



**Petition to**  
**Sikkim State Electricity Regulatory Commission**

**True Up for Financial Year 2024-25**  
**Annual Performance Review for Financial Year 2025-26**  
**Tariff Proposal**  
**For The**  
**Financial Year 2026-27**

Submitted by:  
**Power Department**  
**Govt of Sikkim**

**November-2025**





5. PDS is submitting its Petition for determination of Annual Revenue Requirement and Tariff Proposal for the Financial Year 2026-27 on the basis of principles outlined in the Multi Year Tariff Regulations 2020 notified by the Hon'ble Commission.
6. The Regulation also requires PDS to submit True –Up Petition for the FY 2024-25 and the same is submitted along with this petition.
7. PDS along with this petition is submitting the statutory formats with additional/supplementary data and information and shall further make available the same to the extent available with PDS as may be required by the Hon'ble Commission during its processing.
9. The petition provides, inter-alia, PDS's approach for formulating the present petition, the broad basis for projections used, summary of the proposals being made to the Hon'ble Commission, performance of PDS in the recent past, and certain issues impacting the performance of PDS in the Licensed Area.
10. Broadly, in formulating the revised ARR & Tariff Proposal for FY 2025-26 and 2026-27, the principles specified in the Sikkim State Electricity Regulatory Commission (Terms and Condition for Determination of Tariff for Generation Transmission, Wheeling and Distribution & Retail Supply under Multi Year Tariff Framework) Regulation 2020 has been followed.
11. In order to align the thoughts and principles behind the petition and Tariff Proposal, PDS respectfully seeks an opportunity to present their case prior to the approval. PDS believes that such an approach would go a long way towards providing a fair treatment to all the stakeholders and may eliminate the need for a review or clarification.

In view of the above, the petitioner respectfully prays that Hon'ble Commission may:

- A. Admit the Petition
- B. Examine the proposal submitted by the Petitioner in the enclosed Petition for a favourable dispensation.
- C. Approve the True - Up for FY 2024-25 and revised ARR for FY 2025-26 and the petition for determining the Annual Revenue Requirement and Tariff Proposal for FY 2026-27 in respect of Distribution function for PDS formulated in accordance with the guidelines outlined as per the regulation of Sikkim State Electricity Regulatory Commission relating to Distribution Licensee and the principles contained in Tariff Regulations. Consider the submissions and allow the True –Up of expenses for the FY 2024-25 and revised estimates for 2025-26.



- D. PDS may also be permitted to propose suitable changes to the petition and the mechanism of meeting the revenue on further analysis, prior to the final approval by the Hon'ble Commission.
- E. Condone any inadvertent delay/ omissions/ rounding off differences/ errors/ shortcomings and PDS may please be permitted to add/ change/ modify/ alter the petition;
- F. Permit PDS to file additional data/ information as may be necessary;
- G. Pass such further and other orders, as the Hon'ble Commission may deem fit and proper, keeping in view the facts and circumstances of the case.

**For Power Department Govt of Sikkim**

**Place: Gangtok. Sikkim**

**Date: 24.11.2025**

**Petitioner**



PRAYER

**PETITION SEEKING**

- (i) TRUE UP OF ARR FOR FY 2024-25, THE FIRST YEAR OF 3<sup>RD</sup> CONTROL PERIOD 2024-25 to 2026-27, IN TERMS OF THE SIKKIM STATE ELECTRICITY REGULATORY COMMISSION (TERMS AND CONDITIONS FOR DETERMINATION OF TARRIF FOR GENERATION, TRANSMISSION, WHELLING AND DISTRIBUTION AND RETAIL SUPPLY UNDER MULTI YEAR TARIFF FRAMEWORK) REGULATION 2020.**
- (ii) REVIEW OF ANNUAL REVENUE REQUIREMENT FOR FINANCIAL YEAR 2025-26 THE SECOND YEAR OF THIRD CONTROL PERIOD 2024-25 to 2026-27 IN TERMS OF THE SIKKIM STATE ELECTRICITY REGULATORY COMMISSION (TERMS AND CONDITIONS FOR DETERMINATION OF TARRIF FOR GENERATION, TRANSMISSION, WHELLING AND DISTRIBUTION AND RETAIL SUPPLY UNDER MULTI YEAR TARIFF FRAMEWORK) REGULATION 2020 AND DIRECTIONS ISSUED BY THE HON'BLE SIKKIM STATE ELECTRICITY REGULATORY COMMISSION.**
- (iii) APPROVAL OF TARIFF PROPOSAL FOR FINANCIAL YEAR 2026-27 THE THIRD YEAR OF THIRD CONTROL PERIOD 2024-25 TO 2026-27 IN TERMS OF THE SIKKIM STATE ELECTRICITY REGULATORY COMMISSION (TERMS AND CONDITIONS FOR DETERMINATION OF TARRIF FOR GENERATION, TRANSMISSION, WHELLING AND DISTRIBUTION AND RETAIL SUPPLY UNDER MULTI YEAR TARIFF FRAMEWORK) REGULATION 2020 AND DIRECTIONS ISSUED BY THE HON'BLE SIKKIM STATE ELECTRICITY REGULATORY COMMISSION AND REVIEW OF ARR FOR FY 2026-27.**

The Petitioner Respectfully Showeth:

1. The Petitioner the Power Department Sikkim (“PDS”) is responsible for power supply in the State of Sikkim. Power requirements of PDS are met by power purchase.
2. The Hon’ble Commission is a Statutory Body and is empowered to regulate the Electricity Distribution business and determine tariff under section 62 of the Electricity Act, 2003.
3. The Commission has notified the Sikkim State Electricity Regulatory Commission(Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail supply under multiyear Tariff Framework) (Second Amendment ) Regulations, 2013 on 21<sup>st</sup> May, 2014 whereby the 1<sup>st</sup> 3-year Control Period for Multi Year Tariff Regime was fixed from F.Y. 2015-16 to F.Y. 2017-18. However, due to various reasons, the ARR and Tariff proposals of the PDS could not be taken up under the Multi Year Tariff Regime. Therefore, the



## PRAYER

Commission amended the said regulations thereby re-fixing the 1<sup>st</sup> 3-years Control Period from F.Y. 2018-19 to F.Y. 2020-21. Thus, the ARR and Tariff were brought under Multi Year Tariff Regime from the F.Y. 2018-19.

The Commission notified the Sikkim State Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail supply under multiyear Tariff Framework) Regulations, 2020 on 9<sup>th</sup> September 2020, for Control Period from F.Y. 2021-22 to F.Y. 2023-24.

The Commission had notified the period from F.Y. 2024-25 to F.Y. 2026-27 as 3<sup>rd</sup> 3-year control period for Multi Year Tariff and directed PDS to file petition for approval of ARR and Tariff in line with Sikkim State Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail supply under multiyear Tariff Framework) Regulations, 2020 dated 9<sup>th</sup> September, 2020.

4. For sake of convenience and brevity, the said regulations have been referred as the Regulation 2020 The Current ARR is being furnished in accordance with Regulation 2020.
5. The Hon'ble Commissioner issued the Tariff order for the FY 2025-26 dated 27<sup>th</sup> March, 2025. In terms of Sikkim State Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail supply under multiyear Tariff Framework) Regulations, 2020 for determination of ARR for the Financial Year 2024-25 and true-up of financial year 2023-24 as per the terms and condition Regulation, 2020.
6. In compliance with the directives, and without prejudice to the Petitioner's rights, remedies available to it under various laws. Power Department, Govt. of Sikkim is filing this petition seeking for the true up for financial year 2024-25 on the basis of the 3<sup>rd</sup> MYT Regulation, 2020 and ARR for 2025-26 on the basis of 3<sup>rd</sup> MYT Regulation, 2020 and tariff proposal 2026-27.
7. It is submitted that the present petition has been filed with specific mention and consideration of the Hon'ble Commission on following issues:



### **Tariff to ensure liquidation of Revenue Gap**

As, the Petitioner has projected revenue deficit gap of Rs. 104.18 for the FY 2025-26 therefore to meet this deficit, a suitable tariff hike may be approved so that there will be no more addition in the revenue gap. The Petitioner is filing the present Petition to ensure determination of cost effective tariff.

8. This petition includes the following documents:
  - a. Affidavit verifying the Petition and the Power of Attorney for filing the same.
  - b. Computation of True up of FY 2024-25.
  - c. Forms for FY 2024-25.
  - d. Computation of ARR for FY 2025-26.
  - e. Determination of Tariff for FY 2026-27

Though the Petitioner has made all efforts and has tried diligently to ensure a comprehensive Petition, it may be possible that some aspects/components/claims/ have not been dealt in detail and/or may have inadvertently omitted. Such lack of detail/ omission, if any, is only inadvertent and ought not to be treated as a waiver of any entitlement/claim. The Petitioner craves leave of this Hon'ble Commission and reserves its right to supplement the present Petition with additional facts, additional affidavits, additional submissions and claims, if any, Nothing presented in the Petition should be treated as restricting, stopping, waiving or limiting the rights of the Petitioner to claims and entitlements which it is permitted to recover under law.



PRAYER

**PRAYER**

In view of the above Power Department, Govt of Sikkim requests the Hon'ble Commission to kindly admit the petition

- a. For True Up of F Y 2024-25
- b. Approve the Annual Performance Review for F Y 2025-26.
- c .Approve the Projected Annual Revenue Requirement and Tariff Proposal for FY 2026-27 .
- d . Allow the Petitioner recover the revenue gap for the F Y 2026-27
- e .Exercise the inherent powers of relaxation of the Hon'ble Commission in cases so deemed fit suo-moto by the Hon'ble Commission in the interest of determination of tariff
- f . Any other order (s) it may deem fit.

Power Department Government of Sikkim

Petitioner

Date: 24.11.2025

Gangtok



## Actual Performance Review

### 1. Transmission and Distribution Network in the State

PDS being the deemed Licensee for Distribution and Transmission within the State of Sikkim, the PDS owns and operates the Transmission and Distribution Network within the State. The details of the Transmission and Distribution Network own and being operated by the PDS as on 31<sup>st</sup> March 2023 and 31.03.2024 are given below:

#### i. EHT Lines, HT Lines and LT Lines

Sl No	Description	Length As on 31.03.2024	Length As on 31.03.2025
<b>A</b>	<b>EHT Lines</b>	(Ckt.Km)	
1	<b>220KV</b>	10.00	10.00
2	<b>132KV</b>	68.50	68.50
3	<b>66 KV</b>	404.90	411.10
4	<b>33KV</b>		32.50
	<b>Total EHT Lines</b>	<b>483.40</b>	<b>522.10</b>
<b>B</b>	<b>HT Lines</b>		
1	11 KV (Over Head)	3277.82	3355.84
2	11 KV (Underground)	239.44	295.81
	<b>Total Ckt.Km</b>	<b>3517.26</b>	<b>3651.65</b>
<b>C</b>	<b>LT Lines</b>		
1	LT (Over Head)	5092.92	5542.01
2	LT (Underground)	328.14	334.96
3	LT AB cable	48.54	54.74
4	Covered Conductor		130.50
	<b>Total Ckt.Km</b>	<b>5469.60</b>	<b>6062.21</b>

### 2. Power Transformers

Sl No	Description (MVA)	Quantity (No) 31.03.2024	Total Capacity (in MVA) 31.03.2024	Quantity (No) 31.03.2025	Total Capacity (in MVA) 31.03.2025
1	2.5 MVA	8	20	11	27.5
2	5 MVA	25	125	24	120
3	6MVA	1	6	1	6
4	7.5 MVA	6	45	6	45
5	10 MVA	12	120	14	140
6	15 MVA	1	15	2	30
7	20 MVA	1	20	1	20
8	50 MVA	2	100	2	100
	<b>Total</b>	<b>56</b>	<b>451</b>	<b>61</b>	<b>488.5</b>



### 3 Distribution Transformers

Sl No	Description KVA	Quantity (No) 31.03.2024	Total Capacity (in KVA) 31.03.2024	Quantity (N o) 31.03.2025	Total Capacity (In KVA ) 31.03.2025
1	3500	2	7000	2	7000
2	3000	2	6000	2	6000
3	2500	8	20000	10	25000
4	2000	4	8000	2	4000
5	1600	5	8000	7	11200
6	1500	8	12000	5	7500
7	1250	4	5000	4	5000
8	1100	1	1100	1	1100
9	1000	3	3000	4	4000
10	800	5	4000	5	4000
11	750	17	12750	18	13500
12	650	1	650	0	0
13	630	4	2520	5	3150
14	615	6	3690	6	3690
15	500	172	86000	178	89000
16	450	0	0	0	0
17	400	11	4400	12	4800
18	375	0	0	0	0
19	350	9	3150	1	350
20	315	46	14490	110	34650
21	300	103	30900	83	24900
22	250	72	18000	73	18250
23	200	157	31400	170	34000
24	160	0	0	14	2240
25	150	35	5250	35	5250
26	125	40	5000	4	500
27	100	490	49000	475	47500
28	75	1	75	1	75
29	63	661	41643	858	54054
30	50	150	7500	6	300
31	25	1025	25625	1227	30675
32	16	1	16	1	16
33	10	314	3140	300	3000
	<b>Total</b>	<b>3373</b>	<b>421859</b>	<b>3619</b>	<b>444700</b>

**4. Technical Improvements****a )Peak Demand****Unrestricted Peak Demand (M W) From FY 2019-2024**

SL NO	Particulars	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
1	Peak Demand	134.43	146.63	147.03	135.71	138.77	133.18

**b) Transformer Failure****Transformer Failure rate w.r.t numbers**

SL NO	Particulars	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
1	D T Failure	162	155	133	145	92

**c) Augmentation /Maintenance of Network Comparative information in relation to Augmentation and Maintenance of Network is given below:**

**Augmentation & Maintenance details from FY 2020-2025**

SL NO	Particulars	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
1	No of Power Transformer*	42	55	56	56	61
2	EHV capacity (MVA )	224.50	431.00	451.00	451.00	588.50
3	Number of Distribution Transformer	2767	2972	3229	3373	3619
4	DT ( MVA }	316216	382714	402360	421859	444700

- Net of Addition and Removal of PTR**

Power Department Govt of Sikkim has been continuously improving the reliability of power supply by upgrading the network and deploying best practices for maintenance. This has resulted in reduction of faults in the system.

**d) Number of Consumers comparison Statement**

SL No	Particulars	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
1	Domestic	107145	111776	114302	120322
2	Commercial	12466	12411	12980	13615
3	Public Lighting	47	59	72	79
4	Temporary Supply			0	0
5	HT Industrial Consumers	560	626	649	726
6	LT Industrial Consumers	616	604	652	674
7	Bulk Supply	1803	1826	2000	2152
8	Army Pensioners	815	749	662	609
9	Place of Worship	345	381	370	690
10	Visually Impaired	8	8	6	7
Total		<b>123805</b>	<b>128440</b>	<b>131693</b>	<b>138874</b>

**e) Power Department at a Glance**

SL No	Particulars	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
1	Total Installed Capacity	2265	2265	2265	2265
2	Total Staff Strength	4530	4511	4519	5659
3	No of Consumers	123805	128440	131693	138874
4	Total unit sold	<b>495.20</b>	<b>485.77</b>	<b>482.44</b>	<b>533.54</b>



# **PART - I**

## **True-Up For the FINANCIAL YEAR 2024-25**

**Submitted By  
POWER DEPARTMENT  
GOVERNMENT OF SIKKIM**

**November 2025**



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### **Methodology for Truing Up of Financial year 2024-25**

Power Department seeks the True Up of financial year 2024-25 in line with Regulations 9 of the Terms and Conditions of Tariff Determination for Generation, Transmission, Wheeling and Distribution & Retail Supply under Multi Year Tariff Framework. The relevant extract of the said Regulations are given below:

“ 9.3 The scope of the truing up shall be a comparison of the performance of the Generating Company or Transmission Licensee or Distribution Licensee with the approved forecast of Aggregate Revenue Requirement and expected revenue from tariff and charges and shall comprise of the following:

(a) a comparison of the audited performance of the applicant for the previous financial year with the approved forecast for such previous financial year, subject to the prudence check including pass-through of impact of uncontrollable factors;

(b) Review of compliance with directives issued by the Commission from time to time;

(c) Other relevant details, if any.

In respect of the expenses incurred by the Generating Company, Transmission Licensee and Distribution Licensee during the year for controllable and uncontrollable parameters, the Commission shall carry out a detailed review of performance of an applicant vis-a-vis the approved forecast as part of the truing up.”

Hence in this petition, the Petitioner has sought truing up of all the parameters of ARR;

1. Net revenue and Power Purchase
2. Non Tariff Income
3. O& M Expenses along with Statutory Levies, Taxes etc.
4. Depreciation based on the actual Capitalization.

The component wise detailed information are given in relevant paras of this chapter



## 1. Truing Up of Revenue Billed and Revenue available towards ARR

### 1.1 Revenue Billed for F Y 2024-25

During the financial Year 2024-25 power Department Government of Sikkim has actually billed 533.54 MUs as sale of energy including own consumption. Given below is the table showing the category wise actual energy billed:

Table: 1.1 Category wise billed energy sales for FY 2024-25 In MUs

SL NO	Particulars	2024-25 As approved By the Commission in MYT Order dated 13.03.2024	2024-25 As approved By the Commission in Review Order dated 27.03.2025	As per Accounts 2024-25 Billed sales of Energy
1	Domestic	130.94	126.29	98.80
2	Domestic Subsidy			27.62
3	Commercial	49.19	50.02	51.53
4	Public Lighting	0.92	0.31	0.72
5	Temporary Supply	3.89	5.51	8.80
6	HT Industrial Consumers	343.70	289.15	305.13
7	LT Industrial Consumers	1.94	1.19	1.78
8	Bulk Supply	32.62	34.37	38.65
9	Place of Worship			0.51
10	<b>TOTAL</b>	<b>563.20</b>	<b>506.84</b>	<b>533.54</b>
11	Outside State		348.68	404.08
12	<b>Total</b>		<b>855.52</b>	<b>937.62</b>

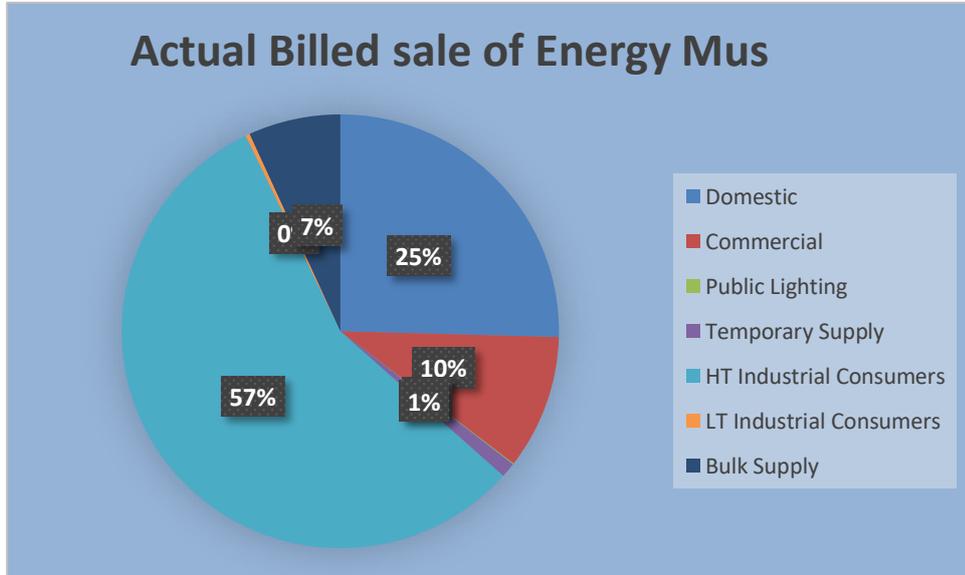
Note: Domestic Sales includes:

Billed sale to Army pensioners and to the visually impaired.

The details of outside State Sale is given in Para 1.2 under the head Short Term Power Sale. It is submitted that the Hon'ble Commission may consider and approve the Energy Sales units for the FY 2024-25.



Based on actual energy billed, category wise share in total energy billed is shown below:



### 1.2 Short-term Power Sale

During the financial year 2024-25 the PDS has sold 404.08 MUs through bilateral banking, IPP and UI as short-term power sale

**Table 1.2 Details of Short-term Power Sale** in MUS

Particulars	2024-25 As approved by the Commission in MYT Order dated 13.03.2024	2024-25 revised As approved by the Commission in Review Order dated 27.03.2025	2024-25 As per Audited Accounts
UI Sold			29.18
Trading			122.90
IPP			11.54
Banking APPCL			145.95
Kundan Hydro			94.51
<b>TOTAL</b>		<b>348.68</b>	<b>404.08</b>



### 1.3 Category wise Revenue Billed

Category Wise and Component Wise revenue billed during the year is given in table below:

**Table:1.3 Category wise actual billed sales (MUs)and Revenue for FY 24-25 (Rs Cr)**

Sl. No	Category	Total Number of Consumer and sanctioned Load		Net Unit Sold	Total Billed Amount	ABR	Surcharge
		MW	No.	MU	Rs Cr	Per KW H	Rs CR
1	Domestic	133.31	121628	126.42	42.92	3.38	
2	Commercial	52.39	13615	51.53	26.28	5.10	
3	Public Lighting	0.14	79	0.72	0.34	4.72	
4	Temporary Supply	48.90		8.80	3.74	4.25	
7	Bulk Supply		2152	38.65	21.34	5.52	
5	HT Industrial Consumers	98.27	726	305.13	262.59	8.61	
6	LT Industrial Consumers		674	1.78	0.98	5.51	
	<b>Total</b>	<b>333.01</b>	<b>138874</b>	<b>533.54</b>	<b>358.19</b>		<b>7.44</b>
<b>Reconciliation Statement of Audited Accounts</b>							
<b>Billed amount of Energy Charges</b>							<b>358.19</b>
<b>Billed amount of Surcharge</b>							<b>7.44</b>
<b>Total</b>							<b>365.63</b>
<b>Less Rebate</b>							<b>5.25</b>
<b>Total amount of Revenue Billed</b>							<b>360.38</b>
<b>Average Billing Rate at Rs /KWH</b>							<b>6.71</b>



## TRUING UP FINANCIAL YEAR 2024-25

### 1.4 Revenue from sale of Power

The Revenue from sale of power approved by the Commission in his tariff order for the Financial Year 2024-25 and actual value of revenue made by PDS for the financial year 2024-25 are given below

**Table: 1.4 Revenue from sale of power for the FY 2024-25**

**(Rs Cr.)**

<b>Particulars</b>	<b>2024-25 As approved by the Commission in MYT Order dated 13.03.2024</b>	<b>2024-25 revised As approved by the Commission in Review Order dated 27.03.2025</b>	<b>2024-25 As per Audited Accounts</b>
Domestic		25.59	37.94
Domestic Subsidy			4.98
Commercial		20.31	26.28
Public Lighting		0.20	0.34
Temporary Supply		3.60	3.74
HT Industrial Consumers		308.21	262.59
LT Industrial Consumers		0.84	0.98
Bulk Supply		18.52	21.34
Surcharge on sales		18.43	7.44
<b>Total</b>		<b>395.59</b>	<b>365.63</b>
Less Rebate		6.70	5.25
<b>Total</b>	<b>364.69</b>	<b>388.89</b>	<b>360.38</b>
Outside State	47.40	110.42	93.54
<b>Total</b>	<b>411.79</b>	<b>499.31</b>	<b>453.92</b>

Domestic Sales includes:

Billed Sales to Place of Worship.

Also includes, billed sale to Army pensioners and to the visually impaired.

PDS has levied charges and surcharges as per the tariff order dated: 13.05.2024.

It is submitted that the Hon'ble Commission may consider and approve the revenue from sale of power for the FY 2024-25.



### 1.5 Revenue Realisation

During the financial year 2024-25 the PDS has realised Rs.694.42 Cr. against the total realisable value of Rs.971.27. Given below are the details:

**Table: 1.5 Computation of revenue realised during the year 2024-25(Rs.In Cr.)**

Particulars	2024-25 As per Audited Accounts
Opening Debtors	
Sale of Power	163.35
Subsidy receivable from Govt of Sikkim	4.09
Trading Debtors	2.84
UI Debtors	27.05
<b>Total</b>	<b>197.33</b>
Add: Billed during the year	
Sale of Power	353.21
Subsidy receivable from Govt. Of Sikkim	4.98
Surcharge on Sales	7.44
<b>Total</b>	<b>365.63</b>
<b>Less Rebate</b>	<b>5.25</b>
<b>Billed During the year</b>	<b>360.38</b>
Trade Sales during the year	<b>93.54</b>
Total Billed Amount	<b>453.92</b>
Less: Closing Debtors	
Billed amount	122.11
Trading	13.19
Subsidy Receivables	0.14
UI Receivable	58.17
<b>Total</b>	<b>193.61</b>
Revenue Collected during the year	
Billed amount	633.42
Trading	52.07
Subsidy Received	8.93
<b>Total</b>	<b>694.42</b>

The above collection of Rs. 694.42 is available towards ARR.



## 2. Power Purchase

### 2.1 Power Purchase Quantum

During the financial year 2024-25 PDS has purchased 919.16 MUs. Free Power received during the financial year 2024-25 by PDS 203.99 MUs.

**Table: 2.1 Power Purchase Quantum& Net Power Available (MUs) for the Financial Year 2024-25**

Sl. No	Particulars	Actual Power Purchase MUs
A	Power Purchase	
1	Power Purchase Quantum from Long term Sources	661.57
2	Short term Power Purchase Quantum	257.59
3	Free Power	203.99
4	Total Power Purchase	<b>1123.15</b>
5	Less: Short term Power sale Quantum	404.08
6	Net Power Purchase	<b>719.07</b>
B	<b>Transmission Loss :</b>	
1	Transmission loss	149.04
2	Pool loss	36.49
	Total Transmission Loss	<b>185.53</b>
C	<b>Net Power Available after Transmission Loss</b>	<b>533.54</b>

#### 2.1.1 Actual Consumption

The breakup of Actual Consumption in Financial Year 2024-25 is as under:

**Table: 2.1. 1 Input (MUs) as per SLDC**

Sl. No	Particulars	MUs
1	Actual State drawal as per SLDC	682.58
2	Unbilled Units	149.04
	Total Consumption	<b>533.54</b>

**The Input considered for FY 2024-25 is 533.54 MUs**



TRUING UP FINANCIAL YEAR 2024-25

**2.2 Long Term Power Purchase**

The Power Purchase units (Long-term) of the PDS for the financial year 2024-25 is given in the table below:

**Table 2.2 Details of Long Term Power Purchase** **In MUs**

Sl. No.	Particulars	2024-25 As approved by the Commission in MYT Order dated 13.03.2024	2024-25 revised As approved by the Commission in Review Order dated 27.03.2025	2024-25 As per Audited Accounts
<b>1</b>	<b>NTPC</b>	30.44	68.15	69.51
1.1	BSTPP I	5.35	3.64	3.50
1.2	BSTPP II	4.1	384.04	367.36
1.3	FSTPP	1.75	1.19	1.15
1.4	FSTPP III	1.75	1.39	1.37
1.5	KHSTPP-I	2.49	2.44	2.08
1.6	KHSTPP-II	30.44	14.87	14.29
1.7	KKANTI-II/MTS		1.43	1.52
1.8	TSTPP	2.92	74.3	81.99
1.9	DARLAPLI	82.71	68.15	69.51
1.10	KBUNL	11.43		
1.11	NPGL	31.17	28.22	26.71
1.12	North Karanpura STPS	2.86	3.54	3.47
	<b>Total (A)</b>	<b>176.97</b>	<b>583.21</b>	<b>572.95</b>
<b>2</b>	<b>NHPC</b>			
2.1	RANGIT-III, NHPC	4.57	2.51	4.26
2.2	TEESTA-V, NHPC	20.98		
	<b>Total (B)</b>	<b>25.55</b>	<b>2.51</b>	<b>4.26</b>
<b>3</b>	<b>Other</b>			
3.1	CHUKHA, PTC	31.54	32.38	19.53
3.3	Mangdechu PTC	1.39	1.21	0.79
3.4	WBSEDCL	26.83	46.42	37.63
3.5	SPDC	60.37	0.00	
3.5.1	Rongli		23.69	15.86
3.5.2	Lachung		7.19	7.51
3.5.4	Chaten		1.88	3.05
3.6	RTM Purchase	72.51		
	<b>Total (C)</b>	<b>192.64</b>	<b>112.77</b>	<b>84.35</b>
	<b>TOTAL (A+B+C)</b>	<b>395.16</b>	<b>698.49</b>	<b>661.57</b>
<b>4</b>	<b>Free Power</b>	244.69		
4.1	RANGIT-III, NHPC			37.37
4.2	TEESTA-V, NHPC		44.54	
4.3	IPP		120.95	166.62
	<b>Total Free Power</b>	<b>244.69</b>	<b>165.49</b>	<b>203.99</b>
	<b>Grand Total</b>	<b>639.85</b>	<b>863.98</b>	<b>865.56</b>



It is submitted that the Hon'ble Commission may consider and approve the Power Purchase MUs as per the audited accounts for the financial year 2024-25.

### 2.3 Short-term Power Purchase

During the financial year 2024-25 the PDS has purchased 257.59 MUs through bilateral banking, IPP and UI as short-term power purchase

**Table 2.3: Details of Short-term power purchase in MUs**

Sl. No.	Particulars	2024-25 As approved by the Commission in MYT Order dated 13.03.2024	2024-25 revised As approved by the Commission in Review Order dated 27.03.2025	2024-25 As per Audited Accounts
1	UI/ Deviation		16.24	14.27
2	HGHPL	140.65		
3	Kundan Hydro			
	i) MEYONGCHU		37.77	25.86
	ii) KALEZ KHOLA		10.71	11.65
	iii) LLHP		58.10	50.92
	iv) RABOMCHU			6.10
4	Banking Kreate		53.07	51.97
5	Banking APPCL		15.21	96.82
	<b>Total</b>	<b>140.65</b>	<b>191.10</b>	<b>257.59</b>

It is submitted that the Hon'ble Commission may consider and approve the short term Power Purchase MUs as per the audited accounts for the financial year 2024-25



## 2.4 Power Purchase Cost

The Power Purchase cost approved by the Hon'ble Commission and the audited power purchase cost incurred by PDS, including transmission and other charges for the financial year 2024-25 are provided below:

**Table: 2.4 Long Term Power Purchase cost for the Financial Year 2024-25. (Rs. In Cr.)**

Sl. No.	Particulars	2024-25 As approved by the Commission in MYT Order dated 13.03.2024	2024-25 revised As approved by the Commission in Review Order dated 27.03.2025	2024-25 As per Audited Accounts
<b>1</b>	<b>NTPC</b>			
1.1	BSTPP-I	16.44		39.36
1.2	BSTPP-II	2.75		1.61
1.3	FSTPP	14.91		162.38
1.4	FSTPP-III	0.86		0.53
1.5	KHSTPP-I	0.75		2.75
1.6	KHSTPP-II	0.98		-4.82
1.7	KKANTI-II			7.49
1.8	TSTPP	0.8		0.75
1.9	DARLAPLI	23.61		25.08
1.10	KBUNL	3.18		
1.11	NPGCL	13.77		12.91
1.12	North Karanpura STPS	1.08		1.29
	<b>Total</b>	<b>79.13</b>		<b>249.33</b>
<b>2</b>	<b>NHPC</b>			
2.1	RANGIT-III, NHPC	1.77		1.59
2.2	TEESTA-V, NHPC	4.29		0.05
	<b>Total</b>	<b>6.06</b>		<b>1.64</b>
<b>3</b>	<b>Other</b>			
3.1	CHUKHA, PTC	7.57		5.94
3.2	Mangdechu PTC	0.53		0.34
3.4	WBSEDCL	3.43		4.82
3.5	SPDC	25.38		
3.5.1	Rongli			6.34
3.5.2	Chaten			1.49
3.5.3	Lachung			3.00
	<b>Total</b>	<b>36.91</b>		<b>21.94</b>
4	Total Energy Purchased	<b>122.10</b>	<b>238.44</b>	<b>272.91</b>
5	Rebate and Other Charges (NTPC)			4.76
6	PGCIL POC/Non POC Charges	42.92		37.64
7	ULDC Charges			
8	ERLDC Fees and Charges	0.14		0.19
9	PTC Surcharge Chuka			0.10
10	WBSEDCL-Surcharge	5.05		
	<b>Total(5 to10)</b>	<b>48.11</b>	<b>40.29</b>	<b>42.69</b>
11				1.01
	<b>Grand Total</b>	<b>170.21</b>	<b>278.73</b>	<b>316.61</b>



## TRUING UP FINANCIAL YEAR 2024-25

It is submitted that the Hon'ble Commission may consider and approve the Power Purchase cost including Transmission and Other charges as per the audited accounts for the financial year 2024-25.

### 2.5 Short Term Power Purchase Cost

**Table: 2.5 Short Term Power Purchase cost for the Financial Year 2024-25. (Rs. In Cr.)**

<b>Sl. No.</b>	<b>Particulars</b>	<b>2024-25 As approved by the Commission in MYT Order dated 13.03.2024</b>	<b>2024-25 revised As approved by the Commission in Review Order dated 27.03.2025</b>	<b>2024-25 As per Audited Accounts</b>
1	UI/ Deviation			22.35
2	ISTS Charges APPCL			0.08
	<b>Grand Total</b>			<b>22.43</b>

It is submitted that the Hon'ble Commission may consider and approve the Power Purchase cost including UI and Other Cost as per the audited accounts for the financial year 2024-25.



### 3. Energy Balance

The Energy Balance for the Financial Year 2024-25 and the approval accorded are compared in the table provided below:

**Table 3. Energy Balance for the Financial Year 2024-25 (in MUs)**

SL NO	Energy Balance	2024-25 As approved by the Commission in MYT Order dated 13.03.24	2024-25 revised As approved by the Commission in Review Order dated 27.03.2025	2024-25 As per Audited Accounts
<b>A</b>	<b>ENERGY REQUIREMENT</b>			
1	Energy Sales within State	563.21	506.84	533.54
2	Sales Short Term (UI & Others)		348.68	404.08
3	Total Energy Sales	5.63.21	855.52	937.62
4	Overall T & D Losses %	15%	15%	21.83%
5	Overall T & D Losses (MUs)	99.39	89.44	149.04
6	Total Energy Requirement (3+5)	662.60	944.96	1086.66
<b>B</b>	<b>ENERGY AVAILABILITY</b>			
1	Power Purchase Long Term	535.81	994.30	661.57
1.1	Power Purchase Short Term			257.59
2	Free Power	244.69	60.78	203.99
3	Own Generation			
4	Overall Pool loss %	2.14%	2.14%	5.07%
5	Less: Overall Pool Loss	9.50	13.53	36.49
6	Total Energy Availability(1+2+3-5)	771.00	1041.55	1086.66
	<b>ENERGY SURPLUS/ (GAP)</b>	<b>108.40</b>	<b>96.59</b>	<b>-</b>

It is submitted that the Hon'ble Commission may consider and approve the Energy Balance for the financial year 2024-25



#### 4. Transmission and Distribution Loss (T&D Losses)

The T&D Loss for the Financial Year 2024-25 and the approval accorded are compared in the table provided below:

Table 4 Transmission and Distribution Loss (T&D Losses) (in MUs)

	Category	Units	2024-25 As approved by the Commission in MYT Order dated 13.03.24	2024-25 revised As approved by the Commission in Review Order dated 27.03.25	2024-25 As per Audited Accounts
1	Own Generation	Mus	-	-	-
A	<b>Long Term Purchase</b>	Mus			
A.1	Energy Purchased from NTPC	Mus	176.97	583.21	572.95
A.2	Energy Purchased from WBSEDCL	Mus	26.83	46.42	37.63
A.3	Energy Purchased from NHPC	Mus	25.55	2.51	4.26
	<b>Total</b>		<b>229.35</b>	<b>632.14</b>	<b>614.84</b>
	<b>Other Purchases</b>				
A.4	Energy Purchased from CHUKHA, PTC	Mus	31.54	32.28	19.53
	Energy Purchased from KHEP PTC				
A.5	Energy Purchased from Mangdechu PTC	Mus	1.39	1.21	0.79
A.6	Energy Purchased from SPDC	Mus	60.37		
A.6.1	Energy Purchased from Rongli			23.69	15.86
A.6.2	Energy Purchased from Lachung			7.19	7.51
A.6.3	Energy Purchased from Mangley				
A.6.4	Energy Purchased from chaten			1.88	3.05
A7	Energy Purchased from Kreate Purchase	Mus			
A8	Energy Purchased from RTM Purchase	Mus	72.51		
A9	Energy Purchased from RHPPL	Mus			
	<b>Total Long Term Energy Purchased (A)</b>		<b>165.81</b>	<b>698.49</b>	<b>661.57</b>
B	<b>Short Term Power Purchase</b>				
B.1	Energy Purchased from UI/ Deviation	Mus			14.27
B.2	Energy Purchased from IPP			120.95	
B.3	Banking Kreate			53.07	51.97
B.4	Banking APPCL			15.21	96.82
B.5	Energy Purchased from Hanuman Ganga	Mus	140.65		
B.6	Kundan Hydro			106.58	94.53
	<b>Total Short Term Power Purchase (B)</b>			<b>295.81</b>	<b>257.59</b>
	<b>Total of Power Purchased(A+B)</b>		<b>140.65</b>	<b>994.30</b>	<b>919.16</b>
C	Free Energy	Mus	244.69	60.78	203.99
	<b>Total Energy Available at State (A+B+C)</b>		<b>306.46</b>	<b>1055.08</b>	<b>1123.15</b>



	Category	Units	2024-25 As approved by the Commission in MYT Order dated 13.03.24	2024-25 revised As approved by the Commission in Review Order dated 27.03.25	2024-25 As per Audited Accounts
D	<b>Outside State sale</b>				
D.1	Outside State sale through UI/Trading	Mus		206.44	258.13
D.2	Return / forward Banking	Mus		142.24	145.95
	<b>Total Outside State Sale (D)</b>			<b>348.68</b>	<b>404.08</b>
	<b>Net Energy Available for sale within the State (C-D)</b>	Mus	<b>551.15</b>	<b>706.40</b>	<b>719.07</b>
	<b>Pool Loss</b>	%	<b>2.14%</b>	<b>2.14%</b>	<b>5.07%</b>
	<b>Pool Loss</b>	Mus	<b>4.91</b>	<b>13.53</b>	<b>36.49</b>
	<b>Energy Available for sale</b>			<b>692.87</b>	<b>682.58</b>
	Energy Sale within the State	Mus		506.84	533.54
	<b>T &amp; D LOSS (15-16 )</b>	Mus		186.03	149.04
	<b>T&amp;D Loss</b>	%	<b>15.00</b>	<b>26.85</b>	<b>21.83</b>

It is submitted that the Hon'ble Commission may consider and approve the Transmission and Distribution Loss for the financial year 2024-25.

## 5. Calculation of Pool Loss

The Calculation of Pool Loss for the financial year 2024-25 is as given below:

Table 5 Calculation of Pool Loss (in MUs)

PARTICULARS	Actual Power Purchase
Power Purchase Long Term	661.57
Power Purchase Short Term	257.59
Free Power	203.99
Own Generation	
<b>Total</b>	<b>1123.15</b>
Less Short Term Power Sale	404.08
Net Power Purchase	719.07
Less Actual State Drawl as per SLDC	682.58
<b>POOL LOSS</b>	<b>36.49</b>
<b>Pool Loss %</b>	<b>5.07</b>

It is submitted that the Hon'ble Commission may consider and approve the Calculation of Pool Loss for the financial year 2024-25.

**6.AT & C Loss**

The Calculation of AT&C Loss for the financial year 2024-25 is as given below:

**Table no: 6 Calculation of AT&C Loss**

S.No.	Parameter	Unit	Description	2024-25
A	Input energy ( is including Trans Loss)	MU	Energy Generated - Axillary Consumption + Energy Purchased(Gross) - Energy Traded/Inter State Sale	719.07
B	Pool Losses	MU		36.49
C	Net Input energy	MU	A – B	682.58
D	Energy Sold	MU	Energy Sold to all categories of consumer excluding units of Energy Traded/Inter - State Sale	533.54
E	Revenue from Sale of Energy	Rs. Crore	Revenue from Sale of Energy to all categories of consumers (including Subsidy Booked) but excluding Revenue from Energy Traded/Inter State Sales)	360.38
F	Adjusted Revenue from Sale of Energy on Subsidy Received basis	Rs. Crore	Revenue from Sale of Energy(same as E above) minus Subsidy Booked plus Subsidy Received)	364.33
G	Opening Debtors for Sale of Energy	Rs. Crore	Opening debtors for sale of Energy as shown in Receivable Schedule (Without deducting provisions for doubtful debtors) Unbilled Revenue shall not be considered as Debtors	193.93
H	Closing Debtors for Sale of Energy	Rs. Crore	i) Closing debtors for Sale of Energy as shown in Receivable Schedule (Without deducting provisions for doubtful debtors) Unbilled Revenue shall not be considered as Debtors	193.61
			ii) Any amount written off during the year directly from (i)	
I	Adjusted Closing Debtors for Sale of Energy	Rs. Crore	H (i+ii)	193.61
J	Collection Efficiency	%	(F+G-I)/E*100 Collection Efficiency is capped at 100%	100.00
K	Unit Realised=(Energy Sold* Collection efficiency)	MU	D*J/100	533.51
L	Units unrealised=[ Net input energy - Units Realised]	MU	L = C-K	149.06
M	<b>AT&amp;C Losses =[{Units unrealised/Net Input Energy}*100]</b>	%	<b>M = L/C*100</b>	<b>21.84</b>
N	<b>Billing Efficiency</b>	%	<b>N = D/C*100</b>	<b>78.17</b>

It is submitted that the Hon'ble Commission may consider and approve the Calculation of AT&C Loss for the financial year 2024-25.



## TRUING UP FINANCIAL YEAR 2024-25

### 7. Transmission and Other charges

The transmission and other charges is approved by the commissioner is MYT order dated 13.03.2024 for the year 2024-25 is Rs. 37.93 Cr. The details of the charges are given in table below:

**Table:7 Details of Transmission and other charges**

Sl. No.	Particulars	2024-25 As approved by the Commission in MYT Order dated 13.03.2024	2024-25 revised As approved by the Commission in Review Order dated 27.03.2025	2024-25 As per Audited Accounts
1	PGCIL (POC/Non-POC Charges)	42.92		37.64
2	ULDC Charges			
3	ERLDC Fees and Charges	0.14		0.19
4	PTC Surcharge			0.10
5	WBSEDCL Surcharge	5.05		
	<b>Total</b>	<b>48.11</b>		<b>37.93</b>

It is submitted that the Hon'ble Commission may consider and approve the audited transmission and other charges for the year 2024-25

### 8. Cost of Generation

The cost of generation approved by the Hon'ble Commission and the audited cost is furnished below:

**Table: 8. Details of cost of generation for the financial year 2024-25 (Rs. In Cr.)**

Sl. No.	Particulars	2024-25 As approved by the Commission in MYT Order dated 13.03.2024	2024-25 revised As approved by the Commission in Review Order dated 27.03.2025	2024-25 As per Audited Accounts
1	Cost of generation			
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

It is submitted that the Hon'ble Commission may consider and approve the audited cost of generation for the year 2024-25.



## TRUING UP FINANCIAL YEAR 2024-25

### 9. Fuel cost

The cost of fuel approved by the Hon'ble Commission and cost as per the audited accounts are furnished below:

Table: 9 Details of cost of fuel for the financial year 2024-25 (Rs. In Cr.)

Sl. No.	Particulars	2024-25 As approved by the Commission in MYT Order dated 13.03.2024	2024-25 revised As approved by the Commission in Review Order dated 27.03.2025	2024-25 As per Audited Accounts
1	Fuel Cost			
	<b>Total</b>			

It is submitted that the Hon'ble Commission may consider and approve the audited cost of fuel for the year 2024-25.

### 10. Employee Cost

The cost of employee approved by the Hon'ble Commission and cost as per the audited accounts are furnished below:

Table: 10. Details of cost of employee for the financial year 2024-25 (Rs. In Cr.)

Sl. No.	Particulars	2024-25 As approved by the Commission in MYT Order dated 13.03.2024	2024-25 revised As approved by the Commission in Review Order dated 27.03.2025	2024-25 As per Audited Accounts
1	Basic Pay			83.89
2	Dearness Allowances			89.00
3	House Ret Allowances			10.07
4	State Compensatory Allowances			7.09
5	Medical reimbursement charges			2.81
6	Sub- Total			<b>192.86</b>
7	Pension Payment			
8	Sub- Total			
9	Total (11+17+22)			<b>192.86</b>
10	Amount Capitalised			
11	Total			
12	Wages			35.11
13	<b>Grand Total</b>	<b>216.63</b>	<b>208.45</b>	<b>227.97</b>



It is submitted that the Hon'ble Commission may consider and approve the audited cost of fuel for the year 2024-25.

### 11. Repair and Maintenance

The cost of repair and maintenance approved by the Hon'ble Commission and cost as per the audited accounts are furnished below:

**Table: 11 Details of Repair & Maintenance for the financial year 2024-25 (Rs. In Cr.)**

Particulars	2024-25 As approved by the Commission in MYT Order dated 13.03.2024	2024-25 revised As approved by the Commission in Review Order dated 27.03.2025	2024-25 As per Audited Accounts
Plant & Machinery			
-EHV Sub-stations			
-33 KV Sub-stations			
-11 kv Sub-stations			
-Switch gear & cable connections			
-Others			
<b>Total</b>			<b>6.02</b>
Building			4.58
-EHV Sub-stations			
-33 KV Sub-stations			
-11 kv Sub-stations			
-LT Lines			
-Meters and Metering equipments			
-Others			
<b>Total</b>			<b>4.58</b>
Vehicle			1.05
<b>Total</b>			<b>1.05</b>
Add/ Deduct share of other (To be specified)			
<b>Total Expenses</b>			
Less: Capitalized			
<b>Net Expenses</b>			
Add prior period*			
<b>Total Expenses Charged to Revenue as R&amp;M Expenses</b>	<b>8.85</b>	<b>13.43</b>	<b>11.65</b>



It is submitted that the Hon'ble Commission may consider and approve the audited repair and maintenance cost for the year 2024-25.

## 12. Administrative and General Expenses

The cost of Administrative and General approved by the Hon'ble Commission and cost as per the audited accounts are furnished below:

**Table: 12 Details of Administrative & General Expenses for the financial year 2024-25 (Rs. In Cr.)**

Sl. No.	Particulars	2024-25 As approved by the Commission in MYT Order dated 13.03.2024	2024-25 revised As approved by the Commission in Review Order dated 27.03.2025	2024-25 As per Audited Accounts
3	Telephone, postage & Telegram			
4	Consultancy fees			1.76
7	Conveyance & travel expenses			0.22
8	Electricity & Water charges			
9	Audit Fee			0.02
10	Advertisement			0.08
11	Printing & Stationary			
12	Finance Charge			0.05
13	Other Expenses			2.58
<b>14</b>	<b>Total Expenses</b>			
15	Less Capitalised			
16	Net Expenses			
17	Add Prior Period			
<b>18</b>	<b>Total Expenses Charged to Revenue</b>	<b>3.15</b>	<b>3.49</b>	<b>4.71</b>

It is submitted that the Hon'ble Commission may consider and approve the audited Administrative & General Expenses for the year 2024-25.



### 13. Fixed Assets and Depreciation

The Fixed Assets and Depreciation values as per the audited accounts are furnished below:

Table 13 Details of Fixed Assets and Depreciation for the financial year 2024-25 (Rs. In Cr.)

Sl. No.	Particulars	2024-25 As approved by the Commission in MYT Order dated 13.03.2024	2024-25 revised As approved by the Commission in Review Order dated 27.03.2025	2024-25 As per Audited Accounts
<b>1</b>	<b>2</b>			
A	Opening net balance			
1	Buildings			54.91
2	Plant & Machinery			401.81
3	Furniture & Fixtures			0.78
	<b>Total</b>			<b>457.50</b>
B	Additions during the year			
1	Plant & Machinery			84.03
	<b>Total</b>			<b>84.03</b>
C	Depreciation for the year			
1	Buildings			2.81
2	Plant & Machinery			33.38
3	Furniture & Fixtures			0.03
	<b>Total Depreciation</b>			<b>36.23</b>
D	Closing Balance			
1	Buildings			52.09
2	Plant & Machinery			452.45
3	Furniture & Fixtures			0.75
	<b>Net Closing Balance</b>	<b>16.22</b>	<b>17.50</b>	<b>505.30</b>

The Depreciation has been calculated on straight line method. The life of the assets has been taken is as under:

Plant and Machinery 15 years  
Transmission Line 40 years  
Buildings 40 years  
Furniture 10 years



TRUING UP FINANCIAL YEAR 2024-25

12.1 The Hon'ble Commission had approved the gross fixed assets at a value of Rs. 1182.41. The gross fixed assets as per the audited balance sheet are as given below:

Table 13.1 Gross Fixed Assets as on 31.03.2025 (Rs In Cr)

Particulars	Opening Balance 01.04.2024	Addition during the year	Closing Balance 31.03.2025
Buildings	269.54	0	269.54
Plant and Machinery	956.34	84.03	1040.37
Furniture	1.88	0	1.88
<b>Total</b>	<b>1227.76</b>	<b>84.03</b>	<b>1311.79</b>

The PDS submits that impairment of assets that have taken place owing to the natural calamity which had occurred on 4<sup>th</sup> October 2023 have not been considered.

It is submitted that the Hon'ble Commission may consider and approve the audited value of gross fixed assets and depreciation cost for the year 2024-25.

#### 14. Capital Working in Progress

Table 14. Capital Work in Progress Rs in Cr

Particulars	2024-25 As per Audited Accounts
<b>Capital Work in Progress</b>	
Opening Balance	60.12
Add: Additions during the year	69.70
Less: Capitalised	60.12
<b>Closing Work in Progress</b>	<b>69.70</b>

It is submitted that the Hon'ble Commission may consider and approve the audited Closing balance of Capital Work in Progress for the year 2024-25.

#### 15. Intrastate Transmission Charges

The cost of Intrastate Transmission Charges as approved by the Hon'ble Commission and as per the audited accounts are furnished below:

Table 15 Intrastate Transmission Charges for the FY 2024-25

Sl. No.	Particulars	2024-25 As approved by the Commission in MYT Order dated 13.03.2024	2024-25 revised As approved by the Commission in Review Order dated 27.03.2025	2024-25 As per Audited Accounts
	<b>Total</b>	<b>53.04</b>	<b>44.94</b>	<b>37.02</b>



It is submitted that the Hon'ble Commission may consider and approve the audited Intrastate Transmission Charges for the year 2024-25.

### 16. Interest on Working Capital

The PDS has not calculated the interest on Working Capital has been calculated as per Regulation 32.3 of SSERC (Terms and Conditions for Determination of Tariff for Generation Transmission, Wheeling and Distribution & Supply under Multi Tariff Framework) .

### 17. Return on Equity

The PDS is a Government Department and hence the return on Equity is not required to be calculated.

### 18. Non Tariff Income

The Non Tariff Income as approved by the Commission in its Tariff Order for the Financial Year 2024-25 and value of Non Tariff Income of the PDS for the Financial Year 2024-25 is given in the table below

**Table 16 .Non Tariff Income for F. Y. 2024-25 (Rs in Cr )**

Particulars	2024-25 As approved by the Commission in MYT Order dated 13.03.2024	2024-25 revised As approved by the Commission in Review Order dated 27.03.2025	2024-25 As per Audited Accounts
Non Tarrif Income			10.97
Income from Meter Rent			
Reactive DSM Charges Trading			0.05
Miscellaneous Income			
Interest On Fixed Deposit			0.70
( Trading )			
Grant from Govt. Of Sikkim			116.53
<b>Total</b>			<b>128.25</b>



It is submitted that the Hon'ble Commission may consider and approve the Non Tariff Income.

### **19. Grant Received**

During the financial 2024-25 your Petitioner received grants of Rs 16.43 Cr from Govt of India which has been utilised for implementation of capital projects as mentioned below:

- 1, Capital Work PSDP
2. Capital Work RDSS

The Grant received has been capitalised in the audited Accounts as capital Grant.

The assets created out of the Grant have been accounted for as Fixed Assets Grant Fund.



## TRUING UP FINANCIAL YEAR 2024-25

**20. Aggregate Revenue Requirement for the Financial Year 2024-25**

Based on the above submissions the ARR for the financial year has been calculated

**Table 17. Aggregate Revenue Requirement F.Y.2024-25 (Rs in Cr)**

Sl No.	Particulars	2024-25 As approved by the Commission in MYT Order dated 13.03.2024	2024-25 revised As approved by the Commission in Review Order dated 27.03.2025	2024-25 As per Audited Accounts
1	2	3	4	
1	Cost of Fuel			
1	Cost of Generation (Fuel)			
2	Cost of Power Purchase Long Term & Short Term	162.59	238.44	295.34
3	Intra State Transmission Charges	37.73	40.29	37.02
4	POC/Non POC, ERLDC & Other Charges			0.91
5	Employee Costs	216.63	208.45	227.97
6	Repairs & Maintenance Expenses	8.85	13.43	11.65
7	Administration and General Expenses	3.15	3.49	4.71
8	Depreciation	16.22	17.50	36.23
9	Interest Charges	2.94	-	-
10	Interest on Working Capital	6.68	10.88	-
11	Previous Year Expenses of Power Cost			1.01
12	Return on Equity			
13	Provision for Bad Debts			
<b>15</b>	<b>Total Revenue Requirement</b>	<b>454.79</b>	<b>532.48</b>	<b>614.84</b>
16	Less: Non Tariff Income	0.58	8.57	128.25
<b>17</b>	<b>Net Revenue Requirement</b>	<b>454.21</b>	<b>523.91</b>	<b>486.59</b>
18	Revenue from Tariff	364.39	388.88	360.38
19	Revenue from Outside State Sale	47.40	110.42	93.54
	<b>Total Revenue</b>	<b>411.79</b>	<b>499.30</b>	<b>453.92</b>
<b>20</b>	<b>Gap / (Surplus)</b>	<b>42.42</b>	<b>24.61</b>	<b>32.67</b>

It is submitted that the Hon'ble Commission may consider and approve the ARR for the financial year 2024-25.



# **PART – II**

## **Review For the FINANCIAL YEAR 2025-26 and ARR For the FINANCIAL YEAR 2025-26**

**Submitted By  
POWER DEPARTMENT  
GOVERNMENT OF SIKKIM**

**November 2025**



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The Power Department, Government of Sikkim (PDS) is responsible for supply of power in the State of Sikkim and the power requirement of PDS is met by power purchase and free power available from the generating companies. The State Electricity Commission has notified the Sikkim State Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail supply under multiyear Tariff Framework) (Second Amendment) Regulations, 2020 whereby the Commission has stated in clause 7.2 the parameters for the business plan.

The parameters business plan is based on pro-posed generation capacity addition and future load forecasts of the state and should contain among other things the following:

- (i) future plans/ performance targets of the company including efficiency improvement measures proposed to be introduced
- (ii) plans for meeting reactive power requirements;
- (iii) plan for reduction in transmission losses;
- (iv) plan for improvement in quality of transmission service and reliability;
- (v) metering arrangements;
- (vi) Plan for reduction in per MW transmission cost,
- (vii) financial statements (which include balance sheet, profit and loss statement and cash flow statement)- current and projected (at least for the period of control period duration) along with basis of projections;
- (viii) any other new measures to be initiated by the Licensee e.g. IT initiatives etc.
- (ix) plan for reduction in distribution and non-technical losses;
- (x) plan for improvement in quality of supply and reliability;
- (xi) plan for improvement in collection efficiency
- (xii) plan for improvement in consumer services/new consumer services
- (xiii) Plan for reduction in O & M cost per MU of energy sales
- (xiv) plan for improvement in metering and billing;

Based on the above parameters the Petitioner submits its Aggregate Revenue Requirement for Financial Year 2025-26.

### **1. Projected Energy Sales and Bill Revenue for Financial Year 2025-26**

To estimate the energy sales for the financial year 2025-26, the Petitioner has considered the underlying factors which drive the demand for electricity and past growth trend. Demand forecast is based on the standard approach looking at the past year's consumption trend. The assumptions considered for forecasting category wise sales are as below:

1. To estimate the energy sales for financial year 2025-26, the Petitioner has considered financial year 2024-25 as base year with actual sales of first 6- months financial year 2024-25 and 6- months sales as projected based on financial year 2023-24 with incremental CAGR growth factor.
2. Based upon available growth trends, compounded annual Growth Rate (CAGR) of 5 years is considered for the sales forecast, Consumers and load other than Public Utilities for which 1 year (CAGR) is considered on base year of financial year 2024-25.
3. For those categories where CAGR/ past growth trends are not showing any particular type of movement then the demand has been forecasted based on consumption pattern for financial year 2024-25.



**1.1 Year on year category wise Energy Sales from Financial Year 2019-20 to 2024-25**

From financial year 2019-20 to FY 2024-25, there has been a growth in the units of energy sale from the level of 411.34 MUs to 563.28 MUs.

**Table 1.1 Category wise summary of units sold from FY 2019-20 to 2024-25**

Category	FY 2020 sales MU	FY 2021 sales MU	FY 2022 sales MU	FY 2023 sales MU	FY 2024 sales MU	FY 2025 sales MU
Domestic	107.94	112.78	135.14	120.79	122.93	131.11
Commercial	42.05	34.11	45.80	45.82	48.37	53.67
Public Lighting	0.34	0.31	0.89	0.57	0.30	0.84
Temporary Supply	2.36	3.06	4.86	3.74	5.36	11.45
HT Industrial Consumers	226.64	223.39	272.69	283.15	271.39	232.83
LT Industrial Consumer	1.85	2.02	2.60	1.76	1.51	1.77
Bulk Supply	30.17	27.69	33.20	29.94	32.58	40.61
<b>Total</b>	<b>411.34</b>	<b>403.36</b>	<b>495.19</b>	<b>485.77</b>	<b>482.44</b>	<b>563.28</b>

**1.2 CAGR of units sold based on Main Category wise consumption**

**Table 1.2 CAGR of units sold based on Main Category wise consumption**

Sl. No	Category of Consumer	CAGR for 5 Years from FY 2018-19 to 2023-24 (In %)	CAGR for 4 Years from FY 2019-20 to 2023- 24 (In %)	CAGR for 3 Years from FY 2020-21 to 2023- 24 (In %)	CAGR for 2 Years from FY 2021-22 to 2023- 24 (In %)	CAGR for 1 Years from FY 2022-23 to 2023- 24 (In %)
1	Domestic Supply	3.30%	3.00%	-2.07%	2.49%	3.25%
2	Commercial Supply	4.15%	10.87%	4.01%	6.09%	6.53%
3	Low Tension Industrial Supply(LTIS)	-0.77%	-3.11%	-11.86%	0.57%	17.88%
4	Public Light	16.19%	23.45%	-6.82%	60.36%	140.00%
5	Temporary Supply	30.11%	30.22%	21.88%	53.19%	64.18%
6	High Tension Industrial Supply(HTIS)	6.13%	8.11%	3.82%	3.81%	12.43%
7	Bulk Supply	5.08%	8.69%	5.18%	13.62%	18.63%

Note: Financial Year 2024-25 as base year is considered for sales forecast of FY 2025-26. Also predominantly CAGR for 5 years has been considered for sale forecast for FY 2025-26.

**1.3 Domestic Supply**

The consumption of energy by domestic consumers constitutes substantial part sales of the Petitioner.

Based on the sales of 126.93 MUs for FY 2024-25, the Petitioner has computed the given CARG over a period of one year to five years.

CAGR for 5 years	CAGR for 4 years	CAGR for 3 years	CAGR for 2 years	CAGR for 1 years
3.30%	3.00%	-2.07%	2.49%	3.25%



ARR FOR THE FINANCIAL YEAR 2025-26

Considering the available trends of CAGR, the Petitioner has considered a growth rate of 3.30%, (i.e 5 years CAGR) to estimate the energy sales for domestic’s consumers considering FY 2024-25 as base year.

Based on 1- year CAGR below projected energy is considered for sale

**Table 1.3: Projected energy sales of Domestic Supply for FY 2025-26**

Category	FY 2024-25 sales (MU)	Projected Growth (%)	Projected FY 2025-26 Growth (MU)	Projected FY 2025-26 sales (MU)
Domestic	126.93	3.30	4.18	131.11
<b>Total Domestic</b>				<b>131.11</b>

**1.4 Commercial Supply**

The consumption of energy by Commercial consumers constitutes approx part sales of the Petitioner.

Based on the sales of 51.53 MUs for FY 2024-25, the Petitioner has computed the given CARG over a period of one year to five years.

CAGR for 5 years	CAGR for 4 years	CAGR for 3 years	CAGR for 2 years	CAGR for 1 years
4.15%	10.87%	4.01%	6.09%	6.53%

Considering the available trends of CAGR, the Petitioner has considered a growth rate of 4.15%, (i.e 5 years CAGR) to estimate the energy sales for Commercial Supply considering FY 2024-25 as base year.

Based on above, the projected consumption for commercial supply is computed as below:

**Table 1.4: Projected energy sales of Commercial Supply for FY 2025-26**

Category	FY 2024-25 sales (MU)	Projected Growth (%)	Projected FY 2025-26 Growth (MU)	Projected FY 2025-26 sales (MU)
Commercial	51.53	4.15%	2.14	53.67
<b>Total Commercial</b>				<b>53.67</b>

**1.5 Public Lighting**

The consumption of energy public lighting constitutes approx part total sales of the Petitioner.

Based on the sales of 0.72 MUs to industrial consumers for FY 2024-25, the Petitioner has computed the given CAGR over a period of one year to five years.

CAGR for 5 years	CAGR for 4 years	CAGR for 3 years	CAGR for 2 years	CAGR for 1 years
16.19%	23.45%	-6.82%	60.36%	140.00%

Based on 1-year CAGR below projected energy is considered for sale

**Table 1.5: Projected energy sales of Public Lighting for FY 2025-26**

Category	FY 2024-25 sales (MU)	Projected Growth (%)	Projected FY 2025-26 Growth (MU)	Projected FY 2025-26 sales (MU)
Public Lighting	0.72	16.19%	0.12	0.84
<b>Net Consumption</b>				<b>0.84</b>

**1.6 Low Tension Industrial Supply**

The consumption of energy by Industrial consumers constitutes part total sales of the Petitioner.

Based on the sales of 1.78 MUs to Low Tension Industrial Supply for FY 2024-25, the Petitioner has computed the given CAGR over a period of one year to five years.

CAGR for 5 years	CAGR for 4 years	CAGR for 3 years	CAGR for 2 years	CAGR for 1 years
-0.77%	-3.11%	-11.86%	0.57%	17.88%

Considering the available trends of CAGR, the Petitioner has considered a growth rate of -0.77 %, (i.e 5 years CAGR) to estimate the energy sales for Low Tension Industrial Supply considering FY 2024-25 as base year.

Based on above, the projected consumption for Low Tension Industrial Supply is computed as below:

**Table 1.6: Projected energy sales of LTIS for FY 2025-26**

Category	FY 2024-25 sales (MU)	Projected Growth (%)	Projected FY 2025-26 Growth (MU)	Projected FY 2025-26 sales (MU)
Low Tension Industrial Supply	1.78	-0.77	-0.01	1.77
<b>Total</b>				<b>1.77</b>

**1.7 High Tension Industrial Supply**

The consumption of energy by High Tension Industrial Consumers constitutes a major portion of total sales of the Petitioner.

Based on the sales of 305.13 MUs to high tension industrial consumers for FY 2024-25, the Petitioner has computed the given CARG over a period of one year to five years.

CAGR for 5 years	CAGR for 4 years	CAGR for 3 years	CAGR for 2 years	CAGR for 1 years
6.13%	8.11%	3.82%	3.81%	12.43%

Considering the available trends of CAGR, the Petitioner has considered a growth rate of 6.13 %, (i.e 5 years CAGR) to estimate the energy sales for High Tension Industrial consumers considering FY 2024-25 as base year.

Based on above, the projected consumption for Industrial consumers is computed as below:

**Table 1.7: Projected energy sales of HTIS for FY 2025-26**

Category	FY 2024-25 sales (MU)	Projected Growth (%)	Projected FY 2025-26 Growth (MU)	Projected FY 2025-26 sales (MU)
High Tension Industrial Supply	305.13	6.13%	18.70	323.83
<b>Total</b>				<b>323.83</b>

**1.8 Temporary Supply,**

The consumption of energy for Temporary Supply consumers constitutes total sales of the Petitioner.

Based on the estimated sales of 8.80 MUs to Temporary Supply consumers for FY 2024-25, the Petitioner has computed the given CARG over a period of one year to five years.

CAGR for 5 years	CAGR for 4 years	CAGR for 3 years	CAGR for 2 years	CAGR for 1 years
30.11%	30.22%	21.88%	53.19%	64.18%

Considering the available trends of CAGR, the Petitioner has considered a growth rate of 30.11 %, (i.e 5 years CAGR) to the energy sales for Industrial consumers considering FY 2024-25 as base year.

Based on above, the projected consumption for Industrial consumers is computed as below:

**Table 1.8: Projected energy sales of Temporary Supply for FY 2025-26**

Category	FY 2024-25 sales (MU)	Projected Growth (%)	Projected FY 2025-26 Growth (MU)	Projected FY 2025-26 sales (MU)
Temporary Supply	8.80	30.11%	2.65	11.45
<b>Total</b>				<b>11.45</b>

**1.9 Bulk Supply,**

The consumption of energy for Bulk Supply consumers constitutes total sales of the Petitioner.

Based on the sales of 38.56 MUs to Bulk Supply consumers for FY 2024-25, the Petitioner has computed the given CARG over a period of one year to five years.

CAGR for 5 years	CAGR for 4 years	CAGR for 3 years	CAGR for 2 years	CAGR for 1 years
5.08%	8.69%	5.18%	13.62%	18.63%

Considering the available trends of CAGR, the Petitioner has considered a growth rate of 5.08 %, (i.e 5 years CAGR) to estimate the energy sales for bulk supply consumers considering FY 2024-25 as base year.



Based on above, the projected consumption for Bulk Supply consumers is computed as below:

**Table 1.9: Projected energy sales of Bulk Supply for FY 2025-26**

Category	FY 2024-25 sales (MU)	Projected Growth (%)	Projected FY 2025-26 Growth (MU)	Projected FY 2025-26 sales (MU)
Bulk Supply	38.65	5.08%	1.96	40.61
<b>Total</b>				<b>40.61</b>

### 1.10 Projected Energy Sales (MUs)

Based on the above assumptions and explanations, the category wise estimated summary of energy sale (MU) for financial year 2025-26 is given below

**Table:1.10 Projected Energy Sales (MUs) for Financial Year 2025-26**

Category	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	Estimated Sales FY 2025-26 (MUs)
Domestic	136.33	131.17	131.11
Commercial	50.96	53.90	53.67
Public Lighting	1.18	0.33	0.84
Temporary Supply	3.97	7.79	11.45
HT Industrial Consumers	378.66	308.07	323.83
LT Industrial Consumer	2.04	1.19	1.77
Bulk Supply	34.05	36.31	40.61
<b>Total</b>	<b>607.20</b>	<b>538.77</b>	<b>563.28</b>
Outside State sale (Short Term Sale)			484.78
<b>Total Sales</b>	<b>607.20</b>	<b>538.77</b>	<b>1048.06</b>

Note: Domestic Sales includes:

Billed Sales to Place of Worship, Domestic subsidy.

Also includes, billed sale to Army pensioners and to the visually impaired.

The details of outside State Sale is given in Para 1.10 under the head Short Term Power Sale.

It is submitted that the Hon'ble Commission may consider and approve the Estimated Energy Sales units for the FY 2025-26.



### 1.11 Estimated Short Term Sales

Based on actual for the period 01.04.2025 to 30.09.2025 the Estimated Short Term Sales for the financial year 2025-26 is given in the table below:

**Table 1.11 Estimated Short term energy sales (In MUs)**

Category	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	Estimated Sales FY 2025-26 (MUs)
UI Sold			21.58
Trading			130.30
Kundan Hydro			157.29
IPP			16.57
Banking APPCL			159.05
<b>Total Outside State Sale</b>			<b>484.78</b>

### 1.12 Estimated Consumers for next year

To estimate the number of Consumers for the FY 2025-26, the Petitioner has considered FY 2024-25 as base year. Also the actual number of consumers as on 30<sup>th</sup> September 2025 has been considered to estimate the number of consumers. The category wise break up is given below:

**Table 1.12 Estimated Numbers of Consumers**

Category	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	Estimated no of Consumer FY 2025-26
Domestic			122589
Commercial			14425
Public Lighting			95
Army Pensioners			609
HT Industrial Consumers			828
LT Industrial Consumer			721
Bulk Supply			2211
Place of Worship			658
Visually Impaired			7
<b>Total</b>			<b>142143</b>

It is submitted that the Hon'ble Commission may consider and approve the estimated number of Consumer for the FY 2025-26.

**1.13 Revenue from sale of power**

The revenue from sale of Power approved by the Commission in its Tariff Order for the Financial Year 2025-26 and pre-actual value of revenue from sale of power based on the existing tariff made by PDS for the Financial Year 2025-26 is given in the table below:

**Table no: 1.13 Revenue from Sale of Power****(Rs in Cr)**

<b>Particulars</b>	<b>2025-26 As approved by the Commission in MYT Order dated 13.03.24</b>	<b>2025-26 As approved by the Commission Revised Order dated 27.03.25</b>	<b>Estimated Sales FY 2025-26</b>
Domestic			39.19
Domestic Subsidy			
Commercial			27.37
Public Lighting			0.40
Temporary Supply			4.87
HT Industrial Consumers			278.69
LT Industrial Consumers			0.97
Bulk Supply			22.42
Surcharge on Sale			10.60
<b>Total</b>		<b>349.30</b>	<b>384.51</b>
<b>Less: Rebate</b>			6.90
<b>Net sales</b>			<b>377.60</b>
Outside State Sales		184.25	130.00
<b>Total</b>		<b>533.55</b>	<b>507.60</b>

It is submitted that the Hon'ble Commission may consider and approve the Revenue from Energy Sales for the FY 2025-26.



1.14 Category Wise and Component Wise revenue billed during the year is given in table below:

**Table:1.14 Category wise estimated revenue sales (MUs)and Revenue (Rs.Cr) for FY 2025-26**

Sl. No	Category	Total Number of Consumer and sanctioned Load		Net Unit Sold	Total Billed Amount	ABR	Surcharge
		MW	No.	MU	Rs Cr	Per KWH	Rs CR
1	Domestic	133.31	123863	131.11	39.19	2.99	
2	Commercial	52.39	14425	53.67	27.37	5.10	
3	Public Lighting	0.14	95	0.84	0.40	4.70	
4	Temporary Supply	48.90		11.45	4.87	4.25	
7	Bulk Supply		2211	40.61	22.42	5.52	
5	HT Industrial Consumers	98.27	828	323.83	278.69	8.61	
6	LT Industrial Consumers		721	1.77	0.97	5.49	
	<b>Total</b>	<b>333.01</b>	<b>142143</b>	<b>563.28</b>	<b>373.91</b>		<b>10.60</b>
<b>Reconciliation Statement of Audited Accounts</b>							
<b>Billed amount of Energy Charges</b>							<b>373.91</b>
<b>Billed amount of Surcharge</b>							<b>10.60</b>
<b>Total</b>							<b>384.51</b>
<b>Less Rebate</b>							<b>6.90</b>
<b>Total amount of Revenue Billed</b>							<b>377.61</b>
<b>Average Billing Rate at Rs /KWH</b>							<b>6.64</b>

The estimated average billing rate at KWH is Rs. 6.64.

It is submitted that the Hon'ble Commission may consider and approve the Energy Sales units for the FY 2025-26



## 2. Power Purchase Projections for Financial 2025-26

Power purchase cost is the single largest component of ARR and hence the same is been submitted as part of MYT regulations considering purchases from existing and future power sources.

### 2.1 Long Term Power Purchase

The Power Purchase units (Long-term) of the PDS for the financial year 2025-26 is given in the table below:

**Table 2.1 Details of Long Term Power Purchase (In MUs)**

Sl. No.	Particulars	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	Estimated Power Purchase FY 2025-26 (MUs)
<b>1</b>	<b>NTPC</b>			
1.1	BSTPP I	31.05	71.56	93.69
1.2	BSTPP II	5.45	3.82	2.98
1.3	FSTPP	5.97	413.74	374.88
1.4	FSTPP III		1.25	0.98
1.5	KHSTPP-I	1.79	1.46	1.43
1.6	KHSTPP-II	2.54	2.57	1.80
1.7	KKANTI-II/MTS		15.61	15.28
1.8	TSTPP	2.98	1.51	1.91
1.9	DARLAPLI	84.36	78.01	90.61
1.10	KBUNL	11.65		
1.11	NPGCL	31.80	29.63	27.75
1.12	North Karanpura STPS	2.91	3.71	4.37
1.13	FARAKKA-1 & 2			
	<b>Total (A)</b>	<b>180.50</b>	<b>622.87</b>	<b>615.66</b>
<b>2</b>	<b>NHPC</b>			
2.1	RANGIT-III, NHPC	4.68	2.56	5.29
2.2	TEESTA-V, NHPC	21.50		
	<b>Total (B)</b>	<b>26.18</b>	<b>2.56</b>	<b>5.29</b>
<b>3</b>	<b>Other</b>			
3.1	CHUKHA, PTC	32.17	33.03	42.93
3.2	KHEP -PTC			0.05
3.3	Mangdechu PTC	1.42	1.24	1.47
3.4	WBSedCL	27.37	47.35	46.04
3.5	SPDC	61.58		
3.6	Rongli		24.17	26.69
3.7	Mangley			
3.8	Chaten		1.92	2.28



3.9	Lachung		7.34	15.26
3.1	Kreate Purchase			
3.12	RTM Purchase	73.96		
	<b>Total (C)</b>	<b>196.50</b>	<b>115.05</b>	<b>134.71</b>
	<b>TOTAL (A+B+C)</b>	<b>403.18</b>	<b>740.48</b>	<b>755.66</b>
<b>4</b>	<b>Free Power</b>			
	Free Power (Other Sources)	248.15		
4.1	RANGIT-III, NHPC		44.99	31.86
4.2	TEESTA-V, NHPC			
4.3	IPP		162.43	195.14
	<b>Total Free Power</b>	<b>248.15</b>	<b>207.42</b>	<b>227.00</b>
	<b>Grand Total</b>	<b>651.33</b>	<b>947.90</b>	<b>982.66</b>

It is submitted that the Hon'ble Commission may consider and approve the Estimate Power Purchase MUs for the financial year 2025-26.

## 2.2 Short-term Power Purchase

During the financial year 2025-26 the PDS has made short term power purchase of 242.04 MUs

**Table 2.2: Details of Short-term power purchase (in MUs)**

Sl. No.	Particulars	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	Estimated short term power purchase FY 2025-26 (MUs)
1	UI/ Deviation			29.46
2	Hanuman Ganga	143.46		
	<b>KUNDAN HYDRO</b>			
	i) RABOMCHU			17.40
	ii) MEYONGCHU		38.15	38.36
	iii) KALEZ KHOLA		10.81	11.01
	iv) LLHP		58.68	58.76
4	Banking Kreate		51.48	1.86
5	Banking APPCL		15.36	42.41
	<b>Total (C)</b>	<b>143.46</b>	<b>174.48</b>	<b>199.25</b>

It is submitted that the Hon'ble Commission may consider and approve the Estimate Short Term Power Purchase MUs for the financial year 2025-26.



**2.3 Power Purchase Cost**

The Power Purchase cost approved by the Hon'ble Commission and the estimated power purchase cost, including transmission and other charges for the financial year 2025-26 are provided below:

Table: 2.3 Long Term Power Purchase cost for the Financial Year 2025-26 (Rs. In Cr.)

Sl. No.	Particulars	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	Estimated Power Purchase FY 2025-26
<b>1</b>	<b>NTPC</b>			
1.1	BSTPP I	16.61	26.76	47.00
1.2	BSTPP II	2.78	1.47	1.43
1.3	FSTPP	15.06	154.35	134.07
1.4	FSTPP III	0.87	0.52	0.49
1.5	KHSTPP-I	0.76	0.65	0.59
1.6	KHSTPP-II	0.99	1.01	0.70
1.7	KKANTI-II/MTS		5.92	8.63
1.8	TSTPP	0.80	0.61	3.23
1.9	DARLAPLI	23.84	29.17	24.13
1.10	KBUNL	3.21		
1.11	NPGCL	13.91	11.10	13.52
1.12	North Karanpura STPS	1.09	1.43	1.68
1.13	MTPS II Power Purchase			
1.14	NSTPS -I Power Purchase			
1.15	Rebate			
	<b>Total (A)</b>	<b>79.92</b>	<b>232.99</b>	<b>235.46</b>
<b>2</b>	<b>NHPC</b>			
2.1	RANGIT-III, NHPC	1.79	2.32	2.12
2.2	TEESTA-V, NHPC	4.34		
	<b>Total (B)</b>	<b>6.13</b>	<b>2.32</b>	<b>2.12</b>
<b>3</b>	<b>Other</b>			
3.1	CHUKHA, PTC	7.64	3.29	14.02
3.2	Mangdechu PTC	0.54	0.17	0.90
3.3	WBSEDCL	3.46	4.69	5.92
3.4	SPDC	25.63		
3.5	Rongli		2.42	10.67
3.6	Lachung		0.77	6.40
3.7	Chaten		2.24	1.12
	<b>Total (C)</b>	<b>37.27</b>	<b>11.58</b>	<b>38.73</b>
	<b>Total Energy Purchase (A+B+C)</b>	<b>123.32</b>	<b>246.89</b>	<b>276.32</b>



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I. No.	Particulars	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	Estimated Power Purchase FY 2025-26
8	Rebate and Other Charges			1.17
9	PGCIL POC/non POC			39.33
10	ERLDC	0.14		0.18
11	WBSEDCL Surcharge	5.10		
	<b>Total</b>	<b>5.24</b>		<b>40.67</b>
	Power Purchase cost of Previous Year			2.00
	<b>Grand Total</b>	<b>128.56</b>	<b>246.89</b>	<b>318.99</b>

It is submitted that the Hon'ble Commission may consider and approve the Estimated Power Purchase cost including Transmission and Other charges for the financial year 2025-26.

#### 2.4 Short Term Power Purchase Cost

The Power Purchase cost approved by the Hon'ble Commission and the estimated short term power purchase cost, for the financial year 2025-26 are provided below:

Table: 2.4 Short Term Power Purchase cost for the Financial Year 2025-26 (Rs. In Cr.)

Sl. No.	Particulars	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	Estimated short term power purchase FY 2025-26
1	UI/ Deviation & Others	-		32.88
2	RTM Purchase	35.65		
3	IPP & Other		30.60	
	<b>Grand Total</b>	<b>35.65</b>	<b>30.60</b>	<b>32.88</b>

It is submitted that the Hon'ble Commission may consider and approve the estimated Short Term Power Purchase cost for the financial year 2025-26.



### 3. Energy Balance

The Estimated Energy Balance for the Financial Year 2025-26 and the approval accorded are compared in the table provided below:

**Table 3 Estimated Energy Balance for the Financial Year 2025-26 (In MUs)**

SL NO	Energy Balance	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	Estimated Energy Balance FY 2025-26
A	<b>ENERGY REQUIREMENT</b>			
1	Energy Sales within State	607.20	538.77	563.28
2	Sales Short Term (UI & Others)			484.78
3	<b>Total Energy Sales</b>	<b>607.20</b>	<b>538.77</b>	<b>1048.06</b>
4	Overall T & D Losses %	14.50	14.50	14.88
5	Overall T & D Losses (MUs)	102.98	91.37	98.51
6	<b>Total Energy Requirement (3+5)</b>	<b>710.18</b>	<b>630.14</b>	<b>1146.57</b>
B	<b>ENERGY AVAILABILITY</b>			
1	Power Purchase Long Term	546.64	785.47	755.66
	Power Purchase Short Term			199.25
2	Free Power	248.15	336.91	227.00
3	Own Generation			
4	Overall Pool loss %	2.14	2.14	5.07
5	Less: Overall Pool Loss	9.69	16.09	35.34
6	<b>Total Energy Availability(1+2+3-5)</b>	<b>785.10</b>	<b>1106.29</b>	<b>1146.57</b>
	<b>ENERGY SURPLUS/ (GAP)</b>	<b>74.92</b>	<b>476.15</b>	<b>-</b>

It is submitted that the Hon'ble Commission may consider and approve the estimated Energy Balance for the financial year 2025-26.



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**4. Transmission and Distribution Loss (T&D Losses)**

The T&D Loss for the Financial Year 2025-26 and the approval accorded are compared in the table provided below:

**Table 4 Transmission and Distribution Loss (T&D Losses) (in MUs)**

SI NO	Category	Units	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	2025-26 Estimated Total
1	Own Generation	Mus			
<b>A</b>	<b>Long Term Purchase</b>	Mus			
A.1	Energy Purchased from NTPC	Mus			615.66
A.2	Energy Purchased from WBSEDCL	Mus			46.04
A.3	Energy Purchased from NHPC	Mus			5.29
	<b>Other Purchases</b>	Mus			<b>666.99</b>
A.4	Energy Purchased from CHUKHA, PTC	Mus			42.93
A.5	Energy Purchased from KHEP PTC	Mus			0.05
A.6	Energy Purchased from Mangdechu PTC	Mus			1.47
A.7	Energy Purchased from SPDC	Mus			
A.9	Energy Purchased from Rongli	Mus			26.69
A.10	Energy Purchased from Lachung	Mus			15.26
A.11	Energy Purchased from Mangley	Mus			
A.12	Energy Purchased from chaten	Mus			2.28
A.13	Energy Purchased from Kreate Purchase	Mus			
A.14	Energy Purchased from RTM Purchase	Mus			
A.15	Energy Purchased from RHPPL	Mus			
	<b>Total Long Term Energy Purchased (A)</b>	Mus			<b>755.66</b>
<b>B</b>	<b>Short Term Power Purchase</b>	Mus			
B.2	Energy Purchased from UI/ Deviation	Mus			31.24
B.3	Banking Kreate	Mus			1.86
B.4	Banking APPCL	Mus			42.41
B.5	Energy Purchased from Hanuman Ganga	Mus			
B.6	Kundan Hydro	Mus			125.52
	<b>Total Short Term Power Purchase (B)</b>				<b>199.25</b>
	<b>Total of Power Purchased(A+B)</b>				<b>954.91</b>
<b>C</b>	<b>Free Energy</b>	Mus			227.00
	<b>Total Energy Available at State (A+B+C)</b>				<b>1181.91</b>
<b>D</b>	<b>Outside State sale</b>				
D.1	Outside State sale through UI/Trading	Mus			325.74



D.2	Return / forward Banking	Mus			159.05
	<b>Total Outside State Sale (D)</b>				<b>484.78</b>
	<b>Net Energy Available for sale within the State (C-D)</b>	Mus			<b>697.13</b>
	<b>Pool Loss</b>	%			5.07%
	<b>Pool Loss</b>	Mus			35.34
	<b>Energy Available for sale</b>				<b>661.79</b>
	Energy Sale within the State	Mus			563.28
	<b>T&amp; D LOSS (15-16 )</b>	Mus			<b>98.51</b>
	<b>T&amp;D Loss%</b>	%	<b>14.50</b>	<b>14.50</b>	<b>14.88</b>

It is submitted that the Hon'ble Commission may consider and approve the estimated T&D Loss for the financial year 2025-26.

### 5. Calculation of Pool Loss

The Calculation of Pool Loss for the financial year 2025-26 is as given below:

**Table 5 Calculation of Pool Loss (in MUs)**

<b>PARTICULARS</b>	<b>Estimated 2025-26</b>
Power Purchase Long Term	755.66
Power Purchase Short Term	199.25
Free Power	227.00
<b>Total</b>	<b>1181.91</b>
Less Short Term Power Sale	484.78
Net Power Purchase	697.13
Les Actual State Drawl as per SLDC	661.79
<b>POOL LOSS</b>	<b>35.34</b>
%	<b>5.07</b>

It is submitted that the Hon'ble Commission may consider and approve the T&D Loss for the financial year 2025-26

**6. Estimated Energy Balance Summary and Power Purchase Cost for Financial Year 2025-26****Table 6. Estimated Energy Balance Summary and Power Purchase Cost for Financial Year 2025-26**

Sl no	Particulars	Energy Mus	(Rs Cr)	Rate Rs/unit
1	Long Term Power Purchase	755.66	318.99	4.22
2	Short Term Power Purchase	242.04	32.88	1.36
	<b>Total Purchase</b>	<b>997.70</b>	<b>351.86</b>	
3	T&D Loss	139.13		
4	Pool Loss	37.51		
5	Transmission & Other Charges		39.33	
6	POC & Other Charges		1.34	
	<b>Total Purchase Cost</b>	<b>1174.34</b>	<b>392.53</b>	<b>3.34</b>
7	Less: Short Term Power Sale	484.78	130.00	2.68
8	<b>Net Power Purchase Cost</b>	<b>689.56</b>	<b>262.53</b>	<b>3.81</b>

**7. Transmission and Other charges**

The Estimated Transmission and Other Charges as approved by the commissioner is MYT order dated 13.03.2024 for the year 2025-26 is Rs. 5.24 Cr. The details of the charges are given in table below:

**Table:7 Details of Transmission and other charges**

Sl. No.	Particulars	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	2025-26 Estimated
1	PGCIL (POC/Non-POC Charges)			39.33
2	ULDC Charges			
3	ERLDC Fees and Charges	0.14		0.18
4	WBSEDCL Surcharge	5.10		
	<b>Total</b>	<b>5.24</b>		<b>39.50</b>

It is submitted that the Hon'ble Commission may consider and approve the estimated transmission and other charges for the year 2025-26.

**8. Employee Cost**

The cost of employee approved by the Hon'ble Commission and the estimated cost are furnished below:

Table: 8.Details of estimated cost of employee for the financial year 2025-26 (Rs. In Cr.)

Sl. No.	Particulars	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	2025-26 Estimated
1	Basic Pay			145.86
2	Dearness Pay			
3	Dearness Allowance			43.40
4	House rent Allowance			27.76
5	State Border Comp. Allowance			23.14
6	Medical reimbursement charges			3.62
11	<b>Sub- Total</b>			<b>243.78</b>
	<b>Terminal Benefits</b>			
17	<b>Sub- Total</b>			
	<b>Pension Payment</b>			
22	<b>Sub- Total</b>			
23	<b>Total (11+17+22)</b>			<b>243.78</b>
24	Amount Capitalised			
25	Net Amount			
27	<b>Total</b>			
28	Wages			34.40
29	<b>Grand Total</b>	<b>223.13</b>	<b>214.70</b>	<b>278.18</b>

It is submitted that the Hon'ble Commission may consider and approve the estimated Employee Cost for the year 2025-26.



**9. Repair and Maintenance**

The cost of repair and maintenance approved by the Hon’ble Commission and estimated cost are furnished below:

Table: 9 Details of Estimated Repair & Maintenance for the financial year 2025-26 (Rs. In Cr.)

Sl. No.	Particulars	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	Estimated 2025-26 Total
1	Plant & Machinery			
	-Plant and Apparatus			
	-EHV Sub-stations			
	-33 KV Sub-stations			
	-11 kv Sub-stations			
	-Switch gear & cable connections			
	-Others			
	<b>Total</b>			<b>4.54</b>
2	Building			
3	Hydraulic works & Civil Works			
4	Line cable & Network			
	-EHV Sub-stations			
	-33 KV Sub-stations			
	-11 kv Sub-stations			
	-LT Lines			
	-Meters and Metering equipments			
	-Others			
	<b>Total</b>			
5	Vehicle			0.51
6	Furniture & Fixture			
7	Office Equipments			
8	Operating expenses			
<b>9</b>	<b>Total</b>			<b>0.51</b>
10	Add/ Deduct share of other (To be specified)			
<b>11</b>	<b>Total Expenses</b>			<b>5.04</b>
12	Less: Capitalized			
<b>13</b>	<b>Net Expenses</b>			<b>5.04</b>
14	Add prior period*			
<b>15</b>	<b>Total Expenses Charged to Revenue as R&amp;M Expenses</b>	<b>9.30</b>	<b>14.12</b>	<b>5.04</b>

It is submitted that the Hon’ble Commission may consider and approve the estimated Repair and Maintenance Cost for the year 2025-26.

**10. Administrative and General Expenses**

The cost of Administrative and General approved by the Hon'ble Commission and estimated cost for the FY 2025-26 are furnished below:

Table: 10 Details of Estimated Administrative &amp; General Expenses for the financial year 2025-26 (in Cr.)

Sl. No.	Particulars	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	Estimated 2025-26 Total
1	Telephone, postage & Telegram			
2	Consultancy fees			1.05
3	Conveyance & travel expenses			0.01
4	Electricity & Water charges			
5	Audit Fee			0.02
6	Advertisement			
7	Printing & Stationary			
8	Finance Cost			0.08
9	Other Expenses			0.38
10	<b>Total Expenses</b>			<b>1.52</b>
11	Less Capitalised			
12	Net Expenses			
13	Add Prior Period			
	<b>Total Expenses Charged to Revenue</b>	<b>3.31</b>	<b>3.64</b>	<b>1.54</b>

It is submitted that the Hon'ble Commission may consider and approve the estimated Administrative and General Expenses for the year 2025-26.



## 11. Fixed Assets and Depreciation

The Fixed Assets and Depreciation values as per the audited accounts are furnished below:

Table 11 Details of Fixed Assets and Depreciation for the financial year 2025-26 (Rs. In Cr.)

Sl. No.	Particulars	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	Estimated 2025-26 Total
<b>1</b>	<b>2</b>			
A	Opening net balance			
1	Buildings			52.10
2	Plant & Machinery			452.42
3	Furniture & Fixtures			0.78
	<b>Total</b>			<b>505.30</b>
B	Additions during the year			
1	Plant & Machinery			69.70
	<b>Total</b>			<b>69.70</b>
C	Depreciation for the year			
1	Buildings			5.21
2	Plant & Machinery			52.21
3	Furniture & Fixtures			0.08
	<b>Total Depreciation</b>			<b>57.50</b>
D	Closing Balance			
1	Buildings			46.89
2	Plant & Machinery			469.91
3	Furniture & Fixtures			0.68
	<b>Net Closing Balance</b>	<b>16.22</b>	<b>17.50</b>	<b>517.49</b>

The Depreciation has been calculated on straight line method. The life of the assets has been taken is as under:

Plant and Machinery 15 years  
Transmission Line 40 years  
Buildings 40 years  
Furniture 10 years



11.1 The Hon'ble Commission had approved the gross fixed assets at a value of Rs. 1381.49. The gross fixed assets as projected are as given below:

Table 11.1 Gross Fixed Assets as on 31.03.2026 (Rs In Cr)

Particulars	Opening Balance 01.04.2025	Addition during the year	Closing Balance 31.03.2026
Buildings	269.54		269.54
Plant and Machinery	1040.37	69.70	1110.04
Furniture	1.88		1.88
<b>Total</b>	<b>1311.79</b>	<b>69.70</b>	<b>1381.49</b>

The PDS submits that impairment of assets that have taken place owing to the natural calamity which had occurred on 4<sup>th</sup> October 2023 have not been considered.

It is submitted that the Hon'ble Commission may consider and approve the audited value of gross fixed assets and depreciation cost for the year 2025-26.

## 12. Depreciation

The estimated Depreciation value is furnished below:

Table 12 Details estimated Depreciation for the financial year 2025-26 (Rs. In Cr.)

Sl. No.	Particulars	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	Estimated 2025-26 Total
	Total			<b>57.50</b>

It is submitted that the Hon'ble Commission may consider and approve the estimated Depreciation for the year 2025-26.

## 13. Capital Working in Progress

Table 13. Estimated Capital Work in Progress for the Year 2025-26 (Rs in Cr)

Particulars	Estimated 2025-26
Capital Work in Progress	
Opening Balance	69.70
Addition	30.00
Less: Capitalised	69.70
Closing Work in Progress	30.00

It is submitted that the Hon'ble Commission may consider and approve the estimated Closing balance of Capital Work in Progress for the year 2025-26.



#### 14. Intrastate Transmission Charges

The cost of Intrastate Transmission Charges as approved by the Hon'ble Commission and as estimated by the PDS is furnished below:

**Table 14 Intrastate Transmission Charges for the FY 2025-26**

Sl. No.	Particulars	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	Estimated 2025-26 Total
	Total	38.11	41.36	39.33

It is submitted that the Hon'ble Commission may consider and approve the estimated Intrastate Transmission Charges for the year 2025-26.

#### 15. Interest on Working Capital

The PDS has not calculated the interest on Working Capital has been calculated as per Regulation 32.3 of SSERC (Terms and Conditions for Determination of Tariff for Generation Transmission, Wheeling and Distribution & Supply under Multi Tariff Framework) .

#### 16. Return on Equity

The PDS is a Government Department and hence the return on Equity is not required to be calculated.

**17. Non Tariff Income**

The Non Tariff Income as approved by the Commission in its Tariff Order for the Financial Year 2025-26 and estimated value of Non Tariff Income of the PDS for the Financial Year 2025-26 is given in the table below

**Table 15. Estimated Non Tariff Income for F. Y. 2025 -26 (Rs in Cr )**

<b>Particulars</b>	<b>2025-26 As approved by the Commission in MYT Order dated 13.03.24</b>	<b>2025-26 As approved by the Commission Revised Order dated 27.03.25</b>	<b>Estimated 2025-26 Total</b>
Non Tarrif Income			3.82
Income from Meter Rent			0.50
Reactive DSM Charges Trading			0.07
Miscellaneous Income			
Interest On Fixed Deposit			1.00
Grant from Govt. Of Sikkim			133.61
<b>Total</b>	<b>0.61</b>	<b>8.75</b>	<b>139.00</b>

It is submitted that the Hon'ble Commission may consider and approve the Estimated Non Tariff Income.

**18. Aggregate Revenue Requirement for the Financial Year 2025-26**

Based on the above submissions the Estimated ARR for the financial year has been calculated

**Table 16. Estimated Aggregate Revenue Requirement F.Y.2025-26 (Rs in Cr)**

Sl No.	Particulars	2025-26 As approved by the Commission in MYT Order dated 13.03.24	2025-26 As approved by the Commission Revised Order dated 27.03.25	Estimated 2025- 26 Total
1	Cost of Fuel			
1	Cost of Generation (Fuel)			
2	Cost of Power Purchase	164.21	277.49	309.19
3	Intra State Transmission Charges	38.11	41.36	39.33
4	POC/Non POC, ERLDC & Other Charges			1.34
5	Employee Costs	223.13	214.70	278.18
6	Repairs & Maintenance Expenses	9.30	14.12	5.04
7	Administration and General Expenses	3.31	3.64	1.54
8	Depreciation	18.69	17.52	57.50
9	Interest Charges	3.09		
10	Interest on Working Capital	6.87	10.21	
11	Previous Year Expenses of Power Cost			2.00
12	Return on Equity			
13	Provision for Bad Debts			
<b>15</b>	<b>Total Revenue Requirement</b>	<b>466.71</b>	<b>579.04</b>	<b>694.12</b>
16	Less: Non Traiff Income	0.61	8.75	139.00
<b>17</b>	<b>Net Revenue Requirement</b>	<b>466.10</b>	<b>570.29</b>	<b>555.12</b>
18	Revenue from Tariff		349.30	377.61
19	Revenue from Outside State Sale		184.25	130.00
	<b>Total Revenue</b>		<b>533.55</b>	<b>507.61</b>
<b>20</b>	<b>Gap / (Surplus)</b>	<b>466.10</b>	<b>36.74</b>	<b>47.52</b>

It is submitted that the Hon'ble Commission may consider and approve the Estimated ARR for the financial year 2025-26.



# **PART – III**

## **Revised Projection and Tariff Proposal FINANCIAL YEAR 2026-27**

**Submitted By  
POWER DEPARTMENT  
GOVERNMENT OF SIKKIM**

**November 2025**



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The Power Department, Government of Sikkim (PDS) is responsible for supply of power in the State of Sikkim and the power requirement of PDS is met by power purchase and free power available from the generating companies. The State Electricity Commission has notified the Sikkim State Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution and Retail supply under multiyear Tariff Framework) (Second Amendment) Regulations, 2020 which are applicable for the control period 2025-26 to 2027-28.

The Power Department, Government of Sikkim (PDS) submits that as required by the Multi Year Tariff Regulations 2020 it is required to submit the expected revenue gap for the second year of control period i.e 2026-27.

The Hon'ble Commission vide MYT order dated 13.03.2025 had approved ARR and Tariff for control period for FY 2025-26 to FY 2027-28.

This chapter summarises the revised forecast of ARR, expected revenue from existing Tariff, expected Revenue GAP for the FY 2025-26 (i.e the second year of control period), comparing with respective approved forecast of ARR an expected revenue from tariff and charges vide MYT order dated 13.03.2024. The revised projections for the FY 2025-26 have been made considering the provisions of the MYT Regulations 2020.

The parameters business plan is based on pro-posed generation capacity addition and future load forecasts of the state.

Based on the above parameters the Petitioner submits its Aggregate Revenue Requirement for Financial Year 2026-27.

### **1. Projected Energy Sales and Bill Revenue for Financial Year 2026-27**

To estimate the energy sales for the financial year 2026-27, the Petitioner has considered the underlying factors which drive the demand for electricity and past growth trend. Demand forecast is based on the standard approach looking at the past year's consumption trend. The assumptions considered for forecasting category wise sales are as below:

4. To estimate the energy sales for financial year 2026-27, the Petitioner has considered the financial year 2025-26 (estimated) as base year with incremental CAGR growth factor and additional growth i.e envisaged by the PDS.
5. Based upon available growth trends, compounded annual Growth Rate (CAGR) of 5 years is considered for the sales forecast, Consumers and load other than Public Utilities for which 1 year (CAGR) is considered on base year of financial year 2025-26 (estimated).
6. For those categories where CAGR/ past growth trends are not showing any particular type of movement then the demand has been forecasted based on consumption pattern for financial year 2025-26(estimated).



**1.1 Year on year category wise Energy Sales from Financial Year 2020-21 to 2025-26**

The energy sale in the financial year 2020-21 has been 403.36 MUs which has grown to a level of 563.28 MUs in the FY 2025-26 and it is estimated that the energy sale shall be 591.95 MUs in FY 2025-26.

**Table 1.1 Category wise summary of units sold from FY 2020-21 to 2025-26**

Category	FY 2021 sales MU	FY 2022 sales MU	FY 2023 sales MU	FY 2024 sales MU	Estimated FY 2025 sales MU	Projection FY 2026 sales MU
Domestic	112.78	135.14	120.79	122.93	126.93	131.11
Commercial	34.11	45.80	45.82	48.37	51.53	53.67
Public Lighting	0.31	0.89	0.57	0.30	0.72	0.84
Temporary Supply	3.06	4.86	3.74	5.36	8.80	11.45
HT Industrial Consumers	223.39	272.69	283.15	271.39	305.13	323.83
LT Industrial Consumer	2.02	2.60	1.76	1.51	1.78	1.77
Bulk Supply	27.69	33.20	29.94	32.58	38.65	40.61
<b>Total</b>	<b>403.36</b>	<b>495.19</b>	<b>485.77</b>	<b>482.44</b>	<b>533.54</b>	<b>563.28</b>

**1.2 CAGR of units sold based on Main Category wise consumption**

Sl. No	Category of Consumer	CAGR for 5 Years from FY 2020-21 to 2024-25 (In %)	CAGR for 4 Years from FY 2021-22 to 2024-25 (In %)	CAGR for 3 Years from FY 2022-23 to 2024-25 (In %)	CAGR for 2 Years from FY 2023-24 to 2024-25 (In %)	CAGR for 1 Years from FY 2024-25 to 2024-25 (In %)
1	Domestic Supply	3.06%	-0.75%	2.76%	3.27%	3.29%
2	Commercial Supply	9.49%	4.04%	5.44%	5.34%	4.15%
3	Low Tension Industrial Supply(LTIS)	-2.61%	-9.17%	0.19%	8.27%	-0.56%
4	Public Light	22.06%	-1.44%	44.22%	67.33%	16.67%
5	Temporary Supply	30.20%	23.89%	45.07%	46.16%	30.11%
6	High Tension Industrial Supply(HTIS)	7.71%	4.39%	4.58%	9.23%	6.13%
7	Bulk Supply	7.96%	5.15%	10.69%	11.65%	5.07%

Note: Financial Year 2025-26 (estimated) as base year is considered for sales forecast of FY 2026-27. Also predominantly CAGR for 5 years has been considered for sale forecast for FY 2026-27.



### 1.3 Domestic Supply

The consumption of energy by domestic consumers constitutes substantial part sales of the Petitioner.

Based on the estimated sales of 131.11 MUs for FY 2025-26, the Petitioner has computed the given CARG over a period of one year to five years.

CAGR for 5 years	CAGR for 4 years	CAGR for 3 years	CAGR for 2 years	CAGR for 1 years
3.06%	-0.75%	2.76%	3.27%	3.29%

Considering the available trends of CAGR, the Petitioner has considered a growth rate of 3.19%, (i.e 5 years CAGR) to estimate the energy sales for domestic consumers considering FY 2025-26 as base year.

Based on 1- year CAGR below projected energy is considered for sale

**Table 1.3: Projected energy sales of Domestic Supply for FY 2026-27**

Category	Estimated FY 2025-26 sales (MU)	Projected Growth (%)	Projected FY 2026-27 Growth (MU)	Projected FY 2026-27 sales (MU)
Domestic	131.11	3.06%	4.01	136.37
<b>Total Domestic</b>				<b>136.37</b>

### 1.4 Commercial Supply

The consumption of energy by Commercial consumers constitutes approx part sales of the Petitioner.

Based on the estimated sales of 53.67 MUs for FY 2025-26, the Petitioner has computed the given CARG over a period of one year to five years.

CAGR for 5 years	CAGR for 4 years	CAGR for 3 years	CAGR for 2 years	CAGR for 1 years
9.49%	4.04%	5.44%	5.34%	4.15%

Considering the available trends of CAGR, the Petitioner has considered a growth rate of 9.49%, (i.e 5 years CAGR) to estimate the energy sales for Commercial consumers considering FY 2025-26 as base year.



Based on above, the projected consumption for commercial consumers is computed as below:

**Table 1.4: Projected energy sales of Commercial Supply for FY 2026-27**

Category	Estimated FY 2025-26 sales (MU)	Projected Growth (%)	Projected FY 2026-27 Growth (MU)	Projected FY 2026-27 sales (MU)
Commercial	53.67	9.49%	5.09	56.40
<b>Total Commercial</b>				<b>56.40</b>

### **1.5 Public Lighting**

The consumption of energy public lightning constitutes approx part total sales of the Petitioner.

Based on the estimated sales of 0.84 MUs to industrial consumers for FY 2025-26, the Petitioner has computed the given CAGR over a period of one year to five years.

CAGR for 5 years	CAGR for 4 years	CAGR for 3 years	CAGR for 2 years	CAGR for 1 years
22.06%	-1.44%	44.22%	67.33%	16.67%

Based on 1-year CAGR below projected energy is considered for sale

**Table 1.5: Projected energy sales of Public Lighting for FY 2026-27**

Category	Estimated FY 2025-26 sales (MU)	Projected Growth (%)	Projected FY 2026-27 Growth (MU)	Projected FY 2026-27 sales (MU)
Public Lighting	0.84	22.06	0.19	0.84
<b>Net Consumption</b>				<b>0.84</b>

### **1.6 Low Tension Industrial Supply**

The consumption of energy by Industrial consumers constitutes part total sales of the Petitioner.

Based on the estimated sales of 1.77 MUs to industrial consumers for FY 2025-26, the Petitioner has computed the given CAGR over a period of one year to five years.

CAGR for 5 years	CAGR for 4 years	CAGR for 3 years	CAGR for 2 years	CAGR for 1 years
-2.61%	-9.17%	0.19%	8.27%	-0.56%

Considering the available trends of CAGR, the Petitioner has considered a growth rate of -2.61% %, (i.e 5 years CAGR) to estimate the energy sales for Industrial consumers considering FY 2025-26 as base year.



Based on above, the projected consumption for Industrial consumers is computed as below:

**Table 1.6: Projected energy sales of LTIS for FY 2026-27**

Category	Estimated FY 2025-26 sales (MU)	Projected Growth (%)	Projected FY 2026-27 Growth (MU)	Projected FY 2026-27 sales (MU)
Low Tension Industrial Supply	1.77	-2.61%	-0.05	1.77
<b>Total</b>				<b>1.77</b>

### **1.7 High Tension Industrial Supply**

The consumption of energy by Industrial consumers constitutes total sales of the Petitioner.

Based on the estimated sales of 323.83 MUs to industrial consumers for FY 2025-26, the Petitioner has computed the given CARG over a period of one year to five years.

CAGR for 5 years	CAGR for 4 years	CAGR for 3 years	CAGR for 2 years	CAGR for 1 years
7.71%	4.39%	4.58%	9.23%	6.13%

Considering the available trends of CAGR, the Petitioner has considered a growth rate of 7.71 %, (i.e 5 years CAGR) to estimate the energy sales for Industrial consumers considering FY 2025-26 as base year.

Based on above, the projected consumption for Industrial consumers is computed as below:

**Table 1.7: Projected energy sales of HTIS for FY 2026-27**

Category	Estimated FY 2025-26 sales (MU)	Projected Growth (%)	Projected FY 2026-27 Growth (MU)	Projected FY 2026-27 sales (MU)
High Tension Industrial Supply	323.83	7.71%	24.96	404.67
<b>Total</b>				<b>404.67</b>

### **1.8 Temporary Supply,**

The consumption of energy for Temporary Supply consumers constitutes total sales of the Petitioner.

Based on the estimated sales of 11.45 MUs to Temporary Supply consumers for FY 2025-26, the Petitioner has computed the given CARG over a period of one year to five years.

CAGR for 5 years	CAGR for 4 years	CAGR for 3 years	CAGR for 2 years	CAGR for 1 years
30.20%	23.89%	45.07%	46.16%	30.11%



Considering the available trends of CAGR, the Petitioner has considered a growth rate of 30.20 %, (i.e 5 years CAGR) to estimate the energy sales for Industrial consumers considering FY 2025-26 as base year.

Based on above, the projected consumption for Industrial consumers is computed as below:

**Table 1.8: Projected energy sales of Temporary Supply for FY 2026-27**

Category	Estimated FY 2025-26 sales (MU)	Projected Growth (%)	Projected FY 2026-27 Growth (MU)	Projected FY 2026-27 sales (MU)
Temporary Supply	11.45	30.20%	3.46	11.85
<b>Total</b>				<b>11.85</b>

### **1.9 Bulk Supply,**

The consumption of energy for Bulk Supply consumers constitutes total sales of the Petitioner.

Based on the estimated sales of 40.61 MUs to Bulk Supply consumers for FY 2025-26, the Petitioner has computed the given CARG over a period of one year to five years.

CAGR for 5 years	CAGR for 4 years	CAGR for 3 years	CAGR for 2 years	CAGR for 1 years
7.96%	5.15%	10.69%	11.65%	5.07%

Considering the available trends of CAGR, the Petitioner has considered a growth rate of 7.96 %, (i.e 5 years CAGR) to estimate the energy sales for Industrial consumers considering FY 2025-26 as base year.

Based on above, the projected consumption for Bulk Supply consumers is computed as below:

**Table 1.9: Projected energy sales of Bulk Supply for FY 2026-27**

Category	Estimated FY 2025-26 sales (MU)	Projected Growth (%)	Projected FY 2026-27 Growth (MU)	Projected FY 2026-27 sales (MU)
Bulk Supply	40.61	7.96%	3.23	41.92
<b>Total</b>				<b>41.92</b>

Based on the above assumptions and explanations, the category wise estimated summary of energy sale (MU) for financial year 2025-26 is given below



### 1.10 Projected Energy Sale

The projected energy sales as approved by the Commission and the revised projected energy sales is given below:

**Table: 1.10 Projected Energy Sales (MUs) for Financial Year 2026-27**

Category	2026-27 As approved by the Commission in MYT Order dated 13.03.24	Projected Energy Sales FY 2026-27 (MUs)
Domestic	141.95	136.37
Commercial	52.80	56.40
Public Lighting	1.50	0.84
Temporary Supply	4.06	11.85
HT Industrial Consumers	417.19	404.67
LT Industrial Consumer	2.14	1.77
Bulk Supply	35.54	41.92
<b>Total</b>	<b>655.18</b>	<b>653.82</b>
Outside State sale (Short Term Sale)		484.78
<b>Total Sales</b>	<b>655.18</b>	<b>1138.60</b>

Note: Domestic Sales includes:

Billed Sales to Place of Worship, Domestic Subsidy.

Also includes, billed sale to Army pensioners and to the visually impaired.

The details of outside State Sale is given in Para 1.10 under the head Short Term Power Sale.

It is submitted that the Hon'ble Commission may consider and approve the Projected Energy Sales units for the FY 2026-27.

### 1.11 Projected Short Term Sales

The Projected Short Term Sales for the financial year 2026-27 is given in the table below:

**Table 1.11 Projected Short term energy sales (In MUs)**

Category	2026-27 As approved by the Commission in MYT Order dated 13.03.24	Projected Energy Sales FY 2026-27 (MUs)
UI Sold		21.58
Trading		130.30
Kundan Hydro		157.29
IPP		16.57
Banking APPCL		159.05
<b>Total Outside State Sale</b>		<b>484.78</b>



### **1.12 Projected Number Consumers**

To Projected the number of Consumers for the FY 2026-27, the Petitioner has considered FY 2025-26 (estimated) as base year. The category wise break up is given below:

**Table 1.12 Projected Numbers of Consumers**

<b>Category</b>	<b>2026-27 As approved by the Commission in MYT Order dated 13.03.24</b>	<b>Projected no of Consumer FY 2026-27 (MUs)</b>
Domestic		124893
Commercial		14696
Public Lighting		97
Army Pensioners		609
HT Industrial Consumers		842
LT Industrial Consumer		728
Bulk Supply		2214
Place of Worship		658
Visually Impaired		7
<b>Total</b>		<b>144744</b>

It is submitted that the Hon'ble Commission may consider and approve the projected number of Consumer for the FY 2026-27.



### 1.13 Revenue from sale of power

The revenue from sale of Power approved by the Commission in its Tariff Order for the Financial Year 2026-27 and pre-actual value of revenue from sale of power based on the existing tariff made by PDS for the Financial Year 2026-27 is given in the table below:

**Table no: 1.13 Projected Revenue from Sale of Power (Rs in Cr)**

Particulars	2026-27 As approved by the Commission in MYT Order dated 13.03.24	Projected 2026-27 Total
Domestic		33.76
Domestic Subsidy		7.00
Commercial		28.76
Public Lighting		0.40
Temporary Supply		5.03
HT Industrial Consumers		337.10
LT Industrial Consumers		0.97
Bulk Supply		23.15
Surcharge on Sale		10.75
<b>Total</b>		<b>446.93</b>
<b>Less: Rebate</b>		<b>7.05</b>
<b>Net sales</b>		<b>439.88</b>
Outside State Sales		140.00
<b>Total</b>		<b>579.88</b>

It is submitted that the Hon'ble Commission may consider and approve the Projected Energy Sales units for the FY 2026-27.



## 2. Power Purchase Projections for Financial 2026-27

### 2.1 Long Term Power Purchase

The Projected Power Purchase units (Long-term) of the PDS for the financial year 2026-27 is given in the table below:

**Table 2.1 Details of Long Term Power Purchase (In MUs)**

Sl. No.	Particulars	2026-27 As approved by the Commission in MYT Order dated 13.03.24	Projected 2026-27
<b>1</b>	<b>NTPC</b>		
1.1	BSTPP I	37.23	96.50
1.2	BSTPP II		3.07
1.3	FSTPP	6.10	386.12
1.4	FSTPP III		1.01
1.5	KHSTPP-I	1.83	1.47
1.6	KHSTPP-II	2.59	1.86
	KKANTI-II/MTS		15.73
1.7	TSTPP	3.04	1.96
1.8	DARLAPLI	86.05	93.32
1.9	KBUNL	11.89	
1.10	NPGCL		28.58
1.11	North Karanpura STPS	32.43	4.50
1.12	FARAKKA-1 & 2	2.97	
	<b>Total (A)</b>	<b>184.13</b>	<b>634.13</b>
<b>2</b>	<b>NHPC</b>		
2.1	RANGIT-III, NHPC	4.78	5.39
2.2	TEESTA-V, NHPC	21.93	
	<b>Total (B)</b>	<b>26.71</b>	<b>5.39</b>
<b>3</b>	<b>Other</b>		
3.1	CHUKHA, PTC	32.82	44.22
3.2	KHEP -PTC		0.05
3.3	Mangdechu PTC	1.44	1.51
3.4	WBSEDCL	27.91	47.42
3.5	SPDC	62.81	
3.6	Rongli		27.49
3.7	Mangley		
3.8	Chaten		2.35
3.9	Lachung		15.71
3.10	Kreate Purchase		
3.11	RTM Purchase	75.44	
3.12	RHPPL		
	<b>Total (C)</b>	<b>200.42</b>	<b>138.75</b>
	<b>TOTAL (A+B+C)</b>	<b>411.26</b>	<b>778.28</b>



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FOR THE FINANCIAL YEAR 2026-27

Sl. No.	Particulars	2026-27 As approved by the Commission in MYT Order dated 13.03.24	Projected 2026-27
4	<b>Free Power</b>		
4.1	Free Power (Other Sources)		
4.2	RANGIT-III, NHPC		32.82
4.3	TEESTA-V, NHPC		
4.4	IPP		200.99
<b>4.5</b>	<b>Total Free Power</b>	<b>253.11</b>	<b>233.81</b>
	<b>Grand Total</b>	<b>664.37</b>	<b>1012.09</b>

It is submitted that the Hon'ble Commission may consider and approve the Projected long term power purchase for the FY 2026-27

## 2.2 Short-term Power Purchase

The PDS has projected short term power purchase of 249.30 MUs for the Financial Year 2026-27. The details are given below:

**Table 2.2: Details of Short-term power purchase (in MUs)**

Sl. No.	Particulars	2026-27 As approved by the Commission in MYT Order dated 13.03.24	Projected 2026-27
1	UI/ Deviation		30.46
2	Hanuman Ganga	146.33	
3	<b>KUNDAN HYDRO</b>		
	i) RONGICHU		
	ii) MEYONGCHU		39.94
	iii) KALEZ KHOLA		15.56
	iv) LLHP		60.25
4	Banking Kreate		1.91
5	Banking APPCL		43.68
6	RABOMCHU		17.92
	<b>Total (C)</b>	<b>146.33</b>	<b>209.72</b>

It is submitted that the Hon'ble Commission may consider and approve the Projected Short Term Power Purchase MUs for the financial year 2026-27.



### 2.3 Power Purchase Cost

The Power Purchase cost approved by the Hon'ble Commission and the Projected power purchase cost, including transmission and other charges for the financial year 2026-27 are provided below:

Table: 2.3 Projected Long Term Power Purchase cost for the Financial Year 2026-27  
(Rs. In Cr.)

Sl. No.	Particulars	2026-27 As approved by the Commission in MYT Order dated 13.03.24	Projected 2026-27
1	NTPC		
1.1	BSTPP I	16.94	52.53
1.2	BSTPP II	2.84	1.47
1.3	FSTPP	15.36	144.27
1.4	FSTPP III	0.88	0.51
1.5	KHSTPP-I	0.78	0.61
1.6	KHSTPP-II	1.01	0.72
1.7	KKANTI-II		8.89
1.8	TSTPP	0.82	3.33
1.9	DARLAPLI	24.32	24.86
1.2	KBUNL	3.28	
1.10	NPGCL	14.19	13.92
1.11	North Karanpura STPS	1.11	1.73
	MTPS II Power Purchase		
	NSTPS -I Power Purchase		
	<b>Total (A)</b>	<b>81.53</b>	<b>252.83</b>
2	NHPC		
2.1	RANGIT-III, NHPC	1.83	2.19
2.2	TEESTA-V, NHPC	4.42	
	<b>Total (B)</b>	<b>6.25</b>	<b>2.19</b>
3	Other		
3.1	CHUKHA, PTC	7.80	14.44
3.2	Khep PTC		
3.3	Mangdechu PTC	0.55	0.93
3.4	WBSIEDCL	3.53	6.10
3.5	SPDC	26.15	
3.6	Rongli		11.00
3.7	Chaten		1.15
3.8	Lachung		6.29
	<b>Total</b>	<b>38.03</b>	<b>39.89</b>
	<b>Total Energy Purchase</b>	<b>125.81</b>	<b>294.90</b>



Sl. No.	Particulars	2026-27 As approved by the Commission in MYT Order dated 13.03.24	Projected 2026-27
	REBATE+OTHER CHARGES	44.22	1.20
	PGCIL POC/non POC		4050
	ULDC		
	ERLDC	0.15	0.18
	PTC Surcharge		
	WBSEDCL Surcharge	5.20	
	Power Purchase Cost of Previous Year		2.00
	<b>Total</b>	<b>49.57</b>	<b>41.89</b>
	<b>Grand Total</b>	<b>175.38</b>	<b>338.79</b>

It is submitted that the Hon'ble Commission may consider and approve the Projected Long Term Power Purchase Cost for the financial year 2026-27.

#### 2.4 Short Term Power Purchase Cost

The Power Purchase cost approved by the Hon'ble Commission and the Projected short term power purchase cost, for the financial year 2026-27 are provided below:

Table: 2.4 Short Term Power Purchase cost for the Financial Year 2026-27 (Rs. In Cr.)

Sl. No.	Particulars	2026-27 As approved by the Commission in MYT Order dated 13.03.24	Projected 2026-27
1	UI Deviation & Other		34.52
2	RTM Purchase	36.36	
	<b>Grand Total</b>	<b>36.36</b>	<b>34.52</b>

It is submitted that the Hon'ble Commission may consider and approve the Provision Short Term Power Purchase cost for the financial year 2026-27.



### 3. Energy Balance

The Projected Energy Balance for the Financial Year 2026-27 and the approval accorded are compared in the table provided below:

**Table 3 Projected Energy Balance for the Financial Year 2026-27**

SL NO	Energy Balance	2026-27 As approved by the Commission in MYT Order dated 13.03.24	Projected 2026-27
A	<b>ENERGY REQUIREMENT</b>		
1	Energy Sales within State	655.18	653.82
2	Sales Short Term (UI & Others)		484.78
3	<b>Total Energy Sales</b>	<b>655.18</b>	<b>1138.60</b>
4	Overall T & D Losses %	13.50	6.55
5	Overall T & D Losses (MUs)	102.25	45.84
6	<b>Total Energy Requirement (3+5)</b>	<b>757.43</b>	<b>1184.44</b>
B	<b>ENERGY AVAILABILITY</b>		
1	Power Purchase Long Term		778.30
	Power Purchase Short Term	557.59	209.72
2	Free Power	253.11	233.81
3	Own Generation		
4	Overall Pool loss %	2.14	5.07
5	Less: Overall Pool Loss	9.89	37.37
6	<b>Total Energy Availability(1+2+3-5)</b>	<b>800.81</b>	<b>1184.44</b>
	<b>ENERGY SURPLUS/ (GAP)</b>	<b>43.39</b>	<b>-</b>

It is submitted that the Hon'ble Commission may consider and approve the Projected Energy Balance for the financial year 2026-27.



#### 4. Transmission and Distribution Loss (T&D Losses)

The Projected T&D Loss for the Financial Year 2026-27 and the approval accorded are compared in the table provided below:

**Table 4 Transmission and Distribution Loss (T&D Losses) (in MUs)**

	Category	2026-27 As approved by the Commission in MYT Order dated 13.03.24	Projected 2026-27
1	Own Generation		
<b>A</b>	<b>Long Term Purchase</b>		
A.1	Energy Purchased from NTPC		634.13
A.2	Energy Purchased from WBSEDCL		47.42
A.3	Energy Purchased from NHPC		5.39
	<b>Total</b>		<b>686.94</b>
	<b>Other Purchases</b>		
A.4	Energy Purchased from CHUKHA, PTC		44.22
A.5	Energy Purchased from KHEP PTC		0.05
A.6	Energy Purchased from Mangdechu PTC		1.51
A.7	Energy Purchased from SPDC		
A.9	Energy Purchased from Rongli		27.49
A.10	Energy Purchased from Lachung		15.71
A.11	Energy Purchased from Mangley		0.00
A.12	Energy Purchased from chaten		2.35
A.13	Energy Purchased from Kreate Purchase		0.00
A.14	Energy Purchased from RTM Purchase		0.00
A.15	Energy Purchased from RHPPL		0.00
	<b>Total Long Term Energy Purchased (A)</b>		<b>778.28</b>
<b>B</b>	<b>Short Term Power Purchase</b>		
B.1	Energy Purchased from UI/ Deviation		32.18
B.2	Energy Purchased from IPP		0.00
B.3	Banking Kreate		1.91
B.4	Banking APPCL		43.68
B.5	Energy Purchased from Hanuman Ganga		0.00
B.6	Kundan Hydro		133.67
	<b>Total Short Term Power Purchase (B)</b>	<b>0.00</b>	<b>209.72</b>
	<b>Total of Power Purchased(A+B)</b>		<b>988.00</b>



C	Free Energy		233.81
	<b>Total Energy Available at State (A+B+C)</b>		<b>1221.81</b>
D	Outside State sale		
D.1	Outside State sale through UI/Trading		325.74
D.2	Return / forward Banking		159.05
	<b>Total Outside State Sale (D)</b>		<b>484.78</b>
	<b>Net Energy Available for sale within the State (C-D)</b>		<b>737.03</b>
	Pool Loss		5.07
	Pool Loss		37.37
	<b>Energy Available for sale</b>		<b>699.66</b>
	Energy Sale within the State		653.82
	<b>T &amp; D LOSS (15-16 )</b>		45.84
	<b>T&amp;D Loss</b>	<b>13.50</b>	<b>6.55</b>

It is submitted that the Hon'ble Commission may consider and approve the Projected T&D Loss for the financial year 2026-27.

#### 5. Calculation of Pool Loss

The Calculation of Pool Loss for the financial year 2026-27 is as given below:

**Table 5 Calculation of Pool Loss (in MUs)**

PARTICULARS	Projected 2026-27
Power Purchase Long Term	778.28
Power Purchase Short Term	209.72
Free Power	233.81
<b>Total</b>	<b>1221.81</b>
Less Short Term Power Sale	484.78
Net Power Purchase	<b>737.03</b>
Less Projected State Drawl as per SLDC	699.66
<b>POOL LOSS</b>	<b>37.37</b>
%	<b>5.07</b>



## 6. Projected Energy Balance Summary and Power Purchase Cost for Financial Year 2026-27

**Table 6. Projected Energy Balance Summary and Power Purchase Cost for Financial Year 2026-27**

Sl no	Particulars	Energy Mus	(Rs Cr)	Rate Rs/unit
1	Long Term Power Purchase	778.28	338.79	4.35
2	Short Term Power Purchase	249.30	34.52	1.38
	<b>Total Purchase</b>	<b>1027.58</b>	<b>373.31</b>	
3	T&D Loss	83.41		
4	Pool Loss	39.37		
5	Transmission & Other Charges		1.39	
6	POC & Other Charges		40.50	
	<b>Total Purchase Cost</b>	<b>1150.36</b>	<b>415.20</b>	<b>3.61</b>
7	Less: Short Term Power Sale	484.78	140.00	2.89
8	<b>Net Power Purchase Cost</b>	<b>665.58</b>	<b>275.20</b>	<b>4.13</b>

## 7. Transmission and Other charges

The Projected Transmission and Other Charges as approved by the commissioner is MYT order dated 13.03.2024 for the year 2026-27 is Rs. 49.57 Cr. The details of the charges are given in table below:

**Table:7 Details of Transmission and other charges**

Sl. No.	Particulars	2026-27 As approved by the Commission in MYT Order dated 13.03.24		2026-27 Projected
1	PGCIL (POC/Non-POC Charges)			40.50
2	ULDC Charges			
3	ERLDC Fees and Charges	0.15		0.18
4	WBSEDCL Surcharge	5.2		0.00
5	Other Charges	44.22		1.20
	<b>Total</b>	<b>49.57</b>		<b>41.89</b>

It is submitted that the Hon'ble Commission may consider and approve the Projected transmission and other charges for the year 2026-27.



### 8. Employee Cost

The cost of employee approved by the Hon'ble Commission and the estimated cost are furnished below:

Table: 8.Details of Projected cost of employee for the financial year 2026-27 (Rs. In Cr.)

Sl. No.	Particulars	2026-27 As approved by the Commission in MYT Order dated 13.03.24	2026-27 Projection
1	Basic Pay		150.24
2	Dearness Pay		
3	Dearness Allowance		45.57
4	House rent Allowance		28.59
5	State Border Comp. Allowance		22.54
6	Medical reimbursement charges		3.65
11	<b>Sub- Total</b>	<b>229.82</b>	<b>250.58</b>
	<b>Terminal Benefits</b>		
17	<b>Sub- Total</b>		<b>0.00</b>
	<b>Pension Payment</b>		
22	<b>Sub- Total</b>		0.00
23	<b>Total (11+17+22)</b>		<b>250.58</b>
24	Amount Capitalised		
25	Net Amount		
27	<b>Total</b>		0.00
28	Wages		35.00
29	<b>Grand Total</b>	<b>229.82</b>	<b>285.58</b>

It is submitted that the Hon'ble Commission may consider and approve the Projected Employee Cost for the year 2026-27.



### 9. Repair and Maintenance

The cost of repair and maintenance approved by the Hon'ble Commission and Projected cost are furnished below:

Table: 9 Details of Projected Repair & Maintenance for the financial year 2026-27 (Rs. In Cr.)

Sl. No.	Particulars	2026-27 As approved by the Commission in MYT Order dated 13.03.24	2026-27 Projection
1	Plant & Machinery		
	-Plant and Apparatus		
	-EHV Sub-stations		
	-33 KV Sub-stations		
	-11 kv Sub-stations		
	-Switch gear & cable connections		
	-Others		
	<b>Total</b>		<b>5.00</b>
2	Building		
3	Hydraulic works & Civil Works		
4	Line cable & Network		
	-EHV Sub-stations		
	-33 KV Sub-stations		
	-11 kv Sub-stations		
	-LT Lines		
	-Meters and Metering equipments		
	-Others		
	<b>Total</b>		
5	Vehicle		0.60
6	Furniture & Fixture		
7	Office Equipments		
8	Operating expenses		
<b>9</b>	<b>Total</b>		<b>0.60</b>
10	Add/ Deduct share of other (To be specified)		
<b>11</b>	<b>Total Expenses</b>		<b>5.60</b>
12	Less: Capitalized		
<b>13</b>	<b>Net Expenses</b>		<b>5.60</b>
14	Add prior period*		
<b>15</b>	<b>Total Expenses Charged to Revenue as R&amp;M Expenses</b>	<b>9.76</b>	<b>5.60</b>

It is submitted that the Hon'ble Commission may consider and approve the Projected Repair and Maintenance Cost for the year 2026-27.



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**10. Administrative and General Expenses**

The cost of Administrative and General approved by the Hon'ble Commission and Projected cost for the FY 2026-27 are furnished below:

Table: 10 Details of Projected Administrative & General Expenses for the financial year 2026-27 (in Cr.)

Sl. No.	Particulars	2026-27 As approved by the Commission in MYT Order dated 13.03.24	2026-27 Projection
1	Telephone, postage & Telegram		
2	Consultancy fees		1.20
3	Conveyance & travel expenses		0.10
4	Electricity & Water charges		
5	Audit Fee		0.02
6	Advertisement		
7	Printing & Stationary		
8	Finance Charges		1.00
9	Other Expenses		0.50
<b>10</b>	<b>Total Expenses</b>		<b>2.82</b>
11	Less Capitalised		
12	Net Expenses		
13	Add Prior Period		
	<b>Total Expenses Charged to Revenue</b>	<b>3.47</b>	<b>2.82</b>

It is submitted that the Hon'ble Commission may consider and approve the Projected Administrative and General Expenses for the year 2026-27.



## 11. Fixed Assets and Depreciation

The Fixed Assets and Depreciation values as per the audited accounts are furnished below:

Table 11 Details of Fixed Assets and Depreciation for the financial year 2026-27 (Rs. In Cr.)

Sl. No.	Particulars	2026-27 As approved by the Commission in MYT Order dated 13.03.24	Estimated 2026-27 Total
1	2		
A	Opening net balance		
1	Buildings		46.89
2	Plant & Machinery		464.19
3	Furniture & Fixtures		0.69
	<b>Total</b>		<b>517.49</b>
B	Additions during the year		
1	Plant & Machinery		30.00
	<b>Total</b>		<b>30.00</b>
C	Depreciation for the year		
1	Buildings		4.69
2	Plant & Machinery		50.39
3	Furniture & Fixtures		0.07
	<b>Total Depreciation</b>		<b>55.15</b>
D	Closing Balance		
1	Buildings		42.19
2	Plant & Machinery		453.49
3	Furniture & Fixtures		0.62
	<b>Net Closing Balance</b>	<b>20.85</b>	<b>496.31</b>

The Depreciation has been calculated on straight line method. The life of the assets has been taken is as under:

Plant and Machinery 15 years  
Transmission Line 40 years  
Buildings 40 years  
Furniture 10 years



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11.1 The Hon'ble Commission had approved the gross fixed assets at a value of Rs. 1411.49. The gross fixed assets as projected are as given below:

Table 11.1 Gross Fixed Assets as on 31.03.2027 (Rs In Cr)

Particulars	Opening Balance 01.04.2026	Addition during the year	Closing Balance 31.03.2027
Buildings	269.54		269.54
Plant and Machinery	1110.04	30.00	1140.04
Furniture	1.91		1.91
<b>Total</b>	<b>1381.19</b>	<b>30.00</b>	<b>1411.49</b>

The PDS submits that impairment of assets that have taken place owing to the natural calamity which had occurred on 4<sup>th</sup> October 2023 has not been considered.

It is submitted that the Hon'ble Commission may consider and approve the audited value of gross fixed assets and depreciation cost for the year 2026-27.

## 12. Depreciation

The Projected Depreciation value is furnished below:

Table 12 Details Projected Depreciation for the financial year 2026-27 (Rs. In Cr.)

Sl. No.	Particulars	2026-27 As approved by the Commission in MYT Order dated 13.03.24	2026-27 Projection
	Total	20.85	55.15

It is submitted that the Hon'ble Commission may consider and approve the Projected Depreciation for the year 2026-27.



### 13. Capital Working in Progress

Table 13. Projected Capital Work in Progress for the Year 2026-27 (Rs in Cr)

Particulars	Estimated 2026-27
Capital Work in Progress	
Opening Balance	30.00
Addition	40.00
Less: Capitalised	30.00
Closing Work in Progress	40.00

It is submitted that the Hon'ble Commission may consider and approve the Projected Closing balance of Capital Work in Progress for the year 2026-27.

### 14. Intrastate Transmission Charges

The cost of Intrastate Transmission Charges as approved by the Hon'ble Commission and as Projected by the PDS is furnished below:

Table 14 Intrastate Transmission Charges for the FY 2026-27

Sl. No.	Particulars	2026-27 As approved by the Commission in MYT Order dated 13.03.24	2026-27 Projection
	Total	38.87	40.50

It is submitted that the Hon'ble Commission may consider and approve the Projected Intrastate Transmission Charges for the year 2026-27.

### 15. Return on Equity

The PDS is a Government Department and hence the return on Equity is not required to be calculated.



## 16. Non Tariff Income

The Non Tariff Income as approved by the Commission in its Tariff Order for the Financial Year 2026-27 and Projected value of Non Tariff Income of the PDS for the Financial Year 2026-27 is given in the table below

**Table 15. Projected Non Tariff Income for F. Y. 2026-27**  
**(Rs in Cr )**

Particulars	2026-27 As approved by the Commission in MYT Order dated 13.03.24	2026-27 Projection
Non Tarrif Income		11.25
Income from Meter Rent		0.50
Reactive DSM Charges Trading		0.07
Miscellaneous Income		
Interest On Fixed Deposit ( Trading )		1.00
<b>Total</b>	<b>0.64</b>	<b>12.82</b>

It is submitted that the Hon'ble Commission may consider and approve the Projected Non Tariff Income.



### 17. Aggregate Revenue Requirement for the Financial Year 2026-27

Based on the above submissions the Projected ARR for the financial year has been calculated

**Table 16. Projected Aggregate Revenue Requirement F.Y.2026-27 (Rs in Cr)**

Sl No.	Particulars	2026-27 As approved by the Commission in MYT Order dated 13.03.24	2026-27 Projected
1	Cost of Fuel		
1	Cost of Generation (Fuel)		
2	Cost of Power Purchase	167.52	329.43
3	Intra State Transmission Charges	38.87	40.50
4	POC/Non POC, ERLDC & Other Charges		1.39
5	Employee Costs	229.82	285.58
6	Repairs & Maintenance Expenses	9.76	5.60
7	Administration and General Expenses	3.47	2.82
8	Depreciation	20.85	55.15
9	Interest Charges	3.24	
10	Interest on Working Capital	7.09	
11	Previous Year Expenses of Power Cost	0	2.00
12	Return on Equity	0	
13	Provision for Bad Debts	0	
<b>15</b>	<b>Total Revenue Requirement</b>	<b>480.62</b>	<b>722.47</b>
16	Less: Non Tariff Income	0.64	12.82
<b>17</b>	<b>Net Revenue Requirement</b>	<b>479.98</b>	<b>709.65</b>
18	Revenue from Tariff		439.88
19	Revenue from Outside State Sale		140.00
	<b>Total Revenue</b>		<b>579.88</b>
<b>20</b>	<b>Gap / (Surplus)</b>		<b>129.77</b>

It is submitted that the Hon'ble Commission may consider and approve the Projected ARR for the financial year 2026-27.



## **PART – IV**

### **Proposed Tariff Schedule for the FINANCIAL YEAR 2026-27**

**Submitted By  
POWER DEPARTMENT  
GOVERNMENT OF SIKKIM**

**November 2025**



## 1 Proposed Annual Revenue Requirement for the Financial Year 2026-27

### 1.1 Background to Financial Year 2026-27 Tariff Petition

1.1.1 Regulation 16(1) of the Sikkim State Electricity Regulatory Commission (Terms and Conditions for Determination of Tariff for Generation, Transmission, Wheeling and Distribution & Retail Supply under Multi Year Tariff Framework) Regulations, 2017 provides as follows:

“Each Generating Company, Transmission Licensee and Distribution Licensee shall file an application with the Commission for true up of previous year, review of current year, Aggregate Revenue Requirement for the respective years of the control period”. The details of which comprise the following:

- a) True-up: a comparison of the audited performance of the Applicant for the financial Year for which the true up is being carried out with the approved forecast for such previous financial Year, subject to the prudence check;
- b) Annual Review: a comparison of the revised performance targets of the applicant for the current financial year with the approved forecast in the Tariff Order corresponding to the Control period for the current financial year subject to prudence check;
- c) **Tariff determination for the ensuing Financial Year 2026-27 based on forecast of the of the Aggregate Revenue Requirement for the Year;”**

1.1.2 In accordance with the above Regulation, PDS is filing for approval of Aggregate Revenue Requirement & Tariff for the Financial Year 2026-27.

## 2. Aggregate Revenue Requirement (ARR) for the Financial Year 2026-27

2.01. The projected ARR for the Financial Year 2026-27 is given in the table below:

Sl No.	Particulars	2026-27 Projected
1	Cost of Fuel	
1	Cost of Generation (Fuel)	
2	Cost of Power Purchase	329.43
3	Intra State Transmission Charges	40.50
4	POC/Non POC, ERLDC & Other Charges	1.39
5	Employee Costs	285.58
6	Repairs & Maintenance Expenses	5.60
7	Administration and General Expenses	2.82



8	Depreciation	55.15
9	Interest Charges	
10	Interest on Working Capital	
11	Previous Year Expenses of Power Cost	2.00
12	<b>Total Revenue Requirement</b>	<b>722.47</b>
13	Less: Non Tariff Income	12.82
14	<b>Net Revenue Requirement</b>	<b>709.65</b>
15	Revenue from Tariff	439.88
16	Revenue from Outside State Sale	140.00
17	<b>Total Revenue</b>	<b>579.88</b>
18	<b>Gap / (Surplus)</b>	<b>129.77</b>

The revenue GAP at the existing tariff is Rs 129.77.



## 2.02. Average Cost of Supply

Average Cost of supply based on the revised ARR and sales at existing tariff for the Financial Year 2025-26 is provided in the table below:

**Table 2.0.1 Average Cost of Supply for the Financial Year 2026-27**

SI No	Particulars	Projection 2026-27
1	2	4
1.	Net Revenue Requirement (Rs in Cr)	439.88
2.	Energy Sales (in MUs)	653.82
3.	Average Cost of supply/unit (in Rs.)	<b>6.73</b>

It is submitted that the Hon'ble Commission may consider and approve the Average Cost of supply for the Financial Year 2026-27.

## 3. Tariff Proposal for the Financial Year 2026-27

PDS is filing the instant petition for approval of the tariff for the Financial Year 2026-27 based on the projections of Annual Revenue Requirement and other parameters as detailed in paragraph 2 above. This section summarizes the Proposed Tariff and Revenue Gap at proposed tariff.

### 3.1. Recovery of Revenue Gap for Financial Year 2026-27

PDS has projected a Gap of Rs. 129.77 Cr for the Financial Year 2026-27 the computation of which is available in **Table 2.01**. The Gap has been computed by deducting the Revenue at existing Tariff from the Net ARR. The PDS also states that the projected GAP is mainly owing to additional quantum of power purchase being done owing to less availability of free power due to the natural calamity which happened on 4<sup>th</sup> of October 2023.

PDS now proposes to recover the Gap partially through change in Tariff for both domestic and commercial consumers and TOD collections.

PDS does not propose to recover the entire Gap as this would have a substantial impact on social economic and financial well being of the public at large. As PDS is a Government Department it proposes to recover the unabsorbed Gap by Budgetary support from State Government.

The proposed tariff for recovery of the Gap for the Financial Year 2026-27 is given below along with the comparison of existing and proposed energy charges.



**3.1.1 Existing v/s Proposed Tariff**

Sl. No.	Category of Consumers	Existing Rate Rupees/kWH (FY 2025-26)	Proposed Rate Rupees/kWH (FY 2026-27)
<b>1</b>	<b>Domestic</b>		
i)	Up to 50 units	1.60	1.90
ii)	51 to 100 units	2.60	2.90
iii)	101-200 units	3.60	3.90
iv)	201 to 400 units	4.10	4.40
v)	401 & above	4.60	4.90
<b>2</b>	<b>Commercial</b>		
i)	Up to 50 units	4.10	4.55
ii)	51 to 100 units	5.10	5.55
iii)	101 to 200 units	6.10	6.55
iv)	201 to 400 units	7.10	7.55
v)	401 & above	7.40	7.85
<b>3</b>	<b>Bulk supply</b>		
i)	LT	6.50	8.00
ii)	HT	6.50	
<b>4</b>	<b>Public lighting</b>		
a)	Rural Areas	5.00	7.46
b)	Urban Areas	6.00	
<b>5</b>	Supply to Army Pensioners	Domestic rates are applicable	Domestic rates are applicable
<b>6</b>	Supply to Blind		
<b>7</b>	Supply to place of worship		
<b>8</b>	<b>Low tension Industrial Supply (LTIS)</b>	<b>Rupees/KVAh</b>	<b>Rupees/KVAh</b>
<b>(A)</b>	<b>Rural Areas</b>		Category Removed & Remaned LTIS only
i)	Up to 500 units	4.60	Slab Removed
ii)	501 - 1000 units	5.40	Slab Removed
iii)	1001 & above	6.80	Slab Removed
<b>(B)</b>	<b>Urban Areas</b>		Category Removed & Remaned LTIS only
i)	Up to 500 units	6.30	6.96
ii)	501 - 1000 units	7.20	7.96
iii)	1001 & above	8.15	8.96
<b>9(i)</b>	<b>High Tension Supply HTS (Energy Charge)</b>		
	<b>3.3 kV &amp; Above</b>		
i)	Upto 250 KVA	6.90	7.96
ii)	250 KVA to 500KVA	7.40	8.46
iii)	500KVA and above	7.90	8.96
<b>(ii)</b>	<b>High Tension Supply HTS (Demand Charge)</b>	<b>In Rs</b>	<b>In Rs</b>
i)	Upto 250 KVA	250.00	250.00



ii)	250 KVA to 500KVA	290.00	290.00
iii)	500KVA and above	560.00	560.00
(iii)	<b>Time of Day Tariff (ToD), Applicable only to HT consumers.</b>	<b>Rupees/KVAh</b>	<b>Rupees/KVAh</b>
	00.00 hrs to 05.00 hrs (5 hours) Off Peak	0.40/KVAh less than Normal Tariff	0.40/KVAh less than Normal Tariff
	05.00 hrs to 8.00 hrs (3 hours) Morning Peak hour		1.00/KVAh more than Normal Tariff
	17.00 hrs to 20.00 PM (3 hours) Evening Peak hour		1.00/KVAh more than Normal Tariff
<b>10</b>	<b>Annual Surcharge (charge on the arrear outstanding every March end)</b>		
i)	All category of consumer	10%	5%

### 3.2 Revenue at Proposed Tariff

Based on the Tariff proposed above following is the summary of additional revenue:

**Table 3.2 Additional Revenue**

Sl No	Particulars	2026-27 Projected (Rs in Cr)
1	Additional Revenue from Proposed Tariff	<b>89.21</b>

### 3.3 Impact of Tariff on Consumers

The revenue gap and the average tariff hike proposed are presented in the table below:

**Table 3.3 Impact of Tariff Hike**

Sl No	Particulars	Units	Financial Year 2026-27	
			Existing	Proposed
1	2	3	4	5
1	ARR for Financial Year 2026-27	Rs Crores	709.65	709.65
2	Revenue Tariff for Financial Year 2026-27		439.88	529.31
3	Revenue from sale of surplus power for Financial Year 2026-27	Rs Crores	140.00	140.00
4	<b>Total Revenue</b>		<b>579.88</b>	<b>669.31</b>
5	Gap (1-2-3)	Rs Crores	(129.77)	(40.34)
6	<b>Sales within State</b>	MU's	653.82	653.82
7	<b>Sale of surplus power through Trading/UI</b>	MU's	484.78	484.78
8	<b>Total Sales</b>		<b>1138.60</b>	<b>1138.60</b>
9	Average Cost of supply within State (1-3)/6X10	Rs. Per kWh	8.71	8.71
10	Average Revenue (2/6 X 10)	Rs. Per kWh	6.73	8.10
11	Pure Gap (9-10)	Rs. Per kWh	1.98	0.62
12	<b>Average Hike in Tariff</b>			<b>0.69</b>
13	<b>Hike in Tariff %</b>			<b>12%</b>

Hence, it is submitted that the average tariff required recovering the Gap attributable to Financial Year 2026-27 is Rs. 0.69

It is prayed to the Hon'ble Commission that considering the above submissions the Tariff proposal of PDS for Financial Year 2026-27 may kindly be approved.



## TARIFF SCHEDULE FOR THE FY 2026-27

### I. DOMESTIC SUPPLY (DS):

Type of Consumer:

Power supply to private houses, residential flats, Government residential buildings, Government Schools and rural homestays, for lighting, heating/electrical appliances, fans etc. for domestic purpose. This schedule can also be made applicable to the charitable organization after verifying the genuineness of their non-commercial aspects by the concerned Divisional office.

#### (a) Nature of service:

Low Tension 430/230 volts, 50 Hz

#### (b)Rate:

Units Consumption	Rupees per kWh (Unit)
Up to 50	1.90
51 to 100	2.90
101 to 200	3.90
201 to 400	4.40
401 & above	4.90

#### (c). Monthly Minimum Charge:

A minimum charge is a provision in rate schedule that establishes a fixed minimum billing amount to recover the utility's cost of maintaining service availability, irrespective of actual energy consumption. It ensures that customers' bills do not fall below a pre-determined threshold, even when energy usage is minimal or zero.

Details	Rate (In ₹)
Single Phase Supply	100.00
Three Phase Supply	200.00

(d) Annual Surcharge (charge on the principle outstanding amount every March end):  
5%

If electricity supplied in domestic-premises is used for commercial purpose, the entire supply shall be charged under commercial supply.



## II. COMMERCIAL SUPPLY (CS):

### Type of Consumer:

Supply of energy for light, fan, heating and power appliances in commercial and non-domestic establishments such as shops, business houses, hotel, restaurant, urban homestay, 1 phase fabrication workshop (welding), 1 phase poultry farm, petrol pumps, service stations, auditoriums, cinema houses, banquet halls, nursing homes, dispensaries, doctors clinic, diagnostics lab, private schools which are used for private gains, telephone exchange, nurseries, show rooms, x-ray plants, libraries, banks, video parlors, saloons, beauty parlors, health clubs or any house of profit as identified by the Assistant Engineer/Executive Engineer concerned of the Department. In the event of exceeding connected load of 25 KVA and above, the Demand charge at the following rates shall be imposed. The seasonal consumers are allowed to install MDI meter for assessment of their monthly load profile.

### (a) Nature of supply

Low Tension 430/230 volts, 50 Hz

### (b) Rate:

Consumption range	Rupees per Kwh (Unit)	
Up to 50	4.55	
51 to 100	5.55	
101 to 200	6.55	
201 to 400	7.55	
401 & above	7.85	
Demand Charges - For those establishments whose sanctioned load is 25 KVA and above does not have independent transformer but run their unit through shared transformers.	Rural	Urban
	₹60/KVA/Month plus energy charges as shown above	₹100/KVA/Month plus energy charges as shown above



If electricity supplied in domestic premises is used for commercial purpose, the entire supply shall be charged under commercial supply. Those Consumers having connected load of 50KVA and above shall install their own independent transformer. Domestic rate (DS) will be applicable to homestay in urban area where Solar Roof Top plant of 2 kWp & above is installed.

**(c.) Monthly Minimum Charge:**

A minimum charge is a provision in rate schedule that establishes a fixed minimum billing amount to recover the utility's cost of maintaining service availability, irrespective of actual energy consumption. It ensures that customers' bills do not fall below a pre-determined threshold, even when energy usage is minimal or zero.

(i) Consumer having sanctioned load below 25 KVA shall be charged in the following rate.

Details	Rate (In ₹)
Single Phase Supply	300.00
Three Phase Supply	500.00

(ii) Consumer having sanction load of 25 KVA and above Demand charge is Monthly minimum charge

(d) Annual Surcharge (charge on the outstanding amount every March end): 5%



### III. LOW TENSION INDUSTRIAL SUPPLY (LTIS):

#### Type of Consumer:

Power supply to the industries having 3 phase supply like poultry, hatcheries, fabrication (welding works), sheet metal works and auto workshop or any other units of such kind under small-scale industries having connected load not exceeding 25 kVA in total. In the event of exceeding connected load beyond 25 kVA, the Demand charge at the following rates shall be imposed.

#### (a) Nature of service:

Low Tension 3 phase, 430 volts, 50 Hz

#### (b) Rate:

Unit Consumption	Rupees per KVAh
Up to 500	6.96
501 to 1000	7.96
1001 & Above	8.96
Demand Charge – for those establishments whose sanction load is more than 25 KVA & up to 100 KVA does not have independent transformer but run their unit through shared transformers.	₹100/kVA/Month plus, energy charges as shown above

#### (c.) Monthly Minimum Charge:

A minimum charge is a provision in rate schedule that establishes a fixed minimum billing amount to recover the utility's cost of maintaining service availability, irrespective of actual energy consumption. It ensures that customers' bills do not fall below a pre-determined threshold, even when energy usage is minimal or zero.

(i) Consumer having contract demand of load 50 KVA & below shall be charged in the following rate. Rs. 500/month.

(ii) Consumer having contract demand of load above 50 KVA shall be charged in the following rate. Rs. 200/KVA/Month of sanction load.

(d) Annual Surcharge (charge on the principle outstanding amount every March end):5%



#### IV. HIGH TENSION INDUSTRIAL SUPPLY (HTIS):

##### Type of Consumer:

All types of supply with contract demand at single point having 3 phase supply and voltage 11 kV & above.

##### (a) Nature of supply:

High Tension 11 kV & above, 3 phase, 50 Hz

Executive Engineer should sanction the demand In the Requisition and Agreement form of the Department before the service connection is issued based on the availability of quantum of Power. The demand sanctioned by the Executive Engineer will be considered as the contract demand; however, the contract demand can be reviewed once a year if the consumer so desires. A maximum demand indicator will be installed at the consumer premises to record the maximum demand on the monthly basis. If in a month, the recorded maximum demand exceeds the contract demand, that portion of the demand in excess of the contract demand will be billed at twice the prevailing demand charges.

Energy meters are compulsorily to be installed on HT side of all transformers having capacity equal to or above 200 KVA. The meters are also allowed to install on LT side of those consumers having transformer capacity less than 200 KVA, but in such case the assessed energy consumption shall be grossed up by 4% to account for as transformation loss.

##### (b) Rate:

Units Consumption	Charges
Up to 250 kVA Demand Charge Plus Energy Charge	₹250/kVA/Month + ₹ 7.96 /KVAh
Above 250 to 500 kVA Demand Charge Plus Energy Charge	₹290/kVA/Month + ₹ 8.46 /KVAh
Above 500 kVA & above Demand Charge Plus Energy Charge	₹560/kVA/Month + ₹ 8.96 /KVAh

##### (c). Monthly Minimum Charges:

A minimum charge is a provision in rate schedule that establishes a fixed minimum billing amount to recover the utility's cost of maintaining service availability, irrespective of actual energy consumption. It ensures that customers' bills do not fall below a pre-determined threshold, even when energy usage is minimal or zero.

(d) Annual Surcharge (charge on the principle outstanding amount March end): 5%



## V. BULK SUPPLY (BS) (NON – COMMERCIAL SUPPLY):

### Type of Consumer:

Available for general mixed loads to M.E.S. and other Military Establishments, Borders roads, Sikkim Armed Police Complex (SAP), Electric vehicle charging station, all Government Non- residential buildings, Government Hospitals, Aerodromes and other similar establishments as identified as such supply by the Concerned Executive Engineer.

### (a) Nature of service:

Low Tension AC 430/230 volts or High tension 11 kV & above.

Executive Engineer should sanction the demand in the Requisition and Agreement form of the Department before the service connection is issued.

Bulk Supply consumers are allowed to install Energy Meter on LT side of transformer and assessed energy consumption shall be grossed up by 4% to account for transformation loss.

### (b) Rate:

All Units Consumption	Rs /Unit
All voltage level	8.00

### (c.) Monthly Minimum Charge:

A minimum charge is a provision in rate schedule, that establishes a fixed minimum billing amount to recover the utility's cost of maintaining service availability, irrespective of actual energy consumption. It ensures that customers' bills do not fall below a pre-determined threshold, even when energy usage is minimal or zero.

(i) Consumer having contract demand of load 50 KVA & below shall be charged in the following rate.

All voltage level	₹500/month
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(ii) Consumer having contract demand of load above 50 KVA shall be charged in the following rate.

All voltage level	₹150 /KVA/month of Sanction Load
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(d) Annual Surcharge (charge on the principle outstanding amount March end): 5%

Consumer having contract demand of load 50 KVA and above shall have the option of installing Maximum Demand Indicator (MDI) meter at their premises if the consumer so desires.



## **VI. SUPPLY TO ARMY PENSIONERS:**

### **Type of Consumer:**

Provided to the army pensioners or their surviving widows based on the list provided by Sikkim Rajya Sainik Board.

### **(a) Nature of service:**

Low Tension AC 230/430 volts, 50 cycles/Sec (Hz)

### **(b) Rate:**

Domestic supply rate is applicable.

Up to 100 units: To be billed to Secretary, Rajya Sainik Board

101 and above: To be billed to the Consumer

Minimum charge, surcharge, and rebate etc. will be applicable as per domestic supply category.

## **VII. SUPPLY TO BLIND:**

### **Type of Consumer:**

Service connection provided to a house of a family whose head of the family is blind and the same is certified by the National Association for Blinds.

### **(a) Nature of service:**

Low Tension AC 230/430 volts, 50 cycles/Sec (Hz)

### **(b) Rate:**

Domestic supply rate is applicable.

(i) Up to 100 units: To be billed to Secretary, Social Welfare Department

(ii) 101 and above: To be billed to the Consumer

Minimum charges, surcharges, and rebate etc. will be applicable as per domestic supply category.



### VIII. SUPPLY TO THE PLACES OF WORSHIP (PW):

**Type of Consumer:**

Supply of power to Gumpas, Manilakhangs, Tsamkhangs, Mandirs, Churches, and Mosques as identified by the State Ecclesiastical Department.

**(a) Nature of service:**

Low Tension 430/230 volts, 50 cycles/Sec (Hz).

**(b) Rate:**

Domestic supply rate is applicable

(i) Up to 100 units: To be billed to Secretary, Ecclesiastical Department  
(Registered under State Ecclesiastical Affairs Department)

(ii) 101 and above: To be billed to the Consumer

Minimum charges, surcharges, and rebate etc. will be applicable as per domestic supply category.

### IX. PUBLIC LIGHTING ENERGY CONSUMPTION CHARGES

It has been decided that the electrical energy consumption charges of public lighting, street light etc. in urban area shall be paid by the Urban Development & Housing Department/Municipal Corporation. Similarly, the consumption of electrical energy for street light etc. in rural areas shall be paid by the concerned Panchayat / Rural Management & Development Department. The necessary meter/metering equipments shall be provided by the Power Department and for which the standard (Tariff Schedule) charges are also applicable in accordance with rules and regulations of the Department.

**(a) Rate:**

Category	Rate
Public Light	₹ 7.46 /KWH



## **X. TEMPORARY SUPPLY:**

### **Type of consumer:**

The Assessment of energy consumption shall be on the basis of recorded meter reading and not on average basis, however if the connection is being taken for less than one month, an advance payment should be taken from the consumer as per his/her connected load based on the average system of calculation shown in the tariff schedule.

Approval of the Temporary Supply and its duration will be the discretion of the Assistant Engineer of the Department.

In notified Municipal towns viz Gangtok-Ranipool, Mangan, Singtam, Rangpo, Jorethang, Naya Bazar, Namchi and Gyalshing where pre-paid meters are being installed, the temporary connection shall only be provided through pre-paid energy meter for consumers having connected load below 45 KW.

### **(a) Nature of Service:**

Low tension 430/230 volts, 50 Hz

HT, AC 11 kV whichever is applicable and possible at the discretion of the department.

### **(b)Rate:**

Twice the Tariff under schedule DS/CS/LTIS/HTS for corresponding permanent supply (Temporary supply connection shall not be entertained without energy meter). Two months assessment on sanction load shall have to be paid in advance as security deposit before taking the connection.

## **XI.ADDITIONAL BENEFIT FOR CONSUMERS HAVING PREPAID METERS**

(i) 1% rebate on energy charge will be allowed to consumers having prepaid meters.

(ii) No meter rent shall be charged to the consumer having pre-paid meter.

(iii) Vending charge of Rs 17/meter/month which is inclusive of all taxes shall be applicable

only for Pre-paid Meter

(iv) The above shall be consonance to the Gazette Notification No. 28 dated 04/02/2020 along with any amendments therein with respect to the prepaid consumer.



## XII. SCHEDULE FOR MISCELLANEOUS CHARGES

### 1. Service Connection

Following procedures should be strictly followed while giving the new service connection. On receipt of written application with requisite, Revenue Stamp from any intending consumer addressed to the Assistant Engineer (Commercial/Revenue) the department will issue the Requisition and Agreement form of the Department. This form will be issued on production of BR in the following rates for offline application.

He/ She will complete the form in all respect and submit to the office of the Assistant Engineer. Assistant Engineer will issue the service connection estimate with the approval of the Executive Engineer. If the Substation of the area or any other connected Electrical network is under capacity, the department can decline the service connection till the capacity is increased as required. If the demand is more than 25 kVA the Department reserves the right to ask the applicant to provide suitable substation at his/her own cost.

The Power Department also reserves the right to disconnect the service connection of any consumer if he/she increases the load above sanctioned load without written approval of the Department and will be treated such cases as theft of power.

(a) Single connection will be provided to the legal landlord of the building. However, an additional connection can also be given in the name of his/her legal heir subject to production of valid agreement by the landlord stating that he/she shall take the responsibility to clear all the electricity dues created thereof by his legal heir before the close of every financial year.

(b) In case the flat or part of the private building is occupied by Government /Semi Government /Government Undertakings offices, separate service connection in the name of head of office can be given with the approval of the concerned Executive Engineer.

(c.) ₹ 100.00 per certificate shall be charged for issuing NDC (No dues certificate), NOC (No objection certificate) or any other kind of certificate to be issued to the consumer by the Department.

## XIII. METER RENT /MONTH

(i)	Energy Meter	Amount
(a)	Single Phase	₹40.00
(b)	Three Phase	₹80.00
(ii)	Maximum demand indicator	₹200.00
(iii)	Time switch	₹150.00

**XIV. TESTING OF METERS**

i)	Energy Meters Single Phase/Three phase	₹200
ii)	Other Metering Instruments	₹250

**XV. DISCONNECTION & RECONNECTION CHARGES**

(i)	DS and CS category	₹150.00
(ii)	LTIS, HTS & BS category	₹250.00

Unless otherwise demanded by the Department replacement of meters or shifting the position of meter boards etc., can be entertained exclusively on the specific written request by the consumer against a payment of ₹100.00 each time which does not include the cost of requirement and labour and the same will be extra.

**XVI. REPLACEMENT OF FUSES**

Service for replacement of fuses in the main cut-outs available against the following Payments: -

(i)	Low tension	Single phase	₹30.00
		Three phase	₹40.00
(ii)	High tension		₹50.00

**XVII. RESEALING OF METERS**

If by any reason the seal affixed in the meter or cutouts installed and secured by the Department are found tampered, the Department reserves the right to disconnect the service connection immediately and impose penalty as applicable under The Indian Electricity Act, 2003. In addition, the consumer is liable for payment as resealing charges @ ₹50.00 per call of each service.

**XVIII. SECURITY DEPOSIT**

Security deposit shall be deposited, by the consumer, in the following rates for the meters provided by the Department.

1	Electronic Meter	3 phase	₹500.00
		1 phase	₹200.00
2	Electromagnetic Meters	3 phase	₹150.00
		1 phase	₹75.00

The Security deposit will be forfeited and the line will be disconnected if the consumer tampers the meter. The line will be reconnected only after the fresh security deposit is deposited and other applicable charges are paid along with the penalty.

All HTIS consumer shall deposit security amount equivalent to two months anticipated bill inclusive of demand charge and energy charge. The security deposit shall be in the form Fixed Deposit from State Bank of Sikkim/ Scheduled Banks in the name of Secretary, Power Department. In case of default in payment, the same shall be adjusted against the electricity dues. In such case the consumer again has to re-deposit the security amount.

**XIX. OTHER CONDITIONS FOR SUPPLY OF ELECTRICAL ENERGY****a. Meter found out of order**

In the event of meter being found out of order (which includes meter ceasing to record, running fast or slow, creeping or running reverse direction) and where the actual errors on reading cannot be ascertained the meter will be declared faulty and the correct quantum of energy consumption shall be determined by taking the average consumption for the previous three months.

If the average consumption for the three months cannot be taken due to the meter ceasing to record the consumption or any other reason, then the correct consumption will be determined based on the average consumption for succeeding 'three months (after installation of meter) where any differences or dispute arise as to the correctness of meter reading or bill amount etc. then the matter shall be decided by the concerned Chief Engineer of the Department upon the written intimation either from the concerned Executive Engineer or from concerned consumer end. However, the bill should be paid on or before the due date. The amount so paid will be considered as advance to the credit of the consumer's account until such time as the billed amount in dispute is fully settled. After determining the correct consumption due billing will be made and necessary adjustment shall be done in the next bill issued. This method shall be applicable to all categories of consumers.

**b. Defaulting consumer**

The Department shall not give any type of service connection to a defaulting consumer.

**c. Fixing the position of meter/metering equipment**

During the inspection of Assistant Engineer of the Department the point of entry of supply of mains and position of meter, cut-out/metering equipments etc. will be decided and should not be changed later on without written permission from Department.

The Department will in no case fix neither the meter, main cut-out or metering equipments nor allow the same to remain in any position where the employees are prohibited from entering into or where there is difficulty of access for employees.

**d. Notification/Application before connection**

The consumer must submit an application for new service connection or should apply for additional power supply well in advance for domestic and commercial purpose. In the case of HTS/LTIS/BS consumers, long period notices which may extend to six months or more may be required to enable the Department to make necessary arrangement for such supply, which will subject to its availability in the system. The Assistant Engineer of the area will issue seven clear days notice to the applicant for inspecting his/her premises to verify the feasibility of providing power supply.

**e. Sketch of the premises**

i. A neat sketch of the premises should be submitted for internal electrification of the building showing the light points, light plug points, power plug points, fan/exhaust fan points, main isolator position, distribution Control system location and other fittings etc.

ii. In the case of industrial/workshop etc. the consumer should submit a neat sketch showing the location of all E&M equipments and its motor capacity if any etc. in addition to the above.

**f. Load sanction**

Depending on the availability of the quantum of electrical energy in the system, the load shall be sanctioned for all categories of consumers by the authorized officer of the Department.

**XX LAND - Free of cost for service connection and other associated facilities:**

The consumer shall provide the necessary land to the Department belonging to his/her on free of cost basis and afford all reasonable facilities for bringing in the direct cables or over head lines from the Department's T&D system for servicing the consumers but also cables or overhead lines connecting the Department's other consumers and shall permit the Department to provide all requisite switch gear thereto on the above premises and furnish supply to such other consumers through cables/overhead lines and terminals situated on the consumer's premises.

**XXI. ACCESS TO PREMISES AND APPARATUS**

(a) If any consumer obstructs or prevents departments authorized officers/employees in any manner, from inspecting his/her premises at any time to which the supply is afforded or where the electrical installations or equipment belonging to the Department or the consumers situated in such premises and if there is scope of suspecting any malpractice,

the authorized officer; employees of the Department may disconnect the power supply forthwith without notice and keep such power supply disconnected till the consumer affords due facilities for inspection. If such inspection reveals nothing to undertake any malpractice or pilferage, the Department then restore the power supply to his/her premises.

(b) If such inspection reveals any commission of malpractice as specified in the "Malpractice clauses mentioned below, this may be dealt as per the relevant clauses which are indicated in the sub-head of malpractice.

(c). The Department shall not be responsible for any loss or damage or inconvenience caused to the consumer on account of such disconnection of supply.

**XXII. INTERFERENCE WITH SUPPLY MAINS AND APPARATUS**

(a) A consumer shall not interfere with the supply main or apparatus including the metering arrangement, which may have been installed in his/her premises.

(b) The consumer shall not keep connected to the department supply system if any apparatus to which the Department has taken reasonable objection or which the Department may consider likely to interfere or affect injudiciously the Departmental equipment installed in his/her premises or the Department's supply to other consumer.

(c.)The consumer shall not keep the unbalanced loading of three phase supply taken by him/her from the Department.

(d) The consumer shall not make such use of supply given to him/her by the Department as to act prejudicially to the Department's supply system in any manner whatsoever.

**XXIII. MALPRACTICE**

(i) Contravention of any provision of the terms conditions of supply the Indian Electricity Act 2003, the Indian Electricity Rules 1956 or any other law/rule governing the supply and use of electricity regulating order shall be treated as malpractice and the consumer indulging in any such malpractice shall be liable at law/rule/order, subject to generality as above.

(ii) Cases mentioned hereunder, shall be generally treated as mal practice: -

(a) Exceeding sanctioned/contract load authorized by the Department without the permission of the Department.

(b) Addition, alteration and extension of electrical installation in the consumer's premises without permission of the Department or extension to any premises other than the one for which supply sanctioned/contracted for.

(c) Unauthorized supply of electricity to any service which is including the service line disconnected by the Department against electricity revenue arrear or any other offended clauses and the same service line reconnected without permission of the Department.

(d) Non-compliance of orders in force imposing restriction of use of energy for rational and equitable distribution thereof.

(e) Use of electricity for any purpose other than that for which supply is contracted /sanctioned for.

(f) Resale of energy without the permission of the Department.

(g) Theft of energy.

(h) Obstruction to lawful entry of authorized officer/employee of the Department into consumer's premises.

(i) Interfering and tampering with the meter and metering system.

**XXIV. PAYMENT OF COMPENSATION FOR MALPRACTICES**

Where a consumer is found to be indulging in malpractice with regard to use of electricity and use of device to commit theft of energy etc. the Assessing Authority of the Department will decide about the payment of compensation amount to be imposed against such consumer as per the relevant rules and regulations.

**XXV. INSTITUTION OF PROSECUTION**

Any officer/employee authorized to inspect and deal with cases of malpractice and theft of energy may launch prosecution as an aggrieved person as mentioned in section 135 & 150 of the Indian Electricity Act 2003.



## **XXVI. READING OF METER AND PREPARATION OF BILL**

(a)The meter reading will be taken once in a month. The reading of meter will be recorded by meter reader in a card provided near the meter box which is open to the consumer for inspection. Bill for energy consumption charges will be prepared based on the reading noted in the card.

(b)Any complaint with regard to the accuracy of the bill the same shall be intimated immediately by the consumer to the Assistant Engineer, who has issued the bill quoting the bill number/ account number, date etc.

(c).If the consumer does not receive the electricity bill, he shall inform the Assistant Engineer concerned about non-receipt of his bill and in such representation, a copy will be supplied to him.

## **XXVII. DISCONNECTION OF SUPPLY FOR NON-PAYMENT OF ELECTRICITY BILL AND LEGAL ACTION**

If the consumer fails to pay any bill presented to him/her the Department shall be at liberty to take action under sub- section (1) of section 56 of Indian Electricity Act 2003 for disconnection of supply. The disconnection notice is printed in the bill form and further notice will not be issued by the Department for disconnection. If supply is disconnected, surcharge shall be levied only for the current financial year and shall not be charged thereof.

## **XXVIII. FAILURE OF POWER SUPPLY**

The Department shall not be responsible for loss, damage or compensation what so ever out of failure of supply.

## **XXIX. RESTRICTION OF POWER SUPPLY**

The supply of electricity is liable to be curtailed or staggered or cut off all together as may be ordered by the State Government or any other enactment as amended from time to time governing the supply and use of electricity.

## **XXX. CONSUMER NUMBER**

Consumer number is given to all the consumers. The same is written in the Meter reading card also. Consumer must know his/her consumer number and should quote the same while corresponding with the Department for prompt attention by the Department.

**XXXI. FUSE CALL**

In case the department's main fuse or fuses fail, the consumer or his representative may give the intimation in the adjacent control room either in person or through phone. Employees bearing the identity card of the Department are allowed to replace those fuses. Consumers are not allowed to replace those fuses and they will render themselves shall be liable to pay heavy penalty if the Department's seals are found broken.

In attending the fuse – off calls. Top most priority will be given to cases of fire due to short circuit, accident, arcing in consumer's main etc.

**XXXII. THEFT OF POWER**

Theft of power is a criminal offence under electricity Act. Whosoever commits the theft of power shall be punishable under relevant Section of IE Act 2003.

**XXXIII. SUPPLY WITHOUT METER**

Where a supply to the consumer is given without meter the consumption of Electrical Energy in kWh will be computed in the manner indicated below:

Government office building: Sanctioned load (kW) x 6 hrs x 30 days x 60/100

Other Consumers: Sanctioned load (kW) x 8 hrs x 30 days x 60/100

**XXXIV. SUBSIDY**

The subsidy will be provided based on the subsequent Notification issued by the Government and as amended time to time.

**XXXV. OTHER CHARGES****a. Wheeling Charges**

Wheeling Charges (Rs/kWh)	0.495
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**b. Cross Subsidy Surcharge**

Category of Open Access Consumer	Voltage level	Cross Subsidy surcharge (Rs. /Unit)
HT	For 1MW	1.86

**c. Open Access Transmission Charges.**

Sl. No.	Particulars	Rate
1	Open Access charge (Rs. /MW/Month)	2,29,778.00
2	Open Access charge (Rs. /MW/Day)	7,554.00

**d. Time of Day Tariff (ToD) Applicable to High Tension Supply (HTS)**

00.00 hrs to 05.00 hrs (5 hours) Off Peak	0.40/KVAh less than Normal Tariff
05.00 hrs to 8.00 hrs (3 hours) Morning Peak hour	1.00/KVAh more than Normal Tariff
17.00 hrs to 20.00 hrs (3 hours) Evening Peak hour	1.00/KVAh more than Normal Tariff

**XXXVI. INSTALLATION OF SMART PRE-PAID METER**

a. Consumer has to bear the expenditure incurred in replacement of new meter if found defective once installed by the Department other than manufacturing defects or damage arising from system faults.

Cost of smart pre-paid meter	Rs 6000.00
Installation charge	Rs. 1200.00



**XXVII. Service Connection Charges for Electrified Areas up to 150 KW (Within the Distribution Network)**

1. Low Tension, Single Phase, for load up to 10kW, (Overhead line)								
Registration Fee (₹)	Meter Inspection, Testing and Connection Charges (₹)	Cost of Materials (₹)	Type of meter/Cost of Meter (₹)			Service Connection Charges (₹)		
			Prepaid	Postpaid	Smart Prepaid	Prepaid	Postpaid	Smart Prepaid
300	500	12691	5000	751	6000	18491	14242	19491
2. Low Tension, Single Phase, for load up to 10kW, (Underground cable)								
Registration Fee (₹)	Meter Inspection, Testing and Connection Charges (₹)	Cost of Materials (₹)	Type of meter/Cost of Meter (₹)			Service Connection Charges (₹)		
			Prepaid	Postpaid	Smart Prepaid	Prepaid	Postpaid	Smart Prepaid
300	500	49780	5000	751	6000	55580	51331	56580
3. Low Tension, 3 Phase (For load more than 10 kW and up to 50 kW)								
Registration Fee (₹)	Meter Inspection, Testing and Connection Charges (₹)	Cost of Materials (₹)	Type of meter/Cost of Meter (₹)			Service Connection Charges (₹)		
			Prepaid	Postpaid	Smart Prepaid	Prepaid	Postpaid	Smart Prepaid
300	700	66382	5000	1063	6000	72382	68445	73382
Registration Fee (₹)	Meter Inspection, Testing and Connection Charges (₹)	Cost of Materials (₹)	Type of meter/Cost of Meter (₹)			Service Connection Charges (₹)		
			Prepaid	Postpaid	Smart Prepaid	Prepaid	Postpaid	Smart Prepaid
300	2000	123737	5000	1609	6000	131037	127646	132037
5. H.T. Supply up to 150 kW with C.T and P.T Unit								
Registration Fee (₹)	Meter Inspection, Testing and Connection Charges (₹)	Cost of Materials (₹)	Type of meter/Cost of Meter (₹)			Service Connection Charges (₹)		
			Prepaid	Postpaid	Smart Prepaid	Prepaid	Postpaid	Smart Prepaid
300	15000	123737	5000	1609	6000	144037	140646	145037



Note

1. Cost of material is excluding GST and as per the latest Schedule of Rates/Market Rates.
2. Consumers shall have the option to self-purchase the materials. In case of self-purchase, meter inspection, testing and connection charge shall be applicable to the consumer.
3. Service connection to H.T supply consumers shall be provided as per the Distribution System Load bearing capacity in electrified areas, if existing sub-station is overloaded additional cost for associated materials shall be applicable as per site condition.
4. Installation, upgradation & integration charges of smart meter Rs.1200.00



**PART – V**

**DIRECTIVES**

**FOR THE FINANCIAL YEAR 2025-26**

**Submitted By**

**POWER DEPARTMENT**

**GOVERNMENT OF SIKKIM**

**November 2025**



## **DIRECTIVES AND ADVISORIES**

The Hon'ble Commission in its Multi Year Tariff Order dated 26th February,2021 the F.Y.2021-22 to F.Y.2023-24 and also Tariff Order dated 14th March,2022 for F.Y.2022-23 had issued a number of directives and advisories for compliance by the PDS. The directives and advisories were issued by the Commission with the aim and objective of not only improving the overall performance and efficiency of the department but also to ensure that the quality and standard of service to the consumers improve in the long run. The advisories and directives were issued with the sole intention to help the Department to make steady improvement its financial state and reduction of the revenue gaps in the future.

This section of the Tariff Order deals with the different issued by the Hon'ble Commission and status of compliance of the directives by the PDS, the views/comments of commission on the past directives and fresh directives for compliance.

### **Directives for F.Y 2021-21**

#### **6.1 Directive 1: Information on RPO/HPO Compliance**

The Power Department is directed to create a separate page in its official website indicating the details of RPO/HPO compliance. The Department is advised to ensure that the RPO/HPO compliance details are provided in such a form/manner in the website that the details are very easy to see and understand.

#### **Comments of the Commission in the last Order:**

The Commission reiterates the directive for strict compliance.

#### **Compliance:**

The Department has up loaded the RPO/HPO compliance in the official web site of Power Department.

#### **Comments of the Commission**

The Department is obligated as per the standing regulations and directives of Government of India to furnish the RPO compliance report on quarterly basis. Further, the Department has not made any effort so far to dedicate a separate column/page in its official website for RPO Compliance. The Department is directed to take immediate steps to upload the RPO compliance on its website and also update the data on regular basis.



### **Introduction of Direct Benefit Transfer**

In order to prevent and curtail the revenue losses, especially in the rural areas, where the State Government is providing free electricity upto 100 units, the Department is directed to introduce Direct Benefit Transfer (DBT) and transfer the subsidies well in advance to the eligible consumers and realize the bills for electricity consumed by the consumers about the DBT and the concept of free power considering the notion of free power amongst the rural masses and past unsuccessful attempt of DBT.

### **Comments of the Commission in the last order:**

The Government of India has issued directives on several occasions for introduction of DBT in the interest of the consumers. The Department is directed to pursue the matter vigorously with the State Government for early introduction of DBT.

**Compliance:** In order to prevent and curtail the revenue losses, especially in the rural areas, where the State Government is providing free electricity upto 100 units, the Department submits the monthly subsidy assessment of the rural consumers detail to the government and subsequently the subsidy amount is debited directly by the government.

### **Comments of the Commission**

The Department has not furnished any information/response on the Directives issued by the Commission. The Commission views the laid-back response of the Department on a serious note and warns the Department to take the directives seriously. Non-compliance of the directives/orders of the Commission amounts to 'contempt of court' and non-compliance in future will lead to penal action. The Commission reiterates the directives and directs the Department to submit an 'action taken report' **within a period of 15 days from the date of this Order.**



## **Fresh Directives for F.Y 2022-23**

### **7.5 Directives 5: Verification of actual consumer's category.**

PDS is directed to verify and check the 'true consumer category' in both rural and urban areas. Due to the rise of tourism activities in the State, there is a possibility that the old domestic consumer connection are now being catering to commercial purpose, which may seriously impact the revenue of the Department and also during the process the entire actual system load can be verified.

### **Comments of the Commission in the last order**

The Commission reiterates the directive.

### **Compliance:**

The hon'ble commission direction is noted and all circle/division office are directed to ensure actual meter reading of the consumer as per the category and levying of demand charge as per the tariff order.

### **COMMENTS OF THE COMMISSION:**

The Department's initiative/efforts are not worthy. The Commission advises the Department to remain vigilant and carry out routine surprise checks.

## **FRESH DIRECTIVES 2023-24**

### **4. Reliable and Quality Power Supply.**

Commission is receiving frequent complaints regarding power supply and power outages both in rural and urban areas from consumers. The Department is directed to ensure reliable and quality 24\*7 power supply to its consumers, which are rights of the consumers. The Department has to strictly comply with the standards of performance notified by the commission and take note that failure to adhere to the standards will invite invoking of clauses for payment of compensation/fines,



### **Comments of the Commission in the last order:**

The Commission is pained to note the casual approach of the Department in submitting compliance of the directive issued. The Commission issues directives/advisories keeping in view not only the interest of the consumers but also for improvement of efficiency and quality of services offered by the Department. The Commission advises the Department to take all directives/advisories seriously and avoid repeating lackadaisical approach in future. The Commission reiterates the directives.

### **Compliance:**

Power Department is taking up loss reduction work under RDSS/ADB, under which, most of the over head transmission and distribution line are being converted to covered conductor to avoid frequent line fault. Once the project is completed the failure of power supply in distribution system will be reduced. The major issues of power supply failure in the 66kV transmission line will be solved once the strengthening of transmission under comprehensive project undertaken by PGCIL is completed. The department has been extending full cooperation to PGCIL for completion of the project. Some of the sub-stations are been taken over by the department.

### **Comments of the Commission**

The Commission is keenly observing the progress of “Strengthening of Transmission line” under comprehensive Project being implemented by the PGCIL. The department is directed to extend its cooperation to PGCIL for timely completion of the scheme.



## **DIRECTIVES FOR FY 2024-25**

### **1. Compliance of Directives / Advisories.**

The Department's compliance of directives issued by the commission vis-a-vis the efforts made towards follow up action on the advisories issued are very poor. The commission observes that the Department is not taking the directives and advisories issued by the commission as intended not only for improvement of the services being provided to the consumer but also for improvement of the financial health and enhancement of the standard of performance of the Department. The Department is directed to take the directives/advisories issued by the Commission seriously.

#### **Compliance:**

Hon'ble Commission's directives are noted and shall be complied.

#### **Comments of the Commission**

The Commission notes that compliance of directives/advisories by the Department is still not upto the mark. The Department needs to appreciate the facts that the Directives are being issued by the Commission not merely to fulfil regulatory provision but to help improve the quality of services and financial health of the Department, which in the long run will be beneficial to the entire power sector including the consumer.

### **2. Filing of Correct data/information**

Petition/application filed by the Department before the commissionaire under oath and on affidavit. However, it is observed that there are numerous errors in the various data/ figures being submitted by the department in its petition, which amount to demeaning the Hon'ble Commission and liable to fine/ action as per the Electricity Act,2003 . The Department is directed to make sure that all the data / information are properly checked/ verified prior to submission to the commission that all the data/ information are properly checked/verified prior to submission to the commission.

#### **Compliance:**

Hon'ble commission directives have been noted and correct data will be submitted henceforth.

#### **Comments of the Commission**

The Commission feels that there is more scope for improving/upgrading the quality of data/documents and filings being done in the Petition. The Department is directed to take serious note of the directives.

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### **3. Timely compilation of Petition / Application and filing**

It is noted that the Department waits till the last minutes for filing of petition and tends to file the petition without proper scrutiny and verification. This result in numerous mistakes in the ARR/Tariff petition and poor standard of the petition. The Department is advised to start the process for drafting; collection of data and other information will in advance and avoid filing of petition on the last day/hour.

#### **Compliance :**

The Hon'ble commission directives have been noted and shall be complied.

#### **Comments of the Commission**

Though the Department has been very regular in filing of the Petition within the specified time, the quality of the data is still not as expected. Filing of ARR/ Tariff Petition is a routine matter and as such the Commission expects the highest standard form the Department. The Department is directed to strictly abide by this directive.

### **4. Automation Timely Refund if Money.**

Prepaid meter consumers have reported instances of failed online prepaid recharge but money being deducted from their bank accounts and non- refund of the money deducted towards failed recharge. Thus, the consumers are facing the double problem of not getting their money back and failure in prepaid recharge. The Department id directed to develop an automatic system for timely refund of money to the consumer as well as a robust mechanism that reinsure 100% successful online recharge.

#### **Compliance:**

In compliance to the directives of the Hon'ble Commission , the issues of problem in regards to prepaid meter was discussed with smart meter installation firm and some are rectified in the new smart meter.

#### **Comments of the Commission**

Although this issue has been dealt earlier, the Commission feels it necessary to reiterate these Directives in the overall interest of the consumer. The issues related to failed recharge, non-refund of money deducted etc are still being reported by consumers.



## **5. Simplification of Electricity Bills/Issuance in the language of Choice.**

Ministry of Power, Govt of India has informed that during 3rd National Conference of Chief Secretaries held from 27th to 29th December 2023, it was agreed that electricity bills would be simplified with easy-to-understand terms and also either English, Hindi or the State/Regional Language.

The recommendations are targeted to be implemented by March 2024. This matter was further discussed during the interaction of the Hon'ble Minister of Power, New & Renewable Energy, Govt. of India with Forum of Regulators on 08.02.2024.

The Department is directed to comply with the directives issued by the Ministry of Power, Govt. of India.

### **Compliance:**

Hon'ble Commission's directed has been complied. The printing of electricity bill in English and Nepali language has been approved on 29/06/24. The MoP, GOI has agreed on same.

### **Comments of the Commission**

The Commission is happy to note that the Directives has been complied and advises the Department to ensure timely delivery/ dispatch of the bills to the consumers.

## **6. Adhering to timeline for new Connection.**

The Electricity (Right of Consumers) Amendment Rules, 2024 has been notified by the Ministry of Power, Government of India on 22nd February 2024. By the said amendment, certain changes have been made to rule 4 sub rule (11) with regards to the timelines specified for providing new connection or modifying existing connection. The amendment made to rule 4 sub rule (11) is reproduced below.

“ 3. In the Principal rules , in rule – 14,-

(i) For sub rule (11) , the following shall be substituted namely :-

(11) The Commission shall specify the maximum time period after submission of application complete in all respects, not exceeding three days in metropolitan areas and fifteen days in rural areas, within which the distribution

Licensee shall provide new connection or modify an existing connection. Provide that for rural areas of State and Union Territories having hilly terrain, maximum time period for new connection or modification of an existing connection, after submission of application, complete in all respects, shall not exceed thirty days:

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Provided further that where such supply requires extension of distribution mains or commission of new substation, the distribution licensee shall supply electricity to such premises immediately after such extension or commission within a period not exceeding ninety days.”

In line with above amendments the Commission is in the process of amending the existing regulation. In the mean while, the Department is directed to strictly adhere to the amended timeline specified in the Electricity (Rights of Consumer) Amendment Rules. In the meanwhile, the Department is directed to strictly adhere to the amended timelines specified in the Electricity (Rights of Consumers) Amendment rules, 2024.

### **Compliance:**

Hon’ble Commission directives in regards to timeline for new connection has been complied. The notification to follow timeline for new connection was issued vide notification no 03/Power/Admin dated 13/06/2024.

### **Comments of the Commission**

The Commission appreciates the steps taken by the Department for timely compliance of the Directives. It is advised that the timelines specified in the new regulations/notification are strictly adhered to.

### **NEW DIRECTIVES FOR F.Y 2025-26**

#### **1. Public Awareness on Smart Prepaid Meters/Issues of Prepaid meters**

There is still major lack of awareness among the consumers regarding smart prepaid meters/prepaid meters including the nitty-gritty’s about their functions/operations etc. The Department is directed to ramp up its efforts towards giving wider public awareness on smart metres. It takes time for public to accept new technologies/mechanisms and same is the case with the smart prepaid meters. Unless the Department creates wider awareness among the public, it will encounter lot of hurdles in ensuring 100% coverage of smart prepaid meters.

Frequent complaints/issues related to non-functional smart prepaid meters, wrong meter reading etc are being reported by consumers. The Department is directed to take immediate steps to rectify the shortcomings. Unless the issues/shortcomings are addressed, the whole objectives behind installing of smart prepaid meters will be defeated.

### **Compliance:**

Hon’ble Commission’s directives are noted and the Department has been organising frequent awareness campaigns throughout the State. The Department has also been taking all necessary steps to address the complaints of the consumers. The Department has also launched the portal, self service power. Sikkim where consumers can apply new service connection and also address their grievances online through this portal. The Department has also set up

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## **2. Delay in Implementation of Smart prepaid meter installation**

It has been considerable time since the process of installing smart prepaid meters started in the State. However, the progress of meter installation is very poor. The Commission is aghast to note that not even 15% of total consumers has been covered by smart prepaid meters so far. Even the meters already installed have not been activated in most locations. If the Department intends to bring down the losses and improve its revenue, top priority must be given for speeding up the meter installation. The Department is directed to invariably complete the smart meter installation latest by the end of F.Y. 2025-26.

### **Compliance:**

The Hon'ble Commission's directives are noted and the smart meter installation shall be completed by F.Y.2025-26.

## **3. Monitoring Quality of works and Machines/Equipment**

The Department is undertaking several infrastructural development works/schemes funded by the Central/State Government. These works/schemes are intended to improve the overall quality of Transmission and Distribution networks in the State. Therefore, it is necessary that highest standards are maintained both in the works and the machines/equipment being installed/supplied.

The Department is directed to regularly inspect the quality/standard of works being implemented and the machines/equipment being installed. For which, the Department is advised to conduct surprise site visits and checks to ensure that the quality is not compromised.

### **Compliance:**

All materials and machinery under the scheme undergo a Pre-Dispatch Inspection (PDI) at the manufacturer's facility in the presence of departmental and contractor representatives. Only materials that meet the PDI standards are cleared for dispatch to site.

Upon arrival at site, the TPQMA appointed by REC (Nodal Agency) conducts NABL-accredited testing on randomly selected samples. If any sample fails the NABL test, the contractor must replace the entire lot of the concerned material/machinery.

Field works are continuously monitored by the concerned field engineers, the Project Management Agency (PMA) and the RDSS Nodal Office. In addition, the TPQMA inspects the quality of works at various stages of progress. These TPQMA quality reports are mandatory and form a critical requirement for the final completion of the RDSS Project.