024-25</b>
<b>A</b>	<b>LT Supply</b>		
1	Domestic	648.25	510.41
2	Commercial LT	59.65	70.05
3	Public Lighting	3.35	2.56
4	PWW	5.16	3.94
5	Irrigation and Agriculture		
(i)	Agriculture	0.00	0.00
(ii)	Irrigation (Others)	0.00	0.00
6	Cottage and Small Industries	27.06	32.31
	<b>Total LT</b>	<b>743.47</b>	<b>619.28</b>
<b>B.</b>	<b>HT Supply</b>		
7	Commercial HT	12.54	14.36
8	PWW	29.42	21.54
9	Irrigation and Agriculture		
(i)	Agriculture	0.00	0.36
(ii)	Irrigation (Others)	0.26	0.00
10	Medium Industries	6.16	1.44
11	Large Industries	6.25	17.95
12	Bulk Supply	27.38	43.08
	<b>Total HT</b>	<b>82.01</b>	<b>98.73</b>
	<b>Grand Total (LT &amp; HT)</b>	<b>825.48</b>	<b>718.00</b>

**5.3. Energy Purchase****Petitioners' submission:**

The actual Power Purchase cost as against the power purchase cost approved in the ARR/ Tariff Order for FY 2024-25 is shown in the Table below.

**Table 5 -3 : Power Purchase claimed for FY 2024-25 (MU)**

S.No.	Source	Approved in ARR of FY 2024-25	Approved in APR for FY 2024-25	Claimed for FY 2024-25
<b>A</b>	<b>CGS – NEEPCO</b>			
1	Kopili -I HEP	7.23	31.14	42.62
2	Kopili-II HEP	6.63	8.76	11.50
3	Khandong HEP	5.44	0.00	0.00
4	Ranganadi HEP	91.43	74.39	87.31
5	Doyang HEP	12.55	17.00	16.18
6	Pare HEP	33.89	26.01	31.22
7	Assam GBPP	146.24	134.45	135.32
8	AGTPP	66.80	52.39	48.17
	<b>Sub-Total (A)</b>	<b>370.21</b>	<b>344.14</b>	<b>372.32</b>
<b>B</b>	<b>CGS – NHPC</b>			
1	Loktak HEP Purchased Power	30.52	76.56	124.65
2	Loktak HEP- Free Power	20.22	50.71	82.57
	<b>Sub-Total (B)</b>	<b>50.74</b>	<b>127.27</b>	<b>207.22</b>
<b>C</b>	<b>CGS – Others</b>			
1	OTPC Palatana	328.04	250.13	265.51
2	NTPC Bongaigaon Unit I - III	349.60	322.77	388.42
	<b>Sub-Total (C)</b>	<b>677.64</b>	<b>572.90</b>	<b>653.93</b>
<b>D</b>	<b>Grand-Total from Long Term Sources (A+B+C)</b>	<b>1098.59</b>	<b>1044.31</b>	<b>1233.47</b>
<b>E</b>	<b>Add: Short-Term Power Purchase</b>			
1	IEX Purchase	65.00	125.00	117.83
2	UI Overdrawal	13.52	6.93	16.79
3	Banking Import	77.00	54.21	76.18
4	<b>Sub -Total (E)</b>	<b>155.52</b>	<b>186.14</b>	<b>210.53</b>
<b>F</b>	<b>Add: Other Power Purchase Costs</b>			
1	REC Certificates			
2	Supplementary Bills			
3	Late Payment Surcharge			
	<b>Sub -Total (F)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>G</b>	<b>Total Power Purchase (D+E+F)</b>	<b>1254.11</b>	<b>1230.45</b>	<b>1444.27</b>

The Hon'ble Commission has been requested to approve the power purchase based on the actuals as shown in the table above.

### Commission's Analysis

The total power purchased as claimed by MSPDCL in FY 2024-25 is 1444.27 MUs. The Commission has verified the quantum of energy purchased from the bills submitted by utilities on random basis as well as based on past trends of source wise purchase. The Commission approves total power purchased as 1444.27 MUs considering 1233.47 MUs from Central Generating Stations and 210.80 MUs from short term including purchase from IEX, UI Overdrawl and Banking Import. Further, Commission has approved Net power purchase as 1060.86 MUs after adjusting of IEX sales, UI Underdrawl and banking export. The details of approved power purchase is shown in the table below.

**Table 5-4: Power Purchase approved for FY 2024-25**

S No.	Source	Approved for FY 2024-25
<b>A</b>	<b>CGS – NEEPCO</b>	
1	Kopili -I HEP	42.62
2	Kopili-II HEP	11.50
3	Khandong HEP	0.00
4	Ranganadi HEP	87.31
5	Doyang HEP	16.18
6	Pare HEP	31.22
7	Assam GBPP	135.32
8	AGTPP	48.17
	<b>Sub-Total (A)</b>	<b>372.32</b>
<b>B</b>	<b>CGS – NHPC</b>	
1	Loktak HEP Purchased Power	124.65
2	Loktak HEP- Free Power	82.57
	<b>Sub-Total (B)</b>	<b>207.22</b>
<b>C</b>	<b>CGS – Others</b>	
1	OTPC Palatana	265.51
2	NTPC Bongaigaon Unit I - III	388.42
	<b>Sub-Total (C)</b>	<b>653.93</b>
<b>D</b>	<b>Grand-Total from Long Term Sources (A+B+C)</b>	<b>1233.47</b>
<b>E</b>	<b>Add: Short-Term Power Purchase</b>	
1	IEX Purchase	117.83
2	UI Overdrawal	16.79
3	Banking Import	76.18
4	<b>Sub -Total (E)</b>	<b>210.80</b>

S No.	Source	Approved for FY 2024-25
<b>F</b>	<b>Add: Other Power Purchase Costs</b>	
1	REC Certificates	
2	Supplementary Bills	
3	Late Payment Surcharge	
<b>F</b>	<b>Sub -Total (F)</b>	<b>0.00</b>
<b>G</b>	<b>Total Power Purchase (D+E+F)</b>	<b>1444.27</b>
	<b>NERLDC Pool Loss (%)</b>	<b>2.33%</b>
	<b>NERLDC Pool Loss (MU)</b>	<b>33.65</b>
<b>H</b>	<b>Energy Available at State Periphery (G) (MU)</b>	<b>1410.62</b>
1	IEX Sales	202.19
2	UI Underdrawal	67.03
3	Banking Export	80.11
4	<b>Sub -Total (H)</b>	<b>349.33</b>
<b>I</b>	<b>Net Power Purchase = (G-H)</b>	<b>1061.29</b>

#### 5.4. Energy Balance and Transmission & Distribution loss

##### Petitioner's Submission:

The actual Transmission & Distribution losses for FY 2024-25 has been claimed to be 15.76% based on the revised submissions filed before the Commission. This is against the approved Distribution Losses as approved by the Commission as 16.59% in Tariff Order for FY 2025-26.

**Table 5-5: Transmission and Distribution Losses for FY 2024-25 (%)**

Particulars	Approved in ARR for FY 2024-25	Approved in APR for FY 2024-25	Claimed for FY 2024-25
Transmission & Distribution Loss	15.18%	16.59%	15.76%

MSPDCL submitted that energy availability for FY 2024-25 has been computed based on the actual Power purchase. MSPDCL is in the process of expanding the coverage of prepaid meters to reduce unauthorized usage of electricity and the T&D losses. As the coverage of prepaid meters increased in the state in the future years, the T&D losses gradually improved. The same shall further improve in the future years as MSPDCL is in the process of implementation of 100% consumers under smart prepaid metering under RDSS scheme of Government of India. The RDSS scheme is under the process of implementation and MSPDCL has requested the Commission to consider the above actual losses till such time when the target of 100% pre-paid metering is achieved.

**Commission Analysis:**

The pooled losses percentage for North Eastern Region (NER) has been taken at 2.33% based on the approved figures in the past as well as the proposed figures by MSPDCL. The Intra-state transmission losses to be adopted for FY 2024-25 are at 7.20% as the same figure was indicated by MSPCL in their replies to additional Information queries. The actual distribution losses derived by the Commission duly adopt the NER Losses at 2.33% and MSPCL losses at 7.20%, is 27.65% as against the reported losses by MSPDCL of 15.76%. The variation in the figure is because of variation in the energy sales reported by MSPDCL and the calculated energy sales quantum as provided above. The Commission has observed that the T&D loss figures approved by the Commission in the past need a re-instatement due to the following reasons:

- a) The energy sales reported by MSPDCL has not been reconciled with the actual audited figures of revenue billed with segregation of category wise and slab wise sales. Also, the energy sales data is not being recorded in the billing database (under the prepaid metering system). In order to reconcile this, the energy sales needs to be re-instated.
- b) The LT sales in the last few years has increased considerably due to a number of rural electrification schemes resulting in expansion of LT network.
- c) In addition to the above, the prevailing sensitive situation of law and order in the state since last few years has further created challenges for the distribution company to improve efficiency and meet the targets set earlier.

Accordingly, the Commission has re-instated the baseline distribution losses for FY 2024-25 and set a new target for FY 2025-26 and FY 2026-27 based on the actual calculated losses of FY 2024-25. The Commission directs MSPDCL to ensure that they now need to calculate the energy sales and losses from the next tariff petition based on the baseline specified here and accordingly work to meet the distribution loss reduction target. The Energy Balance during FY 2024-25 is re-worked by Commission as detailed in the table below:

**Table 5-6: T&D loss & Energy Balance approved for FY 2024-25**

S No	Particulars	Unit	Claimed for FY 2024-25	Approved for FY 2024-25
1	Own Generation	MU	0.00	0.00
2	Power purchase from CGS	MU	1233.47	1233.47
<b>3</b>	<b>Short-Term Sources (MU)</b>			
A	Add: UI Over drawl	MU	16.79	16.79
B	Add: IEX purchases	MU	117.83	117.83
C	Add: Returned Banking Energy	MU	76.18	76.18
D	Less: IEX sales	MU	202.19	202.19
E	Less: Banking mode sales	MU	80.11	80.11
F	Less: UI Under drawl	MU	67.03	67.03
<b>4</b>	<b>Total after adjustment of Short-Term Sources</b>	<b>MU</b>	<b>1094.94</b>	<b>1094.94</b>
10	Pool Losses	%	2.33%	2.33%
11	Energy Losses at NER	MU	25.51	25.51
<b>12</b>	<b>Gross Energy handled at State Periphery</b>	<b>MU</b>	<b>1069.43</b>	<b>1069.43</b>
13	<b>Intra-State Loss</b>	<b>%</b>	<b>7.05%</b>	<b>7.20%</b>
<b>14</b>	<b>Intra-State Loss</b>	<b>MU</b>	<b>75.39</b>	<b>77.00</b>
15	<b>Energy at DISCOM Periphery</b>	<b>MU</b>	<b>994.04</b>	<b>992.43</b>
13	Total Sales (LT+HT)	MU	825.48	718.00
14	Transmission & Distribution loss	MU	168.56	274.43
<b>15</b>	<b>Transmission and Distribution loss</b>	<b>%</b>	<b>15.76%</b>	<b>27.65%</b>

### 5.5. Power Purchase Cost

#### Petitioner's submission

The actual Power Purchase cost as against the power purchase cost approved in the ARR/ Tariff Order for FY 2024-25 is shown in the Table below:

**Table 5.7: Power Purchase Cost claimed for FY 2024-25 (Rs. Crore)**

S No.	Source	Approved in ARR for FY 2024-25		Approved in APR for FY 2024-25		Claimed for FY 2024-25	
		Rs Crs	Rs./Kwh	Rs Crs	Rs./Kwh	Rs Crs	Rs./Kwh
<b>A</b>	<b>CGS – NEEPCO</b>						
1	Kopili -I HEP	1.75	2.42	5.85	1.88	12.01	2.82
2	Kopili-II HEP	1.69	2.55	1.70	1.94	3.13	2.72
3	Khandong HEP	0.82	1.51	0.00	0.00	0.00	0.00
4	Ranganadi HEP	24.66	2.70	17.09	2.30	27.88	3.19
5	Doyang HEP	8.77	6.99	8.25	4.85	12.49	7.72
6	Pare HEP	18.65	5.50	11.12	4.28	16.68	5.34
7	Assam GBPP	98.72	6.75	44.77	3.33	89.89	6.64
8	AGTPP	41.92	6.28	15.92	3.04	29.76	6.18
	<b>Sub-Total (A)</b>	<b>196.98</b>	<b>5.32</b>	<b>104.70</b>	<b>3.04</b>	<b>191.84</b>	<b>5.15</b>

S No.	Source	Approved in ARR for FY 2024-25		Approved in APR for FY 2024-25		Claimed for FY 2024-25	
		Rs Crs	Rs./Kwh	Rs Crs	Rs./Kwh	Rs Crs	Rs./Kwh
<b>B</b>	<b>CGS – NHPC</b>						
1	Loktak HEP Purchased Power	14.41	4.72	20.78	2.71	39.10	3.14
2	Loktak HEP- Free Power		0.00		0.00		0.00
	<b>Sub-Total (B)</b>	<b>14.41</b>	<b>2.84</b>	<b>20.78</b>	<b>1.63</b>	<b>39.10</b>	<b>1.89</b>
<b>C</b>	<b>CGS – Others</b>						
1	OTPC Palatana	112.99	3.44	43.23	1.73	93.79	3.53
2	NTPC Bongaigaon Unit I - III	214.05	6.12	125.02	3.87	237.12	6.10
	<b>Sub-Total (C)</b>	<b>327.04</b>	<b>4.83</b>	<b>168.25</b>	<b>2.94</b>	<b>330.91</b>	<b>5.06</b>
<b>D</b>	<b>Grand-Total from Long Term Sources (A+B+C)</b>	<b>538.43</b>	<b>4.90</b>	<b>293.74</b>	<b>2.81</b>	<b>561.85</b>	<b>4.56</b>
<b>E</b>	<b>Add: Short-Term Power Purchase</b>						
1	IEX Purchase	30.13	4.64	56.25	4.50	35.12	2.98
2	UI Overdrawal	5.38	3.98	3.80	5.48	7.36	4.38
3	Banking Import	0.00	0.00	0.00	0.00	0.00	0.00
4	<b>Sub -Total (E)</b>	<b>35.51</b>	<b>2.28</b>	<b>60.05</b>	<b>3.23</b>	<b>42.48</b>	<b>2.02</b>
<b>F</b>	<b>Add: Other Power Purchase Costs</b>						
1	REC Certificates	45.12		78.42		0.00	
2	Supplementary Bills	22.00		0.22		5.44	
3	Late Payment Surcharge	0.00		1.50		2.53	
	<b>Sub -Total (F)</b>	<b>67.12</b>	<b>0.00</b>	<b>80.14</b>	<b>0.00</b>	<b>7.97</b>	<b>0.00</b>
<b>G</b>	<b>Total Power Purchase (D+E+F)</b>	<b>641.06</b>	<b>5.11</b>	<b>433.93</b>	<b>3.53</b>	<b>612.30</b>	<b>4.24</b>

As per the above table, the actual power purchase cost is Rs. 612.3 Crore for FY 2024-25. The actual power purchase cost and the actual average power purchase rate is higher than the APR approved figures in tariff order of FY 2025-26 but lower than the figures approved in tariff order of FY 2024-25.

MSPDCL submitted that, during FY 2024-25, due to the energy crisis prevailing due to geopolitical scenario, there is considerable increase in the Energy Charge for the Gas run Thermal projects like the NEEPCO AGBPP and AGTPP. Also, MSPDCL has paid Rs.5.44 Crore of supplementary bills and Rs. 2.53 crore as late payment surcharge. The payment of these supplementary bills is uncontrollable on part of the Petitioner since the same is based on revisions in the tariff approved by CERC for different central generating stations.

Therefore, the Hon'ble Commission has been requested to approve the power

purchase cost as submitted in the above table as the same is uncontrollable and unavoidable on part of MSPDCL.

**Commission Analysis:**

The Commission observed that the actual power purchase cost submitted above was not reconciled with the audited figures provided in the audited financial statement.

The Commission has noted that the total actual Power Purchase Cost as provided in the audited financial statement of accounts is Rs. 729.7737. It is observed that this cost includes the Transmission Charges of Rs. 141.24 Crore and after adjustment of Rs. 23.77 Crore income from UI Underdrawal i.e Audited figure of Power purchase cost =  $Rs.612.30+141.24-23.77 = Rs. 729.77$  Crore.

The Commission notes that the income from UI underdrawl has been adjusted in the power purchase cost head and not included in the revenue head (i.e Sales – IEX and Deviation head). As such, the Commission has also made adjustment of Rs. 23.77 Cr. of UI Under drawl from the total power purchase cost to reconcile with the figures provided in the audited statement of accounts. The consistent approach has been followed while allowing revenue from sale of surplus power.

Based on this analysis, the total cost claimed was reconciled with the audited figures of power purchase cost.

Further, the Commission observed that petitioner has claimed Rs. 2.53 Cr. as Late Payment surcharge and Rs. 5.44 Cr. Supplementary bills. The Commission sought clarification on the same. In response to that, it is noted that the Late payment surcharge was incurred due to shortage of funds resulting in delayed payment. Further, the petitioners provided bills of supplementary charges paid.

The Commission verified power purchased bills as provided by petitioner along with supplementary charges on sample basis.

In addition to that, Commission notes that, Late Payment surcharges are the expenses not to be passed on to the consumers since these should be controllable on part of the petitioner. Hence, Commission disallows Rs. 2.53 Cr. claimed as Late Payment surcharges.

**Table 5-8: Power Purchase cost approved of MSPDCL for FY 2024-25**

S No.	Source	Power Purchase cost Approved for FY 2024-25 (Rs Crs)	Approved Cost Per Unit (INR/kWh)
<b>A</b>	<b>CGS – NEEPCO</b>		
1	Kopili -I HEP	12.01	2.82
2	Kopili-II HEP	3.13	2.72
3	Khandong HEP	0.00	0.00
4	Ranganadi HEP	27.88	3.19
5	Doyang HEP	12.49	7.72
6	Pare HEP	16.68	5.34
7	Assam GBPP	89.89	6.64
8	AGTPP	29.76	6.18
	<b>Sub-Total (A)</b>	<b>191.84</b>	<b>5.15</b>
<b>B</b>	<b>CGS – NHPC</b>		
1	Loktak HEP Purchased Power	39.10	3.14
2	Loktak HEP- Free Power		0.00
	<b>Sub-Total (B)</b>	<b>39.10</b>	<b>1.89</b>
<b>C</b>	<b>CGS – Others</b>		
1	OTPC Palatana	93.79	3.53
2	NTPC Bongaigaon Unit I - III	237.12	6.10
	<b>Sub-Total (C)</b>	<b>330.91</b>	<b>5.06</b>
<b>D</b>	<b>Grand-Total from Long Term Sources (A+B+C)</b>	<b>561.85</b>	<b>4.56</b>
<b>E</b>	<b>Add: Short-Term Power Purchase</b>		
1	IEX Purchase	35.12	2.98
2	UI Overdrawal	7.36	4.38
3	Banking Import	0.00	0.00
4	<b>Sub -Total (E)</b>	<b>42.48</b>	<b>2.02</b>
<b>F</b>	<b>Add: Other Power Purchase Costs</b>		
1	REC Certificates	0.00	
2	Supplementary Bills	5.44	
3	Late Payment Surcharge	0.00	
F	<b>Sub -Total (F)</b>	<b>5.44</b>	<b>0.00</b>
<b>G</b>	<b>Total Power Purchase (D+E+F)</b>	<b>609.77</b>	<b>4.22</b>
<b>H</b>	<b>Energy Available at State Periphery (G) (MU)</b>		
1	UI Underdrawal	23.77	
<b>J</b>	<b>Net Power Purchase = (G-H)</b>	<b>586.00</b>	<b>5.52</b>

## 5.6. Renewable Purchase Obligation

### Petitioner's submission

The petitioner has submitted that; it has claimed Renewable Purchase Obligation in accordance with the trajectory issued by Ministry of Power (MoP) vide Gazette no. S.O.4617(E) dated 20th October 2023 wherein the targets have been issued till 2029-

30. Accordingly, MSPDCL have submitted the Renewable Purchase Targets and Achievements for FY 2024-25 as shown in the table below.

**Table 5-9: Renewable Purchase Obligation claimed for FY 2024-25**

S No	Particulars	Formula	Unit	Claimed for 2024-25
1	Energy Sale excl. Inter-State Sale		MU	939.26
2	Total RPO Target		%	29.91%
3	Total RE purchase requirement	1*2	MU	280.93
4	HPO Target		%	0.38%
5	Hydro power purchase requirement	1*4	MU	3.57
6	WPO Target		%	0.67%
7	Wind power purchase requirements	1*6	MU	6.29
8	DRE Target		%	0.75%
9	Distributed Renewable Energy Requirement	1*8	MU	7.04
10	Other RPO Target		%	28.11%
11	Other RE Purchase Requirement	1*9	MU	264.03
12	Actual hydro power purchase		MU	396.05
13	Surplus / Deficit in Hydro power purchase	12-7	MU	392.48
14	HPO achievement	12/1	%	42%
15	Wind power purchase		MU	0.00
16	Surplus / Deficit in wind power purchase	15-5	MU	-6.29
17	WPO achievement	15/1	%	0%
18	Distributed Renewable Energy purchase		MU	0.00
19	Surplus / Deficit in DRE purchase	18-9	MU	-7.04
20	DRE achievement	18/1	%	0%
21	Other RE purchase	a+b+c+d+e	MU	0.00
A	Co-generation		MU	0.00
B	Small Hydro		MU	0.00
C	Biomass		MU	0.00
d	Solar		MU	0.00
e	Others		MU	0.00
22	Surplus / Deficit in other RE purchase	21-11	MU	-264.03
23	Other RPO achievement	21/1	%	0%
24	Total RE purchase achievement	12+15+18+21	MU	3.57
25	Total RPO achievement	24/1	%	0.38%

### Commission Analysis:

The Commission has computed Renewable Purchase Obligation in accordance with JERC (RPO and its compliance) (First amendment) Regulations, 2022, which is presently applicable for Manipur and specifies the targets and norms to be considered

for FY 2024-25 as well as trajectory till FY 2029-30. The approved RPO target and achievement for FY 2024-25 is shown in the table below -

**Table 5-10: Renewable Purchase Obligation approved for FY 2024-25**

S No	Particulars	Formula	Unit	Approved for FY 2024-25
1	Energy Sale excl. Inter-State Sale		MU	718.00
2	Total RPO Target		%	29.91%
3	Total RE purchase requirement	1*2	MU	214.75
4	HPO Target		%	1.08%
5	Hydro power purchase requirement	1*4	MU	7.75
6	WPO Target		%	2.46%
7	Wind power purchase requirement	1*6	MU	17.66
8	Other RPO Target		%	26.37%
9	Other RE Purchase Requirement	1*8	MU	189.34
10	Energy Storage purchase obligation target		%	1%
11	Energy Storage purchase requirement	1*10	MU	7.18
12	Actual hydro power purchase		MU	31.22
13	Surplus / Deficit in Hydro power purchase	12-5	MU	23.47
14	HPO achievement	12/1	%	4%
15	Wind power purchase		MU	0.00
16	Surplus / Deficit in wind power purchase	15-7	MU	-17.66
17	WPO achievement	15/1	%	0%
18	Other RE purchase	a+b+c+d+e	MU	0.00
a	Co-generation		MU	0.00
b	Small Hydro		MU	0.00
c	Biomass		MU	0.00
d	Solar		MU	0.00
e	Others		MU	0.00
19	Surplus / Deficit in other RE purchase	18-9	MU	-189.34
20	Other RPO achievement	18/1	%	0%
21	Energy Storage Purchase		MU	0.00
22	Surplus / Deficit in other RE purchase	21-11	MU	-7.18
23	Energy Storage Purchase achievement	21/1	%	0%
24	Total RE purchase achievement	12+15+18+21	MU	7.75
25	Total RPO achievement	24/1	%	1.08%

The Commission has noted that MSPDCL has not achieved RPO targets in FY 2024-25. The Commission directs MSPDCL to meet the RPO targets and has accordingly allowed the cost required for compliance of RPO targets in the tariff of FY 2026-27. With this, the petitioner is directed to ensure compliance of RPO targets from FY 2026-27 in order to avoid any penalties being imposed on them for non-compliance of the same.

## 5.7. Transmission Charges

### Petitioner's Submission

The transmission charges include the charges paid to PGCIL, MSPCL and SLDC charges. The summary of transmission charges approved by the Commission in ARR order and the actual charges paid by MSPDCL for FY 2024-25 is as follows:

**Table 5-11: Transmission Charges claimed for FY 2024-25 (Rs. Cr)**

Sl. No	Particulars	Approved in ARR Order 24-25	Approved in APR Order 24-25	Claimed for FY 24-25
1	PGCIL Charges	97.00	92.38	62.57
2	MSPCL Charges	90.22	0.00	76.00
3	SLDC Charges	0.00	0.00	0.90
4	NERLDC Charges	0.71	1.82	1.76
	<b>Total</b>	<b>187.93</b>	<b>94.20</b>	<b>141.24</b>

MSPDCL submitted that, the transmission charges are uncontrollable in nature as the same are levied based on approved cost and orders of CERC and MnERC as applicable for inter-state and intra-state transmission respectively.

As such, MSPDCL requests the Hon'ble Commission to approve the actual Transmission Charges of Rs. 141.24. for FY 2024-25, as shown in the Table above.

### Commission Analysis:

The Commission has observed that the actual transmission charges claimed by MSPDCL is higher than approved in APR Order for FY 2024-25 and within the cost approved in ARR Order for FY 2024-25.

The Commission sought the documentary evidence/bills of the claimed transmission charges for FY 2024-25. The Commission verified the bills of transmission charges for FY 2024-25, on sample basis. The charges for intra state transmission charges paid to MSPCL, is also matching with the income shown in the MSPCL truing up petition for FY 2024-25. Accordingly, the approved transmission charges for FY 2024-25 are shown in the table below.

**Table 5-12: Transmission Charges approved for FY 2024-25 (Rs. Cr.)**

Particulars	Approved for 2024-25
PGCIL Charges	62.57
MSPCL Charges	76.00
SLDC charges	0.90
NERLDC Charges	1.76
<b>Total</b>	<b>141.24</b>

## 5.8. Operation and Maintenance Expenses

The Operation and Maintenance (O&M) expenses comprises of Employee Expenses, Repair and Maintenance (R&M) Expenses and Administrative and General (A&G) Expenses. In the FY 2024-25, MSPDCL has incurred the O&M expenses as follows:

### 5.8.1. Employee Cost

#### Petitioners Submission

The Employee Expenses include Basic Pay, Dearness Pay, Dearness allowances, house rent allowances, and other allowances, new pension scheme paid to the MSPDCL cadre, staff etc. The liabilities for terminal benefits for the employees transferred from the erstwhile Electricity Department of Manipur are directly borne by the State Government and are not included in the employee cost claimed here.

The actual employee expenses for FY 2024-25 as compared with the figures approved in the previous Tariff Order are shown in the Table below:

**Table 5-13: Employee Expenses claimed for FY 2024-25 (Rs. Cr)**

Particulars	Approved in ARR order 2024-25	Approved in APR order 2024-25	Claimed for FY 24-25
Total Employee Expenses	107.37	78.00	84.11

MSPDCL has requested the Hon'ble Commission to approve the actual Employee Expenses of Rs. 84.11 Crore for FY 2024-25.

#### Commission Analysis:

The Commission has observed that the claimed employee cost for FY 2024-25 is more than the approved in the APR Order for FY 2024-25, which is on account of increase in terminal benefits and yearly increase in salaries, which is uncontrollable. The Commission has verified the employee expense from Audited Account of MSPDCL for FY 2024-25 and accordingly approved the employee expenses as Rs. 84.11 Cr. for FY 2024-25.

### 5.8.2. R&M Expenses

#### Petitioner's Submission

The Repair and Maintenance (R&M) Expenses include all expenditure incurred on the maintenance and upkeep of distribution assets. It includes the expenses on repairs and maintenance of Plant and Machinery, Transformers, Lines, cable network, Vehicles, Office equipment, etc. MSPDCL has an ageing asset base as it faces financial constraint for investing in upgradation and modernization of the

network. As such, MSPDCL needs to ensure proper maintenance and upkeep of the electrical network to maintain the reliability and quality of power supply to the consumers in the state. The actual R&M expenses based on audited accounts for FY 2024-25 are given below as per the different accounting heads used for booking R&M expenses:

**Table 5-14 : R&M Expenses Claimed for FY 2024-25(Rs. Cr)**

Sl. No	Particulars	Claimed for FY 2024-25
1	Repair & Maintenance Expenses (Plant & Machinery)	4.74
2	Repair & Maintenance Expenses (others)	2.35
3	Stores & Consumable-Purchased	19.30
4	Changes in inventories	3.36
	Operation & Maintenance Exp	0.26
	<b>Total</b>	<b>30.01</b>

The actual R&M expenses as compared to the approved expenses are as follows:

**Table 5-15: R&M Expenses approved for FY 2024-25 (Rs. Crore)**

Particulars	Approved in ARR order 24-25	Approved in APR order 24-25	Claimed for FY 23-24
R&M Expenses	<b>14.73</b>	<b>16.14</b>	<b>30.01</b>

The actual R&M expenses are higher than the approved values by the Hon'ble Commission for FY 2024-25. The R&M expenses approved by Hon'ble Commission in the ARR order of FY 2024-25 have been around 1% of the approved GFA. The reason of this is that the R&M expenses are projected at a low baseline. However, the actual R&M expenses are around 1.29% of the asset base. The Petitioner submits that R&M expenses are uncontrollable in nature as the distribution utility is required to spend on maintenance of network to comply with the Standards of Performance laid by the Commission. Hence, in the above context, MSPDCL has requested the Hon'ble Commission to approve the actual R&M expenses of Rs. 30.01 Crore for FY 2024-25.

### Commission Analysis:

**Table 5-16: Break-up of R&M Expenses approved for FY 2024-25 (Rs.Cr)**

Sl. No	Particulars	As claimed by MSPDCL	Approved for FY 2024-25
1	Repair & Maintenance Expenses (Plant & Machinery)	4.74	4.74
2	Repair & Maintenance Expenses (others)	2.35	2.35

Sl. No	Particulars	As claimed by MSPDCL	Approved for FY 2024-25
3	Stores & Consumable-Purchased	19.30	19.30
4	Changes in inventories	3.36	3.36
5	Operation & Maintenance Exp	0.26	0.26
	<b>Total</b>	<b>30.01</b>	<b>30.01</b>

The Commission has noted that the submissions made by the petitioner for increase in R&M expenses. Also, the R&M expenses is around 1.29 % of GFA value, which is acceptable considering the ageing nature of the assets. The Commission has verified the R&M expenses from the audited accounts of MSPDCL for FY 2024-25 and approved the R&M expenses as Rs. 30.01 Cr. for FY 2024-25.

### 5.8.3. Administration and General Expenses

#### Petitioner's Submission

The Administrative and General (A&G) Expenses include all expenditure incurred in operating a business such as:

- Travel and conveyance expenses
- Consultancy and regulatory fees
- IT services and outsourcing cost
- Office Expenses
- Publication Expenses
- Other administration Expenses
- Telephone
- Hiring of vehicle etc.

The A&G expenses incurred by MSPDCL in FY 2024-25 based on audited accounts are as follows:

**Table 5-17: A&G Expenses claimed for FY 2024-25 (Rs. Cr)**

Particulars	Claimed for FY 2024-25
Auditors Remuneration	0.06
ROC Filing Fees	0.36
Advertisement Expenses	0.01
Bank Charges	0.05
BEE Expenses	0.75
Consultancy Charges	0.17
Director Remuneration	0.00
Ex-Gratia Payment	0.15
Fees & Charges (inc JERC)	0.27
Office Expenses	0.24
Legal Fees and Charges	0.02
Festival Expenses	1.38
Printing & Stationery Expenses	0.08
Prepaid Vending Charges	2.99
Telephone Expenses	0.18
Travelling Exp	0.10

Particulars	Claimed for FY 2024-25
Vehicle Hiring, Running and Maintenance	0.39
Interest and Penalty	0.02
Prior Period Expenses	9.25
<b>Total</b>	<b>16.45</b>

The actual A&G expenses as compared to the approved figure in ARR of FY 2024-25 is as follows:

**Table 5-18: A&G Expenses claimed for FY 2024-25 (Rs. Cr)**

Particulars	Approved in ARR order 24-25	Approved in APR order 25-26	Claimed for FY 2024-25
A&G Expenses	8.34	16.44	16.45

MSPDCL has requested the Hon'ble Commission approve the actual A&G expenses of Rs. 16.45 Crore based on the audited accounts for FY 2024-25 and based on the detailed break-up of the actual cost as provided above.

#### **Commission Analysis:**

The Commission observed that MSPDCL has claimed Rs. 0.02 Cr. as Interest and Penalty under A&G expense which has been disallowed by the Commission, since the same should have been controlled. Further Commission has verified the A&G expenses from the Audited Annual Account of MSPDCL for FY 2024-25. Also, the A&G expenses approved is close to the APR approved figures in FY 2025-26 order. The Commission has accordingly approved Rs. 16.44 Cr. as A&G expenses for FY 2024-25 as shown in the table below.

**Table 5-19: A&G Expenses Approved for FY 2024-25 (Rs. Cr)**

Sl. No.	Particulars	Claimed for FY 2024-25	Approved for FY 2024-25
1	Auditors Remuneration	0.06	0.06
2	ROC Filing Fees	0.36	0.36
3	Advertisement Expenses	0.01	0.01
4	Bank Charges	0.05	0.05
5	BEE Expenses	0.75	0.75
6	Consultancy Charges	0.17	0.17
7	Director Remuneration	0.00	0.00
8	Ex-Gratia Payment	0.15	0.15
9	Fees & Charges (inc JERC)	0.27	0.27
10	Office Expenses	0.24	0.24
11	Legal Fees and Charges	0.02	0.02
12	Festival Expenses	1.38	1.38

Sl. No.	Particulars	Claimed for FY 2024-25	Approved for FY 2024-25
13	Printing & Stationery Expenses	0.08	0.08
14	Prepaid Vending Charges	2.99	2.99
15	Telephone Expenses	0.18	0.18
16	Travelling Exp	0.10	0.10
17	Vehicle Hiring, Running and Maintenance	0.39	0.39
18	Interest and Penalty	0.02	0
19	Prior Period Expenses	9.25	9.25
<b>20</b>	<b>Total</b>	<b>16.45</b>	<b>16.44</b>

### Petitioners' submission:

The total O&M expenses incurred in FY 2024-25 as per the accounts audited are shown in the Table below:

**Table 5-20: Total O&M Expenses claimed for FY 2024-25 (Rs. Cr)**

Sl. No	Particulars	Approved in ARR Order 24-25	Approved in APR order 24-25	Claimed for FY 24-25
1	Employee Expenses	107.37	78.00	84.11
2	R&M Expenses	14.73	16.14	30.01
3	A&G Expenses	8.34	16.44	16.45
	<b>Total</b>	<b>130.44</b>	<b>110.58</b>	<b>130.57</b>

MSPDCL has requested the Hon'ble Commission to approve the actual O&M expenses of Rs. 130. 57 Crore for FY 2024-25.

### Commission Analysis:

The Commission approved the following expenses towards total O&M Expenses for FY 2024-25 in true-up is as Tabulated below:

**Table 5-21: O&M Expenses approved for FY 2024-25 (Rs. Cr)**

Sl. No	Particulars	Claimed for FY 2024-25	Approved for FY 2024-25
1	Employee Expenses	84.11	84.11
2	R&M Expense	30.01	30.01
3	A&G Expense	16.45	16.44
	<b>Total</b>	<b>130.57</b>	<b>130.56</b>

## 5.9. Interest on Working Capital

### Petitioner's Submission

As per Regulation 24 of Model MYT Regulation of Forum of Regulators (FOR) 2025, Distribution Licensee shall be allowed interest on the estimated level of working capital for the financial year, computed as follows:

- (a) O&M expenses for one month; plus
- (b) Two months equivalent of expected revenue; plus
- (c) Maintenance spares @ 40% of R&M expenses for one month; minus
- (d) Security deposits from consumers, if any.

Provided that the interest on working capital shall be on normative basis and rate of interest shall be equal to SBI 1-Year MCLR plus applicable basis points as of the date on which petition for determination of tariff is accepted by the Commission.

Provided further that interest shall be allowed on consumer security deposits and security deposits from Distribution System users at the Bank Rate as on the date on which the petition for determination of tariff is accepted by the Commission.

The computation of normative Interest on Working Capital (IoWC) for MSPDCL for FY 2024-25, is shown in the Table below:

**Table 5-22: Interest on Working Capital for FY 2024-25 (Rs. Crore)**

Sl. No.	Particulars	Approved in ARR 2024-25	Approved in Order 24-25	Claimed for FY 2024-25
1	O&M expenses for one month; plus			10.88
2	Add: Two months equivalent of expected revenue; plus			84.62
3	Add: Maintenance spares @ 40% of R&M expenses for one month;			1.00
4	<b>Less: Security deposits from consumers</b>			29.75
5	<b>Net WC requirement</b>			<b>66.76</b>
6	Interest Rate (SBI 1 year MCLR as on 15th Dec 2025 (8.70% + 300 basis Points))			11.70%
7	<b>Interest of Working Capital</b>	<b>0</b>	<b>0</b>	<b>7.81</b>

MSPDCL has requested the Hon'ble Commission to approve the IoWC of Rs.7.81 Crore for FY 2024-25.

### Commission's Analysis:

The Commission has observed that the petitioner has availed loan from REC and PFC to pay power purchase dues under Atmanirbhar Bharat Abhiyan during COVID 19 and LPS rule 2022. The Commission has observed that such loans should fall under the category of working capital requirement, which should be allowed on normative basis. Hence, Commission has computed and allowed the Interest on working capital as per the norms provided in the JERC (Multi Year Tariff) Regulations, 2014. The interest rate for the working capital requirement has been considered as 11.65% by taking 1-year MCLR rate as 8.65% and 300 basis points. Regarding the two months of receivables, MSPDCL had erroneously taken only the revenue from sale of power. However, the Commission has taken the Net ARR as two months of receivables as provided in the table below.

The approved interest on working capital for FY 2024-25 is Rs. 12.85 Cr. The approved interest on working capital for FY 2024-25 is shown as below –

**Table 5-23: Approved Interest on working capital for FY 2024-25 (Rs. Crore)**

<b>S No.</b>	<b>Particulars</b>	<b>Claimed for 2024-25</b>	<b>Approved for FY 2024-25</b>
1	O&M expenses for one month; plus	10.88	10.88
2	Two months equivalent of expected revenue; plus	84.62	128.05
3	Maintenance spares @ 40% of R&M expenses for one month; minus	1.00	1.00
4	<b>Security deposits from consumers</b>	29.75	29.75
5	<b>Net WC requirement</b>	<b>66.76</b>	110.18
6	Interest Rate (SBI 1 year MLCR as on 15th Dec 2025 (8.70% + 300 basis Points))	11.70%	11.65%
7	<b>Interest of Working Capital</b>	<b>7.81</b>	<b>12.84</b>

## 5.10. Gross Fixed Assets and Depreciation

### Petitioner's Submission

The depreciation for FY 2024-25 has been claimed as per the audited accounts.

**Table 5-24: Depreciation claimed for FY 2024-256 (Rs. Crore)**

Sl No.	Particulars	Approved in ARR Order 2024-25	Approved in APR Order 24-25	Claimed for FY 2024-25
1	Depreciation	20.92	6.07	57.88

The detailed break-up of actual depreciation booked in accounts is shown below:

**Table 5-25: Details of Depreciation claimed for FY 2024-25 (Rs. Crore)**

Asset Categories	Opening Balance as on 01.04.2024	Addition	Closing balance as on 31.03.2025 before depreciation	Claimed for FY 2024-25
Plant & Machinery	1,998.77	212.11	2,210.89	54.99
Building	67.00	1.39	68.39	1.14
Furniture & fittings	0.31	0.20	0.51	0.10
Computer	0.52	0.10	0.61	0.01
Heavy Equipments	0.05	-	0.05	-
Heavy Vehicle	0.45	-	0.45	0.05
Office Equipments	0.00	-	0.00	-
Vehicle	0.88	-	0.88	0.03
Land	0.35	-	0.35	-
Software	0.26	0.14	0.39	0.09
	-	-	-	-
	-	-	-	-
Plant & Machinery	35.75	-	35.75	1.25
Building	11.11	-	11.11	0.21
Furniture & fittings	-	-	-	-
Computer	-	-	-	-
Office Equipments	-	-	-	-
Vehicle	0.00	-	0.00	-
<b>TOTAL</b>	<b>2,115.46</b>	<b>213.93</b>	<b>2,329.40</b>	<b>57.88</b>

In the above table, the depreciation charged on the assets booked as capital reserve / equity is Rs. 57.88 Crore.

MSPDCL has capitalized assets worth Rs. 213.93 crore in FY 24-25 which were under Capital Works in Progress based on completion. As a result, asset base increased significantly since then resulting in corresponding increase in depreciation Hence, depreciation claimed is increased.

Also, the assets transferred to MSPDCL at the time of restructuring of erstwhile EDM are not booked as grants but as capital reserve/ equity. As such, the depreciation should be allowed on the entire assets transferred from the e

erstwhile EDM into the corporate entity of MSPDCL.

MSPDCL has requested the Hon'ble Commission to approve the depreciation of Rs. 57.88

Crore for FY 2024-25.

### Commission's analysis

MSPDCL has claimed depreciation on assets transferred to MSPDCL at the time of restructuring of erstwhile EDM and submitted that such assets are not booked as grants but as capital reserve/ equity. The Commission sought the full details of assets including commissioning date, value, nature of asset and depreciated till date, which petitioner failed to provide. The desired information is useful to assess whether the assets transferred from EDM, has fully depreciated or not. The Commission is of opinion that MSPDCL should not try to monetize the assets funded through grants and ensure that the assets funded only through equity infusion or loans are recovered under depreciation. **Further to support such claims, the petitioner should provide complete details of asset register with details of asset, commissioning date, and value of the asset for consideration of claim under depreciation.**

Further, Commission also noted that depreciation rates followed by MSPDCL in its books of account deviates from the rates provided in JERC (Multi Year Tariff) Regulations, 2014. In addition to that petitioner has claimed the impact of depreciation on the assets funded through the grants under the head of "Amortization from the deferred income" under the head of Non Tariff Income.

Due to above mentioned the deficiencies by the petitioner, Commission recalculated the depreciation considering the value of non grant funded gross fixed assets as the sum of average equity approved for FY 2024-25 and average loan approved for FY 2024-25. On this value of GFA, the net allowable depreciation has been calculated using the average depreciation rate as JERC MYT Regulations 2014.

The Commission accordingly approves Rs. 14.15 Cr. as the net allowable depreciation for FY 2024-25. The computation of depreciation is shown in the table below –

**Table 5-26: Approved Depreciation for FY 2024-25 (Rs. Crore)**

Asset Categories	Opening Balance as on 01.04.2024	Addition	Closing balance as on 31.03.2025 before depreciation	Rates as per JERC MYT Regulation 2014	Average GFA during the year	Depreciation as per JERC MYT Regulation 2014
Distribution Assets						

Asset Categories	Opening Balance as on 01.04.2024	Addition	Closing balance as on 31.03.2025 before depreciation	Rates as per JERC MYT Regulation 2014	Average GFA during the year	Depreciation as per JERC MYT Regulation 2014
Plant & Machinery	1,998.77	212.11	2,210.89	5.28%	2,104.83	111.14
Building	67.00	1.39	68.39	3.34%	67.70	2.26
Furniture & fittings	0.31	0.20	0.51	6.33%	0.41	0.03
Computer	0.52	0.10	0.61	15%	0.57	0.09
Heavy Equipments	0.05	-	0.05	5.28%	0.05	0.00
Heavy Vehicle	0.45	-	0.45		0.45	-
Office Equipments	0.00	-	0.00	6.33%	0.00	0.00
Vehicle	0.88	-	0.88	18%	0.88	0.16
Land	0.35	-	0.35	-	0.35	-
Software	0.26	0.14	0.39	6.33%	0.33	0.02
	-	-	-			
<b>Generation Assets</b>	-	-	-			
Plant & Machinery	35.75	-	35.75	5.28%	35.75	1.89
Building	11.11	-	11.11	3.34%	11.11	0.37
Furniture & fittings	-	-	-			
Computer	-	-	-			
Office Equipments	-	-	-			
Vehicle	0.00	-	0.00			
<b>TOTAL</b>	<b>2,115.46</b>	<b>213.93</b>	<b>2,329.40</b>		<b>2,222.43</b>	<b>115.95</b>

Particulars	Rs. Cr.
Average Equity during the year	25.04
Average Loans on Assets during the year	246.21
Average GFA during the year	2222.43
Ratio of Non-Grants Funded Assets, $d = (a+b)/c$	0.12205128
Depreciation Allowed for FY 2024-25 = $d * 115.95$	<b>14.15</b>

## 5.11. Interest on Loan

### Petitioner's Submission

A major part of capital expenditure undertaken by MSPDCL is funded by the State

Government's grants and Central Government's grant. However, in addition to these sources of funds, MSPDCL has also taken some amount of loan for meeting counterpart funding as per GoI scheme guidelines. The repayment of loans during the year has been considered as per principal repayment made, and the repayment has been considered proportionately based on the opening loan balance.

The details of loans with the computation of Interest on loan are shown in the Table below:

**Table 5-27: Details of Loan claimed for FY 2024-25 (Rs. Crore)**

S No	Particulars	RAPDRP-B (RECL)	RGVY / DDUGJY (RECL)	SS-II (RECL)	Street Light & High Mast (RECL)	Prepaid Meter (RECL)	SLTT L (RECL and PFC)	LPS (RECL and PFC)	Total
1	Opening Loan	15.96	14.09	47.17	12.92	152.33	104.67	151.92	499.06
2	Addition during the year	0.00	0.00	37.45	0.00	6.28	0.00	0.00	43.73
3	Repayment during the year	3.99	1.28	0.00	0.43	5.16	13.01	14.86	38.73
4	Closing Loan	11.97	12.81	84.62	12.49	153.46	91.66	137.06	504.07
5	Average Loan	13.96	13.45	65.90	12.70	152.90	98.16	144.49	501.56
6	Rate of Interest	multiple	multiple	multiple	multiple	multiple	multiple	multiple	multiple
7	<b>Interest &amp; Finance Charges</b>	<b>1.66</b>	<b>1.49</b>	<b>7.99</b>	<b>1.35</b>	<b>16.35</b>	<b>9.98</b>	<b>15.04</b>	<b>53.85</b>
8	Less: Capitalised	0.00	0.00	5.92	1.35	16.35	0.00	0.00	23.62
9	<b>Transferred to P/L A/C (7-8)</b>	<b>1.66</b>	<b>1.49</b>	<b>2.07</b>	<b>0.00</b>	<b>0.00</b>	<b>9.98</b>	<b>15.04</b>	<b>30.23</b>

**Table 5-28: Interest on Loan for FY 2024-25 (Rs. Crore)**

Particulars	Approved in ARR Order 2024-25	Approved in APR order 2024-25	Claimed for FY 2024-25
Interest & Finance Charges	<b>55.07</b>	<b>46.41</b>	<b>30.23</b>

MSPDCL has requested the Hon'ble Commission to kindly approve the interest on loan of Rs. 29.43 Crore for FY 2024-25.

### Commission Analysis:

MSPDCL has claimed interest on long term loan from REC and PFC for schemes like RAPDRP, RGVY, DDUGJY, prepaid metering in distribution and system strengthening. In addition to that, MSPDCL has claimed interest on loan from REC and PFC for payment of power purchase dues and Late Payment Surcharge. Also, Commission has observed that MSPDCL has claimed interest and finance charges on

loan taken for LED Street Light and installation of High Mast lighting during 2021.

It is to be noted that High-mast lighting and LED street lighting was categorically disallowed by the Commission in its previous tariff Orders. The Commission had earlier issued directions to pass on the entire loans amount to Municipal Administration Department and get back the reimbursement of the amount spent so far duly referring to supply code extract given it should be the sole responsibility of Local body but not of distribution company.

Hence, Commission decides to disallow the loan amount taken for installation and high mast lighting and LED street lighting and directs the petitioner to comply with the directives issued by the Commission in its previous Orders.

Further Commission notes that the loan taken for payment of power purchase and Late Payment Surcharge is not used for the purpose of capital expenditures. Hence, interest and financing charges of such loans have been disallowed and have been considered in computation of Interest on working capital for FY 2024-25.

After prudence check, the Commission has allowed Rs. 5.22 Cr. as Interest on loan for FY 2024-25 and shown in the table below –

**Table 5-29: Interest on Loan approved for FY 2024-25 (Rs. Cr.)**

S No.	Particulars	RAPDRP-B (RECL)	RGGVY DDUGJY (RECL)	SS-II (RECL)	Prepaid Meter (RECL)	Total
1	Opening Loan	15.96	14.09	47.17	152.33	229.55
2	Addition during the year	0.00	0.00	37.45	6.28	43.73
3	Repayment during the year	3.99	1.28	0.00	5.16	10.43
4	Closing Loan	11.97	12.81	84.62	153.46	262.86
5	Average Loan	13.96	13.45	65.90	152.90	246.21
6	Rate of Interest	multiple	multiple	multiple	multiple	multiple
7	<b>Interest &amp; Finance Charges</b>	<b>1.66</b>	<b>1.49</b>	<b>7.99</b>	<b>16.35</b>	<b>27.49</b>
8	Less: Capitalised	0.00	0.00	5.92	16.35	22.27
9	<b>Transferred to P/L A/C (7-8)</b>	<b>1.66</b>	<b>1.49</b>	<b>2.07</b>	<b>0.00</b>	<b>5.22</b>

## 5.12. Return on Equity

### Petitioner's Submission

As per audited accounts, the RoE is computed on average paid up capital of Rs. 25.04 Crore at the rate of 30.00% as stated in clause 25 of Model MYT (Multi Year Tariff) Regulations 2025 of the Forum of Regulators (FOR)

**Table 5-30: Return on Equity for FY 2024-25 (Rs. Cr)**

Sl. No	Particulars	Approved in ARR Order 2024-25	Approved in APR 2024-25 order	Claimed for FY 2024-25
1	Average Equity	10.05	10.05	25.04
2	RoE %	15.50%	15.50%	30.00%
3	Return on Equity	1.56	1.56	7.51
4	MAT Rate applicable	0.00%	0.00%	0.00%
	<b>Net RoE (Grossed up by MAT rate)</b>	<b>1.56</b>	<b>1.56</b>	<b>7.51</b>

MSPDCL has requested the Hon'ble Commission approve the Return on Equity of Rs.7.51 Crore for FY 2024-25.

### Commission Analysis:

The Commission has observed that petitioner has claimed Rate of Return on Equity as 30% deviating from the norms specified in JERC MYT Regulation 2014. The Commission sought reason for this from MSPDCL. In response to this, MSPDCL cited that Claim of 30% is taken from the Model MYT regulations of the Forum of Regulators, published in September 2025.

The Commission found no merit in MSPDCL submission and computes the return on equity as per the norms specified in JERC MYT Regulation 2014. The computation of ROE is shown in the table below.

**Table 5-31: Return on Equity approved for FY 2024-25 (Rs. Cr.)**

S No.	Particulars	Claimed for FY 2024-25	Approved for FY 2024-25
1	Average Equity	25.04	25.04
2	RoE %	30.00%	15.50%
3	Return on Equity	7.51	3.88
4	MAT Rate applicable	0.00%	0.00%

S No.	Particulars	Claimed for FY 2024-25	Approved for FY 2024-25
	Net RoE (Grossed up by MAT rate)	7.51	3.88

### 5.13. Non-Tariff Income & True-up surplus adjustments Petitioner's Submission

**Table 5-32: Details of Non-tariff Income for FY 2024-25 (Rs. Crore)**

Sl. No.	Particulars	Approved ARR 2024-25	in Order	Approved APR 2024-25	in Order	Claimed for 2024-25
1	Interest Income					8.41
2	Agency Charges @ 3.75%					0.30
3	Amortization of deferred income					33.75
4	Incentive from Ministry of Power					0.00
5	Loss Taken Over by Govt. of Manipur					100.13
6	Others					0.38
	Total	10.84		39.00		142.96

MSPDCL has requested the Hon'ble Commission to approve the actual Non-Tariff Income of Rs. 142.96 crore for FY 2024-25.

#### **Commission's analysis:**

The Commission has verified the non-tariff income from the audited accounts of MSPDCL for FY 2024-25. As mentioned earlier, the income under 'Amortization of Deferred Income of Rs. 33.76 Cr. has been shown as other income in note 18 of audited accounts for FY 2024-25. The Commission has already considered the amortization of deferred income from depreciation, The Commission has already considered the amortization of deferred income from depreciation, hence, the same has not been considered under Non-tariff Income for FY 2024-25. Further, Commission notes that Rs. 0.64 Cr. has been shown as revenue for pole utilization and Rs. 4.53 Cr. as billing for deposit works in note 17 of the Audited Accounts for FY 2024-25 and the same has not been considered in the total revenue recovered by MSPDCL in its petition. eThe Commission considers same in Non tariff Income, based on the nature of expenses and audited statement of accounts. The total Non Tariff Income approved for FY 2024-25 is Rs. 114.379 Cr.

**Table 5-23: Non-Tariff Income approved for FY 2024-25**

S No.	Particulars	Approved for FY 2024-25 (Rs. Cr.)
1	Interest Income	8.41
2	Agency Charges @ 3.75%	0.30
3	Amortization of deferred income	0.00
4	Incentive from Ministry of Power	0.00
5	Loss Taken Over by Govt. of Manipur	100.12
5	Penalties & Recoveries	0.38
6	Pole Utilisation	0.64
7	Billing for deposit works	4.53
	<b>Total</b>	<b>114.38</b>

**5.14. Aggregate Revenue Requirement**

Based on the above component-wise expenses, the Aggregate Revenue Requirement computed for FY 2024-25 by MSPDCL against the figures approved by the Commission in the Tariff Order for FY 2024-25, is given in the Table below:

**Table 5-34: Aggregate Revenue Requirement claimed for FY 2024-25 (Rs. Cr)**

S No.	Particulars	Approved T.O. FY 2024-25 (A)	Approved APR FY 2024-25 (B)	Claimed for FY 2024-25 (C)	Gap (C - A)
A	Cost of power purchase	641.07	433.93	588.54	-52.53
B	Transmission charges	187.94	94.20	141.24	-46.70
C	O&M Expenses	130.44	110.58	130.57	0.13
1	<i>Employee Expenses</i>	<i>107.37</i>	<i>78.00</i>	<i>84.11</i>	<i>-23.26</i>
2	<i>A&amp;G Expenses</i>	<i>8.34</i>	<i>16.44</i>	<i>16.45</i>	<i>8.11</i>
3	<i>R&amp;M Expenses</i>	<i>14.73</i>	<i>16.14</i>	<i>30.01</i>	<i>15.28</i>
D	Depreciation	20.92	6.07	57.88	36.96
E	Interest on Loan	55.07	40.39	30.23	-24.84
F	Interest on Working Capital	7.87	0.00	7.81	-0.06
G	Bad Debt	0	0.00	0.00	0.00
<b>H</b>	<b>Total Cost</b>	<b>1043.30</b>	<b>685.17</b>	<b>956.26</b>	<b>-87.05</b>
I	Add: RoE	1.56	1.56	7.51	5.95
J	Add: Income Tax	0	0.00	0.00	0.00
<b>K</b>	<b>Total</b>	<b>1044.86</b>	<b>686.73</b>	<b>963.77</b>	<b>-81.10</b>
L	Less: Non Tariff Income	10.85	39.00	142.96	132.11
M	Less: Efficiency Gains	0.00	0.00	0.00	0.00
N	Less: True up Surplus	46.50	46.50	0.00	-46.50

S No.	Particulars	Approved T.O. FY 2024-25 (A)	Approved APR FY 2024-25 (B)	Claimed for FY 2024-25 (C)	Gap (C - A)
O	<b>Aggregate Revenue Requirement (ARR)</b>	<b>987.51</b>	<b>601.23</b>	<b>820.81</b>	-166.71
P	Revenue from sale of surplus power	40.38	52.59	57.69	17.31
Q	<b>Net ARR</b>	<b>947.13</b>	<b>548.64</b>	<b>763.11</b>	-184.02
R	Govt. Subsidy	255.57	351.63	246.04	-9.53
S	<b>Net after subsidy</b>	<b>691.56</b>	<b>197.01</b>	<b>517.07</b>	-174.49
T	Energy Sale within the state at exist tariff	691.56	574.08	507.75	-183.81
U	<b>Gap / (-) Surplus</b>	<b>0.00</b>	<b>-377.07</b>	<b>9.33</b>	9.33

The revenue from sale of power to consumers for FY 2024-25 was Rs.691.56 Crore as approved by Hon'ble Commission in its ARR order for FY 2024-25. The actual revenue from sale of power to consumers in FY 2024-25 is Rs. 507.75 Crore as per audited accounts. Similarly, the revenue from sale of surplus power is Rs. 57.69 crores in FY 2024-25 as per the audited statement of accounts. The subsidy has also been claimed as rs. 246.04 crores based on the booked subsidy as per audited statement of accounts. MSPDCL has requested the Hon'ble Commission to approve them.

#### Commission's analysis

MSPDCL in its petition has claimed Rs. 246.04 Cr. as subsidy. The Commission has verified the actual subsidy received from government from Note 29 of the Audited Accounts. On prudence Commission approves Rs. 267.29 Cr. as subsidy for FY 2024-25, in line with the past practice of the Commission for considering the subsidy as per the actual subsidy received (instead of subsidy booked) shown as below.

**Table 5-35: Details of subsidy received for FY 2024-25**

Particulars	Approved for FY 2024-25 (Rs. Cr.)
<b>Subsidy FY 24-25</b>	266.87
Received from Bureau of Energy Efficiency, Govt. of India	0.32
Others from State Govt.	0.10
<b>Total Subsidy Received</b>	<b>267.29</b>

The Commission has verified the revenue from surplus sale of power for FY 2024-25 from note 17 of the Audited Annual Accounts and adjusted the same from the total revenue requirement of MSPDCL for FY 2024-25. The Commission approves

this based on prudence check of average per unit rate of revenue earned from sale of surplus power.

In addition to this, Rs. 46.50 Cr. as revenue surplus was provisioned to be passed on to the consumers in its Tariff Order for FY 2024-25. The same has been adjusted by the Commission in total revenue requirement of MSPDCL for FY 2024-25. The Commission has noted that MSPDCL has not passed this amount in the truing up.

Further, MSPDCL has claimed Rs. 507.75 Cr. as revenue from operation. The Commission verified this claim from note 17 of Audited Account for FY 2024-25. Also, based on the approved energy sales, the Commission has also calculated the revenue from different categories and slabs based on the approved tariff. The booked revenue is now reconciling with the calculated energy sales at an approved average billing rate of INR 7.01 per unit.

Based on this, the Commission approves Rs. 99.72 Cr. as the surplus for MSPDCL for FY 2024-25. The calculated surplus is an uncontrollable surplus since the same is not resulting from efficiency gains and ought to be passed in entirety to the consumers in accordance with JERC MYT Tariff Regulations 2014. However, considering the amount of surplus is substantial, the Commission has passed 1/3rd of this surplus in the tariff of FY 2026-27 and other 2/3rd to be passed on in FY 2027-28 (1/3rd) and FY 2028-29 (1/3rd)/.

The computation of total Annual Revenue Requirement of MSPDCL for FY 2024-25 is shown in table below.

**Table 5-36: Aggregate Revenue Requirement approved for FY 2024-25 (Rs. Cr)**

S No.	Particulars	Claimed for FY 2024-25	Approved for FY 2024-25
<b>A</b>	<b>Cost of power purchase</b>	<b>588.54</b>	<b>586.00</b>
<b>B</b>	<b>Transmission charges</b>	<b>141.24</b>	<b>141.24</b>
1	InterState Charges	62.57	62.57
2	IntraState Charges	76.00	76.00
3	SLDC charges	0.90	0.90
4	NERLDC Charges	1.76	1.76
<b>C</b>	<b>O&amp;M Expenses</b>	<b>130.57</b>	<b>130.56</b>
1	Employee Expenses	84.11	84.11
2	A&G Expenses	16.45	16.44
3	R&M Expenses	30.01	30.01

<b>S No.</b>	<b>Particulars</b>	<b>Claimed for FY 2024-25</b>	<b>Approved for FY 2024-25</b>
D	Depreciation	57.88	14.15
E	Interest on Loan	30.23	5.22
F	Interest on Working Capital	7.81	12.84
<b>H</b>	<b>Total Cost</b>	<b>956.26</b>	<b>890.00</b>
I	Add: RoE	7.51	3.88
J	Add: Income Tax	0.00	0.00
K	Add: Truing up Gap/Surplus of Past Years	0.00	-46.50
<b>L</b>	<b>Total</b>	<b>963.77</b>	<b>847.38</b>
M	Less: Non Tariff Income	142.96	114.38
<b>N</b>	<b>Aggregate Revenue Requirement (ARR)</b>	<b>820.81</b>	<b>733.01</b>
<b>O</b>	Less: Revenue from sale of surplus power	57.69	57.69
<b>P</b>	Less: Revenue at Existing Tariff	507.75	507.75
<b>Q</b>	<b>Revenue Gap / Surplus</b>	<b>255.37</b>	<b>167.56</b>
<b>S</b>	<b>Subsidy Requirement</b>	<b>255.37</b>	<b>167.56</b>
	Govt. Tariff Subsidy for ARR Gap	246.04	267.29
	<b>Net Revenue Gap/Surplus</b>	<b>9.33</b>	<b>-99.72</b>

\* \* \*

## 6. Annual Performance Review for FY 2025-26

### 6.1. Background

The Petitioner has submitted that the present APR is based on actual provisional expenses of FY 2025-26 from first six-month data available for FY 2025-26. The comparison of the projected expenses and revenue has been made with the expenses and revenue considered by Hon'ble Commission in the ARR of FY 2025-26 as approved in the MnERC tariff Order in Petition (ARR & Tariff) No.2 of 2025, dated 13.01.2025 (henceforth referred as 'Approved' order with reference to FY 2025-26). However, the Petitioner has requested Hon'ble Commission to review the expenses and revenue for FY 2025-26 based on the trend observed as per actual data.

### 6.2. Energy sales

#### Petitioner's Submission

MSPDCL caters to a diverse consumer mix comprising of:

- Kutir Jyoti and LT Domestic
- LT & HT Commercial,
- LT & HT Industry
- Public Street Lighting
- Public Water Works
- Agriculture consumers.
- Bulk Consumers

LT Domestic category is the largest consumer category and comprises around 65% of the total sales of MSPDCL. The number of consumers in this category has increased rapidly in the recent years on account of the rural electrification schemes such as RGGVY, DDUGJY and Saubhagya scheme. The sales as projected for the whole year; actual category-wise energy sales for six months as compared to the energy sales approved by the Hon'ble Commission for FY 2025-26 is given in the Table below:

**Table 0-1: Category-wise Energy Sales projected for FY 2025-26(MU)**

S No.	Particulars	Approved in ARR Order for FY 2025-26	Six months actuals	Revised Projections for FY 2025-26
<b>A</b>	<b>LT Supply</b>			
1	Domestic	526.43	270.19	685.30
2	Commercial LT	88.19	44.68	55.62
3	Cottage and Small Industries	31.00	1.78	3.52
4	Public Lighting	2.04	3.02	5.57
5	PWW	4.26	0.00	0.00
6	Irrigation and	0.00	20.18	29.50

S No.	Particulars	Approved in ARR Order for FY 2025-26	Six months actuals	Revised Projections for FY 2025-26
	Agriculture			
	<b>Total LT</b>	<b>651.92</b>	<b>339.86</b>	<b>779.51</b>
<b>B.</b>	<b>HT Supply</b>			
7	Commercial HT	27.13	8.24	13.67
8	PWW	44.60	18.27	31.77
9	Irrigation and Agriculture	0.30	0.48	0.26
10	Medium Industries	2.64	2.21	6.59
11	Large Industries	15.33	4.74	6.69
12	Bulk Supply	78.16	18.39	29.84
	<b>Total HT</b>	<b>168.16</b>	<b>52.32</b>	<b>88.83</b>
	<b>Grand Total (LT &amp; HT)</b>	<b>820.08</b>	<b>392.18</b>	<b>868.34</b>

MSPDCL has requested the Commission to approve the revised sales projections for FY 2025-26 as it is uncontrollable on part of MSPDCL.

#### **Commission Analysis:**

The Commission sought methodology for projection of sales unit for FY 2025-26. In response to that MSPDCL submitted that the projection for the ARR of 2025-26 is done based on the actual 3-year historical CAGR, it would have resulted in further negative projections (e.g., -16.2% for Commercial HT). Moreover, if we apply these negative growth figures, it would wrongly project that Manipur's economy will continuously shrink year after year.

Instead, MSPDCL is discarding the negative historical trends in favor of assumed growth (5% for Domestic, 3% for Commercial/Industrial) serves as a "return to normalcy" projection. It represents a deliberate planning assumption that the sociopolitical situation will stabilize, economic rehabilitation will commence, and commercial activities will steadily resume post-crisis. It builds a financial model for a recovering state rather than a permanently disrupted one.

Commission considers the growth rate as assumed by the petitioner and approved the sales as 749.75 MU for FY 2025-26, based on the re-instated sales approved by Commission for FY 24-25 (as explained in previous section) as shown in the table below.

**Table: Category-wise Energy Sales Approved for FY 2025-26 (MU)**

S No.	Particulars	Claimed for FY 2025-26	Approved for FY 2025-26
<b>A.</b>	<b>LT Supply</b>		
1	Kutir Jyoti		0.00
2	Domestic	685.30	535.93
3	Commercial LT	55.62	72.15
	Cottage and Small Industries	3.52	33.28
4	Public Lighting	5.57	2.64
5	PWW	0.00	4.06
6	Irrigation and Agriculture	29.50	0.00
7	<b>Total LT</b>	<b>779.51</b>	<b>648.06</b>
<b>B.</b>	<b>HT Supply</b>		
8	Commercial HT	13.67	14.79
9	PWW	31.77	22.19
10	Irrigation and Agriculture	0.26	0.37
11	Medium Industries	6.59	1.48
12	Large Industries	6.69	18.49
13	Bulk Supply	29.84	44.37
	<b>Total HT</b>	<b>88.83</b>	<b>101.69</b>
	<b>Grand Total (LT &amp; HT)</b>	<b>868.34</b>	<b>749.75</b>

### 6.3. Energy Purchase and procurement cost

#### Petitioner's Submission

MSPDCL receives allocated power from various Central Generating Stations in North Eastern Region, viz., NEEPCO, NHPC, OTPC- Palatana, and NTPC Bongaigaon for power purchase under long term PPAs. The proposed power purchase for FY 2025-26 has been projected based on the annual allocation of different power projects.

However, the actual power purchase quantum is likely to vary based on the energy availability, hydrology, operational conditions of the plants etc. While estimating the power purchase for FY 2025-26, actual power purchase during the first six months is considered along with the pattern of availability of plants in next six months.

Cost of Power for NEEPCO Gas run projects viz. AGBPP and AGTCCPP have increased their Energy Charge Rate (ECR) leading to higher power cost in those plants.

The short-term power purchase quantum from IEX/UI and banking has also been

projected based on the half yearly data and past year trends.

The revised energy purchase for FY 2025-26 is proposed in the Table below:

**Table 0-2: Power Purchase Cost and Quantum claimed for APR FY 2025-26**

S No.	Source	Approved T.O. FY 2025-26			Revised Projection FY 2025-26		
		(MU)	Rs Crs	CPU	(MU)	Rs Crs	CPU
<b>A</b>	<b>CGS – NEEPCO</b>						
1	Kopili -I HEP	26.05	6.62	2.54	57.54	17.02	2.96
2	Kopili-II HEP	9.51	2.48	2.61	12.08	3.45	2.86
3	Khandong HEP	0.00	0.00	0.00	5.20	1.68	0.00
4	Ranganadi HEP	95.75	32.56	3.40	91.68	29.38	3.21
5	Doyang HEP	14.32	11.27	7.87	16.99	13.23	7.78
6	Pare HEP	35.51	19.54	5.50	32.78	17.51	5.34
7	Assam GBPP	135.39	92.88	6.86	115.02	79.60	6.92
8	AGTPP	59.72	39.50	6.61	40.94	28.74	7.02
	<b>Sub-Total (A)</b>	<b>376.25</b>	<b>204.85</b>	<b>5.44</b>	<b>372.22</b>	<b>190.61</b>	<b>5.12</b>
<b>B</b>	<b>CGS – NHPC</b>						
1	Loktak HEP Purchased Power	55.78	24.13	4.33	130.88	54.97	4.20
2	Loktak HEP- Free Power	47.18		0.00	86.70		0.00
	<b>Sub-Total (B)</b>	<b>102.96</b>	<b>24.13</b>	<b>2.34</b>	<b>217.58</b>	<b>54.97</b>	<b>2.53</b>
<b>C</b>	<b>CGS – Others</b>						
1	OTPC Palatana	302.17	114.22	3.78	278.79	100.36	3.60
2	NTPC Bongaigaon Unit I - III	287.77	176.36	6.13	357.15	218.58	6.12
3	NVVN Punatsangchhu II	0.00	0.00	0.00	9.52	4.92	5.17
	<b>Sub-Total (C)</b>	<b>589.94</b>	<b>290.58</b>	<b>4.93</b>	<b>645.46</b>	<b>323.86</b>	<b>5.02</b>
<b>D</b>	<b>Grand-Total from Long Term Sources (A+B+C)</b>	<b>1069.15</b>	<b>519.56</b>	<b>4.86</b>	<b>1235.26</b>	<b>569.45</b>	<b>4.61</b>
<b>E</b>	<b>Add: Short-Term Power Purchase</b>						
1	IEX Purchase	125.00	56.25	4.50	123.72	35.12	2.84
2	UI Overdrawal	6.93	3.80	5.48	14.27	7.36	5.16
3	Banking Import	54.21	0.00	0.00	80.11	0.00	0.00
4	<b>Sub -Total (E)</b>	<b>186.14</b>	<b>60.05</b>	<b>3.23</b>	<b>218.10</b>	<b>42.48</b>	<b>1.95</b>
<b>F</b>	<b>Total Energy Available = (D+E)</b>	<b>1255.29</b>	<b>579.61</b>	<b>4.62</b>	<b>1453.37</b>	<b>611.93</b>	<b>4.21</b>
<b>G</b>	<b>Other Power Purchase Costs</b>						
1	REC Certificates		85.82			0.00	
2	Supplementary Bills		24.75			7.89	
3	Late Payment Surcharge		0.00			6.50	
<b>H</b>	<b>Total Cost</b>	<b>1255.29</b>	<b>690.18</b>	<b>5.50</b>	<b>1453.37</b>	<b>626.32</b>	<b>4.31</b>

The revised projection of the Power Purchase Cost for FY 2025-26 is Rs. 626.32 Crore which has reduced from Rs. 690.18 Crore approved in the ARR of 2024-25. MSPDCL, therefore, has requested the Hon'ble Commission to approve the revised power purchase costs for FY 2025-26.

### Commission Analysis:

Commission notes that the petitioner has claimed a revised Power Purchase quantum as 1453.37 MUs for the financial year 2025-26, which is substantially higher than the amount approved by the Commission in its ARR Order for the same period.

The Commission sought details from the petitioner regarding the methodology used to project the power purchase for FY 2025-26. In response to that, petitioner provided revised quantum of power purchase as 1485.72 MUs including purchase from long term as 1169.48 MUs and procurement from short term as 316.24 MUs for FY 2025-26. Later on, petitioner provided the details of allocation from NHPC Subansiri (43 MW) to Manipur State and Punatsangchhu-II Hydro Electric Project (5.71 MW), Bhutan to Manipur.

Commission considered the details provided by the petitioner by the petitioner for APR of FY 2025-26 and approved 1485.72 MUs as power purchase for FY 2025-26. The details of approved power purchase is shown on the table below.

**Table 0-3: Power Purchase approved for FY 2025-26 (MU)**

S No.	Source	Approved for FY 2025-26
<b>A</b>	<b>CGS – NEEPCO</b>	
1	Kopili -I HEP	64.20
2	Kopili-II HEP	7.97
3	Khandong HEP	7.68
4	Ranganadi HEP	87.95
5	Doyang HEP	17.37
6	Pare HEP	32.80
7	Assam GBPP	105.48
8	AGTPP	41.42
	<b>Sub-Total (A)</b>	<b>364.87</b>
<b>B</b>	<b>CGS – NHPC</b>	
1	Loktak HEP Purchased Power	103.63
2	Loktak HEP- Free Power	68.64
	<b>Sub-Total (B)</b>	<b>172.27</b>
<b>C</b>	<b>CGS – Others</b>	
1	OTPC Palatana	265.35
2	NTPC Bongaigaon Unit I - III	346.48
	NHPC Subansiri	16.50
	NVVN Punatsangchhu II	4.01

S No.	Source	Approved for FY 2025-26
	<b>Sub-Total (C)</b>	<b>632.34</b>
<b>D</b>	<b>Grand-Total from Long Term Sources (A+B+C)</b>	<b>1169.48</b>
<b>E</b>	<b>Add: Short-Term Power Purchase</b>	
1	IEX Purchase	168.95
2	UI Overdrawal	16.89
3	Banking Import	130.40
4	<b>Sub -Total (E)</b>	<b>316.24</b>
<b>F</b>	<b>Add: Other Power Purchase Costs</b>	
<b>G</b>	<b>Total Power Purchase (D+E+F)</b>	<b>1485.72</b>
	<b>NERLDC Pool Loss (%)</b>	<b>2.33%</b>
	<b>NERLDC Pool Loss (MU)</b>	<b>26.26</b>
<b>H</b>	<b>Energy Available at State Periphery (G) (MU)</b>	<b>1459.46</b>
1	IEX Sales	221.47
2	UI Underdrawal	56.98
3	Banking Export	80.11
4	<b>Sub -Total (H)</b>	<b>358.56</b>
<b>I</b>	<b>Net Power Purchase = (G-H)</b>	<b>1100.90</b>

The MSPDCL had subsequently revised the power purchase cost from initial claim of **Rs.626.63 Crs to Rs.606.19** (as per the break-up details provided under additional information replies) with the revision in power purchase cost from long term sources and short-term sources.

Commission considered the revised details provided by the petitioner for the approval of power purchase cost for FY 2025-26. In addition to that Commission computed the power purchase cost for allocated power from NHPC Subansiri (43 MW) and Punatsangchhu-II Hydro Electric Project (5.71 MW), Bhutan to Manipur State in FY 2025-26.

Commission observed that petitioner has claimed Rs. 6.50 Cr. as late payment surcharge which is liable to be disallowed.

Hence, Commission approves Rs. 626.63 Cr. as power purchase cost for FY 2025-26 as shown in the table below -

**Table 0-4: Approved Power Purchase Cost for FY 2025-26**

S No	Plant	Cost (Rs Cr)	Rs./kWh
<b>A</b>	<b>CGS – NEEPCO</b>		
1	Kopili -I HEP	15.09	2.35
2	Kopili-II HEP	1.86	2.33
3	Khandong HEP	2.49	3.24
4	Ranganadi HEP	27.93	3.18

<b>S No</b>	<b>Plant</b>	<b>Cost (Rs Cr)</b>	<b>Rs./kWh</b>
5	Doyang HEP	12.53	7.21
6	Pare HEP	17.52	5.34
7	Assam GBPP	71.51	6.78
8	AGTPP	29.11	7.03
	<b>Sub-Total (A)</b>	<b>178.04</b>	<b>4.88</b>
<b>B</b>	<b>CGS – NHPC</b>		-
1	Loktak HEP Purchased Power	35.88	3.46
2	Loktak HEP- Free Power	0.00	-
	<b>Sub-Total (B)</b>	<b>35.88</b>	<b>2.08</b>
<b>C</b>	<b>CGS - Others</b>		
1	OTPC Palatana	95.19	<b>3.59</b>
<b>2</b>	NTPC Bongaigaon Unit I - III	225.53	<b>6.51</b>
<b>3</b>	Baramura GBPP 4 & 5		
<b>4</b>	NHPC Subansiri	10.73	<b>6.50</b>
5	NVVN Punatsangchhu II	0.00	<b>0.00</b>
	<b>Sub -Total (C)</b>	<b>331.45</b>	<b>5.24</b>
<b>D</b>	<b>Grand-Total from Long-Term Sources (A+B+C)</b>	<b>545.37</b>	<b>4.66</b>
<b>E</b>	<b>Short-Term Power Purchase</b>		
	IEX Purchase- GTAM/GDAM	35.12	<b>2.08</b>
	UI Overdrawal	19.30	<b>11.43</b>
	Banking Import	0.00	<b>0.00</b>
	<b>Sub -Total (E)</b>	<b>54.42</b>	<b>1.72</b>
<b>F</b>	<b>Other Power Purchase Costs</b>		
<b>1</b>	REC Certificates	0.00	-
<b>2</b>	Supplementary bills	13.42	
<b>3</b>	Late Payment Surcharge	0.00	
	<b>Less: IEX Sales</b>		
	<b>Less: Banking Energy Sales (NET)</b>		
	<b>Less: UI underdrawals</b>		
	<b>Less: NERLDC pooled losses (MU)</b>		-
	<b>Sub-Total (F)</b>	<b>13.42</b>	
<b>G</b>	<b>Total Power Purchase (D+E+F)</b>	<b>626.63</b>	<b>5.69</b>

#### 6.4. Energy Balance and Transmission & Distribution Loss

##### Petitioner's Submission

MSPDCL has submitted the computation of revised Transmission & Distribution losses for FY 2025-26 is shown in the Table below:

**Table 0-5: Estimated Transmission and Distribution Losses for FY 2025-26**

S No	Particulars	Unit	FY 2025-26
1	Own Generation	MU	0.00
2	Power purchase from CGS	MU	1235.26
<b>3</b>	<b>Short-Term Sources (MU)</b>		
A	Add: UI Over drawl	MU	14.27
B	Add: IEX purchases	MU	123.72
C	Add: Returned Banking Energy	MU	80.11
D	Less: IEX sales	MU	209.85
E	Less: Banking mode sales	MU	80.11
F	Less: UI Under drawl	MU	56.98
<b>4</b>	<b>Total after adjustment of Short-Term Sources</b>	<b>MU</b>	<b>1106.43</b>
5	Pool Losses	%	2.33%
6	Energy Losses at NER	MU	<b>25.78</b>
<b>7</b>	<b>Gross Energy handled at State Periphery</b>	<b>MU</b>	<b>1080.65</b>
8	Total Sales (LT+HT)	MU	952.02
9	Transmission & Distribution loss	MU	<b>128.63</b>
<b>10</b>	<b>Transmission and Distribution loss</b>	<b>%</b>	<b>11.90%</b>

MSPDCL has submitted that the projected T&D Loss of 11.90% is expected to be achieved by MSPDCL in FY 2025-26. The NER inter-state transmission loss has been taken as 2.33% based on the average of the actual losses reported by NERLDC for the current year.

The projected T&D Losses of 11.90% is lower against the approved figure of 16.10% approved by Hon'ble Commission in its ARR order for FY 2025-26.

S No	Particulars	Approved T.O. FY 2025-26	Projected for FY 2025-26
<b>1</b>	<b>Transmission and Distribution Loss</b>	<b>16.10%</b>	<b>11.90%</b>

### Commission analysis

The pooled losses percentage for North Eastern Region (NER) has been taken at 2.33% based on the approved figures in the past as well as the proposed figures by MSPDCL. The Intra-state transmission losses to be adopted for FY 2025-26 are at 7.15% as the same figure was indicated by MSPCL in their replies to additional Information queries. The actual transmission & distribution losses derived by the Commission duly adopting the NER Losses at 2.33% and MSPCL losses at 7.15%, is 26.65% as against the reported losses by MSPDCL of 11.90%. The variation in the figure is because of variation in the energy sales reported by MSPDCL and the calculated energy sales quantum as provided above. The Commission has observed

that the T&D loss figures approved by the Commission in the past needs a re-instatement in accordance with the approved losses for FY 2024-25.

Accordingly, the Commission a new target for FY 2025-26 based on the actual calculated losses of FY 2024-25. The Commission directs MSPDCL to ensure that they now need to calculate the energy sales and losses from the next tariff petition based on the losses specified here and accordingly work to meet the distribution loss reduction target. The Energy Balance during FY 2025-26 is re-worked by Commission as detailed in the table below:

**Table o-6: Approved Transmission and Distribution Losses for FY 2025-26**

S No	Particulars	Unit	FY 2025-26
1	Own Generation	MU	0.00
2	Power purchase from CGS	MU	1169.48
<b>3</b>	<b>Short-Term Sources (MU)</b>		
A	Add: UI Over drawl	MU	16.89
B	Add: IEX purchases	MU	168.95
C	Add: Returned Banking Energy	MU	130.4
D	Less: IEX sales	MU	221.47
E	Less: Banking mode sales	MU	80.11
F	Less: UI Under drawl	MU	56.98
<b>4</b>	<b>Total after adjustment of Short-Term Sources</b>	<b>MU</b>	<b>1127.16</b>
10	Pool Losses	%	2.33%
11	Energy Losses at NER	MU	26.26
<b>12</b>	<b>Gross Energy handled at State Periphery</b>	<b>MU</b>	<b>1100.90</b>
13	<b>Intra-State Loss</b>	%	<b>7.15%</b>
<b>14</b>	<b>Intra-State Loss</b>	<b>MU</b>	<b>78.71</b>
15	<b>Energy at DISCOM Periphery</b>	<b>MU</b>	<b>1022.18</b>
13	Total Sales (LT+HT)	MU	749.75
14	Transmission & Distribution loss	MU	272.44
<b>15</b>	<b>Transmission and Distribution loss</b>	%	<b>26.65%</b>

### 6.5. Renewable Purchase Obligation

The petitioner has submitted that; it has claimed Renewable Purchase Obligation in accordance with the trajectory issued by Ministry of Power (MoP) vide Gazette no. S.O.4617(E) dated 20th October 2023 wherein the targets have been issued till 2029-30. Accordingly, MSPDCL have submitted the Renewable Purchase Targets and Achievements for FY 2025-26 as shown in the table below.

**Table o-7:RPO obligation claimed for FY 2025-26**

S No	Particulars	Formula	Unit	Claimed for 2025-26
1	Energy Sale excl. Inter-State Sale		MU	952.02
2	Total RPO Target		%	33.01%
3	Total RE purchase requirement	1*2	MU	314.26
4	HPO Target		%	1.22%
5	Hydro power purchase requirement	1*4	MU	11.61
6	WPO Target		%	1.45%
7	Wind power purchase requirement	1*6	MU	13.80
8	DRE Target		%	1.05%
9	Distributed Renewable Energy Requirement	1*8	MU	10.00
10	Other RPO Target		%	29.29%
11	Other RE Purchase Requirement	1*9	MU	278.85
12	Actual hydro power purchase		MU	443.36
13	Surplus / Deficit in Hydro power purchase	12-7	MU	431.75
14	HPO achievement	12/1	%	47%
15	Wind power purchase		MU	0.00
16	Surplus / Deficit in wind power purchase	15-5	MU	-13.80
17	WPO achievement	15/1	%	0%
18	Distributed Renewable Energy purchase		MU	0.00
19	Surplus / Deficit in DRE purchase	18-9	MU	-10.00
20	DRE achievement	18/1	%	0%
21	Other RE purchase	a+b+c+d+e	MU	0.00
A	<i>Co-generation</i>		MU	0.00
B	<i>Small Hydro</i>		MU	0.00
C	<i>Biomass</i>		MU	0.00
d	<i>Solar</i>		MU	0.00
e	<i>Others</i>		MU	0.00
22	Surplus / Deficit in other RE purchase	21-11	MU	-278.85
23	Other RPO achievement	21/1	%	0%
24	Total RE purchase achievement	12+15+18+21	MU	11.61
25	Total RPO achievement	24/1	%	1.22%

**Commission Analysis:**

The Commission has computed Renewable Purchase Obligation in accordance with JERC (RPO and its compliance) (First amendment) Regulations, 2022, which is presently applicable for Manipur and specifies the targets and norms to be considered for FY 2025-26 as well as trajectory till FY 2029-30. The approved RPO target and achievement for FY 2025-26 is shown in the table below -

**Table o-8: Renewable Purchase obligation approved for FY 2025-26**

S No	Particulars	Formula	Unit	FY 2025-26
1	Energy Sale excl. Inter-State Sale		MU	749.75
2	Total RPO Target		%	33.01%
3	Total RE purchase requirement	1*2	MU	247.49
4	HPO Target		%	1.48%
5	Hydro power purchase requirement	1*4	MU	11.10
6	WPO Target		%	3.36%
7	Wind power purchase requirement	1*6	MU	25.19
8	Other RPO Target		%	28.17%
9	Other RE Purchase Requirement	1*8	MU	211.20
10	Energy Storage purchase obligation target		%	1.5%
11	Energy Storage purchase requirement	1*10	MU	11.25
12	Actual hydro power purchase		MU	53.31
13	Surplus / Deficit in Hydro power purchase	12-5	MU	42.21
14	HPO achievement	12/1	%	7%
15	Wind power purchase		MU	0.00
16	Surplus / Deficit in wind power purchase	15-7	MU	-25.19
17	WPO achievement	15/1	%	0%
18	Other RE purchase	a+b+c+d+e	MU	0.00
a	Co-generation		MU	0.00
b	Small Hydro		MU	0.00
c	Biomass		MU	0.00
d	Solar		MU	0.00
e	Others		MU	0.00
19	Surplus / Deficit in other RE purchase	18-9	MU	-211.20
20	Other RPO achievement	18/1	%	0%
21	Energy Storage Purchase		MU	0.00
22	Surplus / Deficit in other RE purchase	21-11	MU	-11.25
23	Energy Storage Purchase achievement	21/1	%	0%
24	Total RE purchase achievement	12+15+18+21	MU	11.10
25	Total RPO achievement	24/1	%	1.48%

## 6.6. Transmission Charges

### Petitioner's Submission

MSPDCL has submitted that the transmission charges include the charges paid to PGCIL, MSPCL and SLDC charges. The summary of transmission charges approved by the Commission in ARR order and the revised projections for FY 2025-26 are as follows:

**Table o-9: Transmission charges claimed for FY 2025-26 (Rs Cr)**

Sl. No.	Particulars	Approved in ARR Order for FY 2025-26	Revised Projections for FY 2025-26
1	PGCIL Charges	97.00	65.70
2	MSPCL Charges	90.06	90.06
3	SLDC Charges	0.00	0.90
4	NERLDC Charges	1.82	1.82
	<b>Total</b>	<b>188.88</b>	<b>158.48</b>

Petitioner has submitted that the transmission charges are uncontrollable in nature as the same are levied based on approved cost and orders of CERC and MnERC as applicable for inter-state and intra-state transmission respectively. MSPDCL is considering the PGCIL Charges based on the actual transmission charges of FY 2024-25 and the MSPCL charges as approved in the Tariff Order of FY 2025-26.

As such, MSPDCL has requested the Hon'ble Commission to approve the Revised transmission cost.

#### **Commission Analysis:**

Commission considers the submission made by the petitioner on PGCIL charges, SLDC Charges and NERLDC charges. Commission considered the MSPCL charges for FY 2025-26 as approved in its APR for FY 2025-26.

Accordingly, the approved transmission charges for FY 2025-26 is shown in the table below –

**Table 0-10: Transmission charges approved for FY 2025-26 (Rs Cr)**

Particulars	Approved for FY 2025-26
PGCIL Charges	65.70
MSPCL Charges	86.79
SLDC charges	0.90
NERLDC Charges	1.82
<b>Total</b>	<b>155.21</b>

## **6.7. Operation & Maintenance Expenses**

### **Petitioner's Submission**

The Operation and Maintenance (O&M) expenses comprise of Employee Expenses, Repair and Maintenance (R&M) Expenses and Administrative and General (A&G) Expenses. In FY 2025-26, it is based on six months' data and full year data of past years till FY 2024-25. In this context, it is submitted that the actual O&M expenditure increases in the latter half of the year especially for R&M and A&G expenses based on increased funds availability and release of subsidy from the State Government. Employee expenses are expected to increase as well due to promotions.

The revised projection of the O&M expenses as follows:

**Table o-11: O&M Expenses claimed for APR FY 2025-26**

Sl. No.	Particulars	Approved in ARR Order for FY 2025-267	Revised Projections for FY 2025-26
1	Employee Expenses	98.95	88.92
2	A&G Expenses	17.38	17.39
3	R&M Expenses	17.06	31.73
	<b>Total</b>	<b>133.39</b>	<b>138.04</b>

Accordingly, MSPDCL submits Hon'ble Commission to approve the revised O&M costs of Rs. 138.04 Crore for FY 2025-26.

### **Commission Analysis:**

Commission has approved Operation & Maintenance expenditure in accordance with clause 76.4 (iii) of the JERC MYT Regulation 2014 by considering 5.72% escalation factor on the approved Operation & Maintenance expenditure for FY 2024-25. The approved Operation & Maintenance Expenditure for FY 2025-26 is shown in table below.

**Table o-12: O&M Expenses approved for APR FY 2025-26 (Rs Cr)**

Sl. No.	Particulars	Revised claim for FY 2025-26	Approved for FY 2025-26
1	Employee Expenses	88.92	88.92
2	A&G Expenses	17.39	17.38
3	R&M Expenses	31.73	31.73
	<b>Total</b>	<b>138.04</b>	<b>138.02</b>

## **6.8. Interest on Working Capital**

### **Petitioner's submission**

As per Regulation 24 of Model MYT Regulation of Forum of Regulators (FOR) 2025, Distribution Licensee shall be allowed interest on the estimated level of working capital for the financial year, computed as follows:

- O&M expenses for one month; plus
- Two months equivalent of expected revenue; plus
- Maintenance spares @ 40% of R&M expenses for one month; minus
- Security deposits from consumers, if any.

Provided that the interest on working capital shall be on normative basis and rate of interest shall be equal to SBI 1-Year MCLR plus applicable basis points as of the date on which petition for determination of tariff is accepted by the Commission.

Provided further that interest shall be allowed on consumer security deposits and

security deposits from Distribution System users at the Bank Rate as on the date on which the petition for determination of tariff is accepted by the Commission.

Levy of Interest on Working capital becomes essential as many of our HT bulk consumers and large industries constituting more than 20% of sales in units as well as charges have postpaid meters and the discom has to wait for at least 1-2 months for collection from them.

The computation of normative Interest on Working Capital (IoWC) as per the above Regulation for FY 2025-26, is shown in the Table below:

**Table 0-13: Interest on Working Capital claimed for APR FY 2025-26 (Rs Cr)**

S No.	Particulars	Approved in ARR Order 2025-26	Revised Projection (2024-25)
1	O&M expenses for one month; plus		11.50
2	Add: Two months equivalent of expected revenue; plus		101.33
3	Add: Maintenance spares @ 40% of R&M expenses for one month;		1.06
4	<b>Less: Security deposits from consumers</b>		29.75
5	<b>Net WC requirement</b>		<b>84.14</b>
6	Interest Rate (SBI 1 year MLCR as on 15th Dec 2025 (8.70% + 300 basis Points))		11.70%
	<b>Interest of Working Capital</b>	<b>0</b>	<b>9.84</b>

MSPDCL has requested the Hon'ble Commission to approve the IoWC of Rs 9.84 Crore for FY 2025-26.

#### **Commission's Analysis**

The Commission has observed that the petitioner has availed loan from REC and PFC to pay power purchase dues under Atmanirbhar Bharat Abhiyan during COVID 19 and LPS rule 2022. The Commission has observed that such loans should fall under the category of working capital requirement, which should be allowed on normative basis. Hence, Commission has computed and allowed the Interest on working capital as per the norms provided in the JERC (Multi Year Tariff) Regulations, 2014. The interest rate for the working capital requirement has been considered as 11.70%. The two months of expected revenue has been taken based on net ARR (instead of revenue from sale of surplus power as taken by the petitioner). The approved interest on working capital for FY 2025-26 is Rs. 15.86 Cr. The

approved interest on working capital for FY 2025-26 is shown as below.

**Table o-14: Approved Interest on Working Capital for FY 2025-26 (Rs. Cr)**

S No.	Particulars	Claimed for 2025-26	Approved for FY 2025-26
1	O&M expenses for one month; plus	11.50	11.50
2	Two months equivalent of expected revenue; plus	101.33	152.70
3	Maintenance spares @ 40% of R&M expenses for one month; minus	1.06	1.06
4	<b>Security deposits from consumers</b>	29.75	29.75
5	<b>Net WC requirement</b>	84.14	135.51
6	Interest Rate (SBI 1 year MLCR as on 15th Dec 2025 (8.70% + 300 basis Points))	11.70%	11.70%
7	<b>Interest of Working Capital</b>	9.84	15.86

## 6.9. Gross Fixed Assets and Depreciation

### Petitioner's Submission

MSPDCL has submitted that, the depreciation on the GFA is calculated as per the JERC (MYT) Regulations 2014.

The assets transferred to MSPDCL at the time of restructuring of erstwhile EDM are not booked as grants but as capital reserve/ equity. As such, the depreciation should be allowed on the entire assets transferred from the erstwhile EDM into the corporate entity of MSPDCL. This is also reflected in the annual statements audited of MSPDCL.

For calculating the GFA, the figures of the last year have been used. On the basis of the projected GFA, the additional depreciation has been calculated. The additional depreciation is on the new assets added to the GFA on the capital investment schemes mentioned below:

**Table o-15: Capex for APR FY 2025-26**

S No	Capex	FY 2025-26 (Rs. Cr.)
1	RDSS	82.58
2	Street Light & High Mast	1.35
3	Prepaid Meter	18.83
4	System Strengthening -II	35.83
5	Buildings	6.39
6	Furniture & Fixture	0.59
7	Software	0.14
8	Computer & Peripherals	0.40

S No	Capex	FY 2025-26 (Rs. Cr.)
9	DG set	0.46
	<b>Total</b>	<b>146.56</b>

The depreciation rate on the assets has been taken as per the actual average depreciation rate booked as per the accounts. The depreciation for FY 2025-26 is shown as below.

**Table o-16: Details of Depreciation claimed for APR FY 2025-26 (Rs Cr)**

S No	Particulars	Revised Projections
1	Opening GFA	2271.52
2	Addition during the Year	308.80
3	Closing GFA	2580.32
4	Average GFA	2425.92
5	Average Rate of Depreciation	2.48%
6	Depreciation	<b>60.14</b>

**Table o-17: Depreciation claimed for APR FY 2025-26(Rs Cr)**

Sl. No.	Particulars	Approved in ARR Order	Revised Projections
1	Depreciation	<b>25-26</b>	60.14

#### **Commission Analysis:**

MSPDCL has claimed depreciation on assets transferred to MSPDCL at the time of restructuring of erstwhile EDM and submitted that such assets are not booked as grants but as capital reserve/ equity. The Commission sought the full details of assets including commissioning date, value, nature of asset and depreciated till date, which petitioner failed to provide. The desired information is useful to assess whether the assets transferred from EDM, has fully depreciated or not. The response provided by the petitioner was found unsatisfactory.

Further, Commission also noted that depreciation rates followed by MSPDCL for the projection of FY 2025-26 deviates from the rates provided in JERC (Multi Year Tariff) Regulations, 2014.

Due to above mentioned the deficiencies by the petitioner, Commission recalculated the depreciation considering the value of non grant funded gross fixed assets as the sum of average equity approved for FY 2025-26, average loan approved for FY 2025-26 and average GFA during the year. Commission observed that the asset addition as claimed by the petitioner is in excess to the capital works in progress. Commission sought justification on the same from petitioner which petitioner failed to provide.

Hence Commission disallowed excess asset addition in plant and machinery beyond the limit of capital works in progress. For the rest category of asset addition the Commission relied on the details provided by the petitioner for FY 2025-26. On the given value of GFA, the net allowable depreciation has been calculated using the average depreciation rate as JERC MYT Regulations 2014.

The Commission accordingly approves Rs. 16.50 Cr. as the net allowable depreciation for FY 2025-26. The computation of depreciation is shown in the table below –

**Table o-18: Depreciation approved for FY 2025-26 (Rs Cr)**

Asset Categories	Opening Balance as on 01.04.2025	Addition	Closing balance as on 31.03.2026 before depreciation	Rates as per JERC MYT Regulation 2014	Average GFA during the year	Depreciation as per JERC MYT Regulation 2014
<b>Distribution Assets</b>						
Plant & Machinery	2155.89	204.80	2,360.70	5.28%	2258.30	119.24
Building	67.25	2.56	69.81	3.34%	68.53	2.29
Furniture & fittings	0.41	0.39	0.80	6.33%	0.60	0.04
Computer	0.60	0.50	1.10	15%	0.85	0.13
Heavy Equipments	0.05		0.05	5.28%	0.05	0.00
Heavy Vehicle	0.40		0.40		0.40	0.00
Office Equipments	0.00		0.00	6.33%	0.00	0.00
Vehicle	0.85	0.30	1.15	18%	1.00	0.18
Land	0.35		0.35	-	0.35	0.00
Software	0.31	0.25	0.56	6.33%	0.43	0.03
	-	-	-			
<b>Generation Assets</b>						
Plant & Machinery	34.49	-	34.49	5.28%	34.49	1.82
Building	10.90	-	10.90	3.34%	10.90	0.36
Furniture & fittings	0.00	-	-		0.00	0.00
Computer	0.00	-	-		0.00	0.00
Office Equipments	0.00	-	-		0.00	0.00
Vehicle	0.00	-	0.00		0.00	0.00
<b>TOTAL</b>	<b>2271.52</b>	<b>208.80</b>	<b>2,480.32</b>		<b>2,375.92</b>	<b>124.09</b>

Particulars	Rs. Cr.
Average Equity during the year	55.03
Average Loans on Assets during the year	260.85
Average GFA during the year	2375.92
Ratio of Non-Grants Funded Assets, $d = (a+b)/c$	0.13
Depreciation Allowed for FY 2025-26 = $d * 124.09$	<b>16.50</b>

## 6.10. Interest on Loan

### Petitioner's Submission

MSPDCL has submitted that the major part of capital expenditure undertaken by MSPDCL is funded by the Central / State Government's grants and consumer contribution. However, in addition to these sources of funds, MSPDCL has also taken some loans for other capex projects to meet the total capital investment required for system strengthening and improvement. The repayment of loans and the interest rates during the year has been considered as per actual terms and conditions of the loans.

The details of loans with the computation of Interest on loan are shown in the Table below:

**Table 0-19: Interest on Loan claimed for APR FY 2025-26 (Rs Cr)**

S No.	Particulars	RAPDRP-B (RECL)	RGGVY / DDUGJY (RECL)	SS-II (RECL)	Street Light & High Mast (RECL)	Prepaid Meter (RECL)	SLTTL (RECL and PFC)	LPS (RECL and PFC)	Total
1	Opening Loan	11.97	12.81	84.62	12.49	153.46	91.66	137.06	504.06
2	Addition during the year	0.00	0.00	10.00	0.00	6.60	0.00	0.00	16.60
3	Repayment during the year	3.99	1.28	0.00	1.29	15.35	14.38	16.13	52.42
4	Closing Loan	7.98	11.53	94.62	11.19	144.71	77.27	120.93	468.24
5	Average Loan	9.97	12.17	89.62	11.84	149.09	84.46	128.99	486.15
6	Rate of Interest	multiple	multiple	multiple	multiple	multiple	multiple	multiple	multiple
7	<b>Interest &amp; Finance Charges</b>	<b>1.27</b>	<b>1.35</b>	<b>10.00</b>	<b>1.32</b>	<b>17.52</b>	<b>8.51</b>	<b>13.39</b>	<b>53.35</b>

MSPDCL has requested the Hon'ble Commission to approve the Interest on Loans of Rs 53.35 Crore for FY 2025-26 based on the actual loan statements for 6 months.

For the loan taken for street lighting and high mast lighting, it is submitted that the same may be considered by the Commission as the loan has already been taken and the interest is also being paid for the same. MSPDCL shall make sure in future to comply with the directive of the Commission for not undertaking such works, unless specifically approved by the Commission. However, since this work has already been undertaken and is serving the consumers of the state, the Hon'ble Commission is requested to kindly allow the expense.

**Commission Analysis:**

MSPDCL has claimed interest on long term loan from REC and PFC for schemes like RAPDRP, RGGVY, DDUGJY, prepaid metering in distribution and system strengthening. In addition to that, MSPDCL has claimed interest on loan from REC and PFC for payment of power purchase dues and Late Payment Surcharge. Also, Commission has observed that MSPDCL has claimed interest and finance charges on loan taken for LED Street Light and installation of High Mast lighting during 2021.

It is to be noted that High-mast lighting and LED street lighting was categorically disallowed by the Commission in its previous tariff Orders. The Commission had earlier issued directions to pass on the entire loans amount to Municipal Administration Department and get back the reimbursement of the amount spent so far duly referring to supply code extract given it should be the sole responsibility of Local body but not of distribution company.

Hence, Commission decides to disallow the loan amount taken for installation and high mast lighting and LED street lighting and directs the petitioner to comply with the directives issued by the Commission in its previous Orders.

Further Commission notes that the loan taken for payment of power purchase and Late Payment Surcharge is not used for the purpose of capital expenditures. Hence, interest and financing charges of such loans have been disallowed and have been considered in computation of Interest on working capital for FY 2025-26.

After prudence check, the Commission has allowed Rs. 30.13 Cr. as Interest on loan for FY 2025-26 and shown in the table below –

**Table o-20: Interest on Loan approved for APR FY 2025-26 (Rs Cr)**

S No.	Particulars	RAPDRP-B (RECL)	RGGVY DDUGJY (RECL)	SS-II (RECL)	Prepaid Meter (RECL)	Total
1	Opening Loan	11.97	14.09	47.17	153.46	262.86
2	Addition during the year	0.00	0.00	37.45	6.60	16.60
3	Repayment during the year	3.99	1.28	0.00	15.35	20.62
4	Closing Loan	7.98	12.81	84.62	144.71	258.84
5	Average Loan	9.97	13.45	65.90	149.09	260.85
6	Rate of Interest	multiple	multiple	multiple	multiple	multiple
7	<b>Interest &amp; Finance Charges</b>	<b>1.27</b>	<b>1.49</b>	<b>7.99</b>	<b>17.52</b>	<b>30.13</b>

### 6.11. Return on Equity

#### Petitioner's Submission

As per audited accounts, the RoE is computed on expected average paid up capital of Rs. 35.01 Crore at the rate of 30.00% as stated in clause 25 of Model MYT (Multi Year Tariff) Regulations 2025 of the Forum of Regulators (FOR). Opening equity is Rs.40.02 Cr and as per proposal received from state government, there will be addition of paid-up capital of amount Rs 30 cr in the second half of the year.

**Table o-21: Return on Equity claimed for FY 2025-26 (Rs Cr)**

Sl. No	Particulars	Approved in ARR Order 2025-26	Revised projection for FY 2025-26
1	Average Equity	90.05	55.03
2	RoE %	15.50%	30.00%
3	Return on Equity	13.96	16.51
4	MAT Rate applicable	0.00%	0.00%
	<b>Net RoE (Grossed up by MAT rate)</b>	<b>13.96</b>	<b>16.51</b>

MSPDCL has requested the Hon'ble Commission approve the Return on Equity of Rs.16.51 Crore for FY 2025-26

#### Commission Analysis:

The Commission has observed that petitioner has claimed Rate of Return on Equity as 30% deviating from the norms specified in JERC MYT Regulation 2014. The Commission sought reason for this from MSPDCL. In response to this, MSPDCL cited that Claim of 30% is taken from the Model MYT regulations of the Forum of Regulators, published in September 2025.

The Commission found no merit in MSPDCL submission and computes the return

on equity as per the norms specified in JERC MYT Regulation 2014. The computation of ROE is shown in the table below –

**Table o-22: Approved Return on Equity for FY 2025-26 (Rs Cr)**

S No.	Particulars	Proposed for FY 2025-26	Approved for FY 2025-26
1	Average Equity	55.03	55.03
2	RoE %	30%	15.50%
3	Return on Equity	16.51	8.53
4	MAT Rate applicable	0%	0%
	<b>Net RoE (Grossed up by MAT rate)</b>	16.51	<b>8.53</b>

## 6.12. Non-Tariff income

### Petitioner's Submission

The actual non-tariff income as compared to the approved figure in ARR of FY 2025-26 is as follows:

**Table o-23: Non-Tariff Income claimed for FY 2025-26 (Rs Cr)**

Sl. No.	Particulars	Approved in ARR Order FY 2025-26	Revised Projections for FY 2025-26
1	Non-tariff Income	<b>41.34</b>	<b>62.96</b>

MSPDCL has requested the Hon'ble Commission to approve the revised Non-Tariff Income of Rs. 62.96 Crore for FY 2025-26 based on the actual income till September'25.

### Commission's analysis

The Commission observed that the petitioner has claimed a revised Non-Tariff Income (NTI) of Rs. 62.96 Crore for the financial year 2025-26, which is substantially higher than the amount approved by the Commission in its ARR Order for the same period.

The Commission sought details from the petitioner regarding the methodology used to project the Non-Tariff Income for FY 2025-26. However, the petitioner failed to provide the information sought.

In the absence of the required details, the Commission has decided to approve the Non-Tariff Income for FY 2025-26 at the same level as approved for the True-Up of FY 2024-25. Any grant received from the Government of Manipur for taking over losses in FY 2024-25 has not been considered to project the Non-Tariff Income for FY 2025-26.

Hence, Commission approves Rs. 14.25 Cr. as Non-Tariff Income for FY 2025-26.

**Table o-24: Non-Tariff Income approved for FY 2025-26 (Rs Cr)**

S No.	Particulars	Approved for FY 2025-26 (Rs. Cr.)
1	Interest Income	8.4072
2	Agency Charges @ 3.75%	0.304
3	Amortization of deferred income	0
4	Incentive from Ministry of Power	0
5	Penalties & Recoveries	0.3768
6	Pole Utilisation	0.6357
7	Billing for deposit works	4.53
	<b>Total</b>	<b>14.2537</b>

### 6.13. Aggregate Revenue Requirement

#### Petitioner's Submission

Based on the above component-wise expenses, the Aggregate Revenue Requirement computed for FY 2025-26 by MSPDCL against the figures approved by the Commission in the Tariff Order for FY 2025-26, is given in the Table below. We humbly request the commission to reconsider stand on true up surplus as we have incurred a loss as per actual financial statements audited and we have not earned any surplus. In such a scenario, charging a true up surplus would exert great financial burden on us.

**Table o-25: Aggregate Revenue Requirement for FY 2025-26 (Rs Cr)**

S No.	Particulars	Approved in ARR Order FY 2025-26	Revised Projections
A	Cost of power purchase	690.18	635.92
B	Transmission charges	188.88	158.48
C	O&M Expenses	133.39	138.04
1	<i>Employee Expenses</i>	<i>98.95</i>	<i>88.92</i>
2	<i>A&amp;G Expenses</i>	<i>17.38</i>	<i>17.39</i>
3	<i>R&amp;M Expenses</i>	<i>17.06</i>	<i>31.73</i>
D	Depreciation	6.22	60.14
E	Interest on Loan	40.06	53.35
F	Interest on Working Capital	0.00	9.84
G	Bad Debt	0.00	0.00
<b>H</b>	<b>Total Cost</b>	<b>1058.73</b>	<b>1055.77</b>
I	Add: RoE	13.96	16.51
J	Add: Income Tax	0.00	0.00

S No.	Particulars	Approved in ARR Order FY 2025-26	Revised Projections
<b>K</b>	<b>Total</b>	<b>1072.69</b>	<b>1072.28</b>
L	Less: Non Tariff Income	41.34	62.96
M	Less: True up surplus of 7 years	68.84	0.00
<b>N</b>	<b>Aggregate Revenue Requirement (ARR)</b>	<b>962.51</b>	<b>1009.31</b>
O	Revenue from sale of surplus power	55.52	46.17
<b>P</b>	<b>Net ARR</b>	<b>906.99</b>	<b>963.15</b>

### Commission Analysis:

The details of the APR based ARR approved by the Commission after thorough scrutiny of all the cost elements for FY 2025-26 are as follows:

**Table o-26: Approved Aggregate Revenue Requirement approved (Rs Cr)**

S No.	Particulars	Approved for FY 2025-26
<b>A</b>	<b>Cost of power purchase</b>	<b>626.63</b>
<b>B</b>	<b>Transmission charges</b>	<b>155.21</b>
1	<i>InterState Charges</i>	65.70
2	<i>IntraState Charges</i>	86.79
3	<i>SLDC charges</i>	0.90
4	<i>NERLDC Charges</i>	1.82
<b>C</b>	<b>O&amp;M Expenses</b>	<b>138.02</b>
1	<i>Employee Expenses</i>	88.92
2	<i>A&amp;G Expenses</i>	17.38
3	<i>R&amp;M Expenses</i>	31.73
D	Depreciation	16.50
E	Interest on Loan	30.13
F	Interest on Working Capital	15.86
<b>H</b>	<b>Total Cost</b>	<b>982.35</b>
I	Add: RoE	8.53
J	Add: Income Tax	0
K	Add: Truing up Gap/Surplus of Past Years	0.00
<b>L</b>	<b>Total</b>	<b>990.88</b>
M	Less: Non Tariff Income	14.25
<b>N</b>	<b>Aggregate Revenue Requirement (ARR)</b>	<b>976.62</b>

## 6.14. Revenue Gap

### Petitioner's Submission

The Projected Revenue Gap of MSPDCL for FY 2025-26 is shown in the Table below:

**Table o-27: Estimated Revenue Gap for APR of FY 2025-26 (Rs Cr)**

Sl No.	Particulars	Revised Projections
1	Net ARR after considering outside sale income	963.15
2	Total Revenue from consumer tariff at existing rates	608.00
3	Revenue Gap before Govt. Subsidy (1-2)	355.15
4	<b>State Government Revenue Subsidy required</b>	<b>355.15</b>

MSPDCL submitted that the Revenue Gap in APR of FY 2025-26 is expected to be met by State Government subsidy. However, in case there is any gap in the actual subsidy received, MSPDCL shall adjust the same in the truing-up in the next tariff filing.

### Commission Analysis:

The above Gross ARR amount of Rs.976.62Cr was derived by the Commission before the income from Outside State sales amount of Rs.60.40Cr and also the revenue realizable at existing tariffs from retail consumers to the tune of Rs.522.64 Crs. Commission sought details from petitioner on subsidy received in FY 2025-26. In response to that petitioner provided documentary details of subsidy received from govt. in FY 2025-26. Commission verified the details and accordingly approved the subsidy of Rs. 288.62 Cr. for FY 2025-26. The Revenue gap table of MSPDCL should have been as follows for APR purpose:

**Table o-24: Approved Revenue Gap of FY 2025-26 for APR (Rs. Crore)**

Sl. No	Particulars	Approved by Commission
1	Gross ARR before considering outside sale income	<b>976.62</b>
2	Less: Total Revenue from consumer tariff at existing rates	522.64
3	Less: Outside State Sales revenue	60.40
4	<b>Revenue Gap before Govt. Subsidy (1-2-3)</b>	<b>393.59</b>
5	State Government Revenue Subsidy	<b>288.62</b>
6	<b>Overall Gap derived for FY2025-26 is (4-5)</b>	<b>104.97</b>

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## **7. Analysis of ARR for FY 2026-27 and its approval**

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### **7.1. Background**

The ARR petition has been filed in accordance with Joint Electricity Regulatory Commission for Manipur and Mizoram (Multi Year Tariff) Regulations, 2014 applicable from 1st April 2015.

MSPDCL is submitting its ARR and Tariff Petition for determination of Tariff and ARR for FY 2026-27 broadly based on the principles outlined in JERC MYT Tariff Regulations 2014 notified by JERC and further adopted by MnERC. MSPDCL has considered the past trends and taken cognizance of other internal and external developments to estimate the likely performance for FY 2026-27.

The following sections explain in detail the basis and forecasts of the following elements for FY 2026-27:

1. Category-wise Energy Sales & Revenues at the existing tariff
2. T&D Losses and Energy Requirement
3. Determination of Aggregate Revenue Requirement by forecasting the following costs, other income & returns (including but not limited to):
  - Power Purchase Cost
  - Employee Cost
  - Repairs & Maintenance Cost
  - Admin & General Cost
  - Capital Investment Plan
  - Interest Cost
  - Depreciation
  - Return on Equity
  - Non-Tariff Income

### **7.2. Energy Sales**

#### **Petitioners Submission**

**As per section 88.1 of MYT regulations 2014;** The Distribution Licensee shall submit a forecast of the expected sales of electricity to each tariff category/sub-category and to each tariff slab within such tariff category/sub-category to the Commission for approval along with the Business Plan, as specified in these Regulations.

**Also, as per section 88.3 of MYT regulations 2014;** The sales forecast shall be consistent with the load forecast prepared as part of the long-term power procurement plan submitted as a part of Business Plan and shall be based on past data and reasonable assumptions regarding the future.

MSPDCL submitted that the historical trend method has proved to be a reasonably accurate and well accepted method for estimating the load, number of consumers and energy consumption. In light of the above, MSPDCL has estimated the above for various customer categories primarily based on the CAGR trends during past years. Wherever the trend has seemed unreasonable or unsustainable, the growth factors have been corrected by the company, to arrive at more realistic projections.

The growth rates observed in the energy sold to each consumer category has been analysed for the purpose of sales projections. The analysis of the growth rate helps us understand the behavior of each category and hence forms the basis of forecasting the sales for each category.

The Break-up of the sales and the Compounded Annual Growth Rate (CAGR) for different periods (2 year and year on year) thereof are as follows.

**Table 7-1: Category-wise Energy Sales in previous years (MU)**

S No.	Particulars	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26 (Estimated)
<b>A.</b>	<b>LT Supply</b>				
1	Domestic	519.37	519.93	648.25	685.30
2	Commercial LT	101.26	86.50	59.65	55.62
3	Public Lighting	16.90	3.90	3.35	3.52
4	PWW	4.04	4.86	5.16	5.57
5	Irrigation and Agriculture	3.56	0.00	0.00	0.00
6	Cottage and Small Industries	25.80	26.59	27.06	29.50
	<b>Total LT</b>	<b>670.93</b>	<b>641.78</b>	<b>743.47</b>	<b>779.51</b>
<b>B.</b>	<b>HT Supply</b>				
7	Commercial HT	32.79	28.74	12.54	13.67
8	PWW	78.45	33.77	29.42	31.77
9	Irrigation and Agriculture	2.31	0.84	0.26	0.26
10	Medium Industries	6.38	7.62	6.16	6.59
11	Large Industries	12.62	15.59	6.25	6.69
12	Bulk Supply	31.91	102.92	27.38	29.84
	<b>Total HT</b>	<b>164.46</b>	<b>189.48</b>	<b>82.01</b>	<b>88.83</b>
	<b>Grand Total (LT &amp; HT)</b>	<b>835.39</b>	<b>831.26</b>	<b>825.48</b>	<b>868.34</b>

The overall energy sales are significantly dependent on the domestic consumers to

the extent of around 65%. MSPDCL is of the view that there are various factors contributing to the growth in energy sales and beyond the control of the utility including factors such as Rural Electrification, Government Policy, investment climate, weather conditions and force majeure events like natural disasters, etc. It is also submitted that the sales in Domestic category have increased due to launch of Saubhagya Scheme. The growth rates, on CAGR basis, for projection have been calculated as below:

**Table 7-2: Category-wise Energy Sales CAGR (%)**

S No.	Particulars	Growth Rate Assumed
<b>A.</b>	<b>LT Supply</b>	
1	Domestic	5%
2	Commercial LT	3%
3	Public Lighting	3%
4	PWW	3%
5	Irrigation and Agriculture	
(i)	Agriculture	3%
(ii)	Irrigation (Others)	3%
6	Cottage and Small Industries	3%
	<b>Total LT</b>	
<b>B.</b>	<b>HT Supply</b>	
7	Commercial HT	3%
8	PWW	3%
9	Irrigation and Agriculture	
(i)	Agriculture	3%
(ii)	Irrigation (Others)	3%
10	Medium Industries	3%
11	Large Industries	3%
12	Bulk Supply	3%
	<b>Total HT</b>	
	<b>Grand Total (LT &amp; HT)</b>	

The category wise CAGR has been derived from the actual sales volume of past 3 years as shown above.

**Table 7-3: Category-wise Projected Energy Sales (MU) for FY 2026-27**

S No.	Particulars	2026-27
<b>A.</b>	<b>LT Supply</b>	
1	Domestic	719.56
2	Commercial LT	57.29

S No.	Particulars	2026-27
3	Public Lighting	3.62
4	PWW	5.74
5	Irrigation and Agriculture	0.00
6	Cottage and Small Industries	30.38
	<b>Total LT</b>	<b>816.60</b>
<b>B.</b>	<b>HT Supply</b>	
7	Commercial HT	14.08
8	PWW	32.73
9	Irrigation and Agriculture	0.27
10	Medium Industries	6.79
11	Large Industries	6.89
12	Bulk Supply	31.74
	<b>Total HT</b>	<b>92.49</b>
	<b>Grand Total (LT &amp; HT)</b>	<b>909.09</b>

### Commission Analysis:

The Commission sought methodology for projection of sales unit for FY 2026-27. In response to that MSPDCL submitted that the projection for the ARR of 2026-27 is done based on the actual 3-year historical CAGR, it would have resulted in further negative projections (e.g., -16.2% for Commercial HT). Moreover, if we apply these negative growth figures, it would wrongly project that Manipur's economy will continuously shrink year after year.

Instead, MSPDCL is discarding the negative historical trends in favor of assumed growth (5% for Domestic, 3% for Commercial/Industrial) serves as a "return to normalcy" projection. It represents a deliberate planning assumption that the sociopolitical situation will stabilize, economic rehabilitation will commence, and commercial activities will steadily resume post-crisis. It builds a financial model for a recovering state rather than a permanently disrupted one.

The Commission considers the growth rate as assumed by the petitioner and approved the sales as 782.96 MU for FY 2026-27, based on the re-instated sales for FY 2024-25 (as provided in the Truing up Section) as shown in the table below –

**Table 7-4: Approved Category-wise Projected Energy Sales (MU) for FY 2026-27**

S No.	Particulars	Claimed for FY 2026-27	Approved for FY 2026-27
<b>A.</b>	<b>LT Supply</b>		

S No.	Particulars	Claimed for FY 2026-27	Approved for FY 2026-27
1	Kutir Jyoti		0.00
2	Domestic	570.10	562.72
3	Commercial LT	93.48	74.32
4	Public Lighting	3.35	2.72
5	PWW	5.37	4.18
6	Irrigation and Agriculture	0.00	0.00
7	Cottage and Small Industries	<b>50.27</b>	34.28
		722.57	<b>678.22</b>
	<b>Total LT</b>		
<b>B.</b>	<b>HT Supply</b>		
8	Commercial HT	36.96	15.23
9	PWW	98.07	22.85
10	Irrigation and Agriculture	0.80	0.38
11	Medium Industries	<b>5.18</b>	1.52
12	Large Industries	<b>19.46</b>	19.04
13	Bulk Supply	86.78	45.70
	<b>Total HT</b>	<b>247.24</b>	<b>104.74</b>
	<b>Grand Total (LT &amp; HT)</b>	<b>969.81</b>	<b>782.96</b>

### 7.3. Consumer Profile

#### Petitioner's Submission

Petitioner submitted that, Manipur State Power Distribution Company Limited caters to a diverse consumer mix constituting of domestic, commercial, HT Industry, LT Industry and agriculture consumers. The number of consumers in various categories is summarized in table below:

**Table 7-5: Category-wise Projected Number of Consumers**

S No.	Particulars	Number of consumers FY 2023-24 Actuals	Number of consumers FY 2024-25 Actuals	Number of consumers FY 2025-26 Projected	Number of consumers FY 2026-27 Projected
<b>A.</b>	<b>LT Supply</b>				
1	Domestic				
(i)	First - 100 kWh/Month	4,18,856	4,33,962	4,36,132	4,38,312
(ii)	Next - 100 kWh/Month	38,997	40,063	40,263	40,465
(iii)	Above 200 kWh/Month	16,835	18,560	18,653	18,746
2	Commercial LT	0	0	0	0
(i)	First - 100 kWh/Month	17,748	18,675	18,768	18862

S No.	Particulars	Number of consumers FY 2023-24 Actuals	Number of consumers FY 2024-25 Actuals	Number of consumers FY 2025-26 Projected	Number of consumers FY 2026-27 Projected
(ii)	Next - 100 kWh/Month	5,641	6,127	6,158	6188
(iii)	Above 200 kWh/Month	6,198	6,953	6,988	7023
3	Public Lighting	505	557	560	563
4	PWW	43	46	46	46
5	Irrigation and Agriculture	0	0	0	0
(i)	Agriculture	0	0	0	0
(ii)	Irrigation (Others)	48	0	0	0
6	Cottage and Small Industries	2,402	2,419	2,419	2419
	<b>Total LT</b>	<b>5,07,273</b>	<b>5,27,362</b>	<b>5,29,987</b>	<b>5,32,624</b>
<b>B.</b>	<b>HT Supply</b>				
7	Commercial HT	1172	1186	1,192	1198
8	PWW	221	246	247	248
9	Irrigation and Agriculture	0	0	0	0
(i)	Agriculture	0	0	0	0
(ii)	Irrigation (Others)	21	21	21	21
10	Medium Industries	125	139	139	139
11	Large Industries	50	54	54	54
12	Bulk Supply	426	435	437	438
	<b>Total HT</b>	<b>2,015</b>	<b>2,081</b>	<b>2,090</b>	<b>2,098</b>
	<b>Grand Total (LT &amp; HT)</b>	<b>5,09,288</b>	<b>5,29,443</b>	<b>5,32,077</b>	<b>5,34,722</b>

The Break-up of the category-wise number of consumers for 3 years is:

**Table 7-6: Category wise Number of consumers CAGR (%)**

S No.	Particulars	Growth Rate
<b>A.</b>	<b>LT Supply</b>	
1	Domestic	
(i)	First - 100 kWh/Month	2%
(ii)	Next - 100 kWh/Month	1%
(iii)	Above 200 kWh/Month	4%

S No.	Particulars	Growth Rate
2	Commercial LT	
(i)	First - 100 kWh/Month	2%
(ii)	Next - 100 kWh/Month	3%
(iii)	Above 200 kWh/Month	4%
3	Public Lighting	4%
4	PWW	2%
5	Irrigation and Agriculture	
(i)	Agriculture	0%
(ii)	Irrigation (Others)	-100%
6	Cottage and Small Industries	0%
	<b>Total LT</b>	2%
<b>B.</b>	<b>HT Supply</b>	
7	Commercial HT	1%
8	PWW	4%
9	Irrigation and Agriculture	
(i)	Agriculture	0%
(ii)	Irrigation (Others)	0%
10	Medium Industries	4%
11	Large Industries	3%
12	Bulk Supply	1%
	<b>Total HT</b>	1%
	<b>Grand Total (LT &amp; HT)</b>	2%

### Commission's Analysis

Commission sought the methodology from the petitioner for the projection of consumer numbers for FY 2026-27. In response to that petitioner submitted revised consumer numbers with the revised rate of growth in FY 2026-27. Commission considers the submission of the petitioner and approves the growth rate and consumer for FY 2026-27 as shown in table below.

**Table 7-7: Number of consumers approved for FY 2026-27**

S No.	Particulars	Approved Growth Rate	Approved Number of consumers FY 2026-27
<b>A.</b>	<b>LT Supply</b>		
1	Kutir Jyoti	0%	
2	Domestic		
(i)	First - 100 kWh/Month	0.50%	425,750
(ii)	Next - 100 kWh/Month	0.50%	40,465
(iii)	Above 200 kWh/Month	0.50%	18,746
3	Commercial LT		-
(i)	First - 100 kWh/Month	0.50%	18,862
(ii)	Next - 100 kWh/Month	0.50%	6,188
(iii)	Above 200 kWh/Month	0.50%	7,023
4	Public Lighting	0.50%	563
5	PWW	0.50%	46
6	Irrigation and Agriculture		-
(i)	Agriculture		-
(ii)	Irrigation (Others)	-100%	-
7	Cottage and Small Industries	0%	2,419
	<b>Total LT</b>	<b>1%</b>	<b>520,062</b>
<b>B.</b>	<b>HT Supply</b>		-
8	Commercial HT	0.50%	1,198
9	PWW	0.50%	248
10	Irrigation and Agriculture		-
(i)	Agriculture	0%	-
(ii)	Irrigation (Others)	0%	21
11	Medium Industries	0%	139
12	Large Industries	0%	54
13	Bulk Supply	0%	438
	<b>Total HT</b>	<b>0%</b>	<b>2,099</b>
	<b>Grand Total (LT &amp; HT)</b>	<b>1%</b>	<b>522,161</b>

#### 7.4. Connected Load

##### Petitioner's Submission

Petitioner submitted that for projecting connected load, growth rate has been assumed to be last 3 year CAGR or zero, whichever is higher.

The table below mentions the growth rate assumed for the projection of connected load for FY 2025-26. Owing to the ongoing crisis and economic situation in Manipur, the growth rate has been assumed as 0.50%.

##### Category wise connected load CAGR (%)

S No.	Particulars	Growth Rate
<b>A.</b>	<b>LT Supply</b>	
1	Domestic	
(i)	First - 100 kWh/Month	0.50%
(ii)	Next - 100 kWh/Month	0.50%
(iii)	Above 200 kWh/Month	0.50%
2	Commercial LT	
(i)	First - 100 kWh/Month	0.50%
(ii)	Next - 100 kWh/Month	0.50%
(iii)	Above 200 kWh/Month	0.50%
3	Public Lighting	0.50%
4	PWW	0.50%
5	Irrigation and Agriculture	
(i)	Agriculture	0.50%
(ii)	Irrigation (Others)	0.50%
6	Cottage and Small Industries	0.50%
	<b>Total LT</b>	0.50%
<b>B.</b>	<b>HT Supply</b>	
7	Commercial HT	0.50%
8	PWW	0.50%
9	Irrigation and Agriculture	
(i)	Agriculture	
(ii)	Irrigation (Others)	0.50%
10	Medium Industries	0.50%
11	Large Industries	0.50%
12	Bulk Supply	0.50%
	<b>Total HT</b>	0.50%
	<b>Grand Total (LT &amp; HT)</b>	0.50%

The connected load in various categories is summarized in table below:

Table 7-8: Category wise Projected Connected load based on CAGR (MW)

S No.	Particulars	Connected Load (MW) FY 2023-24	Connected Load (MW) FY 2024-25	Connected load (MW) FY 2025-26	Connected load (MW) FY 2026-27
<b>A.</b>	<b>LT Supply</b>				
1	Domestic				
(i)	First - 100 kWh/Month	597.36	603.33	606.35	609.38
(ii)	Next - 100 kWh/Month	86.23	87.95	88.39	88.84
(iii)	Above 200 kWh/Month	42.14	42.98	43.20	43.41
2	Commercial LT				
(i)	First - 100 kWh/Month	46.58	46.82	47.05	47.28
(ii)	Next - 100 kWh/Month	10.02	10.07	10.12	10.17
(iii)	Above 200 kWh/Month	38.44	38.63	38.82	39.02
3	Public Lighting	1.23	1.72	1.73	1.73
4	PWW	0.47	0.47	0.47	0.48
5	Irrigation and Agriculture				
(i)	Agriculture	0.00	0.00	0.00	0.00
(ii)	Irrigation (Others)	0.00	0.00	0.00	0.00
6	Cottage and Small Industries	20.38	20.48	20.58	20.69
	<b>Total LT</b>	<b>842.85</b>	<b>852.46</b>	<b>856.72</b>	<b>861.01</b>
<b>B.</b>	<b>HT Supply</b>				
7	Commercial HT	27.25	27.38	27.52	27.66
8	PWW	18.31	19.76	19.86	19.96
9	Irrigation and Agriculture				
(i)	Agriculture	0.00	0.00	0.00	0.00
(ii)	Irrigation (Others)	0.37	0.37	0.37	0.38
10	Medium Industries	4.62	7.79	7.83	7.87
11	Large Industries	12.99	13.05	13.12	13.18
12	Bulk Supply	49.19	55.04	55.31	55.59
	<b>Total HT</b>	<b>112.73</b>	<b>123.40</b>	<b>124.01</b>	<b>124.63</b>
	<b>Grand Total (LT &amp; HT)</b>	<b>955.58</b>	<b>975.86</b>	<b>980.74</b>	<b>985.64</b>

**Commission Analysis:**

The Commission considers the projection of growth rate as submitted by the petitioner and computed the connected load for FY 2026-27 shown as below –

**Table 7-9: Connected load approved for FY 2026-27 (MW)**

S No.	Particulars	Growth Rate	Connected Load (MW) FY 2026-27
<b>A.</b>	<b>LT Supply</b>		
1	Kutir Jyoti	0.0%	0.00
2	Domestic		0.00
(i)	First - 100 kWh/Month	0.50%	573.18
(ii)	Next - 100 kWh/Month	0.50%	82.74
(iii)	Above 200 kWh/Month	0.50%	40.43
3	Commercial LT		0.00
(i)	First - 100 kWh/Month	0.50%	44.70
(ii)	Next - 100 kWh/Month	0.50%	9.62
(iii)	Above 200 kWh/Month	0.50%	36.88
4	Public Lighting	0.50%	1.18
5	PWW	0.50%	0.45
6	Irrigation and Agriculture		0.00
(i)	Agriculture	0.50%	0.00
(ii)	Irrigation (Others)	0.50%	0.00
7	Cottage and Small Industries	0.50%	19.56
	<b>Total LT</b>	1.00%	<b>808.73</b>
<b>B.</b>	<b>HT Supply</b>		0.00
8	Commercial HT	0.50%	27.66
9	PWW	0.50%	19.96
10	Irrigation and Agriculture		0.00
(i)	Agriculture	0%	0.00
(ii)	Irrigation (Others)	0.50%	0.38
11	Medium Industries	0.50%	7.87
12	Large Industries	0.50%	13.18
13	Bulk Supply	0.50%	55.59
	<b>Total HT</b>		<b>124.63</b>
	<b>Grand Total (LT &amp; HT)</b>		<b>933.37</b>

**7.5. Power Purchase Quantum and Cost**

MSPDCL submitted that the energy requirement for the MSPDCL is met by supply of power from Central Generating Stations and a small quantum is purchased through short term market. MSPDCL mainly relies on the allocations of power from Central Generating Stations like NHPC, NEEPCO, OTPC Pallatana Unit I and Unit

## II.

MSPDCL for the purpose of estimation of the power availability during FY 2026-27 has considered the following sources of power based on the current ongoing allocations and the projected allocation in FY 2026-27:

- NHPC (Loktak HEP) Central Public Sector Generating Stations, (NE Region);
- NTPC Bongaigaon Unit I-III
- NEEPCO (Hydro) Central Public Sector Eastern Region Generating Stations, (NE Region);
- NEEPCO (Gas) Central Public Sector Eastern Region Generating Stations, (NE Region);
- OTPC, Pallatana-Unit I and Unit II
- NHPC Lower Subanshiri (Hydro) – Unit I and Unit II
- Power purchase from short-term sources (IEX).
- Over-drawl under unscheduled interchange during peak hours at lean period.

The power purchase cost has been calculated by multiplying the average power purchase rate and the projected energy to be procured from the generating stations. Tariff rate has been derived for each of the stations based on the average cost (Rs/kwh) for FY 2024-25 or the average of past years. Availability has also been projected based on the actual availability in the latest years. Besides, the existing generating stations, MSPDCL is expected to get additional power from NHPC Lower Subanshiri project Stage I Project (500 MW) from FY 26-27 (April'26 onwards). MSPDCL has an allocation of 43 MW in the project and the availability has been projected based on PLF of 30% for FY 26-27. The average tariff for the project is expected to be INR 6.50/unit. The allocation of tied up CGS for FY 2026-27 is shown in the table below:

**Table 7-10: Projected MSPDCL Allocation from CGS for FY 2026-27**

S No.	Source	Installed Capacity (MW)	Manipur share (MW)	FY 2026-27	
				Units (MU)	Cost (Rs Cr)
<b>A</b>	<b>CGS – NEEPCO</b>				
1	Kopili -I HEP	200.00	14.78	62.15	18.82
2	Kopili-II HEP	25.00	1.74	14.48	4.35
3	Khandong HEP	50.00	3.28	10.34	3.42
4	Ranganadi HEP	405.00	33.90	106.91	35.03
5	Doyang HEP	75.00	5.90	20.67	16.48
6	Pare HEP	110.00	9.19	33.81	18.96
7	Assam GBPP	291.00	23.59	97.12	67.57

S No.	Source	Installed Capacity (MW)	Manipur share (MW)	FY 2026-27	
				Units (MU)	Cost (Rs Cr)
8	AGTPP	130.00	10.69	44.95	33.13
	<b>Sub-Total (A)</b>	<b>1286.00</b>	<b>103.07</b>	<b>390.44</b>	<b>197.76</b>
<b>B</b>	<b>CGS – NHPC</b>				
1	Loktak HEP Purchased Power	105.00	19.02	111.63	47.76
2	Loktak HEP- Free Power		12.60	73.95	0.00
3	Lower Subansiri Unit 1&2	2000.00	43.00	113.00	73.45
	<b>Sub-Total (B)</b>	<b>2105.00</b>	<b>74.62</b>	<b>298.59</b>	<b>121.21</b>
<b>C</b>	<b>CGS – Others</b>				
1	OTPC Palatana	726.00	52.00	309.75	112.69
2	NTPC Bongaigaon Unit I - III	750.00	56.29	369.60	237.65
3	NVVN Punatsangchhu II	1020.00	5.71	<b>10.48</b>	<b>5.42</b>
	<b>Sub-Total (C)</b>	<b>2496.00</b>	<b>114.00</b>	<b>689.83</b>	<b>355.75</b>
<b>D</b>	<b>Grand-Total from Long Term Sources (A+B+C)</b>	<b>5887.00</b>	<b>291.69</b>	<b>1378.85</b>	<b>674.72</b>
<b>E</b>	<b>Add: Short-Term Power Purchase</b>				
1	IEX Purchase			15.78	5.05
2	UI Overdrawal			<b>12.17</b>	<b>10.65</b>
3	Banking Import			<b>80.11</b>	<b>0.00</b>
4	<b>Sub -Total (E)</b>	<b>0.00</b>	<b>0.00</b>	<b>108.06</b>	<b>15.70</b>
<b>F</b>	<b>Total Energy Available = (D+E)</b>	<b>5887.00</b>	<b>291.69</b>	<b>1486.91</b>	<b>690.42</b>
<b>G</b>	<b>Other Power Purchase Costs</b>				
1	REC Certificates				<b>12.45</b>
2	Supplementary Bills				<b>7.89</b>
3	Late Payment Surcharge				<b>6.50</b>
<b>H</b>	<b>Total (F+G1+G2+G3)</b>	<b>5887.00</b>	<b>291.69</b>	<b>1486.91</b>	<b>717.26</b>

### Commission analysis:

The Commission has considered three year's average actual power purchased quantum of hydro plants to arrive at the quantum of power purchase for FY 2026-27. For thermal plants, the Commission has projected based on the latest generation quantum or performance of last year.

Further, an escalation rate of 2.50% in the rate of power purchase has been assumed for FY 2026-27. Commission observes that petitioner has claimed Rs. 7.89 Cr. as supplementary bills and Rs. 6.50 Cr. as Late payment surcharge. Commission disallows the late payment surcharge from the power purchase cost and supplementary bills. Commission allows the petitioner to claim the actual Supplementary bills at the time of true up.

For the new generation projects, Commission has considered the allocated quantum for state of Manipur and the projected dates of commissioning of the new projects based on the data shared by MSPDCL, for projection of power purchase quantum. The rate has been taken as projected by MSPDCL.

For the power purchased required from IEX, the Commission has calculated the quantum of power based on the projected sales and T&D losses for FY 2026-27.

Commission notes that petitioner has claimed Rs. 12.45 Cr. as REC cost. Commission recalculates the REC cost as Rs. 4.48 Cr. in accordance with the approved RPO for FY 2026-27 mentioned in the subsequent section.

Accordingly, Commission approved the power purchase quantum and cost as shown in the table below -

**Table 7-9: Power Purchase quantum & cost approved by Commission**

S No	Generating Stations	Units (MU)	Cost (Rs Cr)	Rs./kWh
<b>A</b>	<b>CGS – NEEPCO</b>			
1	Kopili -I HEP	42.59	10.26	2.41
2	Kopili-II HEP	9.91	2.37	2.39
3	Khandong HEP	2.56	0.85	3.32
4	Ranganadi HEP	91.11	29.66	3.26
5	Doyang HEP	15.37	11.36	7.39
6	Pare HEP	33.63	18.41	5.48
7	Assam GBPP	105.48	73.30	6.95
8	AGTPP	41.42	29.84	7.20
	<b>Sub-Total (A)</b>	<b>342.08</b>	<b>176.05</b>	<b>4.96</b>
<b>B</b>	<b>CGS – NHPC</b>			-
1	Loktak HEP Purchased Power	114.14	40.51	3.55
2	Loktak HEP- Free Power	75.61	0.00	-
	<b>Sub-Total (B)</b>	<b>189.75</b>	<b>40.51</b>	<b>2.58</b>
<b>C</b>	<b>CGS - Others</b>			
1	OTPC Palatana	265.35	97.57	3.68
2	NTPC Bongaigaon Unit I - III	346.48	231.17	6.67
3	Baramura GBPP 4 & 5			-
4	NHPC Subansiri	113.00	73.45	6.50
5	NVVN Punatsangchhu II	10.48	5.42	5.17
	<b>Sub -Total (C)</b>	<b>735.31</b>	<b>407.61</b>	<b>5.27</b>
<b>D</b>	<b>Grand-Total from Long-Term Sources (A+B+C)</b>	<b>1267.13</b>	<b>624.17</b>	<b>4.82</b>
<b>E</b>	<b>Short-Term Power Purchase</b>			
	IEX Purchase- GTAM/GDAM	135.16	28.80	2.13
	UI Overdrawal	16.89	19.78	11.71
	Banking Import	130.40	0.00	-
	<b>Sub -Total (E)</b>	<b>282.45</b>	<b>48.58</b>	<b>1.02</b>

S No	Generating Stations	Units (MU)	Cost (Rs Cr)	Rs./kWh
<b>F</b>	<b>Other Power Purchase Costs</b>			
<b>1</b>	REC Certificates	<b>124.36</b>	<b>4.48</b>	0.36
<b>2</b>	Supplementary bills			
<b>3</b>	Late Payment Surcharge			
	<b>Sub-Total (F)</b>	0	<b>4.48</b>	
<b>G</b>	<b>Total Power Purchase (D+E+F)</b>	<b>1549.58</b>	<b>677.22</b>	<b>4.37</b>

## 7.6. Energy Balance and Transmission & Distribution Loss

### Petitioner's submission

MSPDCL has submitted that, being a hilly terrain and characterized by population spread throughout the State, the system network of the State consists of long length of distribution and LT lines, with aging components which are being upgraded through various schemes. MSPDCL (erstwhile EDM) has achieved a significant reduction in transmission & distribution losses in the past.

However, because of the law-and-order situation of the state in the current year, system strengthening works like augmentation of LT lines, replacement of DTRs, replacement of naked line with AB Cables and conversion from conventional meter to prepaid meter has been delayed. Further, T&D loss reduction has become challenging. It is also challenging to get timely payments from consumers in affected areas. Still, MSDCL has projected a slight reduction from 12.17% in FY 24-25 to 11.90% in FY 25-26 and 11.43%

n FY 26-27.

It is submitted that energy availability for FY 2025-26 has been computed based on the actual Power purchase from April to September 2025 and previous year's pattern. Further, the transmission licensee, MSPCL operates the 33 kV network which is the input point of the distribution network. It may be noted that MSPDCL network periphery included only 11KV system and below whereas 33 KV and above transmission network falls under the MSPCL network. Therefore, segregating the MSPDCL distribution losses and MSPCL network losses, in absence of proper metering arrangements is not possible. In absence of an accurate figure of losses for 33 kV and above network, the Commission had calculated the losses without subtracting the intra state transmission losses.

The above-mentioned quantum of distribution losses is primarily due to the higher LT line lengths and the hilly / complex terrain of Manipur State. The long LT distribution lines and distribution at 11 kV are leading to higher distribution losses

in the state. In the recent past, due to various initiatives in rural electrification, significant progress was made by MSPDCL in addition to the rural consumers. However, it is pertinent to note that the new consumer addition happened in most remote areas by

ding the distribution network of MSPDCL. Due to smaller load and low consumption level, technical line losses would be quite high in those areas. MSPDCL is trying its best to serve them continuously and maintain these systems with its workforce efficiently.

#### T&D loss trajectory (%)

Particulars	2024-25 (Actual)	2025-26	2026-27
T&D Loss	15.76%	11.90%	11.43%

MSPDCL has submitted to the Commission to approve the distribution losses submitted herein.

Based on the projected sales and the T&D loss trajectory as shown above in Table 47, the projections for energy requirement at the State Periphery for FY 2026-27 is shown in the table below:

**Table 7-10: Projected (Revised) Energy Balance for FY 2026-27**

S No	Particulars	Unit	Details
1	Own Generation	MU	0.00
2	Power purchase from CGS	MU	1378.85
<b>3</b>	<b>Short-Term Sources (MU)</b>		
A	Add: UI Over drawl	MU	12.17
B	Add: IEX purchases	MU	15.78
C	Add: Returned Banking Energy	MU	80.11
D	Less: IEX sales	MU	214.48
E	Less: Banking mode sales	MU	80.11
F	Less: UI Under drawl	MU	71.22
<b>4</b>	<b>Total after adjustment of Short-Term Sources</b>	<b>MU</b>	<b>1121.10</b>
5	Pool Losses	%	2.33%
6	Energy Losses at NER	MU	26.12
<b>7</b>	<b>Gross Energy handled at State Periphery</b>	<b>MU</b>	<b>1094.98</b>
8	Total Sales (LT+HT)	MU	969.81
9	Transmission & Distribution loss	MU	125.16
<b>10</b>	<b>Transmission and Distribution loss</b>	<b>%</b>	<b>11.43%</b>

### Commission's Analysis

The pooled losses percentage for North Eastern Region (NER) has been taken at 2.33% based on the approved figures in the past as well as the proposed figures by MSPDCL. The Intra-state transmission losses to be adopted for FY 2026-27 are at 6.90% as the same figure was indicated by MSPCL in their replies to additional Information queries. The actual transmission & distribution losses derived by the Commission duly adopting the NER Losses at 2.33% and MSPCL losses at 6.90%, is 24.15% as against the reported losses by MSPDCL of 11.43%. The variation in the figure is because of variation in the energy sales reported by MSPDCL and the calculated energy sales quantum as provided above (in the truing up section) based on the re-instated T&D losses and sales. The Commission has observed that the T&D loss figures approved by the Commission in the past needs a re-instatement in accordance with the approved losses for FY 2024-25.

Accordingly, the Commission adopts a new target for FY 2026-27 based on the actual calculated losses of FY 2024-25. The Commission directs MSPDCL to ensure that they now need to calculate the energy sales and losses from the next tariff petition based on the losses specified here and accordingly work to meet the distribution loss reduction target. The Energy Balance during FY 2026-27 is re-worked by Commission as detailed in the table below:

**Table 7-11: Energy Balance for FY 2026-27**

S No	Particulars	Unit	FY 2026-27
1	Own Generation	MU	0.00
2	Power purchase from CGS	MU	1267.13
<b>3</b>	<b>Short-Term Sources (MU)</b>		
A	Add: UI Over drawl	MU	16.89
B	Add: IEX purchases	MU	135.16
C	Add: Returned Banking Energy	MU	130.40
D	Less: IEX sales	MU	270.41
E	Less: Banking mode sales	MU	84.12
F	Less: UI Under drawl	MU	59.82
<b>4</b>	<b>Total after adjustment of Short-Term Sources</b>	<b>MU</b>	<b>1135.24</b>
10	Pool Losses	%	2.33%
11	Energy Losses at NER	MU	26.45
<b>12</b>	<b>Gross Energy handled at State Periphery</b>	<b>MU</b>	<b>1108.79</b>
<b>13</b>	<b>Intra-State Loss</b>	<b>%</b>	<b>6.90%</b>
<b>14</b>	<b>Intra-State Loss</b>	<b>MU</b>	<b>76.51</b>
<b>15</b>	<b>Energy at DISCOM Periphery</b>	<b>MU</b>	<b>1032.28</b>
13	Total Sales (LT+HT)	MU	782.96
14	Transmission & Distribution loss	MU	249.32
<b>15</b>	<b>Transmission and Distribution loss</b>	<b>%</b>	<b>24.15%</b>

### 7.7. Renewable Purchase Obligations (RPO)

Ministry of Power (MoP) vide Gazette no. S.O.4617(E) dated 20th October 2023 has issued Renewable Purchase Obligation (RPO) and Energy Storage Obligation Trajectory till 2029-30. Accordingly, MSPDCL have prepared the following table with the Targets and Achievements for FY 2024-25 (actual), 2025-26 and 2026-27 as given below:

**Table 7-12: RPO Compliance submitted for FY 2026-27**

S No	Particulars	Formula	Unit	2024-25	2025-26	2026-27
				Value	Value	Value
1	Energy Sale excl. Inter-State Sale		MU	939.26	952.02	969.81
2	Total RPO Target		%	29.91%	33.01%	35.95%
3	Total RE purchase requirement	1*2	MU	280.93	314.26	348.65
4	WPO Target		%	0.67%	1.45%	1.97%
5	Wind power purchase requirement	1*4	MU	6.29	13.80	19.11
6	HPO Target		%	0.38%	1.22%	1.34%
7	Hydro power purchase requirement	1*6	MU	3.57	11.61	13.00
8	DRE Target		%	0.75%	1.05%	1.35%
9	Distributed Renewable Energy Requirement	1*8	MU	7.04	10.00	13.09
10	Other RPO Target		%	28.11%	29.29%	31.29%
11	Other RE Purchase Requirement	1*8	MU	264.03	278.85	303.45
12	Actual hydro power purchase		MU	396.05	443.36	546.53
13	Surplus / Deficit in Hydro power purchase	12-7	MU	392.48	431.75	533.53
14	HPO achievement	12/1	%	42%	47%	56%
15	Wind power purchase		MU	0.00	0.00	0.00
16	Surplus / Deficit in wind power purchase	15-5	MU	-6.29	-13.80	-19.11
17	WPO achievement	15/1	%	0%	0%	0%
18	Distributed Renewable Energy purchase		MU	0.00	0.00	0.00
19	Surplus / Deficit in DRE purchase	18-9	MU	-7.04	-10.00	-13.09
20	DRE achievement	18/1	%	0%	0%	0%
21	Other RE purchase	a+b+c+d+e	MU	0.00	0.00	0.00
a	Co-generation		MU	0.00	0.00	0.00
b	Small Hydro		MU	0.00	0.00	0.00
c	Biomass		MU	0.00	0.00	0.00
d	Solar		MU	0.00	0.00	0.00
e	Others		MU	0.00	0.00	0.00
22	Surplus / Deficit in other RE purchase	21-11	MU	-264.03	-278.85	-303.45
23	Other RPO achievement	21/1	%	0%	0%	0%
24	Total RE purchase achievement	12+15+18+	MU	3.57	11.61	13.00

S No	Particulars	Formula	Unit	2024-25	2025-26	2026-27
				Value	Value	Value
		21				
25	Total RPO achievement	24/1	%	0.38%	1.22%	1.34%

**\*Note: RPO achievements from Hydro Power Obligation (HPO) is limited to target figures.**

MSPDCL has projected to purchase RECs to meet the gap in compliance of the RPO obligation set by MnERC. MSPDCL in FY 26-27 has a total RPO obligation of 35.95% (1.97% from Wind Power, 1.34% from Hydro Power, 1.35% from Distributed Renewable Power and 31.29% from Other Renewable Sources).

To meet the total deficit from other sources equivalent to 335.65 MUs, MSPDCL has projected a total cost of Rs. 12.45 Crore to buy RECs based on the present market existing rate of ranging from INR 0.325/kWh to INR 0.370/kwh. The energy from RECs has not been shown in the total availability.

#### **Commission Analysis on RPO Obligation:**

The Commission has computed Renewable Purchase Obligation in accordance with JERC (RPO and its compliance) (First amendment) Regulations, 2022, which is presently applicable for Manipur and specifies the targets and norms to be considered for FY 2026-27 as well as trajectory till FY 2029-30. The approved RPO target and achievement for FY 2026-27 is shown in the table below -

**Table 7-13: Approved RPO Obligation compliance for FY 2026-27**

S No	Particulars	Formula	Unit	2026-27
				Value
1	Energy Sale excl. Inter-State Sale		MU	782.96
2	Total RPO Target		%	35.95%
3	Total RE purchase requirement	1*2	MU	281.47
4	HPO Target		%	1.80%
5	Hydro power purchase requirement	1*4	MU	14.09
6	WPO Target		%	4.29%
7	Wind power purchase requirement	1*6	MU	33.59
8	Other RPO Target		%	29.86%
9	Other RE Purchase Requirement	1*8	MU	233.79
10	Energy Storage purchase obligation target		%	2%
11	Energy Storage purchase requirement	1*10	MU	11.74
12	Actual hydro power purchase		MU	157.11
13	Surplus / Deficit in Hydro power purchase	12-5	MU	143.02
14	HPO achievement	12/1	%	20%

S No	Particulars	Formula	Unit	2026-27
				Value
15	Wind power purchase		MU	0.00
16	Surplus / Deficit in wind power purchase	15-7	MU	-33.59
17	WPO achievement	15/1	%	0%
18	Other RE purchase	a+b+c+d+e	MU	124.36
a	<i>Co-generation</i>		MU	0.00
b	<i>Small Hydro</i>		MU	0.00
c	<i>Biomass</i>		MU	0.00
d	<i>Solar</i>		MU	0.00
e	<i>Others</i>		MU	124.36
19	Surplus / Deficit in other RE purchase	18-9	MU	-109.43
20	Other RPO achievement	18/1	%	16%
21	Energy Storage Purchase		MU	0.00
22	Surplus / Deficit in other RE purchase	21-11	MU	-11.74
23	Energy Storage Purchase achievement	21/1	%	0%
24	Total RE purchase achievement	12+15+18+21	MU	138.45
25	Total RPO achievement	24/1	%	17.68%

Finally, MSPDCL may need to procure the REC Certificates worth Rs.124.36 Cr (@ Rs.360/REC now prevailing) which is subjected to change in future. MSPDCL should ensure RPO compliance in FY 2026-27 and make use of the approved fund as required to purchase RECs.

During this year 2026-27, the MSPDCL shall also endeavour to fully utilise the banked energy stock accumulated upto the end of FY 2025-26 in order to minimise the purchase quantity from outside sources and thereby reduce the cost of power to a level lower than the total cost now approved by the Commission as Commission wishes to give freehand to MSPDCL in its procurement process but carry-out judiciously. Incidentally, upon choosing the banked energy, the overall losses & power costs will also tend to fall.

## 7.8. Transmission Charges

### Petitioner's Submission

Transmission charges payable to PGCIL are based on the point of connection charges per MW per month as notified by CERC and the scheduled generation and drawl by the applicable entity. MSPDCL has allocations from various Central Generating Stations and other generating stations located outside state which determines the transmission charges payable by MSPDC.

PGCIL for FY 2026-27 have been projected by escalating the existing charges by 5% based on the trend of past years. The Intra-State transmission charges for MSPCL has been adopted from the ARR Petition of FY 2026-27 by MSPCL. NERLDC and

SLDC charges have been projected same as that of FY 2024-2025. The same shall be adjusted based on the actual filing made by MSPCL before MnERC for FY 2026-27. We would request the Commission to consider the actual projected charge of MSPCL for FY 26-27, as per the tariff petition due to be filed by MSPCL before MnERC

**Table 7-14: Transmission Charges for FY 2026-27 (Rs. Crore)**

Sl. No.	Particulars	2024-25	2025-26	2026-27
1.	PGCIL Charges	62.57	65.70	68.99
2.	MSPCL Charges	76.00	90.06	123.70
3.	SLDC charges	0.90	0.90	0.90
4.	NERLDC Charges	1.76	1.82	1.82
5.	<b>Total</b>	<b>141.24</b>	<b>158.48</b>	<b>195.41</b>

### Commission Analysis:

Commission considers the submission made by the petitioner on PGCIL charges, SLDC Charges and NERLDC charges. These charges are approved as projected by MSPDCL based on prudence check. Commission considered the MSPCL charges for FY 2026-27 as approved in its ARR for FY 2026-27.

Accordingly, the approved transmission charges for FY 2026-27 is shown in the table below –

**Table 7-15: Approved Transmission Charges for FY 2026-27 (Rs. Crore)**

Particulars	Approved for FY 2026-27
PGCIL Charges	68.99
MSPCL Charges	87.09
SLDC charges	0.90
NERLDC Charges	1.82
<b>Total</b>	<b>158.80</b>

## 7.9. Operation and Maintenance Expenses

### Petitioner's submission

The Operation and Maintenance (O&M) expenses comprise of Employee Expenses, Repair and Maintenance (R&M) Expenses and Administrative and General (A&G) Expenses.

#### 7.9.1. Employee Expenses

The Projection for Tariff filing is done by taking into consideration the year-on-year growth of employee expenses of the actual cost of FY 2024-25 figure. Also, the expected retirement of old payroll employees is considered while projecting the employee expenses of FY 2026-27.

**Table 7-16: Employee expenses for FY 2026-27 (Rs. Crore)**

Particulars	2025-26 (Estimated)	Escalation Factor	2026-27
Employee Expenses	88.92	5.72%	94.01

### 7.9.2. R&M Expenses

Repair and Maintenance (R&M) Expenses includes all expenditure incurred on the maintenance and upkeep of distribution assets. It includes the expenses on repairs and maintenance of Plant and Machinery, Transformers, Lines, cable network, Vehicles, Office equipment, etc. As per regulations the R&M are projected by taking an escalation of 5.72% over the estimated figure of FY 2024-25. MSPDCL has submitted to the Commission that it is important for MSPDCL to incur the R&M expenses as mentioned above in order to maintain and strengthen the system and quality of supply.

**Table 7-17: R&M expenses for FY 2026-27 (Rs. Crore)**

Particulars	2025-26 (Estimated)	Escalation Factor	2026-27
R&M Expenses	31.73	5.72%	33.54

MSPDCL has requested the Commission to approve the R&M expense without any disallowances as the same is necessary for proper maintenance and strengthening of the system and quality of supply in the region in order to ensure consumer satisfaction.

### 7.9.3. A&G Expenses

Administrative and General (A&G) Expenses includes all expenditure incurred in operating a business such as:

- Travel and conveyance expenses
- Consultancy and regulatory fees
- IT services and outsourcing cost
- Office Expenses
- Publication Expenses
- Other administration Expenses
- Telephone
- Hiring of vehicle etc.

As per regulations the R&M are projected by taking an escalation of 5.72% over the

estimated figure of FY 2026-27.

**Table 7-18:A&G expenses for FY 2026-27 (Rs. Crore)**

Particulars	2025-26 (Estimated)	Escalation Factor	2026-27
A&G Expenses	17.39	5.72%	18.38

The total O&M expenses are shown in the Table below:

**Table 7-19: O&M expenses for FY 2026-27 (Rs. Crore)**

Particulars	2026-27
O&M Expenses	145.93

### Commission Analysis:

Commission has approved Operation & Maintenance expenditure in accordance with clause 76.4 (iii) of the JERC MYT Regulation 2014 by considering 5.72% escalation factor on the approved Operation & Maintenance expenditure for FY 2025-26. The approved Operation & Maintenance Expenditure for FY 2026-27 is shown in table below.

**Table 7-20: O&M Expenses approved for FY 2026-27 (Rs Cr)**

Sl. No.	Particulars	Revised claim for FY 2026-27	Approved for FY 2026-27
2	Employee Expenses	94.01	94.01
3	A&G Expenses	18.38	18.37
	R&M Expenses	33.54	33.54
	<b>Total</b>	145.93	145.92

### 7.10. Capitalisation and Capital Expenditure Plan

Considering the increase in demand from HT & LT consumers, MSPDCL would be required to undertake significant capital expenditure for system augmentation and strengthening. System augmentation would not only help MSPDCL in handling increased load but would also ensure better quality of supply and network reliability to the consumers. Since, the current T&D loss levels are high, the capital expenditure would help with a reduction in the T&D loss level.

**Table 7-21: Capital Expenditure claimed for FY 2026-27 (Rs. Cr)**

S No	Capex	2024-25 (Actual)	2025-26 (Estimated)	2026-27 (Projected)
1	RDSS	82.58	52.7	155.83

S No	Capex	2024-25 (Actual)	2025-26 (Estimated)	2026-27 (Projected)
2	SS – II	35.83	21.45	0.00
3	PREPAID METER	18.83	26.26	0.00
4	OTHERS	3.38	4.00	4.00
	<b>TOTAL</b>	<b>140.62</b>	<b>104.41</b>	<b>159.83</b>

### Commission Analysis:

The Commission notes that the petitioner is not taking prior approval of any capital investment scheme as required under JERC MYT Tariff Regulations 2014. The Commission directs the petitioner to take prior approval of capital investment schemes in future as required in the regulations. In FY 2026-27, the Commission notes that the expenditure has been projected mostly on the ongoing schemes and as such, the capital expenditure projected is approved for FY 2026-27.

**Table 7-22: Capital Expenditure approved for FY 2026-27 (Rs. Cr)**

S No	Capex	2026-27 (Approved)
1	RDSS	155.83
2	SS – II	0.00
3	PREPAID METER	0.00
4	OTHERS	4.00
	<b>TOTAL</b>	<b>159.83</b>

## 7.11. Gross Fixed Assets & Depreciation

### Petitioner's Submission

The depreciation on the GFA is calculated as per the JERC (MYT) Regulations 2014. The assets transferred to MSPDCL at the time of restructuring of erstwhile EDM are not booked as grants but as capital reserve/ equity. As such, the depreciation should be allowed on the entire assets transferred from the erstwhile EDM into the corporate entity of MSPDCL. This is also reflected in the audited annual statements of MSPDCL.

For calculating the GFA, the figures of the last year have been used as the opening balance and the additional depreciation is on the new assets added to the GFA on the capital investment schemes mentioned above in the capital investment plan. The depreciation rate on the assets has been taken as per the actual average depreciation rate booked as per the account.

**Table 7-23: Gross Fixed Asset claimed for FY 2026-27 (Rs. Crore)**

<b>Asset Categories</b>	<b>Opening balance as on 1.04.2026</b>	<b>Addition</b>	<b>Depreciation</b>	<b>Closing balance as on 31.03.2027</b>
Plant & Machinery	2,404.59	522.41	66.74	2,860.26
Building	67.48	2.56	2.34	67.70
Furniture & fittings	0.75	0.39	0.07	1.06
Computer	0.94	0.50	0.22	1.22
Heavy Equipments	0.05		0.00	0.05
Heavy Vehicle	0.36		0.04	0.33
Office Equipments	0.00		0.00	0.00
Vehicle	1.04	0.30	0.11	1.23
Land	0.35		0.00	0.35
Software	0.37	0.25	0.21	0.41
Plant & Machinery	33.71		0.79	32.92
Building	10.54		0.36	10.18
Furniture & fittings	0.00		0.00	-
Computer	0.00		0.00	-
Office Equipments	0.00		0.00	-
Vehicle	0.00		0.00	0.00
<b>TOTAL</b>	<b>2,520.18</b>	<b>526.41</b>	<b>70.87</b>	<b>2,975.72</b>

**Commission Analysis:**

MSPDCL has claimed depreciation on assets transferred to MSPDCL at the time of restructuring of erstwhile EDM and submitted that such assets are not booked as grants but as capital reserve/ equity. The Commission sought the full details of assets including commissioning date, value, nature of asset and depreciated till date, which petitioner failed to provide. The desired information is useful to assess whether the assets transferred from EDM, has fully depreciated or not. The response provided by the petitioner was found unsatisfactory.

Further, Commission also noted that depreciation rates followed by MSPDCL for the projection of FY 2025-26 deviates from the rates provided in JERC (Multi Year Tariff) Regulations, 2014.

Due to above mentioned deficiencies by the petitioner, Commission recalculated the

depreciation considering the value of non grant funded gross fixed assets as the sum of average equity approved for FY 2026-27, average loan approved for FY 2026-27 and average GFA during the year.

Commission also observed that the asset addition as claimed by the petitioner is in excess to the existing capital works in progress and proposed capital expenditure, which is not possible. Commission sought justification on the same from petitioner which petitioner failed to provide. Hence Commission disallowed excess asset addition in plant and machinery beyond the limit of capital works in progress. For the rest category of asset addition, the Commission relied on the details provided by the petitioner for FY 2026-27. On the given value of GFA, the net allowable depreciation has been calculated using the average depreciation rate as JERC MYT Regulations 2014.

The Commission accordingly approves Rs. 17.60 Cr. as the net allowable depreciation for FY 2026-27. The computation of depreciation is shown in the table below –

**Table 7-24: Approved GFA for FY 2026-27 (Rs. Crore)**

Asset Categories	Opening Balance as on 01.04.2026	Addition	Closing balance as on 31.03.2027 before depreciation	Rates as per JERC MYT Regulation 2014	Average GFA during the year	Depreciation as per JERC MYT Regulation 2014
<b>Distribution Assets</b>						
Plant & Machinery	2,306.87	222.406	2,529.28	5.28%	2,418.08	127.67
Building	67.48	2.56	70.04	3.34%	68.76	2.30
Furniture & fittings	0.75	0.39	1.14	6.33%	0.94	0.06
Computer	0.94	0.50	1.44	15%	1.19	0.18
Heavy Equipments	0.05		0.05	5.28%	0.05	0.00
Heavy Vehicle	0.36		0.36		0.36	-
Office Equipments	0.00		0.00	6.33%	0.00	0.00
Vehicle	1.04	0.30	1.34	18%	1.19	0.21
Land	0.35		0.35	-	0.35	-
Software	0.37	0.25	0.62	6.33%	0.50	0.03
	-	-	-			

Asset Categories	Opening Balance as on 01.04.2026	Addition	Closing balance as on 31.03.2027 before depreciation	Rates as per JERC MYT Regulation 2014	Average GFA during the year	Depreciation as per JERC MYT Regulation 2014
<b>Generation Assets</b>	-	-	-			
Plant & Machinery	33.71		33.71	5.28%	33.71	1.78
Building	10.54		10.54	3.34%	10.54	0.35
Furniture & fittings	-		-		-	-
Computer	-		-		-	-
Office Equipments	-		-		-	-
Vehicle	0.00		0.00		0.00	-
<b>TOTAL</b>	<b>2,422.46</b>	<b>226.406</b>	<b>2,648.87</b>		<b>2,535.67</b>	<b>132.59</b>

Particulars	Rs. Cr.
Average Equity during the year	85.03
Average Loans on Assets during the year	251.53
Average GFA during the year	2535.67
Ratio of Non-Grants Funded Assets, $d = (a+b)/c$	0.13
Depreciation Allowed for FY 2026-27 = $d * 124.09$	<b>17.60</b>

## 7.12. Interest and Finance charges

### Petitioners Submission

The major part of capital expenditure undertaken by MSPDCL is funded by the Central / State Government's grants and consumer contribution. However, in addition to these sources of funds, the details of loans with the computation of Interest on loan are shown in the Table below:

**Table 7-25: Interest on Loan claimed for FY 2026-27 (Rs. Crore)**

S No.	Particulars	RAPDRP -B (RECL)	RGGVY / DDUGJY (RECL)	SS-II (RECL)	Street Light & High Mast (RECL)	Prepaid Meter (RECL)	SLTTL (RECL and PFC)	LPS (RECL and PFC)	Total
1	Opening	7.98	11.53	94.62	11.19	144.71	77.27	120.93	468.23

S No .	Particulars	RAPDRP -B (RECL)	RGGVY / DDUGJY (RECL)	SS-II (RECL)	Street Light & High Mast (RECL)	Prepaid Meter (RECL)	SLTTL (RECL and PFC)	LPS (RECL and PFC)	Total
	Loan								
2	Addition during the year	0.00	0.00	6.00	0.00	0.00	0.00	0.00	6.00
3	Repayment during the year	3.99	1.28	0.00	1.29	15.35	14.38	16.13	52.42
4	Closing Loan	3.99	10.25	100.62	9.90	129.36	62.89	104.80	421.81
5	Average Loan	5.99	10.89	97.62	10.55	137.04	70.08	112.87	445.02
6	Rate of Interest	multiple	multiple	multiple	multiple	multiple	multiple	multiple	multiple
7	<b>Interest &amp; Finance Charges</b>	<b>0.84</b>	<b>1.21</b>	<b>11.23</b>	<b>1.24</b>	<b>16.10</b>	<b>8.06</b>	<b>12.98</b>	<b>51.66</b>

MSPDCL humbly has requested to the commission to allow Interest on Loan of Rs 51.66 crore for FY 26-27.

For the loan taken for street lighting and high mast lighting, it is submitted that the same may be considered by the Commission as the loan has already been taken and the interest is also being paid for the same. MSPDCL shall make sure in future to comply with the directive of the Commission for not undertaking such works, unless specifically approved by the Commission. However, since this work has already been undertaken and is serving the consumers of the state, the Hon'ble Commission is requested to kindly allow the expense.

#### **Commission Analysis:**

MSPDCL has claimed interest on long term loans from REC and PFC for schemes like RAPDRP, RGGVY, DDUGJY, prepaid metering in distribution and system strengthening. In addition to that, MSPDCL has claimed interest on loan from REC and PFC for payment of power purchase dues and Late Payment Surcharge. Also, Commission has observed that MSPDCL has claimed interest and finance charges on loan taken for LED Street Light and installation of High Mast lighting during 2021.

It is to be noted that High-mast lighting and LED street lighting was categorically disallowed by the Commission in its previous tariff Orders. The Commission had earlier issued directions to pass on the entire loans amount to Municipal

Administration Department and get back the reimbursement of the amount spent so far duly referring to supply code extract given it should be the sole responsibility of Local body but not of distribution company.

Hence, Commission decides to disallow the loan amount taken for installation and high mast lighting and LED street lighting and directs the petitioner to comply with the directives issued by the Commission in its previous Orders.

Further, Commission notes that the loan taken for payment of power purchase and Late Payment Surcharge is not used for the purpose of capital expenditures. Hence, interest and financing charges of such loans have been disallowed and have been considered in computation of Interest on working capital for FY 2026-27.

After prudence check, the Commission has allowed Rs. 29.38 Cr. as Interest on loan for FY 2026-27 and shown in the table below –

**Table 7-26: Interest on Loan approved for FY 2026-27 (Rs. Crore)**

S No.	Particulars	RAPDRP-B (RECL)	RGGVY DDUGJY (RECL)	SS-II (RECL)	Prepaid Meter (RECL)	Total
1	Opening Loan	7.98	11.53	94.62	144.71	258.84
2	Addition during the year	0.00	0.00	6.00	0.00	6.00
3	Repayment during the year	3.99	1.28	0.00	15.35	20.62
4	Closing Loan	3.99	10.25	100.62	129.37	244.23
5	Average Loan	5.99	10.89	97.62	137.04	251.53
6	Rate of Interest	multiple	multiple	multiple	multiple	multiple
7	<b>Interest &amp; Finance Charges</b>	<b>0.84</b>	<b>1.21</b>	<b>11.23</b>	<b>16.10</b>	<b>29.38</b>

### 7.13. Interest on Working Capital

#### Petitioner's Submission

As per Regulation 24 of Model MYT Regulation of Forum of Regulators (FOR) 2025, Distribution Licensee shall be allowed interest on the estimated level of working

capital for the financial year, computed as follows:

- (a) O&M expenses for one month; plus
- (b) Two months equivalent of expected revenue; plus
- (c) Maintenance spares @ 40% of R&M expenses for one month; minus
- (d) Security deposits from consumers, if any;

Provided that the interest on working capital shall be on normative basis and rate of interest shall be equal to SBI 1-Year MCLR plus applicable basis points as of the date on which petition for determination of tariff is accepted by the Commission.

Provided further that interest shall be allowed on consumer security deposits and security deposits from Distribution System users at the Bank Rate as on the date on which the petition for determination of tariff is accepted by the Commission. Levy of Interest on Working capital becomes essential as many of our HT bulk consumers and large industries constituting more than 20% of sales in units as well as charges have postpaid meters and the discom has to wait for at least 1-2 months for collection from them.

The computation of normative Interest on Working Capital (IoWC) as per the above Regulation for FY 2025-26, is shown in the Table below:

**Table 7-27: IoWC claimed for FY 2026-27 (Rs. Crore)**

S No	Particulars	Unit	FY 2024-25	FY 2025-26	FY 2026-27
1	O&M Expenses for 1 month	Rs. Cr.	10.88	11.50	12.16
2	Two months equivalent of expected revenue	Rs. Cr.	84.62	101.33	106.40
3	Maintenance spares @ 40% of R&M expenses for one month	Rs. Cr.	1.00	1.06	1.12
4	less: Consumer Security Deposit	Rs. Cr.	29.75	29.75	29.75
5	Net Working Capital	Rs. Cr.	66.76	84.14	89.93
6	SBI 1 year MLCR as on 15th Dec 2025 (8.70% + 300 basis Points)	%	0.12	0.12	0.12
7	Interest on Working capital	Rs. Cr.	7.81	9.84	10.52

### Commission's Analysis

The Commission has observed that the petitioner has availed loan from REC and PFC to pay power purchase dues under Atmanirbhar Bharat Abhiyan during COVID 19 and LPS rule 2022. The Commission has observed that such loans should fall under the category of working capital requirement, which should be allowed on

normative basis.

Hence, Commission has computed and allowed the Interest on working capital as per the norms provided in the JERC (Multi Year Tariff) Regulations, 2014. The interest rate for the working capital requirement has been considered as 11.70%. The Commission notes that the two months of receivables projected by the petitioner is not correct as it does not take into account the Net ARR and takes only the actual revenue from sale of power as receivable. The Commission has corrected this in its calculation of Interest on Working Capital as per JERC MYT Regulations 2014.

The approved interest on working capital for FY 2026-27 is Rs. 16.40 Cr, which is shown as below –

**Table 7-28: Approved Interest and Working Capital for FY 2026-27 (Rs. Crore)**

S No.	Particulars	Proposed for 2026-27	Approved for FY 2026-27
1	O&M expenses for one month; plus	12.16	12.16
2	Two months equivalent of expected revenue; plus	106.40	156.63
3	Maintenance spares @ 40% of R&M expenses for one month; minus	1.12	1.12
4	<b>Security deposits from consumers</b>	29.75	29.75
5	<b>Net WC requirement</b>	89.93	140.16
6	Interest Rate (SBI 1 year MLCR as on 15th Dec 2025 (8.70% + 300 basis Points))	0.12	11.70%
7	<b>Interest of Working Capital</b>	<b>10.52</b>	16.40

#### 7.14. Return on Equity

##### Petitioner's Submission

As per audited accounts, the paid-up capital is Rs. 40.03 Crore at the end of FY 2024-25, which is expected to increase to Rs. 70.03 Crore by end of FY 2025-26 and Rs. 100.03 Crore at the end of FY 2026-27. The RoE is computed at the rate of 30.00% as stated in clause 25 of Model MYT (Multi Year Tariff) Regulations 2025 of the Forum of Regulators (FOR).

**Table 7-29: Return on Equity claimed for FY 2026-27 (Rs Cr)**

S No	Particulars	Unit	2024-25	FY 2025-26	FY 2026-27
1	Average Equity	Rs Cr.	25.04	55.03	85.03
2	RoE %	%	30%	30%	30%
3	Return on Equity	Rs Cr.	7.51	16.51	25.51

S No	Particulars	Unit	2024-25	FY 2025-26	FY 2026-27
4	MAT Rate applicable	%	0%	0%	0%
5	<b>Net RoE (Grossed up by MAT rate)</b>	<b>Rs Cr.</b>	<b>7.51</b>	<b>16.51</b>	<b>25.51</b>

### Commission Analysis:

The Commission has observed that petitioner has claimed Rate of Return on Equity as 30% deviating from the norms specified in JERC MYT Regulation 2014. The Commission sought reason for this from MSPDCL. In response to this, MSPDCL cited that Claim of 30% is taken from the Model MYT regulations of the Forum of Regulators, published in September 2025.

The Commission found no merit in MSPDCL submission and computes the return on equity as per the norms specified in JERC MYT Regulation 2014. The computation of ROE is shown in the table below.

**Table 7-30: Approved Return on Equity for FY 2026-27 (Rs Cr)**

S No.	Particulars	Proposed for FY 2026-27	Approved for FY 2026-27
1	Average Equity	85.03	85.03
2	RoE %	30%	15.50%
3	Return on Equity	25.51	13.18
4	MAT Rate applicable	0%	0%
	<b>Net RoE (Grossed up by MAT rate)</b>	25.51	<b>13.18</b>

### 7.15. Non-Tariff Income & Bad debts

#### Petitioners Submission

MSPDCL has submitted Non-Tariff Income same as claimed for FY 2025-26 in this tariff petition.

**Table 7-31: Non-tariff income claimed for FY 2026-27 (Rs Cr)**

Particulars	2024-25 (Actual)	2025-26 (Estimated)	Escalation Factor	2026-27 (Projected)
Non-tariff Income	142.96	62.96	0.00%	62.96

### Commission's Analysis

Commission has approved Non Tariff Income for FY 2026-27 same as approved in APR for FY 2025-25 in this Order. The approved Non Tariff Income for FY 2026-27 is Rs. 14.25 Cr.

## 7.16. Aggregate Revenue Requirement

### Petitioner's Submission:

Based on the above component-wise expenses, the Aggregate Revenue Requirement computed for FY 2026-27 by MSPDCL is given in the Table below. Based on the projections, MSPDCL will have a revenue gap of Rs 425.76 crore in FY 26-27.

**Table 7-32: Aggregate Revenue Requirement claimed for FY 2026-27(Rs. Crore)**

S No.	Particulars	Proposed True Up	Proposed APR	Proposed ARR
		2024-25	2025-26	2026-27
<b>A</b>	<b>Cost of power purchase</b>	588.54	635.92	717.26
<b>B</b>	<b>Transmission charges</b>	141.24	158.48	195.41
<b>C</b>	<b>O&amp;M Expenses</b>	130.57	138.04	145.93
1	Employee Expenses	84.11	88.92	94.01
2	A&G Expenses	16.45	17.39	18.38
3	R&M Expenses	30.01	31.73	33.54
D	Depreciation	57.88	60.14	70.87
E	Interest on Loan	30.23	53.35	51.65
F	Interest on Working Capital	7.81	9.84	10.52
<b>H</b>	<b>Total Cost</b>	<b>956.26</b>	<b>1055.77</b>	<b>1191.64</b>
I	Add: RoE	7.51	16.51	25.51
J	Add: Income Tax	0	0	0
K	Add: Truing up Gap of Past Years	0	0.00	25.52
<b>L</b>	<b>Total</b>	<b>963.77</b>	<b>1072.28</b>	<b>1242.67</b>
M	Less: Non Tariff Income	142.96	62.96	62.96
<b>N</b>	<b>Aggregate Revenue Requirement (ARR)</b>	<b>820.81</b>	<b>1009.31</b>	<b>1179.71</b>
<b>O</b>	Less: Revenue from sale of surplus power	57.69	46.17	47.19
P	Less: Revenue at Existing Tariff	507.75	608.00	706.76
<b>Q</b>	<b>Revenue Gap / Surplus</b>	<b>255.37</b>	<b>355.15</b>	<b>425.76</b>
<b>R</b>	Less: Additional Revenue from Tariff Hike@13.83%			97.76
<b>S</b>	<b>Subsidy Requirement</b>	<b>255.37</b>	<b>355.15</b>	<b>328.00</b>

The total revenue gap for the FY 2026-27 to be covered is Rs. 425.76 Crores. The above ARR gap can be sought to be filled by:

- a. Tariff Increase
- b. Budgetary support from the Govt. of Manipur

In case the entire gap was to be met from Tariff Increase, the average increase in tariff would work out to nearly 60.24%. It is presumed that this is an unacceptable level of tariff hike, and the realistic tariff in the region needs to form the basis for the proposed maximum increase in tariff, with the balance gap being addressed by one of the other means.

MSPDCL has been receiving budgetary support from the Government of Manipur. The same support is expected to be provided during the ensuing year. Accordingly, out of the gap of Rs. 425.76 Crore, Rs. 328.00 Crore is proposed to be covered by budgetary support from Government of Manipur basis the past trend of subsidy support approved by the Commission and also paid by the State Government. Therefore, the balance revenue gap of Rs. 97.76 crore will have to be met from tariff increase and other recovery mechanism.

The provisions of the Section 61 (g) of the Electricity Act, 2003 state that the Appropriate Commission should be guided by the objective that the tariff progressively reflects the efficient and prudent cost of supply of electricity. In line with the above provision, the National Tariff Policy also states that the tariffs should be within  $\pm 20\%$  of the average cost of supply. However, in the present scenario it shall neither be feasible nor in the larger interest of the population of the State of Manipur for constraint of consumer mix in the State. MSPDCL has considerably increased quality and duration of power supply throughout the state. This has resulted in increased quantum of power purchase to be done by MSPDCL which has in turn increased average cost of supply. As such MSPDCL proposes to increase Tariff of all the consumers by 13.83% in average for FY 2026-27 to partially meet the increased cost of supply.

Further, the tariff hike of 13.83% has been proposed considering that there has not been a tariff hike for the past 3 years in Manipur. Additionally, to keep the proposed subsidy consistent to the previous years, a tariff hike of 13.83% has been petitioned to bridge the remaining revenue gap.

**Table 7-33: Average tariff increase required (FY 2026-27) (Rs Cr)**

Sl.	Particulars	Units	Without subsidy	With subsidy
1	Net ARR	Rs. Crore	1179.71	1179.71
2	Revenue from Existing Tariff	Rs. Crore	706.76	706.76
3	Sale of Surplus Power	Rs. Crore	47.19	47.19
4	Total Sales Proceeds ( 2 + 3 )	Rs. Crore	753.94	753.94

Sl.	Particulars	Units	Without subsidy	With subsidy
5	Revenue Gap ( 1 - 4 )	Rs. Crore	425.76	425.76
6	State Government Revenue Subsidy	Rs. Crore		328.00
7	Net Un-met GAP	Rs. Crore	<b>425.76</b>	<b>97.76</b>
8	Revenue from sale of power at proposed tariff (4+7-3)	Rs. Crore	1132.52	804.52
9	Unit revenue realisation at the proposed Tariff	Rs. / kWh	11.68	8.30
10	<b>Average Tariff hike required = (Sl no 7 / Sl no 2) x100</b>	%	<b>60.24%</b>	<b>13.83%</b>

Table 7-34: Existing &amp; Proposed Tariff Structure with Subsidy submitted by MSPDCL

Sl No.	Category and Consumption slab	Existing Tariff for FY 2025-26		Proposed Tariff Schedule for FY 2026-27		% increase
		Fixed Charges (Rs/kW/KVA/PM)	Energy Charges (Rs/kWh or kVAh)	Fixed Charges (Rs/kW/KVA/PM)	Energy Charges (Rs/kWh or kVAh)	
<b>LT SUPPLY</b>						
<b>1</b>	<b>Domestic</b>	<b>Rs/kW</b>	<b>Rs/kWh</b>	<b>Rs/kW</b>	<b>Rs/kWh</b>	
(i)	First - 100 kWh/Month	65	5.10	65	6.21	22%
(ii)	Next - 100 kWh/Month	65	5.95	65	7.38	24%
(iii)	Above 200 kWh/Month	65	6.75	65	8.70	29%
<b>2</b>	<b>Non-Domestic / Commercial</b>	<b>Rs/kW</b>	<b>Rs/kWh</b>	<b>Rs/kW</b>	<b>Rs/kWh</b>	
(i)	First - 100 kWh/Month	85	6.55	85	7.38	13%
(ii)	Next - 100 kWh/Month	85	7.25	85	8.15	12%
(iii)	Above 200 kWh/Month	85	7.65	85	8.15	7%
<b>3</b>	<b>Public Lighting</b>	70	9.60	70	9.75	2%
<b>4</b>	<b>Public Water Works</b>	105	9.80	105	9.89	1%
<b>5</b>	<b>Irrigation and Agriculture</b>	<b>Rs/kW</b>	<b>Rs/kWh</b>	<b>Rs/kW</b>	<b>Rs/kWh</b>	
(i)	Agriculture	65	4.55	65	4.55	0%
(ii)	Irrigation (Others)	65	4.55	65	4.55	0%
<b>7</b>	<b>Small Industry</b>	70	5.60	70	6.36	14%
<b>HT SUPPLY</b>						
		<b>Rs./kVA</b>	<b>Rs./kVAh</b>	<b>Rs./kVA</b>	<b>Rs./kVAh</b>	
<b>1</b>	<b>Commercial</b>	105	8.90	105	9.38	5%
<b>2</b>	<b>Public Water Works</b>	105	9.60	105	10.61	10%

Sl No.	Category and Consumption slab	Existing Tariff for FY 2025-26		Proposed Tariff Schedule for FY 2026-27		% increase
		Fixed Charges (Rs/kW/KVA/PM)	Energy Charges (Rs/kWh or kVAh)	Fixed Charges (Rs/kW/KVA/PM)	Energy Charges (Rs/kWh or kVAh)	
<b>3</b>	<b>Irrigation and Agriculture</b>					
(i)	Agriculture	105	5.15	105	6.09	18%
(ii)	Irrigation (Others)	105	5.15	105	6.09	18%
<b>4</b>	<b>Medium Industry</b>	105	8.00	105	8.99	12%
<b>5</b>	<b>Large Industry</b>	105	9.10	105	9.80	8%
<b>6</b>	<b>Bulk Supply</b>	105	9.25	105	10.20	10%

MSPDCL is proposing a higher tariff hike on domestic sales because it constitutes more than 60% of the discom sales and domestic tariff rates are almost 40% less than rates for industry. To have any meaningful impact of tariff hike on revenues of MSPDCL, it is essential to increase tariff on domestic category by a significant margin as compared to other categories.

### Commission's Analysis

Based on the approved costs, Aggregate Revenue Requirement for FY 2026-27 is approved as detailed below:

**Table 7-37: Approved ARR for FY 2026-27 (Rs Cr)**

S No.	Particulars	Approved for FY 2026-27
<b>A</b>	<b>Cost of power purchase</b>	<b>677.22</b>
<b>B</b>	<b>Transmission charges</b>	<b>158.80</b>
1	InterState Charges	68.99
2	IntraState Charges	87.09
3	SLDC charges	0.90
4	NERLDC Charges	1.82
<b>C</b>	<b>O&amp;M Expenses</b>	<b>145.92</b>
1	Employee Expenses	94.01
2	A&G Expenses	18.37
3	R&M Expenses	33.54
D	Depreciation	17.60
E	Interest on Loan	29.38
F	Interest on Working Capital	16.40
<b>H</b>	<b>Total Cost</b>	<b>1045.31</b>

S No.	Particulars	Approved for FY 2026-27
I	Add: RoE	13.18
J	Add: Income Tax	0
K	Add: Truing up Gap/Surplus of Past Years	-33.24
<b>L</b>	<b>Total</b>	<b>1025.25</b>
M	Less: Non Tariff Income	14.25
<b>N</b>	<b>Aggregate Revenue Requirement (ARR)</b>	<b>1011.00</b>
<b>O</b>	Less: Revenue from sale of surplus power	71.19
P	Less: Revenue at Existing Tariff	551.95
<b>Q</b>	<b>Revenue Gap / Surplus</b>	<b>387.85</b>

Commission approves the gross ARR of Rs.1011.00 Crore for FY 2026-27 as against Rs. 1179.71 Crore of gross ARR so projected by MSPDCL. Accordingly, Commission has reassessed the revenue from sale of surplus power based on the projected quantum of surplus power.

Also, the revenue from retail consumers at existing tariff., has been calculated based on the existing category-wise applicable, reinstated approved sales and the sales mix considered by the Commission in past orders. The category wise calculation is provided below.

Based on the above, Commission arrives at a gap of Rs. 387.85 Cr. against the Rs. 425.76 Cr. as proposed by the petitioner for FY 2026-27.

**Subsidy Requirement** – The Commission has taken note that the State Government has approved Rs. 360 Cr. as subsidy to meet the revenue gap in FY 2026-27. In the original petition, MSPDCL had proposed Rs. 328 crore as subsidy support on projection basis. However, now, the State Government has given its approval for higher subsidy which would help to meet the revenue gap partly. Commission accordingly approves the subsidy of Rs. 360 Cr. in FY 2026-27.

After adjustment of subsidy of Rs. 360 Cr. from the revenue gap of Rs. 387.85 Cr. MSPDCL stands at a net revenue gap of Rs. 28.70 Cr. To meet this revenue gap, Commission approves an average tariff hike of 5.05% hike. The category wise tariff rates have been rationalized carefully based on the existing rates, submission of all the stakeholders and tariff comparison with other states. The tariff design has been discussed in the subsequent chapter.

The revenue realizable in FY 2026-27 at the proposed tariff rates arrives at Rs. 580.66 Cr. The category wise realizable revenue for FY 2026-27 at revised tariff to be continued from 1st May 2026 onwards is tabulated below:

Table 7-38: Commission approved Revised Revenue (after subsidy) for FY 2026-27

S No.	Category and Consumption slab	Connected Load at the end of the year (MW)	Energy Sale (MU)	Fixed Charge Rate (per unit)	Energy Charge Rate (per unit)	Fixed Charge (Rs Cr)	Energy Charge (Rs Cr)	Total (Rs Cr)	Per Unit
<b>1</b>	<b>Kutir Jyoti</b>								
	All units (upto 45 KWh/3 months)	0.00	0.00			0	0	0	0.00
<b>2</b>	<b>Domestic</b>					0	0		
(i)	First - 100 kWh/Month	573.18	450.18	65.00	5.36	447081264	2410709246	2857790510	6.35
(ii)	Next - 100 kWh/Month	82.74	84.41	65.00	6.25	64536992	527342648	591879639	7.01
(iii)	Above 200 kWh/Month	40.43	28.14	65.00	7.10	31538778	199696649	231235427	8.22
<b>3</b>	<b>Non-Domestic / Commercial</b>	0.00				0	0		
(i)	First - 100 kWh/Month	44.70	63.17	85.00	7.07	45591092	446870955	492462047	7.80
(ii)	Next - 100 kWh/Month	9.62	7.43	85.00	7.85	9808126	58340185	68148311	9.17
(iii)	Above 200 kWh/Month	36.88	3.72	85.00	8.30	37620209	30849695	68469904	18.43
<b>4</b>	<b>Public Lighting</b>	1.18	2.72	70.00	9.85	988872	26760493	27749364	10.21
<b>5</b>	<b>Public Water Works</b>	0.45	4.18	105.00	9.95	568230	41637615	42205845	10.09
<b>6</b>	<b>LT-Irrigation and Agriculture</b>					0	0		
(i)	Agriculture	0.00	0.00			0	0	0	
(ii)	Irrigation (Others)	0.00	0.00	65.00	4.91	0	0	0	
<b>7</b>	<b>Cottage and Small Industry</b>	19.56	34.28	70.00	6.15	16426437	210739170	227165607	6.63
<b>8</b>	<b>HT Commercial</b>	27.66	15.23	105.00	9.61	34850046	146434245	181284291	11.90
<b>9</b>	<b>HT Public Water Works</b>	19.96	22.85	105.00	9.90	25143381	226232681	251376062	11.00
<b>10</b>	<b>HT-Irrigation and Agriculture</b>	0.00				0	0		0.00
(i)	Agriculture	0.00	0.00	105.00	5.66	0	0	0	
(ii)	Irrigation (Others)	0.38	0.38	105.00	5.66	473228	2156447	2629675	6.90
<b>11</b>	<b>Medium Industry</b>	7.87	1.52	105.00	8.80	9915390	13406381	23321771	15.31

S No.	Category and Consumption slab	Connected Load at the end of the year (MW)	Energy Sale (MU)	Fixed Charge Rate (per unit)	Energy Charge Rate (per unit)	Fixed Charge (Rs Cr)	Energy Charge (Rs Cr)	Total (Rs Cr)	Per Unit
12	Large Industry	13.18	19.04	105.00	9.85	16610969	187536990	204147959	10.72
13	Bulk Supply	55.59	45.70	105.00	9.90	70043831	458165363	528209193	11.56
	<b>TOTAL</b>	<b>933.37</b>	<b>782.96</b>			<b>81.12</b>	<b>498.69</b>	<b>579.81</b>	<b>7.41</b>

## 8. Tariff Principles and Design

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### 8.1. Background

- a. The Commission, in determining the revenue requirement of MSPDCL for the year 2017-18 and the retail tariff, has been guided by the provisions of the Electricity Act, 2003, the National Tariff Policy (NTP), Regulations on Terms and Conditions of Tariff issued by the Central Electricity Regulatory Commission (CERC) and Regulations on Terms and Conditions of Tariff notified by the JERC for M&M. Section 61 of the Act lays down the broad principles, which shall guide determination of retail tariff. As per these principles the tariff should “Progressively reflect cost of supply” and also reduce cross subsidies “within the period to be specified by the Commission”. The Act lays special emphasis on safeguarding consumer interests and also requires that the costs should be recovered in a reasonable manner. The Act mandates that tariff determination should be guided by the factors which encourage competition, efficiency, economical use of resources, good performance and optimum investment.

The latest NTP, notified by Government of India in January 2016, provides comprehensive guidelines for determination of tariff as also working out the revenue requirement of power utilities. The Commission has endeavored to follow these guidelines as far as possible.

- b. The NTP mandates that the Multi-Year-Tariff (MYT) framework be adopted for determination of tariff from 1st April 2006.
- c. The mandate of the NTP is that tariff should be within plus / minus 20% of the average cost. It is not possible for the Commission at this stage to lay down the road map for reduction of cross subsidy within  $\pm 20\%$  mainly because of consumers’ low paying capacity and relatively high cost of power. However, in this tariff order an element of performance target has been indicated by setting target for distribution loss reduction and increasing sales volume during FY 2018-19. The improved performance, by reduction of loss level, and increase in sales will result in substantial reduction in average cost of supply. The existing and proposed tariffs of MSPDCL are two-part tariff. The Commission

has considered a nominal intariffs in tariff in view of the low paying capacity in the State.

**d. Clause 8.3 of National Tariff Policy lays down the following principles for tariff design:**

(i) In accordance with the National Electricity Policy, consumers below poverty line who consume below a specified level, say 30 units per Month, may receive a special support through cross subsidy. Tariffs for such designated groups of consumers will be at least 50% of the average cost of supply. This provision will be re-examined after five years.

(ii) For achieving the objective that the tariff progressively reflects the cost of supply of electricity, the SERC would notify the roadmap, within six Months with a target that latest by the end of the year 2018-19 that tariffs are within  $\pm 20\%$  of the average cost of supply. The road map would have intermediate milestones, based on the approach of a gradual reduction in cross subsidy.

For example, if the average cost of service is Rs.3 per unit, at the end of year 2015-16, the tariff for the cross subsidized categories excluding those referred to in para-1 above should not be lower than Rs. 2.40 per unit and that for any of the cross-subsidizing categories should not go beyond Rs.3.60 per unit.

(iii) While fixing tariff for agricultural use, the imperatives of the need of using ground water resources in a sustainable manner would also need to be kept in mind in addition to the average cost of supply. The tariff for agricultural use may be set at different levels for different parts of the State depending on the condition of the groundwater table to prevent excessive depletion of ground water.

e. Regulation 16 of JERC for M&M (Terms and Conditions for Determination of Tariff) Regulations specifies.

(i) The cross subsidy for a consumer category means the difference between the average per unit rate based on tariff schedule of the Commission for that

Category and the combined average cost of supply per unit expressed in percentage terms as a portion of the combined average cost of supply.

- (ii) In the first place, the Commission shall determine the tariff, so that it progressively reflects the combined average cost of supply of electricity and also reduce cross-subsidies within a reasonable period. In the second phase, the Commission shall consider moving towards category wise cost of supply as a basis for determination of tariff.
- f. The Commission has considered special treatment to Kutir Jyoti connections and agricultural sector. The Commission endeavors that the tariffs progressively reflect cost of supply in a short period and the Government subsidy is also to be reduced gradually. The tariffs have been rationalized with regard to inflation, paying capacity of consumers and to avoid tariff shock.

## 8.2. Tariffs Proposed by the MSPDCL and Approved by the Commission

### a) Existing & Proposed by MSPDCL

MSPDCL in its MYT tariff petition from FY 2026-27 has proposed for revision over existing retail tariff for FY 2025-26 to various categories of consumers to earn additional revenue to meet the expenses partly.

MSPDCL proposed to increase Tariff of all the consumers by 13.83% in average for FY 2026-27 to partially meet the increased cost of supply.

**Table 8-1: Existing and Proposed Tariff by MSPDCL**

Sl No.	Category and Consumption slab	Existing Tariff for FY 2025-26		Proposed Tariff Schedule for FY 2026-27		% increase
		Fixed Charges (Rs/kW/KVA/PM)	Energy Charges (Rs/kWh or kVAh)	Fixed Charges (Rs/kW/KVA/PM)	Energy Charges (Rs/kWh or kVAh)	
<b>LT SUPPLY</b>						
<b>1</b>	<b>Domestic</b>	<b>Rs/kW</b>	<b>Rs/kWh</b>	<b>Rs/kW</b>	<b>Rs/kWh</b>	
(i)	First - 100 kWh/Month	65	5.10	65	6.21	22%
(ii)	Next - 100 kWh/Month	65	5.95	65	7.38	24%
(iii)	Above 200 kWh/Month	65	6.75	65	8.70	29%
<b>2</b>	<b>Non-Domestic Commercial /</b>	<b>Rs/kW</b>	<b>Rs/kWh</b>	<b>Rs/kW</b>	<b>Rs/kWh</b>	
(i)	First - 100 kWh/Month	85	6.55	85	7.38	13%
(ii)	Next - 100 kWh/Month	85	7.25	85	8.15	12%

Sl No.	Category and Consumption slab	Existing Tariff for FY 2025-26		Proposed Tariff Schedule for FY 2026-27		% increase
		Fixed Charges (Rs/kW/KVA/PM)	Energy Charges (Rs/kWh or kVAh)	Fixed Charges (Rs/kW/KVA/PM)	Energy Charges (Rs/kWh or kVAh)	
(iii)	Above 200 kWh/Month	85	7.65	85	8.15	7%
3	Public Lighting	70	9.60	70	9.75	2%
4	Public Water Works	105	9.80	105	9.89	1%
5	Irrigation and Agriculture	Rs/kW	Rs/kWh	Rs/kW	Rs/kWh	
(i)	Agriculture	65	4.55	65	4.55	0%
(ii)	Irrigation (Others)	65	4.55	65	4.55	0%
7	Small Industry	70	5.60	70	6.36	14%
<b>HT SUPPLY</b>						
		Rs./kVA	Rs./kVAh	Rs./kVA	Rs./kVAh	
1	Commercial	105	8.90	105	9.38	5%
2	Public Water Works	105	9.60	105	10.61	10%
3	Irrigation and Agriculture					
(i)	Agriculture	105	5.15	105	6.09	18%
(ii)	Irrigation (Others)	105	5.15	105	6.09	18%
4	Medium Industry	105	8.00	105	8.99	12%
5	Large Industry	105	9.10	105	9.80	8%
6	Bulk Supply	105	9.25	105	10.20	10%

### Category Wise Tariffs approved by the Commission

The Commission approved revised tariff categories/sub-categories are given below. **For HT Connections billing shall be done on KVAH instead KWH in the case of energy charges also by licensee which problem was there even in the last year FY 2025-26.**

**Table 8-2: Tariff approved by Commission for FY 2026-27**

S No.	Category and Consumption slab	Existing Tariff		Approved Tariff	
		Fixed Charge Rate (INR/kW/month)	Energy Charge Rate (INR/kWh)	Fixed Charge Rate (INR/kW/month)	Energy Charge Rate (INR/kWh)
1	<b>Kutir Jyoti</b>				
	All units (upto 45 kWh/3 months)	25	2.10	25	2.10
2	<b>Domestic</b>				
(i)	First - 100 kWh/Month	65	5.10	65	5.36

S No.	Category and Consumption slab	Existing Tariff		Approved Tariff	
		Fixed Charge Rate (INR/kW/month)	Energy Charge Rate (INR/kWh)	Fixed Charge Rate (INR/kW/month)	Energy Charge Rate (INR/kWh)
(ii)	Next - 100 kWh/Month	65	5.95	65	6.25
(iii)	Above 200 kWh/Month	65	6.75	65	7.10
<b>3</b>	<b>Non-Domestic / Commercial</b>				
(i)	First - 100 kWh/Month	85	6.55	85	7.07
(ii)	Next - 100 kWh/Month	85	7.25	85	7.85
(iii)	Above 200 kWh/Month	85	7.65	85	8.30
<b>4</b>	<b>Public Lighting</b>	70	9.60	70	9.85
<b>5</b>	<b>Public Water Works</b>	105	9.80	105	9.95
<b>6</b>	<b>LT-Irrigation and Agriculture</b>				
(i)	Agriculture	65	4.55		
(ii)	Irrigation (Others)	65	4.55	65	4.91
<b>7</b>	<b>Cottage and Small Industry</b>	70	5.60	70	6.15
		<b>INR/kVA/month</b>	<b>INR/kVAh</b>	<b>INR/kVA/month</b>	<b>INR/kVAh</b>
<b>8</b>	<b>HT Commercial</b>	105	8.90	105	9.61
<b>9</b>	<b>HT Public Water Works</b>	105	9.60	105	9.90
<b>10</b>	<b>HT-Irrigation and Agriculture</b>				
(i)	Agriculture	105	5.15	105	5.66
(ii)	Irrigation (Others)	105	5.15	105	5.66
<b>11</b>	<b>Medium Industry</b>	105	8.00	105	8.80
<b>12</b>	<b>Large Industry</b>	105	9.10	105	9.85
<b>13</b>	<b>Bulk Supply</b>	105	9.25	105	9.90

**Note - Fixed charge is per kW of contracted load for LT supply except kJ while in case of HT Supply, it is per kVA of Billing Demand. Energy charge is per kWh for LT supply and per kVAh for HT supply and for LT high value services provided with MDI meters.**

**b) Time of the Day tariff (TOD)** The Ministry of Power in its notification dated 14.06.2023 had mentioned that the Time of Day (TOD) Tariff for Industrial and Commercial consumers having maximum demand more than 10 kW shall be made effective from a date not later than 1st April, 2024 and for other consumers except agricultural consumers, the Time of Day tariff shall be made effective not later than 1st April, 2025 and a TOD tariff shall be made effective immediately after installation of smart meters, for the consumers with smart meters. It also notified that the Time of Day (TOD) Tariff as specified by the State Commission for Commercial and Industrial consumers

during peak period of the day shall not be less than 1.20 times the normal tariff and for other consumers, it shall not be less than 1.10 times the normal tariff. Solar hours have not yet been defined for Manipur by MnERC and for FY 2025-26, MSPDCL submitted the TOD tariff structure and the Commission approved as below:

**Table 8-3: Existing Time of Day Structure**

From	To	Period	Energy Charge Rs/kWh
For all consumers except agricultural consumers			
04:00	06:00	Normal	Normal Rate
06:00	10:00	Peak	120% of the Normal Rate for industrial and commercial consumers whereas 110% of the normal rate for other consumers
10:00	16:00	Normal	Normal Rate
16:00	22:00	Peak	120% of the Normal Rate for industrial and commercial consumers whereas 110% of the normal rate for other consumers
22:00	04:00	Normal	Normal Rate

Petitioner has proposed revision in TOD Tariff based on the Solar Hours defined for Assam, MSPDCL is adopting the following TOD Tariff Structure:

**Table 8-4: Proposed Time of Day Structure by MSPDCL for FY 2026-27**

From	To	Period	Energy Charge Rs/kWh
For all consumers except agricultural consumers			
22:00	06:00	Normal	Normal Rate
06:00	09:00	Morning Peak Hours	120% of the Normal Rate for all consumers
09:00	17:00	Solar Hours	80% of the Normal Rate
17:00	22:00	Evening Peak Hours	120% of the Normal Rate for all consumers

**Commission Analysis:**

Commission considers the submission made by the petitioner and decide to approve the revised Time of Day Tariff structure as proposed by the petitioner. Category wise revised tariff with revised TOD structure is shown in table below -

**Table 8-5: Approved Time of Day Tariff for FY 2026-27**

From	To	Period	Energy Charge Rs/kWh
For all consumers except agricultural consumers			
22:00	06:00	Normal	Normal Rate
06:00	09:00	Morning Peak Hours	120% of the Normal Rate for industrial and commercial consumers whereas 110% of the normal rate for other consumers
09:00	17:00	Solar Hours	80% of the Normal Rate
17:00	22:00	Evening Peak Hours	120% of the Normal Rate for industrial and commercial consumers whereas 110% of the normal rate for other consumers

**Table 8-6: Category Wise Approved Tariff with TOD for FY 2026-27**

S No.	Category and Consumption slab	Fixed Charge	Energy Charge	Normal	Morning Peak	Solar Hours	Evening Peak
<b>1</b>	<b>Kutir Jyoti</b>						
	All units (upto 45 KWh/3 months)						
<b>2</b>	<b>Domestic</b>						
(i)	First - 100 kWh/Month	65.00	5.36	5.36	5.89	4.28	5.89
(ii)	Next - 100 kWh/Month	65.00	6.25	6.25	6.87	5.00	6.87
(iii)	Above 200 kWh/Month	65.00	7.10	7.10	7.81	5.68	7.81
<b>3</b>	<b>Non-Domestic Commercial /</b>						
(i)	First - 100 kWh/Month	85.00	7.07	7.07	8.49	5.66	8.49
(ii)	Next - 100 kWh/Month	85.00	7.85	7.85	9.42	6.28	9.42
(iii)	Above 200 kWh/Month	85.00	8.30	8.30	9.96	6.64	9.96
<b>4</b>	<b>Public Lighting</b>	70.00	9.85	9.85	10.84	7.88	10.84
<b>5</b>	<b>Public Water Works</b>	105.00	9.95	9.95	10.95	7.96	10.95
<b>6</b>	<b>LT-Irrigation and Agriculture</b>						
(i)	Agriculture			0.00	0.00	0.00	0.00
(ii)	Irrigation (Others)	65.00	4.91	4.91	5.41	3.93	5.41
<b>7</b>	<b>Cottage and Small Industry</b>	70.00	6.15	6.15	7.38	4.92	7.38
<b>8</b>	<b>HT Commercial</b>	105.00	9.61	9.61	11.53	7.69	11.53
<b>9</b>	<b>HT Public Water Works</b>	105.00	9.90	9.90	10.89	7.92	10.89
<b>10</b>	<b>HT-Irrigation and Agriculture</b>						
(i)	Agriculture	105.00	5.66	5.66	5.66	5.66	5.66
(ii)	Irrigation (Others)	105.00	5.66	5.66	6.23	4.53	6.23
<b>11</b>	<b>Medium Industry</b>	105.00	8.80	8.80	10.56	7.04	10.56
<b>12</b>	<b>Large Industry</b>	105.00	9.85	9.85	11.82	7.88	11.82
<b>13</b>	<b>Bulk Supply</b>	105.00	9.90	9.90	10.89	7.92	10.89

**c) Miscellaneous Charges and Important Conditions of Supply**

Commission observed that MSPDCL has proposed revisions in General Conditions of Supply for all categories of consumers in FY 2026-27. Commission notes that petitioner has not made any discussion or presentation with either Commission or consumers during the public hearing on the same and has also not provided the revenue impact of such changes with adequate justification. Hence, Commission decide to continue with the existing conditions of supply for all categories of consumers in FY 2026-27 as well and allows the petitioner to file the revision in general condition of supply in next year's petition and directs the petitioner to present before the Commission and public with due reasons for the proposed changes. The general conditions of supply for all category of consumers have been discussed in the Chapter "Tariff Schedule".

As per Electricity Act, 2003, electricity supply shall not be given without meters. Commission is also regularly giving directives in this regard. Therefore, MSPDCL shall not release any new connections without meters which is very serious deviation. In next tariff order no unmetered tariff will be allowed.

d) **Tariff Initiatives / New Proposals:** MSPDCL is proposing for introduction of the following new consumer categories in FY 2026-27.

**i) Separate consumer for railway traction****HT Railway Traction:**

**Applicability:** This Tariff is applicable to the Railways for traction loads only at 132kV/33kV. For the first year, the tariff as applicable for HT Commercial shall be applicable. Other terms and conditions shall be as mentioned in the general terms and conditions of HT tariff.

**Commission Analysis:**

Commission considers the submission made by the petitioner and approves a separate category for the Railway Traction for the load at 132/33 KV. The applicable tariff for HT Railway Traction shall be same as tariff applicable for

HT Commercial.

**ii) Separate consumer category for E-Vehicles (in both LT & HT)**

**a) EV Charging Station LT:**

For promotion of Electrical Vehicles in the State, the Petitioner proposes a new category for Electric Vehicle (EV) Charging Stations at HT and LT Voltage levels. This tariff is applicable to consumers who use electricity exclusively for Electric Vehicle Charging installation at LT level.

In case the consumer uses the electricity supply for charging his own electric vehicle at his premises, the tariff applicable shall be as per the category of such premises.

In case the consumer uses electricity supply for charging his own electric vehicle used for commercial purpose at his premises, the tariff applicable for such use to commercial category shall be applicable.

Electricity consumption for other facilities at charging stations such as restaurant, restrooms, convenience stores, etc, shall be charged at tariff applicable to commercial category.

**Commission Analysis:**

Commission considers the submission made by the consumer and approves a separate category for EV Charging Station at LT level. The tariff applicable for such use to LT Commercial category shall be applicable.

**b) EV Charging Stations HT**

This tariff is applicable to consumers who use electricity exclusively for Electric Vehicle Charging installations at 11kV and above.

In case the consumer uses the electricity supply for charging his own electric vehicle at his premises, the tariff applicable shall be as per the category of such premises.

In case the consumer uses electricity supply for charging his own electric vehicle used for commercial purpose at his premises, the tariff applicable for such use to commercial category shall be applicable.

Electricity consumption for other facilities at charging station such as restaurant, restrooms, convenience stores, etc., shall be charged at tariff

applicable to commercial category.

**Commission Analysis:**

Commission considers the submission made by the consumer and approves a separate category for EV Charging Station at HT level. The tariff applicable shall be applicable. to HT Commercial category.

**iii) Separate HT Consumption at 33kV level**

**Applicability:** This Tariff is applicable to all HT Consumption at 33kV. For the first year, the tariff as applicable for HT Commercial shall be applicable. Other terms and conditions shall be as mentioned in the general terms and conditions of HT tariff.

**Commission Analysis:**

Commission considers the submission made by the consumer and approves a separate category HT Consumption at 33kV level. The tariff applicable shall be applicable. to HT Commercial category.

## 9. Voltage-wise cost of supply

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### 9.1. Introduction

The Commission has been computing the voltage-wise cost of supply keeping in view the guidelines indicated by the Hon'ble APTEL its order dated 10.05.2012 in Appeal No.14 of 2011, appeal no.26 of 2011 and appeal no.27 of 2011.

### 9.2. Methodology adopted for Computation of Voltage-wise cost of supply:

#### **Petitioners' submission:**

The Petitioners MSPDCL had submitted a simple methodology to functionalize use of Cost of Supply model vide their letter No.2/99/2023/MSPDCL-ARR/2907, Dt.28<sup>th</sup> February 2024 in reply to the Commission insistence on submission of the required data for determination of Voltage-wise cost of supply. In the connection it is say that the APTEL notes that identical consumers connected at different nodes of distribution system need not to be differentiated. In addition, it is adequate to determine voltage-wise cost of supply considering the major cost elements which would be applicable to all the categories of consumers connected at the same voltage level at different locations in the distribution system.

In the method suggested by the Hon'ble APTEL, there are five major components to arrive at the voltage-wise cost of supply. These elements are:

- **Technical losses at each voltage level of the network:** This value of the technical losses is found by the field studies. Sampling of the feeders which are representative of the consumers in the system will help in identifying the technical losses at each voltage levels. The APTEL recognizes the difficulty in collecting data for technical loss at 11 kV and LT level, hence the suggestion to compute losses using maximum possible representative feeders for various consumer categories at respective voltage levels.
- **Commercial losses at each voltage level of the network:** The commercial loss of the system is the difference between approved loss in the ARR and the total technical loss computed from system study. This difference is to be apportioned according to the sales in each voltage level to arrive at the commercial loss at each voltage level.
- **Voltage wise sales:** The energy sale at a particular voltage level is the sum of

energy sold for all the categories of consumers connected at the said voltage level. Due to its share of sales in total sales, the consumers of the 132/220 kV network will be apportioned a share of the commercial losses. The Hon'ble APTEL recognizes that in reality, there may be minimal technical losses at that level and very low probability of commercial losses. However, the APTEL is of the opinion that the consumers at 132/220 kV, being a part of the distribution system will bear these apportioned losses.

- **Power Purchase Cost:** The power purchase cost is the cost of energy purchased for sustaining the energy sales at each voltage level. This power purchase units for each voltage level arrived by finding the energy input at each voltage level and adding the losses (technical and commercial) for the same voltage level and upstream. The energy input at each voltage level is the sum of the sales at the voltage level and the losses for the corresponding voltage level.
- **Network Cost:** The network costs are the costs like O&M, interest and finance charges, depreciation, return on equity etc. These costs are a part of the ARR which in turn provides the average cost of supply. Thus, the network cost is essentially the difference between the ARR value and the power purchase cost. The APTEL, has suggested apportioning these costs according to the sales volume in each of the voltage level.

Further, the Petitioners MSPDCL have submitted that due to the methodology applied to apportion losses in the various voltage levels, all the consumer categories at a particular voltage level will have same cost of supply.

**Commission's analysis:**

Cost of supply is a study of total costs incurred by a utility in providing service to its consumers, category-wise and voltage level wise. Vital input to cost of supply study include reliable, accurate and consistent information which is derived from special studies conducted in the field level, i.e., category-wise Load Factors, category-wise coincident Demand factors etc., based on which the cost related to Demand (MW), Energy (MU) and customer charges have to be allocated to various consumer categories.

The Commission had stipulated the methodology to compute the consumer category-wise cost of supply in line with Regulation 36 (b) to (e) of BERC (Multi Year

Distribution Tariff) Regulations, 2021. The Petitioners have not computed the voltage wise cost of supply in this petition. However, the Petitioners had earlier considered the methodology suggested by Hon'ble APTEL in the judgement dated 10.05.2012 in Appeal No.14 of 2011, Appeal No.26 of 2011 and Appeal No.27 of 2011 for computation of Voltage wise Cost of Supply for FY 2023-24.

### **9.2.1. APTEL's guidelines on alignment of tariff to cost of supply**

The Appellate Tribunal for Electricity (APTEL) in its Judgement dated 10.05.2012 on the Appeal No.14 of 2011 of Bihar Industries Association and Appeal No.27 of 2011 M/s. Kalyanpur Cements Limited has commented as below:

*"We appreciate that the determination of cost of supply to different categories of consumers is a difficult exercise in view of non-availability of metering data and segregation of network costs. However, it will not be prudent to wait indefinitely for availability of the entire data and it would be advisable to initiate a simple formulation which could consider the major cost element to a great extent reflect the cost of supply. There is no need to make distinction between the distribution charges of identical consumers connected at different nodes in the distribution network. It would be adequate to determine the voltage-wise cost of supply considering the major cost element which would be applicable to all the categories of consumers connected to the same voltage level at different locations in the distribution system. Since the State Commission has expressed difficulties in determining voltage wise cost of supply, we would like to give necessary directions in this regard"*

### **9.2.2. Methodology suggested by APTEL**

The methodology given by the APTEL for determination of voltage-wise "Cost of Supply" and the inputs required are briefly given below:

- "(i) The technical distribution system losses in the distribution network are to be assessed by carrying out system studies based on available load data for 33 kV and above voltages and in the case of 11 kV and 0.40 kV (LT), due to vastness of data, field studies to be carried out with representative feeders for the various consumer mix prevailing in the distribution system.*
- (ii) The total losses in the system, which include commercial or non-technical losses, will be more than the technical losses determined based on the system studies. Therefore, the difference between the total losses in the system and the technical*

*losses determined by the studies may have to be apportioned to different voltage levels in proportion to annual gross energy consumption at the respective voltage level.*

*The annual gross energy consumption of all consumers at a voltage level will be the sum of energy consumption of all consumer categories connected at that voltage plus the technical losses corresponding to that voltage level as worked out by the system studies.*

- (iii) The power purchase cost which is the major component of tariff is to be segregated for different voltage levels considering the transmission and distribution losses, both technical and non-technical commercial for the relevant voltage level and upstream system.*
- (iv) The network costs such as O&M costs, interest on loans, depreciation, interest on working capital and return on equity are to be pooled and apportioned equitably on pro-rata basis to all voltage levels to determine the cost of supply”.*

### **9.2.3. Pre-requisite for arriving at the voltage wise Cost of Supply (CoS):**

As per the APTEL Judgment, an assessment of the technical and commercial loss in the distribution system network by carrying out system studies based on the available load data for 33 kV and above and field studies for representative feeders for 11 kV and 0.4 kV of the various consumer mix prevailing in the distribution system as well as segregation of network costs is a pre-requisite for arriving at the voltage-wise cost of supply.

The Commission has thus computed the Voltage-wise cost of supply following the methodology suggested by the APTEL.

### **9.3. Determination of Voltage-wise Technical losses**

#### **Petitioners’ submission**

The Petitioners have submitted that the Transmission and Distribution losses in a system comprises of two separate components – Technical Losses and Commercial Losses.

- a). Technical losses occur naturally and consist mainly of power dissipation in electricity system components such as transmission and distribution lines, and transformers.
- b). Commercial losses are caused by actions external to the power system and

consist primarily of electricity theft, non-payment by customers, and errors in accounting and record-keeping. Since the rationale behind these two components is quite distinct, quantifying them separately is imperative for arriving at meaningful conclusions.

At each voltage level, the technical losses consist of two major components: Transmission losses which refer to the losses in the current carrying wires; and Transformation losses which refer the losses incurred during the voltage transformation in the system. Aggregating the losses in these two elements at each voltage level would give the technical loss at that level. The losses which remain would be the commercial losses.

It is further concluded that the Petitioners have not computed nor submitted the voltage wise losses in this tariff petition neither they have given this as part of additional information their voltage wise cost of supply applicable for the year FY 26-27. The Commission is adopting the methodology of computing the Voltage-wise cost of supply as it adopted for MSPDCL in the last tariff order for FY 26-27 accordingly given below.

**Commission's analysis:**

**Fixation of Voltage-wise Technical Loss:**

The voltage-wise technical losses indicated by the Petitioners in their last tariff petition were based on the limited field study/sample data only. No detailed study has been made to estimate the technical losses based on the feeder wise load data, conductor size and length etc. APTEL in its guidelines has indicated that the T&D loss as approved by the Commission in its Tariff Order has to be considered while computing the voltage-wise cost of supply. Due to lack of needed data for segregation of technical and commercial losses, the Commission could not separately fix the technical and commercial loss level within the total distribution loss approved for FY 2026-27.

Therefore, it is considered appropriate to assume technical and commercial loss levels for realistic assessment of Cost of Supply within overall T&D loss level, i.e. Transmission Loss of 6.90% as approved for MSPCL and Distribution Loss of 24.15% which is yielding to overall losses at around **31.5%** as approved by the Commission for FY 2026-27 in the Tariff Order now has been finalized.

The Commission has considered the following voltage-wise technical loss for FY 2026-27 for computing voltage wise cost of supply:

**Table 9-1: Voltage-wise Technical Losses approved for FY 2026-27**

Sl. No	Voltage Level (kV)	Technical Loss (%)	Cumulative Loss (%)
1.	220/132kV	2.90%	2.90%
2.	33 kV	4.00%	6.90%
3.	11 KV	4.50%	11.40%
4.	0.4 KV	20.11%	31.51%

#### 9.4. Computation of Voltage-wise Cost of Supply

##### Commission's analysis

Since there is no Voltage wise Sales and losses information being submitted by the licensee MSPDCL, the Commission has computed afresh the voltage-wise cost of supply based on the energy sales and applicable T&D losses so approved for FY202627 to MSPDCL considering the same methodology as adopted in the previous tariff order. MSPDCL had not considered Commercial Losses, the Input energy is not matching with the Energy at State periphery level shown in Energy balance statement. The figures derived is akin to cross verification with the formulae to check the accuracy. However, the Commission has recomputed the Energy Balance and has arrived at the Transmission and Distribution losses considering the Energy Sales at the State Periphery in line with the revenue as booked in the truing-up year of FY 24-25. The same methodology the Commission has adopted for computing the Energy Sales for the year in APR of FY 25-26 and for ARR of FY 26-27 as well. Thus, the approved Energy Sales for FY 26-27, Voltage-wise Technical Loss considered for FY 26-27, Allocation of Power purchase cost, Allocation of Network Cost and Cost of Supply at different Voltage levels at FY 26-27 is computed below as:

##### 9.4.1. Energy Sales approved for FY 2026-27

The Commission has considered the approved energy sales for FY 2026-27 for MSPDCL and segregated the sales as per voltage-wise as given in the Table below:

**Table 9-2: Voltage wise Energy Sales (MUs) approved for FY 2026-27**

Voltage Level (kV)	Sales Category	Sales (MU)
220/132	None	0.00

Voltage Level (kV)	Sales Category	Sales (MU)
132/33	Airport, Satyam Steels	3.13
33/11	HT category supplies (All)	101.61
400V	L.T category supplies (All)	678.22
	<b>Grand Total sales</b>	<b>782.96</b>

#### 9.4.2. Voltage-wise Technical Loss considered for FY 2026-27:

As per guidelines enumerated in APTEL Judgement, Distribution system technical losses have to be assessed by carrying out system studies based on available data. Since the DISCOMs have not provided such data, the Commission has assumed the technical losses at various voltage levels based on approved losses as shown in the Table above.

As stated in para 33 of APTEL Judgement dated 10.05.2012, the voltage-wise commercial losses are to be arrived at by segregating the total commercial losses in proportion to grossed up sales (Actual consumption + technical loss) voltage-wise.

In para 34 of APTEL Judgement it is reiterated that the power purchase cost is to be segregated for different voltage levels considering transmission and distribution losses (both commercial and technical) for relevant voltage level and upstream system. Thus, the losses (technical) at 33 kV shall be the losses at that voltage and also at upstream 132 kV voltages, the losses (technical) at 11 kV shall be the losses at that voltage and also of upstream 33 kV voltage and 132 kV voltage level and similarly for LT voltage.

The technical Losses for FY 2026-27 have arrived based on the formulae given in the following table:

**Table 9-3: Computation of Technical losses at various voltage levels**

Sl. No	Voltage Level (kV)	Tech.loss (%)	Cumulative loss (%)	Sales (MUs)	Energy Input (MUs)	Technical loss (MUs)
1	2	3	4	5	6	7= (6-5)
1	220/132	2.90%	2.90%	0.00	0.00	c
2	33 kV	4.00%	6.90%	3.13	3.36	0.13
3	11 kV	4.50%	11.40%	101.61	114.68	4.57
4	0.4 kV	20.11%	31.51%	678.22	990.28	136.41

Sl. No	Voltage Level (kV)	Tech.loss (%)	Cumulative loss (%)	Sales (MUs)	Energy Input (MUs)	Technical loss (MUs)
1	2	3	4	5	6	7= (6-5)
	<b>Total</b>			<b>782.96</b>	<b>1108.33</b>	<b>141.10</b>

Table 9-4: Computation of Commercial losses at various voltage levels

Sl. No.	Voltage Level (kV)	Sale (MUs)	Tech. Loss (MUs)	Sales + Tech. Loss (MUs)	Commercial loss (MUs)	Energy at State periphery (MU)
1	2	3	4	5= (3+4)	6	7= (5+6)
1	220/132 kV	0.00	0.00	0.00	0	0.00
2	33 kV	3.13	0.13	3.26	0.0908	3.3479
3	11 kV	101.61	4.57	106.18	7.0108	113.1885
4	0.4 kV	678.22	136.41	814.63	77.3173	992.2458
	<b>Total</b>	<b>782.96</b>	<b>141.10</b>	<b>924.07</b>	<b>84.42</b>	<b>1108.78</b>

#### 9.4.3. Allocation of Power Purchase Cost for FY 2026-27

The power purchase cost (excluding PGCIL Losses) has been allocated for different voltage levels considering the State Transmission loss and Distribution loss, (both commercial and technical) for the relevant voltage level and upstream as per the methodology indicated in APTEL Judgement.

Out of the total power purchase of 1135.24 MU approved for MSPDCL the CTU loss works out to 26.45 MUs @ 2.33% as shown in the Energy Balance will results in 1108.79 MU. The Commission duly deducting the regional losses from total power purchases had computed the average power purchase cost per unit as detailed below:

Table 9-5: Average Power Purchase Cost (Approved)

Sl. No.	Particulars	Amount
1	Gross Power Purchase (MU)	1135.24
2	PGCIL Losses (MU) @ 2.33%	26.45
3	<b>Net Power availability at transmission periphery (MU) (1-2)</b>	1108.79
4	<b>Energy at State Periphery (MU)</b>	<b>1108.79</b>
5	Total Power Purchase Cost, PGCIL & other charges (Rs. Crs)	

Sl. No.	Particulars	Amount
		836.02
6	Average Power Purchase Rate (Rs /kwh) [(5/4)*10]	7.54

Table 9-6: Allocation of power purchase cost approved for FY 2026-27

Sl. No.	Voltage Level (kV)	Sale (MUs)	Actual Purchases (MUs)	Power Purchase Cost (Rs. Crs)	Assigned cost (Rs./kWh)	PP
1	2	3	4	5	6 = (5÷3)	
1	220/132	0.00	0.00	0	0	
2	33 kV	3.13	3.36	2.54	8.10	
3	11 kV	101.61	114.68	86.47	8.51	
4	400 Volt	678.22	990.28	746.67	11.01	
	<b>Total</b>	<b>782.96</b>	<b>1108.33</b>	<b>835.68</b>	<b>10.67</b>	

#### 9.4.4. Allocation of Network Cost for FY 2026-27

The APTEL in its Judgement has indicated the method for allocation of network costs at different voltage levels as under:

“..... all other cost such as Return on Equity, interest on loan, interest on working capital and O&M costs can be pooled and apportioned equitably, on pro- rata basis to all the voltage level to determine the cost of supply”.

The network costs approved by the Commission for FY 2026-27 are as given in table below:

Table 9-7: Network cost approved for FY 2026-27 (Rs Crore)

Sl. No	Particulars	Amount
1	Employee expenses	56.40
2	R&M expenses	9.19
3	A&G expenses	30.19
4	Depreciation	15.84
5	Interest on loan	26.44
6	Return on equity	11.86
7	Interest on SD	0.00
8	Interest on working capital	1.64
9	<b>Total (1 to 8)</b>	<b>151.56</b>

Table 9-8: Allocation of Network cost voltage wise for FY 2026-27

<b>Voltage Level</b>	<b>Category of sales</b>	<b>Energy Sale (MU)</b>	<b>Sales + Tech.loss + Comml. Loss (MU)</b>	<b>Voltage wise Network Cost (Rs.Crs)</b>	<b>Network cost per unit (Rs./kWh)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>	<b>6=(5/3)</b>
220/132kV	None	0.00	0.00	0	0
132/33kV	Airport, Satyam Steels	3.13	3.35	0.46	1.45
33/11kV	All HT Cat supplies	101.61	113.19	15.53	1.53
400V	All LT Cat supplies	678.22	992.25	134.14	1.98
	<b>Grand Total</b>	<b>782.96</b>	<b>1108.78</b>	<b>150.13</b>	<b>1.92</b>

#### 9.4.5. Cost of supply at different voltage levels

Based on the power purchase cost and network cost as above, the cost of supply at different voltage levels for FY 2026-27 is arrived at as table below:

**Table 9-9: Approved Cost of supply at various voltage levels for FY2026-27**

<b>Sl. No</b>	<b>Supply voltage</b>	<b>Power Purchase cost (Rs./unit)</b>	<b>Network cost (Rs./unit)</b>	<b>Cost of supply (Rs./unit)</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5= (3+4)</b>
1	220/132KV	0.00	0.00	0.00
2	33 kV	8.10	1.45	9.55
3	11 kV	8.51	1.53	10.04
4	400 Volts	11.01	1.98	12.99

#### 9.5. Detailed Study to assess Voltage wise Technical Losses

The Commission is of the view that in the absence of actual data of voltage-wise technical losses as well as voltage-wise network costs, the voltage-wise cost of supply worked out based on above methodology as suggested by the APTTEL will not be a true reflection of actual voltage-wise cost of supply. There is a need to work out the voltage-wise cost of supply in a more scientific manner, considering the actual data of voltage-wise technical loss levels practically derived from field studies and in accordance with the methodology suggested by the Commission.

The Commission reiterates its earlier directive to the DISCOMs to undertake a detailed study to estimate the technical loss levels at each voltage level and compute the voltage-wise cost of supply and include the same in next tariff petition for FY 2027-28, keeping in view the methodology suggested now in this Tariff Order. Thus, the Commission is

directing the petitioner to submit a detailed voltage-wise cost of supply in their next tariff petition, mentioning in detail the voltage-wise energy sales and the losses (technical and commercial losses) voltage-wise in their next tariff petition.

## 10. Wheeling Charges for FY 2026-27

### 10.1. Background

MSPDCL has not proposed its wheeling charges for FY2026-27. MSPDCL does not maintain separate accounts for the distribution wire business and retail supply business. So, the ARR of the wheeling business is arrived at as per the following matrix.

**Table 10-1: Allocation Matrix**

Sl. No.	Particulars	Wire business	Retail Supply business
1	Power purchase cost	0%	100%
2	Inter-State transmission Charges	0%	100%
3	Intra-State Transmission Charges	0%	100%
4	NERLDC Charges	0%	100%
5	Employee cost	60%	40%
6	R & M expenses	90%	10%
7	Adm. & General Expenses	50%	50%
8	Depreciation	90%	10%
9	Interest & Finance Charges	90%	10%
10	Interest on working Capital	10%	90%
11	Provision for bad debts	0%	100%
12	Income tax	90%	10%
13	Return on equity	90%	10%
14	Contribution to contingency reserves	100%	0%
15	Non-tariff Income	10%	90%

### 10.2. ARR for wheeling business projected by MSPDCL

**Table 10-2: ARR for Wires Business for FY 2026-27 projected by MSPDCL**

Sl. No.	Particulars (Proposed by MSPDCL)	Total ARR (Rs. Crs)	Wire Business (%)	Wire business ARR (Rs. Crs)
1	Power Purchase Expenses	717.26	0.00%	0
2	O&M Expenses			
	Employee Expenses	94.01	60.00%	56.4
	Administration & General Expenses	18.38	50.00%	9.19
	Repair & Maintenance Expenses	33.54	90.00%	30.19
3	Depreciation	70.87	90.00%	63.78
4	Interest on Long-term Loan Capital	51.65	90.00%	46.49
5	Interest on Working Capital	10.52	10.00%	1.05
6	Bad Debts Witten off		0%	
7	Transmission Charges intra-state and inter state	195.41	0.00%	0

Sl. No.	Particulars (Proposed by MSPDCL)	Total ARR (Rs. Crs)	Wire Business (%)	Wire business ARR (Rs. Crs)
8	Return on Equity (Grossed up for tax)	25.51	90.00%	22.96
9	Truing gap of past years	25.52	0.00%	0
	<b>TOTAL ARR</b>	<b>1242.67</b>		<b>230.06</b>
10	Least Non-Tariff Income	62.96	10.00%	6.30
11	TOTAL ARR	<b>1179.71</b>		<b>223.77</b>
12	Energy Available at State Periphery (MUs)			1094.98
13	Wheeling Tariff (Rs./kWh)			<b>2.04</b>

Thus, MSPDCL proposes Wheeling Charges of **Rs. 2.04 per kWh** for wires business.

### Commissions Analysis

**Table 10-3: ARR of wheeling business approved by the Commission for FY 2026-27**

Sl. No.	Particulars (FY2025-26)	Total ARR	Wires Business	Retail Supply Business	Wires ARR	Supply ARR
A	Expenditure	Rs. Crs	(%)	(%)	Rs. Crs	Rs. Crs
1	Cost of power purchase	677.22	0.00%	100.00%	0	677.22
2	Inter-State Transmission charges	68.99	0%	100%	0	68.99
3	Intra-State Transmission charges	87.09	0%	100%	0	87.09
4	SLDC Charges	0.90	0%	100%	0	0.90
5	NERLDC Charges	1.82	0%	100%	0	1.82
6	O&M Expenses	<b>145.92</b>			<b>95.78</b>	<b>50.14</b>
	Employee Expenses	94.01	60.00%	40.00%	56.40	37.60
	Repair & Maintenance Expenses	33.54	90.00%	10.00%	30.19	3.35
	Administrative & General Expenses	18.37	50.00%	50.00%	9.19	9.19
7	Depreciation	17.60	90.00%	10.00%	15.84	1.76
8	Interest on Loan	29.38	90.00%	10.00%	26.44	2.94
9	Interest on Working Capital	16.40	10%	90%	1.64	14.76
10	Provision for bad debts	0.00	0%	100%	0	0
	<b>Total Cost</b>	<b>1045.31</b>			<b>139.70</b>	<b>905.53</b>
B	Add: Return on Equity	13.18	90%	10%	11.86	1.32
	Add: Income Tax	0	0.00%	100%	0	
	<b>B: Total</b>	<b>13.18</b>			<b>11.86</b>	<b>1.32</b>
C	<b>Total ARR: A+B</b>	<b>-33.24</b>			<b>0</b>	<b>-33.24</b>
D	<b>Less (Non-Tariff Income)</b>	<b>1025.25</b>			<b>151.56</b>	<b>873.61</b>
E	<b>Less: FY2023-24 True-up Surplus</b>	14.25	10%	90%	1.43	12.83
F	<b>Less: RPO Certificate Backlog</b>	0			0.00	0.00
	<b>Sub-total (D to F)</b>	<b>14.25</b>			<b>1.43</b>	<b>12.83</b>

Sl. No.	Particulars (FY2025-26)	Total ARR	Wires Business	Retail Supply Business	Wires ARR	Supply ARR
	Net Aggregate Revenue Requirement (C-D-E-F)	1011.00			150.13	860.87

### 10.3. Wheeling Tariff

The wheeling tariff has been calculated on the basis of the ARR for wheeling business and total energy sold as detailed in table below:

**Table 10-4: Wheeling Tariff approved by the Commission for FY 2026-27**

Sl. No.	Particulars	Unit	Amount
1	ARR for wheeling function	Rs/Crore	150.13
2	Energy available derived at Distribution periphery	MU	1108.79
3	Wheeling tariff	Rs/kWh	1.35

**The Commission approves wheeling charge at Rs. 1.35/kWh for FY 2026-27 as against 2.04 projected by MSPDCL.**

## 11. Directives

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### 11.1. General

While examining the information and data contained in the Tariff Petition for FY 2026-27, it is observed that the computation and compilation of the data have been done based on assumptions and as a result, there have been difficulties in finalization of the ARR and determination of retail tariff also. The above observation itself substantiates the fact that the administrative, technical and commercial performances of MSPDCL require substantial improvement within a specified time frame.

Similar situation was noticed in the ARR & Tariff petition for the FY 2026-27. The Commission has observed that while there is ample scope for reducing costs and increasing efficiency in the operation of the department, serious efforts appear to be lacking. It is in the above context that certain directives were given in the earlier Tariff Orders of which petitioner has not submitted any compliance report on the same. The Commission expected that MSPDCL would take prompt action on the directives and monitor their implementation. Unfortunately, no compliance report has been submitted in this petition.

In the above background, the Commission is constrained to repeat the directives which have not been fully complied against the previous tariff order and to comply with a new set of directives given in the current tariff order to be submitted in the next tariff petition. The Commission expects the Utility to give a current status report of the previous directives issued and progress of action taken against those in their next tariff petition.

#### **New Directives –**

1. Submit the compliance report on the directives provided in previous Tariff Order.
2. **Energy Metering and Energy Audit** - The MSPDCL is not conducting Energy Audit effectively either at the incoming stage or at the consumer end. At present, the MSPDCL is arriving at losses by taking the input at 11kV point and comparing it with energy sales at consumer end and showing the difference as distribution loss. Proper energy metering and audit should be carried out to find out the actual voltage wise distribution loss and identification of high loss pockets.

3. **Prior Approval of Capital Expenditure** – Commission directs the petitioner to take prior approval for making any capital expenditure with proper reason/justification along with necessary approval and documents in accordance with the MYT Regulation 2014 and subsequent amendment.
4. Commission directs MSPDCL to provide the asset details along with the commissioning date, current valuation of the asset and life span of the asset to claim the depreciation on the asset from the next tariff petition.

## **12. TARIFF SCHEDULE**

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### **12.1. General Conditions of Supply (For all categories of Consumers):**

#### **12.1.1. Rebate for advance payment:**

For payment of energy bill in advance, a rebate of 1% shall be allowed on the rate of charge of the applicable tariff. This will be applicable only to those consumers provided with prepaid energy meters.

#### **12.1.2. Rebate/Surcharge for availing supply at voltage higher/lower than base voltage:**

For those who avail supply at higher voltage than the classified supply voltage for corresponding load as per clause-3.2 of Electricity Supply Code Regulations, 2013 of JERC (Manipur and Mizoram) rebate shall be allowed and of those availing power at lower voltage than the specified voltage (as per the above Regulation) surcharge shall have to be levied as detailed below:

- I. For consumers having Contracted load upto 50kW – If the supply is given at HV/EHV, a rebate of 5% shall be admissible on both the rates of energy charge and fixed charge of the applicable tariff.
- II. For consumers having contracted load above 50kW – If supply is given at a voltage lower than the base voltage for corresponding load as per clause mentioned above, the consumer shall be required to pay an extra charge of 10% additionally on the bill amount (Energy charge + Fixed charge) calculated at the applicable tariff.
- III. All voltages mentioned above are nominal rated voltages as per clause 3.2 of the Electricity Supply Code Regulations, 2013 issued by JERC (Manipur & Mizoram).

#### **12.1.3. Payment:**

All payments can be made by way of Cash (upto an amount acceptable to the Licensee from time to time), Banker's Cheque, Demand Draft or Money Order or e-transfer by Online. Cheques and demand drafts shall be payable at any branch of a scheduled commercial bank that is a member of the clearing house for the area where the concerned Sub Divisional Office is located.

However, part payment is subjected to acceptance by the competent authority. Bank commission/charges, if any, should be borne by the consumer

#### **12.1.4. Validity of existing Recharge Voucher:**

in the case of any consumer with a prepaid meter having purchased pre-paid voucher prior to the effective date of new Tariff, the existing voucher shall be continued invariably till such voucher amount is fully exhausted. Thus, the Licensee

shall cautiously issue voucher such that the issued voucher validity is for a minimum number of days beyond the effective date of new tariff.

**12.1.5. Due Date:**

Due date for payment of monthly bill through cheques shall be three (3) days in advance from the normal due date for that bill payment. While, in the case of payment through online bank transfer/credit card, it shall be one (1) day in advance from the normal due date specified for that bill. The licensee shall ensure that the bill is delivered to the consumer by hand/post/courier at least ten (10) days prior to the payment due date of the bill. (Clause 6.1 & 6.5 of the JERC for Manipur & Mizoram (Electricity Supply Code Regulations, 2013 with latest amendments).

**12.1.6. Surcharge for late payment of bills:**

If payment is not received within the due date surcharge @ 2% per month at simple interest on the outstanding principal amount for the period of delay in successive period or part thereof will be levied/charged, until those number of days outstanding amount is not fully repaid.

**12.1.7. Single Point Delivery:**

This tariff is based on the supply being given through a single point of delivery and metering is also at one voltage. Supply at other points at other voltage/voltages shall be separately metered and billed for and shall be considered as separate connection.

**12.1.8. Voltage and frequency:**

All voltages and frequency shall be as per clause 3.1 and 3.2 of Electricity Supply Code Regulations, 2013 issued by the JERC for Manipur & Mizoram with all applicable amendments made from time to time.

**12.1.9. Power Factor Incentive / Surcharge: -**

- a) If the average monthly power factor of the consumer increases above 95%, he shall be paid an incentive at the following rate:

Criteria condition	Eligible Incentive
For each one percent increase by which his average monthly power factor is above 95%, up to unity power factor	Incentive at One percent (1%) of the total amount of the bill under the head 'energy charge'.

- a) If the average monthly power factor of the consumer falls below 90%, he shall pay a surcharge in addition to his normal tariff, at the following rate:

Criteria condition	Surcharge payable
For each one percent by which his average monthly power factor falls below 90% up to 85%	Surcharge levied at One percent (1%) of the total amount of the bill under the head 'energy charge'.

- c) If average monthly power factor of the consumer falls below 85%, he shall pay a surcharge in addition to his normal tariff at the following rate:

Criteria condition	Surcharge payable
For each one percent by which his average monthly power factor falls below 85%	Surcharge levied at Two percent (2%) of the total amount of the bill under the head 'energy charge'.

- d) If the average monthly power factor of the consumer falls below 70%, then the utility shall have the **right to disconnect supply** to consumer's installation after serving a notice of 15 days. Supply may be restored only after suitable steps are taken to improve the power factor to the satisfaction of the Utility. This is, however, without prejudice to the levy of surcharge for low-power factor in the event of supply not being disconnected.
- e) For this purpose, the "average monthly power factor" is defined as the ratio of total 'Kilo Watt hours' to the total 'Kilo Volt Ampere hours' recorded during the month. This ratio will be rounded off to two figures after decimal. Figure 5 or above, in the third place after decimal be rounded-off to the next higher figure in the second place after decimal. nf) Notwithstanding the above, if the average monthly power factor of a new consumer is found to be less than 90% at any time during the first 6 (six) months from the date of release of connection and if he maintains the average monthly power factor in subsequent three (3) months at not less than 90%, then the surcharge billed on account of low power factor during the said period, shall be withdrawn and credited in next month's bill after the said observation period of three (3) months.l

**12.1.10. Transformation loss:**

The consumers getting their supply at HT and metered on the LT side shall be charged transformation loss in kWh as per clause-5.7 of JERC for Manipur and Mizoram (Electricity Supply Code) Regulations, 2013. The same is reproduced for convenience's sake:

- (1) The average losses in the transformer shall be calculated as follows and added to the energy consumption indicated by the meter:

$$\text{Average transformer loss} = \frac{730 \times 1.0 \times C}{100} = \text{kVAh per monthn}$$

where C = KVA rating of the transformer. For conversion of kVAh to kWh or vice versa, latest power factor as per JERC (M&M) (Electricity Supply Code) Regulations, 2013 with latest amendment is to be adopted.

- (2) The transformer loss arrived at by the above formula shall be added to the energy consumption, even when the recorded energy consumption is found **nil**.
- (3) 1% of the transformer capacity for transformer above 63 KVA will be added to the recorded maximum demand on the Low-Tension side to arrive at the equivalent High-Tension demand.

#### **12.1.11. Rounding-off Contracted Load/Billing demand:**

For the purpose of calculation of fixed/demand charge in the monthly billing, the contracted load/billing demand shall be taken on actual basis (not to be rounded), except for load less than 500 W. Load less than 500 W shall be taken as 0.5 kW for calculation purpose of fixed/demand charge in the monthly billing. **The Licensee should update Contracted load/Billing demand as per the provisions of clause-4.108 of JERC for Manipur and Mizoram (Electricity Supply Code) Regulations, 2013 (with up to date amendment).**

Fixed/Demand charge in the monthly billing shall be calculated as follows: -  
Fixed/Demand charge per month = **Contracted load (in kW) or Billing demand (in kVA) x Rate of fixed charge per month per kW/kVA** (as the case may be).

**Sample calculation for Domestic Purpose (1) 1.25KW (2) 0.36 kW, Fixed charge for Domestic is Rs 60.00 per kW of contracted load is assumed.**

Sample 1: - Fixed charge = 1.24 x 60 = Rs 74.40 = Rs 74.00.

Sample 2: - Fixed charge = 0.36 kW (=0.50 kW after rounding) x 60 = Rs 30.00.

**Note:** Fraction of rupees is rounded-off as per clause 1.11 of this tariff schedule and load below 0.5 kW is rounded-up to 0.5 kW as per clause 1.10 of this tariff schedule.

#### **12.1.12. Rounding-off Rupees:**

Each components of bill, such as energy charge, fixed/demand charge, meter rent, surcharge, rebate of any kind, etc, including interest, involving fraction of a rupee should **be individually rounded-off to nearest rupee** (fraction of 50 paisa and above to be round off to the next higher rupee and fraction less than 50 paisa to be ignored). In case of non-availability/scarcity of small change of rupees less the

Rs.10/-, consumer may be allowed to tender next higher amount divisible by 10. Such over tendered amount shall be carried forward into next month bill as credit and shall not earn interest for whatsoever reason.

**12.1.13. Mixed Load: -**

Any part of the connection given for one specific category purpose, should not be utilized for any different purpose, involving higher rate of charge in the tariff. A separate connection shall have to be taken invariably for such loads/purposes under appropriate category afresh, failing which the entire consumption (i.e., existing category consumption and additional consumption for different purpose) shall be billed in that corresponding category **having higher rate of applicable tariff** for which any part of that connection is utilised for the entire period of lapse.

**12.1.14. System of supply:**

**LT Supply:**

- i) Alternating current, 50 Hz, single phase (1Ø) 230 Volts up to 8kW
- ii) Alternating current, three phase (3Ø), 400 Volts for loads above 8 kW **up to** 50 kW. wherever 3-phase (3Ø) connection is required for load less than or equal to 8 kW,
- iii) Alternating current, three phase (3Ø), 400 Volts for loads above 8 kW **up to** 50 kW.

Wherever 3-phase (3Ø) connection is required for load less than or equal to 8 kW, necessary justification shall be provided along with such request for consideration of licensee for extending such supply.

**HT Supply:**

Supply of Electricity to the Consumers at voltage above 400V as per Clause 3.2 of JERC for Manipur and Mizoram (Electricity Supply Code) Regulations, 2013 with up to date amendment.

**The maximum demand:**

The Mixed Demand means the highest load measured in average kVA or kW at the point of supply of a consumer during any consecutive period of 30 (thirty) minutes during the month or the maximum demand recorded by the MDI during the month.

**Billing demand:**

As defined in Clause 2.3(12) of the Joint Electricity Regulatory Commission for Manipur and Mizoram (Electricity Supply Code) Regulations, 2013 with latest amendments.

The clause reads as follows:

**“Billing Demand means highest of the following: -**

- (i) the Contract demand, or**
- (ii) the maximum demand indicated by the meter during the billing cycle or**
- (iii) the sanctioned load wherever contract demand has not been provided in the supply agreement.”**

**12.1.15. Government Subsidy:**

Section-65 of Elec. Act 2003 is hereby reproduced – “ Provision of subsidy by State Government:- If the State Government requires to grant of any amount of subsidy to any consumer or class of consumers in the tariff determined by the State Commission under section 62, the State Government shall, notwithstanding any direction which may be given under section 108, pay, in advance and in such manner as may be specified, the amount to compensate the person affected by the grant of subsidy in the manner the State Commission may direct, as a condition for the licence or any other person concerned to implement the subsidy provided for by the State Government:

Provided that no such direction of the State Government shall be operative if the payment is not made in accordance with the provisions contained in this section and the tariff fixed by the State Commission shall be applicable from the date Tariff order is issued by the Commission in this regard in each year.”

Therefore, if the government subsidy is regularly received, the licensee shall adopt tariff ‘A’ (Subsidised Tariff) or in the event of non-receipt of said subsidy, the Licensee shall be at liberty to implement tariff ‘B’ (Full Cost Tariff i.e., without Subsidy) during the period of non-receipt.

There could be a situation, where the outstanding monthly subsidy due was released by the government after passage of much time elapse and thereby consumers were to be billed at full cost tariffs (Tariff-B) in those relevant month or months when subsidy due was not released as stipulated by the Commission. Given the situation, the entire excess amount so charged to all those consumers on account of full cost tariff adoption shall have to be refunded in the form of deduction by treating such excess amount so collected by Licensee as an advance payment in one instalment in the immediate monthly billing cycle where bills to be issued to respective consumers soon after receipt

of such pending Tariff subsidy relating to the past month/months. If in case, the excess amount so refundable is exceeding the monthly billing amount to be so adjusted in case of any consumer/consumers, then such excess amount unrefunded may be carried forward and be adjusted in the following monthly bill/bills to be issued to such consumer/consumers until full settlement is done with.

**12.1.16. Applicable Taxes or Duties:**

The tariff notified above does not include any taxes (including GST) or duties etc., on electrical energy that may be payable at any time in accordance with changes in any Law or Central Government/State Government Rules in force. Such charges, if any, shall be payable in addition to tariff charges by the consumer/user.

**12.1.17. Contingency: -**

In case of any inconsistency between this Tariff schedule and the prevailing JERC for Manipur and Mizoram (Electricity Supply Code) Regulations, 2013, the provisions, meaning and the contents of the said Electricity Supply Code shall only prevail.

**12.2. TOD Tariff (New Provision Proposed)**

The Ministry of Power in its notification dated 14.06.2023 had mentioned that the Time of Day (TOD) Tariff for Industrial and Commercial consumers having maximum demand more than 10 kW shall be made effective from a date not later than 1st April, 2024 and for other consumers except agricultural consumers, the Time of Day tariff shall be made effective not later than 1st April, 2025 and a TOD tariff shall be made effective immediately after installation of smart meters, for the consumers with smart meters. It also notified that the Time of Day (TOD) Tariff as specified by the State Commission for Commercial and Industrial consumers during peak period of the day shall not be less than 1.20 times the normal tariff and for other consumers, it shall not be less than 1.10 times the normal tariff. Solar hours have not yet been defined for Manipur by MnERC and for FY 2025-26,

**Table 12-1: Proposed by MSPDCL and approved by Commission for FY 2025-26**

From	To	Period	Energy Charge Rs/kWh
For all consumers except agricultural consumers			
04:00	06:00	Normal	Normal Rate

From	To	Period	Energy Charge Rs/kWh
06:00	10:00	Peak	120% of the Normal Rate for industrial and commercial consumers whereas 110% of the normal rate for other consumers
10:00	16:00	Normal	Normal Rate
16:00	22:00	Peak	120% of the Normal Rate for industrial and commercial consumers whereas 110% of the normal rate for other consumers
22:00	04:00	Normal	Normal Rate

Petitioner has proposed revision in TOD Tariff based on the Solar Hours defined for Assam, MSPDCL is adopting the following TOD Tariff Structure:

**Table 12-2: Proposed Time of Day Tariff for FY 2026-27**

From	To	Period	Energy Charge Rs/kWh
For all consumers except agricultural consumers			
22:00	06:00	Normal	Normal Rate
06:00	09:00	Morning Peak Hours	120% of the Normal Rate for all consumers
09:00	17:00	Solar Hours	80% of the Normal Rate
17:00	22:00	Evening Peak Hours	120% of the Normal Rate for all consumers

### Commission Analysis:

Commission considers the submission made by the petitioner and decide to approve the category wise revised tariff with revised TOD structure is shown in table below.

**Table 12-3: Approved Time of Day Tariff for FY 2026-27**

From	To	Period	Energy Charge Rs/kWh
For all consumers except agricultural consumers			
22:00	06:00	Normal	Normal Rate
06:00	09:00	Morning Peak Hours	120% of the Normal Rate for industrial and commercial consumers whereas 110% of the normal rate for other

From	To	Period	Energy Charge Rs/kWh
			consumers
09:00	17:00	Solar Hours	80% of the Normal Rate
17:00	22:00	Evening Peak Hours	120% of the Normal Rate for industrial and commercial consumers whereas 110% of the normal rate for other consumers

### 12.3. Subsidized Tariff for FY 2026-27 to LT & HT Category Supply:

#### 12.3.1. LT Category-2: - Domestic

**Applicability:** Applicable for supply of energy exclusively for domestic purposes only in domestic premises. The Domestic consumer is qualified to be in this category if it is with attached kitchen/kitchen facility in the dwelling house. The Tariff is applicable to supplies for general domestic purposes such as Light, Fans, Heating devices, Television, VCR/VCP, Radio, Refrigerator, Air- conditioner, lift motors and all others appliances only for bona-fide residential used. This will not be applicable to institutions conducting commercial activities of any nature.

#### Tariff Rates: (Option-1)

A)	<b>Fixed Charge:</b>	<b>Rs 65.00</b> per month per kW of Contracted Load.
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#### B) Energy charge per month: -

##### Metered Supply:

Slab wise Units	Tariff applicable
i) First 100 kWh	@ Rs.5.36 per kWh
ii) Next 100 kWh	@ Rs 6.25 per kWh
iii) Above 200 kWh	@ Rs 7.10 per kWh

**Note:** If any portion of the domestic connection is utilized for any different usage other than for dwelling purpose such as Non-domestic, Commercial, Industrial usage, etc., a separate connection shall be taken forthwith for such other load purposes under appropriate category, failing which the entire consumption made in that billing month shall be treated, as the case may be, in the corresponding category having higher applicable tariff amongst the utilised purposes.

**No ToD tariff will be applicable for consumers who opts for Option-1 tariff**

(TOD Tariff)		Fixed Charge	TOD Energy Charges (Rs./kWh/PM)			
			Normal	Morning Peak	Solar Hours	Evening Peak
<b>Domestic Consumer</b>		<b>(Rs.kW/CL Per Month)</b>	<b>22:00 – 06:00</b>	<b>06:00 – 09:00</b>	<b>09:00 – 17:00</b>	<b>17:00-22:00</b>
i	0-100 kWh/month	65	5.36	5.89	4.28	5.89
ii	101-200 kWh/month	65	6.25	6.87	5.00	6.87
iii	Above 200 kWh/month	65	7.10	7.81	5.68	7.81

**Note 1:** Even though, TOD tariff has been determined under Option – 2, the consumer may start to avail only when the Distribution Licensee put all necessary system (Metering arrangement, data communication & billing software etc.) is kept in place.

**Note 2:** If any part of the domestic connection is utilized for any usage other than for dwelling purpose like commercial, industrial, etc., a separate connection should be taken for such loads under appropriate category, failing which the entire consumption shall be treated as the case may be, in the corresponding category with applicable tariff.

### 12.3.2. LT Category-3: Non-Domestic / Commercial:

**Applicability:** This tariff is applicable to all kinds of lights, all types of fans, heating devices, Television, VCR/VCP, Radio, Refrigerator, Air Conditioner, lift motors, Pumps and all other appliances for the **purpose of private gain** including other small power. This tariff includes power loads for non-domestic purposes like Government/Semi-government/Non-government offices, shops, hospitals, nursing homes, clinics, dispensaries, health centres, restaurants, bars, hotels, clubs, guest houses, circuit houses/rest houses, tourist lodges, picnic spots, resorts, farm/garden houses, clubs, markets, optical houses, public buildings, community halls, stadiums, meeting/conference halls, religious premises like churches, temples, mosques, gurudwaras, religious offices, all types of studios, tea stalls, professional chambers (like Advocates, Chartered Accountants, Consultants, Doctors, etc.), private trusts, marriage halls, public halls, show rooms, centrally air-conditioning units, commercial establishments, X-ray plants, diagnostic centres', pathological labs, carpenters and furniture makers, repair workshops, laundries, typing institutes, internet cafes, STD/ISD PCO's, FAX/photocopy shops, tailoring shops, Government/Non-Government Institutions, Schools, Colleges, Libraries, Research institutes,

Boarding/lodging houses, Railway stations, Fuel/oil stations/pumps, Bottling or filling stations /plants, Service stations, Railway/Bus stations/terminals, All India radio/T.V. installations, printing presses, commercial trusts, societies, banks, financial institutions, theatres, cinema halls, circus, coaching institutes, common facilities in multi-storeyed commercial offices/ buildings, public museums, crematoriums, graveyards, orphanages/recognized charitable institutions where rental or fees of any kind are charged, non-recognized charitable institutions, power supply to tele-communication system/towers and others applications not covered under any other categories.

### Tariff Rates: (Option-1)

<b>A)</b>	<b>Fixed Charge:</b>	<b>Rs 85.00</b> per month per kW of Contracted Load.
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### **B) Energy charge per month: -**

#### Metered Supply:

Slab wise Units	Tariff applicable
i) First 100 kWh	@ Rs.7.07 per kWh
ii) Next 100 kWh	@ Rs 7.85 per kWh
iii) Above 200 kWh	@ Rs 8.30 per kWh

### Option-2: Time of the Day based tariff

*No ToD tariff will be applicable for consumers who opts for Option-1 tariff*

Option-2 (TOD Tariff)		Fixed Charge	TOD Energy Charges (Rs./kWh/PM)			
			Normal	Morning Peak	Solar Hours	Evening Peak
Non-Domestic/ Commercial		(Rs.kW/CL/ per month))	22:00 – 06:00	06:00 – 09:00	09:00 – 17:00	17:00- 22:00
i	0-100 kWh/month	85	7.07	8.49	5.66	8.49
ii	101-200 kWh/month	85	7.85	9.42	6.28	9.42
iii	Above 200 kWh/month	85	8.30	9.96	6.64	9.96

**Note 1:** *Even though, TOD tariff has been determined under Option – 2, the consumer may start to avail only when the Distribution Licensee put all necessary system (Metering arrangement, data communication & billing software etc.) is kept in place.*

**12.3.3. LT Category-4: - Public Lighting**

**Applicability:** Applicable to Public Street Lighting System under municipality, Town, Committee, Sub-Town/Village, etc. including Signal system and Road & Park lighting/illumination in areas of Municipality Town/Committee, Sub - Town/Village, etc.

**Tariff Rates: (option-1)**

A)	<b>Fixed Charge:</b>	<b>Rs 70.00</b> per month per kW of Contracted Load.
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**B) Energy charge per month: - Metered Supply:**

Energy Units	Tariff applicable
All Unit	@ Rs 9.85 per kWh

**Option-2: Time of the Day based tariff**

***No ToD tariff will be applicable for consumers who opts for Option-1 tariff***

Option-2 (TOD Tariff)	Fixed Charge (Rs.kW/CL per month)	TOD Energy Charges (Rs./kWh/PM)			
		Normal	Morning Peak	Solar Hours	Evening Peak
<b>Public System Lighting</b>		<b>22:00 – 06:00</b>	<b>06:00 – 09:00</b>	<b>09:00 – 17:00</b>	<b>17:00-22:00</b>
i All Unts	70	9.85	10.84	7.88	10.84

**Note 1:** Even though, TOD tariff has been determined under Option – 2, the consumer may start to avail only when the Distribution Licensee put all necessary system (Metering arrangement, data communication & billing software etc.) is kept in place.

**12.3.4. LT Category-5: - Public Water Works (PWW)**

**Applicability:** Applicable to all public water supply system and sewerage system.

**Tariff Rates: (Option-1)**

A)	<b>Fixed Charge:</b>	<b>Rs 105.00</b> per month per kW of Contracted Load.
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**B) Energy charge per month: - Metered Supply:**

Energy Units	Tariff applicable
All Unit	@ Rs 9.95 per kWh

**Option-2: Time of the Day based tariff**

*No ToD tariff will be applicable for consumers who opts for Option-1 tariff*

Option-2 (TOD Tariff)	Fixed Charge	TOD Energy Charges (Rs./kWh/PM)			
		Normal	Morning Peak	Solar Hours	Evening Peak
Public Water Works	(Rs.kW/CL per month)	22:00 – 06:00	06:00 – 09:00	09:00 – 17:00	17:00 – 22:00
i All Units	105	9.95	10.95	7.96	10.95

**Note 1:** Even though, TOD tariff has been determined under Option – 2, the consumer may start to avail only when the Distribution Licensee put all necessary system (Metering arrangement, data communication & billing software etc.) is kept in place.

**12.3.5. LT Category-6: - Irrigation and Agricultural****Agriculture Category (LT):**

**Applicability:** This tariff is applicable to water pumping for Agricultural purpose by Individual farmers only.

**Tariff Rates: (Option-1)**

- A) 

<b>Fixed Charge:</b>	<b>Rs 65.00</b> per month per kW of Contracted Load.
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- B) **Energy charge per month: -**

**Metered Supply:**

Energy Units	Tariff applicable
For all Unit consumed	@ Rs 4.91 per kWh

**12.3.6. Irrigation Category (LT):**

**Applicability:** This tariff is applicable to farmers pumping for Irrigation/Agricultural purpose by those farmers other than individual farmers.

**Tariff Rates: (Option-1)**

- A) 

<b>Fixed Charge:</b>	<b>Rs 65.00</b> per month per kW of Contracted Load.
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- B) **Energy charge per month: -**

**Metered Supply:**

Energy Units	Tariff applicable
For all Unit consumed	@ Rs 4.91 per kWh

**Option-2: Time of the Day based tariff**

**No ToD tariff will be applicable for consumers who opts for this category.**

Option-2 Tariff	(TOD)	Fixed Charge	TOD Energy Charges (Rs./kWh/PM)			
			Normal	Morning Peak	Solar Hours	Evening Peak
Agriculture & Irrigation (others)		(Rs.kW/CL per month)	22:00 – 06:00	06:00 – 09:00	09:00 – 17:00	17:00- 22:00
i	All Units	65	4.91	5.41	3.93	5.41

**Note 1:** No TOD tariff is there for agricultural consumers of this category. Hence it is same as Non-TOD tariff.

### 12.3.7. LT Category-7: - Small/Micro Industry

#### Applicability:

Applicable to all Industrial power consumers with demand of power up to 50 kW those are not covered by Category No.3 (Supply to Non-Domestic/Commercial Purposes), such as all types of workshops using electricity for works such as steel fabrication works, motor body builders, Tyre re-treading works, power handloom industry, weaving houses, carpentry works. Saw mills, flour/rice mills, Oil mills, re-rolling mills, coffee/ginger/turmeric processing units, winery plants, Ice candy units, fodder cutting units, poultry farming/hatchery units, silk rearing/processing units, pisciculture, prawn culture, floriculture in green houses, mushroom production units, sugarcane crushing units, milk/meat processing units, bamboo processing units, paper/steel/aluminum recycling units, manufacturing/processing/preserving of goods such as cold storage plants/units, agriculture based industries, horticulture and any other type of industry where raw material is converted into finished products with the help of electrical motive power, printing press, construction of power generating stations/substations and power supply to any generating stations etc. This will include domestic or commercial purpose usage within the industrial complex.

#### Tariff Rates: (Option-1)

A)	<b>Fixed Charge:</b>	<b>Rs 70.00</b> per month per kW of Contracted Load.
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#### B) Energy charge per month: -

##### Metered Supply:

Energy Units	Tariff applicable
For all Unit consumed	@ Rs 6.15 per kWh

**Option-2: Time of the Day based tariff**

*No ToD tariff will be applicable for consumers who opts for Option-1 tariff*

Option-2 (TOD Tariff)	Fixed Charge	TOD Energy Charges (Rs./kWh/PM)			
		Normal	Morning Peak	Solar Hours	Evening Peak
Small/Micro Industry	(Rs.kW/CL per month)	22:00 – 06:00	06:00 – 09:00	09:00 – 17:00	17:00– 22:00
i All Units	70	6.15	7.38	4.92	7.38

**Note 1:** Even though, TOD tariff has been determined under Option – 2, the consumer may start to avail only when the Distribution Licensee put all necessary system (Metering arrangement, data communication & billing software etc.) is kept in place.

**12.4. Subsidized Tariffs for HT Category Supply**

The tariffs are applicable for those consumer availing supply at voltage above 400V irrespective of connected load/contracted demand. It is mandatory to supply with voltage above 400V to consumer having a contracted Load of above **50 kW** or Contract Demand of above **55.56 kVA**, as per clause 3.2 of JERC for M&M (Electricity Supply Code) Regulations, 2013 with up to date amendments made.

**12.4.1. H.T. Category – 1: Commercial**

**Applicability:** This Tariff is applicable to similar purposes defined in LT Supply under Category-3 for Commercial Purposes usage.

**Tariff Rates: (Option-1)**

A)	<b>Demand Charge:</b>	<b>Rs 105.00</b> per month per kVA of Billing Demand.
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**B) Energy charge per month:**

**Metered Supply:**

Energy Units	Tariff applicable
For all Unit consumed	@ Rs 9.61 per kVAh

**Option-2: Time of the Day based tariff**

*No ToD tariff will be applicable for consumers who opts for Option-1 tariff*

Option-2 Tariff)	(TOD)	Fixed Charge	TOD Energy Charges (Rs./kVAh/PM)			
			Normal	Morning Peak	Solar Hours	Evening Peak
Commercial HT		(Rs.kVA/BD per month)	22:00 – 06:00	06:00 – 09:00	09:00 – 17:00	17:00- 22:00
i	All Units	105	9.61	11.53	7.69	11.53

**Note 1:** Even though, TOD tariff has been determined under Option – 2, the consumer may start to avail only when the Distribution Licensee put all necessary system (Metering arrangement, data communication & billing software etc.) is kept in place.

#### 12.4.2. H.T. Category - 2: Public Water Works (HT- PWW)

**Applicability:** This tariff is applicable to similar purposes defined in LT Category-5 Supply for Public Water Works (PWW) and sewerage system.

##### Tariff Rates: (Option-1)

A)	<b>Demand Charge:</b>	<b>Rs 105.00</b> per month per kVA of Billing Demand.
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##### B) Energy charge per month: -

Metered Supply:

Energy Units	Tariff applicable
For all Unit consumed	@ Rs 9.90 per kVAh

##### Option-2: Time of the Day based tariff

**No ToD tariff will be applicable for consumers who opts for Option-1 tariff**

Option-2 Tariff)	(TOD)	Fixed Charge	TOD Energy Charges (Rs./kVAh/PM)			
			Normal	Morning Peak	Solar Hours	Evening Peak
Public Works	Water	(Rs.kVA/BD per month)	22:00 – 06:00	06:00 – 09:00	09:00 – 17 :00	17:00- 22:00
i	All Units	105	9.90	10.89	7.92	10.89

**Note 1:** Even though, TOD tariff has been determined under Option – 2, the consumer may start to avail only when the Distribution Licensee put all necessary system (Metering arrangement, data communication & billing software etc.) is kept in place.

**12.4.3. H.T. Category - 3: Irrigation & Agriculture****12.4.3.1. HT – Agriculture Category:**

**Applicability:** This Tariff is applicable to water pumping for agricultural purposes by Individual farmer only.

**Tariff Rates: (Option-1)**

A)	<b>Demand Charge:</b>	<b>Rs 105.00</b> per month per kVA of Billing Demand.
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**B) Energy charge per month:  
Metered Supply:**

Energy Units	Tariff applicable
For all Unit consumed	@ Rs 5.66 per kVAh

**12.4.3.2. HT – Irrigation Category:**

**Applicability:** This tariff is applicable to farmers pumping water for Irrigation/Agricultural purpose by those other than individual farmers.

**Tariff Rates:**

A)	<b>Demand Charge:</b>	<b>Rs 105.00</b> per month per kVA of Billing Demand.
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**B) Energy charge per month: -  
Metered Supply:**

Energy Units	Tariff applicable
For all Unit consumed	@ Rs 5.66 per kVAh

**Option-2: Time of the Day based tariff**

*No ToD tariff will be applicable for consumers who opts for this category of consumer.*

Option-2 (TOD Tariff)	Fixed Charge	TOD Energy Charges (Rs./kVAh/PM)			
		Normal	Morning Peak	Solar Hours	Evening Peak
<b>Agriculture &amp; Irrigation (Others)</b>	<b>(Rs.kVA/BD per month)</b>	<b>22:00 – 06:00</b>	<b>06:00 – 09:00</b>	<b>09:00 – 17:00</b>	<b>17:00-22:00</b>
i All Units	105	5.66	6.23	4.53	6.23

**Note 1:** No TOD tariff is there for agricultural consumers of this category. Hence it is same as Non-TOD tariff.

**12.4.4. H.T. Category - 4: Medium Industry**

**Applicability:** This Tariff is applicable to similar purpose defined in LT Category-7 for small industry purpose with Contract Demand up to 125 kVA.

**Tariff Rates: (Option-1)**

A)	<b>Demand Charge:</b>	<b>Rs 105.00</b> per month per kVA of Billing Demand.
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**B) Energy charge per month: -  
Metered Supply:**

Energy Units	Tariff applicable
For all Unit consumed	@ Rs 8.80 per kVAh

**Option-2: Time of the Day based tariff**

*No ToD tariff will be applicable for consumers who opts for Option-1 tariff*

Option-2 (TOD Tariff)	Fixed Charge	TOD Energy Charges (Rs./kVAh/PM)			
		Normal	Morning Peak	Solar Hours	Evening Peak
Medium Industry	(Rs.kVA/BD per month)	22:00 – 06:00	06:00 – 09:00	09:00 – 17:00	17:00 – 22:00
i All Units	105	8.80	10.56	7.04	10.56

**Note 1:** Even though, TOD tariff has been determined under Option – 2, the consumer may start to avail only when the Distribution Licensee put all necessary system (Metering arrangement, data communication & billing software etc.) is kept in place.

**12.4.5. H.T. Category- 5: Large Industry**

**Applicability:** This Tariff is applicable for supply of power to industrial consumers having license from designated authority of appropriate government and not covered under any other category, at a single point for industrial purposes with Contract Demand above 125 kVA.

**Tariff Rates: (Option-1)**

A)	<b>Demand Charge:</b>	<b>Rs 105.00</b> per month per kVA of Billing Demand.
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**B) Energy charge per month: -  
Metered Supply:**

Energy Units	Tariff applicable
For all Unit consumed	@ Rs 9.85 per kVAh

**Option-2: Time of the Day based tariff**

**No ToD tariff will be applicable for consumers who opts for Option-1 tariff**

Option-2 (TOD Tariff)	Fixed Charge	TOD Energy Charges (Rs./kVAh/PM)			
		Normal	Morning Peak	Solar Hours	Evening Peak
<b>Large Industry</b>	<b>(Rs.kVA/BD per month)</b>	<b>22:00 – 06:00</b>	<b>06:00 – 09:00</b>	<b>09:00 – 17:00</b>	<b>17:00-22:00</b>
i   <b>All Units</b>	105	9.85	11.82	7.88	11.82

**Note 1:** Even though, TOD tariff has been determined under Option – 2, the consumer may start to avail only when the Distribution Licensee put all necessary system (Metering arrangement, data communication & billing software etc.) is kept in place.

#### 12.4.6. H.T. Category - 6: Bulk Supply within the State

**Applicability:** This tariff is applicable for all installations, including mixed loads similar to LT category 2 & 3 such as private sector installation, educational institution, defense installation, government & public sector offices & complexes and Hospital etc., that will arrange their own distribution system of power within the premises with the approval of competent authority. This will not include industrial complexes consisting mixed load of LT category 2 & 3.

#### Tariff Rates: (Option-1)

A)	<b>Demand Charge:</b>	<b>Rs 105.00</b> per month per kVA of Billing Demand.
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#### B) Energy charge per month: - Metered Supply:

Energy Units	Tariff applicable
For all Unit consumed	@ Rs 9.90 per kVAh

#### Option-2: Time of the Day based tariff

**No ToD tariff will be applicable for consumers who opts for Option-1 tariff**

Option-2 (TOD Tariff)	Fixed Charge	TOD Energy Charges (Rs./kVAh/PM)			
		Normal	Morning Peak	Solar Hours	Evening Peak
<b>Bulk Supply</b>	<b>(Rs.kVA/BD per month)</b>	<b>22:00 – 06:00</b>	<b>06:00 – 09:00</b>	<b>09:00 – 17:00</b>	<b>17:00-22:00</b>
i   <b>All Units</b>	105	9.90	10.89	7.92	10.89

**Note 1:** Even though, TOD tariff has been determined under Option – 2, the consumer may start to avail only when the Distribution Licensee put all necessary system (Metering arrangement, data communication & billing software etc.) is kept in place.

**12.5. Temporary Power Supply**

**Applicability:** Temporary power supply shall be given through correct meter and carried out as per procedure laid down in clause 4.56 to 4.70 of the JERC for Manipur & Mizoram (Electricity Supply Code) Regulations, 2013 along with latest amendments. If the applicant provides the materials for service line, it shall be treated as per clause 4.133 of the JERC for Manipur & Mizoram (Electricity Supply Code) Regulations, 2013 with latest amendments. If the licensee/MSPDCL desired to delegated to power to various level of officers, it may be done through an executive order within the licensee/MSPDCL. However, in all cases, overall duration should not violate the supply code mentioned above. If the service line is arranged by consumer, it shall be treated as per clause 4.133 of the JERC for Manipur & Mizoram (Electricity Supply Code) Regulations, 2013 with latest amendments and be returned to the consumer after the period is over. The Bill shall be served at the following rates:

**Tariff Rates:**

- A) Fixed / Demand charge:** 1.5 times the rate of fixed/demand charge of the applicable tariff category for which power supply is given.
- B) Energy charge per month:** 1.5 times the rate of the highest rated slab of the applicable tariff category for which energy is supplied.

**12.6. Computation of energy consumed for un-metered supply:****12.6.1. Street light connection & unmetered consumers:**

As per Section-55 of Electricity Act 2003 and as per clause 5.1 of the JERC for Manipur & Mizoram (Electricity Supply Code) Regulations, 2013 with latest amendments, no installation should be serviced without fixing appropriate and correct meter. Therefore, after elapse of more than 20 years from the E. Act 2003 effective date and after elapse of several years from the effective date of the said supply code, the formula for computation of energy consumed for unmetered supply is withdrawn. Henceforth, MSPDCL should invariably install energy meters for all category of consumers.

**12.6.2. Short period of unmetered supply: -**

For un-meter (meter not available) supply as a result of defective, burnt, lost meter shall be treated as per 6.11 – 6.13 of the JERC for Manipur and Mizoram (Electricity Supply Code) Regulations, 2013 along with up to date amendments.

**12.6.3. For Un-authorized consumer/Theft (includes by-pass of meter)/Pilferage and cases cover by section 135 of the Act: -**

The energy consumed shall be computed as per Annexure 11.1.19 of the JERC for Manipur and Mizoram (Electricity Supply Code) Regulations, 2013 along with applicable up to date amendments. The energy so computed shall be evaluated as follows: -

**(a) Load less than 10 kW**

1. First instance: - Three (3) times of the rate of the applicable tariff (fixed and variable charges) for which the stolen energy was assessed as consumed/utilised.
2. Second and subsequent instance: - Six (6) times of the rate of the applicable tariff (fixed and variable charges) for the entire quantum stolen energy was assessed as consumed/utilised.

**(b) Load exceeding 10 kW**

1. First instance: Three (3) times the rate of the applicable tariff (fixed and variable charges) for which the stolen energy was assessed as consumed/utilized.
2. Second and subsequent instance: - Six (6) times the rate of the applicable tariff (fixed and variable charges) for which the stolen energy was assessed as consumed/utilized.

**Note:** - Additional punishment of theft shall be as per Electricity Act 2003 (with latest amendment) and as per the JERC for Manipur and Mizoram (Electricity Supply Code) Regulations, 2013 along with applicable latest amendments.

**12.7. Miscellaneous Charges**

**Meter Rent**

**12.7.1. Meter Rent for non-prepaid meters:**

Monthly charges for hiring of the meter, indicator payable shall be as follows:

a)	AC, Single phase Energy meter, whole current	<b>Rs. 10.00 per month</b>
b)	AC, Three phase Energy meter, whole current	<b>Rs. 20.00 per month</b>
c)	AC, three phase Energy meter, CT operated	<b>Rs. 50.00 per month</b>
d)	AC, three phase Energy meter, CT & PT operated	<b>Rs. 500/- per month</b>

**12.7.2. Meter Rent for Pre-Paid Meters:**

Monthly charges for hiring of the meter, indicator payable shall be as follows:

a)	AC, Single phase PP, Energy meter, <b>whole current</b>	<b>Rs. 20.00 per month</b>
b)	AC, Three phase PP, Energy meter, <b>whole current</b>	<b>Rs. 40.00 per month</b>

**12.7.3. Meter Rent for Smart Meters:**

Monthly charges for hiring of the meter, indicator payable shall be as follows:

a)	AC, Single phase PP, Energy meter, <b>whole current</b>	<b>Rs. 40.00 per month</b>
b)	AC, Three phase PP, Energy meter, <b>whole current</b>	<b>Rs. 60.00 per month</b>

**Pole/Tower usage charge per month****12.7.4. For supporting of internet/media/telephone cables:**

**This charge shall be borne by Operator/Distributor of visual media network.**

- a) Rs.10.00 per pole per cable per month in case of internet cable/ media cables/visual media cables.
- b) Rs.20.00 per pole per month per cable in case of landline telephone cable. **(a cable having up to 5 pair of lines shall be taken as one cable for this purpose)** Telephone cable having more than 5 pairs shall be considered as 2, 3 etc, by dividing actual number of pairs by 5 to arrive at equivalent number of cables. Any fraction shall be rounded to next higher integer.

**12.7.5. Other charges for meter:****i) Meter shifting charge:**

- (1) Rs 100.00 per shifting if resulted from reconstruction / modification of building and at consumer's request. Required material if need be borne by Consumer himself.
- (2) Free of cost if shifting is done in the interest to licensee. Required material is borne by licensee.

Meter shifting shall be carried out as per Chapter – 5 of the JERC for Manipur and Mizoram (Electricity Supply Code) Regulations, 2013 with latest up to date amendments.

**ii) Replacement of meter:** - Licensee shall have stock of energy meter as per clause 5.51 of the JERC for Manipur and Mizoram (Electricity Supply Code) Regulations, 2013 with up to date amendments. Replacement of meter shall be carried out as per clause 5.31 to 5.50 of the same code mentioned above. Charges for other materials will be extra.

However, in case of replacement of post-paid meter by prepaid meter by the utility, no meter replacement charge shall be borne by the consumer and the entire charge shall be borne by the utility.

**iii) Execution charge for re-installation/installation of meter: -**

a) For existing consumer shall be at free of cost.

b) For disconnected consumer being re-connected (if meter is removed) shall be charged @ Rs 75.00.

c) For new consumer, it shall be included in the cost-of-service connection under the nomenclature of **Execution Charges**.

**iv) Cost of Energy Meters supplied by Licensee:**

As per the Licensee's purchase rate plus testing fee, if supplied from the Licensee (energy meters approved / tested by the Licensee only shall be used. Prima facie energy meters installed for usage shall be of those approved or tested & approved by the Licensee).

However, when the cause leading to subsequent replacement is either on account of manufacturing defect or fault of licensee then, it shall be at free of cost.

**12.7.5.1. Charges for testing of Meters at the request of consumers:** (Testing charge is inclusive of costs of meter re-sealing materials/equipment).

Sl. No	Type of Meter for testing	Charges payable
i)	For AC, Single phase (1Ø) LT energy meter	Rs.50.00 per meter per testing.
ii)	For AC, Three phase (3Ø) LT energy meter <b>whole current</b>	Rs.75.00 per meter per testing.
iii)	For AC, three phase (3Ø) LT energy meter, <b>CT operated</b>	Rs.100.00 per meter per testing.
iv)	For Energy meter, AC Three Phase (3Ø), <b>CT &amp; PT operated</b>	Rs.150.00 per meter per testing.
v)	For any other type of meter,	Rs.200.00 per meter per

HT Supply	testing.
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In case the meter supplied by the Licensee fitted to the consumer premises is found to be defective from initial fitting, testing and replacement of meter shall be carried out as per clause 5.31 to 5.50 of the JERC for Manipur and Mizoram (Electricity Supply Code) Regulations, 2013 with up to date amendments.

#### 12.7.6. Testing of Consumer's Installation:

The first test and inspection will be carried out free of cost as per clause 4.47 of the Joint Electricity Regulatory Commission for Manipur and Mizoram (Electricity supply Code) Regulations, 2013 with up to date amendments. Should any further test or inspection be necessitated due to fault in the installation or due to non-compliance with the condition of supply by the consumer an extra charge of Rs. 100.00 per test payable in advance, shall be levied. In the event of the consumer failing to pay the testing charge in advance with in stipulated time, the Licensee will be at liberty to disconnect the consumer's premise from the supplier's main.

#### 12.7.7. Disconnection and Reconnection

- (1) **Disconnection:** -Disconnection of an installation in all cases will be **free of charges**.
- (2) **Reconnection:** - Reconnection charge shall be as follows: -

Sl. No	Description	Reconnection charge
(i)	For AC single phase (1Ø) LT supply	<b>Rs. 80.00</b>
(ii)	For AC three phase (3Ø) LT supply	<b>Rs.150.00</b>
(iii)	For AC HT supply	<b>Rs.400.00</b>

Note: - Additional charges will be levied if extra material is required.

#### 12.7.8. Charges for change of category:

Change of category will be carried out as per clause 4.72 to 4.80, clause 4.85 to 4.86 and 4.90 to 4.93 of the Joint Electricity Regulatory Commission for Manipur and Mizoram (Electricity supply Code) Regulations, 2013 along with up to date amendments.

**12.7.9. Charges for Replacement of Connection Wire, Cut-out, Fuse, Meters etc.:**

Cost of replacement after initial fixation of connection wire, cut-out, fuses, meters etc. will be borne by the consumers and shall be payable by the consumer in advance as per purchase rate of the Licensee. If the Licensee supplies the materials or the consumer may arrange the required materials as per the required specifications of the Department.

**The execution charge shall be as follows:**

**(1) For Cable and wire-:**

S.No	Description	Execution charge
(a)	Single phase connection	<b>Rs. 400.00</b> per connection.
(b)	Three phase connection	<b>Rs. 600.00</b> per connection.
(c)	HT three phase connection	<b>Rs. 900.00</b> per 100 meters of the HT line.

**(2) For Cut-Out & Fuse: -**

<b>1) per Cut-Out - Rs 15.00</b>
<b>2) per Fuse - Rs 5.00</b>

**(3) For Replacement of meters (if cost of meter arranged by consumers)**

<b>a) Single Phase: Rs.40/-</b>	<b>b) Three Phase: Rs.60/-</b>
<b>c) CT operated: Rs.80/-</b>	<b>d) CT &amp; PT operated: Rs.80/-</b>

**Works shall be executed only on producing the proof of payment receipt from concerned office.**

**Note: If Licensee is providing with the meter for replacement, then the extra cost as specified by the Licensee will have to be paid including any applicable taxes.**

**12.7.10. Re-rating of Installation: -**

This charge is for meeting expenses toward spot verification of load and other connected recording works. Fees for re-rating of the consumer's installation at the request of the consumer shall be Rs.100.00 per rerating per connection. Inspection for re-rating should be carried out only on advance payment in the concerned office and on physical production of such payment receipt.

These charges shall be payable by the consumer in advance. The aforesaid charges do not include the charges payable by the consumer for other works connected due to change of connected load. Rerating shall be carried out as per clause 4.94 to 4.107 of the JERC for Manipur and Mizoram (Electricity Supply Code) Regulations, 2013 with up to date amendments made.

**12.7.11. Security Deposit:**

**(a) Load Security:**

The amount of load shall be calculated as per the procedure prescribed in clause 4.123 – 4.127 and determine as per Annexure 11.18 of the JERC for M&M (Electricity Supply Code) Regulations, 2013. **However, consumer with prepaid meter shall not be required to pay load security deposit.**

**(b) Meter Security (if Licensee's meter is used):**

The amount of Security deposit towards meter security shall normally be the price of the meter as fixed by the licensee from time to time in line with **Section 55 of Electricity Act 2003.**

**12.7.12. Charges for Replacement of tamper-proof Meter Box:**

For AC single phase LT or three phases LT without CT or with CT, the charge will be as per Licensee's purchase rate in case the energy meter box is replaced by the Licensee from its store.

**The execution charges shall be as follows:**

<b>a) Single Phase: Rs.20/-</b>	<b>b) Three Phase: Rs.30/-</b>
<b>c) CT operated: Rs.40/-</b>	<b>d) CT &amp; PT operated: Rs.40/-</b>

**12.7.13. Charges for Testing of Transformer Oil:**

- (a) For first sample of oil: Rs.150.00 per sample.
- (b) For the next additional sample of oil of the equipment received at the same time of the first sample: Rs.100.00 per sample.

**12.7.14. Service Lines & Service Connection:**

**(i) Type of Service Connection:** Type of service connection and distance for service connection line length will be as per clause 4.2 read with clause 5.10 of the Joint Electricity Regulatory Commission for Manipur and Mizoram (Electricity Supply Code) Regulations, 2013.

**(ii) Cost of Service Connection:** As stipulated in clause 4.37 and 4.131 of the Joint Electricity Regulatory Commission for Manipur and Mizoram **(Electricity Supply Code) Regulations, 2013**. If the consumer desires to arrange service connection materials, the Department (not below rank of Junior Engineer concerned) will check all the materials.

**8.14 Mutation Fee:** Mutation fee i.e. fee for change of name shall be Rs.50/- per change. This shall be carried out as per clause 4.81 to 4.84 of the Joint Electricity Regulatory Commission for Manipur and Mizoram (Electricity Supply Code) Regulations, 2013 along with up to date amendments made.

**12.7.15. Cost of Application Form:**

The application form shall be free of cost vide clause 4.14 of the Joint Electricity Regulatory Commission for Manipur and Mizoram (Electricity Supply Code) Regulations, 2013 along with up to date amendments made.

**12.7.16. Operation & Maintenance (O&M) Charge on dedicated assets: -**

The O & M charge of assets created out of such amount received without any obligation **to return the same and no interest costs attached to such subvention, from consumer** contribution, Deposit work and any similar nature shall be as follows: -

- (1) The completion costs shall be escalated at the rate of 4 % per annum from the year of completion to arrive the costs of the assets for 2015-16 level.
- (2) The annual O & M charges/expenses shall be 5 % from the 2015-16 level costs.
- (3) The O & M charges/expenses for each subsequent will be determined by escalating the base charges/expenses determined above for 2015-16, at the escalation factor of 5.72 % to arrive at possible O & M charges / expenses for each year.

**ANNEXURE - I**

**MINUTES OF THE MEETING OF THE STATE ADVISORY COMMITTEE  
OF MANIPUR**

**MANIPUR ELECTRICITY REGULATORY COMMISSION (MnERC)**

Civil Secretariat, South-Block, 1<sup>st</sup> Floor, Room No. 55-56,  
Mantripukhri, Imphal, Manipur - 795002

No. 48/1/2026-MnERC/189-93

Imphal, the 4<sup>th</sup> May, 2026

**MINUTES OF THE 1<sup>st</sup> MEETING OF THE STATE ADVISORY COMMITTEE OF  
MANIPUR HELD ON 27<sup>TH</sup> APRIL, 2026 FROM 10.30 AM AT HOTEL CLASSIC  
GRANDE, IMPHAL, CHAIRED BY SHRI SOUBAM IBOPISHAK SINGH,  
CHAIRPERSON, MnERC**

The list of members and participants given at Annexure

1. At the onset, the Chairperson welcomed all the Committee Members and Special Invitee Shri Shailesh Kumar Chourasia, Commissioner (Power), Government of Manipur. In his welcome address Chairperson emphasized the need for enhancement of Renewable energy generation in the State and adoption of new technologies for development of the Sector and also encourage participation of consumers in demand side management. The Chairperson, also, requested all the Committee Members to spread awareness among the consumers and also actively participate in formation of policy proposals, suggestions for ease of doing business in the sector.
2. Special invitee to the meeting Shri Shailesh Kumar Chourasia, Commissioner (Power), in his opening speech emphasized the need for working together of the service provider, MSPCL, MSPDCL, MANIREDA, MnERC and the SAC members to enhance the growth of power sector in the State and to adopt feasible policies suitable as per the available potential of Renewable Power generation in the State.
3. Further the meeting proceeded with the following agendas:
  - i. **Agenda No.1. Presentation on "Draft Policy on Microgrid for Manipur State" by MnERC**

Chairperson (MnERC), Manipur presented the "Draft Policy on Microgrid for Manipur State". Draft Microgrid Policy is a proposal to enhance Renewable Energy generation and move towards Self-Sufficiency in power generation in Manipur as long-term goal. A Case Study on Khoupum Valley Pilot Microgrid Project was, also, taken up and the

potentials available like Floating Solar Plant, Micro Hydel Plant, Wind Energy Plant, Battery Energy Storage System (BESS), Pump Storage System were discussed.

The Committee Members appreciated and endorsed the development of Microgrid Policy for Manipur State and suggested that the incentives that can be given from the Government side also may be included in the policy proposal.

**ii. Agenda No.2. Presentation on “Tariff Finalization for the year 2026-27” by MnERC**

Pricewaterhousecoopers Private Limited, Kolkata presented Electricity Tariff for FY 2026-27 and explained to SAC members and the invitees present on the Meeting through Video Conference. The Electricity tariff truing up of FY 2024-25, Annual Performance Review (APR) of FY 2025-26 and Aggregate Revenue Requirement (ARR) for FY 2026-27 were discussed in the meeting.

The Members, also, discussed over the tariff and losses of energy in the System. Further, Chairperson (MnERC), Manipur informed the Member that the tariff issues shall also be discussed on the day of Public Hearing scheduled on the 30<sup>th</sup> April, 2026.

**iii. Agenda No.3. Presentation on “Advance Metering infrastructure” by MSPDCL**

Manipur State Power Distribution Company Limited (MSPDCL), Manipur presented “Advance Metering infrastructure”. The Company elaborated about the Smart Metering, Advance Metering Infrastructure (AMI) and how they can enhance the transparency by providing two-way communication between the consumers and utility. This will help in participation of consumer in power management, demand side management and overall improvement of the power system efficiency and stability.

**iv. Agenda No.4. Panel Discussion on Energy transition, Digitization, adoption of AI with consumer participation in Demand side management**

A panel discussion was held at the end of the Meeting with Shri Soubam Ibopishak Chairperson (MnERC), Shri Shailesh Kumar Chourasia, Commissioner (Power), Shri Th Bimol, Managing Director (MSPCL), Shri M Rabi Singh, Managing Director (MSPDCL), Shri Dr. Sharath Chandra Arroju Director (MANIREDA), as Panelists and Shri Bijananda Chabungbam, Secretary (MnERC) as Moderator. The panel discussion was about the transition from conventional energy sources to Renewable energy sources and how Manipur can participate in the energy transition journey of the Country. The panel,

also, discussed how digitization and AI could help in managing the power sector and increase participations of consumers in the power system management.

4. The meeting ended with vote of thanks from Secretary (MnERC), Manipur.

Sd/-  
(Soubam Ibopishak Singh)  
Chairperson (MnERC),  
Manipur

Memo No. 48/1/2026-MnERC/189-93

Imphal, the 4<sup>th</sup> May, 2026

Copy to (for kind information):

1. Secretary to the Hon'ble Chief Minister, Manipur
2. Staff Officer to CS, Government of Manipur
3. All Members the State Advisory Committee
4. Guard File

  
(Bijananda Chabungbam)  
Secretary (MnERC),  
Manipur

## ANNEXURE

**MANIPUR ELECTRICITY REGULATORY COMMISSION (MnERC)**

Civil Secretariat, South-Block, 1<sup>st</sup> Floor, Room No. 55-56,  
Mantripukhri, Imphal, Manipur - 795002

No. 48/1/2026-MnERC

Imphal, the 4<sup>th</sup> May, 2026

**List of Members and Participants who attended the 1st Meeting of State  
Advisory Committee, Manipur**

**Date & Time:** 27<sup>th</sup> April, 2026  
**Venue:** Hotel Classic Grande, Imphal

**MEMBER PRESENTS**

Sl No.	Name	Designation
1	Soubam Iboishak Singh	Chairperson, MnERC
2	Th. Bimol Singh	Managing Director MSPCL
3	M. Rabi Singh	Managing Director MSPDCL
4	Dr. Sharath Chandra Arroju	Director MANIREDA
5	Hannah Kahmei	Director Trade Commerce and Industry Department
6	Kh. Diana Devi	Director Transport Department
7	Peter Salam	Director Agriculture Department
8	Dr. Ch Ibohal Meitei	Professor, Manipur Institute of Management Studies
9	Prof. Damodar Nepram	(HoD) Department of Economics, Manipur University
10	Daniel P. Kamsuan	Advocate, Tamenglong District
11	Th Joykumar Singh	President, All Manipur Entrepreneur's Association
12	Bijananda Chabungbam	Secretary, MnERC

**SPECIAL INVITEES/ INVITEES**

SI No.	Name	Designation
1	Shailesh Kumar Chourasia	Commissioner, Power
2	M. Chinglembi Luwang	Joint Secretary, Power
3	N. Parithoihen	Chief Finance Officer, Transport
4	Babita Thangjam	Sr. Scientific Officer, MANIREDA
5	W. Suraj Singh	Joint Director, MANIREDA
6	Chandramani M.	General Manager(P), MSPDCL
7	Waikhom Bailo Singh	i/c DGM(Commercial), MSPDCL
8	N. Purnima	JE, Electrical, MSPDCL
9	Usham Rocky Singh	DGM IED-IV, MSPDCL
10	Thokchom Satyajeet Singh	Manager, MSPDCL
11	A. Chingkheinganba	Lead, AMISP, MSPCL
12	Laishram Ritu	GM, MSPCL
13	Madhu Dalal	Consultant, MSPCL
14	A. Robin Singh	ED, MSPCL
15	Kh Umakanta Singh	Manager (Tech), MSPCL
16	I. Roji	JE (Electrical), MSPCL

## ANNEXURE - II

**LIST OF PERSONS ATTENDED PUBLIC HEARING ON  
TARIFF PETITION FOR FY 2026-27 IN RESPECT OF MSPDCL, MANIPUR  
STATE**

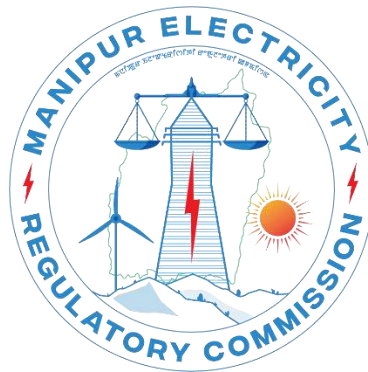
**Date & Time** : 27<sup>th</sup> April, 2026 from 10:30 am to 1:30 pm  
**Venue** : Hotel Classic Grande, Imphal

Sl. No.	Name	Designation/Organization
1.	Soubam Ibopishak Singh	Chairperson, MnERC
2.	Th. Bimol Singh	MD, MSPCL
3.	M. Rabi Singh	MD, MSPDCL
4.	Bijananda Chabungbam	Secretary, MnERC
5.	A. Nobin Singh	ED (Tech), MSPCL
6.	M. Rubina	ED (FA), MSPCL
7.	H. Debeswor Singh	GM (S/S), MSPCL
8.	Prava Keisav	GM (Plg), MSPCL
9.	L. Ritu	GM (SLDC), MSPCL
10.	Reshmi Raj	DGM (FA), MSPCL
11.	Taruba Thingom	DGM, MSPCL
12.	Kh. Umakanta	Manager(Tech), MSPCL
13.	Irom Roji	JE (Elect), MSPCL
14.	Manisha Devi Thokcham	JE (Elect), MSPCL
15.	Ng. Kirankumar	GM (Comm), MSPDCL
16.	Usham Rocky	DGM, MSPDCL
17.	W. Bailo Singh	DGM (Comm), MSPDCL
18.	Achom Sushma	DGM, MSPDCL
19.	Th. Satyajeet	Manager, MSPDCL
20.	Oinam Reena Devi	JE (Elect), MSPDCL
21.	N. Purnima	JE (Elect), MSPDCL
22.	A. Chingkheinganba	AMISP, MSPDCL
23.	W. Suraj Singh	Jt. Director, MANIREDA
24.	Babita Thangjam	Sr. Scientific Officer, MANIREDA
25.	Madhu Dalal	Consultant, MSPCL
26.	Naresh Agarwalla	Consultant, MSPDCL
27.	Piyush Lohia	Consultant, MnERC
28.	S. Chaoba Singh	President, AMPCA
29.	K. Sanatomba	Gen. Secy, AMPCA
30.	Dr. James Elangbam	Vice President, AHPI Manipur
31.	Richana Kh.	Ex. Member, AHPI
32.	Robertson Elangbam	PA to MD, AHPI
33.	Arya Thoudam	AGM, AHPI
34.	H. Rajesh	Reporter DD News
35.	M. Indra	Reporter, ISTV
36.	G. Jayanta	Journalist, ISTV
37.	N. Kumar	Reporter, SkTV

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<b>Sl. No.</b>	<b>Name</b>	<b>Designation/Organization</b>
38.	Anand	Camera, TomTV
39.	Niranjana Oinam	Reporter, Poknapham
40.	K. Tomraj	Press, Elite TV
41.	L. Birjit	Press, Elite TV
42.	Y. Akash	Reporter, NewTV
43.	Loyanganba Ch	V. Journalist, SkTV
44.	Hemchandra Th.	Reporter, Sanaleibak





**MANIPUR ELECTRICITY REGULATORY COMMISSION (MNERC)**  
BLOCK A, GROUND FLOOR, OLD SECRETARIAT, NORTH BLOCK  
BABUPARA,  
IMPHAL, MANIPUR – 795001

Website: [mnerc.mn.gov.in](http://mnerc.mn.gov.in)  
e-mail: [ercmanipur@gmail.com](mailto:ercmanipur@gmail.com)

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