

Part – I

True-up for the FY 2025-26

Submitted by:

**Power & Electricity Department
Government of Mizoram**

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LIST OF ABBREVIATIONS

Abbreviation	Description
A&G	Administration & General
ARR	Aggregate Revenue Requirement
CAGR	Compound Annual Growth Rate
CD	Contract Demand
CERC	Central Electricity Regulatory Commission
CGS	Central Generating Stations
CoS	Cost of Supply
CPSU	Central Power Sector Undertakings
Crs	Crore
D/E	Debt Equity
P&ED Mizoram	Power & Electricity Department, Govt. of Mizoram
FAC	Fuel Adjustment Costs
FDR	Fixed Deposits Receipts
FY	Financial Year
GFA	Gross Fixed Assets
HP	Horse Power
HT	High Tension
JERC (M&M)	Joint Electricity Regulatory Commission for Manipur & Mizoram
KV	Kilovolt
KVA	Kilovolt-Amps
kWh	kilo Watt hour
LT	Low Tension
LTC	Leave Travel Concession
MU	Million Units
MVA	Million Volt-Amps
MZERC	Mizoram Electricity Regulatory Commission
MW	Mega Watt
O&M	Operation & Maintenance
PLF	Plant Load Factor
PLR	Prime Lending Rate
R&M	Repairs and Maintenance
RoE	Rate of Return
₹	Rupees
S/s	Sub Station
SBI	State Bank of India
T&D	Transmission & Distribution
UI	Unscheduled Interchange

1 True-up for FY 2024-25

1.1. Background

Multi Year Tariff Order for the control period of 5 years from FY 2023-24 to FY 2027-28 was issued by the Hon'ble Commission vide order dated 28.03.2023 under the Joint Electricity Regulatory Commission for Manipur and Mizoram (Multi Year Tariff) Regulations, 2014 read with First Amendment Regulations, 2019.

The Hon'ble Commission determined the Aggregate Revenue Requirement for the FY 2023-24 to FY 2027-28 & Tariff for the FY 2023-24 vide Order dated 28.03.2023. Further, Tariff Order for the FY 2024-25 was issued vide Order dated 15.03.2024.

Regulation 10(1) & (2) of the Joint Electricity Regulatory Commission for Manipur and Mizoram (Multi Year Tariff) Regulations, 2014 provides as follows:

“10.1 Where the Aggregate Revenue Requirement and expected revenue from tariff and charges of a Generating Company or Transmission Licensee or Distribution Licensee is covered under a Multi-Year Tariff framework, then such Generating Company or Transmission Licensee or Distribution Licensee, as the case may be, shall be subject to truing up of expenses and revenue during the Control Period in accordance with these Regulations.

10.2 The Generating Company or Transmission Licensee or Distribution Licensee shall file an Application for Truing up of the previous year and determination of tariff for the ensuing year, within the time limit specified in these Regulations”

Further, the Hon'ble Commission notified the First Amendment Regulations, 2019 is as follows:

“5.2 The filing of the Control Period under these Regulations shall be as under.

(i).....

(ii) From the second year of the Control Period onwards and upto the last year of the Control Period, the petition in each year shall comprise of:

- a. Truing Up for the previous year with audited accounts, and Annual Performance Review (APR) with revision of ARR approved in MYT Order for current year and revised projection of ARR approved in MYT Order for the ensuing year in accordance with these Regulations;*
- b. Revenue from the sale of power at existing tariffs and changes for the current year;*
- c. Revenue gap for the ensuing year calculated based on the revised projection of ARR and truing up of the previous year;*
- d. Application for determination of tariff for the ensuing year.”*

The Hon'ble Commission carried out the review of the FY 2024-25 vide order dated 24.03.2025. The actual figures for the FY 2024-25 are now available. As required by the Regulations, P&ED Mizoram is submitting the Audited Annual Accounts for the FY 2024-25 and Asset & Depreciation Register.

Further, in accordance with the Regulation 10(1) & (2) of the Joint Electricity Regulatory Commission for Manipur and Mizoram (Multi Year Tariff) Regulations, 2014 & Regulation 5.2 (ii) of First Amendment Regulations, 2019 as given above, the P&ED Mizoram is submitting the present true-up petition for the FY 2024-25 on the basis of the audited Annual Accounts.

P&ED Mizoram requests the Hon'ble Commission to carry out the true-up of expenses in accordance with the Regulation 10 of the Joint Electricity Regulatory Commission for Manipur and Mizoram (Multi Year Tariff) Regulations, 2014 read with First Amendment Regulations, 2019.

Data given in this chapter is for the entire year i.e. FY 2024-25.

1.2. Energy Sales

The actual sales vis-à-vis the sales approved by the Hon'ble Commission in its Tariff Order dated 15.03.2024 & 24.03.2025 for the FY 2024-25 is as summarized below:

Table1.1: Energy Sales FY 2024-25

(In MUs)

Sl. No.	Category	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
	LT Consumers			
1	Kutir Jyoti	5.38	5.05	5.34
2	Domestic	321.98	320.08	308.41
3	Non-Profit Public Purpose	13.00	12.74	14.50
4	Commercial	44.04	44.54	42.35
5	Public Lighting	2.77	2.89	2.54
6	Public Water Works	6.97	0.23	0.49
7	Agriculture	0.05	0.08	0.16
8	Industrial	2.69	2.59	2.71
9	Electric Vehicle Charging	1.00	0.00	0.00
	Total LT	397.89	388.20	376.50
	HT Consumers			
10	Domestic	2.46	1.39	1.56
11	Non-Profit Public Purpose	4.38	7.06	6.56
12	Commercial	13.88	16.82	16.59
13	Agriculture	1.12	0.21	0.16
14	Public Water Works	98.40	101.40	95.14
15	Industrial	12.10	14.92	6.54
16	Electric Vehicle Charging	1.00	0.00	0.00
17	Bulk Supply	15.55	14.06	12.23
	Total HT	148.89	155.87	138.78
18	Total LT & HT	546.79	544.07	515.28
19	Outside State - Trading	138.01	182.24	196.26
	Total	684.79	726.31	711.54

1.3. Distribution Loss

The actual values of the distribution loss for the FY 2024-25 arrived in accordance with the actual energy sales & energy purchase.

Table 1.2: Distribution Loss for FY 2024-25

Sl. No.	Particulars	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
1	Distribution Loss	14.00%	26.75%	28.01%

1.4. P&ED Mizoram's Own Generation

The P&ED Mizoram's own generation approved for the FY 2024-25 and actual value of own generation made by the P&ED Mizoram for the FY 2024-25 is provided in the table below:

Table 1.3: P&ED Mizoram's Own Generation FY 2024-25

In (MUs)				
Sl. No.	Particulars	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
1	Total Generation (Net)	39.63	37.09	33.38
	Total	39.63	37.09	33.38

It is submitted that Amazon Engineering have been undertaking Operation & Maintenance (O&M) of **Khawiva SHP, Tuipui SHP & Kau Tlabung SHP** and Assam Petroleum Ltd have been undertaking Operation & Maintenance (O&M) of **Teirei SHP** on behalf of P&ED Mizoram. Further, the Installed Capacity & energy generation is included in the books of P&ED Mizoram. The net generation of 0.02 MUs for Lengpui Project & 1.73 MUs for State Solar Generation is included in the total net generation of 33.38 MUs.

1.5. Power Purchase

The power purchase approved for the FY 2024-25 and actual units of power purchase made by the P&ED Mizoram for the FY 2024-25 is provided in the table below:

Table 1.4: Power Purchase Units FY 2024-25

In (MUs)

Sl. No.	Particulars	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
1	Power Purchase Units	761.37	951.40	907.95
	Total	761.37	951.40	907.95

1.6. Energy Balance

The actual energy balance for the FY 2024-25 and the approvals accorded are compared in the table provided below:

Table 1.5: Energy Balance FY 2024-25

Sl. No.	Energy Balance	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
A	Energy Requirement			
1	Energy Sales	546.78	544.07	515.28
2	Distribution Loss (%)	14.00%	26.75%	28.01%
3	Distribution Loss (MUs)	89.01	198.69	200.46
4	Total Energy Requirement	635.79	742.76	715.74
B	Energy Availability			
5	Own Generation	39.63	37.09	31.65
6	Energy Purchase from ER	27.81	33.40	33.90
7	Less: ER Pool Loss (%)	2.00%	1.88%	1.90%
8	Less: ER Pool Loss (Mus)	0.56	0.63	0.64
9	Net Energy for ER	27.25	32.77	33.26
10	Energy Purchase from NER (Exl. Tuirial HEP)	559.03	605.37	603.53
11	UI / Deviation / IEX through exchange	0.00	0.00	0.09
12	Sub Total	586.28	638.14	636.88
13	Less: NER Pool Loss (%)	2.33%	2.33%	2.21%
14	Less: NER Pool Loss (MUs)	13.66	10.62	14.08
15	Net Energy at NERLDC	572.62	627.52	622.80
16	Energy purchases from Tuirial HEP	121.90	207.68	203.98
17	Free Energy from Tuirial HEP	16.49	28.32	27.82
18	Amazon Engineering	0.00	0.00	0.00
19	Rooftop Solar Generation/Solar Purchase	34.02	37.35	38.63
20	Solar Generation	2.12	2.19	1.73
21	Energy Available	786.78	940.15	926.61
22	Less: Outside State - Trading	138.01	182.24	196.26
23	Total Energy Available	648.77	757.92	730.35
24	Less: Intra State Tr. Loss (%)	2.00%	2.00%	2.00%
25	Less: Intra State Tr. Loss (MUs)	12.98	15.16	14.61
26	Net Energy Available	635.80	742.76	715.74
27	Less: Energy requirement at State Periphery	635.79	742.76	715.74
28	ENERGY SURPLUS/(DEFICIT)	0.00	0.00	0.00

1.7. Fuel Cost

The value of fuel cost are compared with the same approved by the Hon'ble Commission in the Tariff Order dated 15.03.2024 & 24.03.2025 for the FY 2024-25. The actual fuel cost based on the audited annual accounts as compared to the approved figure is provided in the table below.

Table 1.6: Fuel Cost FY 2024-25

(In ₹ Crores)

Sl. No.	Particulars	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
1	Cost of Fuel	0.00	0.00	0.00
	Total	0.00	0.00	0.00

1.8. Power Purchase Cost

The Hon'ble Commission in the Tariff Order dated 15.03.2024 for the FY 2024-25 had approved a power purchase quantum of 761.37 MUs at a total cost of ₹ 494.78 Crores. P&ED Mizoram has actually procured 907.95 MUs during the FY 2024-25 at a total cost of ₹ 502.51 Crores. The actual power purchase cost based on the audited annual accounts as compared to the approved figure is provided in the table below.

Table 1.7: Power Purchase Cost FY 2024-25

(In ₹ Crores)

Sl. No.	Particulars	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
1	Power Purchase Cost	494.78	478.08	502.51
	Total	494.78	478.08	502.51

1.9. Transmission Charges

The Hon'ble Commission in the Tariff Order dated 15.03.2024 for the FY 2024-25 had approved transmission charges of ₹ 57.93 Crores. The actual transmission charges for the FY 2024-25 is ₹ 52.89 Crores. The actual transmission charges based on the audited annual accounts as compared to the approved figure is provided in the table below.

Table 1.8: Transmission Charges FY 2024-25

(In ₹ Crores)

Sl. No.	Particulars	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
1	Transmission Charges	57.93	55.01	52.89
	Total	57.93	55.01	52.89

1.10. Employee Cost

The Hon'ble Commission had approved employee cost of ₹ 135.59 Crores for the FY 2024-25 vide Tariff Order dated 15.03.2024. The audited accounts for department are not function wise, hence, segregated actual employee expenses for distribution function is not available. The actual employee cost provided below is total for the department as a whole.

It is submitted that in view of the fact that **the function wise segregated costs are not available and the audited costs are inclusive of the cost of generation & transmission function, P&ED Mizoram is not claiming the cost of generation & intra-state transmission charges separately.**

The Hon'ble Commission may kindly consider the above submission and true-up the employee cost for the FY 2024-25.

The approved employee cost and actual value of employee cost for FY 2024-25 is provided in the table below:

Table 1.9: Employee Cost FY 2024-25

(In ₹ Crores)

Sl. No.	Particulars	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
1	Employee Cost	135.59	122.97	185.37
	Total	135.59	122.97	185.37

1.11. Repair & Maintenance Expenses

The Hon'ble Commission had approved repair & maintenance expenses of ₹ 10.46 Crores for the FY 2024-25 vide Tariff Order dated 15.03.2024. Repair & maintenance expenses approved as above only relates to the distribution function. However, the audited accounts for department are not function wise hence, segregated actual repair & maintenance expenses for distribution

function is not available. The actual repair & maintenance expenses provided below are total for the department as a whole.

It is submitted that in view of the fact that **the function wise segregated costs are not available and the audited costs are inclusive of the cost of generation & transmission function, P&ED Mizoram is not claiming the cost of generation & intra-state transmission charges separately.**

The Hon'ble Commission may kindly consider the above submission and true-up the repair & maintenance expenses for the FY 2024-25.

The approved repair & maintenance expenses and actual value of repair & maintenance expenses for FY 2024-25 is provided in the table below:

Table 1.10: Repair & Maintenance Expenses FY 2024-25

(In ₹ Crores)

Sl. No.	Particulars	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
1	Repair & Maintenance expenses	10.46	16.24	42.54
	Total	10.46	16.24	42.54

Furter, it is submitted that ₹ 1.21 Crores out of ₹ 42.54 Crores is paid to M/s. Amazon Engineering for Operation & Maintenance of Khawiva SHP, Tuipui SHP, & Kau Tlabung SHP & M/s Assam Petrochemical Ltd. for Operation & Maintenance of Teirei SHP for the FY 2024-25.

1.12. Administration & General Expenses

The Hon'ble Commission had approved Administration & General Expenses of ₹ 4.05 Crores for the FY 2024-25 vide Tariff Order dated 15.03.2024. Administration & General Expenses approved as above only relates to the distribution function. However, the audited accounts for department are not function wise hence, segregated actual Administration & General Expenses for distribution function is not available. The actual Administration & General Expenses provided below is total for the department as a whole.

It is submitted that in view of the fact that **the function wise segregated costs are not available and the audited costs are inclusive of the cost of generation & transmission function, P&ED Mizoram is not claiming the cost of generation & intra-state transmission charges separately.**

The Hon'ble Commission may kindly consider the above submission and true-up the Administration & General Expenses for the FY 2024-25.

The approved Administration & General Expenses and actual value of Administration & General Expenses for the FY 2024-25 is provided in the table below:

Table 1.11: Administration & General Expenses FY 2024-25

(In ₹ Crores)

Sl. No.	Particulars	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
1	Administration & General Expenses	4.05	6.77	8.11
	Total	4.05	6.77	8.11

1.13. Depreciation

The Hon'ble Commission had approved Depreciation of ₹ 1.58 Crores for the FY 2024-25 vide Tariff Order dated 15.03.2024. The approved Depreciation and projection of 1% of the actual value of Depreciation as per the Fixed Asset & Depreciation Register for the FY 2024-25 is provided in the table below:

Table 1.12: Depreciation FY 2024-25

(In ₹ Crores)

Sl. No.	Particulars	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
1	Depreciation	1.58	0.17	0.53
	Total	1.58	0.17	0.53

1.14. Interest & Finance Charges

The interest & finance charges approved for the FY 2024-25 and actual value of interest & finance charges made by the P&ED Mizoram for the FY 2024-25 is provided in the table below:

Table 1.13: Interest & Finance Charges FY 2024-25

(In ₹ Crores)

Sl. No.	Particulars	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
1	Interest & Finance Charges	0.00	0.00	0.00
	Total	0.00	0.00	0.00

1.15. Interest on Working Capital

P&ED has followed the same methodology applied in the Tariff Order dated 24.03.2025 & does not claim any amount relates to Interest on Working Capital. The Interest on Working Capital as approved for the FY 2024-25 and actual value of Interest on Working Capital for the FY 2024-25 is provided in the table below:

Table 1.14: Interest on Working Capital FY 2024-25

(In ₹ Crores)

Sl. No.	Particulars	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
1	Interest on Working Capital	0.00	0.00	0.00
	Total	0.00	0.00	0.00

1.16. Provision for Bad & Doubtful Debt

The Hon'ble Commission did not approve Provision for Bad & Doubtful Debt for the FY 2024-25 and actual provisions made in the Accounts for the FY 2024-25 is also nil.

Table 1.15: Provision for Bad & Doubtful Debt FY 2024-25

(In ₹ Crores)

Sl. No.	Particulars	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
1	Provision for Bad Debt	0.00	0.00	0.00
	Total	0.00	0.00	0.00

1.17. Other Income

The Other Income approved and actual value of other income made by the P&ED Mizoram for the FY 2024-25 is provided in the table below:

Table 1.16: Other Income FY 2024-25

(In ₹ Crores)

Sl. No.	Particulars	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
1	Non Tariff Income	11.96	10.78	8.77
	Total	11.96	10.78	8.77

1.18. Return on Equity

The Hon'ble Commission did not approve return on equity for FY 2024-25. No provision for the return on equity is made in the Accounts by the P&ED Mizoram for FY 2024-25.

Table 1.17: Return on Equity FY 2024-25

(In ₹ Crores)

Sl. No.	Particulars	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
1	Return on Equity	0.00	0.00	0.00
	Total	0.00	0.00	0.00

1.19. Revenue from sale of power

The revenue from sale of power approved for the FY 2024-25 vide Tariff Order dated 15.03.2024 and actual value of revenue from sale of power for the FY 2024-25 is provided in the table below:

Table 1.18: Revenue from Sales of Energy during FY 2024-25

(In ₹ Crores)

Sl. No.	Category	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
	LT Consumers			
1	Kutir Jyoti	2.06	2.05	2.48
2	Domestic	195.91	191.26	208.47
3	Non-Profit Public Purpose	17.59	11.78	13.06
4	Commercial	40.89	43.30	38.47
5	Public Lighting	3.25	3.54	4.05
6	Public Water Works	7.88	0.34	1.06
7	Agriculture	0.02	0.03	0.05
8	Industrial	2.48	2.46	2.40
9	Electric Vehicle Charging	0.86	0.00	0.00
	Total LT	270.94	254.77	270.03
	HT Consumers			
10	Domestic	2.52	1.61	1.56
11	Non-Profit Public Purpose	5.14	8.26	7.30
12	Commercial	15.59	19.49	18.15
13	Agriculture	0.81	0.02	0.09
14	Public Water Works	113.58	123.84	116.89
15	Industrial	13.61	16.75	7.02
16	Electric Vehicle Charging	0.99	0.00	0.00
17	Bulk Supply	14.23	13.44	10.40
	Total HT	166.47	183.40	161.42
18	Total LT & HT	437.41	438.17	431.46
19	Outside State - Trading	95.56	105.04	91.89
	Total	532.97	543.21	523.34

1.20. True-up of ARR

It is submitted that in view of the fact the function wise segregated costs are not available and the audited costs are inclusive of the cost of generation & transmission function, P&ED Mizoram is not claiming the cost of generation & intra-state transmission charges separately.

The Annual Revenue Requirement approved and actual value of Annual Revenue Requirement for the FY 2024-25 is provided in the table below:

Table 1.19: True up of ARR FY 2024-25

(In ₹ Crores)

Sl. No.	Item of Expense	Approved in T.O. dated 15.03.2024	Approved in T.O. dated 24.03.2025	As per Accounts
1	2	3	4	5
1	Cost of Fuel	0.00	0.00	0.00
2	Cost of Generation	9.16	5.74	0.00
3	Cost of Power Purchase	494.78	478.08	502.51
4	Transmission Charges	57.93	55.01	52.89
2	Intra-state Transmission Charges	45.74	25.74	0.00
3	Employee Costs	135.59	122.97	185.37
4	R&M Expenses	10.46	16.24	42.54
5	Administration and General Expenses	4.05	6.77	8.11
6	Depreciation	1.58	0.17	0.53
7	Interest charges	0.00	0.00	0.00
8	Interest on Working Capital	0.00	0.00	0.00
9	Provision for bad debts	0.00	0.00	0.00
10	Return on NFA /Equity	0.00	0.00	0.00
11	Contribution to Contingency Reserve Fund	0.00	0.00	0.00
12	Total Revenue Requirement	759.29	710.72	791.95
13	Less: Non Tariff Income	11.96	10.78	8.77
14	Less: Tru-Up Surplus 2022-23	15.13	15.13	15.13
15	Less: Efficiency Gains (Outstanding dues collection)	2.00	0.00	0.00
16	Net Revenue Requirement	730.20	684.81	768.05
17	Less: Revenue from Sale of Power	532.97	543.21	523.34
18	Gross Revenue Surplus/(Gap/Deficit)	-197.23	-141.60	-244.71
19	Less: Revenue Subsidy and Grant from State Govt.	197.23	197.23	355.56
20	Net Revenue Surplus/(Gap/Deficit)	0.00	55.63	110.85

It is prayed that the Hon'ble Commission may kindly consider the above submission and approve the Aggregate Revenue Requirement and Deficit for the FY 2024-25.