



# SOUTH BIHAR POWER DISTRIBUTION COMPANY LIMITED

Registered Office: Vidyut Bhawan, Bailey Road, Patna – 21.

A Govt. Of Bihar Undertaking  
(Department of Commercial)

CIN. U40109BR2012SGC018890

Letter No. :- 1341  
SBC/216/2025 (Tariff)

Dated :- 15/11/25

From,

Purushottam Prasad,  
Chief Engineer (Com.)

To,

The Secretary,  
Bihar Electricity Regulatory Commission,  
Patna

Sub. :- Submission of Tariff Petition for Truing Up for FY 2024-25, Annual Performance Review (APR) for FY 2025-26 and Annual Revenue Requirement (ARR) and Determination of Tariff for Retail sale of Electricity for FY 2026-27 for South Bihar Power Distribution Company Limited.

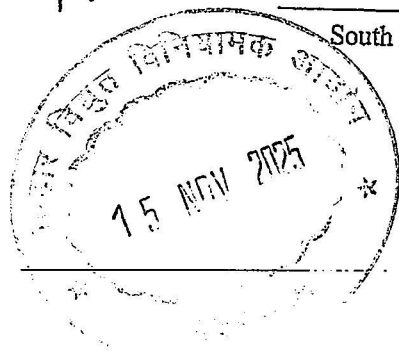
Sir,

Please find enclosed herewith, Tariff Petition for Truing Up for FY 2024-25, Annual Performance Review (APR) for FY 2025-26 and Annual Revenue Requirement (ARR) and Determination of Tariff for Retail sale of Electricity for FY 2026-27 for South Bihar Power Distribution Company Limited (SBPDCL) with affidavit.

Payment for application fee against Tariff Petition has been done for which the details of payment for application fee against Tariff Petition is as below :-

Sr. No. of the Schedule	Nature of Application	Fee Payable
3.	Determination of Tariff for wheeling of Electricity under the provisions of clause (c) of sub-section (1) of section 62 of the Act.	Rs. 5,00,000/- (Rupees five lakh only)
4.	Determination of Tariff for Retail sale of Electricity under the provisions of clause (D) of sub-section (1) of section 62 of the Act. One paisa for each 20 kwh [energy proposed to be handled as defined in 2 (d)] Minimum Rs. 5 Lakh and Maximum Rs. 75 Lakhs.	Rs. 1,25,00,000/- (Rupees one crore twenty five lakh only)
11.	Application for approval of the schedule of charges of a Distribution Licensee under section 45 and section 46 of the Act.	Rs. 1,00,000/- (Rupees one lakh only)
	Total Fees:-	Rs. 1,31,00,000/- (Rupees One Crore Thirty One Lakhs only)

Received.  
15/11/25



South Bihar Power Distribution Co. Ltd.; Vidyut Bhawan, Bailey Road, Patna – 21.

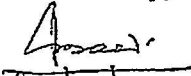
E-mail:- cecom.sbpdcl22@gmail.com; Mob. No.-7763814744

(BERC) 107/2025  
SUDUR (DEO)

Sr. No.	Transaction details	Amount
1.	RTGS Dr- CNRBR52025111470151538 dated 14-11-2025	Rs. 1,31,00,000/-

- Encl. :- (i) Six sets of Tariff Petition along with Tariff Format also in Soft Copy in CD.  
(ii) Affidavit in Original.  
(iii) Annual Audited Account for FY 2024-25 also in soft copy (in CD).  
(iv) Copy of the Power Purchase invoices admitted by SBPDCL during period of FY 2024-25 and FY 2025-26 also in soft copy with related excel file (in CD).

Yours faithfully,

  
15/11/25  
(Purushottam Prasad)  
Chief Engineer (Com.)

BEFORE  
THE HON'BLE BIHAR ELECTRICITY REGULATORY COMMISSION



*Illuminating lives...*

**FILING OF THE PETITION FOR TRUE UP OF FY 2024-25,  
ANNUAL PERFORMANCE REVIEW (APR) OF FY 2025-26,  
ANNUAL REVENUE REQUIREMENT (ARR)**

**AND**

**DETERMINATION OF TARIFF FOR FY 2026-27**

FILED BY,

**SOUTH BIHAR POWER DISTRIBUTION COMPANY LIMITED, PATNA**

*CHIEF ENGINEER (COMMERCIAL), SBPDCL*

*3<sup>rd</sup> FLOOR, VIDYUT BHAWAN-III, BAILEY ROAD, PATNA - 800 001*

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## BEFORE THE BIHAR ELECTRICITY REGULATORY COMMISSION, PATNA

IN THE MATTER OF: Filing of the Petition for Truing up for FY 2024-25, Annual Performance Review (APR) for FY 2025-26 and Annual Revenue Requirement (ARR) and Determination of Tariff for FY 2026-27 under Bihar Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2021 and its amendments issued thereof and Bihar Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2024 along with the other guidelines and directives issued by the BERC from time to time and under Section 45, 46, 47, 61, 62, 64 and 86 of The Electricity Act 2003 read with the relevant guidelines.

AND

IN THE MATTER OF: South Bihar Power Distribution Company Limited (hereinafter referred to as "SBPDCL" or "Petitioner" which shall mean for the purpose of this petition the Licensee), having its registered office at Vidyut Bhawan, Bailey Road, Patna.

The Petitioner respectfully submits as under: -

1. The Petitioner was formerly integrated as a part of the Bihar State Electricity Board (hereinafter referred to as "BSEB" or "Board") which was engaged in electricity generation, transmission, distribution and related activities in the State of Bihar.
2. The Board has been unbundled into five (5) successor companies – Bihar State Power (Holding) Company Limited (hereinafter referred to as "BSPHCL"), Bihar State Power Generating Company Limited (hereinafter referred to as "BSPGCL"), Bihar State Power Transmission Company Limited (hereinafter referred to as "BSPTCL"), North Bihar Power Distribution Company Limited and South Bihar Power Distribution Company Limited (hereinafter referred to as "DISCOMs") as per Energy Department, Government of Bihar Notification no: संख्या प्र0-2/बोर्ड पुर्न0 सं0-31/2008 (खंड-I) 17 under the Bihar State Electricity Reforms Transfer Scheme 2012.
3. Pursuant to the enactment of the Electricity Act, 2003, every utility is required to submit its Aggregate Revenue Requirement (ARR) for the control period and Tariff Petitions as per procedures outlined in section 61, 62 and 64, of Electricity Act 2003, and the governing regulations thereof.
4. The petition for True up for FY 2020-21, Annual Performance Review (APR) of FY 2021-22, Annual Revenue Requirement (ARR) for FY 2022-23 to FY 2024-25 and Tariff Proposal for FY 2022-23 was filed by SBPDCL on 15.11.2021, and accordingly the Hon'ble Commission had issued the relevant tariff order on 25.03.2022.
5. The petition for True up for FY 2021-22, Annual Performance Review (APR) of FY 2022-23, Annual Revenue Requirement (ARR) for FY 2023-24 and Tariff Proposal for FY 2023-24 was filed by SBPDCL on 15.11.2022, and accordingly the Hon'ble Commission had issued the relevant tariff order on 23.03.2023.

6. The petition for True up for FY 2022-23, Annual Performance Review (APR) of FY 2023-24, Annual Revenue Requirement (ARR) for FY 2024-25 and Tariff Proposal for FY 2024-25 was filed by SBPDCL on 14.11.2023 and accordingly the Hon'ble Commission had issued the relevant tariff order on 01.03.2024.
7. The petition for True up for FY 2023-24, Annual Performance Review (APR) of FY 2024-25, Annual Revenue Requirement (ARR) for FY 2025-26 including Business Plan for MYT control period FY 2025-26 to FY 2027-28 & Tariff Proposal for FY 2025-26 was filed by SBPDCL on 15.11.2024 and accordingly the Hon'ble Commission had issued the relevant tariff order on 28.03.2025.
8. The present petition is being filed for True up for FY 2024-25, Annual Performance Review (APR) of FY 2025-26, Annual Revenue Requirement (ARR) for FY 2026-27 and Tariff Proposal for FY 2026-27.
9. This Petition has been prepared in accordance with the provisions of Sections 61 and 62 of the Electricity Act, 2003 and has taken into consideration Bihar Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2024 and its amendments.
10. SBPDCL, along with this petition, is submitting the regulatory formats with data & information to an extent applicable and would make available any further information/ additional data required by the Hon'ble Commission during the course of proceedings.

**Prayers to the Commission:**

The Petitioner respectfully prays that the Hon'ble Commission may:

- a. Admit this Petition on record and treat it as complete.
- b. Examine the proposal submitted by the Petitioner in the enclosed petition for a favorable dispensation.
- c. Approve the True-up for FY 2024-25, Annual performance review of FY 2025-26 and Annual Revenue Requirement (ARR) for FY 2026-27 & Determination of Tariff for FY 2026-27 under relevant Regulations considering and allowing appropriate deviations in matters sub-judice under various forums such as APTEL etc. and Orders issued by the Hon'ble Commission from time to time and pass suitable Orders with respect to the True up for FY 2024-25 and Annual Performance Review (APR) for FY 2025-26 and Annual Revenue Requirement (ARR) for FY 2026-27 & Determination of Tariff for FY 2026-27
- d. Approve the proposed tariff schedule to be recovered from the different categories of consumers, proposed open access charges and general & miscellaneous charges as proposed as to be made applicable from 1<sup>st</sup> April 2026.
- e. Allow charges paid on account of Deviation Settlement Mechanism (DSM) (including additional DSM) in terms of CERC (Deviation Settlement Mechanism and Related Matters) Regulations, 2025 as deviation is an inherent phenomenon associated with power system operation which keeps on happening continuously in the integrated power system. Therefore, it is requested that the above-mentioned condition may be treated as uncontrollable and may kindly be allowed.
- f. Approve the impact of Capitalization of different schemes as per the True-Up and actual capitalization done by the Petitioner in its audited accounts and as per the approval accorded by the Hon'ble Commission while approving the CAPEX Petition of the Petitioner.
- g. Allow the financial impact / recovery of revised capex and actual capitalization under different approved schemes namely state plan reconductoring project and MKVSY scheme (separate petition filed under Case No.41/2025) in this instant tariff petition.

- 
- h. Allow to carry forward the shortfall of RPO target to the subsequent years.
  - i. Condone any inadvertent omissions / errors / shortcomings and permit SBPDCL to add / change / modify / alter this filing and make further submissions as may be required at a future date.
  - j. Pass such Order, as the Hon'ble Commission may deem fit and appropriate keeping in view the facts and circumstances of the case.

South Bihar Power Distribution Company Limited, Patna  
Petitioner

**Location:** Patna  
**Date:** 15/11/2025

# 1. Introduction

## 1.1. Background

1.1.1. Bihar State Electricity Board (“Board” or “BSEB”) originally constituted on 1<sup>st</sup> April 1958 under Section 5 of the Electricity (Supply) Act, 1948 and was engaged in the management of electricity generation, transmission, distribution and related activities in the State of Bihar.

1.1.2. Under the new 'Bihar State Electricity Reforms Transfer Scheme 2012', the BSEB has been unbundled into five companies:

- a. Bihar State Power (Holding) Company Limited (BSPHCL),
- b. Bihar State Power Transmission Company Limited (BSPTCL),
- c. Bihar State Power Generation Company Limited (BSPGCL),
- d. South Bihar Power Distribution Company Limited (SBPDCL),
- e. North Bihar Power Distribution Company Limited (NBPDCCL)

with effect from 1<sup>st</sup> November' 2012 vide notification no. संख्या प्र0-2/बोर्ड पुर्न0 सं0-31/2008 (खंड-I) 17 dated 30.10.2012.

- a) “Bihar State Power (Holding) Company Limited” means the Company that owns shares of newly incorporated reorganized four companies i.e., Bihar State Power Generation Company Limited, Bihar State Power Transmission Company Limited, South Bihar Power Distribution Company Limited, and North Bihar Power Distribution Company Limited.
- b) “Bihar State Power Generation Company Limited” means the Generating Company to which the Generating Undertakings of the Board were transferred in accordance with this Scheme.
- c) “Bihar State Power Transmission Company Limited” means the Transmission Company to which the Transmission Undertakings of the Board were transferred in accordance with this Scheme.
- d) “South Bihar Power Distribution Company Limited” And “North Bihar Power Distribution Company Limited”, collectively mean the Distribution Companies, to which the Distribution Undertakings of the Board were transferred in accordance with this Scheme.

1.1.3. This Petition is being submitted separately by South Bihar Power Distribution Company Limited.

## 1.2. Profile of SBPDCL

1.2.1. SBPDCL is a company registered under the provisions of the Companies Act 1956 and is a fully owned subsidiary Company of BSPHCL.

1.2.2. SBPDCL is engaged primarily in the business of distribution and retail supply of electricity. It has been vested with the distribution assets, interest in property, rights and liabilities of the erstwhile, BSEB necessary for the business of electricity distribution in its area of distribution comprising of all 11 circles of South Bihar.

- 1.2.3.** SBPDCL has been given the status of a Distribution Licensee as per Section 14 of the Electricity Act 2003, to fulfil the obligations of the Distribution Licensee as mandated under the provisions of the Bihar State Electricity Reforms Transfer Scheme 2012 and the Electricity Act, 2003.
- 1.2.4.** The Bihar State Electricity Reforms Transfer Scheme, 2012 details out the following for the distribution business of SBPDCL:
- Schedule-C, Part-I: Description of Assets, Liabilities etc.,
  - Schedule-C, Part-II: Provisional Balance Sheet as on 1st November 2012,
  - Schedule-C, Part-III: Function and Duties of SBPDCL.
- 1.2.5.** SBPDCL has divided its area of supply into 11 Distribution Circles which further comprises of 47 divisions and 129 subdivisions.
- 1.2.6.** The Petitioner has a total consumer base of 79.67 lakhs as on 31<sup>st</sup> March 2025.
- 1.2.7.** The details of the existing distribution infrastructure of the Petitioner as on 31<sup>st</sup> March 2025 are tabulated below for reference:

*Table 1: Existing distribution infrastructure of SBPDCL*

<b>S. No.</b>	<b>Particulars</b>	<b>Unit</b>	<b>Quantity</b>
1	No. of electrified villages	No	18521
2	No. of consumers	No	79.67 Lakhs
3	No. of 33/11 kV Substations	No.	620
4	No. of 11/0.4 kV 3 phase Transformers	No.	151929
5	Distribution line (LT & HT)	CKT	274877
6	Length of 33 kV line	CKM	9109
7	Length of 11 kV line	CKM	77920
8	Length of LT line	CKM	187848

- 1.2.8.** The two distribution companies were created based on reorientation of seven area offices. The reorientation was done based on regrouping of circles. As such from a circle level and below there is no change from the previous system.

*Table 2: SBPDCL Areas and Circles*

Area	Circle
PESU	PESU East
	PESU West
Patna Central	Patna
	Bhojpur (Ara)
	Nalanda
Magadh	Gaya
	Aurangabad
	Sasaram
Bhagalpur	Bhagalpur
	Jamui
	Munger

**1.2.9.** The four area offices i.e. PESU, Patna central, Magadh and Bhagalpur were regrouped to form one company, i.e. South Bihar Power Distribution Company Limited. Hence the circles – PESU (East), PESU (West), Patna, Ara, Nalanda, Gaya, Aurangabad, Sasaram, Bhagalpur, Jamui and Munger constitute the South Bihar Power Distribution Company Limited (SBPDCL). The remaining three area offices viz. Tirhut, Mithila and Kosi Areas were combined to form another company, i.e., North Bihar Power Distribution Company Limited (NBPDC). Consequently Muzaffarpur, Chapra, Motihari, Darbhanga, Samastipur, Begusarai, Saharsa, Kishanganj and Purnea Circles constitute the company North Bihar Power Distribution Company Limited.

### 1.3. **Procedural History**

**1.3.1.** The procedural history of the filings of petition of erstwhile BSEB, BSPHCL and individual companies is tabulated below for ready reference:

**Table 3: Procedural History of Filing**

S. No.	Scope of Filing in Petition	Filing Date	Order Date	Remarks
1	ARR & Tariff Petition for FY 2006-07	10.04.2006	29.11.2006	-
2	ARR & Tariff Petition for FY 2007-08	18.12.2007	-	Delayed filing & hence directed to file petition for FY 2008-09 by 31.01.2008
3	ARR & Tariff Petition for FY 2021e08-09	2	26.08.2008	Review of FY 2006-07 was also undertaken in this order
4	ARR & Tariff Petition for FY 2009-10	09.10.2009	-	Delayed filing & hence directed to file petition for FY 2010-11.
5	ARR & Tariff Petition for FY 2010-11	03.02.2010	06.12.2010	Review of FY 2008-09 was also undertaken in this order
6	ARR & Tariff Petition for FY 2011-12	17.02.2011	01.06.2011	Order effective from 1.5.2011
7	True-up Petition for FY 2006-07, FY 2007-08 and FY 2008-09	01.09.2011	04.01.2012	-
	Addendum to this petition	17.10.2011		
8	True-up Petition for FY 2009-10	13.10.2011	27.01.2012	-
9	Review of ARR for FY 2010-11 based on provisional accounts	13.10.2011	-	Hon'ble Commission directed to file Petition for review

S. No.	Scope of Filing in Petition	Filing Date	Order Date	Remarks
	Submission of Audited Accounts for FY 2010-11	02.03.2012		along with petition of FY 2012-13
	Submission of True-up petition for FY 2010-11 based on Audited Accounts	16.03.2012		
10	ARR & Tariff Petition for FY 2012-13	15.11.2011	30.03.2012	Order included True-up of FY 2010-11 & Review of FY 2011-12
	Supplementary petition for FY 2012-13	02.01.2012		
11	Business Plan for Control Period FY 2013-14 to FY 2015-16 filed by BSPGCL, BSPTCL and 2 DISCOMs	20.09.2012	15.03.2013	Hon'ble Commission directed to submit revise business plan.
	Revised Business Plan as per Commission's directive	14.11.2012		Hon'ble Commission again directed to submit revised business plan vide letter dated 21.12.2012 Approved along with MYT Order
	Re-Revised Business Plan for BSPGCL & BSPTCL	03.01.2013		
	Re-Revised Business Plan for 2 DISCOMs	04.01.2013		
12	Provisional True-up for FY2011-12, Review petition for FY 2012-13 and MYT Petition for FY 2013-14 to FY 2015-16 for BSPGCL, BSPTCL and 2 DISCOMs	15.11.2012	15.03.2013	Hon'ble Commission issued MYT Order according to petition
	Revised petition for True-up of FY 2011-12 based on Audited Accounts	24.12.2012		
13	True up for FY 2012-13 by BSPHCL	-	28.02.2014	Hon'ble Commission issued Tariff Order according to petition
	Annual Performance Review for FY 2013-14 and Revised Annual Revenue Requirement for FY 2014-15 for BSPGCL, BSPTCL and 2 DISCOMs			
14	True up for FY 2013-14, Annual Performance Review for FY 2014-15 and Annual Revenue Requirement for FY 2015-16 for NBPDC and SBPDCL	-	16.03.2015	Hon'ble Commission issued Tariff order according to petition
15	True-up for FY 2014-15, Annual Performance Review (APR) for the FY 2015-16 Annual Revenue Requirement (ARR) for the control period FY 2016-17 to FY 2018-19	15.11.2015	21.03.2016	Hon'ble Commission issued Tariff order according to petition, but disallowed various claims.
16	True-up for FY 2015-16, Annual Performance Review	06.12.2016	24.03.2017	Hon'ble Commission issued Tariff order according to

S. No.	Scope of Filing in Petition	Filing Date	Order Date	Remarks
	(APR) for the FY 2016-17 Annual Revenue Requirement (ARR) for FY 2017-18			petition, but disallowed various claims.
17	True-up for FY 2016-17, Annual Performance Review (APR) for the FY 2017-18 Annual Revenue Requirement (ARR) for FY 2018-19	05.12.2017	21.03.2018	Hon'ble Commission issued Tariff order according to petition, but disallowed various claims.
18	Business Plan for Control Period FY 2019-20 to FY 2021-22 filed Bihar DISCOMs  True-up for FY 2017-18, Annual Performance Review (APR) for the FY 2018-19 Annual Revenue Requirement (ARR) for FY 2019-20, 2020-21 and 2021-22	05.11.2018  30.11.2018	25.02.2019	Commission issued Tariff order according to petition, but disallowed various claims
19	True-up for FY 2018-19, Annual Performance Review (APR) for the FY 2019-20 Annual Revenue Requirement (ARR) for FY 2020-21	15.11.2019	20.03.2020	Hon'ble Commission issued Tariff order according to petition, but disallowed various claims.
20	True-up for FY 2019-20, Annual Performance Review (APR) for the FY 2020-21 Annual Revenue Requirement (ARR) for FY 2021-22.	31.12.2020	26.3.2021	Hon'ble Commission issued Tariff order according to petition, but disallowed various claims.
21	True-up for FY 2020-21, Annual Performance Review (APR) for the FY 2021-22 Annual Revenue Requirement (ARR) for FY 2022-23, 2023-24 and 2024-25	15.11.2021	25.03.2022	Hon'ble Commission issued Tariff order according to petition, but disallowed various claims.
22	True-up for FY 2021-22, Annual Performance Review (APR) for the FY 2022-23 Annual Revenue Requirement (ARR) for FY 2023-24	15.11.2022	23.03.2023	Hon'ble Commission issued Tariff order according to petition, but disallowed various claims.
23	True-up for FY 2022-23, Annual Performance Review (APR) for the FY 2023-24 Annual Revenue Requirement (ARR) for FY 2024-25	15.11.2023	01.03.2024	Hon'ble Commission issued Tariff order according to petition, but disallowed various claims.
24	True-up for FY 2023-24, Annual Performance Review (APR) for the FY 2024-25 Annual Revenue Requirement (ARR) for MYT	15.11.2024	28.03.2025	Hon'ble Commission issued Tariff order according to petition, but disallowed various claims.

S. No.	Scope of Filing in Petition	Filing Date	Order Date	Remarks
	control period FY 2025-26 to FY 2027-28			

**1.4. Appeal no 225/2019**

1.4.1. The Petitioner has filed an appeal to the Hon'ble Tribunal to set aside the Order dated 25.02.2019 passed by the Hon'ble Commission.

1.4.2. The appeal is related to the power purchase cost for FY 2017-18, adjustment of transmission loss at a lower rate, method of calculation of RPO, changing in methodology of calculation of Interest on working capital retrospectively for FY 2017-18, calculation of net depreciation without considering grants etc.

1.4.3. This appeal is sub-judice with the Hon'ble Appellate Tribunal.

**1.5. Appeal no 293 and 294 of 2019**

1.5.1. The Petitioner had filed this appeal before the Hon'ble Appellate Tribunal for rectification of Order dated 19.12.2018 and review Order dated 19.12.2018 by the Hon'ble Commission by the Tribunal.

1.5.2. This appeal is sub-judice with the Hon'ble Appellate Tribunal.

**1.6. Appeal no 278 of 2019**

1.6.1. The Petitioner had filed this appeal before the Hon'ble Appellate Tribunal for rectification of Order dated 25<sup>th</sup> Oct 2018 passed by the Tribunal. This is as per the directions given by the Hon'ble Supreme Court in appeal no 239-240 of 2019. This matter is solely related to the treatment of Surplus of the past years pertaining to erstwhile BSEB. The matter is sub-judice till date.

**1.7. Appeal no 154 of 2017**

1.7.1. The Petitioner has filed an appeal to the Hon'ble Tribunal to set aside the Order dated 24.3. 2017 passed by the Hon'ble Commission.

1.7.2. The appeal is related to the treatment of Surplus by the Hon'ble Commission, disallowance of prior period charges, disallowance of late payment surcharge, disallowance of expenses etc.

1.7.3. This appeal is sub-judice with the Hon'ble Appellate Tribunal.

**1.8. Appeal no 381 of 2023**

1.8.1. The Petitioner has filed an appeal to the Hon'ble Tribunal regarding the Order dated 26<sup>th</sup> March 2021 passed by the Hon'ble Commission for Truing up of FY 2019-20, Annual performance review of FY 2020-21 and Annual revenue requirement and determination of retail tariff for FY 2021-22 in case no. 34 of 2020.

**1.8.2.** The appeal is related to the treatment of Surplus by the Hon'ble Commission, disallowance of prior period charges, disallowance of late payment surcharge, disallowance of expenses etc.

**1.8.3.** This appeal is sub-judice with the Hon'ble Appellate Tribunal.

**1.9. *Appeal no 384 of 2023***

**1.9.1.** The Petitioner has filed an appeal to the Hon'ble Tribunal regarding the Order dated 25<sup>th</sup> March 2022 passed by the Hon'ble Commission for Truing up of FY 2020-21, Annual performance review of FY 2021-22 and Annual revenue requirement and determination of retail tariff for FY 2022-23 in case no. 15 of 2021.

**1.9.2.** The appeal is related to the treatment of Surplus by the Hon'ble Commission, disallowance of prior period charges, disallowance of late payment surcharge, disallowance of expenses etc.

**1.9.3.** This appeal is sub-judice with the Hon'ble Appellate Tribunal.

**1.10. *Appeal no 138 of 2024***

**1.10.1.** The Petitioner has filed an appeal to the Hon'ble Tribunal regarding the Order dated 23<sup>rd</sup> March 2023 passed by the Hon'ble Commission for Truing up of FY 2021-22, Annual performance review of FY 2022-23 and Annual revenue requirement and determination of retail tariff for FY 2023-24 in case no. 17 of 2022.

**1.10.2.** The appeal is related to the treatment of Surplus by the Hon'ble Commission, disallowance of prior period charges, disallowance of late payment surcharge, disallowance of expenses etc.

**1.10.3.** This appeal is sub-judice with the Hon'ble Appellate Tribunal.

**1.11. *Review Petition and APTEL Appeal against Tariff Order dated 20.03.2020***

**1.11.1.** The Petitioner has filed a review petition to the Hon'ble Commission vide letter no. 135 dated 09.09.2020 to review some of the Hon'ble Commission's decisions in the tariff order dated 20<sup>th</sup> March 2020.

**1.11.2.** The appeal is related to the Abolition of Unmetered consumers in the KJ and DS-I category, Introduction of penal charges for use of load beyond contracted demand on the pro-rata additional energy consumption in addition to levy of additional demand charge, Recovery of full fixed charges linked to maintaining supply of power as per scheduled supply hours and other clerical errors in the tariff order.

**1.11.3.** The Hon'ble Commission vide Order dated 26.10.2021 allowed the impact of additional/reduced ARR in the review of truing up of FY 2018-19 on account of revision in adoption of values of supervision, labor and establishment charges.

**1.11.4.** Further, the Petitioner has also challenged few issues as spelt out in the Tariff Order dated 20<sup>th</sup> March 2020 before the Hon'ble Tribunal vide DFR No. 384/2020 dated 02.11.2020. This appeal is sub-judice with the Hon'ble Appellate Tribunal. The Petitioner in the Appeal has also challenged the

Direction of the Hon'ble Commission to deposit into the Regulatory Fund Rs 357.56 Cr (NBPDCCL Rs.147.67 crore and SBPDCL Rs.209.89 crore) towards RPO obligation in a separate bank account.

**1.12. Review Petition against Tariff Order dated 01.03.2024**

- 1.12.1.** The Petitioner has filed a review petition to the Hon'ble Commission dated 05.08.2024 to review some of the Hon'ble Commission's decisions in the tariff order dated 01<sup>st</sup> March 2024.
- 1.12.2.** The major points of the review Petition were relating to distribution loss and AT&C loss approved for FY 22-23 to FY 24-25 and its corresponding resultant parameters, disallowance of Power Purchase cost due to additional UI Charges for FY 2022-23, calculation of GFA, CAPEX, Capitalisation, O&M Expense, employee expense, Depreciation, Interest on Loan and Interest on Working Capital for FY 2022-23 and FY 2024-25, change in Time-of-Day Tariff structure etc.
- 1.12.3.** The Order has been passed by the Hon'ble Commission dated 30.09.2024 with consideration of typographical errors. However, the Commission did not consider other claims made by the Petitioner.

**1.13. Review Petition against Tariff Order dated 28.03.2025**

- 1.13.1.** The Petitioner has filed a review petition to the Hon'ble Commission under Case No. 20/2025 to review some of the Hon'ble Commission's decisions in the tariff order dated 28<sup>th</sup> March 2025.
- 1.13.2.** The review is related to the treatment of Surplus by the Hon'ble Commission, disallowance of Power Purchase cost due to additional UI Charges for FY 2023-24, calculation of GFA, CAPEX, Capitalisation, O&M Expense, employee expense, Depreciation, Interest on Loan and Interest on Working Capital for FY 2023-24, disallowance of other expenses etc.

**1.14. Instant Petition**

- 1.14.1.** The Section 62 of the Electricity Act, 2003 requires the Distribution Licensee to furnish details as may be specified by the SERC for determination of tariff. In addition, as per the Regulations issued by the Hon'ble Commission, BSEB or its unbundled companies are required to file petitions for all reasonable expenses which they believe they would incur over the next financial year and seek the approval of the Hon'ble Commission for the same in advance. The filing is to be done based on the projections of expected costs and revenue.
- 1.14.2.** The current petition has been prepared in accordance with the provisions of the following Acts/ Policies/ Regulations:
- a) The Electricity Act, 2003
  - b) The National Electricity Policy
  - c) The National Tariff Policy, and amendments issued therein
  - d) Bihar Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2021 and its amendments thereof for True Up of FY 2024-25 and Bihar Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2024 for APR for FY 2025-26 and ARR and Tariff Petition for FY 2026-27 along with the other guidelines and directives issued by the BERC from time to time.

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- e) BERC (Terms and Conditions for Open Access) Regulations, 2005 along with the other guidelines and directives issued by the BERC from time to time.
  - f) All other applicable Regulations issued by the Hon'ble Commission

**1.14.3.** The Petitioner has made genuine efforts for compiling all relevant information relating to the True-up, APR, and ARR petition as required by the regulations issued by the Hon'ble Commission and has also made every effort to ensure that the information provided to the Hon'ble Commission is accurate and free from material errors. However, there may be certain deficiencies owing to the limited operations of Distribution Company on independent basis. The Petitioner therefore prays to the Hon'ble Commission that the information provided be accepted for the current filing and at the same time assures that it is taking appropriate measures to improve its management information system for improved data collection.

**1.15. Contents of the Petition**

**1.15.1.** This petition comprises of following sections:

- 1) Introduction
- 2) Overall approach for filing the Tariff Petition
- 3) True up for FY 2024-25
- 4) Annual Performance Review for FY 2025-26
- 5) Annual Revenue Requirement for FY 2026-27
- 6) Revenue Gap and Tariff Proposal for FY 2026-27
- 7) Voltage Wise Cost of Supply
- 8) Miscellaneous and General Charges
- 9) Wheeling and Open access charges
- 10) Proposed Tariff Schedule for FY 2026-27

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## **2. Overall approach for filing the Tariff Petition**

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### **2.1. Present Approach**

The Petitioner is filing the True-Up for FY 2024-25 in accordance with the BERC (Multi Year Distribution Tariff) Regulations 2021 and Annual Performance Review for FY 2025-26 and Annual Revenue Requirement for FY 2026-27 and Tariff Determination for FY 2026-27 in accordance with the BERC (Multi Year Distribution Tariff) Regulations 2024 for kind consideration of the Hon'ble Commission.

### **2.2. Data and information sources for estimating the Aggregate Revenue Requirement**

In this Petition, the True up of FY 2024-25 is based on the information provided in the audited accounts for FY 2024-25 except in cases where separate norms for computation of expenditure have been specified by the Hon'ble Commission.

The APR for FY 2025-26 is based on actual figures for the first 5 months of FY 2025-26 (as available) for power purchase and sales for the financial year. Appropriate pro-rata projections and escalations have been taken over the previous year, keeping in mind guiding principles defined by the Hon'ble Commission.

- 2.2.1.** The ARR for control period of FY 2026-27 and Tariff for FY 2026-27 is based on projections and escalations over the previous year(s), keeping in mind the historical trends and key initiatives planned, in line with the guidelines provided by the Hon'ble Commission for determining the same.

### 3. True-up Summary for FY 2024-25

#### 3.1. Preamble

3.1.1. This section outlines the performance of the Petitioner for FY 2024-25.

3.1.2. In line with the provisions of the BERC (Multi Year Distribution Tariff) Regulations, 2021, the Petitioner hereby submits the True-Up petition for FY 2024-25. The expenses of the Petitioner for FY 2024-25 presented for true-up are based on the audited books of accounts, and other principles adopted by the Hon'ble Commission for estimating normative Employee expenses, A&G expenses, R&M expenses, interest on term loan, Return on Equity, interest on working capital loan and depreciation. The ARR so arrived has been compared with that approved by the Hon'ble Commission vide its Tariff Order dated 01.03.2024. Accordingly, the revised Aggregate Revenue Requirement, revenue and gap for FY 2024-25 have been given in the subsequent sub-sections of this chapter.

#### 3.2. Number of Consumers, Connected Load and Sales

##### Number of Consumers

3.2.1. The actual no. of consumers at the end of FY 2024-25 against the no. of consumers approved in the Tariff Order dated 01.03.2024 is provided in the Table below.

Table 4: Number of Consumers as on 31st March 2025

Category	Approved by Commission for FY 2024-25 (ARR)	Actual for FY 2024-25
<b>Domestic</b>	<b>6,435,722</b>	<b>6,659,464</b>
Kutir Jyoti	1,548,455	1,564,774
Domestic-I	3,208,205	3,387,707
Domestic-II	1,678,893	1,706,850
Domestic – III	169	133
<b>Non-Domestic</b>	<b>687,879</b>	<b>714,994</b>
Non-Domestic-I	261,301	291,171
Non-Domestic-II	426,578	423,823
Contract Demand <0.5 kW	9,589	9,458
Contract Demand >0.5 kW	416,989	414,365
<b>Street Light Services</b>	<b>2,378</b>	<b>2,990</b>
SS Metered	1,182	1422
SS Unmetered	1,196	1568
<b>Irrigation &amp; Allied Services</b>	<b>353,397</b>	<b>453,822</b>
IAS-I	348,709	448885
IAS-II	4,688	4937
<b>Public Service Connections</b>	<b>36,200</b>	<b>37,456</b>
Public Water Works	3,417	3,336
Har Ghar Nal	32,783	34,120

Category	Approved by Commission for FY 2024-25 (ARR)	Actual for FY 2024-25
<b>Low Tension Industrial Services</b>	<b>92,137</b>	<b>94,338</b>
LTIS-I	86,360	88,226
LTIS-II	5,777	6,112
<b>LT Electric Vehicle Charging Station</b>	<b>436</b>	<b>978</b>
<b>High Tension General</b>	<b>2,739</b>	<b>3,113</b>
HTS(General)-I (11kV)	2,489	2,865
HTS(General)-II (11kV)	245	242
HTS(General)-III (11kV)	5	5
HTS(General)-IV (11kV)	-	-
HTS(General)-V (11kV)	-	1
HT Cold storage (11 kV)	-	-
<b>HT-Industrial Services</b>	<b>48</b>	<b>45</b>
HTIS (Industrial) – I (11 kV)		
HTIS (Industrial)– II (33 kV)		
HTIS (Industrial) – III (132 kV)		
HTIS (Industries)-IV (220 kV)		
HTIS (Industries)-V (400 kV)		
HTIS (Oxygen Manufacturers)-11 KV	35	32
HTIS (Oxygen Manufacturers)-33 KV		
HTSS – (33 kV/11 kV)	13	13
HTSS – (220 kV/132 kV)	-	-
<b>HT Electric Vehicle Charging Station</b>	<b>3</b>	<b>1</b>
<b>Railway</b>	<b>10</b>	<b>10</b>
<b>Total</b>	<b>7,610,949</b>	<b>79,67,211</b>

**3.2.2.** The above comparison of consumer numbers in Table 4 clearly brings out the fact that, there has still been a significant addition in number of consumers during the year and the actual number of consumers is in fact higher by around 6% over the previous year (FY 2023-24). Increase can be observed in certain major categories like NDS-I (~12%), Har Ghar Nal (~11%), Domestic (~5%), and LT Industrial (~5%) over the previous year.

### **Connected Load**

**3.2.3.** The actual connected load at the end of FY 2024-25 against the connected load approved in the Tariff Order dated 01.03.2024 is provided below:

**Table 5: Total connected load (in kW)**

Category	Approved in ARR	Actual for FY 2024-25
<b>Domestic</b>	<b>82,90,057</b>	<b>85,33,237</b>

Category	Approved in ARR	Actual for FY 2024-25
KJ	3,85,146	3,87,378
DS-I	33,43,828	35,85,182
DS-II	45,60,583	45,60,379
DS-III	500	298
<b>Non-Domestic service</b>	<b>18,94,506</b>	<b>18,98,073</b>
NDS-I	4,26,529	4,83,794
NDS-II	14,67,977	14,14,279
Contract Demand <0.5 kW	5,851	5,577
Contract Demand >0.5 kW	14,62,126	14,08,702
<b>Street Light Services</b>	<b>34,976</b>	<b>42,550</b>
SS-I	11,450	14,429
SS-II	23,526	28,121
<b>Irrigation &amp; Allied Services</b>	<b>7,07,754</b>	<b>8,76,809</b>
IAS-I	6,66,987	8,35,332
IAS-II	40,767	41,477
<b>Public Service Connections</b>	<b>1,29,558</b>	<b>1,30,866</b>
PWW	52,408	49,327
HGN	77,150	81,539
<b>Low Tension Industrial Services</b>	<b>10,07,613</b>	<b>10,04,477</b>
LTIS-I	7,03,532	6,90,619
LTIS-II	3,04,081	3,13,858
<b>LT Electric Vehicle Charging Stations</b>	<b>2,560</b>	<b>7,707</b>
<b>High Tension</b>	<b>9,92,036</b>	<b>10,50,775</b>
HTS-I	5,50,595	6,26,759
HTS-II	3,65,186	3,23,516
HTS-III	76,255	75,500
HTS-IV	-	-
HTS-V	-	25,000
HT Cold storage (11 kV)	-	-
<b>HT-Industrial Services</b>	<b>1,42,438</b>	<b>1,36,258</b>
HTIS (Industrial) – I	-	-
HTIS (Industrial)– II	-	-
HTIS (Industrial) – III	-	-
HTIS (Industries)-IV	--	-
HTIS (Industrial)- Oxygen Manufacturers (11 kV)	7,286	6,621
HTSS – (33 kV/11 kV)	1,35,152	1,29,637
HTSS – (220 kV/132 kV)	-	-
<b>HT Electric Vehicle Charging Stations</b>	<b>-</b>	<b>200</b>
<b>RTS</b>	<b>94,500</b>	<b>10,73,00</b>
<b>Total</b>	<b>1,32,95,998</b>	<b>1,37,88,252</b>

## Sales

3.2.4. The category wise actual sales (MUs) at the end of FY 2024-25 against the sales approved in the Tariff Order dated 01.03.2024 is provided below:

Table 6: Total Energy Sales (in MU) for FY 2024-25

Category	Approved in ARR	Actual for FY 2024-25 (in kVAh)	Power Factor	Actual for FY 2024-25 (in kWh) (Considered for Petition)
<b>Domestic</b>	<b>8,428.37</b>	<b>8,054.90</b>		<b>8,054.90</b>
KJ	929.07	1,406.96	1	1,406.96
DS-I	3,839.78	3,255.02	1	3,255.02
DS-II	3,659.24	3,392.68	1	3,392.68
DS-III	0.28	0.24	1	0.24
<b>Non-Domestic Service</b>	<b>1,917.30</b>	<b>1,737.87</b>		<b>1,737.87</b>
NDS-I	479.63	482.72	1	482.72
NDS-II	1,437.67	1,255.15	1	1,255.15
Contract Demand <0.5 kW	6.05	4.38		4.38
Contract Demand >0.5 kW	1,431.62	1,250.77		1,250.77
<b>Street Light Services</b>	<b>284.79</b>	<b>290.24</b>		<b>290.24</b>
SS-I	78.46	100.48	1	100.48
SS-II	206.33	189.76	1	189.76
<b>Irrigation &amp; Allied Services</b>	<b>4,430.23</b>	<b>4,181.66</b>		<b>4,126.33</b>
IAS-I	4,074.04	3,632.86		3,632.86
IAS-II	383.19	548.3	0.9	493.47
<b>Public Service Connections</b>	<b>489.39</b>	<b>844.15</b>		<b>827.20</b>
PWW	175.26	169.54	0.9	152.59
HGN	314.13	674.61	1	674.61
<b>Low Tension Industrial Services</b>	<b>483.88</b>	<b>508.92</b>		<b>483.47</b>
LTIS-I	330.39	316.32	0.95	300.50
LTIS-II	153.49	192.6	0.95	182.97
<b>LT Electric Vehicle Charging Station</b>	<b>8.11</b>	<b>8.77</b>	<b>1</b>	<b>8.77</b>
<b>High Tension</b>	<b>2420.8</b>	<b>2696.87</b>		<b>2583.71</b>
HTS-I	1,206.89	947.26	0.94	890.43

Category	Approved in ARR	Actual for FY 2024-25 (in kVAh)	Power Factor	Actual for FY 2024-25 (in kWh) (Considered for Petition)
HTS-II	934.1	776.44	0.94	729.86
HTS-III	279.81	292.68	0.99	289.75
HTS-IV	-			
HTS-V		680.48	0.99	673.68
HT Cold storage (11 kV)	-	-		-
<b>HT-Industrial Services</b>	<b>925.84</b>	<b>735.61</b>		<b>728.28</b>
HTIS (Industrial) – I				
HTIS (Industrial)– II				
HTIS (Industrial) – III				
HTIS (Industries)-IV				
HTIS (Oxygen Manufacturers)	10.79	6.32	0.99	6.26
HTSS – (33 kV/11 kV)	915.05	729.31	0.99	722.02
HTSS – (220 kV/132 kV)				
<b>HT Electric Vehicle Charging Stations</b>	<b>0.34</b>	<b>0.02</b>	1	<b>0.02</b>
<b>RTS</b>	<b>290.04</b>	<b>314.53</b>	0.99	<b>311.38</b>
SLDC Deviation	-	224.36		224.36
IEX through PMC	-	844.52		844.53
Sale of Power through PTC	-	2357.36		2357.36
<b>Total</b>	<b>19,679.09</b>	<b>22,799.32</b>		<b>22578.41</b>

**3.2.5.** The Petitioner hereby submits that the actual sales of 22,578.41 MU for FY 2024-25 is considered in this instant Petition. The above comparison of energy sale in Table 6 clearly brings out the fact that, the retail sales (excluding SLDC deviation and surplus energy sales) has been 19,152.18 MU in FY 2024-25 against the approved retail sales of 19,679.09 MU.

**3.2.6.** The Petitioner hereby respectfully submits that the SLDC deviation is the adjustment done by BSPTCL with the DISCOMs on account of UI deviation for the Railway Traction Services. It is imperative to note that the UI deviation as submitted in the Petition is at the State periphery and separate entity wise deviation is not computed by the SLDC because the Intra-State DSM is not applicable in Bihar till now. The Energy shown under SLDC deviation is actually the excess drawal of Railways from its schedule quantity from the energy drawal to the DISCOMs.

**3.2.7. Methodology adopted for calculation of sales for un-metered category:**

The Petitioner hereby submits that for calculating the sales for un-metered categories for FY 2024-25, SBPDCL has derived these sales based on the tariff for metered category as tabulated below:

<b>Calculation for Unit Billed / HP for IAS-I Unmetered Consumer</b>	
Fixed charge for Unmetered Consumer	Rs.1350/HP
Fixed charge for Metered Consumer	Rs.100/HP
Energy charge for Metered Consumer/Unit	Rs.6.74/Unit
Energy charge for Unmetered Consumer	Rs.1250/HP
Unit for Unmetered Consumer	185/HP (1250/6.74)

In view of the above, it is hereby submitted that sales to the unmetered agricultural category are derived as 185 unit/HP. Similarly, sales to un-metered SS (Street Light) category are derived. The Petitioner has adopted the same methodology for calculating the sales for un-metered category for FY 2024-25.

### **3.2.8. Load mapping of IAS-I consumer Category:**

The Hon'ble Commission in the exit meeting dated 21.05.2025 has directed Bihar DISCOMs to conduct load mapping of metered category of consumers such as IAS- 1 & IAS-2 for which higher sales disproportionate to normal hours of supply/operations have been reported for FY 2025-26 in the tariff petition for FY 2025-26.

**3.2.9.** Regarding compliance on this, the Petitioner has conducted load mapping division wise for IAS-I (Metered) at various periods. Survey was conducted to gauge the correct load being used at the site, but connection was taken on lesser load. Based on the survey, 55,979 consumers were found to have suppressed load in billing system, which has been corrected based on actual load found during survey.

**3.2.10.** The division wise details of aforesaid load survey have also been submitted to Hon'ble Commission in compliance to quarterly directives for Quarter-1 of FY 2025-26. The same is again provided below for ease of reference.

Month	Mar'25			Oct'25		
Division	Number of Consumers	Total Load	Average Load Mar'25 in (KW)	Number of Consumers	Total Load	Average Load Oct'25 (KW)
Amarpur	14765	19688.11	1.33	16584	33384.55	2.01
Arrah	9141	18466.48	2.02	10320	27403	2.66
Arwal	7007	11078.1	1.58	7701	18002	2.34
Aurangabad	21836	39717.28	1.82	23016	60672.6	2.64
Banka	10564	10416.03	0.99	11768	23323	1.98
Barh	5247	10614.4	2.02	6135	16595.4	2.71
Bhabhua	33263	78406.11	2.36	34886	111849.5	3.21
BhagalpurE	10370	16773.4	1.62	11324	29214.73	2.58
BhagalpurU	4259	5958.69	1.40	4865	11116.4	2.28
BiharsharifR	22737	50125.98	2.20	23422	71468	3.05
Bihta	15313	30977.27	2.02	16482	44916.7	2.73
Buxar	23118	56518.81	2.44	25197	82271	3.27
Daudnagar	13515	24253.94	1.79	13816	34001	2.46
Dehri	19483	41782.64	2.14	20430	59777.7	2.93
Ekangarsarai	17564	36253.73	2.06	17829	49582.5	2.78
Fatuha	4430	8708.8	1.97	5117	13305	2.60
Gaya R	16639	36388.2	2.19	17393	51074.75	2.94
Gaya U	5167	10332.25	2.00	5192	15322.906	2.95
Jagdishpur	12119	22942.1	1.89	14130	35571.5	2.52
Jamui	21002	25866.8	1.23	23502	42764	1.82
Jehanabad	13255	27950.17	2.11	15568	45729.702	2.94
Khagaul	71	177.56	2.50	71	234	3.30
Lakhisarai	7562	14254.56	1.89	8645	23803	2.75
Manpur	17546	32152.06	1.83	18425	46128.442	2.50
Masaurhi	10810	23363.61	2.16	12699	43150.4	3.40
Munger	13392	18168.29	1.36	14396	30168.28	2.10
Naugachiya	4515	12084.45	2.68	5148	18380	3.57
Nawada	15311	31777.57	2.08	16141	45528.49	2.82
Patna R	5342	10885.64	2.04	5459	14901	2.73
Rajauli	19471	36150.49	1.86	20195	50636.87	2.51
Rajgir	10940	23559.43	2.15	11396	32988	2.89
Sasaram	15737	28780.45	1.83	17107	42456.2	2.48
Sheikhpura	9631	21881.67	2.27	10524	32265	3.07
Sherghati	20421	33382	1.63	22552	57434.3	2.55
<b>Grand Total</b>	<b>451543</b>	<b>869837.07</b>	<b>1.93</b>	<b>487435</b>	<b>1315419.92</b>	<b>2.70</b>

3.2.11. Based on this, it has been observed that average connected load per consumer for such categories is within the permitted limit.

### 3.3. AT&C Loss

3.3.1. The Hon'ble Commission in its tariff order dated 01.03.2024 for FY 2024-25 has specified AT&C Loss trajectory which has also been approved by the Central Government under RDSS Monitoring Committee. Accordingly, the approved and actual the following trajectory for AT&C loss for FY 2024-25 is mentioned below:

Particulars	FY 2024-25 (Approved)	FY 2024-25 (Actual)
AT&C Loss	20.00%	17.66%

3.3.2. The Petitioner mentions that it had been able to bring down the AT&C losses as approved under RDSS scheme vis-à-vis actual for FY 25 by more than 17% in a span of 4 years (FY 2021-22 to FY 2024-25). It is worthwhile to mention that the Petitioner has reduced the AT&C loss to 17.66% vis-à-vis loss level of 20.00% as approved under RDSS scheme for FY 2024-25. This has been made possible through a multitude of initiatives on improving the network performance as well as on the services side to enhance billing and collection efficiency.

3.3.3. Further, since, most of the consumers connected to the network of the Petitioner are LT consumers, therefore, the LT network length is significantly higher for the Petitioner as compared to the HT network length. SBPDCL serves ~79 lakh consumers of which ~85% belong to the domestic category.

3.3.4. The impact of the extended LT networks, especially in rural areas, directly leads to increase in losses on the low voltage network. Despite continuous multiple efforts, with the addition of such large number of consumers over the past few years, has led to a decreasing HT:LT network ratio, However, despite these raging challenges, SBPDCL is geared up to bring down the AT&C losses on regular basis.

### Distribution Loss

3.3.5. The Hon'ble Commission has approved the distribution loss of 17.49 % in its Tariff Order for FY 2024-25 dated 01.03.2024. The same trajectory has been approved by the Hon'ble Commission's subsequent year's true-up, APR and ARR. The Hon'ble Commission may appreciate that the actual distribution losses for the Petitioner for FY 2024-25 is lower than the loss trajectory approved by the Hon'ble Commission in APR for FY 2024-25. Based on the circle wise losses, the Petitioner has arrived at the Distribution loss of 16.24% (excluding UI) for FY 2024-25.

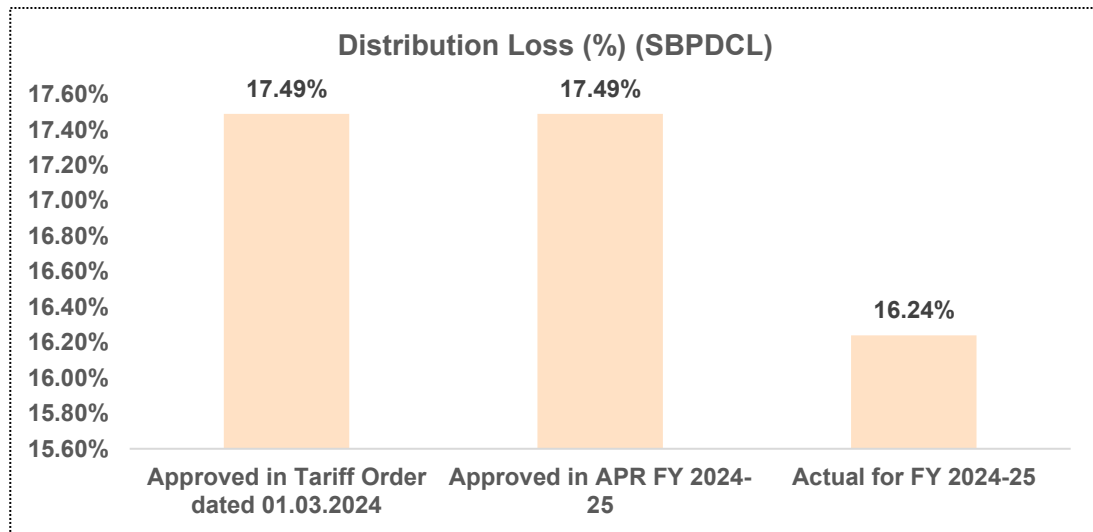
3.3.6. The following table captures the distribution loss for FY 2024-25:

Table 7: Distribution Losses (in %)

Particulars	Approved in Tariff Order dated 01.03.2024	Approved in APR FY 2024-25	Actual for FY 2024-25
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Distribution Loss	17.49%	17.49%	16.24%
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**3.3.7.** In the backdrop of the above, the Hon'ble Commission is kindly requested to consider the actual distribution loss of 16.24% for FY 2024-25.



### **Collection Efficiency**

**3.3.8.** Based on the circle wise collection efficiency, the Petitioner has reached the below collection efficiency in FY 2024-25:

**Table 8: Collection Efficiency (in %)**

Particulars	Approved in ARR of FY 2024-25	Approved in APR FY 2024-25	Actual for FY 2024-25
Collection Efficiency	99.96%	96.96%	98.31%

**3.3.9.** The Hon'ble Commission had approved the collection efficiency of approximately 100% in the ARR for FY 2024-25 as per the UDAY scheme. However, the per capita income of Bihar, especially for the domestic consumer is very low which restricts their paying capacity, and this has proven to be a challenge to recover the billed amount despite taking various measures for timely billing and easy payment of the bill. Moreover, it is worthwhile to mention that the Petitioner has not formulate any provisioning of bad debt.

**3.3.10.** It is also to be noted that to the improve the metering, billing and collection process, the petitioner is implementing smart pre-paid meter project envisaging that the same shall enable Discoms to significantly improve its metering billing & collection and minimize the commercial losses.

**3.3.11.** Further, the Petitioner has time and again informed the Hon'ble Commission about various initiatives taken for improvement in Collection efficiency through Quarterly Directives. Therefore, the Hon'ble Commission is kindly requested to consider the actual collection efficiency of 98.31% for FY 2024-25.

### Calculation of AT&C Loss

3.3.12. Based on the above figures, the Petitioner has calculated the following AT&C loss for the year FY 2024-25:

Table 9: AT&C loss (in %)

Particulars	Approved in ARR of FY 2024-25	Approved in APR FY 2024-25	Actual for FY 2024-25
AT&C Loss	20.00%	20.00%	17.66%

3.3.13. Further, as per the directions of the Hon'ble Commission, AT&C losses as per Formula and Methodology specified by Regulation 18.5 of BERC Multi Year Tariff Regulation, 2021, and in line with Note-53 of Audited Annual Accounts for FY 2024-25 is as follows:

Table 10: AT&C loss calculation for FY 2024-25 (in %)

	Parameter FY 2024-25	Unit	SBPDCL
A	Gross Energy Purchased at State Periphery (Mus) **		27,848.57
A1	Energy traded / Inter state sales		3,426.25
B	Transmission Loss (Mus) **		1,555.44
C	Net Energy at Distribution Periphery (Mus) A-B		22,866.88
D	Distribution Loss (Mus) C-E		3,714.69
E	Energy Sold (Mus) **		19,152.19
F	Revenue actually realized from sale of power without subsidy (Rs. in Crore)		9,702.54
G	Tariff Subsidy actually received(Rs. in Crore) **		7,947.81
H	Net Revenue from sale of energy on subsidy received basis (Rs. in Crore)	F+G	17,650.35
I	Tariff Subsidy booked(Rs. in Crore) **		7,947.81
J	Revenue from sale of energy on subsidy booked basis (Rs. In Crore)	F+I	17,650.35
K	Opening Debtors for Sale of Energy(Rs. in Crore) **		9,958.14
L	Closing Debtors for Sale of Energy(Rs. in Crore) **		10,256.38
M	Any amount written off during the year directly from "L" above (Rs. in Crore)		-
N	Adjusted closing Debtors for Sale of Energy (Rs. in Crore)	L+M	10,256.38
O	Collection Efficiency (%)	$[H+K-N]*100/J$	98.31%
P	Units Realized (Mus)	$E*O/100$	18,828.57
Q	Units Un-Realized (Mus)	C-P	4,038.31
R	<b>AT&amp;C Loss (%)</b>	<b>Q*100/C</b>	<b>17.66%</b>

**NOTE:** The above calculated AT&C loss is based on sales figure converted from kVAh to kWh and therefore differs as compared to the Audited Accounts for FY 2024-25.

**3.3.14.** The Hon'ble Commission is therefore requested to approve the AT&C loss of 17.66% for FY 2024-25.

### **3.4. Transmission losses**

**3.4.1. *Intra-State Transmission Loss:*** It is submitted that the Petitioner has taken the State transmission loss as per actuals i.e., 689.59 MUs in line with the audited accounts for FY 2024-25 and accordingly requests the Hon'ble Commission to approve the same.

**3.4.2. *Inter-State Transmission Loss:*** It is submitted that the Petitioner has taken the Central Transmission loss as per actuals i.e., 865.85 MUs in line with the audited accounts for FY 2024-25 and accordingly requests the Hon'ble Commission to approve the same.

### **3.5. Power purchase**

**3.5.1.** Bihar has historically been a State with limited natural resources which has led to an underdeveloped power generation sector in the State. As a result, the State Power Distribution Companies rely heavily on allocation from central generating stations and other outside State projects for procuring power for sale to consumers within the State. This dependence therefore creates a significant amount of uncertainty in terms of reliability and also significantly pushes up the power purchase costs (due to the fact that sometimes the power allocation is made from inefficient plants in addition to the higher inter-state transmission charges and losses).

**3.5.2.** Power is procured by the power management cell of BSP(H)CL, and this is allocated between the two DISCOMs, NBPDC and SBPDCL, in the Energy Sharing Ratio based on the demand growth requirement and consequent power supply requirement.

**3.5.3. *Long term power purchase:*** The power purchase for existing sources has primarily been NTPC, NHPC and the same has been considered based on the actual quantum with adjustments to capture overall power purchase cost in a reasonable manner. Other sources of power include power procured from State Generating companies (RE and Non-RE Sources) and IPPs.

**3.5.4. *Medium / Short Term power purchase:*** The power purchase from these sources are namely IEX, DEEP Portal etc., and these have been adequately considered as per the actual power purchase data provided.

**3.5.5. *Renewable Power Purchase Obligation:*** It is submitted that the Hon'ble Commission has notified the BERC (Renewable Purchase Obligation, its Compliance and REC Framework Implementation) Regulations, 2010 and BERC (Terms and Conditions for Tariff Determination from Solar Energy Sources) Regulations, 2010. Further Hon'ble Commission initiated a Suo-Motu proceedings no. 42/2016 dated 24.11.2016 to bring in 2nd amendment in the BERC (Renewable Purchase Obligation, its Compliance and REC Framework Implementation) Regulations, 2010 dated 29.03.2017 to incorporate the various new/amended provisions specified in the revised Tariff Policy, 2016 notified

by the Ministry of Power Govt. of India vide gazette notification dated 28.01.2016 The Commission has also come up with its 3<sup>rd</sup> amendment in due course BERC (Renewable Purchase Obligation, its Compliance and REC Framework Implementation) Regulations, 2010. Further, Ministry of Power, Govt. of India, through its order no. 09/13/2021-RCM dated 22.07.2023 specified separate Wind RPO, HPO and other RPO within the overall RPO target for the FY 2022-23 to FY 2029-30. Subsequently, BERC has adopted the RPO target as specified by the MoP for the year FY 2022-23 to FY 2029-30. Further Hon'ble Commission through a Suo-Motu proceedings brought in 4th amendment in the BERC (Renewable Purchase Obligation, its Compliance and REC Framework Implementation) Regulations, 2010. Minimum quantum of electricity to be procured from Renewable Sources by Obligated Entity as percentage of total consumption is provided in table below.

*Table 11: Renewable Purchase Obligation (%)*

FY	Wind RPO	HPO	Other RPO	Total RPO
2022-23	0.81%	0.35%	23.44%	24.60%
2023-24	1.60%	0.66%	24.81%	27.08%
2024-25	2.46%	1.08%	26.37%	29.91%
2025-26	3.36%	1.48%	28.17%	33.01%
2026-27	4.29%	1.80%	29.86%	35.95%
2027-28	5.23%	2.15%	31.43%	38.81%
2028-29	6.16%	2.51%	32.69%	41.36%
2029-30	6.94%	2.82%	33.57%	43.33%

3.5.6. In line with the above, the details of the Renewable Energy based power procured during FY 2024-25, has been given in the table below as per the Regulation and amendments issued therein:

*Table 12: RPO met for FY 2024-25 (in MU)*

S.No	Particulars	Units	
1	Energy Sale(excluding inter-state sales)	MU	19152.19
2	<b>RPO Targets (%)</b>	%	29.91%
3	Wind RPO (%)	%	2.46%
4	HPO (%)	%	1.08%
5	Other RPO (%)	%	26.37%
6	<b>RPO Targets (MU)</b>	MU	5,728.42
7	Wind RPO	MU	471.14
8	HPO RPO	MU	206.84
9	Other RPO	MU	5,050.43
10	<b>Renewable Power Purchased</b>		
11	Wind RE purchased from the plants commissioned till 31-03-2022	MU	897.225
12	a)93% of 11		834.420
13	b)7% of 11		62.806

14	Wind RE purchased from the plants commissioned after 31-03-2022	MU	104.474
15	Other RE Power (16+17+18+19+20+21+22(g)+22(h))		3079.309
16	a) Solar		1586.390
17	b) Sugar Mill & Biomass		48.481
18	c) BSHPC		19.183
19	d) Hydro		974.856
20	e) Green Power from Exchange		50.872
21	f) Net/Captive Consumption Solar	MU	194.231
22	g) Captive Consumption Non Solar BERDA	MU	123.636
22	h) REC Purchase	MU	81.660
24	<b>RPO Compliance</b>		
25	HPO RPO Compliance (from 12 above)	MU	206.84
26	Left over Wind RE purchased from the 93% of plants commissioned till 31-03-2022 after adjusting HPO targets (12-24)	MU	627.58
27	Wind RPO Compliance (25+14)	MU	732.05
28	Other RPO Compliance: (13+15)	MU	3,142.11
29	<b>RPO Shortfall (MU)</b>	MU	
30	Wind RPO shortfall/ (surplus) (7-27)	MU	(260.91)
31	HPO shortfall/ (surplus) (8-24)	MU	-
32	Other RPO shortfall/ (surplus) (9-29)	MU	1,908.32
33	Shortfall after adjustment of wind surplus	MU	1,742.26
34	<b>RPO Target Achieved considering REC (%)**</b>	MU	
35	Wind RPO	%	100%
36	HPO	%	100%
37	Other RPO	%	67%

**3.5.7.** The Petitioner hereby submit that Wind RPO and HPO target altogether is tune to 677.9 MU in FY 2024-25. However, Petitioner has purchased total of 1564.14 MU under these heads. Therefore, Petitioner hereby submit that it has achieved the RPO targets in combination of Wind RPO and HPO altogether.

**3.5.8.** Surplus MU procured from wind RPO i.e. 253.27 MU is considered in other RPO target head as commission has considered to shortfall of any target may be offset by surplus of any target except DRE as per REC framework 2025. Based on this framework, it is requested to consider the pray of petitioner to compensate the surplus wind RPO quantum under other RPO target.

### **3.6. Actual Power Purchase quantum**

**3.6.1.** The details of actual power purchased from various sources in FY 2024-25 is as follows: -

*Table 13: Actual Power Purchased (MU) in FY 2024-25*

Sr.No	Name of Source	Actual for FY 2024-25	
		SBPDCL Share (MW)	Actual Purchased (MUs)
<b>I</b>	<b>Stations with injection at CTU</b>	<b>4073.53</b>	<b>20181.39</b>
1	FSTPP I &II	54.76	694.71
2	FSTPP III	43.52	249.45
3	KHSTPP I	28.03	150.81
4	KHSTPP II	34.63	225.09
5	Barh Stage I	625.16	2217.42
6	Barh Stage II	617.85	3962.67
7	Nabinagar (BRBCL)	54.40	275.72
8	Talcher Stage I	225.28	1395.54
9	NPGCL	873.39	5741.34
10	Darlipali STPS	175.94	1224.50
11	North Karanpura (NKSTPP)	484.40	2141.86
12	KBUNL Stage II	147.98	925.85
13	korba	0.00	0.00
14	Chuka	50.65	194.30
15	Rangit	12.52	64.84
16	Tala	141.49	112.23
17	Teesta	58.21	0.00
18	Mangdechhu	154.78	558.98
19	Kurichu	1.85	0.00
20	Punatsangchu-II Bhutan	174.97	
21	NEA (Hydro)	113.70	46.07
22	Capacity Refund Charges by NTPC	0.00	0.00
		0.00	
<b>II</b>	<b>Stations with injection at STU</b>	<b>1019.62</b>	<b>1820.45</b>
1	BSPHC	29.54	18.10
2	BTPS Stage II	272.00	1802.35
3	Buxar TPP U1	359.04	
4	Buxar TPP U2	359.04	
<b>III</b>	<b>IPPs</b>	<b>265.47</b>	<b>2025.83</b>
1	GMR	141.44	1083.16
2	JITPL	124.03	942.67
<b>IV</b>	<b>Renewables</b>	<b>1752.55</b>	<b>2701.95</b>

Sr.No	Name of Source	Actual for FY 2024-25	
		SBPDCL Share (MW)	Actual Purchased (MUs)
1	SECI (Vivid Solaire Energy Pvt. Ltd.)	27.31	83.95
2	SECI Green Infra	54.40	139.71
3	Morjar Windfarm	26.93	66.05
4	Wind ISTS Scheme Tranche II (SECI) (Orange)	54.40	146.75
5	PTC (Ostro Kutch Wind Private Limited)	27.20	79.12
6	PTC (Green Infra Renewable Energy Limited)	27.20	78.64
7	PTC (Mytrah Vayu Sabarmati Private Limited)	27.20	69.52
8	Alfanar	27.20	73.18
9	Ostro Kannad	108.53	330.84
10	M/s Glatt Solutions Pvt. Ltd, Kolkata.	1.63	2.80
11	SECI (Focal)	5.44	10.01
12	SB Energy Six Pvt. Ltd. (NTPC)	163.20	388.50
13	M/s Response renewable Energy Ltd, Kolkata.	5.44	9.59
14	Alfa Infraprop Pvt. Ltd.	10.88	18.02
15	SECI Phase-III (Renew Sunwaves)	163.20	388.83
16	GRT Jewellers (SECI-V)	81.60	166.91
17	M/s Avantika Contractors Ltd., Hyderabad	2.72	3.77
18	Welspun Renewables Project - I	8.16	8.31
19	Welspun Renewables Project – II	8.16	12.25
20	Welspun Renewables Project – III	5.44	12.49
21	Udipta Energy & Equipment Pvt. Ltd.	2.72	3.81
22	M/s Sunmark Energy Projects Limited (Formerly MBCEL)	5.44	8.57
23	Acme Cleantech Project (Magadh)	5.44	8.54
24	Acme Cleantech Project (Nalanda)	8.16	12.17
25	Azure Power India Pvt. Ltd.	5.44	3.80
26	Avada Power Eris Pvt Ltd	1.14	1.20
27	Adani Green	179.52	203.34
28	Avaada Clean Sustainable Energy Pvt Ltd	27.20	49.58
29	Acme Phalodi	136.00	82.44
30	Acme Raiser	136.00	121.70
31	Acme Dhaulpur	81.60	69.76
32	Tirupati Sugar	3.26	7.83
33	Hari Nagar Sugar Mills, Hari Nagar, West Champaran	7.89	18.47
34	Hasanpur Sugar Mill, Dalsinghsarai	5.44	8.66
35	Bharat Sugar Mill	0.54	0.12
36	Bihar Distillers & Bottlers Pvt Ltd	5.11	12.73

Sr.No	Name of Source	Actual for FY 2024-25	
		SBPDCL Share (MW)	Actual Purchased (MUs)
37	Siddhashram Rice Mill Cluster Pvt Ltd	0.54	
38	Riga Sugar Company Ltd.	1.63	
39	Canal Bank Solar, Bikram	1.09	
40	Phulwaria Dam Solar	5.44	
41	Greenko Energy Pvt. Ltd. (SECI Hybrid) Solar	114.24	
42	Greenko Energy Pvt. Ltd. (SECI Hybrid) PSP	57.12	
43	Kajra Phase I Solar	100.64	
41	Kajra Phase I BESS	24.70	
V	<b>Others</b>		<b>1118.95</b>
1	Tata Power		324.65
2	PTC Short		445.82
3	Aravali		
4	Meja Urja Nigam Ltd		
5	NHPC Short		
6	NTPC Short		
7	NPCIL		
8	Satluj Jal		
9	THDC India Ltd		
10	UI DSM		-161.59
11	NEA		0.01
12	UPPCL		1.62
13	Prior Period		0.00
14	Power Exchange (PTC, IEX)		508.44
15	Others		0.00
	Total	<b>7,111.17</b>	<b>27,848.57</b>

**3.6.2.** The Petitioner respectfully submits that the procurement referred to above from the Adani Green plant is the consolidated procurement from Adani Solar (SECI) and Adani Solar SECI (II). Further, the power procured from ACME is sourced from multiple plants, namely Dhaulpur, Phalodi, and Raiser, and the aggregate net energy considered by the Commercial team fully reconciles with the net totals referred to by the Accounts team. The apparent variation arises solely from differences in accounting presentation adopted by the Commercial and Finance functions; however, the final quantum of energy (units) and the corresponding payable amounts are identical. A similar treatment applies to

the three Welspun units, with no impact on the aggregate energy or financials used for tariff determination.

**3.6.3.** The Petitioner further submits that it has duly followed the BERC (Power Purchase and Procurement Process of Licensee) Regulations, 2021 for fulfilling its power requirement during the FY 2024-25. Accordingly, the Hon'ble Commission is requested to approve the power purchase quantum for the Petitioner on actual basis as provided above.

### **3.7. Energy Balance**

**3.7.1.** The Petitioner has calculated the energy balance based on the actual sales, distribution losses and the power availability during FY 2024-25. The details are as provided in the following table:

*Table 14: Energy balance (MU) in FY 2024-25*

Sr No	Particulars	Unit	Actual
			FY 2024-25
A	Energy Requirement		
1	Energy sales (retail sales only)	MU	19152.19
2	Less: Inter-state sales (Nepal)	MU	0.00
3	Energy sales excluding Inter-state sales	MU	19152.19
4	Distribution Loss	%	16.24%
5	Add: Distribution Loss	MU	3714.68
6	Total energy required at Distribution periphery	MU	22866.88
7	Add: Inter-state sales	MU	0
8	Total energy required at Distribution periphery	MU	22866.88
9	State Transmission Loss	%	2.93%
10	Add: State Transmission Loss	MU	689.59
11	Total energy required at State Transmission Periphery	MU	23556.47
12	Losses in Regional Transmission system	%	3.55%
13	Losses in Regional Transmission system	MU	865.85
14	Total Energy Requirement at ex-bus	MU	24422.32
15	Total energy Purchased (inc surplus power)	MU	27848.57
B	Energy Surplus/ (Deficit) at State Periphery	MU	3426.25
16	Surplus energy sale	MU	3201.89
17	UI at state level / SLDC deviation	MU	224.36
18	<b>Net Energy Surplus/ (Deficit)</b>	MU	<b>0.00</b>

**3.7.2.** As shown above, the Petitioner has 3201.89 MU of surplus which is also shown in the audited accounts as Sale of Power to exchange and remaining are part of UI sale (224.36 MU). The corresponding revenue of this surplus power is Rs 1084.28 Cr as per the audited accounts that has

been deducted from the net ARR. The Petitioner requests the Hon'ble Commission to approve the energy balance based on actual calculations for FY2024-25.

### **3.8. Power Purchase Cost**

**3.8.1.** The power purchase cost mainly comprises of fixed and energy charges for two part tariff PPAs which are essentially with NTPC, NHPC, GMR Karmangala, Sugar mills, biomass, bagasse and only energy charges in case of single part tariff based PPAs, which are typically for BSHPC, Solar and short term power purchase etc. The Petitioner has presented the actual expenditure incurred on power purchase based on bills raised by the various power sellers. This actual amount has been considered and captured accordingly as a break-up of two part tariff, wherever applicable, as per the audited accounts of the Petitioner. The Petitioner therefore humbly requests the Hon'ble Commission to allow the actual power purchase cost under this true-up process.

**3.8.2.** The Petitioner also likes to highlight that, in the FY 2024-25, the Petitioner has suffered DSM of 161.59 MU which has resulted into a DSM charge of Rs. 60.03 Crore. The Deviation (inc. Additional Deviation) Charges are specified under CERC DSM and are not penal in nature. This is quite evident from the CERC (Deviation Settlement Mechanism and Related Matters) Regulations, 2024 (CERC DSM Regulations) that defines the deviation as a commercial settlement mechanism for settlement of energy/power that is drawn/injected in deviation of the schedule with an overall objective of maintaining the grid discipline and security. This is clear from the Preamble mentioned in Regulation of the CERC DSM Regulations which is reproduced below: -

Whereas it is necessary to provide for a regulatory mechanism for the treatment and settlement of deviation from the schedule of drawal or injection of electricity in the interest of reliability, security, and stability of the grid.

**3.8.3.** Thus, from the above it is amply evident that the Deviation charges specified under above Regulations **are merely a commercial mechanism and not penal charges**. The instances of deviation/additional deviations are solely dependent on the Grid Frequency and Real time Grid conditions both of which are uncontrollable to Bihar DISCOMs. Depending upon the grid operation condition, at any particular time block such deviation might be helping the grid operation viz deviation in the form of over drawal at high frequency, under drawal at low frequency. For example, 5 MW may qualify to be called for Additional Deviation charge if the Grid frequency at that particular time is below specified frequency. Similarly, the over drawal of even 50 MW will not qualify to be called as Additional Deviation charges if the Grid frequency is higher than the specified frequency. Hence, treating the additional deviation charges as penalty is against the CERC DSM Regulations.

**3.8.4.** The power sector is driven by many parameters of its associated ecosystem majority of which are unforeseen/uncontrollable. The forecasted demand of power being dependent upon unforeseen and uncontrollable factors is liable to deviate from actual demand. Similarly, the power availability from various sources considered in power procurement planning (which are done at least one day in advance) very often changes due to various unforeseen and uncontrollable factors. The variation in any of these parameters associated with integrated power system network leads to variation in either

injection or drawal of power and such variation continuously keeps on happening resulting in variation in system frequency as well as mismatch in injection and drawal. Thus, due to factor inherent within the power system dynamics, deviation is an **inherent phenomenon** associated with power system operation which keeps on happening continuously in the integrated power system.

**3.8.5.** Further, the Petitioner submits that the **disallowance of the actual expenses as per the Audited Accounts of the Petitioner** is a deviation in terms of the Regulation 14 of the BERC (Multi Year Distribution Tariff) Regulations, 2021. As per the BERC MYT Regulations actual expenses as per the Audited Accounts of the Petitioner form the basis for allowing the expenses in the True-Up year. Regulation 14 of the BERC (Multi Year Distribution Tariff) Regulations, 2021 stipulates as follows:

**“14. True-up and Annual Performance Review**

*The Commission shall True-Up expenses of the previous year either as part of the Tariff order or issue Order/s for True-Up of expenses preceding the Tariff order of ensuing year:*

*An order for True-Up of expenses shall be issued on annual basis.*

*An order for True-Up of expenses shall be on the basis of expense estimates made in the beginning of the year under consideration, **actual expenses booked in the audited books of accounts of the Distribution Licensee for the year,....***

.....

**3.8.6.** As above, non- consideration of Audited accounts for approving the Power Purchase expenses of the Distribution Licensee for the Trued-Up financial year is a deviation from the Regulations formulated by the Hon'ble Commission itself.

**3.8.7.** Further, in view of the treatment specified for uncontrollable factors in the BERC MYT Distribution Regulations, the Hon'ble Commission is kindly prayed to allow complete deviation charges (including additional deviation charges) to the Petitioner.

Detail of deviation charges paid by SBPDCL is as follows:

SBPDCL					
	Over drawal		Under drawal		
Deviation Range	Deviation Volume (MU)	Amount Payable (Cr)	Deviation Volume (MU)	Amount Payable (Cr)	Amount Receivable (Cr)
0-10%	227.19	161.44	335.21	0.15	98.53
10-15%	5.36	4.42	41.69	0.03	5.69
>15%	1.34	0.87	18.56	0.02	1.28

It is worth noting that the DSM charge paid by NBPDCCL in deviation > 10% also include DSM charge of deviation less than or equal to 10%. and total volume percent is only **0.02% in total** volume which is procured by NBPDCCL. It is also to be noted that total combined UI deviation at state level is 297.4 MU & SLDC deviation (Railway) is

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188.07 MU which includes the deviation greater than >10% done by railway which nullifies the commercial impact on DISCOMs.

- 3.8.8.** Further, the Hon'ble Commission may kindly appreciate that the power requirement of Bihar has increased significantly over the years. As in FY 2020-21, the Energy requirement was 34205 MU while in FY 2024-25 the energy requirement rose to 50255 MU (*actual purchase*). So, to cater such a huge power requirement the power system of Bihar has evolved gradually over the time. As such, it is a daunting task to comply with the Grid discipline structured by the Central Commission about the DSM and additional DSM at the same time meeting the huge requirement of the State.
- 3.8.9.** Therefore, in view of the foregoing, the Hon'ble Commission is prayed to allow the complete deviation charges (including additional deviation charges) actually incurred and booked in the audited books of accounts of the Petitioner. The deviation/ additional deviation charges are uncontrollable in nature to the DISCOMs and the disallowance of the same is against the CERC DSM Regulations and the BERC MYT Distribution Regulations.
- 3.8.10.** The Petitioner thus requests the Hon'ble Commission to pass on the complete unit and cost pertaining to DSM in the trued-up ARR of FY 2024-25 .
- 3.8.11.** In line with the above, the Petitioner presents its power purchase cost for FY 2024-25 based on audited annual accounts, for the kind consideration of the Hon'ble Commission.

Table 15: Actual Power Purchased in FY 2024-25

S.No.	Name of The Source	Share allocated (MW)	Units purchased (MU)	Fixed Cost (Rs. Crore /MW)	Fixed Cost (Rs/kWh)	Fixed charge (Rs Cr)	Energy Cost (Rs/kWh)	Energy cost (Rs Cr)	Miscellaneous cost (Rs Cr)	Total cost (Rs/kWh)	Total Cost (Rs Cr)	Average Cost (Rs./kWh)
<b>I</b>	<b>Stations with injection at CTU</b>	<b>4,073.53</b>	<b>20,181.39</b>	<b>1.02</b>	<b>2.05</b>	<b>4,145.83</b>	<b>2.65</b>	<b>5,345.23</b>	<b>(73.78)</b>	<b>4.67</b>	<b>9,417.29</b>	<b>4.67</b>
1	FSTPP I & II	54.76	694.71	2.13	1.68	116.40	3.46	240.28	(24.87)	4.78	331.81	4.78
2	FSTPP III	43.52	249.45	1.13	1.98	49.39	3.56	88.69	(7.90)	5.22	130.18	5.22
3	KHSTPP I	28.03	150.81	0.69	1.28	19.36	2.87	43.30	19.60	5.45	82.26	5.45
4	KHSTPP II	34.63	225.09	0.60	0.92	20.71	2.67	60.18	(0.71)	3.56	80.18	3.56
5	Barh Stage I	625.16	2,217.42	1.04	2.94	650.94	2.93	648.97	(5.03)	5.84	1,294.87	5.84
6	Barh Stage II	617.85	3,962.67	1.35	2.10	832.04	2.93	1,159.70	(34.95)	4.94	1,956.80	4.94
7	Nabinagar (BRBCL)	54.40	275.72	1.41	2.79	76.94	3.04	83.73	1.22	5.87	161.89	5.87
8	Talcher Stage I	225.28	1,395.54	0.61	0.98	136.71	1.75	243.61	0.20	2.73	380.52	2.73
9	NPGCL	873.39	5,741.34	1.48	2.25	1,294.52	2.83	1,624.19	(14.67)	5.06	2,904.04	5.06
10	Darlipali STPS	175.94	1,224.50	1.18	1.70	208.39	1.23	150.39	10.67	3.02	369.45	3.02
11	North Karanpura	484.40	2,141.86	0.93	2.09	448.27	1.77	378.59	(13.37)	3.80	813.48	3.80
12	KBUNL Stage II	147.98	925.85	1.88	3.01	278.66	2.70	249.87	(4.49)	5.66	524.04	5.66
13	korba	-	-	-	-	-	-	-	0.04	-	0.04	-
14	Chuka	50.65	194.30	0.00	0.00	-	3.04	59.07	-	3.04	59.07	3.04
15	Rangit	12.52	64.84	1.08	2.08	13.50	2.03	13.16	0.39	4.17	27.05	4.17

S.No.	Name of The Source	Share allocated (MW)	Units purchased (MU)	Fixed Cost (Rs. Crore /MW)	Fixed Cost (Rs/kWh)	Fixed charge (Rs Cr)	Energy Cost (Rs/kWh)	Energy cost (Rs Cr)	Miscellaneous cost (Rs Cr)	Total cost (Rs/kWh)	Total Cost (Rs Cr)	Average Cost (Rs./kWh)
16	Tala	141.49	112.23	0.00	0.00	-	2.27	25.48	-	2.27	25.48	2.27
17	Teesta	58.21	-	0.00		-		-	0.05		0.05	
18	Mangdechhu	154.78	558.98	0.00	0.00	-	4.48	250.69	-	4.48	250.69	4.48
19	Kurichu	1.85	-	0.00		-		-	0.06		0.06	
20	Punatsangchu-II Bhutan	174.97	-	0.00							-	
21	NEA (Hydro)	113.70	46.07	0.00	0.00	-	5.50	25.34	-	5.50	25.34	5.50
22	Capacity Refund Charges by NTPC	-	-			-		-	-		-	
		-	-								-	
<b>II</b>	<b>Stations with injection at STU</b>	<b>1,019.62</b>	<b>1,820.45</b>	<b>0.35</b>	<b>1.95</b>	<b>354.92</b>	<b>2.66</b>	<b>485.00</b>	<b>0.54</b>	<b>4.62</b>	<b>840.46</b>	<b>4.62</b>
1	BSPHC	29.54	18.10	0.00	0.00	-	2.49	4.51	-	2.49	4.51	2.49
2	BTPS Stage II	272.00	1,802.35	1.30	1.97	354.92	2.67	480.49	0.54	4.64	835.95	4.64
3	Buxar TPP U1	359.04	-	0.00							-	
4	Buxar TPP U2	359.04	-	0.00							-	
		-	-								-	
<b>III</b>	<b>IPPs</b>	<b>265.47</b>	<b>2,025.83</b>	<b>1.73</b>	<b>2.27</b>	<b>459.60</b>	<b>1.19</b>	<b>240.78</b>	<b>14.13</b>	<b>3.53</b>	<b>714.51</b>	<b>3.53</b>
1	GMR	141.44	1,083.16	1.30	1.70	184.51	1.25	135.29	72.26	3.62	392.07	3.62
2	JITPL	124.03	942.67	2.22	2.92	275.08	1.12	105.49	(58.13)	3.42	322.44	3.42
		-	-								-	
<b>IV</b>	<b>Renewables</b>	<b>1,752.55</b>	<b>2,701.95</b>	<b>0.00</b>	<b>0.00</b>	<b>-</b>	<b>3.02</b>	<b>817.15</b>		<b>3.02</b>	<b>817.15</b>	<b>3.02</b>

S.No.	Name of The Source	Share allocated (MW)	Units purchased (MU)	Fixed Cost (Rs. Crore /MW)	Fixed Cost (Rs/kWh)	Fixed charge (Rs Cr)	Energy Cost (Rs/kWh)	Energy cost (Rs Cr)	Miscellaneous cost (Rs Cr)	Total cost (Rs/kWh)	Total Cost (Rs Cr)	Average Cost (Rs./kWh)
1	SECI (Vivid Solaire Energy Pvt. Ltd.)	27.31	83.95	0.00	0.00	-	2.52	21.16		2.52	21.16	2.52
2	SECI Green Infra	54.40	139.71	0.00	0.00	-	2.51	35.07		2.51	35.07	2.51
3	Morjar Windfarm	26.93	66.05	0.00	0.00	-	2.89	19.09		2.89	19.09	2.89
4	Wind ISTS Scheme Tranche II (SECI) (Orange)	54.40	146.75	0.00	0.00	-	2.71	39.77		2.71	39.77	2.71
5	PTC (Ostro Kutch Wind Private Limited)	27.20	79.12	0.00	0.00	-	3.53	27.93		3.53	27.93	3.53
6	PTC (Green Infra Renewable Energy Limited)	27.20	78.64	0.00	0.00	-	3.53	27.76		3.53	27.76	3.53
7	PTC (Mytrah Vayu Sabarmati Private Limited)	27.20	69.52	0.00	0.00	-	3.53	24.54		3.53	24.54	3.53
8	Alfanar	27.20	73.18	0.00	0.00	-	2.52	18.44		2.52	18.44	2.52
9	Ostro Kannad	108.53	330.84	0.00	0.00	-	2.89	95.61		2.89	95.61	2.89
10	M/s Glatt Solutions Pvt. Ltd, Kolkata.	1.63	2.80	0.00	0.00	-	7.02	1.97		7.02	1.97	7.02
11	SECI (Focal)	5.44	10.01	0.00	0.00	-	5.91	5.92		5.91	5.92	5.91
12	SB Energy Six Pvt. Ltd. (NTPC)	163.20	388.50	0.00	0.00	-	2.67	103.73		2.67	103.73	2.67
13	M/s Response renewable Energy Ltd, Kolkata.	5.44	9.59	0.00	0.00	-	7.02	6.73		7.02	6.73	7.02
14	Alfa Infraprop Pvt. Ltd.	10.88	18.02	0.00	0.00	-	7.87	14.18		7.87	14.18	7.87
15	SECI Phase-III (Renew Sunwaves)	163.20	388.83	0.00	0.00	-	2.62	101.87		2.62	101.87	2.62
16	GRT Jewellers (SECI-V)	81.60	166.91	0.00	0.00	-	2.62	43.72		2.62	43.72	2.62
17	M/s Avantika Contractors Ltd., Hyderabad	2.72	3.77	0.00	0.00	-	7.69	2.90		7.69	2.90	7.69
18	Welspun Renewables Project - I	8.16	8.31	0.00	0.00	-	8.79	7.31		8.79	7.31	8.79
19	Welspun Renewables Project – II	8.16	12.25	0.00	0.00	-	8.58	10.51		8.58	10.51	8.58

S.No.	Name of The Source	Share allocated (MW)	Units purchased (MU)	Fixed Cost (Rs. Crore /MW)	Fixed Cost (Rs/kWh)	Fixed charge (Rs Cr)	Energy Cost (Rs/kWh)	Energy cost (Rs Cr)	Miscellaneous cost (Rs Cr)	Total cost (Rs/kWh)	Total Cost (Rs Cr)	Average Cost (Rs./kWh)
20	Welspun Renewables Project – III	5.44	12.49	0.00	0.00	-	8.56	10.69		8.56	10.69	8.56
21	Udipta Energy & Equipment Pvt. Ltd.	2.72	3.81	0.00	0.00	-	7.98	3.04		7.98	3.04	7.98
22	M/s Sunmark Energy Projects Limited (Formerly MBCEL)	5.44	8.57	0.00	0.00	-	7.02	6.02		7.02	6.02	7.02
23	Acme Cleantech Project (Magadh)	5.44	8.54	0.00	0.00	-	8.73	7.46		8.73	7.46	8.73
24	Acme Cleantech Project (Nalanda)	8.16	12.17	0.00	0.00	-	8.73	10.63		8.73	10.63	8.73
25	Azure Power India Pvt. Ltd.	5.44	3.80	0.00	0.00	-	8.39	3.19		8.39	3.19	8.39
26	Avada Power Eris Pvt Ltd	1.14	1.20	0.00	0.00	-	4.15	0.50		4.15	0.50	4.15
27	Adani Green	179.52	203.34	0.00	0.00	-	2.72	55.31		2.72	55.31	2.72
28	Avaada Clean Sustainable Energy Pvt Ltd	27.20	49.58	0.00	0.00	-	3.11	15.42		3.11	15.42	3.11
29	Acme Falodi	136.00	82.44	0.00	0.00	-	2.29	18.86		2.29	18.86	2.29
30	Acme Raiser	136.00	121.70	0.00	0.00	-	2.38	28.92		2.38	28.92	2.38
31	Acme Daulpur	81.60	69.76	0.00	0.00	-	2.31	16.11		2.31	16.11	2.31
32	Tirupati Sugar	3.26	7.83	0.00	0.00	-	7.40	5.79		7.40	5.79	7.40
33	Hari Nagar Sugar Mills, Hari Nagar, West Champaran	7.89	18.47	0.00	0.00	-	6.10	11.27		6.10	11.27	6.10
34	Hasanpur Sugar Mill, Dalsinghsarai	5.44	8.66	0.00	0.00	-	7.26	6.29		7.26	6.29	7.26
35	Bharat Sugar Mill	0.54	0.12	0.00	0.00	-	4.84	0.06		4.84	0.06	4.84
36	Bihar Distillers & Bottlers Pvt Ltd	5.11	12.73	0.00	0.00	-	7.41	9.43		7.41	9.43	7.41
37	Siddhashram Rice Mill Cluster Pvt Ltd	0.54	-	0.00							-	
38	Riga Sugar Company Ltd.	1.63	-	0.00							-	

S.No.	Name of The Source	Share allocated (MW)	Units purchased (MU)	Fixed Cost (Rs. Crore /MW)	Fixed Cost (Rs/kWh)	Fixed charge (Rs Cr)	Energy Cost (Rs/kWh)	Energy cost (Rs Cr)	Miscellaneous cost (Rs Cr)	Total cost (Rs/kWh)	Total Cost (Rs Cr)	Average Cost (Rs./kWh)
39	Canal Bank Solar, Bikram	1.09	-	0.00							-	
40	Phulwaria Dam Solar	5.44	-	0.00							-	
41	Greenko Energy Pvt. Ltd. (SECI Hybrid) Solar	114.24	-	0.00							-	
42	Greenko Energy Pvt. Ltd. (SECI Hybrid) PSP	57.12	-	0.00							-	
43	Kajra Phase I Solar	100.64	-	0.00							-	
41	Kajra Phase I BESS	24.70	-	0.00							-	
42	PM KUSUM	-	-								-	
43	Adani Energy	-	-								-	
		-	-								-	
<b>V</b>	<b>Others</b>	-	<b>1,118.95</b>		<b>1.59</b>	<b>177.74</b>	<b>9.32</b>	<b>1,042.97</b>		<b>10.91</b>	<b>1,220.71</b>	<b>10.91</b>
1	Tata Power	-	324.65		0.00	-	7.95	258.18		7.95	258.18	7.95
2	PTC Short	-	445.82		0.00	-	7.90	352.34		7.90	352.34	7.90
3	Aravali	-	-			-		0.02			0.02	
4	Meja Urja Nigam Ltd	-	-			-		0.03			0.03	
5	NHPC Short	-	-			-		0.23			0.23	
6	NTPC Short	-	-			-		0.46			0.46	
7	NPCIL	-	-			-		0.04			0.04	
8	Satluj Jal	-	-			-		0.04			0.04	
9	THDC India Ltd	-	-			-		(0.02)			(0.02)	

S.No.	Name of The Source	Share allocated (MW)	Units purchased (MU)	Fixed Cost (Rs. Crore /MW)	Fixed Cost (Rs/kWh)	Fixed charge (Rs Cr)	Energy Cost (Rs/kWh)	Energy cost (Rs Cr)	Miscellaneous cost (Rs Cr)	Total cost (Rs/kWh)	Total Cost (Rs Cr)	Average Cost (Rs./kWh)
10	UI DSM	-	(161.59)		0.00	-	-3.71	60.03		-3.71	60.03	-3.71
11	NEA	-	0.01		0.00	-	9.40	0.01		9.40	0.01	9.40
12	UPPCL	-	1.62		0.00	-	9.36	1.52		9.36	1.52	9.36
13	Prior Period	-	-			177.74		-			177.74	
14	Power Exchange	-	508.44		0.00	-	7.28	370.10		7.28	370.10	7.28
15	Others	-	-			-		-			-	
											-	
<b>VI</b>	<b>Transmission and Other Charges</b>					<b>2,150.40</b>					<b>2,150.40</b>	
	SLDC					10.19					10.19	
	BGCL					222.32					222.32	
	BSPTCL					925.71					925.71	
	POSOCO					4.60					4.60	
	PGCIL					867.68					867.68	
	TGNA					84.98					84.98	
	Prior period PGCIL					34.91					34.91	
	<b>Total</b>	7,111.17	27,848.57			7,288.49		7,931.13		5.44	15,160.51	5.44

**3.8.12.** The power purchase cost is INR 15160.51 Crores including the transmission charges of INR 2150.40 Cr. Accordingly, the Petitioner requests the Hon'ble Commission to approve an amount of INR 15160.51 Crores for the FY 2024-25 based on actuals.

### **3.9. Transmission charges**

#### **3.9.1. Interstate Transmission charges**

3.9.1.1. It is submitted that the Petitioner has to pay transmission charges to POWERGRID for use of transmission facilities enabling power drawl from the Eastern region. The transmission charges payable to POWERGRID are computed based on new transmission pricing mechanism and the figures for computation for FY 2024-25 and based on actual bills.

3.9.1.2. Further, the Petitioner also incurs POSOCO charges.

3.9.1.3. The summary of expenses towards POWERGRID and POSOCO for FY 2024-25 based on actual audited accounts is given in the table below:

*Table 16: PGCIL and POSCO charges*

Source	Total (in INR Crore)
POWERGRID	867.68
POSOCO Charges	4.60
T-GNA	84.98

#### **3.9.2. Intrastate Transmission charges**

3.9.2.1. The charges payable to State Transmission Utility i.e., BSPTCL, BGCL, SLDC based on actuals for FY 2024-25 is shown below.

*Table 17: State transmission charges*

Source	Total (in INR Crore)
SLDC Charges	10.19
BGCL Charges	222.32
BSPTCL Charges	925.71

3.9.2.2. Given the above information, the Hon'ble Commission is therefore requested to approve the total transmission charges of INR 1,795.63 Crore (inclusive of prior period charges) as per the Audited books of accounts in true up for FY 2024-25.

### **3.10. Power purchase corresponding to the Distribution losses less than that approved by the Commission**

**3.10.1.** In FY 2024-25, the Petitioner has added around 5.75% consumers to the consumer base of FY 2023-24 with mostly increase in LT category. Due to addition in the number of consumers it is imperative that more effort is required to control the losses due to the existing consumers and also to

ensure that the loss due to addition of the new consumers should also not exceed the existing level. Even in such a situation, the Petitioner was able to reduce the actual distribution loss level to 16.24 %.

- 3.10.2.** In compliance to the Hon'ble Commission's directive to increase supply hours, the Petitioner has increased the hours of supply in both rural and urban areas. Currently, the utility is providing more than 22-23 hours per day to its rural consumers and around 23-24 hours per day to its urban consumers. The Petitioner is continuously doing efforts to reduce the loss levels by introducing spot billing, door-to-door revenue collection, installation of smart meters in prepaid mode, introducing various payment channels etc.
- 3.10.3.** In view of the efforts made by the utility to reduce the losses with increased supply hours and growth in domestic consumers, the Commission is hereby requested to adopt the actual distribution loss of 16.24% for FY 2024-25 for calculation of allowance of actual power purchase cost due to actual distribution loss less than that of the approved.
- 3.10.4.** The Petitioner further submits that, in previous years, the methodology adopted by the Hon'ble Commission for arriving at surplus is based on very idealistic situation where it is assumed that entire energy purchased less normative loss in a year is billed to consumers in that particular year and difference of the two is termed as surplus energy on account of higher loss than approved one. This assumption is against the pragmatic scenario where some portion of the difference so arrived (energy purchased minus normative loss minus energy billed to consumers) is absorbed in network and some portion is consumed by the consumers to be billed in subsequent year.
- 3.10.5.** However, the Petitioner in compliance to the BERC MYT Distribution Regulations, 20214, has shown the surplus energy on account of power purchase corresponding to the Distribution losses less than that approved by the Hon'ble Commission. The Petitioner has considered the average power purchase rate (APPC) (excluding transmission cost) of FY 2024-25-2 to arrive at the lesser power purchase cost on account of the Distribution losses less than that approved by the Hon'ble Commission. The Table below provides Summary of the Power purchase corresponding to the Distribution losses less than that approved by the Commission.

*Table 18: Power purchase corresponding to the Distribution losses less than that approved by the Commission (Rs. Crore)*

Sr No	Particulars (SBPDCL)	Unit	@ BERC approved DL (17.49%)	@Actual DL (16.24%)
			FY 2024-25	FY 2024-25
A	Energy Requirement			

1	Energy sales (retail sales only)	MU	19,152.19	19,152.19
2	Less: Inter-State Sales	MU	-	-
3	Energy sales (exc. interstate Sales)	MU	19,152.19	19,152.19
4	Distribution Loss	MU	17.49%	16.24%
5	Add: Distribution Loss	MU	4,059.77	3,714.69
6	Energy required at Distribution periphery	MU	23,211.96	22,866.88
7	Add: interstate sales		-	-
8	Total energy required at Distribution periphery	MU	23,211.96	22,866.88
	Additional / (Lesser) Energy Required at ex-bus	MU		(345.08)
	APPC	Rs/kWh		5.44
	Additional / (Lesser) PP Cost @APPC	Rs. Cr		(187.72)

**3.10.6.** As above, the lesser power purchase requirement for meeting the actual Energy requirement at actual Distribution losses less than the approved Distribution losses is Rs 187.72 Cr. As per the BERC MYT Distribution Regulations, 2021 in case of controllable factors, losses are to be absorbed by the licensee in the ratio of 2/3 while any gains will be absorbed by the licensee in the ration of 1/3. So, 1/3<sup>rd</sup> of the total gain on lesser power purchase cost of Rs 187.72 Cr is to be absorbed by the licensee which comes to be Rs 62.57 Cr and rest will be passed on to the consumers (To be subtracted from ARR).

**3.10.7.** In view of the aforementioned Regulatory provisions, the Petitioner is hereby submitting the summary of the Gain/(Loss) on account of controllable and uncontrollable factors of power purchase as per the regulatory provisions specified in the BERC MYT Distribution Regulations, 2021, in the table below:

*Table 19: Gains/(Loss) on account of controllable and uncontrollable factors for Power Purchase for FY 2024-25 (Rs. Crore)*

Particulars	(Gains) / Loss	Gains on account of controllable factors to be passed on to consumers (subtract from ARR)	Loss on account of controllable factors to be absorbed by licensee (subtract from ARR)
Power purchase cost due to lower distribution loss against the approved distribution loss	187.72	125.15	-

**3.10.8.** The Petitioner hereby submits that the Hon'ble Commission is requested to consider the above calculation for allowing gains and losses in truing up the power purchase of FY 2024-25.

### **3.11. Capital Investment Plan, Capitalization and Funding**

**3.11.1.** As per BERC (Multi Year Distribution Tariff) Regulations 2021, the Distribution Licensee must file a Business Plan which shall comprise of detailed capital investment plan, financing plan and physical targets. Relevant extract of the Distribution MYT Regulations 2021 is as follows:

*5.1 The Distribution Licensee shall file a Business Plan, for the Control Period by a Petition in accordance with BERC (Conduct of Business) Regulations, 2005 and its amendments from time to time, by 15<sup>th</sup> September of the year prior to the commencement of the Control Period...*

*5.2 Such Business Plan shall comprise but not limited to detailed category/sub-category-wise sales and demand projections, power procurement plan, capital investment plan, financing plan and physical targets...*

*5.3 The Distribution Licensee shall make assessment of infrastructure requirement and prepare capital investment plan in accordance with BERC (Procedure for Filing Capital Investment and Capitalization Plan) Regulations, 2018 that will spill into the year(s) under review and new projects that will commence and may be completed within or beyond the tariff period...*

**3.11.2.** During the Tariff Petition filed by the Petitioner for Truing up of FY 2020-21, APR of FY 2021-22 and ARR of FY 2022-23, the Petitioner didn't submit any projections for the control period 2022-23 to 2024-25 as the said projections for the control period to be submitted post approval under the Revamped Distribution Sector Scheme (RDSS) by the Monitoring Committee as it will form the core of total plan for creation of infrastructure both for AT&C loss reduction and supplying quality, reliable 24x7 power to the consumers.

**3.11.3.** Therefore, a separate CAPEX Petition was filed by the Petitioner (Case No. 26/2022- NBPDC and 27/2022- SBPDCL) for approval of schemes- Reconductoring, Mukhyamantri Krishi Vidyut Sambandh Yojana (MKVYS), Smart Metering, and RDSS. The CAPEX petition formed the basis for approval of capex and capitalization for the Tariff Petition filed by the Petitioner on 15th November 2022 for Truing up of FY 2021-22, APR of 2022-23 and ARR of FY 2023-24.

**3.11.4.** The Hon'ble Commission vide Order dt. April 28, 2023, in Case No. 26/2022 and 27/2022 has pronounced the final Order in the matter of approval of Capital Expenditure and Capitalization Plan for the MYT Control Period FY 2022-23 to FY 2024-25 which granted in-principal approval for implementation of the CAPEX

Plan as per the cost estimate, investment schedule and time schedule. Therefore, the Hon'ble Commission allowed the impact of the CAPEX to be filed during the True-Up of FY 2022-23 to FY 2024-25. Furthermore, the Hon'ble Commission in its order dated 23<sup>rd</sup> March 2023 for True up for FY 2021-22, APR for FY 2022-23, ARR for FY 2023-24 had approved CPAEX and Capitalization for FY 2023 -24.

- 3.11.5.** As per the Regulatory framework, the Petitioner has filed the Petition for Truing up of FY 2023-24, APR of FY 2024-25 and MYT for FY 2025-26 to FY 2027-28 by November 15, 2024, wherein the impact of actual CAPEX incurred in FY 2023-24 to be filed.
- 3.11.6.** Furthermore, a separate CAPEX Petition was filed by the Petitioner (Case No. 41 of 2025) for approval of schemes- Reconductoring, Mukhyamantri Krishi Vidyut Sambandh Yojana (MKVYS), Smart Metering, and RDSS. The said case is pending before the Hon'ble Commission and without prejudices to the case, the Petitioner has considered the same. Therefore, the claim under the said CAPEX petition form the basis for approval of capex and capitalization under this instant Tariff Petition which is to be filed by the Petitioner on or before 15<sup>th</sup> November 2025 for Truing up of FY 2024-25, APR of 2025-26 and ARR of FY 2026-27.
- 3.11.7.** Accordingly, as per the directions of the Hon'ble Commission the Petitioner has filed the True-Up of Capitalization made in FY 2024-25. The Commission is requested to kindly consider the submission of the Petitioner and allow capitalization as shown by the Petitioner.
- 3.11.8.** During the year, Petitioner has capitalized INR 2952.93 Crores out of which INR 2362.35 Crore pertains to CWIP and INR 590.59 Crore is towards new investment capitalization in FY 2024-25. As depicted in the table below, funding of investment through grants amounts to INR 1200.95 Crore for FY 2024-25. These grants were received under various schemes. Apart from grants, fixed assets are funded through loans and equities too. The funding through loans amounts to INR. 288.15 Crore and through equity it is INR 2822.05 Crore.
- 3.11.9.** The table given below depicts the balance of Capital Works in Progress (CWIP), Gross Fixed Assets (GFA) and Grants etc. for FY 2024-25

*Table 20 CWIP, Capex, Capitalization and Funding (in INR Crore)*

S. No.	Particulars	Approved in ARR FY 2024-25	Actual for FY 2024-25
1	Opening CWIP	2077.99	1920.59
2	New Investment	2890.38	4311.15
<b>3</b>	<b>Less: Capitalization</b>	1608.06	2952.93
4	CWIP		
5	New Investment		
<b>6</b>	<b>Closing CWIP</b>	3360.31	3279.17
	<b>Funding</b>		
<b>8</b>	<b>CWIP Capitalization</b>		2362.35
9	Grant		408.07
10	Equity		1691.95

S. No.	Particulars	Approved in ARR FY 2024-25	Actual for FY 2024-25
11	Loan		262.33
<b>12</b>	<b>New Investment Capitalization</b>		4311.15
13	Grant		1200.95
14	Equity		2822.05
15	Loan		288.15
<b>16</b>	<b>Total closing CWIP Capitalization</b>		3279.17
<b>17</b>	Total Grant	608.71	1354.05
<b>18</b>	Total Equity	445.01	1869.70
<b>19</b>	Total Loan	554.34	55.43

**3.11.10.** The Petitioner has claimed scheme-wise capex and capitalization for FY 2024-25 in truing up as given in the table below:

*Table 21: CWIP, Capex, Capitalization and Funding (in INR Crore)*

S.N	Name of scheme / Project	Capital Expenditure (CWIP)	Fund to be received during the year	Adjustment from Opening CWIP	Capitalization during the year	Closing Balance
1	BRGF	312.23	4.46	0.00	0.00	316.69
2	R-APDRP	0.02	0.00	-0.02	0.00	0.00
3	NABARD Phase VIII	0.00	0.58	0.00	0.00	0.58
4	NABARD Phase XI	0.00	0.00	0.00	0.00	0.00
5	MP/CM LAD	0.00	0.00	0.00	0.00	0.00
6	Deposit Scheme	8.67	52.20	0.00	7.35	53.52
7	ADB	73.86	8.53	11.65	33.52	37.22
8	ACA State Plan	39.03	4.32	0.00	6.91	36.45
9	Burnt DTR State Plan	0.00	0.00	0.00	0.00	0.00
	MKVSY (in line with CAPEX petition Case 41/2025)	0.00	570.26	0.00	505.76	64.50
11	State Plan -Others	173.90	431.87	0.00	262.07	343.70
a	MKVSY(Mukhyamantri Krishi Vidyut Sambandh Yojna Phase-I)					
b	MKVSY(Mukhyamantri Krishi Vidyut Sambandh Yojna Phase-II)					
c	Construction of 01 no. PSS 1. Pali LOA NO. –					3.58

S.N	Name of scheme / Project	Capital Expenditure (CWIP)	Fund to be received during the year	Adjustment from Opening CWIP	Capitalization during the year	Closing Balance
	681 & 682 DT. 05.07.2023.					
d	Construction of 06 no. GIS PSS 1.Chandrabihar colony 2. Kothma 3. Gola road T Point 4.Karpuri Sadon 5.Tarhari 6. Vijay Nagar LOA 1195 & 1196 Dt.16.03.23					158.12
e	Construction of 03 no. PSS 1.Akhtiyarpur 2.Budhaul 3. Gurupa 34 &35 DT. 03.01.2024.					43.52
f	GIS BASED PSS IN SUPERGRID CAMPUS, BIHARSARIF LOA 392-393 dt.15.03.24					99.94
g	Construction of 1 no PSS M/S Rudranee Infrastructure Ltd. Damoarpur Baldha block Nagarnausa Dist. nalanda) as per LOA NO. -2120 & 2121 DT. 09.12.2024.					38.54
h	Augmentation 57 no. Power Tr and additional 23 no. PTR. LOA 2307-2308 dt.31.12.24 (considered in Augmentation of PTR ( 5 MVA to 10 MVA )					

S.N	Name of scheme / Project	Capital Expenditure (CWIP)	Fund to be received during the year	Adjustment from Opening CWIP	Capitalization during the year	Closing Balance
i	Construction of 05 no. GIS PSS 02 no PSS M/s Lumino Industries Pvt. Ltd. NOA 720 & 721 Dt.11.03.25 NIT no. 114/PR/SBPDCI/2024.					
j	7 No. 33 KV line with 2 no. bay (AKS NOA 169-170 dt.30.01.2024)					
k	3 No. 33 KV line with 2 no. bay (AKS NOA 203-204 dt.06.02.2024)					
l	9 No. 33 KV line with 2 no. bay ((M/s Gawar Constrution) NOA 920-921 dt.30.01.2024)					
m	3 No. 33 KV line with 2 no. bay (KKC NOA 384-385 dt.15.03.2024)					
n	02 NEW 33KV LINE FROM 1.DIGHA NEW GSS to Rajapur PSS 2. DIGHA OLD GSS TO LIDS ASHIAN PSS (M/s KKC NOA 388-389)					
o	04 NEW 33KV LINE 873-874 dt.01.07.24 Ram sagar cont.					
p	04 NEW 33KV LINE NOA 390-391 dt. 15.03.24 (M/s KKC)					
q	04 NEW 33KV LINE NOA 386-387 dt. 15.03.24 (M/s KKC)					

S.N	Name of scheme / Project	Capital Expenditure (CWIP)	Fund to be received during the year	Adjustment from Opening CWIP	Capitalization during the year	Closing Balance
r	10 No. 33 KV line with 4 no. bay Sugs Lloyd Ltd. NOA 1983-1984 dt 26.11.2024 Patna Circle					
s	41 No. 33 KV line					
t	Reconductoring of 78 no. 33 KV line					0.00
u	16 No. 33 KV line (Bhagalpur)					
v	2 no. new line Munger (Jamui GSS to Mananpur & Near Ashokdham Toapping point to Ptatapur PSS)					
A	Ongoing Schemes	607.72	1072.22	11.63	815.61	852.65
	Reconductoring (in line with CAPEX petition Case 41/2025)	140.04	967.86		916.62	191.28
13	IPDS	70.85	4.30	21.63	53.52	0.00
B	New Schemes (IPDS & others)	210.89	972.16	21.63	970.14	191.28
14	RGGVY	0.08	0.02	0.00	0.02	0.08
C	RGGVY	0.08	0.02	0.00	0.02	0.08
15	DDUGJY	0.14	2.31	0.00	2.31	0.14
16	APL Connection	93.30	3.07	0.00	15.30	81.07
17	RDSS	926.44	1903.91	0.00	766.74	2063.61
	IT OT (RDSS)					
18	Smart Metering	0.00	277.64	0.00	277.64	0.00
D	New Schemes (RDSS & others)	1019.87	2186.93	0.00	1061.99	2144.81
F	Grand Total (A+B+C+D)	1838.56	4231.33	33.27	2847.76	3188.83
19	Own Sources	82.39	79.82	0.00	105.18	57.04
<b>G</b>	<b>Total</b>	<b>1920.95</b>	<b>4311.15</b>	<b>33.27</b>	<b>2952.93</b>	<b>3245.87</b>

3.11.11. The Hon'ble Commission is therefore requested to approve the above capitalization plan and capitalization of Rs.2952.93 Crore for FY 2024-25.

3.11.12. Further, it is pertinent to mention that the Petitioner has filed a separate petition for approval of revised CAPEX and Actual Capitalisation of different Schemes under Case No.41/2025. Under the said Petition, the Petitioner had undertaken the exercise at field level covering the actual expenditures made based on reconciliation of actual capitalization under the Reconductoring and MKVSY scheme from FY 2018-19 onwards. On account of this, the capitalization as claimed by the Petitioner in the instant tariff Petition for FY 2026-27 varies as compared to capitalization as per the Audited Account of FY 2024-25 on account of MKVSY and Reconductoring scheme.

3.11.13. Further, the Petitioner has also calculated the capitalization plan for FY 2024-25 as per the Audited Accounts as specified below.

	Name of scheme / Project	Capital Expenditure (CWIP)	Fund to be received during the year	Adjustment from Opening CWIP	Capitalization during the year	Closing Balance
1	MKVSY (As per Accounts)	174.84	169.62		119.51	224.95
2	Reconductoring (As per Accounts)	190.41	0.52	-	(0.87)	191.80
	<b>Total (As per Accounts incl. other schemes)</b>	<b>2,146.16</b>	<b>2,943.17</b>	<b>33.27</b>	<b>1,649.19</b>	<b>3,406.84</b>

3.11.14. It is hereby again submitted that the capitalization plan (as variation from Accounts) and capitalization of Rs.2952.93 Crore for FY 2024-25 is requested to be approved by the Hon'ble Commission for FY 2024-25.

### 3.12. Gross Fixed Assets

3.12.1. The Petitioner hereby submits the computation of Gross Fixed Assets considering the opening GFA as per Audited Annual Accounts.

3.12.2. The details of the opening and closing GFA for FY 2024-25 have been provided in the table below:

*Table 22: Gross Fixed Assets (in INR Crore)*

Particulars	Approved in ARR FY 2024-25	Actual for FY 2024-25
Opening GFA (excl. land)	18564.43	16973.89
Net Addition during the year	1608.06	2952.35
Add: IDC		-
Less: Adjustment for assets sold/ discarded etc.		0.10
<b>Closing GFA</b>	<b>20,172.49</b>	<b>19,926.14</b>

**3.12.3.** The Petitioner requests the Hon'ble Commission to approve closing Gross Fixed assets as INR **19,926.14** Crore for FY 2024-25.

### **3.13. Depreciation**

**3.13.1.** As per regulation 23 of Bihar Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2021, the Petitioner is claiming the depreciation expense after deducting the value of grant, depreciation on land and consumer contribution amortized in the ratio of depreciation.

**3.13.2.** Depreciation is an important cost component for any Distribution Licensee. The Petitioner in the below table submits the depreciation for FY 2024-25 on the various assets within GFA.

*Table 23: Depreciation (in INR Crore)*

<b>S. No.</b>	<b>Particulars</b>	<b>Approved in ARR FY 2024-25</b>	<b>Actual for FY 2024-25</b>
1	Opening GFA (excl. land)	16837.01	16,973.89
2	Additions during the year (excl. value of land)	1389.02	2,952.35
3	IDC		-
4	Adjustment for assets sold/ discarded etc.		0.10
5	Closing GFA	18226.03	19,926.14
6	Average GFA	17531.52	18,450.02
7	Weighted average rate of depreciation	4.52%	4.50%
8	Depreciation for the year (incl. grant also)	792.25	830.20
9	Opening Grants	7874.21	7,211.58
10	Grants during the year	502.90	510.09
11	Total Grants	8377.11	7,721.67
12	Average Grants	8125.66	7,466.62
13	Weighted average rate of Depreciation (on Grants)	4.52%	5.97%
14	Depreciation for GFA on Grants	367.20	445.45
<b>15</b>	<b>Net Depreciation for GFA on Loans (8-14)</b>	<b>425.05</b>	<b>384.75</b>

**3.13.3.** The depreciation expense incurred by the Petitioner in FY 2024-25 amounts to INR 830.20 Crore of which INR 445.45 Crore pertains to amortization of grants in the ratio of depreciation. The Petitioner is claiming depreciation by reducing the value of grants and consumer contribution amortized in FY 2024-25 which is equal to INR 384.75 Crore.

**3.13.4.** The Petitioner requests the Hon'ble Commission to approve depreciation as per the actuals i.e., INR 384.75 Crore for FY 2024-25.

*Table 24: Gains/(Loss) on account of Depreciation for FY 2024-25 (Rs. Crore)*

Particulars	Approved in the Tariff Order dated 01.03.2024	Actual Claimed in Truing up	Gains/ (Loss)	Gain/(Loss) due to uncontrollable factors to be absorbed by the licensee	Pass through on account of uncontrollable factors
Depreciation	425.05	384.75	40.31	-	40.31

### **3.14. Operation & Maintenance charges**

3.14.1.1. Regulation 22 BERC (Multi Year Distribution Tariff) Regulations 2021 states that:

*(a) The Commission shall stipulate a separate trajectory of norms for each of the components of O&M expenses viz., Employee cost, Repair and Maintenance (R&M) expense and Administrative and General (A&G) expense. Provided that such norms may be specified for a specific Distribution Licensee or a class of Distribution Licensees.*

*(b) Norms shall be defined in terms of combination of number of personnel per 1000 consumers and number of personnel per substation along with annual expenses per personnel for Employee expenses, combination of A&G expense per personnel and A&G expense per 1000 consumers for A&G expenses and R&M expense as percentage of gross fixed assets for estimation of R&M expenses.*

*(c) One-time expenses such as expense due to change in accounting policy and arrears paid due to pay commission recommendation shall be excluded from the norms in the trajectory.*

*(d) The unforeseen expenses beyond the control of the Distribution Licensee such as pay revision, shall be excluded from the norms in the trajectory.*

*(e) The One-time expenses and the expenses beyond the control of the Distribution Licensee shall be allowed by the Commission over and above normative Operation & Maintenance Expenses after prudence check.*

*(f) The norms in the trajectory shall be specified over the control period with due consideration to productivity improvements.*

(g) The norms shall be determined at constant prices of base year and escalation on account of inflation shall be over and above the baseline.

(h) The Distribution Licensee specific trajectory of norms shall be identified by the Commission on the basis of absolute and relative analysis.

(i) In absolute analysis, Distribution Licensee's audited accounts of operations for last three years, expenses claimed for control period, historically approved cost, and prudence check shall be used by the Commission to estimate values of norms. In relative analysis, performance parameters of other Distribution Licensees within the same state or in other states, shall be considered by the Commission to estimate norms. Provided that other Distribution Licensees so chosen shall have similar profile as that of the Distribution Licensee under consideration in terms of consumer mix, type of license area (city, state, etc.) type of distribution networks, viz., underground/ overhead, High Tension (HT) consumer, Low Tension (LT) consumer ratio, etc. Suitable average of outcomes of absolute and relative analysis shall be taken by the Commission to fix the norms over the control period for the Distribution Licensee.

### 3.14.2. Employee Expenses:

3.14.2.1. The Commission, in terms of Regulation 22 of BERC (Multi Year Distribution Tariff) Regulations 2021, had determined Employee cost for the MYT control period of FY 2022-23 to FY 2024-25 in the Tariff Order dated 25.03.2022

3.14.2.2. The Commission has considered the base value of employee norm for number of employees per 1000 consumers, number of personnel per substation and annual expenses per personnel as determined for FY 2024-25 in the Tariff Order dated 25.03.2022 as detailed in the table below:

#### Employee expense norm approved for NBPDC & SBPDCL in TO dated 25.03.2022

Particulars	Base employee expense norm for NBPDC	Base employee expense norm for SBPDCL
No. of personnel per substation	6.765	9.4117
No. of personnel per 1000 consumers	0.0629	0.1504
Annual expenses per personnel (Rs. Crore)	0.0854	0.0914

Regulation 22.1 specify employee cost shall be computed as per the approved norm escalated by consumer price index (CPI) The CPI inflation shall be considered based on the average increase in CPI for immediately preceding three years i.e. FY 2021-22 and FY 2022-23 and FY 2023-24. The average CPI inflationary increase is computed as given below:

Particulars	2020-21	2021-22	2022-23	2023-24
Average CPI index points for FY	338.69	356.06	377.62	397.20
Increase in CPI index over the previous year		5.13%	6.05%	5.19%
Average CPI inflationary inc.	<b>5.46%</b>			

3.14.2.3. Accordingly, the employee cost computed for 2024-25 is shown in the table below:

*Table 25: Employee expenses (in INR Crore)*

S. No	Particulars	Base Norms approved for Control Period 22-23 to 24-25	FY 2024-25	
			Approved in ARR	Actual
	<b>Particulars</b>			
1	Average annual CPI index		5.40%	5.46%
2	Norms-Number of personnel per 1000 consumers	0.1504	0.1504	0.1504
3	Norms-Number of personal per substation	9.4117	9.4117	9.4117
4	No. of consumers (1000)		7611	7967
5	No of substations		633	620
6	Annual expenses per personnel (Rs. Cr)	0.0914	0.10752	0.10758
(i)	Employee cost per 1000 consumers		123.07	128.91
(ii)	Employee cost per substation		640.55	627.75
7	<b>Total Employee cost</b>		<b>763.62</b>	<b>756.66</b>

3.14.2.4. The Hon'ble Commission is therefore requested to approve the employee expenses of Rs 756.66 crores for FY 2024-25.

*Table 26: Gains/(Loss) on account of due to Employee expenses for FY 2024-25 (Rs. Crore)*

Particulars	Approved in the Tariff Order dated 01.03.2024	Actual Claimed in Truing up	Gains/ (Loss)	Gains on account of controllable factors to be passed on to consumers (subtract from ARR)	Loss on account of controllable factors to be absorbed by licensee (add to ARR)
Employee expense	763.62	756.66	6.96	4.64	-

3.14.2.5. The Petitioner has divided the loss and gain due to employee expense. The Hon'ble commission is therefore requested to approve employee expense as well as the Gain/(Loss) for the DISCOM in FY 2024-25 on account of employee expenses

### 3.14.3. Repairs and maintenance:

3.14.3.1. Regulation 22.2 of BERC (Multi Year Distribution Tariff) Regulations 2021, specify R&M expenses as percentage (as per the norm determined) of Gross Fixed Assets excluding land cost for the year.

3.14.3.2. Regulation 22.2 specifies, R&M expenses shall be calculated as per the norm determined of Opening Gross Fixed Assets excluding land cost for year governed by following formulae:

$$R\&M_n = K_b * GFAn$$

Where:

R&M<sub>n</sub> : Repairs & Maintenance expense for nth year

GFAn : Opening Gross Fixed Assets for nth year

K<sub>b</sub> : Percentage point as per the norm”

3.14.3.3. The Commission had determined the R&M norm i.e., ‘K’ factor at 1.24% for NBPDC and 1.71% for SBPDCL for the MYT control period of FY 2022-23 to FY 2024-25 in the Tariff Order dated 25.03.2022. Based on the norm determined by the commission, the petitioner accordingly has computed R&M expenditure for FY 2024-25. The detailed computation of R&M expenses for the FY 2024-25 is shown below:

Sr.No.	Particulars	FY 2024-25 (in Rs. Crore)	
		Approved in ARR	Actual
1	Opening GFA		18,519.88
2	Opening Land Cost		1546.28
3	Opening GFA excl. land cost	16837.01	16973.60
4	K Factor	1.71%	1.71%
<b>5</b>	<b>R&amp;M Expense</b>	<b>287.91</b>	<b>290.25</b>

*Table 27: Gains/(Loss) on account of due to R&M expenses for FY 2024-25 (Rs. Crore)*

Particulars	Approved in the Tariff Order dated 01.03.2024	Actual Claimed in Truing up	Gains/ (Loss)	Gains on account of controllable factors to be passed on to consumers (subtract from ARR)	Loss on account of controllable factors to be absorbed by licensee (add to ARR)
R&M expense	287.91	290.25	(2.34)	-	0.78

3.14.3.4. The Hon’ble Commission is requested to accordingly approve the R&M expense as well as the Gain/(Loss) for the DISCOM in FY 2024-25 on account of R&M expenses.

#### 3.14.4. Administrative & General expenses:

3.14.4.1. The Commission, in terms of regulation 22 of BERC (Multi Year Distribution Tariff) Regulations 2021, had determined Employee and A&G norm for the MYT control period of FY 2022-23 to FY 2024-25 in the Tariff Order dated .

3.14.4.2. The Commission has considered the base value of A&G expense norm per 1000 consumers and A&G expense per employee and annual A&G expenses per 1000 consumers and per employee as determined for FY 2021-22 in the Tariff Order dated 25.03.2022 as detailed in the table below:

**A&G expense norm approved for NBPDC & SBPDCL in TO dated 25.03.2022**

Particulars	Base A&G expense norm for NBPDC	Base A&G expense norm for SBPDCL
Norm-A&G expense per 1000 consumers	0.420	1.00
Norm-A&G expense per personal/employee	0.360	0.850
Annual A&G expenses per 1000 consumers (Rs. Crore)	0.0077	0.0099
Annual A&G expenses per employee (Rs. Crore)	0.0225	0.0121

3.14.4.3. Regulation 22.3 specifies A&G expenses shall be computed as per the approved norm escalated by wholesale price index (WPI). The WPI inflation shall be considered based on the average increase in WPI for immediately preceding three years. The WPI inflationary increase for FY 2024-25 is computed as given below:

**WPI inflationary increase for FY 2024-25**

Years	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Average WPI index points for FY	123.38	139.41	152.38	151.42
Increase in WPI index over previous year		13.00%	9.30%	-0.63%
Average WPI inflationary increase				<b>7.22%</b>

3.14.4.4. Accordingly, the A&G computed for 2024-25 (True-up), is shown in the table below:

*Table 28: A&G expenses (in INR Crore)*

S. No	Particulars	Base Norms approved for Control Period 22-23 to 24-25	FY 2024-25	
			Approved	Actual
1	Average annual WPI index		7.90%	7.22%
2	Norms-A&G expenses per 1000 consumers	1.000	1.000	1.000
3	No. of consumers (1000)		7611	7967
4	No of employees		5648	5484
5	Annual expenses per 1000 consumers (Rs. Cr)	0.0099	0.01214	0.01206

6	Annual expenses per employee (Rs. Cr)	0.0121	0.01484	0.01474
7	A&G cost per 1000 consumers		92.39	96.08
8	A&G cost for employee		83.80	80.83
9	<b>Grand Total</b>		<b>176.19</b>	<b>176.90</b>
10	Rent Charges for Smart Prepaid Meter		114.71	190.42
11	<b>Net Total A&amp;G cost</b>		<b>290.90</b>	<b>367.32</b>

In addition to the normative A&G expense of Rs. 176.90 Crore as computed above, the petitioner has additionally claimed rental charges for smart prepaid meter installed under Phase-I, II and III to the extent of Rs. 190.42 crores based on monthly rental per meter, consideration of meter installed and capex consideration under case no. 32 of 2025. It is worthwhile to mention that the Petitioner has considered the monthly rental of INR 86.23 per meter which is as per the order of the Hon'ble Commission in Case No. 05/2020. These expenses were not taken into account as the time of computation of A&G norm for the MYT control period of FY 2022-23 to FY 2024-25 in the Tariff Order dated 25.03.2022. The detailed calculation for INR 101.30 Crore for Phase-I on account of the rental charge is provided below.

**Phase 1:** The total number of smart meters proposed to be installed under phase 1 is 23,50,000 out which 13,20,000 lakhs belongs to SBPDCL. The total smart meters under Phase 1 are under OPEX mode which will be booked under A&G expenses:

Smart Prepaid Meters under A&G expenses	Month	2024-25		
		Meters installed	Monthly Meter Rent	Total A&G cost
Phase I: 23.5 lakhs North 10.30 Lakhs	Op. Balance	9,11,879	86.23	94.36
	April	5,802	86.23	0.55
	May	20,386	86.23	1.76
	June	16,558	86.23	1.29
	July	7,642	86.23	0.53
	August	15,591	86.23	0.94
	September	16,849	86.23	0.87
	October	8,281	86.23	0.36
	November	5,031	86.23	0.17
	December	9,168	86.23	0.24
	January	8,983	86.23	0.15
	February	9,748	86.23	0.08
	March	10,906	86.23	-
<b>Total</b>		<b>10,46,824</b>		101.30
<b>Less: Government Budgetary Support</b>				
<b>Net expense</b>				<b>101.30</b>

#### Phase-II and III:

- Under phase-II, 36 lakhs of smart prepaid meters are scheduled to be installed across the Bihar by the end of November 2024. In Phase-II smart prepaid meters are scheduled to be installed under hybrid mode i.e., CAPEX + OPEX mode in the ratio of 30:70.

- Under phase-III, 1.12 crores of smart prepaid meters are scheduled to be installed across the Bihar by the end of February-2026. In Phase-III smart prepaid meters are scheduled to be installed under hybrid mode i.e., CAPEX + OPEX mode in the ratio of 30:70.
- The Petitioner's has already submitted the Detailed Petition as Case No. 32 of 2025 for "Approval of OPEX along with revised CAPEX for Smart Metering Project under Phase –II & III recoverable through ARR and truing up exercise for which order has been reserved by Hon'ble Commission. Accordingly, the OPEX part for aforesaid petition has been considered same in the instant tariff petition for consideration of monthly rental charges for Phase – II and III for FY 2024-25.

Accordingly, the total rental charges for smart prepaid meter in FY 2024-25 is shown in the table below:

Particulars	Amount (INR Cr)
Rent Charges for Smart Prepaid Meter (Phase -I)	101.30
Rent Charges for Smart Prepaid Meter (Phase-II) - 70% OPEX	55.32
Rent Charges for Smart Prepaid Meter (Phase-III) - 70% OPEX	33.80
<b>Total Rental Charges</b>	<b>190.42</b>

*Table 29: Gains/(Loss) on account of controllable and uncontrollable factors for A&G expenses for FY 2024-25 (Rs. Crore)*

Particulars	Approved in the Tariff Order dated 01.03.2024	Actual Claimed in Truing up	Gains/ (Loss)	Gains on account of controllable factors to be passed on to consumers (subtract from ARR)	Loss on account of controllable factors to be absorbed by licensee (add to ARR)
A&G expense (normative)	176.19	176.90	(0.71)		0.24

3.14.4.5. The Hon'ble Commission is therefore requested to approve the total A&G expenses of Rs.367.32 Crore (including smart meter rental charge) as well as the Gain/(Loss) on account of A&G expense for FY 2024-25.

### 3.14.5. Allocation of holding cost:

3.14.5.1. The allocation of the Holding company expenses for FY 2024-25 as per the provisions of the Transfer Scheme 2012, and based on the actual audited accounts has been tabulated below:

*Table 30: Holding cost (in INR Crore)*

Particulars	Approved in APR FY 2024-25	Actual for FY 2024-25
Holding company expenses	26.77	25.75

Table 31: Gains/(Loss) on account of due to Holding company expenses for FY 2024-25 (Rs. Crore)

Particulars	Approved in the Tariff Order dated 01.03.2024	Actual Claimed in Truing up	Gains/ (Loss)	Gain/(Loss) due to uncontrollable factors to be absorbed by the licensee	Pass through on account of uncontrollable factors
Holding company expense	26.77	25.75	1.02	-	-

3.14.5.2. It is requested that the Hon'ble Commission approve the above holding expenses of INR 25.75 Crore as a part of O&M expenses for the Petitioner in FY 2024-25.

3.14.5.3. The detailed ledger details for Holding company expenses for FY 2024-25 is enclosed as **Annexure- I.**

3.14.5.4. **Gist of O&M expenses:** The following table captures the total O&M expenses incurred by Petitioner in the FY 2024-25:

Table 32: O&M expenses (in INR Crore)

Particulars	Approved in ARR FY 2024-25	Actual for FY 2024-25
Employee cost	763.62	756.66
R&M expenses	287.91	290.25
A&G Expenses	176.19	176.90
Rental charge for Smart Prepaid meter	114.71	190.42
Holding company expenses	26.77	25.75
<b>Total O&amp; M cost</b>	<b>1369.20</b>	<b>1439.98</b>

3.14.5.5. The Hon'ble Commission is therefore requested to approve INR 1,439.98 Crores as O&M expenses for FY 2024-25.

### 3.15. Interest on working capital

3.15.1. Regulation 26 of the BERC (Multi Year Distribution Tariff) Regulations, 2021 stipulates the provision to calculate the Interest on Working Capital for the DISCOMs as shown below:

*"The Distribution Licensee shall be allowed interest on estimated level of working capital for the financial year, computed as follows:*

*a) Two months equivalent of expected revenue*

*b) Maintenance spares@40% of R&M expenses for one month:*

*Less:*

*(i) Power purchase cost, transmission charges and load dispatch charges of one month*

(ii) Depreciation, return on equity and contribution to contingency reserves equivalent to two months

(iii) Security deposits from consumers, if any

Provided that the interest on working capital shall be on normative basis and rate of interest shall be equal to the State Bank one-year Marginal Cost of Funds-based Lending Rate ('MCLR') as of the date on which petition for determination of tariff is filed plus 150 basis points. The rate of interest for the purpose of Truing-up shall be the weighted average MCLR of the concern Financial Year plus 150 basis points.

Provided further that interest shall be allowed on consumer security deposits and security deposits from Distribution System users held during the year at the Bank Rate as of the date on which petition for determination is filed. The interest allowed shall be subject to true up at weighted average Bank Rate of the concern Financial Year.

Provided also that if the State Government is providing resource gap grant and/or direct subsidy to consumers, the working capital shall be reduced by two months equivalent of that amount."

**3.15.2.** The Petitioner would like to submit that it has arrived at the working capital requirement according to the regulatory provisions as shown above. The calculation of Working Capital is shown in the following table:

*Table 33: Interest on working capital (in INR Crore)*

Sr. No	Particulars	Approved in ARR FY 2024-25	FY 2024-25 (Actuals)
1	Two months equivalent expected revenue	2985.46	2992.32
2	Maintenance spares @40% of R&M expenses for one month	9.60	9.67
3	Sub-total (1+2)	2995.06	3001.99
4	<b>Less:</b>		
(i)	Power purchase cost, transmission charges and load dispatch charges of one month	1282.30	1263.38
(ii)	Depreciation, return on equity and contribution to contingency reserve to two months	138.84	134.24
(iii)	Amount of security deposits from consumers	889.21	856.13
(iv)	Resource Gap Grant received from State Govt. equivalent to two months	988.63	1337.84
5	<b>Net working capital</b>	<b>(303.92)</b>	<b>(589.59)</b>
6	Rate of interest %	10.05%	10.38%
7	<b>Interest on working capital (6*9)</b>	-	-

**3.15.3.** The Petitioner would like to submit that, for calculating the maintenance spares, 40% of R&M expense for one month to arrive at an amount of INR 9.67 Crore. Two-months equivalent revenue requirement deducted by non-tariff income has been considered for calculation of gross working capital of INR 3001.99 Crore.

- 3.15.4.** The Gross working capital requirement is then reduced by closing Security deposits from consumers in FY 2024-25 and Depreciation, return on equity and contribution to contingency reserve to two months amounting to INR 856.13 Crore and INR 134.24 Crore respectively. The power purchase cost inclusive of transmission charges is thereby reduced by one month amounting to INR 1263.38 Crore.
- 3.15.5.** For calculating the net working capital, 2 months of subsidy amounting to INR 1337.84 Crore then reduced from the total working capital.
- 3.15.6.** An interest rate @ 10.38% at weighted average MCLR + plus 150 basis points for FY 2024-25.
- 3.15.7.** Therefore, the Hon'ble Commission is requested to kindly approve the interest on working capital loan for FY 2024-25.

*Table 34: Gains/(Loss) on account of controllable and uncontrollable factors for Interest on working capital (in INR Crore)*

Particulars	Approved in the Tariff Order dated 01.03.2024	Actual Claimed in Truing up	Gain/ (loss)	Gain/(Loss) due to uncontrollable factors to be absorbed by the licensee	Pass through on account of uncontrollable factors
IoWC	-	-	-	-	-

- 3.15.8.** The Petitioner submits that the Working capital of the petitioner is dependent on factors such as two months receivables of the petitioner, one month power purchase cost including the transmission charges of the petitioner, the security deposit held by the petitioner during the year etc. These parameters are uncontrollable in nature for the petitioner as they are completely dependent on the sales and number of consumers of the petitioner. It further includes a part of the R&M expense as well as a part of the petitioner's depreciation and RoE. Further, the interest rate applicable to calculate the interest on working capital is the weighted average SBI MCLR +150 basis points which is also uncontrollable in nature for the petitioner. In view of this, the Petitioner has considered the interest on working capital as an uncontrollable parameter for the Petitioner and has accordingly treated the gains/losses on its account.
- 3.15.9.** The Hon'ble Commission is further requested to kindly approve sharing of gains and losses for interest on working capital loan for FY 2024-25.

### **3.16. Return on Equity**

- 3.16.1.** As per regulation 27 of the BERC MYT regulations 2021, Return on Equity shall be calculated as follows: -

- (a) "Return on equity shall be computed on 30% of the capital base or actual equity, whichever is lower:  
Provided that assets funded by consumer contribution, capital subsidies/ grants and corresponding depreciation shall not form part of the capital base. Actual equity invested in the Distribution Licensee as per book value shall be considered as perpetual and shall be used for computation in this Regulation:
- (b) The return on the equity invested shall be allowed from the date of start of commercial operation:
- (c) The project which will be commissioned w.e.f. 01.04.2016 will be allowed RoE of 15.5% and if project is completed in schedule period 0.5% incentives in form of RoE will be allowed."

**3.16.2.** It is to be noted that the actual equity infused in the company is greater than the norm of 30% of capital base. Hence, in line with the above cited regulation, the return on equity is calculated on 30% of the capital base only.

*Table 35: Return on equity (in INR Crore)*

S. No.	Particulars	Approved in ARR FY 2024-25	Claimed in True Up for FY 2024-25
1	Closing equity to end of 31.03.2016	638.06	638.06
2	Rate of return on equity %	14.00%	14%
3	Return on Equity	89.33	89.33
	<b>Equity with effect from 1st April 2016</b>		
4	Opening equity	1897.83	1771.41
5	Equity Addition during the year	316.12	732.85
6	Closing Equity	2213.95	2504.26
7	Average Equity	2055.89	2137.84
8	Rate of return on equity with effect from 1.4.2016	15.50%	15.50%
9	Return on Equity	318.66	331.36
<b>10</b>	<b>Total Return on Equity</b>	<b>407.99</b>	<b>420.69</b>

**3.16.3.** In view of the above, the Petitioner requests the Hon'ble Commission to approve INR **420.69** Crore towards Return on Equity.

*Table 36: Gains/(Loss) on account of due to RoE (in INR Crore)*

Particulars	Approved in the Tariff Order dated 25.03.2022	Actual Claimed in Truing up	Gains/ (Loss)	Gain/(Loss) due to uncontrollable factors to be absorbed by the licensee	Pass through on account of uncontrollable factors
RoE	407.99	420.69	(12.70)	-	12.70

**3.16.4.** The Hon'ble Commission is further requested to kindly approve sharing of gains and losses for RoE for FY 2024-25.

### 3.17. Interest on Loans

**3.17.1.** Interest on loans includes loans against schemes, central and state government loans, Bank Overdrafts, public bonds etc.

**3.17.2.** For computing the interest rate on the normative debt, the weighted average rate of actual loan portfolio is calculated as 9.59%. The table provided below captures the calculation of weighted average rate of interest for FY 2024-25

*Table 37: Interest on Loans Claimed for FY 2024-25 (in INR Crore)*

Sr. No	Particulars	Purpose of loan	Opening balance	Rate of Interest	Addition during the year	Repayment during the year	Closing balance	Amount of interest paid	Average Loan	Average Interest Rate
1	REC (RGGVY) Term Loan	Project	103.60	11.00%	-	13.85	89.75	10.37	96.67	
2	REC (R-APDRP) Term Loan	Project	253.73	10.40%	-	34.93	218.80	23.10	236.27	
3	PFC (R-APDRP) Term Loan	Project	113.24	9.00%	-	10.89	102.35	16.32	107.80	
4	REC (IPDS) Term Loan	Project	336.45	10.19%	-	22.25	314.20	30.46	325.32	
5	REC (DDUGJY) Term Loan	Project	745.29	10.19%	-	48.66	696.63	69.82	720.96	
6	REC (Smart Meter) Term Loan	Project	131.40	8.75%	325.61	-	457.01	21.43	294.21	
7	State Govt.-Non-Plan Loan	Project Support	170.70	13.00%	24.26	-	194.96	23.55	182.83	
8	BSPHCL (ADB) Loan	Project	6.28	13.00%	-	-	6.28	0.82	6.28	
9	Canara Bank-VSL	Working Capital	300.00	7.75%	-	-	300.00	23.63	300.00	
10	Bank O/D under consortium arrangement (Lead Bank-Canara)	Working Capital	2,757.93	9.00%	6,402.20	6,404.58	2,755.55	243.22	2,756.74	
11	REC Short Term Loan-RBPF	Working Capital	250.00	10.00%	250.00	250.00	250.00	18.10	250.00	
12	REC- SLTTL	Working	1,038.34	10.00%	-	146.43	891.91	96.54	965.13	

		Capital								
13	PFC- SLTTL	Working Capital	1,060.18	10.00%	-	121.94	938.24	100.24	999.21	
	<b>Total</b>								<b>7,241.40</b>	<b>9.59%</b>

**3.17.3.** The Petitioner has considered INR 384.75 Crore claimed under depreciation as normative repayment for the period. The below table captures interest expense against loans as incurred for FY 2024-25.

*Table 38: Interest on Loans Claimed for FY 2024-25 (in INR Crore)*

Calculation for Interest on Loan	Approved for FY 2024-25 (ARR)	Claimed in True Up for FY 2024-25
Opening loan balance	4937.49	4,266.57
Additions during the year	683.23	1709.99
Normative Repayment	425.05	384.75
Closing Loans (1+2-3)	5195.67	5591.81
Average Loans $\{(1+4)/2\}$	5066.58	4,929.19
Interest rate	10.22%	9.59%
<b>Interest Charges (5*6)</b>	<b>517.80</b>	<b>472.84</b>

**3.17.4.** The Petitioner therefore requests the Hon'ble Commission to approve Interest on loan of INR 472.84 Crore for FY 2024-25.

*Table 39: Gains/(Loss) on account of due to Interest on Loan (in INR Crore)*

Particulars	Approved in the Tariff Order dated 23.03.2023	Actual Claimed in Truing up	Gains/(Loss)	Gain/(Loss) due to uncontrollable factors to be absorbed by the licensee	Pass through on account of uncontrollable factors
Interest on Loan	517.80	472.84	44.96	-	44.96

**3.17.5.** The Interest on loan is calculated based on the interest rate as decided by the RBI which is an uncontrollable parameter for the petitioner. The Hon'ble Commission is further requested to kindly approve sharing of gains and losses for Interest on Loan for FY 2024.25.

### **3.18. Other finance charges**

**3.18.1.** Other finance charges include discount to consumers, load factor incentive, interest on bill discounting etc.. The below table captures the various head wise other finance charges as incurred for FY 2024-25:

*Table 40: Other Finance charges (in INR Crore)*

Particular	Approved for FY 2024-25 (ARR)
Base other Finance Charges	113.49
% escalation	10.00%
Discount to Consumers	-
Increase for the year	11.35
<b>Other Finance Charges</b>	<b>124.84</b>

For Finance Charges:	FY 2024-25 (Actual)
Bill discounting Finance Charges	2.74
Other Bank Charges	6.57
Discount to Consumers	115.67
<b>Total</b>	<b>124.98</b>

**3.18.2.** The Petitioner has claimed the bill discounting charge for FY 2024-25 based on their audited accounts.

**3.18.3.** Further, it is hereby submitted that through the mechanism/ facility of Bill Discounting the Petitioner are able to reduce their requirement of working capital and the Interest on Working Capital (IOWC) submitted in the tariff Petition. It is worthwhile to mention that had the Petitioner not used the Bill Discounting, there would have been more requirement/ projection in IOWC. Since, the Petitioner has considered NIL working capital as per the Regulatory norms, the Hon'ble Commission is kindly requested to allow the Bill Discounting charges to the Petitioner.

**3.18.4.** The Petitioner requests the Hon'ble Commission to approve INR 124.98 Cr towards Other Finance charges for FY 2024-25.

*Table 41: Gains/(Loss) on account of due to other finance charges for FY 2024-25 (Rs. Crore)*

Particulars	Approved in the Tariff Order dated 01.03.2024	Actual Claimed in Truing up	Gains/ (Loss)	Gain/(Loss) due to controllable factors to be absorbed by the licensee	Pass through on account of uncontrollable factors
Other Finance Charges	124.84	124.98	(0.14)	-	0.14

**3.18.5.** The Petitioner has categorised the Gain/(Losses) due to other finance charges as uncontrollable factor because of the nature of its components such as rebate to consumers, power factor rebate, interest to suppliers/contractors, etc.

### 3.19. Interest on Consumer Security Deposit

3.19.1. Section 47(1) (a) of the Electricity Act, 2003 specifies that any person who requires a supply of electricity, should provide a reasonable amount of security deposit in respect of the electricity supplied to such person. BERG Supply Code Regulations 2007 specifies that the distribution licensee shall pay interest at the RBI Bank rate, applicable on security deposits taken from the consumers. The interest amount of previous financial year shall be adjusted in the energy bill issued in May/June of each financial year depending on billing cycle.

3.19.2. The BERG (Multi Year Distribution Tariff) Regulations 2021, Regulation 26 (iii) specifies the following-

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

3.19.3. The Petitioner would like to submit that as per the regulation, interest on consumer’s security deposit is being passed on to the consumers. A summary of the same has been represented below.

*Table 42: Interest on Consumer Security Deposit (in INR Crore)*

Particulars	Approved in ARR FY 2024-25
Opening Security Deposit	836.40
Addition / (Deletion) during the year	52.81
Closing Security Deposit	889.21
Average Security Deposit	862.81
RBI Bank Rate	6.75%
<b>Interest on Security Deposit paid during the year</b>	<b>58.24</b>

Particulars	FY 2024-25 (Actual)
Opening balance of interest payable to consumers	314.98
Interest payable on consumer SD	55.34
Sub-total (1+2)	370.33
Closing balance of interest payable to consumers	314.34
Interest actually paid to consumers (3-4)	<b>55.59</b>

3.19.4. The Hon’ble Commission is therefore requested to approve INR 55.59 Crore towards interest on consumer security deposits, as per the audited accounts for FY 2024-25.

Table 43: Gains/(Loss) on account of due to Interest on Security Deposit (in INR Crore)

Particulars	Approved in the Tariff Order dated 01.03.2024	Actual Claimed in Truing up	Gains/ (Loss)	Gain/(Loss) due to controllable factors to be absorbed by the licensee	Pass through on account of uncontrollable factors
IoSD	58.24	55.29	2.25	-	2.25

3.19.5. The Hon'ble Commission is further requested to kindly approve sharing of gains and losses for Interest on Security Deposit for FY 2022-23.

### 3.20. Demand Side Management

3.20.1. The Hon'ble Commission had provisionally considered the DSM charges of Rs. 30 Crore as projected by the petitioners for FY 2024-25 while issuing tariff order for FY 2024-25 dated 01.03.2024.

3.20.2. The Petitioner considered the Time of Day (ToD) tariff as an effective tool for Demand Side Management, wherein an additional charge is levied for consumption of electricity during peak-hours and rebate is allowed for consumption during off-peak hours, in order to incentivize consumers to shift their consumption from peak to off-peak hours, for flattening of the load curve and minimizing the cost of power procurement to the distribution licensee.

3.20.3. The Hon'ble Commission may appreciate that implementation of Prepaid Smart metering for consumers and system metering facilitates in effective implementation of ToD tariff thereby managing the DSM. In view of this, the Petitioner has executed plans to implement system and consumers metering under DSM activities during FY 2024-25. Furthermore, energy efficient star rated power transformer and distribution transformer has been installed in the distribution system of the Petitioner. The details of the same is provided hereunder:

DSM Category	Particulars/ Details of Equipment installed	Quantity installed	Rate / Quantity (Rs.)	P.O details	Total Cost (in Rs.)	Manufacture
Demand Profile Management	LTCT meter	110	13333	SBPDCL P.O No. 11 dated 28.04.2022	1466630	M/s Genus, M/s Secure
	11 kV HT meter	335	12319	SBPDCL P.O No. 67 dated 28.12.2023	4126865	M/s Secure
	33 kV HT meter	88	17945		1579160	M/s Secure
	11 kV metering unit	405	51684	SBPDCL P.O No. 33 dated 25.05.2023	20932020	M/s Vishal Transformers & Switchgears Pvt. Ltd., M/s Shri Krishna Sudarsan
	33 kV metering unit	80	103840	SBPDCL P.O No. 51 dated 22.08.2023	8307200	M/s Apoorv
Energy Efficient / Star Rated Appliances	PTR (5 MVA)	13	5016500	SBPDCL P.O No. 37 dated 19.06.2023	65214500	M/s Modern
	PTR (5 MVA)	15	5560000	SBPDCL P.O No. 55 dated 25.09.2024	83400000	M/s Svasca

DSM Category	Particulars/ Details of Equipment installed	Quantity installed	Rate / Quantity (Rs.)	P.O details	Total Cost (in Rs.)	Manufacture
	PTR (10 MVA)	11	7870 600	SBPDCL P.O No. 63 dated 06.12.2023	86576600	M/s Svasca
	PTR (10 MVA)	11	7870 600	SBPDCL P.O No. 56 dated 09.10.2024	86576600	M/s Svasca
	Star rated DTR (315 kVA)	99	7887 47	SBPDCL P.O No. 11 dated 13.02.2024	78085993	M/s Svasca
	Star rated DTR (200 kVA)	354	2754 12	SBPDCL P.O No. 27 dated 28.04.2023	97495848	M/s Precision & M/s Siliguri
	Star rated DTR (100 kVA)	352	1534 59	SBPDCL P.O No. 40 dated 06.07.2023	54017568	M/s Precision & M/s Siliguri
	Star rated DTR (63 kVA)	273	1143 42	SBPDCL P.O No. 03 dated 24.01.2023	31215366	M/s Precision
	Star rated DTR (25 kVA)	464	6698 5	SBPDCL P.O No. 02 dated 08.02.2022	31081040	M/s P.P. Industries Pvt. Ltd.
		<b>2610.00</b>		<b>Total</b>	<b>650075390</b>	

**3.20.4.** The Petitioner respectfully submits before the Hon'ble Commission to kindly consider the aforesaid system, consumers' metering and installation of energy efficient equipment under the ambit of Demand Side Management (DSM) activities. It may be noted that accurate and comprehensive metering infrastructure plays a pivotal role in the effective implementation of DSM programs by enabling real-time monitoring, analysis, and management of consumer load patterns. Consumer metering not only empowers end-users with insights on their consumption but also facilitates the utility in optimizing demand response strategies, peak load reduction, and energy conservation measures.

**3.20.5.** Furthermore, system metering at various nodes of the distribution network ensures precise measurement of energy flows, enabling better planning, loss reduction, and reliability enhancement. By integrating these metering systems within the DSM framework, the Hon'ble Commission may promote efficient energy usage, encourage behavioral changes among consumers, and support the utility's efforts in achieving grid stability and sustainability targets.

**3.20.6.** The Petitioner, therefore, requests the Hon'ble Commission to explicitly include system and consumer metering as an integral component of DSM activities to maximize the benefits of such initiatives for both the utility and consumers alike.

**3.20.7.** In view of the above, the Petitioner request the Hon'ble Commission to approve the actual expense to the tune of Rs.30 Crore under DSM activities for FY 2024-25.

### **3.21. Non-Tariff income**

**3.21.1.** The Non-Tariff Income is as per the audited accounts of SBPDCL. The petitioner has not considered Amortisation of grant of various schemes i.e., depreciation on assets created out of grant which is considered separately in the paragraph related to depreciation.

**3.21.2.** As per the audited annual accounts for FY 2024-25, the Non-tariff income includes Delayed Payment Surcharge (DPS) from consumers. The Discoms charge DPS @ 18% per annum (1.5% per month). The

Petitioner has considered rate of interest of 10.38% (8.88% being the weighted average MCLR (1 year tenor) during FY 2024-25 plus 150 basis points i.e. 1.50%) in accordance with regulation 26 (iii) of BERC (Multi Year Distribution Tariff) Regulations 2021 towards the financing cost for DPS.

**3.21.3.** The Petitioner presents the non-Tariff income earned by it in FY 2024-25.

*Table 44: Non-Tariff Income (in INR Crore)*

S.No.	Particulars	Approved for SBPDCL for FY 2024-25
1	Base non-tariff income	293.40
2	Less: Rebate included in the above	39.29
<b>3</b>	<b>Sub-total</b>	<b>254.11</b>
4	Add: Rebate @1% on total power purchase (incl. transmission charges) for FY 2024-25	153.88
<b>5</b>	<b>Non-tariff income</b>	<b>407.99</b>

Sr. No	Particulars	FY 2024-25 (Actual)
1	Interest on Advances to Suppliers/Contractors	19.71
2	Interest on Saving & Fixed Deposit	40.05
3	Interest on Mobilisation Advance Income	6.16
<b>A</b>	<b>Interest Income</b>	<b>65.92</b>
1	Delayed Payment Surcharge from Consumers	297.06
2	Income From Interest on IT Refund	0.00
3	Miscellaneous Receipts	6.81
4	Rebate and Discount Received	3.12
5	Rebate in Capisative Charge & SECD Benefit	26.41
6	Consumer contribution income	14.08
7	Rental Income from Board Property	2.09
8	Sale of Scrap & Tender Paper	16.72
9	Supervision Income	26.89
10	Incentive for timely payment of power purchase bills	16.07
11	Income against Short Devolution of Materials	5.25
12	Liquidated Damage income from Agencies	0.26
13	Rebate under RDSS Scheme	18.81
14	Incentive Under CGRT Scheme	0.00
15	Income Against BG Invocation	0.68

Sr. No	Particulars	FY 2024-25 (Actual)
16	Miscellaneous Recoveries	69.35
17	Meter rent / service line rental	1.26
B	<b>Other Income</b>	<b>504.87</b>
C	<b>Total Non-tariff income</b>	<b>570.78</b>
1	Delayed Payment Surcharge from Consumers	297.06
2	Principal amount on which DPS Charged	1650.32
3	Interest Rate of funding DPS	10.38%
4	Interest on funding Principal	171.34
D	<b>Net Non-Tariff Income</b>	<b>399.45</b>

3.21.4. It is prayed to the Hon'ble Commission to consider INR 399.45 Crore as non-Tariff income during FY 2024-25.

### 3.22. Revenue from Sale of Power at Existing Tariff

3.22.1. Following is the category wise actual revenue based on the tariff approved for FY 2024-25

*Table 45: Revenue from sales of power at approved tariff for FY 2024-25*

S.No	Category of Consumers	Sales (MUs)	Total (Rs Crores)	ABR (Rs/kWh)
1	Domestic	8054.90	6927.92	8.60
A	Kutir Jyoti (Connected load based)	1406.96	1108.20	7.88
i	0-50 Units	826.29	613.11	7.42
ii	Above 50 Units	580.67	495.09	8.53
B	DS I Rural (Demand based)	3255.02	2646.94	8.13
i	0-50 Units	1753.02	1300.74	7.42
ii	Above 50 Units	1502.00	1346.20	8.96
C	DS II (Demand Based)	3392.68	3172.54	9.35
i	1-100 Units	1764.19	1379.56	7.82
ii	Above 100 units	1628.49	1792.98	11.01
D	DS III (Demand based) (optional)	0.24	0.24	10.20
2	Non-Domestic Service	1737.87	1873.08	10.78
A	NDS I - (Rural) (Demand Based)	482.72	423.19	8.77
i	1-100 Units	168.95	116.06	6.87
ii	Above 100 units	313.77	274.01	8.73
B	NDS II - (Demand Based)	1255.15	1449.88	11.55
i	Contract Demand <0.5 kW	4.38	6.61	15.09
ii	Contract Demand 70 kW>0.5 kW	1250.77	1443.27	11.54
a	1-100 Units	604.02	466.91	7.73
b	Above 100 units	646.75	976.36	15.10

S.No	Category of Consumers	Sales (MUs)	Total (Rs Crores)	ABR (Rs/kWh)
3	Street Light Services	290.24	208.16	7.17
A	Metered (Connected load)	100.48	90.97	9.05
B	Unmetered	189.76	117.19	6.18
4	Irrigation & Agriculture services (IAS)	4126.33	2913.11	7.06
A	IAS I (Connected load based)	3632.86	2500.80	6.88
i	Unmetered	908.22	1054.23	11.61
ii	Metered	2724.65	1447.91	5.31
B	IAS II (Demand based)	493.47	410.97	8.33
5	Public Water Works	827.20	760.32	9.19
A	PWW (Demand Based)	152.59	195.65	12.82
B	Har Ghar Nal (Connected Load based)	674.61	564.68	8.37
6	Low Tension Industrial Services (LTIS)	483.47	576.23	11.92
A	LTIS I (Demand based) (0-19 kW)	300.50	365.17	12.15
B	LTIS II (Demand based) (74 kW>19 kW)	182.97	211.06	11.54
7	LT Electric Vehicle Charging Station	8.77	7.77	8.86
8	HT-General	2583.71	2657.76	10.29
A	HTS (General)- I (11 kV)	890.43	1064.98	11.96
B	HTS (General)- II (33 kV)	729.86	762.14	10.44
C	HTS (General)- III (132 kV)	289.75	217.48	7.51
D	HTS (General)- IV (220 kV)	0.00	0.00	0.00
E	HTS (General)- V (400 kV)	673.68	613.15	0.00
F	HT Cold storage (11 kV)	0.00	0.00	0.00
9	HT-Industrial Services	728.28	466.76	6.41
A	HTIS (Industrial) – I (11 kV)	0.00	0.00	0.00
B	HTIS (Industrial)– II (33 kV)	0.00	0.00	0.00
C	HTIS (Industrial) – III (132 kV)	0.00	0.00	0.00
D	HTIS (Industries)-IV (220 kV)	0.00	0.00	0.00
E	HTIS (Industries)-V (400 kV)	0.00	0.00	0.00
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	6.26	9.79	15.65
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)	0.00	0.00	0.00
H	HTSS – (33 kV/11 kV)	722.02	456.97	6.33
I	HTSS – (220 kV/132 kV)	0.00	0.00	0.00
10	Railway Traction Services	311.38	320.03	10.28
11	HT Electric Vehicle Charging Stations	0.02	0.02	9.79

S.No	Category of Consumers	Sales (MUs)	Total (Rs Crores)	ABR (Rs/kWh)
12	Nepal	0.00		0.00
13	SLDC Deviation	224.36	158.43	7.06
14	Sale to other state	0.00		0.00
15	Sale to Sugar Mills	0.00		0.00
16	Sale to Solar Companies	0.00		0.00
17	Sale of Power to IEX through PTC	2357.36	795.77	3.38
18	Sale of Power to IEX through BSPHCL	844.53	288.50	3.42
19	Others	0.00		0.00
20	<b>Grand Total</b>	<b>22578.43</b>	<b>17953.93</b>	<b>7.95</b>

*Note: Subsidy included in the total revenue from sale of power*

**3.22.2.** The Petitioner requests the Hon'ble Commission to kindly approve the revenue from sale of power as submitted above.

### **3.23. Net ARR and revenue gap for FY 2024-25**

**3.23.1.** The Gross ARR for the distribution company consists of the power purchase costs, interest and finance costs, O&M costs, depreciation and interest on working capital. These costs are then adjusted for Non-Tariff Income and other Income.

**3.23.2.** Further, in the BERC MYT (Distribution) Regulation, 2021, the Hon'ble Commission has directed the Petitioner to share the gains/losses on accounts of controllable and uncontrollable factors in the following manner:

*10.1 The approved aggregate gain or loss to the Distribution Licensee on account of uncontrollable factors shall be a pass through, as an adjustment in the tariff of the Distribution Licensee, as specified in these Regulations and as may be determined in the Order of the Commission passed under these Regulations*

...

...

*11.1 The approved aggregate gain or loss to the Distribution Licensee on account of controllable factors shall be dealt with separately for aggregate gain and aggregate loss in the following manner:*

*(a) Aggregate gain: (i) Two-third of the amount of such gain shall be a pass through as an adjustment in the tariff of the Distribution Licensee, as specified in these Regulations*

and as may be determined in the Order of the Commission passed under these Regulations

(ii) The balance one-third of the amount of such gain shall be on account of Distribution Licensee and such amount shall be utilized at the discretion of Distribution Licensee.

(b) Aggregate Loss: (i) One-third of the amount of such loss shall normally be a pass through as an adjustment in the tariff of the Distribution Licensee as specified in these Regulations and as may be determined in the Order of the Commission passed under these Regulations, provided the Commission is satisfied that such loss is not on account of deliberate action of the Distribution Licensee;

(ii) The balance two-third of the amount of such loss shall be on account of Distribution Licensee.

**3.23.3.** Following is the total revenue requirement for FY 2024-25 against allocation from total approved revenue requirement by the Hon'ble Commission for FY 2024-25 along with representation of sharing of (gains) / loss.

*Table 46: Net ARR and Revenue Gap for FY 2024-25 (in INR Crore)*

Sr. No.	Particulars	FY 2024-25 (Approved)	FY 2024-25 (Actual)	Deviation	Gain / (Loss) of controllable factor	Gains on account of controllable factors to be passed on to consumers (subtract from ARR)	Loss on account of controllable factors to be absorbed by licensee (add to ARR)
1	Purchase of power	12,725.85	13,010.11	-284.26			
a	Lesser Power purchase cost due to reduced DL against approved DL				187.72	125.15	
2	Transmission charges	2,661.79	2,150.40	511.39			

Sr. No.	Particulars	FY 2024-25 (Approved)	FY 2024-25 (Actual)	Deviation	Gain / (Loss) of controllable factor	Gains on account of controllable factors to be passed on to consumers (subtract from ARR)	Loss on account of controllable factors to be absorbed by licensee (add to ARR)
3	Employee expenses	763.62	756.66	6.96	6.96	4.64	
4	R&M expenses	287.91	290.25	-2.34	-2.34		-0.78
5	A&G expenses (normative)	176.19	176.90	-0.71	-0.71		-0.24
6	A&G expense: Rent Charges for Smart Prepaid Meter	114.71	190.42				
7	Holding company expenses	26.77	25.75				
8	Depreciation	425.05	384.75				
9	Interest on loan	517.80	472.84				
10	Other finance charges	124.84	124.98				
11	Return on equity	407.99	420.69				
12	Interest on Security Deposit	58.24	55.99				
13	Interest on working capital	-	-				
14	Demand Side Management	30.00	30.00				

Sr. No.	Particulars	FY 2024-25 (Approved)	FY 2024-25 (Actual)	Deviation	Gain / (Loss) of controllable factor	Gains on account of controllable factors to be passed on to consumers (subtract from ARR)	Loss on account of controllable factors to be absorbed by licensee (add to ARR)
15	<b>Total Revenue requirement</b>	18,320.76	18,089.74				
16	Less:: Non-tariff income	407.99	399.45				
17	<b>Net Revenue requirement</b>	<b>17,912.77</b>	<b>17,690.29</b>				
	Revenue from Sale of Energy	18,144.54	17,953.93				
	Gap / (Surplus)	<b>(231.77)</b>	<b>(263.64)</b>				
	Add: Approved Carried forward trued up revenue gap/ (Surplus) of FY 2022-23 along with carrying cost	(1,250.94)	(1,250.94)				
	Less: Gains on account of controllable factors to be passed on to consumers		129.79			<b>129.79</b>	
	Add: Loss on account of controllable factors to be absorbed by licensee		(1.02)				<b>1.02</b>
	<b>Net Gap / (Surplus)</b>	<b>(1,482.71)</b>	<b>(1,645.38)</b>				

3.23.4. Based on the above, the Net ARR and revenue Gap / (surplus) for FY 2024-25 after considering the Gains/losses on account of controllable factors and revenue gap of previous years is shown below:

*Table 47: Net ARR and revenue gap / (surplus) for FY 2024-25 (in INR Crore)*

Particulars	Amount (Rs. Crore)
<b>Net Revenue requirement</b>	<b>17,690.29</b>
Revenue from Sale of Energy	<b>17,953.93</b>
Revenue Gap / (Surplus)	(263.64)
Less: (Gains)/Loss on account of controllable factors absorbed by licensee	129.79
Add: Loss on account of controllable factors to be absorbed by licensee	(1.02)
Add: Revenue Gap/ (Surplus) of previous FY	(1250.94)
<b>Net Revenue Gap / (Surplus)</b>	<b>(1645.38)</b>

3.23.5. As above, after adjusting the Gain/(Loss) on account of controllable factor to be passed in tariff and revenue gap / (surplus) from previous years, the Petitioner has net revenue surplus of INR (1645.38) Cr in FY 2024-25. The Petitioner requests the Hon'ble Commission to approve INR (1645.38) Cr. as net Revenue Gap / (Surplus) for FY 2024-25.

3.23.6. Further, the calculation of the above net revenue surplus along with the carrying cost for consideration of net revenue gap / (surplus) for FY 2026-27 is provided below:

*Table 48: Revenue gap / surplus for FY 2024-25 (in INR Crore)*

<b>Revenue Gap / (Surplus) in True-up for FY 2024-25</b>	<b>(1645.38)</b>
Interest for FY 2024-25 for 6 months @ 10.50%	(86.38)
Interest for FY 2025-26 for 1 year @ 10.50%	(172.77)
Interest for FY 2026-27 for 6 months @ 10.50%	(86.38)
Sub-total carrying/(holding) cost @ 10.50%	(345.53)
<b>Total gap/(Surplus) with interest</b>	<b>(1,990.91)</b>

- The Hon'ble Commission while calculating the net revenue gap / (surplus) for FY 2023-24 in the tariff order dated 28.03.2025 (Page-614) has considered the interest rate of carrying cost as 10.50% for FY 2024-25 and for half year of FY 2025-26. In line with this, the Petitioner has considered the interest rate of 10.50% for calculating the aforesaid carrying cost.

## 4. APR Summary for FY 2025-26

### 4.1. Preamble

4.1.1. The Petitioner hereby submits that this instant Tariff Petition is filed for Truing up of FY 2024-25, APR of FY 2025-26, ARR and Tariff determination for FY 2026-27. While projecting the APR for FY 2025-26 the Petitioner has considered the actual figures for the first 5 months (i.e. from April 2025 to August 2025) for power purchase and sales and pro-rata projections & escalations based on previous years' performance of the petitioner has considered, keeping in mind the guiding principles defined by the Hon'ble Commission.

### 4.2. Estimate of category wise number of consumers, connected load and sales for FY 2025-26

#### 4.2.1. Estimate of category wise number of consumers

4.2.1.1. While projecting the number of consumers for FY 2025-26, the impact due to Central schemes like RDSS, Saubhagya and UDAY were considered. The Successful implementation of these schemes ensured that all the willing households are connected to the grid, leaving little scope for addition of new consumers from KJY, DS-I and DS-II categories. These initiatives aim for the overall development of the power sector in the State.

4.2.1.2. These plans were mainly targeted for rural consumers in KJ, DS-I category and for IAS-I category, many policies at state level were adopted, hence the growth rate in previous years under this category was above the normal CAGR growth as large number of new connections were to be released in the ensuing years. However, since the state of Bihar has achieved 100% electrification, the growth in consumers have normalized in the past 2 years. Considering the same, the Petitioner has considered growth pattern in the last 2-3 years as well as the 5 months provisional data of FY 2025-26 for revising the growth in number of consumers for FY 2025-26.

*Table 49: Category-wise no. of consumers projected for FY 2025-26*

Category of Consumers	Approved in FY 2025-26 (ARR)	FY 2025-26 (APR)
<b>Domestic</b>	<b>6614885</b>	<b>7020637</b>
Kutir Jyoti	1579252	1612490
DS I Rural	3342598	3610635
DS II Demand Based	1692872	1797380
DS III	163	133
<b>Non-Domestic Service</b>	<b>740833</b>	<b>777660</b>
<b>Street Light Services</b>	<b>2796</b>	<b>3227</b>
Street Light 1	1355	1,547
Street Light 2	1440	1,679
<b>Irrigation &amp; Allied Services</b>	<b>510056</b>	<b>496956</b>

Category of Consumers	Approved in FY 2025-26 (ARR)	FY 2025-26 (APR)
IAS I	504929	491657
IAS II Metered (Now Demand Based)	5127	5299
<b>Public Service Connections</b>	<b>38025</b>	<b>42154</b>
Public Water Works	3497	3434
Har Ghar Nal	34528	38720
<b>Low Tension Industrial Services</b>	<b>105243</b>	<b>99992</b>
LTIS I (0-19 kW)	98392	93564
LTIS II (>19 kW - 74 kW)	6851	6427
<b>LT Electric Vehicle Charging Station</b>	<b>534</b>	<b>1246</b>
<b>High Tension</b>	<b>3088</b>	<b>3488</b>
HTS I - 11 kV	2847	3218
HTS II - 33 kV	236	265
HTS III -132 kV	5	5
HTS IV - 220 kV	-	-
HTS (General)- V (400 kV)	-	-
HT Cold storage (11 kV)	-	-
<b>HT-Industrial Services</b>	<b>46</b>	<b>47</b>
HTIS (Industrial) – I (11 kV)	-	-
HTIS (Industrial)– II (33 kV)	-	-
HTIS (Industrial) – III (132 kV)	-	-
HTIS (Industries)-IV (220 kV)	-	-
HTIS (Industrial)- Oxygen Manufacturers (11 kV)	33	34
HTIS (Industrial)- Oxygen Manufacturers (33 kV)		
HTSS – (33 kV/11 kV)	13	13
HTSS – (220 kV/132 kV)		
HT Electric Vehicle Charging Station	-	1
Railway Traction Services	10	1
<b>Total</b>	<b>8015514</b>	<b>8445408</b>

#### 4.2.2. Estimate of Category wise Sales

4.2.2.1. DISCOM has already provided electricity access to all willing BPL households in urban areas and both APL & BPL households in rural areas under various schemes in the past.

4.2.2.2. The Petitioner has projected the category-wise sales based on the CAGR of the previous years' data and considering factors like available average consumption per consumer per month, new consumers to be added, population data, expected conversion of unauthorized connections,

connected load factor and specific growth factors and wherever the data was incongruous such incongruity was ignored while projecting the load growth for the ensuing years.

4.2.2.3. The Petitioner submits that the forecast model projects the specific consumption level (consumption per consumer) appropriate for each customer category. The Petitioner submits that this forecast is based on expected growth relationships to income and price, effect of Demand Side Management and impact of hours of supply.

4.2.2.4. The Petitioner also submits that the specific consumption level along with the number of consumers in each category gives the sales figure for that particular sub-category and the final detailed calculations estimate the connected load for each tariff category. Also, 5 months provisional figure was also used for revising the category wise sales for the above projected number of consumers for FY 2025-26. The units sold are projected by taking average consumption per consumer per month and multiplying the same to the projected number of consumers to arrive at units sold for a year.

*Table 50: Category-wise sales (MUs) projected for FY 2025-26*

Category of Consumers	Approved for FY 2025-26	Projected for FY 2025-26 (APR)
<b>Domestic</b>	<b>8382</b>	<b>8452</b>
Kutir Jyoti	946	1578
Domestic-I Rural	4081	3314
Domestic-II Demand Based	3353	3559
Domestic – III	0.28	0.21
<b>Non-Domestic Service</b>	<b>196</b>	<b>2029</b>
<b>Street Light</b>	<b>165</b>	<b>296</b>
SS Metered	82	113
SS Un-Metered	83	183
<b>Irrigation &amp; Allied Services</b>	<b>5311</b>	<b>4885</b>
IAS-I	4924	4326
IAS-II	387	559
<b>Public Service Connections</b>	<b>551</b>	<b>886</b>
Public Water Works	161	180
Har Ghar Nal	390	706
<b>Low Tension Industrial Services</b>	<b>604</b>	<b>527</b>
LTIS I (0-19 kW)	373	329
LTIS II (>19 kW - 74 kW)	230	197
<b>LT EV charging station</b>	<b>7.05</b>	<b>12</b>
<b>High Tension</b>	<b>2044</b>	<b>2237</b>
HTS (General)- I (11 kV)	1010	1063

Category of Consumers	Approved for FY 2025-26	Projected for FY 2025-26 (APR)
HTS (General)- II (33 kV)	749	800
HTS (General)- III (132 kV)	29	315
HTS (General)- IV (220 kV)	-	59
HTS (General)- V (400 kV)	-	-
HT Cold storage (11 kV)	-	-
<b>HT-Industrial Services</b>	<b>812</b>	<b>769</b>
HTIS (Industrial) – I (11 kV)		
HTIS (Industrial)– II (33 kV)		
HTIS (Industrial) – III (132 kV)		
HTIS (Industries)-IV (220 kV)		
HTIS (Industries)-V (400 kV)		
HTIS (Oxygen Manufacturers)-11kV	7	29
HTIS (Oxygen Manufacturers)-33kV		
HTSS – (33 kV/11 kV)	805	740
HTSS – (220 kV/132 kV)		-
<b>HT EV charging station</b>		
<b>Railway Traction Services</b>	<b>310</b>	<b>51</b>
SLDC Deviation		98
Sale to other state		130
Sale to Sugar Mills		0
Sale to Solar Companies		0
Sale of Power to IEX through PTC		726
Sale of Power to IEX through BSPHCL		242
Others		1
<b>Total</b>	<b>20137</b>	<b>21341</b>

4.2.2.5. The Petitioner has calculated the connected load considering average Load per consumer as per the actuals, analysing CAGR of past years and multiplying it by projected number of consumers to arrive at the connected load.

*Table 51: Category-wise connected load (kW) for FY 2025-26*

Category of Consumers	Approved for FY 2025-26 (ARR)	Projected in FY 2025-26 (APR)
<b>Domestic</b>	<b>8611217</b>	<b>9054962</b>
Kutir Jyoti	394813	399040
Domestic-I	3583936	3838034

Category of Consumers	Approved for FY 2025-26 (ARR)	Projected in FY 2025-26 (APR)
Domestic-II	4632097	4817582
Domestic – III	382	306
<b>Non-Domestic Service</b>	<b>2106185</b>	<b>2019458</b>
<b>Street Light Services</b>	<b>40975</b>	<b>43545</b>
Streetlight-I	13384	14895
Streetlight-II	27591	28650
<b>Irrigation &amp; Allied Services</b>	<b>1013892</b>	<b>1000333</b>
IAS-I	968618	956068
IAS-II	45274	44264
<b>Public Service Connections</b>	<b>139741</b>	<b>143644</b>
Public Water Works	53463	51504
Har Ghar Nal	86279	92141
<b>Low Tension Industrial Services</b>	<b>1156172</b>	<b>1058044</b>
LTIS I (0-19 kW)	796318	728887
LTIS II (>19 kW - 74 kW)	359854	329157
<b>LT EV charging station</b>	<b>3970</b>	<b>10193</b>
<b>High Tension</b>	<b>1076712</b>	<b>1157053</b>
HTS-I	650750	702057
HTS-II	347412	381771
HTS-III	78550	73225
HTS-IV		
<b>HT-Industrial Services</b>	<b>144845</b>	<b>139095</b>
HTIS (Industrial) – I (11 kV)		
HTIS (Industrial)– II (33 kV)		
HTIS (Industrial) – III (132 kV)		
HTIS (Industries)-IV (220 kV)		
HTIS (Oxygen Manufacturers)	7003	6866
HTSS	137842	13230
HT EV charging station		200
Railway Traction Services	106620	2000
<b>Total</b>	<b>14400328</b>	<b>14628526</b>

### 4.3. AT&C Losses

- 4.3.1. The Hon'ble Commission has approved the AT&C loss of 16.68% for FY 2025-26 in the MYT tariff order issued dated 28.03.2025. Accordingly, the Distribution Loss, Billing Efficiency, Collection Efficiency, AT&C Loss for FY 2025-26 as approved by the Commission is provided below:

S. No	Particulars	For SBPDCL
1	Distribution Loss (%)	16.68%
2	Billing Efficiency (%)	83.32%
3	Collection Efficiency (%)	100.00%
4	<b>AT&amp;C Loss (%)</b>	<b>16.68%</b>

4.3.2. Hence, it would be appropriate and realistic for the DISCOMs that the projections for the AT&C losses for FY 2025-26 be approved by the Hon'ble Commission in line with the aforesaid MYT order.

4.3.3. Accordingly, the Petitioner requests the Hon'ble Commission to approve the Distribution Loss, Billing Efficiency, Collection Efficiency, AT&C Loss for FY 2025-26 as mentioned below:

S. No	Particulars	For SBPDCL
1	Distribution Loss (%)	16.68%
2	Billing Efficiency (%)	83.32%
3	Collection Efficiency (%)	100.00%
4	<b>AT&amp;C Loss (%)</b>	<b>16.68%</b>

#### 4.4. State Transmission losses

4.4.1. The Petitioner has considered Intra-State transmission loss of 2.56% for FY 2025-26 as approved by the Hon'ble Commission for FY 2025-26 in its MYT Tariff Order dated 28<sup>th</sup> March 2025.

#### 4.5. Central Transmission Loss

4.5.1. The Petitioner has considered inter-state transmission loss of 3.62% for FY 2025-26 as per latest weeks average (till October 2025) as per as per <https://grid-india.in/en/markets/transmission-losses> and accordingly requests the Hon'ble Commission to consider the same.

#### 4.6. Power Purchase

##### **Approach adopted for Power Purchase Projection for FY 2025-26**

4.6.1. Actual Power Purchase cost and quantum has been considered for first 5 months of the FY. For rest 7 months power purchase quantum has been extrapolated based on the actual performance of past 5 years (FY 20 to FY 24).

4.6.2. The DISCOMs rely on allocation from central generating stations and state projects for procuring power for sale in the state. This power has been proposed to be allocated between North and South Bihar in the proportion as determined by the board resolution as detailed below.

**4.6.3.** Bihar State Power Holding Company Ltd (BSPHCL) issued vide its Resolution No.55-10 dated 14th July 2017 for approval regarding distribution of power purchase agreement between NBPDC and SBPDCL. The notification states that,

*“RESOLVED THAT Power Purchase & Transmission charges bills are to be admitted and payment by both DISCOMs i.e., NBPDC and SBPDCL in the ratio 46:54 respectively w.e.f.1-4-2017subjected to the final reconciliation of actual consumption”*

*RESOLVED FURTHER THAT Chairman cum Managing Director, BSHPC are here by authorized for deciding the power consumption ratio subsequently as per the actual consumption of both the DISCOMS based on the average consumption of the last 6 months of power drawl of both the DISCOMs i.e., NBPDC and SBPDCL”*

**4.6.4. NHPC, NTPC & PTC:** The power purchase for existing sources has been NTPC, NHPC and PTC has been considered based on the 24 X 7 Power for All (PFA) projection and recent trends of the power plant. The power purchase is further segregated into NBPDC and SBPDCL as per allocation ratio.

**4.6.5. Open Market Purchase:** Petitioner is currently procuring power from IEX on the basis of Demand.

**4.6.6. New Sources:** The power purchase for the new sources has been considered based on the commissioning status received from generators and CEA reports. Some of the new plants that are scheduled for Commissioning in FY 2025-26 are as follows:

S. No	Name of Unit	Expected COD	Quantum (MW)	Plant type
1	Buxar TPP U1	15 <sup>th</sup> Nov 2025	660	Thermal
2	Greenco Energy Pvt Ltd	Dec 25	210	Hybrid (Solar + PSP)
3	Kajra Phase -1	Dec 25	185+45.4	Solar+ BESS
4	Phulwaria Dam	Feb 25	10	Solar

**4.6.7.** Further the allocation of power from the new projects is in the ratio of 46:54 for NBPDC & SBPDCL as per the board resolution.

**4.6.8.** The State of Bihar has always put its best efforts towards continuous supply to the consumers of the state at any cost and conditions for the sake of health and safety of the consumers. The state has witnessed a severely swinging load demand from every part of the state. The Discoms has shown due diligence in maintaining the uninterrupted power supply.

**4.6.9.** For projecting the Power Purchase Quantum for FY 2025-26, the Petitioner has considered the actual Power Purchase quantum for the period April to Aug 2025 and projected for remaining months based on the following methodology.

- i. Share allocation has been considered as per Eastern Regional Power Committee.
- ii. The Plant Load Factor (PLF) for each plant has been considered as per CEA Report-Monthly/Annual Report for existing conventional plants based on average of average PLF of last 5 years as applicable. For new and upcoming plants, the minimum technical level PLF of 85% is considered for projection.
- iii. Normative auxiliary consumption provided by Central Electricity Regulatory Commission (CERC) for the thermal and hydro plants and the auxiliary consumptions specified for plants.
- iv. For the state plants average PLF and the plant wise auxiliary consumption determined by BERC for thermal, and biomass has been considered. For the solar plants average CUF has been considered for old plants & 19% for new solar plant & CUF of BESS/PSP as per agreed supply quantum (supply hours/24 hours) as specified in their respective Power Purchase Agreement/ Power Supply Agreements.
- v. Considering the PLF as mentioned above and using the power purchase allocation data mentioned in the above table total number of units purchased were calculated from every source/ plant for remaining year separately.

**4.6.10.** The projections data for the rest of the year is added to the actuals of April 2025 to Aug 2025. Accordingly, the revised projections of power purchase for FY 2025-26 are tabulated below:

*Table 52: Power purchase allocation projected for FY 2025-26*

Sr.No	Name of Source	Revised Estimate for FY 2025-26	
		SBPDCL Share (MW)	Purchase MUs
<b>I</b>	<b>Stations with injection at CTU</b>	<b>3930.82</b>	<b>19557.56</b>
1	FSTPP I & II	54.36	562.10
2	FSTPP III	43.31	190.58
3	KHSTPP I	27.82	117.12
4	KHSTPP II	34.38	225.71
5	Barh Stage I	620.56	2289.27
6	Barh Stage II	613.31	2645.77
7	Nabinagar (BRBCL)	54.00	239.34
8	Talcher Stage I	223.62	1550.59
9	NPGCL	866.97	5205.03
10	Darlipali STPS	174.65	1119.06
11	North Karanpura	480.84	2918.86

Sr.No	Name of Source	Revised Estimate for FY 2025-26	
		SBPDCL Share (MW)	Purchase MUs
12	KBUNL Stage II	146.90	650.67
13	korba	0.00	
14	Chuka	50.28	260.72
15	Rangit	12.43	73.07
16	Tala	140.45	360.00
17	Teesta	57.78	0.00
18	Mangdechhu	153.64	663.05
19	Kurichu	1.84	2.87
20	Punatsangchu-II Bhutan	173.68	483.73
21	NEA (Hydro)	0.00	
22	Capacity Refund Charges by NTPC	0.00	
		0.00	
<b>II</b>	<b>Stations with injection at STU</b>	<b>655.72</b>	<b>2757.10</b>
1	BSPHC	29.32	12.79
2	BTPS Stage II	270.00	1626.62
3	Buxar TPP U1	356.40	1117.69
4	Buxar TPP U2	0.00	
		0.00	
<b>III</b>	<b>IPPs</b>	<b>263.52</b>	<b>1814.79</b>
1	GMR	140.40	941.53
2	JITPL	123.12	873.26
<b>IV</b>	<b>Renewables</b>	<b>1739.12</b>	<b>3459.51</b>
1	SECI (Vivid Solaire Energy Pvt. Ltd.)	27.11	57.47
2	SECI Green Infra	54.00	145.22
3	Morjar Windfarm	26.73	65.28
4	Wind ISTS Scheme Tranche II (SECI) (Orange)	54.00	173.72
5	PTC (Ostro Kutch Wind Private Limited)	27.00	83.45
6	PTC (Green Infra Renewable Energy Limited)	27.00	92.26
7	PTC (Mytrah Vayu Sabarmati Private Limited)	27.00	87.21
8	Alfanar	27.00	82.71

Sr.No	Name of Source	Revised Estimate for FY 2025-26	
		SBPDCL Share (MW)	Purchase MUs
9	Ostro Kannad	107.73	321.65
10	M/s Glatt Solutions Pvt. Ltd, Kolkata.	1.62	2.66
11	SECI (Focal)	5.40	9.87
12	SB Energy Six Pvt. Ltd. (NTPC)	162.00	394.59
13	M/s Response renewable Energy Ltd, Kolkata.	5.40	9.21
14	Alfa Infraprop Pvt. Ltd.	10.80	15.91
15	SECI Phase-III (Renew Sunwaves)	162.00	353.18
16	GRT Jewellers (SECI-V)	81.00	182.90
17	M/s Avantika Contractors Ltd., Hyderabad	2.70	4.01
18	Welspun Renewables Project - I	8.10	10.10
19	Welspun Renewables Project – II	8.10	12.02
20	Welspun Renewables Project – III	5.40	10.05
21	Udipta Energy & Equipment Pvt. Ltd.	2.70	3.89
22	M/s Sunmark Energy Projects Limited (Formerly MBCEL)	5.40	8.29
23	Acme Cleantech Project (Magadh)	5.40	10.08
24	Acme Cleantech Project (Nalanda)	8.10	10.82
25	Azure Power India Pvt. Ltd.	5.40	6.53
26	Avada Power Eris Pvt Ltd	1.13	1.66
27	Adani Green	178.20	360.47
28	Avaada Clean Sustainable Energy Pvt Ltd	27.00	48.60
29	Acme Falodi	135.00	249.11
30	Acme Raiser	135.00	274.89
31	Acme Daulpur	81.00	150.36
32	Tirupati Sugar	3.24	6.40
33	Hari Nagar Sugar Mills, Hari Nagar, West Champan	7.83	16.94
34	Hasanpur Sugar Mill, Dalsinghsarai	5.40	8.66
35	Bharat Sugar Mill	0.00	
36	Bihar Distillers & Bottlers Pvt Ltd	5.08	14.58
37	Siddhashram Rice Mill Cluster Pvt Ltd	0.54	0.95
38	Riga Sugar Company Ltd.	1.62	2.03

Sr.No	Name of Source	Revised Estimate for FY 2025-26	
		SBPDCL Share (MW)	Purchase MUs
39	Canal Bank Solar, Bikram	1.08	1.04
40	Phulwaria Dam Solar	5.40	1.43
41	Greenko Energy Pvt. Ltd. (SECI Hybrid) Solar	113.40	62.05
42	Greenko Energy Pvt. Ltd. (SECI Hybrid) PSP	56.70	40.82
43	Kajra Phase I Solar	99.90	54.67
41	Kajra Phase I BESS	24.52	11.77
V	<b>Others</b>		<b>961.20</b>
1	Tata Power		
2	PTC Short		14.17
3	Aravali		
4	Meja Urja Nigam Ltd		
5	NHPC Short		
6	NTPC Short		25.47
7	NPCIL		22.85
8	Satluj Jal		
9	THDC India Ltd		
10	UI DSM		177.40
11	NEA		124.87
12	UPPCL		
13	Prior Period		
14	Power Exchange		548.01
15	Others		48.43
	<b>Total</b>	<b>6589.19</b>	<b>28550.17</b>

4.6.11. The petitioner has arrived at requirement of power purchase of 28550.17 MU for FY 2025-26.

#### 4.7. Energy Balance

4.7.1. Based on above discussed elements such as sales, losses & power availability, the revised projected energy balance for FY 2025-26 is as under –

Table 53: Energy Balance for APR of FY 2025-26

Sr No	Particulars	Unit	Revised
			FY 2025-26
A	Energy Requirement		
1	Energy sales (retail sales only)	MU	21340.59
2	Less: Inter-state sales (Nepal)	MU	
3	Energy sales excluding Inter-state sales	MU	21340.59
4	Distribution Loss	%	16.68%
5	Add: Distribution Loss	MU	4272.22
6	Total energy required at Distribution periphery	MU	25612.81
7	Add: Inter-state sales	MU	0
8	Total energy required at Distribution periphery	MU	25612.81
9	State Transmission Loss	%	2.56%
10	Add: State Transmission Loss	MU	672.91
11	Total energy required at State Transmission Periphery	MU	26285.72
12	Losses in Regional Transmission system	%	3.62%
13	Losses in Regional Transmission system	MU	987.28
14	Total Energy Requirement at ex-bus	MU	27273.01
15	Total energy Purchased (inc surplus power)	MU	28550.17
B	Energy Surplus/(Deficit) at State Periphery	MU	1277.17
C	Surplus energy sale	MU	1438.53
D	Energy Surplus/ (Deficit) after sale of surplus energy of SBPDCL)	MU	(161.36)
E	Energy Surplus/ (Deficit) after sale of surplus energy of NBPDCCL	MU	161.67
F	<b>Net Energy Surplus/(Deficit)</b>	MU	0

4.7.2. As above, there is surplus energy available at ex-bus of 1277.17 MU. This actual energy requirement of NBPDCCL & SBPDCL is procured at central level and distributed between discoms as per actual consumption. Remaining surplus after adjustment of energy between discoms are sold on exchanges and correspondence revenue is subtracted from ARR. will be distributed. The Petitioner requests the Hon'ble Commission to approve the energy balance based on above calculations for FY 2025-26.

#### 4.8. Renewable Power Purchase Obligation

4.8.1. The Ministry of Power (MoP), Government of India (GoI) in exercise of the powers conferred by the Energy Conservation Act, 2001 (read with amendments) in consultation with the Bureau of Energy Efficiency, vide notification S.O. 4617(E) dated 20th October 2023 had amended provisions mentioned in its order no. 09/13/2021-RCM dated 22nd July 2022 and subsequent

corrigendum dt. 19th Sep 2022 incorporating trajectory for Distributed renewable energy along with Wind renewable energy, Hydro renewable energy and Other Renewable energy for FY 2024-25 to FY 2029-30 outlining the minimum share of consumption of non-fossil sources (renewable energy) by designated consumers as energy or feedstock and different share of consumption for different types of non-fossil sources for different designated consumers as a percentage of their total share of energy consumption. Vide this notification, the Ministry of Power brought changes in Hydro Purchase Obligation (HPO) and introduced Distributed Renewable Energy (DRE) compliance etc.

This also necessitated to consolidate all previous amendments in the Bihar State aforesaid RPO Regulations (including the 4th amendment issued in 2023) into a comprehensive regulatory framework and accordingly the Hon'ble Commission has amended it BERC (Renewable Purchase Obligations, its Compliance & REC Framework Implementation) Regulations, 2025 under Sections 61, 66, 86(1)(e), and 181 of the Electricity Act, 2003 in view of provisions and trajectory prescribed by the Ministry of Power (MoP), Government of India (GoI), vide notification S.O. 4617(E) dated 20th October 2023 in its order dated 18th Jul 25.

- The Hon'ble Commission in the said order has revised the RPO consumption from FY 2025-26 to FY 2029-30 wherein the following key changes have been done: Consumption of Electricity shall mean energy input in the system of obligated entities at its boundary
- The amended Regulations is applicable to all Obligated Entity such as:
  - Distribution licensee
  - Any other person consuming electricity.
    - generated from conventional Captive Generating Plant having capacity of 1MW and above for his own use.
    - through cogeneration from sources other than renewable sources.
    - By procurement from conventional electricity generation through Open Access and for third party sale.
- Provided that for such obligated entities who are availing power partly through open access/captive plant and partly through discoms, the RPO shall be applicable to the extent of consumption of electricity from sources other than distribution licensee concerned.
- Fungibility of energy is allowed between all sources except DRE.

The other key amendments are also mentioned in the Regulation in detail.

Accordingly, the SBPDCL is hereby proposing its RPO compliance in line with the said amendment of the Hon'ble Commission for the FY 2025-26.

**4.8.2.** As above, the Hon'ble Commission in the Regulations has adopted the RPO trajectory specified by the MoP earlier. So, the Petitioner has computed RPO for FY 2025-26 as per the trajectory specified

by the MoP. The details of RPO to be met by the Petitioner for FY 2025-26 are given in the table below:

*Table 54: Details of RPO to be met for FY 2025-26 (APR)*

<b>RPO Projection for FY 25-26</b>			
<b>S.N</b>	<b>Particular</b>	<b>Unit</b>	
1	Energy Input in the system of obligated entities(Discom periphery)	MU	25613
2	Total RPO Target	%	33%
3	Total renewable energy Purchase Requirement	MU	8452.2
<b>Target Level of RPO</b>			
4	WPO Target	%	1.45%
5	Wind Power Purchase Requirement	MU	371.4
6	HPO Target	%	1.22%
7	HYDRO Power Purchase Requirement	MU	312.5
8	Distribution RE Obligation Target	%	2.10%
9	Distribution RE Purchase Requirement	MU	537.9
10	Other RPO Target	%	28.24%
11	Other RE Purchase Requirement	MU	7233.1
<b>Source Wise RPO Obligation</b>			
14	Wind Power Purchase	MU	0.0
15	Surplus / Deficit in wind Power Purchase(+/-)	MU	-371.4
16	WPO Achievement	%	0.000
17	HYDRO Power Purchase	MU	0
18	Surplus / Deficit in Hydeo Power Purchase(+/-)	MU	-312.5
19	HPO Achievement	%	0.000
20	Energy Purchase from Distribution RE	MU	231.5
21	Surplus /Deficit in Distribution RE( +/-)	MU	306.4
22	Distribution RE Purchase Achievement	%	43%
23	Other RE Purchase	MU	4781.5
24	Surplus/deficit in Other RE Purchase(+/-)	MU	2451.6
25	other RPO Achivement	%	66.1%
<b>RPO obligation (overall)</b>			
26	Total renewable Energy Purchase Achievement	MU	5012.9
27	Total RPO Achievement	%	59%

As above, the Petitioner has shortfall of the RPO trajectory for FY2025-26 specified by the BERC for FY 2025-26.

**4.8.3.** The Petitioner respectfully submits, under sections 61, 62, and 86(1)(b) and 86(1)(e) of the Electricity Act, 2003 read with the BERC RPO/REC Regulations and the Commission's power to relax, that SBPDCL face bona fide constraints in meeting the progressively rising RPO trajectory aligned with the Ministry of Power's notifications up to FY 2029–30. Bihar has limited in-State renewable potential and

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evacuation, necessitating greater reliance on inter-State procurement over ISTS; the recent reduction/phasing down of ISTS transmission charge waivers for renewable projects has materially increased landed tariffs, compounded by scheduling, balancing, and integration costs. These supervening cost escalations, beyond DISCOM control, if enforced without transition measures, would impose an undue burden on consumers.

- 4.8.4.** Accordingly, the Petitioner prays for time-bound, conditional relief: (i) permission to carry forward RPO shortfall for the affected years without penalty, (ii) flexible compliance within the overall RPO, including sub-category substitution to the extent permissible (iii) acknowledgement of the reduction in ISTS waiver as a change-in-law-type event, with pass-through of prudent incremental costs in ARR so as to avoid tariff shock, alongside directions to optimize procurement through competitive bids and portfolio mix (including central agency PSAs, hybrids, and storage where cost-effective). The Petitioner further seeks interim protection from penal consequences for the current year's shortfall and thereby aligning Bihar's RPO implementation with practical availability and consumer interest while maintaining the State's long-term renewable objectives & Power Purchase Cost.
- 4.8.5.** The power purchase cost mainly comprises of fixed charges and energy charges for two-part tariff stations i.e., NTPC, NHPC & PTC in case of Petitioner. The Petitioner has considered the actual energy charges and fixed cost for these power stations based on actual 5 months data for FY 2025-26.
- 4.8.6.** The power purchase cost mainly comprises of fixed charges and energy charges for two-part tariff stations i.e., NTPC, NHPC & PTC in case of Petitioner. The Petitioner has considered an escalation of 5% and 2% escalation on the first five-month actual purchase cost i.e. from April 2025 to August 2025 on energy charges and fixed cost respectively for thermal power stations.
- 4.8.7.** Transmission charges have been considered same as prorata basis for first five month for rest 7 months of FY 2025-26. No more T-GNA is considered
- 4.8.8.** Petition has not considered any short-term purchase & UI in remaining seven months for FY 25-26.
- 4.8.9.** Petitioner has considered the new plants as per information available with the Petitioner. The new plants for which cost details are not available, the cost break up of similar capacity plants has been considered for projection.
- 4.8.10.** The Petitioner requests Hon'ble Commission to allow power purchase costs for APR period FY 2025-26 as provided in the table below.

Table 55: Power Purchase Projection for APR for FY 2025-26

S.No	Plant Name	SBPDCL Share (MW)	SBPDCL Purchase unit (MU)	Total from April 25 to March 26				Total from April 25 to March 26			
				Fixed Cost (Cr)	Energy Cost (Cr)	Misc Cost (Cr)	Total (Cr)	Fixed Cost (Rs/kWh)	Energy Cost (Rs/kWh)	Misc Cost (Rs/kWh)	Total (Rs/kWh)
A	<b>Stations injecting at CTU</b>										
1	FSTPP I & II	54.36	562.10	131.29	193.66	15.50	340.45	2.34	3.45	0.28	6.06
2	FSTPP III	43.31	190.58	52.57	64.46	3.33	120.36	2.76	3.38	0.17	6.32
3	KHSTPP I	27.82	117.12	19.79	36.94	2.48	59.20	1.69	3.15	0.21	5.05
4	KHSTPP II	34.38	225.71	21.29	66.88	0.19	88.37	0.94	2.96	0.01	3.92
5	Barh Stage I	620.56	2289.27	679.49	704.46	-0.13	1383.82	2.97	3.08	0.00	6.04
7	Barh Stage II	613.31	2645.77	792.59	786.13	-0.46	1578.25	3.00	2.97	0.00	5.97
8	Nabinagar (BRBCL)	54.00	239.34	77.50	73.34	5.02	155.87	3.24	3.06	0.21	6.51
10	Talcher Stage I	223.62	1550.59	138.60	270.57	9.50	418.67	0.89	1.74	0.06	2.70
11	KBUNL Stage II	146.90	650.67	278.02	202.52	6.20	486.75	4.27	3.11	0.10	7.48
12	NPGCL	866.97	5205.03	1309.03	1762.47	2.59	3074.09	2.51	3.39	0.00	5.91
13	NORTH KARANPURA	480.84	2918.86	488.40	598.84	-0.31	1086.93	1.67	2.05	0.00	3.72
16	Darlipali STPS	174.65	1119.06	210.89	122.18	0.27	333.34	1.88	1.09	0.00	2.98

S.No	Plant Name	SBPDCL Share (MW)	SBPDCL Purchase unit (MU)	Total from April 25 to March 26				Total from April 25 to March 26			
				Fixed Cost (Cr)	Energy Cost (Cr)	Misc Cost (Cr)	Total (Cr)	Fixed Cost (Rs/kWh)	Energy Cost (Rs/kWh)	Misc Cost (Rs/kWh)	Total (Rs/kWh)
19	Chuka	50.28	260.72	0.00	79.26	0.00	79.26	0.00	3.04	0.00	3.04
20	Rangit	12.43	73.07	13.81	14.71	0.01	28.53	1.89	2.01	0.00	3.90
21	Tala	140.45	360.00	0.00	81.72	0.00	81.72	0.00	2.27	0.00	2.27
22	Teesta	57.78	0.00	0.00	0.00	0.00	0.00				
23	Mangdechu	153.64	663.05	0.00	305.67	0.00	305.67	0.00	4.61	0.00	4.61
24	Kurichu	1.84	2.87	0.00	0.66	0.00	0.66	0.00	2.28	0.00	2.28
25	Punatsangchu-II Bhutan	173.68	483.73	0.00	246.70	0.00	246.70	0.00	5.10	0.00	5.10
<b>B</b>	<b>Stations injecting at STU</b>										
1	BSPHC	29.32	12.79	0.00	3.18	0.00	3.18	0.00	2.49	0.00	2.49
3	BTPS Stage II	270.00	1626.62	359.54	496.71	0.17	856.42	2.21	3.05	0.00	5.27
4	Buxar TPP U1	356.40	1117.69	199.04	236.95	0.00	435.99	1.78	2.12	0.00	3.90
<b>C</b>	<b>IPPs</b>										
1	GMR	140.40	941.53	185.32	120.19	42.32	347.83	1.97	1.28	0.45	3.69

S.No	Plant Name	SBPDCL Share (MW)	SBPDCL Purchase unit (MU)	Total from April 25 to March 26				Total from April 25 to March 26			
				Fixed Cost (Cr)	Energy Cost (Cr)	Misc Cost (Cr)	Total (Cr)	Fixed Cost (Rs/kWh)	Energy Cost (Rs/kWh)	Misc Cost (Rs/kWh)	Total (Rs/kWh)
2	JITPL	123.12	873.26	279.25	100.35	- 22.76	356.84	3.20	1.15	-0.26	4.09
D	<b>Renewables</b>										
1	M/s Sunmark Energy Projects Limited (Formerly MBCEL)	5.40	8.29	0.00	5.82	0.00	5.82	0.00	7.02	0.00	7.02
2	M/s Response renewable Energy Ltd, Kolkata.	5.40	9.21	0.00	6.47	0.00	6.47	0.00	7.02	0.00	7.02
3	M/s Avantika Contractors Ltd., Hyderabad	2.70	4.01	0.00	3.08	0.00	3.08	0.00	7.69	0.00	7.69
4	M/s Glatt Solutions Pvt. Ltd, Kolkata.	1.62	2.66	0.00	1.87	0.00	1.87	0.00	7.02	0.00	7.02
5	Alfa Infraprop Pvt. Ltd.	10.80	15.91	0.00	12.52	0.00	12.52	0.00	7.87	0.00	7.87
6	Udipta Energy & Equipment Pvt. Ltd.	2.70	3.89	0.00	3.10	0.00	3.10	0.00	7.98	0.00	7.98
7	Azure Power India Pvt. Ltd.	5.40	6.53	0.00	5.48	0.00	5.48	0.00	8.39	0.00	8.39
8	Welspun Renewables Project - I	8.10	10.10	0.00	8.79	0.00	8.79	0.00	8.70	0.00	8.70
9	Welspun Renewables Project - II	8.10	12.02	0.00	10.39	0.00	10.39	0.00	8.64	0.00	8.64
10	Welspun Renewables Project - III	5.40	10.05	0.00	8.61	0.00	8.61	0.00	8.56	0.00	8.56
11	Acme Cleantech Project (Nalanda)	8.10	10.82	0.00	9.45	0.00	9.45	0.00	8.73	0.00	8.73
12	Acme Cleantech Project (Magadh)	5.40	10.08	0.00	8.80	0.00	8.80	0.00	8.73	0.00	8.73

S.No	Plant Name	SBPDCL Share (MW)	SBPDCL Purchase unit (MU)	Total from April 25 to March 26				Total from April 25 to March 26			
				Fixed Cost (Cr)	Energy Cost (Cr)	Misc Cost (Cr)	Total (Cr)	Fixed Cost (Rs/kWh)	Energy Cost (Rs/kWh)	Misc Cost (Rs/kWh)	Total (Rs/kWh)
13	SECI (Focal)	5.40	9.87	0.00	5.87	0.00	5.87	0.00	5.95	0.00	5.95
14	Acme Phalodi	135.00	249.11	0.00	50.97	0.00	50.97	0.00	2.05	0.00	2.05
15	Acme raiser	135.00	274.89	0.00	69.00	0.00	69.00	0.00	2.51	0.00	2.51
16	Acme dhaulpur powertech pvt. ltd.	81.00	150.36	0.00	37.74	0.00	37.74	0.00	2.51	0.00	2.51
17	SECI Phase-III (Renew Sunwaves)	162.00	353.18	0.00	92.53	0.00	92.53	0.00	2.62	0.00	2.62
18	SB Energy Six Pvt. Ltd. (NTPC)	162.00	394.59	0.00	105.36	0.00	105.36	0.00	2.67	0.00	2.67
19	GRT Jewellers (SECI-V)	81.00	182.90	0.81	47.55	0.00	48.36	0.04	2.60	0.00	2.64
20	PTC (MYTRAH VAYU SABARMATI PRIVATE LIMITED)	27.00	87.21	0.00	30.76	0.00	30.76	0.00	3.53	0.00	3.53
21	PTC (OSTRO KUTCH WIND PRIVATE LIMITED)	27.00	83.45	0.00	29.46	0.00	29.46	0.00	3.53	0.00	3.53
22	PTC (GREEN INFRA RENEWABLE ENERGY LIMITED)	27.00	92.26	0.00	32.58	0.00	32.58	0.00	3.53	0.00	3.53
23	SECI (GREENKO SIRONJ WIND POWER PVT. LTD.)	54.00	173.72	0.00	47.08	0.00	47.08	0.00	2.71	0.00	2.71
24	Avada (BREDA)	1.13	1.66	0.00	0.69	0.00	0.69	0.00	4.15	0.00	4.15
25	SECI Green Infra	54.00	145.22	0.00	36.45	0.00	36.45	0.00	2.51	0.00	2.51
26	Alfanar	27.00	82.71	0.00	20.84	0.00	20.84	0.00	2.52	0.00	2.52

S.No	Plant Name	SBPDCL Share (MW)	SBPDCL Purchase unit (MU)	Total from April 25 to March 26				Total from April 25 to March 26			
				Fixed Cost (Cr)	Energy Cost (Cr)	Misc Cost (Cr)	Total (Cr)	Fixed Cost (Rs/kWh)	Energy Cost (Rs/kWh)	Misc Cost (Rs/kWh)	Total (Rs/kWh)
27	SECI (Vivid Solaire Energy Pvt. Ltd.)	27.11	57.47	0.00	30.10	0.00	30.10	0.00	5.24	0.00	5.24
28	Ostro Kannad	107.73	321.65	0.00	92.96	0.00	92.96	0.00	2.89	0.00	2.89
29	Morjar Windfarm	26.73	65.28	0.00	18.87	0.00	18.87	0.00	2.89	0.00	2.89
30	Adani solar P-1	97.20	195.79	0.00	53.26	0.00	53.26	0.00	2.72	0.00	2.72
31	Adani solar P-2	81.00	164.67	0.00	44.79	0.00	44.79	0.00	2.72	0.00	2.72
32	Avada (BREDA) Banka	27.00	48.60	0.00	15.11	0.00	15.11	0.00	3.11	0.00	3.11
33	Siddhashram Rice Mill Cluster Pvt ltd	0.54	0.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Hasanpur Sugar Mill, Dalsinghsarai	5.40	8.66	0.00	6.26	0.00	6.26	0.00	7.23	0.00	7.23
35	Hari Nagar Sugar Mills, Hari Nagar, West Champaran	7.83	16.94	0.00	10.33	0.00	10.33	0.00	6.10	0.00	6.10
36	Riga Sugar Company Ltd.	1.62	2.03	0.00	0.17	0.00	0.17	0.00	0.82	0.00	0.82
37	Bihar Distillers & Bottlers Pvt ltd	5.08	14.58	0.00	10.95	-0.01	10.95	0.00	7.51	0.00	7.51
38	Tirupati Sugar		6.40	0.00	4.53	0.00	4.53	0.00	7.07	0.00	7.07
39	Canal Bank Solar, Bikram		1.04	0.00	0.32	0.00	0.32	0.00	3.10	0.00	3.10
40	Phulwaria Dam Solar		1.43	0.00	0.55	0.00	0.55	0.00	3.87	0.00	3.87

S.No	Plant Name	SBPDCL Share (MW)	SBPDCL Purchase unit (MU)	Total from April 25 to March 26				Total from April 25 to March 26			
				Fixed Cost (Cr)	Energy Cost (Cr)	Misc Cost (Cr)	Total (Cr)	Fixed Cost (Rs/kWh)	Energy Cost (Rs/kWh)	Misc Cost (Rs/kWh)	Total (Rs/kWh)
43.a	Greenko Energy Pvt. Ltd. (SECI Hybrid) Solar		62.05	0.00	18.31	0.00	18.31	0.00	2.95	0.00	2.95
43.b	Greenko Energy Pvt. Ltd. (SECI Hybrid) PSP		40.82	0.00	25.27	0.00	25.27	0.00	6.19	0.00	6.19
44.a	Kajra Phase I Solar		54.67	0.00	21.48	0.00	21.48	0.00	3.93	0.00	3.93
44.b	Kajra Phase I BESS		11.77	0.00	4.62	0.00	4.62	0.00	3.93	0.00	3.93
			0.00								
			0.00								
<b>E</b>	<b>Others</b>		0.00								
1	PTC Short	12.07	14.17	0.00	14.62	0.00	14.62	0.00	10.31	0.00	10.31
2	Power Exchange	466.83	548.01	0.00	493.96	0.00	493.96	0.00	9.01	0.00	9.01
3	NLC India Limited	21.09	24.76	0.00	11.62	0.00	11.62	0.00	4.69	0.00	4.69
4	NLC TAMILNADU POWER LIMITED	20.17	23.67	0.00	14.25	0.00	14.25	0.00	6.02	0.00	6.02
5	NPCIL	19.46	22.85	0.00	9.30	0.00	9.30	0.00	4.07	0.00	4.07
6	NTPC Limited	21.70	25.47	0.00	12.31	0.00	12.31	0.00	4.83	0.00	4.83
7	UI DSM	151.12	177.40	0.00	229.18	0.00	229.18	0.00	12.92	0.00	12.92
8	NEA	106.37	124.87	0.00	68.68	0.00	68.68	0.00	5.50	0.00	5.50
	<b>Net Total</b>	7104	<b>28550</b>				<b>13773</b>				<b>4.82</b>



4.8.11. The Petitioner humbly requests the Hon'ble Commission to approve the above-mentioned revised power purchase cost for the utility for FY 2025-26.

#### 4.9. Transmission Charges

4.9.1. It is submitted that the Petitioner has to pay transmission charges to POWERGRID, BSPTCL, BGCL for use of transmission facilities. Further, the Petitioner has to pay charges to POSOCO and SLDC. The Petitioner has considered no escalation on Transmission charges from actual 5 months payable amount. Actual 5-month charges are converted for rest 7 month on pro-rata basis.

4.9.2. We request the Hon'ble Commission to approve the transmission and related charges for inter-state as well as intra-state transmission transactions for FY 2025-26 as per the below given table –

*Table 56: Transmission charges for APR FY 2025-26 (in INR Crore)*

Particular	Charges
SLDC	15.06
BGCL	175.02
BSPTCL	835.43
POSOCO	0.18
PGCIL	870.61
TGNA	75.75
<b>Transmission and Other Charges</b>	<b>1,972.06</b>

#### 4.10. Capital Investment Plan, Capitalization and Funding

4.10.1. As per BERC (Multi Year Distribution Tariff) Regulations 2024, the Distribution Licensee must file a Business Plan which shall comprise of detailed capital investment plan, financing plan and physical targets. Relevant extract of the Distribution MYT Regulations 2024 is as follows:

*5.1 The Distribution Licensee shall file a Business Plan, for the Control Period by a Petition in accordance with BERC (Conduct of Business) Regulations, 2005 and its amendments from time to time, by 15th September of the year prior to the commencement of the Control Period...*

*5.2 Such Business Plan shall comprise but not limited to detailed category/sub-category-wise sales and demand projections, power procurement plan, capital investment plan, financing plan and physical targets...*

*5.3 The Distribution Licensee shall make assessment of infrastructure requirement and prepare capital investment plan in accordance with BERC (Procedure for Filing Capital Investment and Capitalization Plan) Regulations, 2018 that will spill into the year(s) under review and new projects that will commence and may be completed within or beyond the tariff period...*

- 4.10.2.** During the Tariff Petition filed by the Petitioner for Truing up of FY 2020-21, APR of FY 2021-22 and ARR of FY 2022-23, the Petitioner didn't submit any projections for the control period 2022-23 to 2024-25 as the said projections for the control period to be submitted post approval under the Revamped Distribution Sector Scheme (RDSS) by the Monitoring Committee as it will form the core of total plan for creation of infrastructure both for AT&C loss reduction and supplying quality, reliable 24x7 power to the consumers.
- 4.10.3.** Therefore, a separate CAPEX Petition was filed by the Petitioner (Case No. 26/2022- NBPDC and 27/2022- SBPDCL) for approval of schemes- Reconductoring, Mukhyamantri Krishi Vidyut Sambandh Yojana (MKVYS), Smart Metering, and RDSS. The CAPEX petition formed the basis for approval of capex and capitalization for the Tariff Petition filed by the Petitioner on 15th November 2024 for Truing up of FY 2023-24, APR of 2024-25.
- 4.10.4.** The Hon'ble Commission vide Order dt. April 28, 2023, in Case No. 26/2022 and 27/2022 has pronounced the final Order in the matter of approval of Capital Expenditure and Capitalization Plan for the MYT Control Period FY 2022-23 to FY 2024-25 which granted in-principal approval for implementation of the CAPEX Plan as per the cost estimate, investment schedule and time schedule. Therefore, the Hon'ble Commission allowed the impact of the CAPEX to be filed during the True-Up of FY 2022-23 to FY 2024-25. Furthermore, the Hon'ble Commission in its order dated 23<sup>rd</sup> March 2023 for True up for FY 2021-22, APR for FY 2022-23, ARR for FY 2023-24 had approved CPAEX and Capitalization for FY 2023 -24.
- 4.10.5.** As per the Regulatory framework, the Petitioner has filed the Petition for Truing up of FY 2023-24, APR of FY 2024-25 and MYT for FY 2025-26 to FY 2027-28 by November 15, 2024, wherein the impact of actual CAPEX incurred in FY 2023-24 to be filed.
- 4.10.6.** Furthermore, a separate CAPEX Petition was filed by the Petitioner (Case No. 41/2025- SBPDCL) for approval of schemes- Reconductoring, Mukhyamantri Krishi Vidyut Sambandh Yojana (MKVYS), Smart Metering, and RDSS. The CAPEX petition formed the basis for approval of capex and capitalization for the Tariff Petition filed by the Petitioner on 15th November 2025 for Truing up of FY 2024-25, APR of 2025-26 and ARR of FY 2026-27.
- 4.10.7.** In view of the above, the Petitioner submits that it has estimated Capex, Capitalization and funding considering the capital expenditure and investments to be done as per the recent developments and keeping in mind the targets to be achieved for capitalisation under various schemes during the year of APR. In line with the above, the Petitioner has computed the capitalization of investment during FY 2025-26.
- 4.10.8.** The opening figures of CWIP, Gross Fixed Assets, Grants, etc. are as per the closing balances claimed in truing up for FY 2024-25.
- 4.10.9.** The below table represents the capitalization plan for the Petitioner

*Table 57 Capitalization plan for FY 2025-26 (in INR Crore)*

S. N	Name of scheme / Project	Capitalization during the year FY 2025-26
1	BRGF	92.77
2	R-APDRP	0.00
3	NABARD Phase VIII	0.00
4	NABARD Phase XI	0.00
5	MP/CM LAD	0.00
6	Deposit Scheme	0.00
7	ADB	0.00
8	ACA State Plan	0.00
9	Burnt DTR State Plan	0.00
	MKVSYS (in line with CAPEX petition Case 41/2025)	69.47
11	State Plan -Others	205.75
a	MKVSYS (Mukhyamantri Krishi Vidyut Sambandh Yojna Phase-I)	
b	MKVSYS(Mukhyamantri Krishi Vidyut Sambandh Yojna Phase-II)	
c	Construction of 01 no. PSS 1. Pali LOA NO. – 681 & 682 DT. 05.07.2023.	2.14
d	Construction of 06 no. GIS PSS 1.Chandrabiha colony 2. Kothma 3. Gola road T Point 4.Karpuri Sadan 5.Tarhari 6. Vijay Nagar LOA 1195 & 1196 Dt.16.03.23	94.65
e	Construction of 03 no. PSS 1.Akhtiyarpur 2.Budhaul 3. Gurupa 34 &35 DT. 03.01.2024.	26.05
f	GIS BASED PSS IN SUPERGRID CAMPUS, BIHARSARIF LOA 392-393 dt.15.03.24	59.83
g	Construction of 1 no PSS M/S Rudranee Infrastructure Ltd. Damoarpur Baldha block Nagarnausa Dist. nalanda) as per LOA NO. –2120 & 2121 DT. 09.12.2024.	23.07

S. N	Name of scheme / Project	Capitalization during the year FY 2025-26
h	Augmentation 57 no. Power Tr and additional 23 no. PTR. LOA 2307-2308 dt.31.12.24 (considered in Augmentation of PTR ( 5 MVA to 10 MVA )	
i	Construction of 05 no. GIS PSS 02 no PSS M/s Lumino Industries Pvt. Ltd. NOA 720 & 721 Dt.11.03.25 NIT no. 114/PR/SBPDCI/2024.	
j	7 No. 33 KV line with 2 no. bay (AKS NOA 169-170 dt.30.01.2024)	
k	3 No. 33 KV line with 2 no. bay (AKS NOA 203-204 dt.06.02.2024)	
l	9 No. 33 KV line with 2 no. bay ((M/s Gawar Constrution) NOA 920-921 dt.30.01.2024)	
m	3 No. 33 KV line with 2 no. bay (KKC NOA 384-385 dt.15.03.2024)	
n	02 NEW 33KV LINE FROM 1.DIGHA NEW GSS to Rajapur PSS 2. DIGHA OLD GSS TO LIDS ASHIAN PSS (M/s KKC NOA 388-389)	
o	04 NEW 33KV LINE 873-874 dt.01.07.24 Ram sagar cont.	
p	04 NEW 33KV LINE NOA 390-391 dt. 15.03.24 (M/s KKC)	
q	04 NEW 33KV LINE NOA 386-387 dt. 15.03.24 (M/s KKC)	
r	10 No. 33 KV line with 4 no. bay Sugs Lloyd Ltd. NOA 1983-1984 dt 26.11.2024 Patna Circle	
s	41 No. 33 KV line	
t	Reconductoring of 78 no. 33 KV line	0.00
u	16 No. 33 KV line (Bhagalpur)	

S. N	Name of scheme / Project	Capitalization during the year FY 2025-26
v	2 no. new line Munger (Jamui GSS to Mananpur & Near Ashokdham Toapping point to Ptatapur PSS)	
A	Ongoing Schemes	367.99
	Reconductoring (in line with CAPEX petition Case 41/2025)	191.28
13	IPDS	0.00
B	New Schemes (IPDS & others)	191.28
14	RGGVY	
C	RGGVY	0.00
15	DDUGJY	0.00
16	APL Connection	0.00
17	RDSS	1986.01
	IT OT (RDSS)	42.00
18	Smart Metering	1052.43
D	New Schemes (RDSS & others)	3080.44
a	Total Nos. of 33 kV line (137 Nos.)	270.00
b	MKVYS-II (1.90 Lakhs AG connection with infra)	160.00
c	Construction of 62 nos. new 33KV line (part of a)	
d	Reconductoring of 78 no. of 33 kv lines	70.00
e	Augmentation of PTR ( 5 MVA to 10 MVA )	120.00
f	Additional/ Augmentation of 5 & 10MVA PTR under State Plan)	
g	5 MVA PTR	9.68
h	10 MVA PTR	48.50
i	Proposal prepared to overcome the constraint in distribution networks	
j	33KV NEW Line Wolf Conductor on rail Pole	0.00

S. N	Name of scheme / Project	Capitalization during the year FY 2025-26
k	33KV XLPE 400 Sqmm. UG Cable for Existing Railway crossing	0.00
l	33KV Bay (merged with 33KV NEW Line Wolf Conductor on rail Pole)	
m	11KV Line ( on Rail/Joist Pole)	5.61
n	11KV Line (on 9mtr. PSC Pole)	6.98
o	11KV XLPE 300 Sqmm. UG Cable	8.06
p	11KV Bay (merged with 11KV XLPE 300 Sqmm. UG Cable)	
q	33KV Reconductoring Line with Wolf Conductor on rail Pole	0.00
r	R&M of 11KV Line	132.25
	PSS New (50 Nos.)	0.00
	29 Nos New 33/11 KV 2x10 MVA Power Sub Stations with associated 33 KV & 11 KV Lines (RDSS)	52.90
s	43 Nos New 33/11 KV 2x10 MVA Power Sub Stations with associated 33 KV & 11 KV Lines (RDSS)	82.66
t	Grid Connectivity off grid to on grid (RDSS) - (On Grid Electrification of 21644 Nos Households of Rohtas and Kaimur District and On Grid Electrification of 2062 Nos Households of Jamui, Munger, Banka, Nawada and Lakhisarai Districts)	25.11
u	New Service connection (Infrastructure)	68.00
v	SCADA , DMS, OMS	0.00
w	SCADA, DMS, OMS-DR Centre	0.00
x	SS digitalization	0.00
y	NON IT SCADA	0.00

S. N	Name of scheme / Project	Capitalization during the year FY 2025-26
z	System Augmentation and modernization (in PESU -Patna town area) (RDSS)	49.28
aa	IT Hardware	3.43
ab	Software/Antivirus	1.34
ac	Network Analysis Software	21.09
ad	RMS	59.00
ae	Integrated Omni-Channel CRM for customer complaint handling activities	
af	CRM tool implementation	4.37
ag	Supply of software licensees, comprising of om etcni channel CRM, Fault management	5.00
E	New Schemes started in 2024	1203.25
F	Grand Total (A+B+C+D)	4842.96
19	Own Sources	0.00
<b>G</b>	<b>Total</b>	<b>4842.96</b>

4.10.10. The Hon'ble Commission is requested to consider the aforesaid capitalization plan as estimated for FY 2025-26.

4.10.11.

*Table 58 CWIP, Capitalization for FY 2025-26 (in INR Crore)*

Sl. No.	Particulars	Projected for FY 2025-26 (RE)
1	Opening CWIP	3279.17
2	New Investment	4186.32
3	Less Capitalization	4842.96
(a)	CWIP Capitalization	3874.37
(b)	New Investment Capitalization	968.59
4	<b>Closing CWIP (1+2-3)</b>	<b>2622.53</b>

#### 4.11. Gross Fixed Assets

4.11.1. The Petitioner hereby submits the computation of Gross Fixed Assets considering the opening fixed assets, capitalization as per the new schemes in FY 2024-25.

- 4.11.2. Majority of the projects coming to an end in FY 2024-25 like IPDS, DDUGJY etc., huge Capitalization is planned in FY 2024-25.
- 4.11.3. The table below demonstrates the Asset addition planned in FY 2025-26 and closing balance of Gross Fixed Assets as on FY 2025-26.

*Table 59: Summary GFA for FY 2025-26 (in INR Crore)*

Assets group	GFA at the beginning of FY 2025-26 (RE)	Addition during FY 2025-26 (RE)	GFA at the end of FY 2025-26 (RE)
Land and land rights	1,546.87	327.76	1,874.63
Buildings	346.06	79.28	425.33
Hydraulic works	1.46	0.32	1.78
Other civil works	120.24	27.18	147.42
Plant and Machinery	4,189.77	939.48	5,129.25
Lines and cable network	14,608.85	3,276.98	17,885.83
Vehicles	1.32	0.29	1.61
Furniture and Fixtures	9.34	2.16	11.50
Office equipment	218.58	49.83	268.41
Smart metering	369.93	124.07	494.00
Others, if any	60.59	15.62	76.21
<b>GRAND TOTAL</b>	<b>21,473.01</b>	<b>4,842.96</b>	<b>26,315.97</b>

- 4.11.4. The funding of GFA is done through equity, Loan and grants. The Hon'ble Commission is requested to approve the GFA as determined by the Petitioner for FY 2025-26.

#### 4.12. Depreciation on Gross Fixed Assets

- 4.12.1. As per regulation 23 of Bihar Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2024 the Petitioner has estimated the depreciation on the Gross Fixed assets reduced by grants. The Petitioner has calculated depreciation on GFA based on the Capitalization plan for FY 2025-26.
- 4.12.2. The Petitioner would like to clarify that while claiming the depreciation the value of Land and addition thereon is reduced from the opening value and additions during the year.
- 4.12.3. As per the standard practice, the Petitioner shall not be allowed any depreciation on account of assets that has been capitalized through grants. Therefore, the Petitioner has reduced the Depreciation on the assets, which were added through grants.
- 4.12.4. Below is the table representing the calculations for claiming depreciation for FY 2025-26.

*Table 60: Depreciation on GFA for APR (in INR Crore)*

Sr. No	Particulars	FY 2025-26 (RE)
1	Gross fixed assets of the beginning of the year (excl. land)	19,926.14

Sr. No	Particulars	FY 2025-26 (RE)
2	Additions during the year	4,515.20
3	IDC	-
4	Adjustment for assets sold/ discarded etc.	-
5	Closing GFA	24,441.34
<b>6</b>	<b>Average GFA</b>	<b>22,183.74</b>
7	Weighted Average Rate of Depreciation	4.29%
<b>8</b>	<b>Depreciation for the year (incl. grant also)</b>	<b>951.70</b>
9	Opening grants	7,721.67
10	Grants during the year	1,116.25
11	Adjustment for assets sold/discarded etc	-
12	Total Grants	8,837.92
<b>13</b>	<b>Average Grants</b>	<b>8,279.79</b>
14	Weighted Average rate of Depreciation (on grant)	5.73%
<b>15</b>	<b>Depreciation for GFA on Grants</b>	<b>474.74</b>
<b>16</b>	<b>Net Depreciation of GFA on loans (8-15)</b>	<b>476.96</b>

4.12.5. Therefore, in the light of the above facts and calculations, it is requested to the Hon'ble Commission to approve the above given figure towards depreciation on Fixed Assets for FY 2025-26.

#### 4.13. Operation & Maintenance (O&M) Expenses

4.13.1. As per regulation 22 of BERC (Multi Year Distribution Tariff) Regulations, 2024, O&M expenses comprise of Repair and maintenance expenses, Administrative & General expenses and employee expenses. In the below paragraphs the Petitioner would like to submit the estimated expenses on account of O&M for FY 2025-26 along with the reasoning and basis of projections.

4.13.1.1. **Employee Expenses:** The Hon'ble Commission, in terms of regulation 22 of BERC (Multi Year Distribution Tariff) Regulations 2024, had determined norms for computation of Employee cost for the upcoming control period of FY 2025-26 to FY 2027-28.

4.13.1.2. The Commission has computed the employee norm and employee expenses for the control period as given in the table below:

#### Employee expense norm approved for NBPDC & SBPDCL in TO dated 28.03.2025

Particulars	Base employee expense norm for NBPDC	Base employee expense norm for SBPDCL
No. of personnel per substation	5.6953	8.0898

No. of personnel per 1000 consumers	0.0522	0.1239
Annual expenses per personnel (Rs. Crore)	0.1120	0.1224

Regulation 22.1 specify employee cost shall be computed as per the approved norm escalated by consumer price index (CPI) The CPI inflation shall be considered based on the average increase in CPI for immediately preceding three years i.e. FY 2022-23, FY 2023-24, FY 2024-25 and base year of FY 2021-22. The average CPI inflationary increase is computed as given below:

Particulars	2021-22	2022-23	2023-24	2024-25
Average CPI index points for FY	356.06	377.62	397.20	410.6
Increase in CPI index over the previous year		6.05%	5.19%	3.38%
Average CPI inflationary increase in past 3 years.	<b>4.87%</b>			

Accordingly, the employee cost computed for FY 2025-26 is shown in the table below:

*Table 61: Employee expenses (in INR Crore) for FY 2025-26*

Sr.No	Particulars	Norms approved for Control Period 25-26 to 27-28	Approved in ARR	FY 2025-26 (RE)
	<b>Particulars</b>			
	Average annual CPI index		5.46%	4.87%
	Norms-Number of personnel per 1000 consumers (15%)	0.1239	0.1239	0.12390
	Norms-Number of personal per substation (85%)	8.0898	8.08980	8.08980
	No. of consumers (1000)		8257	8445
	No of substations		635	630
1	Annual expenses per personnel (Rs. Cr)	0.1224	0.1290	0.1284
(i)	Employee cost per 1000 consumers		138.53	134.32
(ii)	Employee cost per substation		662.81	654.23
2	Total Employee cost		<b>801.34</b>	<b>788.55</b>

4.13.1.3. The Hon'ble Commission is therefore requested to approve the employee expenses for FY 2025-26.

4.13.1.4. **Repair and maintenance expenses:** Regulation 22.2 of BERC (Multi Year Distribution Tariff) Regulations 2024, specify R&M expenses as percentage (as per the norm determined) of Gross Fixed Assets excluding land cost for the year.

4.13.1.5. The Hon'ble Commission had determined the R&M norm i.e 'K' factor at 0.99% for NBPDCCL and 1.61% for SBPDCL for the MYT control period of FY 2024-25 to FY 2027-28 in the Tariff Order dated 28.03.2025. The detailed computation of R&M expenses for the FY 2025-26 is shown below:

*Table 62: R&M Expenses for APR (in INR Crore)*

Sr.No	Particulars	FY 2025-26	
		Approved in ARR	Actual in RE
1	Opening GFA		21473.01
2	Opening Land Cost		1546.87
3	Opening GFA exc land cost	17852.31	19,926.14
4	K Factor	1.61%	1.61%
5	<b>R&amp;M Expense</b>	<b>287.94</b>	<b>320.81</b>

4.13.1.6. Therefore, it is requested to the Hon'ble Commission to approve INR 320.81 Crore towards expenses against R&M as claimed by the Petitioner.

**4.13.2. Administrative and General Expenses:**

4.13.2.1. The Commission, in terms of regulation 22 of BERC (Multi Year Distribution Tariff) Regulations 2024, had determined A&G norm for the MYT control period of FY 2025-26 to FY 2027-28 in the Tariff Order dated 28.03.2025.

4.13.2.2. The Commission has considered the base value of A&G expense norm per 1000 consumers and A&G expense per employee and annual A&G expenses per 1000 consumers and per employee in the Tariff Order dated 28.03.2025 as detailed in the table below:

**A&G expense norm approved for NBPDCCL & SBPDCL in TO dated 28.03.2025**

Particulars	Base A&G expense norm for NBPDCCL	Base A&G expense norm for SBPDCL
Norms-A&G expenses per 1000 consumers	0.34794	0.82578
Annual expenses per 1000 consumers (Rs. Cr)	0.00478	0.00794
Annual A&G expenses per employee (Rs. Crore)	0.01687	0.01193

4.13.2.3. Regulation 22.3 specifies A&G expenses shall be computed as per the approved norm escalated by wholesale price index (WPI). The WPI inflation shall be considered based on the average increase in WPI for immediately preceding three years. The WPI inflationary increase for FY 2025-26 is computed as given below:

**WPI inflationary increase for FY 2025-26**

Years	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Average WPI index points for FY	139.41	152.38	151.42	154.86
Increase in WPI index over previous year		9.30%	-0.63%	2.27%
Average WPI inflationary increase	<b>3.65%</b>			

4.13.2.4. Accordingly, the A&G computed for 2025-26 (APR), is shown in the table below:

*Table 63: A&G expenses (in INR Crore)*

Sr.No	Particulars	Base Norms approved for Control Period 25-26 to 27-28	Approved in ARR	FY 2025-26 (RE)
1	Average annual WPI CPI index		7.23%	3.65%
2	Norms-Nos. of employees per 1000 consumers	0.82578	0.8258	0.8258
3	No. of consumers (1000)		7958	8445
4	No of employees		6754	6912
5	Annual expenses per 1000 consumers (Rs. Cr) (45%)	0.00794	0.00852	0.00823
6	Annual expenses per employee (Rs. Cr) (55%)	0.01193	0.01279	0.01237
7	A&G cost for 1000 consumers		67.77	69.50
8	A&G cost for employee		86.38	85.47
9	<b>Grand Total</b>		<b>154.15</b>	<b>154.97</b>
10	Rent Charges for Smart Prepaid Meter		136.59	369.98
11	<b>Net Total A&amp;G cost</b>		<b>290.74</b>	<b>524.95</b>

4.13.2.5. In addition to the normative A&G expense of Rs. 154.97 Crore as computed above, the petitioner has additionally claimed rental charges for smart prepaid meter installed under Phase-I, II and III to the extent of Rs. 369.98 crores based on monthly rental per meter, consideration of meter installed and

capex consideration under case no. 32 of 2025. It is worthwhile to mention that the Petitioner has considered the monthly rental of INR 86.23 per meter which is as per the order of the Hon'ble Commission in Case No. 05/2020. These expenses were not taken into account as the time of computation of A&G norm for the MYT control period of FY 2022-23 to FY 2024-25 in the Tariff Order dated 25.03.2022. The detailed calculation for INR 119.91 Crore for Phase-I on account of the rental charge is provided below:

**Phase 1:** The total number of smart meters proposed to be installed under phase 1 is 23,50,000 out which 13,20,000 lakhs belongs to SBPDCL. The total smart meters under Phase 1 are under Opex mode which will be booked under A&G expenses:

Smart Prepaid Meters under A&G expenses	Month	2025-26		
		Meters installed	Monthly Meter Rent	Total A&G cost
Phase I: 23.5 lakhs North 10.30 Lakhs	Op. Balance	1046824	86.23	108.32
	April	12172	86.23	1.15
	May	10760	86.23	0.93
	June	9106	86.23	0.71
	July	11629	86.23	0.80
	August	7690	86.23	0.46
	September	8037	86.23	0.42
	October	55000	86.23	2.37
	November	55000	86.23	1.90
	December	55000	86.23	1.42
	January	55000	86.23	0.95
	February	55000	86.23	0.47
	March	55000	86.23	-
<b>Total</b>		<b>1436218</b>		<b>119.91</b>
<b>Less: Government Budgetary Support</b>				
<b>Net expense</b>		<b>Net expense</b>		<b>119.91</b>

**Phase-II and III:**

- Under phase-II, 36 lakhs of smart prepaid meters are scheduled to be installed across the Bihar by the end of April-2025. In Phase-II smart prepaid meters are scheduled to be installed under hybrid mode i.e., CAPEX + OPEX mode in the ratio of 30:70.

- Under phase-III, 1.12 crores of smart prepaid meters are scheduled to be installed across the Bihar by the end of July-2026. In Phase-III smart prepaid meters are scheduled to be installed under hybrid mode i.e., CAPEX + OPEX mode in the ratio of 30:70.
- The Petitioner's has already submitted the Detailed Petition as Case No. 34 of 2025 for "Approval of OPEX along with revised CAPEX for Smart Metering Project under Phase –II & III recoverable through ARR and truing up exercise for which order has been reserved by Hon'ble Commission. Accordingly, the OPEX part for aforesaid petition has been considered same in the instant tariff petition for consideration of monthly rental charges for Phase – II and III for FY 2025-26.

Accordingly, the total rental charges for smart prepaid meter in FY 2025-26 is shown in the table below:

Particulars	Amount (INR Cr)
Rent Charges for Smart Prepaid Meter (Phase -I) 23.5 Lakhs	119.91
Rent Charges for Smart Prepaid Meter (Phase-II) 36 Lakhs- 70% OPEX	78.05
Rent Charges for Smart Prepaid Meter (Phase-III) 1.12 crores- 70% OPEX	172.02
<b>Total Rental Charges</b>	<b>369.98</b>

4.13.2.6. It is requested to the Hon'ble Commission to approve the Administrative and General expenses of INR 524.95 Crore including the rental charges also for FY 2025-26.

**4.13.3. Allocation of Holding Company cost:** As per Schedule 'F', the Holding Company shall handle all issues relating to the subsidiary companies in respect of: -

*"SCHEDULE "F" REORGANISATION OF BSEB & TRANSFER OF PERSONNEL  
Part II COMMON SERVICES  
The Testing Divisions, Training Department at Head-Quarter and all the Departments at the Corporate Head Office like –*

- *General Administration*
- *Accounts and Finance*
- *IT*
- *Stores & Purchase*
- *Transmission/Distribution/Generation*
- *Personnel*
- *Publicity*
- *Legal*
- *Vigilance and Security*
- *Commercial*
- *Planning*
- *Civil Engineering*
- *Transmission (O&M)*
- *Rural Electrification*

*Shall constitute "Common Services" which shall continue to provide services to all successor entities during the Interregnum period, until issue of further transfer notifications allocating the employees to respective companies."*

4.13.3.1. The Petitioner is claiming the holding company expenses taking the expenses incurred in FY 2024-25 as the same and escalating it by 7.22% (WPI CPI index for FY 2024-25) for projecting for Annual performance review of FY 2025-26. The below table represents the allocation of Holding Company cost towards the Petitioner for FY 2025-26 :

*Table 64: Allocation of Holding Company Cost for FY 2025-26 (in INR Crore)*

Particulars	FY 2025-26 (RE)
Holding company expenses considered for FY 2024-25	25.75
Escalation % considered	7.22%
Increase considered	1.86
<b>Total</b>	<b>27.61</b>

4.13.3.2. Therefore, the Petitioner requests the Hon'ble Commission to approve INR 27.61 Crore towards holding company expenses for FY 2025-26.

**4.13.4. Summary of O&M Expenses:** The below table summarizes the O&M expenses estimated by the Petitioner for FY 2025-26

*Table 65: Summary of O&M Expenses for APR (in INR Crore)*

Particulars	Approved for FY 2025-26	FY 2025-26 (RE)
Employee Cost	801.33	788.55
R&M Expense	287.94	320.81
A&G Expenses (normative)	154.15	154.97
Rental for smart meter	136.59	369.98
Holding Company Expenses	38.62	27.61
<b>Total O&amp;M Cost</b>	<b>1418.64</b>	<b>1661.91</b>

#### 4.14. Interest on Normative Debt

4.14.1. The Petitioner has calculated normative interest on loans on 70% of the addition in GFA in FY 2024-25.

4.14.2. The interest on normative debt is calculated at the rate of 9.49% i.e., weighted average rate on project Loans. The detailed calculation of the weighted average rate of interest is provided in the table below:

*Table 66: Computation of weighted average rate of interest on project loans (in INR Crore)*

Sr. No	Particulars	Pur pos	Opening balance	Rate of Interest	Addition during the year	Repay ment	Closing balance	Amount of	Averag e Loan
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		e of loan				during the year		interest paid	
1	REC (RGGVY) Term Loan	Project	89.75	11.00%	-	13.85	75.90	9.06	82.82
2	REC (R-APDRP) Term Loan	Project	218.80	10.40%	-	34.93	183.87	19.72	201.34
3	PFC (R-APDRP) Term Loan	Project	102.35	9.00%	-	11.91	90.44	15.80	96.40
4	REC (IPDS) Term Loan	Project	314.20	10.19%	-	22.25	291.95	29.85	303.07
5	REC (DDUGJY) Term Loan	Project	696.63	10.19%	-	48.66	647.97	66.18	672.30
6	REC (Smart Meter) Term Loan	Project	457.01	8.75%	565.00	-	1,022.01	64.71	739.51
7	State Govt.- Non-Plan Loan	Project Support	194.96	13.00%	22.91	-	217.87	26.85	206.41
8	BSPHCL (ADB) Loan	Project	6.28	13.00%	-	-	6.28	0.82	6.28
9	Canara Bank-VSL	Working Capital	300.00	7.85%	-	-	300.00	23.55	300.00
10	Bank O/D under consortium arrangement (Lead Bank-Canara)	Working Capital	2,755.55	9.00%	808.45	-	3,564.00	284.38	3,159.78
11	REC Short Term Loan-RBPF	Working Capital	250.00	9.50%	500.00	250.00	500.00	47.50	375.00
12	REC- SLTTL	Working Capital	891.91	10.00%	-	159.74	732.17	80.54	812.04
13	PFC- SLTTL	Working Capital	938.24	10.00%	-	134.71	803.53	87.76	870.89
	<b>Total</b>				<b>1,896.36</b>	<b>676.05</b>	<b>8,435.98</b>	<b>756.71</b>	<b>7,825.83</b>

*Table 67: Interest on Normative debt (in INR Crore)*

Calculation for Interest on Loan	Projected for FY 2025-26 (RE)
Opening loan	5,591.81
Addition during the year	2,538.31
Less: Normative repayment	476.96
Closing loan	7,653.16
Average loan	6,622.48
Actual Weighted Average Rate of Interest	9.49%
<b>Amount of Interest on Loan</b>	<b>628.18</b>

**4.14.3.** Therefore, the Petitioner requests the Hon'ble Commission to approve interest on normative debt at INR 628.18 Crore.

#### **4.15. Other Finance Charges**

**4.15.1.** Other Finance charges include power factor rebate, Interest to suppliers/ contractors, rebate to consumers etc. The finance charges for FY 2025-26 is calculated by escalating the Finance charges for FY 2024-25 by 10%.

**4.15.2.** The below table demonstrates the Finance charges estimated for FY 202:

*Table 68: Other finance charges (in INR Crore)*

Particulars	Projected for FY 2025-26 (RE)
Other Finance Charges for the base year	124.98
Escalation Considered	10%
Escalated Amount	12.50
Finance Charges	<b>137.47</b>

**4.15.3.** The detailed calculation of other finance charge for base year of INR 124.98 Crore is provided in the True-up section of this Petition.

**4.15.4.** Therefore, the Petitioner requests the Hon'ble Commission to approve the finance charges of INR 137.47 Crore for FY 2025-26.

#### **4.16. Interest on Consumer Security Deposit**

**4.16.1.** The Petitioner has taken the opening balance of consumer security deposit actually paid as per the audited financial statements for FY 2024-25.

**4.16.2.** It has been assumed that the additions to the balance of consumer security deposits is as per actual addition in FY 2024-25. Therefore, INR 17.27 Crore is considered as addition in consumer security

deposits for FY 2025-26. The RBI rate is adopted is 6.50% (<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11897&Mode=0>)

- 4.16.3.** The Petitioner has calculated interest on security deposit of INR 55.99 Crore for FY 2024-25 in the true-up section of this petition. Further, interest on security is estimated as INR 56.21 Crore for FY 2025-26.

*Table 69: Interest on consumer security deposit (in INR Crore)*

Particulars	FY 2025-26 (RE)
Opening SD	856.13
Previous year SD	838.87
Addition	17.27
Closing SD	873.40
Avg SD	864.76
RBI Bank rate	6.50%
<b>Interest on SD</b>	<b>56.21</b>

- 4.16.4.** The Petitioner requests Hon'ble Commission to approve the computation of interest on security deposit for FY 2025-26.

**4.17. Interest on Working Capital**

- 4.17.1.** The Petitioner has computed the amount of interest on Working capital for FY 2025-26 as per Regulation 26 of Bihar Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2024.

*"The Distribution Licensee shall be allowed interest on estimated level of working capital for the financial year, computed as follows:*

- a) 45 days equivalent of expected revenue.*
- b) Maintenance spares@40% of R&M expenses for one month:*

*Less:*

- (i) Power purchase cost, transmission charges and load dispatch charges for one month.*
- (ii) Depreciation, return on equity and contribution to contingency reserves equivalent to 45 days.*
- (iii) Amount of security deposits and advance from consumers or Distribution System users, if any, held during the year.*

*Provided that the interest on working capital shall be on normative basis and rate of interest shall be equal to the State Bank one-year Marginal Cost of Funds-based Lending Rate ('MCLR') as of the date on which petition for determination of tariff is filed plus 150 basis points. The rate of interest for the purpose of Truing-up shall be the weighted average MCLR of the concern Financial Year plus 150 basis points.*

*Provided further that interest shall be allowed on consumer security deposits and security deposits from Distribution System users held during the year at the rate as of the date on which*

*petition for determination is filed. The interest allowed shall be subject to true up at weighted average Bank Rate of the concern Financial Year.*

*Provided also that if the State Government is providing resource gap grant and/or direct subsidy to consumers, the working capital shall be reduced by 45 days equivalent of that amount.”*

- 4.17.2.** The Petitioner has not considered any grant against disallowed power purchase for low distribution loss, since the support in terms of OFR by State Govt. is being infused in terms of equity and not in terms of grant.
- 4.17.3.** The interest on working capital is calculated at the rate of 10.38% which is SBI one-year MCLR rate at the date of filing of the Petition plus 150 basis points.
- 4.17.4.** In addition, it is pertinent to note that the Petitioner has taken short term loans from REC and PFC for payment of Power Purchase liability. In addition to it there are other short term loans like bank overdraft etc. on which Petitioner is bearing huge interest burden.
- 4.17.5.** In the light of the above facts the Petitioner would submit that it is incurring the interest on working capital at a higher level than as calculated as per normative requirement.

*Table 70: Interest on working capital for APR (in INR Crore)*

	<b>Particulars</b>	<b>FY 2025-26 (Revised)</b>
1	45 days equivalent of expected revenue	2,311.07
2	Maintenance spares @40% of R&M expenses for one month	10.69
	Less:	
	(i) Power purchase cost, Load dispatch charges and transmission charges for one month.	1,312.07
3	(ii) Depreciation, ROE, and contribution to contingency reserve equivalent to 45 days.	122.43
	(iii) Amount of security deposits from consumers, if any, held during the year	856.13
	(iv) Grant received from the State Govt. for power purchase and other O&M expenses etc equivalent to 45 days.	-
<b>4</b>	<b>Net working capital</b>	<b>31.14</b>
5	Interest rate	10.38%
<b>6</b>	<b>Interest on working capital</b>	<b>3.23</b>

- 4.17.6.** The Petitioner requests Hon'ble Commission to approve the interest on working capital at INR 3.23 Crore for FY 2025-26.

#### **4.18. Return on Equity**

**4.18.1.** The Regulation 27 (c) of BERC (Multi Year Distribution Tariff) Regulations, 2021 provides for calculation of Return on Equity as demonstrated as under:

*(a) Return on equity shall be computed on 30% of the capital base or actual equity, whichever is lower. Provided that asset funded by consumer contribution, capital subsidies/ grants and corresponding depreciation shall not form part of the capital base. Actual equity invested in the Distribution Licensee as per book value shall be considered as perpetual and shall be used for computation in this Regulation. Provided further that the premium if any raised by the Licensee while issuing share capital and investment of internal resources created out of its free reserves, for the funding of the Scheme, shall be reckoned as paid-up capital for the purpose of computing return on equity, provided such premium amount and internal resources are actually utilized for meeting the capital expenditure of the distribution system, and are within the ceiling of 30% of capital cost approved by the Commission.*

*(b) The return on the equity invested shall be allowed from the date of start of commercial operation after putting to use.*

*(c) Return on equity shall be computed at the rate of 14.00% for the project which is commissioned w.e.f. 01.04.2016 and further incentive equivalent to 0.5% will be allowed in the form of RoE, if the project is completed within original schedule period. However, Return on Equity for the project commissioned prior to 01.04.2016 shall be allowed at the rate of 14%.*

**4.18.2.** The Petitioner has calculated return on equity on the basis of the closing balance of fixed assets as claimed in True-up for FY 2024-25. The 30% of the addition in GFA is added to the opening GFA which is further reduced by the amount of grant contributing to the addition of Fixed Assets. Further, RoE shall be allowed @14% on the net capital base as on 31.03.2016 and @14.00% on the net capital base w.e.f. 01.04.2016.

**4.18.3.** The table below demonstrates the calculation for Return on equity:

*Table 71: Return on equity for FY 2025-26 (in INR Crore)*

Sr. No	Particulars	FY 2025-26 (RE)
A	<b>Calculation for Return on Equity</b>	
1	Closing equity to end of 31.03.2016	638.06
2	Rate of return on equity (%)	14.00%
3	Return on Equity	89.33
4	<b>Equity with effect from 1st April 2016</b>	
5	Opening equity	2,504.26
6	Equity addition during the year	1,087.85

7	Closing equity	3592.11
8	Average equity	3048.19
9	Rate of return on equity (%)	14.00%
10	Return on equity	426.75
11	<b>Total Return on Equity</b>	<b>516.07</b>

**4.18.4.** In the light of above facts, the Petitioner requests the Hon'ble Commission to approve INR 516.07 Crore towards return on equity for FY 2025-26.

#### **4.19. Non-Tariff Income**

**4.19.1.** Non-Tariff income includes bank charges, interest on investments and bank balances, miscellaneous recoveries etc. The Petitioner has projected non-tariff income for FY 2025-26 on the basis of ~10% escalation on the non-tariff income in FY 2024-25 (except for interest income, DPS, and other few items). The non-tariff income has been projected at such a rate due to the reasons that the DISCOMs while implementing Smart prepaid meters in the state in the coming years are expecting arrear and DPS recovery at a higher rate as compared to previous years which is further expected to increase the NTI at a higher rate in the coming years.

**4.19.2.** The Petitioner has further deducted the cost of funding the DPS from the total Non-Tariff Income and calculated the net non-tariff income as follows:

*Table 72: Net-non-tariff income for APR (in INR Crore)*

Sr. No	Particulars	FY 2025-26 (RE)
1	Interest on Advances to Suppliers/Contractors	19.71
2	Interest on Saving & Fixed Deposit	40.05
3	Interest on Mobilisation Advance Income	6.16
<b>A</b>	<b>Interest Income</b>	<b>65.92</b>
1	Delayed Payment Surcharge from Consumers	267.35
2	Income From Interest on IT Refund	-
3	Miscellaneous Receipts	6.81
4	Rebate and Discount Received	3.28
5	Rebate in Capisative Charge & SECD Benefit	26.41
6	Consumer contribution income	14.08
7	Rental Income from Board Property	2.09
8	Sale of Scrap & Tender Paper	15.05
9	Supervision Income	24.20
10	Incentive for timely payment of power purchase bills	-

Sr. No	Particulars	FY 2025-26 (RE)
11	Income against Short Devolution of Materials	-
12	Liquidated Damage income from Agencies	-
13	Rebate under RDSS Scheme	-
14	Incentive Under CGRT Scheme	-
15	Income Against BG Invocation	-
16	Miscellaneous Recoveries	69.35
17	Meter rent / service line rental	1.26
<b>B</b>	<b>Other Income</b>	<b>429.88</b>
<b>C</b>	<b>Total Non-tariff income</b>	<b>495.80</b>
1	Delayed Payment Surcharge from Consumers	267.35
2	Principal amount on which DPS Charged	1,485.29
3	Interest Rate of funding DPS	10.38%
4	Interest on funding Principal	154.21
<b>D</b>	<b>Net Non-Tariff Income</b>	<b>341.59</b>

4.19.3. The Petitioner requests Hon'ble Commission to approve net non-tariff income for FY 2025-26 amounting to INR 341.59 Crore.

#### 4.20. Revenue from Sale of Power at Existing Tariff

4.20.1. Following is the category wise revenue based on the existing tariff for FY 2025-26 based on existing tariff:

Table 73: Revenue from sales of power at existing tariff for FY 2025-26 (in INR Crore)

	Category	RE for FY 2025-26 (RE)	Total Revenue (Crores)
		Sales (MU)	
<b>1</b>	<b>Domestic</b>	<b>8,451.97</b>	<b>7,253.42</b>
<b>A</b>	<b>Kutir Jyoti (Connected load based)</b>	1,578.19	1,244.89
<b>i</b>	0-50 Units	926.85	687.72
<b>ii</b>	Above 50 Units	651.34	557.16
<b>B</b>	<b>DS I Rural (Demand based)</b>	3,314.11	2,643.30
<b>i</b>	0-50 Units	1,784.85	1,396.58
<b>ii</b>	Above 50 Units	1,529.27	1,246.72
<b>C</b>	<b>DS II (Demand Based)</b>	3,559.46	3,365.01
<b>i</b>	1-100 Units	1,850.92	1,613.88
<b>ii</b>	Above 100 units	1,708.54	1,751.14
<b>D</b>	<b>DS III (Demand based) (optional)</b>	0.21	0.22

	Category	RE for FY 2025-26 (RE)	Total Revenue
		Sales (MU)	(Crores)
		-	-
<b>2</b>	<b>Non-Domestic Service</b>	<b>2,028.62</b>	<b>2,292.37</b>
<b>A</b>	<b>NDS I - (Rural) (Demand Based)</b>	676.39	585.12
<b>i</b>	1-100 Units	237.33	198.28
<b>ii</b>	Above 100 units	440.75	386.84
<b>B</b>	<b>NDS II - (Demand Based)</b>	1,352.23	1,707.25
<b>i</b>	<b>Contract Demand &lt;0.5 kW</b>	6.28	6.32
<b>ii</b>	<b>Contract Demand 70 kW&gt;0.5 kW</b>	1,345.94	1,700.93
<b>a</b>	1-100 Units	282.65	329.38
<b>b</b>	Above 100 units	1,063.30	1,371.55
		-	-
<b>3</b>	<b>Street Light Services</b>	<b>296.20</b>	<b>249.90</b>
<b>A</b>	Metered (Connected load)	112.95	103.78
<b>B</b>	Unmetered	183.25	146.12
		-	-
<b>4</b>	<b>Irrigation &amp; Agriculture services (IAS)</b>	<b>4,885.25</b>	<b>3,850.25</b>
<b>A</b>	<b>IAS I (Connected load based)</b>	4,326.31	3,422.93
<b>i</b>	Unmetered	1,369.16	1,377.88
<b>ii</b>	Metered	2,957.15	2,045.05
<b>B</b>	<b>IAS II (Demand based)</b>	558.94	427.32
		-	-
<b>5</b>	<b>Public Water Works</b>	<b>885.80</b>	<b>807.44</b>
<b>A</b>	PWW (Demand Based)	179.61	217.85
<b>B</b>	Har Ghar Nal (Connected Load based)	706.19	589.59
		-	-
<b>6</b>	<b>Low Tension Industrial Services (LTIS)</b>	<b>526.92</b>	<b>804.57</b>
<b>A</b>	LTIS I (Demand based) (0-19 kW)	329.42	508.52
<b>B</b>	LTIS II (Demand based) (74 kW>19 kW)	197.50	296.05
		-	-
<b>7</b>	<b>LT Electric Vehicle Charging Station</b>	<b>11.52</b>	<b>10.05</b>
		-	-
<b>8</b>	<b>HT-General</b>	2,237.12	2,538.87
<b>A</b>	HTS (General)- I (11 kV)	1,063.40	1,311.95
<b>B</b>	HTS (General)- II (33 kV)	800.30	885.80
<b>C</b>	HTS (General)- III (132 kV)	314.57	295.26
<b>D</b>	HTS (General)- IV (220 kV)	58.86	45.85

	Category	RE for FY 2025-26 (RE)	Total Revenue
		Sales (MU)	(Crores)
<b>E</b>	HTS (General)- V (400 kV)	-	-
<b>F</b>	HT Cold storage (11 kV)	-	-
		-	-
<b>9</b>	<b>HT-Industrial Services</b>	<b>768.74</b>	<b>516.36</b>
<b>A</b>	HTIS (Industrial) – I (11 kV)	-	-
<b>B</b>	HTIS (Industrial)– II (33 kV)	-	-
<b>C</b>	HTIS (Industrial) – III (132 kV)	-	-
<b>D</b>	HTIS (Industries)-IV (220 kV)	-	-
<b>E</b>	HTIS (Industries)-V (400 kV)	-	-
<b>F</b>	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	29.02	24.00
<b>G</b>	HTIS (Industrial)- Oxygen Manufacturers (33 kV)	-	-
<b>H</b>	HTSS – (33 kV/11 kV)	739.71	492.36
<b>I</b>	HTSS – (220 kV/132 kV)	-	-
		-	-
<b>10</b>	<b>Railway Traction Services</b>	<b>51.00</b>	<b>42.91</b>
		-	-
<b>11</b>	<b>HT Electric Vehicle Charging Stations</b>	<b>0.08</b>	<b>0.07</b>
		-	-
<b>12</b>	<b>Nepal</b>	-	-
		-	-
<b>13</b>	SLDC Deviation	98.23	82.81
<b>14</b>	Sale to other state	130.35	7.95
<b>15</b>	Sale to Sugar Mills	0.28	0.21
<b>16</b>	Sale to Solar Companies	0.35	0.23
<b>17</b>	Sale of Power to IEX through PTC	725.56	223.76
<b>18</b>	Sale of Power to IEX through BSPHCL	241.89	64.21
<b>19</b>	Others	0.70	-
		-	-
	<b>Grand Total</b>	<b>21,340.59</b>	<b>18,745.37</b>

**4.20.2.** It is submitted by Petitioner that above computed revenue is based on the approved tariffs and revised projections of sales, consumers and load for respective years and requests Hon'ble Commission to approve the same.

**4.21. Net ARR and Revenue Gap for FY 2025-26**

- 4.21.1.** The Gross ARR for the distribution company consist of the power purchase costs, interest and finance costs, O&M costs, depreciation and interest on working capital.
- 4.21.2.** The below tables demonstrate the net gap for FY 2025-26 considering all the expenses estimated for the entire year reduced by revenue from sale of power and Other income.
- 4.21.3.** Following is the total revenue requirement for FY 2025-26 including the Revenue gap / surplus.

**Table 74:Revenue requirement for FY 2025-26 (in INR Crore)**

Sr. No.	Particulars	FY 2025-26 (RE)
		SBPDCL
1	Purchase of power	13,772.77
2	Transmission charges	1,972.06
3	Employee expenses	788.55
4	R&M expenses	320.81
5	A&G expenses (normative)	154.97
6	A&G expense: Rent Charges for Smart Prepaid Meter	369.98
7	Holding company expenses	27.61
8	Depreciation	476.96
9	Interest on loan	628.18
10	Other finance charges	137.47
11	Return on equity	516.07
12	Interest on Security Deposit	56.21
13	Interest on working capital	3.23
14	Demand Side Management	-
15	Total Revenue requirement	19,224.86
16	Less:: Non-tariff income	341.59
<b>17</b>	<b>Net Revenue requirement</b>	<b>18,883.27</b>
18	<b>Revenue from Sale of Energy</b>	18,745.37
<b>19</b>	<b>Gap / (Surplus)</b>	<b>137.90</b>

- 4.21.4.** In the light of the above explanation the Petitioner would request the Hon'ble Commission to approve INR 137.90 Crore as net Revenue gap for FY 2025-26.

## 5. Annual Revenue Requirement (ARR) for FY 2026-27

### 5.1. Preamble

5.1.1. In this section the Petitioner has projected the Annual Revenue Requirement for the FY 2026-27. Rational estimation of category-wise energy sales for the control period is essential to arrive at the optimum quantum of power to be purchased and the likely revenue by sale of energy. Likewise, it is essential that the cost components driving ARR should be projected in an optimal manner. The below sections deal with the projections of ARR components for FY 2026-27.

### 5.2. Historical Assessment of Number of Consumers and Sales

5.2.1. This section examines in detail the consumer category-wise energy sales projected for the Petitioner in this Petition for FY 2026-27.

5.2.2. The Petitioner serves around 79.67 lakh consumers (as on 31<sup>st</sup> March 2025). The electricity consumers of the Petitioner have increased by approximately 6.18% in FY 2024-25 as compared to last year of FY 2023-24. The historical trend in the number of consumers serviced by the DISCOM as per the data available in its audited books of accounts, has been captured in the following table.

Table 75: Category wise number of consumers over the last six FYs

Sr. No	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
1	Domestic	5075789	5342375	5633681	5988814	6341269	6659464
A	Kutir Jyoti	1483858	1534746	1547844	1556541	1563266	1564774
i	0-50 Units						
ii	Above 50 Units	1483858	1534746	1547844	1556541	1563266	1564774
B	DS I Rural	2274063	2471230	2638966	2904828	3150719	3387707
i	0-50 Units						
ii	Above 50 Units	2274063	2471230	2638966	2904828	3150719	3387707
C	DS II Demand Based	1317764	1336217	1446871	1527445	1627136	1706850
i	1-100 Units						
ii	Above 100 units	1317764	1336217	1446871	1527445	1627136	1706850
D	DS III	104	182	0	0	148	133
2	Non_Domestic Service	406025	462059	528126	590371	642851	714994
A	NDS I - (Rural) (Demand Based)	94531	141120	175532	212100	240768	291171
i	1-100 Units						
ii	Above 100 units	94531	141120	175532	212100	240768	291171
B	NDS II - Demand Based	311494	320939	352594	378271	402083	423823

Sr. No	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
i	Contract Demand <0.5 kW	7764	7999	8789	9429	10022	8476
ii	Contract Demand 70 kW>0.5 kW	303729	31293	343805	368842	392060	415346
a	1-100 Units						
b	Above 100 units						
3	Street Light Services	1376	1483	2119	2265	2574	2990
A	Metered (Connected load)	752	776	947	1000	1162	1422
B	Unmetered	624	707	1172	1265	1412	1568
4	Irrigation & Agriculture services (IAS)	234788	251071	263242	305007	388587	453822
A	IAS I (Connected load based)	231154	246590	258659	300283	383754	448885
i	Unmetered	122622	130811	137213	123894	158333	184043
ii	Metered	108532	115779	121446	176389	225421	264842
B	IAS II (Demand based)	3634	4481	4583	4724	4833	4937
5	Public Service Connections	5849	18962	29224	31859	34034	37456
A	PWW (Demand Based)	2626	2916	3136	3247	3304	3336
B	Har Ghar Nal (Connected Load based)	3223	16046	26088	28612	30730	34120
6	Low Tension Industrial Services	64026	71717	77756	84698	90229	94338
A	LTIS I (Demand based) (0-19 kW)	59574	66822	72512	79149	84355	88226
B	LTIS II (Demand based) (74 kW>19 kW)	4452	4895	5244	5549	5874	6112
7	LT Electric Vehicle Charging Station				91	484	978
8	HT-General	1915	2050	2292	2484	2801	3113
A	HTS (General)-I (11 kV)	1792	1916	2141	2304	2582	2865
B	HTS (General)-II (33 kV)	119	130	146	175	214	242
C	HTS (General)-III (132 kV)	4	4	5	5	5	5

Sr. No	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
D	HTS (General)-IV (220 kV)						1
E	HTS (General)-V (400 kV)						
F	HT Cold storage (11 kV)						
9	HT-Industrial Services	14	14	13	45	46	45
A	HTIS (Industrial) – I (11 kV)						
B	HTIS (Industrial)– II (33 kV)						
C	HTIS (Industrial) – III (132 kV)						
D	HTIS (Industries)-IV (220 kV)						
E	HTIS (Industries)-V (400 kV)						
F	HTIS (Industrial)-Oxygen Manufacturers (11 kV)				32	33	32
G	HTIS (Industrial)-Oxygen Manufacturers (33 kV)						
H	HTSS – (33 kV/11 kV)	14	14	13	13	13	13
I	HTSS – (220 kV/132 kV)						
10	Railway Traction Services	1	6	3	6	10	10
11	HT Electric Vehicle Charging Stations	0	0	0	0	0	1
12	Nepal						
13	SLDC Deviation						
14	Sale to other state						
15	Sale to Sugar Mills						
16	Sale to Solar Companies						
17	Sale of Power to IEX through PTC						

Sr. No	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
18	Sale of Power to IEX through BSPHCL						
19	Others						
<b>20</b>	<b>Grand Total</b>	<b>5789783</b>	<b>6149737</b>	<b>6536456</b>	<b>7005640</b>	<b>7502885</b>	<b>7967211</b>

**5.2.3.** Further, it is worthwhile to mention that the petitioner has projected the number of consumers for FY 2026-27 by a certain CAGR growth rate (different CAGR growth rate for different categories of consumers) based on the trend in CAGR growth rate in the past 5 years, 4 years, 3 years, 2 years, 1 year and envisaged growth for the upcoming years accordingly. It is pertinent to mention that the petitioner has provided the details of the same in excel model to Hon'ble commission. Further, for ease of reference, the petitioner reproduces the CAGR growth rate assumptions for projecting the number of consumers for different consumer categories for FY 2026-27 provided hereunder:

Sr. No	Category of Consumers	CAGR (%)					Considered for FY 26-27
		5 Year	4 Year	3 Year	2 Year	YoY	
1	Domestic	5.58%	5.66%	5.73%	5.45%	5.02%	
A	Kutir Jyoti	1.07%	0.49%	0.36%	0.26%	0.10%	4.00%
B	DS I Rural	8.30%	8.21%	8.68%	7.99%	7.52%	8.00%
C	DS II Demand Based	5.31%	6.31%	5.66%	5.71%	4.90%	6.00%
D	DS III	5.04%	-7.54%	0%	0%	-10.14%	2.00%
2	Non_Domestic Service	11.98%	11.53%	10.63%	10.05%	11.22%	
A	NDS I - (Rural) (Demand Based)	25.23%	19.85%	18.38%	17.17%	20.93%	10.00%
B	NDS II - Demand Based	6.35%	7.20%	6.33%	5.85%	5.41%	
3	Street Light Services	16.79%	19.16%	12.16%	14.90%	16.16%	
A	Metered (Connected load)	13.59%	16.35%	14.51%	19.25%	22.38%	10.00%
B	Unmetered	20.24%	22.03%	10.19%	11.33%	11.05%	-0.75%
4	Irrigation & Agriculture services (IAS)	14.09%	15.95%	19.91%	21.98%	16.79%	
A	IAS I (Connected load based)	14.19%	16.16%	20.17%	22.27%	16.97%	
i	Unmetered	8.46%	8.91%	10.28%	21.88%	16.24%	-0.75%
ii	Metered	19.53%	22.98%	29.68%	22.53%	17.49%	8.00%
B	IAS II (Demand based)	6.32%	2.45%	2.51%	2.23%	2.15%	6.00%
5	Public Service Connections	44.97%	18.55%	8.62%	8.43%	10.05%	
A	PWW (Demand Based)	4.90%	3.42%	2.08%	1.36%	0.97%	2.00%
B	Har Ghar Nal (Connected Load based)	60.31%	20.76%	9.36%	9.20%	11.03%	3.00%
6	Low Tension Industrial Services	8.06%	7.09%	6.66%	5.54%	4.55%	
A	LTIS I (Demand based) (0-19 kW)	8.17%	7.19%	6.76%	5.58%	4.59%	6.00%
B	LTIS II (Demand based) (74 kW>19 kW)	6.54%	5.71%	5.24%	4.95%	4.05%	6.00%
7	LT Electric Vehicle Charging Station	0%	0%	0%	227.83%	102.07%	6.00%

Sr. No	Category of Consumers	CAGR (%)					Considered for FY 26-27
		5 Year	4 Year	3 Year	2 Year	YoY	
8	HT-General	10.21%	11.01%	10.74%	11.95%	11.14%	
A	HTS (General)- I (11 kV)	9.84%	10.58%	10.20%	11.51%	10.96%	8.00%
B	HTS (General)- II (33 kV)	15.25%	16.81%	18.35%	17.59%	13.08%	8.00%
C	HTS (General)- III (132 kV)	4.56%	5.74%	0.00%	0.00%	0.00%	3.00%
D	HTS (General)- IV (220 kV)	#NUM!	#NUM!	#NUM!	#NUM!	#NUM!	3.00%
E	HTS (General)- V (400 kV)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
F	HT Cold storage (11 kV)	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
9	HT-Industrial Services	26.30%	33.90%	51.27%	0.00%	-2.17%	
A	HTIS (Industrial) – I (11 kV)	0.00%	0.00%	0.00%	0.00%	0.00%	4.00%
B	HTIS (Industrial)– II (33 kV)	0.00%	0.00%	0.00%	0.00%	0.00%	4.00%
C	HTIS (Industrial) – III (132 kV)	0.00%	0.00%	0.00%	0.00%	0.00%	4.00%
D	HTIS (Industries)-IV (220 kV)	0.00%	0.00%	0.00%	0.00%	0.00%	4.00%
E	HTIS (Industries)-V (400 kV)						4.00%
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	#NUM!	#NUM!	#NUM!	0.00%	-3.03%	4.00%
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)						4.00%
H	HTSS – (33 kV/11 kV)	-1.47%	-1.84%	0.00%	0.00%	0.00%	4.00%
I	HTSS – (220 kV/132 kV)						4.00%
10	Railway Traction Services	58.49%	13.62%	49.38%	29.10%	0.00%	0.00%
11	HT Electric Vehicle Charging Stations	0.00%	0.00%	0.00%	0.00%	0.00%	0.25%
12	Nepal	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
13	SLDC Deviation						
14	Sale to other state						
15	Sale to Sugar Mills	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
16	Sale to Solar Companies	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
17	Sale of Power to IEX through PTC						
18	Sale of Power to IEX through BSPHCL						
19	Others						
20	<b>Grand Total</b>	<b>6.59%</b>	<b>6.69%</b>	<b>6.82%</b>	<b>6.64%</b>	<b>6.19%</b>	

**5.2.4.** The connected load of the consumers has increased by approximately 7% in FY 2024-25 as compared to last year of FY 2023-24. The historical trend in the connected load of the consumers serviced by the Petitioner has been captured in the following table:

**Table 76: Connected Load over the last six FYs**

Sr. No	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25

Sr. No	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
1	Domestic	6239565	6716397	7098210	7568702	8052463	8533237
A	Kutir Jyoti	188886	383906	386620	387322	387845	387378
i	0-50 Units						
ii	Above 50 Units	188886	383906	386620	387322	387845	387378
B	DS I Rural	2335509	2543812	2727721	3021580	3299786	3585182
i	0-50 Units	2335509	2543812	2727721	3021580	1293708	1405600
ii	Above 50 Units					2006078	2179582
C	DS II Demand Based	3715007	3788380	3983578	4159800	4364491	4560379
i	1-100 Units					1926142	2006567
ii	Above 100 units					2438349	2553812
D	DS III (Optional-Demand Based)	163	299	291		340	298
2	Non_Domestic Service	1132865	1381833	1504310	1645182	1761555	1898073
A	NDS I - Metered Now Demand Based	116050	210622	267325	331870	407159	483794
i	First 100 Units					142181	168942
ii	Above 100 units					264978	314852
B	NDS II - Demand Based	1016815	1171211	1236985	1313312	1354396	1414279
i	Contract Demand <0.5 kW	4453	5610	5417	5547	5721	5940
ii	Contract Demand >0.5 kW	1012362	1165601	1231568	1307765	1348676	1408339
a	1-100 Units					280638	293053
b	Above 100 units					1068038	1115286
3	Street Light Services	19001	20418	28080	30789	37026	42550
A	Metered (Connected load)	5350	5588	9833	9672	11029	14429
B	Unmetered	13651	14830	18248	21117	25997	28121
4	Irrigation & Allied Services	501513	528275	544993	620261	768118	876809
A	IAS I (Connected load based)	466356	489826	505841	579970	727100	835332
i	Unmetered	276192	290092	299576	268674	336833	384253
ii	Metered	190164	199734	206264	311296	390267	451079
B	IAS II (Demand based)	35157	38449	39153	40291	41018	41477
5	Public Service Connections	47949	81046	106729	115939	122356	130866
A	PWW (Demand Based)	38878	42657	45058	47733	48550	49327
B	Har Ghar Nal (Connected Load based)	9071	38389	61672	68206	73806	81539
6	Low Tension Industrial Services	721979	803166	862016	923612	971700	1004477

Sr. No	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
A	LTIS I (Demand based) (0-19 kW)	488746	546035	588098	635425	669262	690619
B	LTIS II (Demand based) (74 kW>19 kW)	233233	257131	273918	288187	302438	313858
7	LT Electric Vehicle Charging Station					3266	7707
8	HT-General	585929	629912	697154	756504	945705	1050775
A	HTS (General)- I (11 kV)	333635	361457	422132	460034	567329	626759
B	HTS (General)- II (33 kV)	205944	222105	214992	236440	302876	323516
C	HTS (General)- III (132 kV)	46350	46350	60030	60030	75500	75500
D	HTS (General)- IV (220 kV)						
E	HTS (General)- V (400 kV)						25000
F	HT Cold storage (11 kV)						
9	HT-Industrial Services	115179	115179	116671	117938	139220	136258
A	HTIS (Industrial) – I (11 kV)						
B	HTIS (Industrial)– II (33 kV)						
C	HTIS (Industrial) – III (132 kV)						
D	HTIS (Industries)-IV (220 kV)						
E	HTIS (Industries)- V (400 kV)						
F	HTIS (Oxygen Manufacturers)- 11 KV				5769	6731	6621
G	HTIS (Oxygen Manufacturers)- 33 KV						
H	HTSS – (33 kV/11 kV)	115179	115179	116671	112169	132489	129637
I	HTSS – (220 kV/132 kV)						
10	Railway Traction Services	9000	24750	25650	54900	100500	107300
11	HT Electric Vehicle Charging Stations.	0	0	0	0	0	200
12	Nepal						
13	SLDC Deviation						
14	Sale to other state						
15	Sale to Sugar Mills						

Sr. No	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
16	Sale to Solar Companies						
17	Sale of Power to IEX through PTC						
18	Sale of Power to IEX through BSPHCL						
19	Others						
<b>20</b>	<b>Total</b>	<b>9372980</b>	<b>10300975</b>	<b>10983813</b>	<b>11833827</b>	<b>12901909</b>	<b>13788252</b>

**5.2.5.** This increase in the number of consumers and connected load leads to further increase in energy sales under various categories of consumers. Following table covers the energy sale trend of the Petitioner in the past few years –

**Table 77: Category wise sales over the last six FYs (in MU)**

S.No.	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
1	Domestic	7,141.72	8,506.24	8,445.73	7,526.86	7,815.86	8,054.90
A	Kutir Jyoti (Connected load based)	1,159.78	1,234.69	1,403.79	1,335.24	1,501.51	1,406.96
i	0-50 Units	684.27	728.47	828.23	787.79	885.89	826.29
ii	Above 50 Units	475.51	506.22	575.55	547.45	615.62	580.67
B	DS I Rural (Demand based)	2,973.50	4,135.79	4,365.46	3,286.10	3,216.29	3,255.02
i	0-50 Units	1,449.35	1,621.47	1,711.52	1,288.34	1,890.43	1,753.02
ii	Above 50 Units	1,524.15	2,514.32	2,653.95	1,997.76	1,325.86	1,502.00
C	DS II (Demand Based)	3,008.40	3,135.55	2,676.48	2,905.52	3,097.82	3,392.68
i	1-100 Units	2,068.90	1,595.63	1,362.02	1,282.27	1,601.10	1,764.19
ii	Above 100 units	939.50	1,539.92	1,314.46	1,623.25	1,496.72	1,628.49
D	DS III (Demand based) (optional)	0.04	0.21	-	-	0.24	0.24
2	Non-Domestic Service	1,089.62	1,235.85	1,495.20	1,537.33	1,631.93	1,737.87
A	NDS I - (Rural) (Demand Based)	243.26	379.35	511.75	415.66	408.08	482.72
i	1-100 Units	77.46	154.51	208.44	145.15	142.50	168.95
ii	Above 100 units	165.80	224.84	303.31	270.51	265.57	313.77
B	NDS II - (Demand Based)	846.36	856.50	983.45	1,121.67	1,223.85	1,255.15
i	Contract Demand <0.5 kW	5.49	5.62	6.45	5.18	5.66	5.77
ii	Contract Demand 70 kW>0.5 kW	840.87	850.88	977.00	1,116.48	1,218.20	1,249.38
a	1-100 Units	287.30	684.07	785.46	232.32	253.49	262.37
b	Above 100 units	553.57	166.81	191.54	884.16	964.71	987.01
3	Street Light Services	71.55	60.83	129.33	191.78	266.09	290.24
A	Metered (Connected load)	12.37	7.10	45.68	57.98	67.34	100.48
B	Unmetered	59.19	53.73	83.65	133.81	198.75	189.76
4	Irrigation & Agriculture services (IAS)	814.58	930.92	1,175.86	2,774.04	4,000.34	4,126.33
A	IAS I (Connected load based)	735.80	816.30	1,065.59	2,443.21	3,649.92	3,632.86
i	Unmetered	560.36	572.35	747.13	611.90	914.12	908.22
ii	Metered	175.43	243.95	318.45	1,831.31	2,735.80	2,724.65
B	IAS II (Demand based)	78.79	114.62	110.27	330.82	350.43	493.47

S.No.	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
5	Public Water Works	94.42	141.35	332.18	469.58	480.00	827.20
A	PWW (Demand Based)	79.37	100.57	110.30	142.20	146.16	152.59
B	Har Ghar Nal (Connected Load based)	15.05	40.78	221.88	327.39	333.85	674.61
6	Low Tension Industrial Services (LTIS)	427.04	365.41	403.04	465.57	497.39	483.47
A	LTIS I (Demand based) (0-19 kW)	295.82	221.03	234.69	280.09	307.78	300.50
B	LTIS II (Demand based) (74 kW>19 kW)	131.22	144.38	168.35	185.48	189.61	182.97
7	LT Electric Vehicle Charging Station				0.05	5.55	8.77
8	HT-General	1,277.15	1,123.21	1,329.68	1,853.04	1,807.47	2,583.71
A	HTS (General)- I (11 kV)	679.72	559.17	648.72	1,032.03	880.58	890.43
B	HTS (General)- II (33 kV)	425.71	410.62	414.28	560.18	653.03	729.86
C	HTS (General)- III (132 kV)	171.72	153.42	266.68	260.83	273.86	289.75
D	HTS (General)- IV (220 kV)						-
E	HTS (General)- V (400 kV)						673.68
F	HT Cold storage (11 kV)						
9	HT-Industrial Services	808.81	605.09	657.41	735.85	780.29	728.34
A	HTIS (Industrial) – I (11 kV)						
B	HTIS (Industrial)– II (33 kV)						
C	HTIS (Industrial) – III (132 kV)						
D	HTIS (Industries)-IV (220 kV)						
E	HTIS (Industries)-V (400 kV)						
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)				19.14	6.35	6.32
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)						
H	HTSS – (33 kV/11 kV)	808.81	605.09	657.41	716.71	773.94	722.02
I	HTSS – (220 kV/132 kV)						
10	Railway Traction Services	102.03	33.96	60.56	164.39	292.38	311.38
11	HT Electric Vehicle Charging Stations						0.02
12	Nepal						
13	SLDC Deviation			218.18	283.70	238.75	224.36
14	Sale to other state						
15	Sale to Sugar Mills						
16	Sale to Solar Companies						
17	Sale of Power to IEX through PTC			274.33	1,808.18	941.30	2,357.36
18	Sale of Power to IEX through BSPHCL			2,175.39	2,721.90	2,064.36	844.53
19	Others						
20	Grand Total	11,827	13,003	16,697	20,532	20,822	22,578

### 5.3. Projected Sales (MU), Number of Consumers and Connected Load for FY 2026-27

- 5.3.1.** The DISCOM has already provided electricity access to all willing BPL households in urban areas and both APL & BPL households in rural areas under Saubhagya Scheme.
- 5.3.2.** The Petitioner has projected the category-wise sales based on the CAGR of the previous years' data & also by analyzing the trends and consumers interest in state of Bihar, the provisional sales along with the projected figures of FY 2025-26 as well as considering factors like available average consumption per consumer per month, new consumers to be added, population data, expected conversion of unauthorized connections, connected load factor and specific growth factors and wherever the data was incongruous such incongruity was ignored while projecting the load growth for the ensuing years.
- 5.3.3.** The Petitioner submits that the forecast model projects the specific consumption level (consumption per consumer) appropriate for each customer category. The Petitioner submits that this forecast is based on expected growth relationships to income and price and effect of Demand Side Management.
- 5.3.4.** The Petitioner also submits that the specific consumption level along with the number of consumers in each category gives the sales figure for that particular sub-category and the final detailed calculations estimate the connected load for each tariff category.
- 5.3.5.** Segregation of the agricultural feeders will have a positive effect on the overall system stability as well as on demand side management. Hence an appropriate CAGR is assumed in the sales of agricultural category.
- 5.3.6.** The initiatives taken by the DISCOM in providing connections under the Har Ghar Nal is already reflecting in the sales of the Petitioner and is further expected to increase the energy sales.
- 5.3.7.** However, with release of huge number of connections to the rural households and left-over urban households in recent years under various State and Central Govt. schemes, the scope of adding new consumers is getting minimized. Therefore, lesser number of consumers are expected to be added in FY 2025-26. Taking the same into account, the growth in number of consumers for various categories have been considered at a lower rate as compared to previous years. The number of consumers projected over the next years is provided below:

**Table 78: Category-wise no. of consumers projected for FY 2026-27**

Sr. No	Category of Consumers	FY 2026-27
1	Domestic	7481833
A	Kutir Jyoti	1676989
i	0-50 Units	0
ii	Above 50 Units	1676989
B	DS I Rural	3899485
i	0-50 Units	
ii	Above 50 Units	3899485
C	DS II Demand Based	1905223
i	1-100 Units	
ii	Above 100 units	1905223
D	DS III	136
2	Non_Domestic Service	837499

Sr. No	Category of Consumers	FY 2026-27
A	NDS I - (Rural) (Demand Based)	364834
i	1-100 Units	
ii	Above 100 units	364834.8
B	NDS II - Demand Based	472664.2
i	Contract Demand <0.5 kW	9142.939
ii	Contract Demand 70 kW>0.5 kW	463521.2
a	1-100 Units	
b	Above 100 units	
3	Street Light Services	3368.767
A	Metered (Connected load)	1702.052
B	Unmetered	1666.715
4	Irrigation & Agriculture services (IAS)	508722.6
A	IAS I (Connected load based)	503105.7
i	Unmetered	316279.9
ii	Metered	186825.8
B	IAS II (Demand based)	5616.876
5	Public Service Connections	43383.95
A	PWW (Demand Based)	3502.68
B	Har Ghar Nal (Connected Load based)	39881.27
6	Low Tension Industrial Services	105991
A	LTIS I (Demand based) (0-19 kW)	99178.32
B	LTIS II (Demand based) (74 kW>19 kW)	6812.673
7	LT Electric Vehicle Charging Station	1321.131
8	HT-General	3766.842
A	HTS (General)- I (11 kV)	3475.872
B	HTS (General)- II (33 kV)	285.768
C	HTS (General)- III (132 kV)	5.2015
D	HTS (General)- IV (220 kV)	
E	HTS (General)- V (400 kV)	0
F	HT Cold storage (11 kV)	0

Sr. No	Category of Consumers	FY 2026-27
9	HT-Industrial Services	48.7968
A	HTIS (Industrial) – I (11 kV)	0
B	HTIS (Industrial)– II (33 kV)	0
C	HTIS (Industrial) – III (132 kV)	0
D	HTIS (Industries)-IV (220 kV)	0
E	HTIS (Industries)-V (400 kV)	0
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	35.0064
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)	0
H	HTSS – (33 kV/11 kV)	13.7904
I	HTSS – (220 kV/132 kV)	0
10	Railway Traction Services	1
11	HT Electric Vehicle Charging Stations	2
12	Nepal	0
13	SLDC Deviation	
14	Sale to other state	
15	Sale to Sugar Mills	
16	Sale to Solar Companies	
17	Sale of Power to IEX through PTC	
18	Sale of Power to IEX through BSPHCL	
19	Others	
20	<b>Grand Total</b>	<b>8985938</b>

**5.3.8.** The Petitioner has also been making other efforts to enhance the overall power availability for the consumers of the State. This includes contracting additional power from various sources across the State and the country and enhancing the State's power transmission capacity for bringing it to the distribution network.

**5.3.9.** Further, the Petitioner has projected the connected load for FY 2026-27

**Table 79: Connected Load projected for FY 2026-27**

Sr. No	Category of Consumers	FY 2026-27
1	Domestic	9817599
A	Kutir Jyoti	431602
i	0-50 Units	0
ii	Above 50 Units	431602
B	DS I Rural	4227979
i	0-50 Units	1657613
ii	Above 50 Units	2570365
C	DS II Demand Based	5157703
i	1-100 Units	2682006
ii	Above 100 units	2475697
D	DS III (Optional- Demand Based)	315
2	Non_Domestic Service	2189431
A	NDS I - Metered Now Demand Based	598055
i	First 100 Units	208842
ii	Above 100 units	389213
B	NDS II - Demand Based	1591376
i	Contract Demand <0.5 kW	6525
ii	Contract Demand >0.5 kW	1584852
a	1-100 Units	329782
b	Above 100 units	1255069
3	Street Light Services	44770
A	Metered (Connected load)	16548
B	Unmetered	28222
4	Irrigation & Allied Services	1034269
A	IAS I (Connected load based)	986880
i	Unmetered	635190
ii	Metered	351690
B	IAS II (Demand based)	47389
5	Public Service Connections	148913
A	PWW (Demand Based)	53059
B	Har Ghar Nal (Connected Load based)	95854
6	Low Tension Industrial Services	1143957
A	LTIS I (Demand based) (0-19 kW)	788072

Sr. No	Category of Consumers	FY 2026-27
B	LTIS II (Demand based) (74 kW>19 kW)	355885
7	LT Electric Vehicle Charging Station	11020
8	HT-General	1270875
A	HTS (General)- I (11 kV)	773386
B	HTS (General)- II (33 kV)	420559
C	HTS (General)- III (132 kV)	76930
D	HTS (General)- IV (220 kV)	
E	HTS (General)- V (400 kV)	
F	HT Cold storage (11 kV)	
9	HT-Industrial Services	147552
A	HTIS (Industrial) – I (11 kV)	
B	HTIS (Industrial)– II (33 kV)	
C	HTIS (Industrial) – III (132 kV)	
D	HTIS (Industries)-IV (220 kV)	
E	HTIS (Industries)- V (400 kV)	
F	HTIS (Oxygen Manufacturers)- 11 KV	7283
G	HTIS (Oxygen Manufacturers)- 33 KV	
H	HTSS – (33 kV/11 kV)	140269
I	HTSS – (220 kV/132 kV)	
10	Railway Traction Services	5000
11	HT Electric Vehicle Charging Stations.	220
12	Nepal	
13	SLDC Deviation	
14	Sale to other state	
15	Sale to Sugar Mills	
16	Sale to Solar Companies	
17	Sale of Power to IEX through PTC	
18	Sale of Power to IEX through BSPHCL	
19	Others	

Sr. No	Category of Consumers	FY 2026-27
20	Total	15813607

**5.3.10.** The Petitioner has also been making other efforts to enhance the overall power availability through renewable sources for the consumers of the State. This includes contracting additional power from various sources across the State and the country and enhancing the utilization of State's power transmission capacity for bringing it to the distribution network.

**5.3.11.** The category wise projections of energy sales for FY 2026-27

**Table 80: Category-wise sales projected for 2026-27**

S.No.	Category of Consumers	FY 2026-27 (At Proposed Tariff)
1	Domestic	9173.68
A	Kutir Jyoti (Connected load based)	1674.14
i	0-50 Units	983.20
ii	Above 50 Units	690.94
B	DS I Rural (Demand based)	3650.83
i	0-50 Units	1966.19
ii	Above 50 Units	1684.64
C	DS II (Demand Based)	3848.49
i	1-100 Units	2001.21
ii	Above 100 units	1847.27
D	DS III (Demand based) (optional)	0.22
2	Non-Domestic Service	2242.44
A	NDS I - (Rural) (Demand Based)	766.35
i	1-100 Units	268.22
ii	Above 100 units	498.13
B	NDS II - (Demand Based)	1476.09
i	Contract Demand <0.5 kW	6.79
ii	Contract Demand 70 kW>0.5 kW	1469.30
a	1-100 Units	308.55
b	Above 100 units	1160.75
3	Street Light Services	307.24
A	Metered (Connected load)	126.73
B	Unmetered	180.51
4	Irrigation & Agriculture services (IAS)	5190.54

S.No.	Category of Consumers	FY 2026-27 (At Proposed Tariff)
A	IAS I (Connected load based)	4574.36
i	Unmetered	1348.70
ii	Metered	3225.66
B	IAS II (Demand based)	616.17
5	Public Water Works	937.89
A	PWW (Demand Based)	188.70
B	Har Ghar Nal (Connected Load based)	749.19
6	Low Tension Industrial Services (LTIS)	571.80
A	LTIS I (Demand based) (0-19 kW)	356.17
B	LTIS II (Demand based) (74 kW>19 kW)	215.63
7	LT Electric Vehicle Charging Station	12.27
8	HT-General	2406.90
A	HTS (General)- I (11 kV)	1182.93
B	HTS (General)- II (33 kV)	890.25
C	HTS (General)- III (132 kV)	333.72
D	HTS (General)- IV (220 kV)	0.00
E	HTS (General)- V (400 kV)	0.00
F	HT Cold storage (11 kV)	0.00
9	HT-Industrial Services	805.14
A	HTIS (Industrial) – I (11 kV)	
B	HTIS (Industrial)– II (33 kV)	
C	HTIS (Industrial) – III (132 kV)	
D	HTIS (Industries)-IV (220 kV)	
E	HTIS (Industries)-V (400 kV)	
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	31.99
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)	
H	HTSS – (33 kV/11 kV)	773.15
I	HTSS – (220 kV/132 kV)	
10	Railway Traction Services	75.00

S.No.	Category of Consumers	FY 2026-27 (At Proposed Tariff)
11	HT Electric Vehicle Charging Stations	0.20
12	Nepal	
13	SLDC Deviation	
14	Sale to other state	
15	Sale to Sugar Mills	
16	Sale to Solar Companies	
17	Sale of Power to IEX through PTC	
18	Sale of Power to IEX through BSPHCL	
19	Others	
20	<b>Grand Total</b>	<b>21723.10</b>

**5.3.12.** The approach followed for projection of all categories includes: -

- i. The consumer projections for FY 2026–27 have been developed based on the provisional figures available up to August 2025, incorporating the CAGR trends observed over the past five years and anticipated market dynamics. Growth assumptions across categories reflect evolving consumer interests and future potential within each segment. Accordingly, a balanced and realistic growth rate has been applied for FY 2026–27 over the previous year, resulting in an overall projected increase of approximately 6.40% compared to FY 2025–26 and the actual performance of FY 2024–25.
- ii. Successful implementation of the Saubhagya scheme ensured that all the willing households are connected. Due to the rise in consumerism among consumers in the country, there will be a rise in the consumption of electricity in the coming years. Gradually the customers currently segregated under the Kutir Jyoti category move on to higher categories.
- iii. In the domestic category, a realistic and data-driven growth projection has been adopted, taking into account the positive impact of recent government initiatives such as the *PM-Surya Ghar Muft Bijli Yojana* and *125-unit free electricity schemes* introduced by State Governments. These initiatives are expected to significantly boost consumer participation by encouraging household-level adoption of renewable energy solutions and enhancing electricity affordability. Consequently, a steady rise in domestic consumer numbers and consumption levels has been factored into the projections for the upcoming financial year.
- iv. For projecting the connected load, an average connected load per consumer has been taken as per the actual data of the past few years. This has then been multiplied by projected number of consumers to arrive at the connected Load.

- v. The energy sales have been projected by considering the average consumption per consumer per month and then multiplying the same to the projected number of consumers.
- vi. The number of years taken for estimating the CAGR varies, however, since the trend in certain categories is impacted by multiple other factors and taking a uniform period for calculating the CAGR skews the outcome.
- vii. In addition to the CAGR, it has also been ensured that other factors impacting demand, such as growth in the no. of consumers, enhanced power procurement, strengthening of distribution network for enhancing quality of supply, energy efficiency and DSM measures etc., have been adequately incorporated to reflect a realistic demand scenario.

The following paragraphs capture highlights of the approach and assumptions used for projecting the specific category wise number of consumers, connected load and energy sales for the ensuing year.

1. The growth rate in KJY consumers is assumed to grow extensively in the recent past under various schemes. Thereafter, the overall growth rate has been assumed to be 4% for FY 2026-27.
2. The Y-o-Y growth rate in DS-I consumers was around 8% in FY 2024-25. The consumer numbers for FY 2024-25 are projected considering the provisional figures as available for August 2025 and thereafter an appropriate growth rate across the categories have been considered. Thereafter, the overall growth rate has been assumed to be around 8% for FY 2026-27.
3. The Y-o-Y growth rate in DS-II consumers was around 5% in FY 2024-25. The consumer numbers for FY 2024-25 are projected considering the provisional figures as available for August 2025 and thereafter an appropriate growth rate across the categories have been considered. Thereafter, the overall growth rate has been assumed to be around 6% for FY 2026-27.

<b>Number of Consumers</b>	<b>FY 2026-27</b>
<i>KJY category</i>	1676989
<i>DS-I Category</i>	3899485
<i>DS-II Category</i>	1905223
<i>DS-III Category</i>	136
<b>Total</b>	<b>7481833</b>
<b>Connected Load</b>	<b>FY 2026-27 (in KW)</b>
<i>KJY category</i>	431602
<i>DS-I Category</i>	4227979
<i>DS-II Category</i>	5157703
<i>DS-III Category</i>	315
<b>Total</b>	<b>9817599</b>
<b>Sales</b>	<b>FY 2026-27 (MU)</b>
<i>KJY category</i>	1,674.14
<i>DS-I Category</i>	3,650.83
<i>DS-II Category</i>	3,848.49
<i>DS-III Category</i>	0.22
<b>Total</b>	<b>9,173.68</b>

4. The Petitioner submits that it has estimated growth rate of 10% in NDS-I category while projecting number of consumers for FY 2026-27. The sales projections for NDS-I category is done in a way to rationalize the sales pattern for the category considering that the average consumption per consumer in previous years.

FY 2026-27	Consumers	Energy Sale (MU)	Connected Load (Kw)
NDS-I	364835	766.35	598055

5. For NDS-II category (contract demand > 0.5 Kw), the Y-o-Y consumer count has grown by 6%. Further, 2 years and 3 years CAGR growth rate have been approximately 6%. Based on consumer growth and interest the growth rate of 6% is considered for FY 2026-27.

FY 2026-27	Consumers	Energy Sale (MU)	Connected Load (KW)
NDS-II	472664	1476	1591376

6. As per the third agricultural roadmap, Bihar has started work to set up dedicated feeders to provide electricity for agriculture. Hence a growth rate of 8% in estimated number of consumers in metered category and -0.75% in un-metered category for FY 2026-27:

FY 2026-27	Consumers	Energy Sale (MU)	Connected Load (KW)
IAS-I	503106	4574.36	986880

7. The petitioner hereby submits that the growth in number of consumers for FY 2026-27 is considered 6% for IAS-II category as per the previous trends and consumer interest

FY 2026-27	Consumers	Energy Sale (MU)	Connected Load (KW)
IAS-II	5617	616.17	47389

8. The petitioner hereby submits that the consumer growth for LTIS-I category in FY 2026-27 is assumed to be a nominal as 6% in the LTIS-II category. The average consumption per consumer has decreased over the years in LTIS-I and increased in LTIS-II. Hence the growth in average consumption per consumer is 2% & 3% in 2024-25 and FY 2026-27.

FY 2026-27	Consumers	Energy Sale (MU)	Connected Load (KW)
LTIS-I	99178	356.17	788072
LTIS-II	6813	215.63	355885

9. The Petitioner has estimated a growth rate of around 2% & 3% in number of consumers in FY 2026-27 in PWW category & Har Ghar Nal Yojana respectively.

#### 5.4. AT&C Losses

- 5.4.1. The Hon'ble Commission has approved the AT&C loss of 15.91% for FY 2026-27 in the MYT tariff order issued dated 28.03.2025. Accordingly, the Distribution Loss, Billing Efficiency, Collection Efficiency, AT&C Loss for FY 2026-27 as approved by the Commission is provided below:

S. No	Particulars	For SBPDCL
1	Distribution Loss (%)	15.91%
2	Billing Efficiency (%)	84.09%
3	Collection Efficiency (%)	100.00%
4	<b>AT&amp;C Loss (%)</b>	<b>15.91%</b>

- 5.4.2. Hence, it would be appropriate and realistic for the DISCOMs that the projections for the AT&C losses for FY 2026-27 be approved by the Hon'ble Commission in line with the aforesaid MYT order.

- 5.4.3. Accordingly, the Petitioner requests the Hon'ble Commission to approve the Distribution Loss, Billing Efficiency, Collection Efficiency, AT&C Loss for FY 2026-27 as mentioned below:

S. No	Particulars	For SBPDCL
1	Distribution Loss (%)	15.91%
2	Billing Efficiency (%)	84.09%
3	Collection Efficiency (%)	100.00%
4	<b>AT&amp;C Loss (%)</b>	<b>15.91%</b>

#### 5.5. State Transmission Losses

- 5.5.1. The Petitioner has considered Intra-State transmission loss of 2.56% for FY 2026-27 as approved by the Hon'ble Commission for FY 2026-27 in its MYT Tariff Order dated 28<sup>th</sup> March 2025.

#### 5.6. Central Transmission Losses

- 5.6.1. The Petitioner has considered inter-state transmission loss of 3.62% for FY 2026-27 as per latest weeks average (till October 2025) as per as per <https://grid-india.in/en/markets/transmission-losses> and accordingly requests the Hon'ble Commission to consider the same.

#### 5.7. Power Purchase

- 5.7.1. The DISCOMs rely on allocation from central generation stations and state projects for procuring power for sale in the state. This power has been proposed to be allocated between north and south Bihar in the proportion as determined by the board resolution as detailed below:

**5.7.2.** Bihar State Power Holding Company Ltd (BSPHCL) issued vide its Resolution No.55-10 dated 14<sup>th</sup> July 2017 for approval regarding distribution of power purchase agreement between NBPDCCL and SBPDCL. The notification states that,

*“RESOLVED THAT Power Purchase & Transmission charges bills are to be admitted and payment by both DISCOMs i.e NBPDCCL and SBPDCL in the ratio 46:54 respectively w.e.f.1-4-2017subjected to the final reconciliation of actual consumption”*

*RESOLVED FURTHER THAT Chairman cum Managing Director, BSHPCL are here by authorized for deciding the power consumption ratio subsequently as per the actual consumption of both the DISCOMS based on the average consumption of the last 6 months of power drawal of both the DISCOMs i.e. NBPDCCL and SBPDCL”*

*The Board further ratifies the submission made in attached agenda note.*

**5.7.3.** The following plant addition has been considered by the Petitioner in FY 2026-27 :

**Table 81:Upcoming Plant Addition in FY 2026-27**

S.No	Name of Unit	Expected COD	Quantum (MW)	Plant type
1	Buxar TPP U2	April 26	660	Thermal
2	PM kusum c-3	April 26	17.4	Solar
4	Adani Green Energy	Aug 26	600	Solar

**5.7.4.** The Petitioner has considered the projected power purchase computed for 2026-27which is based on the following methodology.

- a. Share allocation has been considered as per Eastern Regional Power Committee.
- b. The Petitioner has implemented the methodology of Merit Order Despatch (MoD) for projecting its power purchase in order to meet its projected demand. While implementing the MoD, the Petitioner has firstly estimated utilization of its allocated capacity of must run plants i.e., the Solar and Non-solar Renewable generating stations and its hydro stations based on the actual average PLF for last 5 years (for new plant normative PLF & for recent plant- as per available actual average) , .. Further, the remaining demand of the Petitioner has been tried to be fulfilled through its conventional power purchase tie-ups. The methodology followed by the Petitioner here is that it has firstly allocated the minimum technical limit to all its conventional plants i.e., up till 55 % PLF of the plants based on their variable charge per unit (ECR). Further, the remaining demand of the system has then been tried to be fulfilled through bucket-filling up to a maximum PLF of 85% for the conventional generating stations based on their ECR.
- c. The overall annual projected demand of the system has been distributed on year basis .
- d. Normative auxiliary consumption provided by Central Electricity Regulatory Commission (CERC) for the thermal and hydro plants and the auxiliary consumptions specified for plants.

- e. Considering the methodology as mentioned above and using the power purchase allocation data mentioned in the above table total number of units purchased were calculated from every source/ plant for every month separately.

**5.7.5.** Total Power purchase projections data for FY 2026-27 is provided in the below table.

**Table 82:Share Allocated (MW) and Units Purchase (MU) for FY 2026-27**

Sr.No	Name of Source	Projection for FY 2026-27	
		MW	MUs
<b>I</b>	<b>Stations with injection at CTU</b>	<b>3930.82</b>	<b>16734.29</b>
1	FSTPP I &II	54.36	184.63
2	FSTPP III	43.31	152.31
3	KHSTPP I	27.82	94.49
4	KHSTPP II	34.38	227.16
5	Barh Stage I	620.56	2182.47
6	Barh Stage II	613.31	2351.87
7	Nabinagar (BRBCL)	54.00	183.40
8	Talcher Stage I	223.62	1525.71
9	NPGCL	866.97	3049.06
10	Darlipali STPS	174.65	1206.42
11	North Karanpura	480.84	3290.87
12	KBUNL Stage II	146.90	498.90
13	Chuka	50.28	172.21
14	Rangit	12.43	69.57
15	Tala	140.45	242.65
16	Teesta	57.78	0.00
17	Mangdechu	153.64	464.67
18	Kurichu	1.84	1.13
19	Punatsangchu-II Bhutan	173.68	836.79
<b>II</b>	<b>Stations with injection at STU</b>	<b>655.72</b>	<b>5820.68</b>
1	BSPHC	29.32	8.45
2	BTPS Stage II	270.00	917.00
3	Buxar TPP U1	356.40	2447.62
4	Buxar TPP U2	356.40	2447.62
<b>III</b>	<b>IPPs</b>	<b>263.52</b>	<b>1725.20</b>
1	GMR	140.40	918.30
2	JITPL	123.12	806.91
<b>IV</b>	<b>Renewables</b>	<b>1739.12</b>	<b>3883.17</b>

Sr.No	Name of Source	Projection for FY 2026-27	
		MW	MUs
1	SECI (Vivid Solaire Energy Pvt. Ltd.)	27.11	60.23
2	SECI Green Infra	54.00	119.52
3	Morjar Windfarm	26.73	49.33
4	Wind ISTS Scheme Tranche II (SECI) (Orange)	54.00	145.85
5	PTC (Ostro Kutch Wind Private Limited)	27.00	78.05
6	PTC (Green Infra Renewable Energy Limited)	27.00	78.05
7	PTC (Mytrah Vayu Sabarmati Private Limited)	27.00	78.05
8	Alfanar	27.00	75.43
9	Ostro Kannad	107.73	249.59
10	M/s Glatt Solutions Pvt. Ltd, Kolkata.	1.62	2.76
11	SECI (Focal)	5.40	10.80
12	SB Energy Six Pvt. Ltd. (NTPC)	162.00	393.72
13	M/s Response renewable Energy Ltd, Kolkata.	5.40	9.39
14	Alfa Infraprop Pvt. Ltd.	10.80	17.79
15	SECI Phase-III (Renew Sunwaves)	162.00	335.74
16	GRT Jewellers (SECI-V)	81.00	188.82
17	M/s Avantika Contractors Ltd., Hyderabad	2.70	3.99
18	Welspun Renewables Project - I	8.10	12.14
19	Welspun Renewables Project – II	8.10	12.57
20	Welspun Renewables Project – III	5.40	9.32
21	Udipta Energy & Equipment Pvt. Ltd.	2.70	4.08
22	M/s Sunmark Energy Projects Limited (Formerly MBCEL)	5.40	8.62
23	Acme Cleantech Project (Magadh)	5.40	8.61
24	Acme Cleantech Project (Nalanda)	8.10	12.79
25	Azure Power India Pvt. Ltd.	5.40	7.26
26	Avada Power Eris Pvt Ltd	1.13	1.89
27	Adani Green	178.20	296.60
28	Avaada Clean Sustainable Energy Pvt Ltd	27.00	44.94
29	Acme Falodi	135.00	224.69
30	Acme Raiser	135.00	224.69
31	Acme Daulpur	81.00	134.82
32	Tirupati Sugar	3.24	11.07
33	Hari Nagar Sugar Mills, Hari Nagar, West Champaran	7.83	29.30
34	Hasanpur Sugar Mill, Dalsinghsarai	5.40	14.99
35	Bharat Sugar Mill	0.00	0.00
36	Bihar Distillers & Bottlers Pvt Ltd	5.08	19.25
37	Siddhashram Rice Mill Cluster Pvt Ltd	0.54	1.65
38	Riga Sugar Company Ltd.	1.62	3.12
39	Canal Bank Solar, Bikram	1.08	1.80
40	Phulwaria Dam Solar	5.40	8.99
41	Greenko Energy Pvt. Ltd. (SECI Hybrid) Solar	113.40	188.74
42	Greenko Energy Pvt. Ltd. (SECI Hybrid) PSP	56.70	124.17

Sr.No	Name of Source	Projection for FY 2026-27	
		MW	MUs
43	Kajra Phase I Solar	99.90	166.27
41	Kajra Phase I BESS	24.52	35.79
42	PM KUSUM	9.55	15.89
43	Adani Energy	324.00	361.97

**5.7.6.** The Petitioner requests the Hon'ble Commission to approve the power purchase quantum for the FY 2026-27 as shown in the Table above.

## 5.8. Energy Balance

**5.8.1.** Based on above discussed elements such as sales, losses & power availability, the revised projected energy balance for 2026-27 is as under –

**Table 83: Energy Balancing for ARR for FY 2026-27**

Sr No	Particulars	Unit	Projection
			FY 2026-27
A	Energy Requirement		
1	Energy sales (retail sales only)	MU	21723.10
2	Less: Inter-state sales	MU	0.00
3	Energy sales excluding Inter-state sales	MU	21723.10
4	Distribution Loss	%	15.91%
5	Add: Distribution Loss	MU	4110.06
6	Total energy required at Distribution periphery	MU	25833.16
7	Add: Inter-state sales	MU	0
8	Total energy required at Distribution periphery	MU	25833.16
9	State Transmission Loss	%	2.56%
10	Add: State Transmission Loss	MU	678.70
11	Total energy required at State Transmission Periphery	MU	26511.86
12	Losses in Regional Transmission system	%	3.62%
13	Losses in Regional Transmission system	MU	995.78
14	Total Energy Requirement at ex-bus	MU	27507.64
15	Total energy Purchased (incl. surplus power)	MU	28163.35
B	Energy Surplus/ (Deficit) at State Periphery	MU	655.71
C	Energy Surplus/ (Deficit) after sale of surplus energy of NBPDCCL	MU	(655.71)

Sr No	Particulars	Unit	Projection
			FY 2026-27
D	<b>Net Energy Surplus/ (Deficit)</b>	MU	0

**5.8.2.** As Petitioner has further calculated a surplus energy at state periphery to be 655.71 MU in FY 2026-27 which would be used for an Intra-DISCOM transaction to counter the deficit of NBPDCCL at state periphery as the power purchase is undertaken at BSPHCL level and further distributed between SBPDCL and NBPDCCL in the ratio of 54:46, further to be adjusted as per actual ratio of consumption.

**5.8.3.** The Petitioner humbly requests the Hon'ble Commission to approve the aforementioned revised energy balance for FY 2026-27.

**5.9. Renewable Power Purchase Obligation**

**5.9.1.** The Ministry of Power (MoP), Government of India (GoI) in exercise of the powers conferred by the Energy Conservation Act, 2001 (read with amendments) in consultation with the Bureau of Energy Efficiency, vide notification S.O. 4617(E) dated 20th October 2023 had amended provisions mentioned in its order no. 09/13/2021-RCM dated 22nd July 2022 and subsequent corrigendum dt. 19th Sep 2022 incorporating trajectory for Distributed renewable energy along with Wind renewable energy, Hydro renewable energy and Other Renewable energy for FY 2024-25 to FY 2029-30 outlining the minimum share of consumption of non-fossil sources (renewable energy) by designated consumers as energy or feedstock and different share of consumption for different types of non-fossil sources for different designated consumers as a percentage of their total share of energy consumption. Vide this notification, the Ministry of Power brought changes in Hydro Purchase Obligation (HPO) and introduced Distributed Renewable Energy (DRE) compliance etc.

This also necessitated to consolidate all previous amendments in the Bihar State aforesaid RPO Regulations (including the 4th amendment issued in 2023) into a comprehensive regulatory framework and accordingly the Hon'ble Commission has amended it BERC (Renewable Purchase Obligations, its Compliance & REC Framework Implementation) Regulations, 2025 under Sections 61, 66, 86(1)(e), and 181 of the Electricity Act, 2003 in view of provisions and trajectory prescribed by the Ministry of Power (MoP), Government of India (GoI), vide notification S.O. 4617(E) dated 20th October 2023 in its order dated 18th Jul 25.

- The Hon'ble Commission in the said order has revised the RPO consumption from FY 2025-26 to FY 2029-30 wherein the following key changes have been done: Consumption of Electricity shall mean energy input in the system of obligated entities at its boundary
- The amended Regulations is applicable to all Obligated Entity such as:
  - Distribution licensee
  - Any other person consuming electricity.

- generated from conventional Captive Generating Plant having capacity of 1MW and above for his own use.
  - through cogeneration from sources other than renewable sources.
  - By procurement from conventional electricity generation through Open Access and for third party sale.
- Provided that for such obligated entities who are availing power partly through open access/captive plant and partly through discoms, the RPO shall be applicable to the extent of consumption of electricity from sources other than distribution licensee concerned.
  - Fungibility of energy allowed between all sources except DRE.

The other key amendments are also mentioned in the Regulation in detail.

Accordingly, the SBPDCL is hereby proposing its RPO compliance in line with the said amendment of the Hon'ble Commission for the FY 2026-27.

**Table 84: Renewable energy purchase obligation for FY 2026-27**

<b>RPO Projection for FY 26-27</b>			
<b>S.N</b>	<b>Particular</b>	<b>Unit</b>	
1	Energy Input in the system of obligated entities(Discom periphery)	MU	25833
2	Total RPO Target	%	35.95%
3	Total renewable energy Purchase Requirement	MU	9287.0
<b>Target Level of RPO</b>			
4	WPO Target	%	1.97%
5	Wind Power Purchase Requirement	MU	508.9
6	HPO Target	%	1.34%
7	HYDRO Power Purchase Requirement	MU	346.2
8	Distribution RE Obligation Target	%	2.70%
9	Distribution RE Purchase Requirement	MU	697.5
10	Other RPO Target	%	29.94%
11	Other RE Purchase Requirement	MU	7734.4

**5.9.2.** The Petitioner respectfully submits, under sections 61, 62, and 86(1)(b) and 86(1)(e) of the Electricity Act, 2003 read with the BERC RPO/REC Regulations and the Commission's power to relax, that SBPDCL face bona fide constraints in meeting the progressively rising RPO trajectory aligned with the Ministry of Power's notifications up to FY 2029–30. Bihar has limited in-State renewable potential and evacuation, necessitating greater reliance on inter-State procurement over ISTS; the recent reduction/phasing down of ISTS transmission charge waivers for renewable projects has materially increased landed tariffs, compounded by scheduling, balancing, and integration costs. These supervening cost escalations, beyond DISCOM control, if enforced without transition measures, would impose an undue burden on consumers

**5.9.3.** Accordingly, the Petitioner prays for time-bound, conditional relief: (i) permission to carry forward RPO shortfall for the affected years without penalty, (ii) flexible compliance within the overall RPO, including

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sub-category substitution to the extent permissible (iii) acknowledgement of the reduction in ISTS waiver as a change-in-law-type event, with pass-through of prudent incremental costs in ARR so as to avoid tariff shock, alongside directions to optimize procurement through competitive bids and portfolio mix (including central agency PSAs, hybrids, and storage where cost-effective). The Petitioner further seeks interim protection from penal consequences for the current year's shortfall and thereby aligning Bihar's RPO implementation with practical availability and consumer interest while maintaining the State's long-term renewable objectives & Power Purchase Cost.

**5.10. Power Purchase Cost**

- 5.10.1.** The power purchase cost mainly comprises of fixed charges and energy charges for two part tariff stations i.e. NTPC, NHPC & PTC in case of Petitioner. The Petitioner has considered the actual fixed cost as prevailing in FY 2026-27 for existing power stations. 2% escalation in fixed charges has been considered in FY 2026-27 with respect to the fixed charges in FY 2025-26. Further, as there has been 5% increase in Variable cost of the plants in FY 2026-27
- 5.10.2.** Transmission charges have increased 5% with respect to last year for FY 26-27.
- 5.10.3.** Petitioner has considered the new plants as per information available with the Petitioner. The new plants for which cost details are not available, the cost break up of similar capacity plants has been considered for projection.
- 5.10.4.** The Petitioner has considered the upcoming conventional projects power purchase cost as per the latest information provided by developer. For non-conventional, it has considered as per tariff discovered.
- 5.10.5. Power purchase costs:** The table here provides detailed projected power purchase costs of different Power generating stations for FY 2026-27:

Table 85: Detailed projected power purchase costs for FY 2026-27

S.No	Plant Name	Expected cost (Cr.) -SBPDCL						Expected per unit cost (Rs/kWh)			
		SBPDCL share ( MW)	SBPDCL Purchase (MU)	Fixed Cost	Energy Cost	Misc Cost	Total	Fixed Cost (Rs/kWh)	Energy Cost (Rs/kWh)	Misc Cost (Rs/kWh)	Total (Rs/kWh)
<b>A</b>	<b>Stations injecting at CTU</b>										
1	FSTPP I &II	54.4	185	121.43	69.47	5.09	195.99	6.58	3.76	0.28	10.62
2	FSTPP III	43.3	152	56.41	55.51	2.66	114.59	3.70	3.64	0.17	7.52
3	KHSTPP I	27.8	94	20.23	32.11	2.00	54.34	2.14	3.40	0.21	5.75
4	KHSTPP II	34.4	227	21.60	72.16	0.20	93.96	0.95	3.18	0.01	4.14
5	Barh Stage I	620.6	2182	677.98	720.58	0.00	1398.56	3.11	3.30	0.00	6.41
6	Barh Stage II	613.3	2352	869.06	752.69	0.00	1621.75	3.70	3.20	0.00	6.90
7	Nabinagar (BRBCL)	54.0	183	80.56	60.62	3.85	145.03	4.39	3.31	0.21	7.91
8	Talcher Stage I	223.6	1526	141.39	285.60	9.35	436.34	0.93	1.87	0.06	2.86
9	KBUNL Stage II	146.9	499	289.92	167.49	4.75	462.17	5.81	3.36	0.10	9.26
10	NPGCL	867.0	3049	1352.73	1105.58	1.52	2459.82	4.44	3.63	0.00	8.07
11	NORTH KARANPURA	480.8	3291	469.56	721.46	0.00	1191.02	1.43	2.19	0.00	3.62
12	Darlipali STPS	174.6	1206	217.96	140.94	0.29	359.19	1.81	1.17	0.00	2.98
13	Chuka	50.3	172	0.00	52.35	0.00	52.35	0.00	3.04	0.00	3.04
14	Rangit	12.4	70	13.74	14.00	0.01	27.76	1.98	2.01	0.00	3.99
15	Tala	140.5	243	0.00	55.08	0.00	55.08	0.00	2.27	0.00	2.27
16	Teesta	57.8	0	0.00	0.00	0.00	0.00				
17	Mangdechu	153.6	465	0.00	214.21	0.00	214.21	0.00	4.61	0.00	4.61
18	Kurichu	1.8	1	0.00	0.26	0.00	0.26	0.00	2.28	0.00	2.28
19	Punatsangchu-II Bhutan	173.7	837	0.00	426.76	0.00	426.76	0.00	5.10	0.00	5.10
<b>B</b>	<b>Stations injecting at STU</b>										
1	BSPHC	29.3	8	0.00	2.10	0.00	2.10	0.00	2.49	0.00	2.49
2	BTPS Stage II	270.0	917	369.26	300.64	0.10	669.99	4.03	3.28	0.00	7.31

S.No	Plant Name	SBPDCL share ( MW)	SBPDCL Purchase (MU)	Expected cost (Cr.) -SBPDCL				Expected per unit cost (Rs/kWh)			
				Fixed Cost	Energy Cost	Misc Cost	Total	Fixed Cost (Rs/kWh)	Energy Cost (Rs/kWh)	Misc Cost (Rs/kWh)	Total (Rs/kWh)
3	Buxar TPP U1	356.4	2448	348.04	544.84	0.00	892.88	1.42	2.23	0.00	3.65
4	Buxar TPP U2	356.4	2448	348.04	544.84	0.00	892.88	1.42	2.23	0.00	3.65
<b>C</b>	<b>IPPs</b>										
1	GMR	140.4	918	190.56	125.84	41.28	357.67	2.08	1.37	0.45	3.89
2	JITPL	123.1	807	284.09	99.64	0.00	383.73	3.52	1.23	0.00	4.76
<b>D</b>	<b>Renewables</b>										
1	M/s Sunmark Energy Projects Limited (Formerly MBCEL)	5.4	9	0.00	6.05	0.00	6.05	0.00	7.02	0.00	7.02
2	M/s Response renewable Energy Ltd, Kolkata.	5.4	9	0.00	6.59	0.00	6.59	0.00	7.02	0.00	7.02
3	M/s Avantika Contractors Ltd., Hyderabad	2.7	4	0.00	3.07	0.00	3.07	0.00	7.69	0.00	7.69
4	M/s Glatt Solutions Pvt. Ltd, Kolkata.	1.6	3	0.00	1.94	0.00	1.94	0.00	7.02	0.00	7.02
5	Alfa Infraprop Pvt. Ltd.	10.8	18	0.00	14.00	0.00	14.00	0.00	7.87	0.00	7.87
6	Udipta Energy & Equipment Pvt. Ltd.	2.7	4	0.00	3.26	0.00	3.26	0.00	7.98	0.00	7.98
7	Azure Power India Pvt. Ltd.	5.4	7	0.00	6.09	0.00	6.09	0.00	8.39	0.00	8.39
8	Welspun Renewables Project - I	8.1	12	0.00	10.56	0.00	10.56	0.00	8.70	0.00	8.70
9	Welspun Renewables Project - II	8.1	13	0.00	10.86	0.00	10.86	0.00	8.64	0.00	8.64
10	Welspun Renewables Project - III	5.4	9	0.00	7.98	0.00	7.98	0.00	8.56	0.00	8.56
11	Acme Cleantech Project (Nalanda)	8.1	13	0.00	11.17	0.00	11.17	0.00	8.73	0.00	8.73
12	Acme Cleantech Project (Magadh)	5.4	9	0.00	7.52	0.00	7.52	0.00	8.73	0.00	8.73
13	SECI (Focal)	5.4	11	0.00	6.43	0.00	6.43	0.00	5.95	0.00	5.95
14	Acme Phalodi	135.0	225	0.00	45.97	0.00	45.97	0.00	2.05	0.00	2.05
15	Acme raiser	135.0	225	0.00	56.40	0.00	56.40	0.00	2.51	0.00	2.51
16	Acme dhaulpur powertech pvt. ltd.	81.0	135	0.00	33.84	0.00	33.84	0.00	2.51	0.00	2.51
17	SECI Phase-III (Renew Sunwaves)	162.0	336	0.00	87.96	0.00	87.96	0.00	2.62	0.00	2.62
18	SB Energy Six Pvt. Ltd. (NTPC)	162.0	394	0.00	105.12	0.00	105.12	0.00	2.67	0.00	2.67
19	GRT Jewellers (SECI-V)	81.0	189	0.00	49.09	0.00	49.09	0.00	2.60	0.00	2.60

S.No	Plant Name	Expected cost (Cr.) -SBPDCL						Expected per unit cost (Rs/kWh)			
		SBPDCL share ( MW)	SBPDCL Purchase (MU)	Fixed Cost	Energy Cost	Misc Cost	Total	Fixed Cost (Rs/kWh)	Energy Cost (Rs/kWh)	Misc Cost (Rs/kWh)	Total (Rs/kWh)
20	PTC (MYTRAH VAYU SABARMATI PRIVATE LIMITED)	27.0	78	0.00	27.53	0.00	27.53	0.00	3.53	0.00	3.53
21	PTC (OSTRO KUTCH WIND PRIVATE LIMITED)	27.0	78	0.00	27.55	0.00	27.55	0.00	3.53	0.00	3.53
22	PTC (GREEN INFRA RENEWABLE ENERGY LIMITED)	27.0	78	0.00	27.56	0.00	27.56	0.00	3.53	0.00	3.53
23	SECI (GREENKO SIRONJ WIND POWER PVT. LTD.)	54.0	146	0.00	39.53	0.00	39.53	0.00	2.71	0.00	2.71
24	Avada (BREDA)	1.1	2	0.00	0.78	0.00	0.78	0.00	4.15	0.00	4.15
25	SECI Green Infra	54.0	120	0.00	30.00	0.00	30.00	0.00	2.51	0.00	2.51
26	Alfanar	27.0	75	0.00	19.01	0.00	19.01	0.00	2.52	0.00	2.52
27	SECI (Vivid Solaire Energy Pvt. Ltd.)	27.1	60	0.00	31.55	0.00	31.55	0.00	5.24	0.00	5.24
28	Ostro Kannad	107.7	250	0.00	72.13	0.00	72.13	0.00	2.89	0.00	2.89
29	Morjar Windfarm	26.7	49	0.00	14.26	0.00	14.26	0.00	2.89	0.00	2.89
30	Adani solar P-1	97.2	162	0.00	44.00	0.00	44.00	0.00	2.72	0.00	2.72
31	Adani solar P-2	81.0	135	0.00	36.67	0.00	36.67	0.00	2.72	0.00	2.72
32	Avada (BREDA) Banka	27.0	45	0.00	13.98	0.00	13.98	0.00	3.11	0.00	3.11
33	Siddhashram Rice Mill Cluster Pvt ltd	0.5	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Hasanpur Sugar Mill, Dalsinghsarai	5.4	15	0.00	10.83	0.00	10.83	0.00	7.23	0.00	7.23
35	Hari Nagar Sugar Mills, Hari Nagar, West Champaran	7.8	29	0.00	17.87	0.00	17.87	0.00	6.10	0.00	6.10
36	Riga Sugar Company Ltd.	1.6	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	Bihar Distillers & Bottlers Pvt ltd	5.1	19	0.00	14.25	0.00	14.25	0.00	7.40	0.00	7.40
38	Tirupati Sugar	3.2	11	0.00	8.19	0.00	8.19	0.00	7.40	0.00	7.40
39	Canal Bank Solar, Bikram	1.1	2	0.00	0.56	0.00	0.56	0.00	3.10	0.00	3.10
40	Phulwaria Dam Solar	5.4	9	0.00	3.48	0.00	3.48	0.00	3.87	0.00	3.87
41.a	Greenko Energy Pvt. Ltd. (SECI Hybrid) Solar	113.4	189	0.00	55.68	0.00	55.68	0.00	2.95	0.00	2.95
41.b	Greenko Energy Pvt. Ltd. (SECI Hybrid) PSP	56.7	124	0.00	76.86	0.00	76.86	0.00	6.19	0.00	6.19
42.a	Kajra Phase I Solar	99.9	166	0.00	65.35	0.00	65.35	0.00	3.93	0.00	3.93
42.b	Kajra Phase I BESS	24.5	36	0.00	14.07	0.00	14.07	0.00	3.93	0.00	3.93
43	PM KUSUM	9.5	16	0.00	5.53	0.00	5.53	0.00	3.48	0.00	3.48
44	Adani Energy	324.0	362	0.00	93.03	0.00	93.03	0.00	2.57	0.00	2.57

S.No	Plant Name	SBPDCL share ( MW)	SBPDCL Purchase (MU)	Expected cost (Cr.) -SBPDCL				Expected per unit cost (Rs/kWh)			
				Fixed Cost	Energy Cost	Misc Cost	Total	Fixed Cost (Rs/kWh)	Energy Cost (Rs/kWh)	Misc Cost (Rs/kWh)	Total (Rs/kWh)
	<i>Net Total</i>	<b>7,279</b>	<b>28,163</b>				<b>13,733</b>				<b>4.88</b>

**5.10.6.** The Petitioner has made PPA agreements with the new plants according to 24x7 Power For All MoU approved by the Hon'ble Commission. The expected COD from the plants have been considered as per actual scenario. The average cost of power calculated above is subject to change on actual basis since power may be required to be procured from open market, as per demand and availability to the DISCOMs in a particular block.

The Hon'ble Commission is kindly requested to approve the above-mentioned projected power purchase costs for FY 2026-27.

### **5.11. Transmission Charges**

**5.11.1.** It is submitted that the Petitioner has to pay transmission charges to CTU for use of transmission facilities enabling power drawl from eastern region. Further the Petitioner also pays BSPTCL, BGCL and SLDC charges as approved by the Commission for FY 2026-27.

**5.11.2.** The Petitioner has considered 5% escalation in Transmission charges as per FY 2025-26.

**5.11.3.** The Hon'ble Commission is kindly requested to approve the transmission and related charges for inter-state as well as intra-state transmission transactions for FY 2026-27 as per the below table:

**Table 86:Transmission charges for ARR FY 2026-27 (in INR Crore)**

Particular	Charges (Cr)
SLDC	15.60
BGCL	181.28
BSPTCL	865.33
POSOCO	0.18
PGCIL	901.77
TGNA	78.46
<b>Transmission and Other Charges</b>	<b>2,042.62</b>

### **5.12. Capital Expenditure and Capitalization Plan**

**5.12.1.** The Petitioner submits that it has estimated Capex, Capitalization and funding considering the capital expenditure and investments to be done as per the recent developments and keeping in mind the targets to be achieved for capitalisation under various schemes during the year of ARR FY 2026-27. In line with the above, the Petitioner has computed the capitalization of investment during FY 2026-27.

**5.12.2.** The opening figures of CWIP, Gross Fixed Assets, Grants, etc. are as per the closing balances claimed in APR year of FY 2025-26.

**5.12.3.** The below table represents the capitalization plan for the Petitioner for FY 2026-27.

**Table 87 Capital Expenditure and Capitalization Scheme for FY 2026-27 in INR Crore**

S.N	Name of scheme / Project	FY 2026-27 (Projections)	
		Capex during the year	Capitalization during the year
1	BRGF	-	92.77
2	R-APDRP	-	-
3	NABARD Phase VIII	-	-
4	NABARD Phase XI	-	-
5	MP/CM LAD	-	-
6	Deposit Scheme	-	-
7	ADB	-	-
8	ACA State Plan	-	-
9	Burnt DTR State Plan	-	-
	MKVSY (in line with CAPEX petition Case 41/2025)		
11	State Plan -Others	-	205.75
a	MKVSY(Mukhyamantri Krishi Vidyut Sambandh Yojna Phase-I)		-
b	MKVSY(Mukhyamantri Krishi Vidyut Sambandh Yojna Phase-II)		-
c	Construction of 01 no. PSS 1. Pali LOA NO. –681 & 682 DT. 05.07.2023.	-	2.14
d	Construction of 06 no. GIS PSS 1.Chandrabihaar colony 2. Kothma 3. Gola road T Point 4.Karpuri Sadan 5.Tarhari 6. Vijay Nagar LOA 1195 & 1196 Dt.16.03.23	-	94.65
e	Construction of 03 no. PSS 1.Akhtiyarpur 2.Budhaul 3. Gurupa 34 &35 DT. 03.01.2024.	-	26.05
f	GIS BASED PSS IN SUPERGRID CAMPUS, BIHARSARIF LOA 392-393 dt.15.03.24	-	59.83
g	Construction of 1 no PSS M/S Rudranee Infrastructure Ltd. Damoarpur Baldha block Nagarnausa Dist. nalanda) as per LOA NO. –2120 & 2121 DT. 09.12.2024.	-	23.07
h	Augmentation 57 no. Power Tr and additional 23 no. PTR. LOA 2307-2308 dt.31.12.24 (considered in Augmentation of PTR ( 5 MVA to 10 MVA )		
i	Construction of 05 no. GIS PSS 02 no PSS M/s Lumino Industries Pvt. Ltd. NOA 720 & 721 Dt.11.03.25 NIT no. 114/PR/SBPDCI/2024.		

S.N	Name of scheme / Project	FY 2026-27 (Projections)	
		Capex during the year	Capitalization during the year
j	7 No. 33 KV line with 2 no. bay (AKS NOA 169-170 dt.30.01.2024)		
k	3 No. 33 KV line with 2 no. bay (AKS NOA 203-204 dt.06.02.2024)		
l	9 No. 33 KV line with 2 no. bay ((M/s Gawar Constrution) NOA 920-921 dt.30.01.2024)		
m	3 No. 33 KV line with 2 no. bay (KKC NOA 384-385 dt.15.03.2024)		
n	02 NEW 33KV LINE FROM 1.DIGHA NEW GSS to Rajapur PSS 2. DIGHA OLD GSS TO LIDS ASHIAN PSS (M/s KKC NOA 388-389)		
o	04 NEW 33KV LINE 873-874 dt.01.07.24 Ram sagar cont.		
p	04 NEW 33KV LINE NOA 390-391 dt. 15.03.24 (M/s KKC)		
q	04 NEW 33KV LINE NOA 386-387 dt. 15.03.24 (M/s KKC)		
r	10 No. 33 KV line with 4 no. bay Sugs Lloyd Ltd. NOA 1983-1984 dt 26.11.2024 Patna Circle		
s	41 No. 33 KV line		
t	Reconductoring of 78 no. 33 KV line	-	-
u	16 No. 33 KV line (Bhagalpur)		
v	2 no. new line Munger (Jamui GSS to Mananpur & Near Ashokdham Toapping point to Ptatapur PSS)		
<b>A</b>	<b>Ongoing Schemes</b>	-	<b>298.52</b>
	Reconductoring (in line with CAPEX petition Case 41/2025)		
13	IPDS	-	-
<b>B</b>	<b>New Schemes (IPDS &amp; others)</b>	-	-
14	RGGVY	-	-
<b>C</b>	<b>RGGVY</b>	-	-
15	DDUGJY	-	-
16	APL Connection	-	-
17	RDSS	-	-
	IT OT (RDSS)	40.00	40.00
18	Smart Metering	-	-
<b>D</b>	<b>New Schemes (RDSS &amp; others)</b>	<b>40.00</b>	<b>40.00</b>

S.N	Name of scheme / Project	FY 2026-27 (Projections)	
		Capex during the year	Capitalization during the year
a	Total Nos. of 33 kV line (137 Nos.)	-	-
b	MKVYS-II (1.90 Lakhs AG connection with infra)	321.00	350.00
c	Construction of 62 nos. new 33KV line (part of a)		
d	Reconductoring of 78 no. of 33 kv lines	30.00	35.00
e	Augmentation of PTR ( 5 MVA to 10 MVA )	-	-
f	Additional/ Augmentation of 5 & 10MVA PTR under State Plan)		
g	5 MVA PTR	16.13	16.13
h	10 MVA PTR	80.83	80.83
i	Proposal prepared to overcome the constraint in distribution networks		
j	33KV NEW Line Wolf Conductor on rail Pole	250.00	170.00
k	33KV XLPE 400 Sqmm. UG Cable for Existing Railway crossing	100.00	90.00
l	33KV Bay (merged with 33KV NEW Line Wolf Conductor on rail Pole)		
m	11KV Line ( on Rail/Joist Pole)	31.02	28.02
n	11KV Line (on 9mtr. PSC Pole)	36.96	32.96
o	11KV XLPE 300 Sqmm. UG Cable	24.17	24.17
p	11KV Bay (merged with 11KV XLPE 300 Sqmm. UG Cable)		
q	33KV Reconductoring Line with Wolf Conductor on rail Pole	66.99	66.99
r	R&M of 11KV Line	220.41	220.41
	PSS New (50 Nos.)	550.00	125.00
	29 Nos New 33/11 KV 2x10 MVA Power Sub Stations with associated 33 KV & 11 KV Lines (RDSS)	246.86	299.76
s	43 Nos New 33/11 KV 2x10 MVA Power Sub Stations with associated 33 KV & 11 KV Lines (RDSS)	385.75	468.41
t	Grid Connectivity off grid to on grid (RDSS) -(On Grid Electrification of 21644 Nos Households of Rohtas and Kaimur District and On Grid Electrification of 2062 Nos Households of Jamui, Munger, Banka, Nawada and Lakhisarai Districts)	117.18	142.29
u	New Service connection (Infrastructure)	92.00	92.00
v	SCADA , DMS, OMS	84.87	42.44
w	SCADA, DMS, OMS-DR Centre	8.27	4.13

S.N	Name of scheme / Project	FY 2026-27 (Projections)	
		Capex during the year	Capitalization during the year
x	SS digitalization	8.94	4.47
y	NON IT SCADA	5.86	2.93
z	System Augmentation and modernization (in PESU -Patna town area) (RDSS)	229.96	279.24
aa	IT Hardware	-	-
ab	Software/Antivirus	-	-
ac	Network Analysis Software	-	-
ad	RMS	-	-
ae	Integrated Omni-Channel CRM for customer complaint handling activities		
af	CRM tool implementation		
ag	Supply of software licensees, comprising of om etcni channel CRM, Fault management		
<b>E</b>	<b>New Schemes started in 2024</b>	<b>2,907.20</b>	<b>2,575.18</b>
<b>F</b>	<b>Grand Total (A+B+C+D)</b>	<b>2,947.20</b>	<b>2,913.70</b>
19	Own Sources	-	-
<b>G</b>	<b>Total (As claimed in Petition)</b>	<b>2,947.20</b>	<b>2,913.70</b>

5.12.4. The Petitioner requests the Hon'ble commission to approve the capital expenditure and capitalization plan as estimated by the Petitioner for FY 2026-27 as per above tables.

### 5.13. Gross Fixed Assets

5.13.1. The Petitioner hereby submits the computation of Gross Fixed Assets considering the opening fixed assets, capitalization as per the new schemes in FY 2026-27.

5.13.2. In addition to ongoing schemes, new schemes introduced under RDSS have been considered in the projection below.

5.13.3. The table below demonstrates the Asset addition planned during FY 2026-27 and closing balance of Gross Fixed Assets for FY 2026-27: -

Table 88:GFA for FY 2026-27 (in INR Crore)

Assets group	GFA at the beginning of FY 2026-27	Addition during FY 2026-27	GFA at the end of FY 2026-27
Land and land rights	1,874.63	224.68	2,099.31
Buildings	425.33	41.19	466.52

Assets group	GFA at the beginning of FY 2026-27	Addition during FY 2026-27	GFA at the end of FY 2026-27
Hydraulic works	1.78	0.15	1.92
Other civil works	147.42	14.64	162.06
Plant and Machinery	5,129.25	523.77	5,653.02
Lines and cable network	17,885.83	2,072.98	19,958.81
Vehicles	1.61	0.16	1.77
Furniture and Fixtures	11.50	1.59	13.09
Office equipment	268.41	17.13	285.53
Smart metering	494.00	0.01	494.01
Others, if any	76.21	17.40	93.61
<b>GRAND TOTAL</b>	<b>26,315.97</b>	<b>2,913.70</b>	<b>29,229.67</b>

5.13.4. The Hon'ble Commission is requested to approve the GFA as estimated by the Petitioner for FY 2026-27.

#### 5.14. Depreciation on GFA

5.14.1. The depreciation has been computed annually based on straight line method by applying weighted average rate of depreciation on the average GFA. For this purpose, the Petitioner has adopted the Regulation 23 of the Bihar Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2024. The Petitioner has followed Straight line depreciation method while calculating depreciation for FY 2026-27.

5.14.2. The rate of depreciations has been taken as per the rates given by the Hon'ble Commission. The Petitioner has reduced the depreciation on assets created out of Grants from the gross depreciation to arrive at the net depreciation to be charged. The computation of depreciation on the assets created out of Grants is based on the actual ratio of 'Grants' in GFA.

5.14.3. Also, it is to bring into kind attention of the Hon'ble Commission that the balance of GFA in the beginning of the year and additions during the year does not include the value of Land as it is a non-depreciable asset.

5.14.4. Further, it is hereby submitted that the Petitioner has considered the opening GFA for FY 2026-27 equals the closing GFA of APR (FY 2025-26) as calculated in this Petition. The Petitioner is in the process of formulating the gross block as per the Regulatory accounts which may take some time.

5.14.5. The table provided below demonstrates the depreciation projected by the Petitioner for FY 2026-27-

Table 89: Depreciation on GFA for FY 2026-27 (in INR Crore)

Sr. No	Particulars	FY 2026-27 (Projections)
1	Gross fixed assets of the beginning of the year (excl. land)	24,441.34
2	Additions during the year	2,689.02

3	IDC	-
4	Adjustment for assets sold/ discarded etc.	-
5	Closing GFA	27,130.36
<b>6</b>	<b>Average GFA</b>	<b>25,785.85</b>
7	Weighted Average Rate of Depreciation	3.96%
<b>8</b>	Depreciation for the year (incl. grant also)	1,022.24
9	Opening grants	8,837.92
10	Grants during the year	22.02
11	Adjustment for assets sold/discarded etc.	-
12	Total Grants	8,859.93
<b>13</b>	<b>Average Grants</b>	<b>8,848.93</b>
14	Weighted Average rate of Depreciation (on grant)	5.37%
<b>15</b>	Depreciation for GFA on Grants	475.31
<b>16</b>	<b>Net Depreciation of GFA on loans (8-15)</b>	<b>546.93</b>

**5.14.6.** As seen from the above table, it is clearly evident that the Petitioner has deducted the depreciation on those fixed assets which are funded through grants. It is requested to the Hon'ble Commission to allow the depreciation of Rs. 546.93 Crore as provided above for FY 2026-27.

### 5.15. Interest on Loans

**5.15.1.** The Petitioner submits that the calculation of interest on Project loans is as per Regulation 25 of the BERC Multi-Year Tariff Regulations 2024.

**5.15.2.** The Petitioner has provided detailed loan schedule depicting the Loans and their additions and repayment during the year. Detailed Loan schedule for FY 2026-27 is provided in the table below:

**Table 90: Detailed loan schedule for FY 2026-27 (in INR Crore)**

Sr. No	Particulars	Purpose of loan	Opening balance	Rate of Interest	Addition during the year	Repayment during the year	Closing balance	Amount of interest paid	Average Loan
1	REC (RGGVY) Term Loan	Project	75.90	11.00%	-	13.85	62.05	8.56	68.97
2	REC (R-APDRP) Term Loan	Project	183.87	10.40%	-	34.93	148.94	15.94	166.41
3	PFC (R-APDRP) Term Loan	Project	90.44	9.00%	-	13.03	77.41	15.21	83.93
4	REC (IPDS) Term Loan	Project	291.95	10.19%	-	22.25	269.70	29.65	280.82
5	REC (DDUGJY) Term Loan	Project	647.97	10.19%	-	48.66	599.31	65.82	623.64
6	REC (Smart Meter) Term Loan	Project	1,022.01	8.75%	355.00	-	1,377.01	104.96	1,199.51
7	State Govt.-Non-Plan Loan	Project Support	217.87	13.00%	22.41	-	240.28	29.78	229.07
8	BSPHCL (ADB) Loan	Project	6.28	13.00%	-	-	6.28	0.82	6.28

Sr. No	Particulars	Purpose of loan	Opening balance	Rate of Interest	Addition during the year	Repayment during the year	Closing balance	Amount of interest paid	Average Loan
9	Canara Bank- VSL	Working Capital	300.00	7.85%	-	-	300.00	23.55	300.00
10	Bank O/D under consortium arrangement (Lead Bank- Canara)	Working Capital	3,564.00	9.00%	850.00	-	4,414.00	359.01	3,989.00
11	REC Short Term Loan-RBPF	Working Capital	500.00	9.50%	500.00	500.00	500.00	47.50	500.00
12	REC- SLTTL	Working Capital	732.17	10.00%	-	159.74	572.42	65.23	652.29
13	PFC- SLTTL	Working Capital	814.52	10.00%	-	148.82	665.70	73.65	740.11
	<b>Total</b>		<b>8,446.97</b>		<b>1,727.41</b>	<b>941.28</b>	<b>9,233.10</b>	<b>839.68</b>	<b>8,840.03</b>

5.15.3. The average weightage rate of interest is calculated at 9.38% as per table above for FY 2026-27.

5.15.4. The interest in normative debt is calculated on the 70% of the amount of capital assets reduced by the value of grants and depreciation representing normative repayment.

5.15.5. The table below demonstrates the computation of interest on normative debt for the FY 2026-27:

*Table 91: Interest on normative debt for 2026-27 (in INR Crore)*

	Calculation for Interest on Loan	FY 2026-27
1	Opening loan	7,653.16
2	Addition during the year	2,022.79
3	Less: Normative repayment	546.93
4	Closing loan	9,129.02
5	Average loan	8,391.09
6	Actual Weighted Average Rate of Interest	9.38%
7	<b>Amount of Interest on Loan</b>	<b>787.34</b>

5.15.6. It is requested to the Hon'ble Commission to approve **INR 787.34** Crore towards interest on normative debt for FY 2026-27.

## 5.16. Other Financial Charges

5.16.1. The Petitioner is incurring other Finance charges i.e., Discount to consumers for timely payment of bills, power factor rebate, interest to suppliers/contractors etc. The Petitioner is claiming other Finance charges by considering the annual escalation of 10% on the actual finance charges for FY 2024-25:-

Table 92: Other finance charges (in INR Crore)

Particulars	Projections for FY 2026-27
Expenses estimated in previous year	137.47
Inflationary index	13.75
Finance charges estimated	<b>151.22</b>

- 5.16.2.** The detailed calculation of other finance charge for base year of INR 124.98 Crore for FY 2024-25 is provided in the True-up and APR section of this Petition.
- 5.16.3.** Therefore, the Petitioner requests the Hon'ble Commission to allow the afore-mentioned Finance charges of INR 151.22 Crore for FY 2026-27.

### **5.17. Operation & Maintenance (O&M) Expenses**

5.17.1.1. Regulation 22 BERC (Multi Year Distribution Tariff) Regulations 2024 states that:

*(a) The Commission shall stipulate a separate trajectory of norms for each of the components of O&M expenses viz., Employee cost, Repair and Maintenance (R&M) expense and Administrative and General (A&G) expense. Provided that such norms may be specified for a specific Distribution Licensee or a class of Distribution Licensees.*

*(b) Norms shall be defined in terms of combination of number of personnel per 1000 consumers and number of personnel per substation along with annual expenses per personnel for Employee expenses; combination of A&G expense per personnel and A&G expense per 1000 consumers for A&G expenses and R&M expense as percentage of gross fixed assets for estimation of R&M expenses.*

*(c) One-time expenses such as expense due to change in accounting policy and arrears paid due to pay commission recommendation shall be excluded from the norms in the trajectory.*

*(d) The unforeseen expenses beyond the control of the Distribution Licensee such as pay revision, shall be excluded from the norms in the trajectory.*

*(e) The One-time expenses and the expenses beyond the control of the Distribution Licensee shall be allowed by the Commission over and above normative Operation & Maintenance Expenses after prudence check.*

*(f) The norms in the trajectory shall be specified over the control period with due consideration to productivity improvements.*

*(g) The norms shall be determined at constant prices of base year and escalation on account of inflation shall be over and above the baseline. Provided that for the purpose of escalation based on Wholesale Price Index (WPI) and Consumer Price Index (CPI), WPI is to be computed based on*

*the average yearly inflation derived based on the monthly Wholesale Price Index of the respective past three financial years(including the year of Truing-up)as per the Office of Economic Advisor Ministry of Commerce & Industry Government of India and CPI is to be computed based on the average yearly inflation derived based on the monthly Consumer Price Index for Industrial Workers(all-India)of the respective past three financial years(including the year of Truing-up)as per the Labour Bureau Government of India, at the time of filing of Petition.*

*(h) The Distribution Licensee specific trajectory of norms in terms of Regulation 7 shall be identified by the Commission on the basis of absolute and relative analysis.*

*(i) In absolute analysis, Distribution Licensee’s audited accounts of operations for last three years, expenses claimed for control period, historically approved cost, and prudence check shall be used by the Commission to estimate values of norms.*

*(j) In relative analysis, performance parameters of other Distribution Licensees within the same state or in other states, shall be considered by the Commission to estimate norms.*

*Provided that other Distribution Licensees so chosen shall have similar profile as that of the Distribution Licensee under consideration in terms of consumer mix, type of license area (city, state, etc.) type of distribution networks, viz., underground/ overhead, High Tension (HT) consumer, Low Tension (LT) consumer ratio, etc.*

*(k) Suitable average of outcomes of absolute and relative analysis shall be taken by the Commission to fix the norms over the control period for the Distribution Licensee.*

**5.17.2. Employee Expenses:** The Hon’ble Commission, in terms of regulation 22 of BERC (Multi Year Distribution Tariff) Regulations 2024, provides for methodology of Employee Cost determination.

5.17.2.1. The Hon’ble Commission has computed the employee norm and employee expenses for the control period FY 2025-26 to FY 2027-28 as given in the table below:

**Employee expense norm approved for NBPDC & SBPDCL in TO dated 28.03.2025**

<b>Particulars</b>	<b>Base employee expense norm for NBPDC</b>	<b>Base employee expense norm for SBPDCL</b>
No. of personnel per substation	5.6953	8.0898
No. of personnel per 1000 consumers	0.0522	0.1239
Annual expenses per personnel (Rs. Crore)	0.1120	0.1224

Regulation 22.1 specify employee cost shall be computed as per the approved norm escalated by consumer price index (CPI). The CPI inflation shall be considered based on the average increase in CPI

for immediately preceding three years i.e. FY 2022-23, FY 2023-24, FY 2024-25 and base year of FY 2021-22. The average CPI inflationary increase is computed as given below:

Particulars	2021-22	2022-23	2023-24	2024-25
Average CPI index points for FY	356.06	377.62	397.20	410.6
Increase in CPI index over the previous year		6.05%	5.19%	3.38%
Average CPI inflationary increase in past 3 years.				<b>4.87%</b>

Accordingly, the employee cost computed for FY 2026-27 is shown in the table below:

*Table 93: Employee expenses (in INR Crore) for FY 2026-27*

Sr.No	Particulars	Norms approved for Control Period 25-26 to 27-28	FY 2026-27 (Projection)
	<b>Particulars</b>		
	Average annual CPI index		4.87%
	Norms-Number of personnel per 1000 consumers (15%)	0.1239	0.12390
	Norms-Number of personnel per substation (85%)	8.0898	8.08980
	No. of consumers (1000)		8986
	No of substations		640
1	Annual expenses per personnel (Rs. Cr)	0.1224	0.1346
(i)	Employee cost per 1000 consumers		149.88
(ii)	Employee cost per substation		697.01
2	Total Employee cost		<b>846.89</b>

5.17.2.2. The Hon'ble Commission is therefore requested to approve the employee expenses of INR 846.89 Crore for FY 2026-27.

### 5.17.3. Repairs and maintenance:

5.17.3.1. Regulation 22.2 of BERC (Multi Year Distribution Tariff) Regulations 2024, specify R&M expenses as percentage (as per the norm determined) of Gross Fixed Assets excluding land cost for the year.

5.17.3.2. The Hon'ble Commission had determined the R&M norm i.e 'K' factor at 0.99% for NBPDC and 1.61% for SBPDCL for the MYT control period of FY 2024-25 to FY 2027-28 in the Tariff Order dated 28.03.2025. The detailed computation of R&M expenses for the FY 2026-27 is shown below:

*Table 94: R&M Expenses for ARR (in INR Crore)*

Sr.No	Particulars	FY 2026-27 (Projection)
1	Opening GFA	26315.97
2	Opening Land Cost	1874.63
3	Opening GFA excl. land cost	24,441.34
4	K Factor	1.61%
5	<b>R&amp;M Expense</b>	<b>393.51</b>

5.17.3.3. Therefore, it is requested to the Hon'ble Commission to approve INR 393.51 Crore towards expenses against R&M as claimed by the Petitioner for FY 2026-27.

**5.17.4. Administrative expenses:**

5.17.4.1. The Commission, in terms of regulation 22 of BERC (Multi Year Distribution Tariff) Regulations 2024, provides for methodology of Administrative and General expense determination for the MYT control period of FY 2025-26 to FY 2027-28.

5.17.4.2. The Commission has considered the base value of A&G expense norm per 1000 consumers and A&G expense per employee and annual A&G expenses per 1000 consumers and per employee in the Tariff Order dated 28.03.2025 as detailed in the table below:

**A&G expense norm approved for NBPDC & SBPDCL in TO dated 28.03.2025**

Particulars	Base A&G expense norm for NBPDC	Base A&G expense norm for SBPDCL
Norms-A&G expenses per 1000 consumers	0.34794	0.82578
Annual expenses per 1000 consumers (Rs. Cr)	0.00478	0.00794
Annual A&G expenses per employee (Rs. Crore)	0.01687	0.01193

5.17.4.3. Regulation 22.3 specifies A&G expenses shall be computed as per the approved norm escalated by wholesale price index (WPI). The WPI inflation shall be considered based on the average increase in WPI for immediately preceding three years. The WPI inflationary increase for FY 2026-27 is computed as given below:

**WPI inflationary increase for FY 2026-27**

Years	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25

Average WPI index points for FY	139.41	152.38	151.42	154.86
Increase in WPI index over previous year		9.30%	-0.63%	2.27%
Average WPI inflationary increase	<b>3.65%</b>			

5.17.4.4. Accordingly, the A&G computed for 2026-27 (ARR), is shown in the table below:

*Table 95: A&G expenses (in INR Crore)*

Sr.No	Particulars	Base Norms approved for Control Period 25-26 to 27-28	FY 2026-27 (Projection)
1	Average annual WPI CPI index		3.65%
2	Norms-Nos. of employees per 1000 consumers	0.82578	0.8258
3	No. of consumers (1000)		8986
4	No of employees		8839
5	Annual expenses per 1000 consumers (Rs. Cr) (45%)	0.00794	0.00853
6	Annual expenses per employee (Rs. Cr) (55%)	0.01193	0.01282
7	A&G cost for 1000 consumers		76.65
8	A&G cost for employee		113.28
9	<b>Grand Total</b>		<b>189.93</b>
10	Rent Charges for Smart Prepaid Meter		618.95
11	<b>Net Total A&amp;G cost</b>		<b>808.88</b>

**Rental Charges for Smart Prepaid Meter:**

5.17.4.5. In addition to the normative A&G expense of Rs. 189.93 Crore as computed above, the petitioner has additionally claimed rental charges for smart prepaid meter installed under Phase-I, II and III to the extent of Rs. 618.95 crores based on monthly rental per meter, consideration of meter installed and capex consideration under case no. 32 of 2025. It is worthwhile to mention that the Petitioner has considered the monthly rental of INR 86.23 per meter which is as per the order of the Hon'ble Commission in Case No. 05/2020. These expenses were not considered as the time of computation of A&G norm for the MYT control period of FY 2022-23 to FY 2024-25 in the Tariff Order dated 25.03.2022. The detailed calculation for INR 165.33 Crore for Phase-I on account of the rental charge for FY 2026-27 is provided below:

**Phase 1:** The total number of smart meters proposed to be installed under phase 1 is 23,50,000 out of which 10,30,000 lakhs belong to NBPDC. The total smart meters under Phase 1 are under Opex mode which will be booked under A&G expenses:

Smart Prepaid Meters under A&G expenses	Month	2026-27		
		Meters installed	Monthly Meter Rent	Total A&G cost
<b>Phase I: 23.5 lakhs North 10.30 Lakhs</b>	Op. Balance	1436218	86.23	148.61
	April	55000	86.23	5.22
	May	55000	86.23	4.74
	June	55000	86.23	4.27
	July	8000	86.23	0.55
	August	8000	86.23	0.48
	September	8000	86.23	0.41
	October	8000	86.23	0.34
	November	8000	86.23	0.28
	December	8000	86.23	0.21
	January	8000	86.23	0.14
	February	8000	86.23	0.07
	March	8000	86.23	-
	<b>Total</b>		<b>1673218</b>	
<b>Less: Government Budgetary Support</b>				
<b>Net expense</b>			<b>Net expense</b>	<b>165.33</b>

#### Phase-II and III:

- Under phase-II, 36 lakhs of smart prepaid meters are scheduled to be installed across the Bihar by the end of April-2025. In Phase-II smart prepaid meters are scheduled to be installed under hybrid mode i.e., CAPEX + OPEX mode in the ratio of 30:70.
- Under phase-III, 1.12 crores of smart prepaid meters are scheduled to be installed across the Bihar by the end of July-2026. In Phase-III smart prepaid meters are scheduled to be installed under hybrid mode i.e., CAPEX + OPEX mode in the ratio of 30:70.
- The Petitioner's has already submitted the Detailed Petition as Case No. 34 of 2025 for "Approval of OPEX along with revised CAPEX for Smart Metering Project under Phase –II & III recoverable through ARR and trueing up exercise for which order has been reserved by Hon'ble Commission. Accordingly, the OPEX part for aforesaid petition has been considered same in the instant tariff petition for consideration of monthly rental charges for Phase – II and III for FY 2026-27.

Accordingly, the total rental charges for smart prepaid meters in FY 2026-27 is shown in the table below:

Particulars	Amount (INR Cr)
Rent Charges for Smart Prepaid Meter (Phase -I) 23.5 Lakhs	165.33
Rent Charges for Smart Prepaid Meter (Phase-II) 36 Lakhs- 70% OPEX	92.87
Rent Charges for Smart Prepaid Meter (Phase-III) 1.12 crores- 70% OPEX	360.75
<b>Total Rental Charges</b>	<b>618.95</b>

5.17.4.6. It is requested to the Hon'ble Commission to approve the Administrative and General expenses of **INR 808.88 Crore** including the rental charges also for FY 2026-27.

**5.17.5. Allocation of Holding Company cost:**

5.17.5.1. The Petitioner is claiming the holding company expenses taking the expenses incurred in FY 2024-25 as the same and escalating it annually by 7.22% (WPI CPI index for FY 2024-25) for projecting this expense for FY 2026-27. The table below represents the allocation of Holding Company cost towards the Petitioner for FY 2026-27.

*Table 96: Allocation of Holding Company Cost for FY 2026-27 (in INR Crore)*

Particulars	FY 2026-27 (Projected)
Holding company expenses considered for FY 2024-25	25.75
Holding company expenses considered for FY 2025-26	27.61
Escalation % considered	7.22%
Increase considered for FY 2026-27	1.99
Holding company expenses considered for FY 2026-27	<b>29.60</b>

5.17.5.2. Therefore, the Petitioner requests the Hon'ble Commission to approve INR 29.60 Crore towards holding company expenses for FY 2026-27.

5.17.5.3.

**5.17.6. Summary of O&M Expenses:** The table below summarizes the O&M expenses estimated by the Petitioner for FY 2026-27.

*Table 97: Summary of O&M Expenses for FY 2026-27 (in INR Crore)*

Particulars	FY 2026-27 (Projected)
Employee Cost	846.89
R&M Expense	393.51
A&G Expenses (normative)	189.93
Rental for smart meter	618.95
Holding Company Expenses	29.60
Total O&M Cost	<b>2,078.88</b>

**5.18. Return on Equity**

**5.18.1.** The Hon'ble Commission has specified methodology for calculation of Return on Equity as per Regulation 27 of the BERC Multi Year Distribution Tariff Regulations 2024 as extracted below:

*“(a) Return on equity shall be computed on 30% of the capital base or actual equity, whichever is lower.*

*Provided that asset funded by consumer contribution, capital subsidies/ grants and corresponding depreciation shall not form part of the capital base. Actual equity invested in the Distribution Licensee as per book value shall be considered as perpetual and shall be used for computation in this Regulation.*

*Provided further that the premium if any raised by the Licensee while issuing share capital and investment of internal resources created out of its free reserves, for the funding of the Scheme, shall be reckoned as paid up capital for the purpose of computing return on equity, provided such premium amount and internal resources are actually utilized for meeting the capital expenditure of the distribution system, and are within the ceiling of 30% of capital cost approved by the Commission.*

*(b) The return on the equity invested shall be allowed from the date of start of commercial operation after put to use.*

*(c) Rate of return on equity shall be allowed not more than 14.0% for all projects. However, further incentive equivalent to 0.5% will be allowed in the form of RoE, if the project is completed within original schedule period”.*

- 5.18.2.** The Petitioner hereby submits that ROE of 15.5% prevailed as per BERC Multi Year Distribution Tariff Regulations 2021 which is reduced to 14% while notifying BERC Multi Year Distribution Tariff Regulations 2024 by Hon'ble Commission.
- 5.18.3.** It is worthwhile to mention that Ministry of Power, Government of India, through PIB dated 30<sup>th</sup> July 2023 (Weblink as mentioned below<sup>1</sup>), has emphasized the need of providing reasonable Rate of return to DISCOMs considering the risks involved in distribution business and pointed out that ROE provided by SERCs should be aligned with the ROE specified by CERC in its tariff regulations.
- 5.18.4.** The relevant extract of the aforesaid PIB is provided hereunder:
- “... Reasonable Return on Equity (RoE) is one of the major factors required to ensure investment in the sector. The Rule provides that the RoE by the State Commission would be aligned with the RoE specified by the CERC in its Tariff Regulations for the relevant period, with appropriate modification taking into account the risks involved in distribution business.”*
- 5.18.5.** Further, Regulation 30 of the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2024 dated 15<sup>th</sup> March 2024, specifies ROE of 15.50% for thermal generating stations, 15.50% for transmission system and 16.50% for Hydro plants as provided hereunder:
- “... (2) Return on equity for existing project shall be computed at the base rate of 15.50% for thermal generating station, transmission system including communication system and run-of- river hydro generating station and at the base rate of 16.50% for storage type hydro generating stations, pumped storage hydro generating stations and run of- river generating station with pondage;”*
- 5.18.6.** In line with the approach adopted by Ministry of Power and CERC as specified above, the Petitioner reiterates that Distribution is more risk oriented as compared to the Generation and Transmission Business. It is hereby submitted that the Distribution companies undertake distribution and supply of electricity with a long-term objective of mandatory universal supply obligations, availability of

<sup>1</sup> <https://pib.gov.in/PressReleaseSelfframePage.aspx?PRID=1944122>

reliable & quality power with stable returns over the long-term to provide financing for continuous and improvement of quality service to the consumer.

- 5.18.7.** Further, it is to be noted that Petitioner needs to deal with multiple stakeholders such as, Generators, Inter & Intra Transmission Entities along with millions of consumers with different consumer profile (HT, Domestic, LTIS, commercial, agriculture & others), which leads to an undeniable fact that DISCOM's business has higher risk as compared to generation and transmission business. In the state of Bihar, ~90% of consumer base are domestic with ~80% consumers being served in rural areas having usually low-incomes thereby posing high risk to the Petitioner.
- 5.18.8.** Further, given the higher risk profile of the Petitioner (Bihar DISCOMs), it is reasonable to request for a higher RoE. **However, we are claiming Return on Equity as per MYT Distribution Regulations, 2024 for FY 2026-27.**
- 5.18.9.** The return on equity is calculated on 30% of the fixed assets reduced by the amount of grants. The table below demonstrates the detailed calculation for return on equity for FY 2026-27.:-

*Table 98: Return on equity for ARR (in INR Crore)*

Sr. No	Particulars	FY 2026-27 (Projections)
A	<b>Calculation for Return on Equity</b>	
1	Closing equity to end of 31.03.2016	638.06
2	Rate of return on equity (%)	14.00%
3	Return on Equity	89.33
4	<b>Equity with effect from 1st April 2016</b>	
5	Opening equity	3,592.11
6	Equity addition during the year	866.91
7	Closing equity	4459.02
8	Average equity	4025.56
9	Rate of return on equity (%)	14.00%
10	Return on equity	563.58
11	<b>Total Return on Equity</b>	<b>652.91</b>

- 5.18.10.** It is requested to the Hon'ble Commission to consider the return on equity of Rs. 652.91 Crore for FY 2026-27 as calculated above.

### **5.19. Interest on Consumer Security Deposit**

- 5.19.1.** The Petitioner submits that Interest on Security Deposit amount has been claimed as per the Regulation 26 of the Multi-Year Tariff Regulations 2024 which specifies that

*“Provided further that interest shall be allowed on consumer security deposits and security deposits from Distribution System users held during the year at the Bank Rate as of the date*

on which petition for determination is filed. The interest allowed shall be subject to true up at weighted average Bank Rate of the concern Financial Year.”

- 5.19.2. The table below demonstrates the calculation of interest on consumer security deposits projected for FY 2026-27.

*Table 99: Interest on consumer security deposits (in INR Crore)*

S. No.	Particulars	FY 2026-27 (Projection)
1	Opening Security Deposit	873.40
2	Addition / (Deletion) during the year	17.27
3	Closing Security Deposit	890.66
4	Average Security Deposit (1+3)/2	882.03
5	RBI Bank Rate	6.50%
6	<b>Interest on Security Deposit</b>	<b>57.33</b>

- 5.19.3. The Petitioner has taken closing balance for FY 2024-25 as opening balance for FY 2025-26. Further, addition for FY 2026-27 is considered the same as for FY 2025-26 which is assumed as per the audited financial statement for FY 2023-24 and FY 2024-25 i.e. INR 17.27 Crore. The interest on consumer security deposits is calculated at the rate of 6.50%.
- 5.19.4. Therefore, it is requested to the Hon'ble Commission to approve the above-mentioned amount of Rs.57.33 Crore towards interest on consumer security deposit for FY 2026-27.

## 5.20. Interest on Working Capital

- 5.20.1. The Petitioner has estimated the amount towards interest on Working capital for FY 2025-26 to FY 2027-28 as per the Regulation 26 of the Bihar Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2024, as extracted below:

*"The Distribution Licensee shall be allowed interest on estimated level of working capital for the financial year, computed as follows:*

*a) 45 days equivalent of expected revenue.*

*b) Maintenance spares@40% of R&M expenses for one month:*

*Less:*

*(i) Power purchase cost, transmission charges and load dispatch charges for one month.*

*(ii) Depreciation, return on equity and contribution to contingency reserves equivalent to 45 days.*

*(iii) Amount of security deposits and advance from consumers or Distribution System users, if any, held during the year.*

*Provided that the interest on working capital shall be on normative basis and rate of interest shall be equal to the State Bank one-year Marginal Cost of Funds-based Lending Rate ('MCLR') as of the date on which petition for determination of tariff is filed plus 150 basis points. The rate of interest for the purpose of Truing-up shall be the weighted average MCLR of the concern Financial Year plus 150 basis points.*

*Provided further that interest shall be allowed on consumer security deposits and security deposits from Distribution System users held during the year at the rate as of the date on which petition for determination is filed. The interest allowed shall be subject to true up at weighted average Bank Rate of the concern Financial Year.*

*Provided also that if the State Government is providing resource gap grant and/or direct subsidy to consumers, the working capital shall be reduced by 45 days equivalent of that amount.”*

- 5.20.2.** The Petitioner has considered 45 days equivalent expected revenue and 40% of one month of R&M expense as specified in the above Regulation which was further deducted by Power Purchase cost along with transmission charges for one month, depreciation, ROE, contingency reserve for 45 days, consumer security deposit.
- 5.20.3.** The interest on working capital is calculated @ 10.38%, which is SBI one year MCLR as on the date of filing of the Petition on which 150 basis point is further added as per the applicable Regulations. The detailed working for the interest on working capital requirement is provided in the table below:

*Table 100: Interest on working capital for FY 2026-27 (in INR Crore)*

	<b>Particulars</b>	<b>FY 2026-27 (Projection)</b>
1	45 days equivalent of expected revenue	2,437.47
2	Maintenance spares @40% of R&M expenses for one month	13.12
3	<b>Less:</b>	
	(i) Power purchase cost, Load dispatch charges and transmission charges for one month.	1,314.60
	(ii) Depreciation, ROE, and contribution to contingency reserve equivalent to 45 days.	147.92
	(iii) Amount of security deposits from consumers, if any, held during the year	856.13
	(iv) Grant received from the State Govt. for power purchase and other O&M expenses etc equivalent to 45 days.	-
<b>4</b>	<b>Net working capital</b>	<b>131.93</b>
5	Interest rate	10.38%
<b>6</b>	<b>Interest on working capital</b>	<b>13.70</b>

- 5.20.4.** It is pertinent to mention that the subsidy for FY 2026-27 have not been declared by the State Government, therefore, Petitioner has considered 45 days of subsidy equivalent to zero for FY 2026-27.
- 5.20.5.** The Petitioner requests the Hon'ble Commission to approve the interest of working capital as provided in the above Table for FY 2026-27.

## **5.21. Non- Tariff Income**

- 5.21.1.** Non-Tariff income includes bank charges, interest on investments and bank balances, miscellaneous recoveries etc. The Petitioner has projected non-tariff income for FY 2026-27 based on

appropriate escalation on the non-tariff income in FY 2025-26 (except for interest income, DPS, and other few items). The non-tariff income has been projected at such a rate due to the reasons that the DISCOMs while implementing Smart prepaid meters in the state in the coming years are expecting arrear and DPS recovery at a higher rate as compared to previous years which is further expected to increase the NTI at a higher rate in the coming years.

**5.21.2.** The Petitioner has further deducted the cost of funding the DPS from the total Non-Tariff Income and calculated the net non-tariff income as follows:

**5.21.3.** The table below demonstrates the other non-tariff income for FY 2026-27: -

*Table 101: Non-tariff income for ARR (in INR Crore)*

Sr. No	Particulars	FY 2026-27 (Projections)
1	Interest on Advances to Suppliers/Contractors	19.71
2	Interest on Saving & Fixed Deposit	40.05
3	Interest on Mobilization Advance Income	6.16
<b>A</b>	<b>Interest Income</b>	<b>65.92</b>
1	Delayed Payment Surcharge from Consumers	240.62
2	Income From Interest on IT Refund	-
3	Miscellaneous Receipts	6.81
4	Rebate and Discount Received	3.44
5	Rebate in Capacitive Charge & SECD Benefit	26.41
6	Consumer contribution income	14.08
7	Rental Income from Board Property	2.09
8	Sale of Scrap & Tender Paper	15.05
9	Supervision Income	24.20
10	Incentive for timely payment of power purchase bills	-
11	Income against Short Devolution of Materials	-
12	Liquidated Damage income from Agencies	-
13	Rebate under RDSS Scheme	-
14	Incentive Under CGRT Scheme	-
15	Income Against BG Invocation	-
16	Miscellaneous Recoveries	69.35
17	Meter rent / service line rental	1.26
<b>B</b>	<b>Other Income</b>	<b>403.31</b>
<b>C</b>	<b>Total non-tariff income</b>	<b>469.23</b>
1	Delayed Payment Surcharge from Consumers	240.62
2	Principal amount on which DPS Charged	1,336.76
3	Interest Rate of funding DPS	10.38%
4	Interest on funding Principal	138.78
<b>D</b>	<b>Net Non-Tariff Income</b>	<b>330.44</b>

**5.21.4.** It is worthwhile to submit following inferences of the Petitioner pertaining to the non-tariff income for FY 2026-27:

- Delayed payment surcharge is estimated to be reduced in FY 2026-27 as compared to FY 2025-26 on account of smart prepaid meters.
- Income from sale of scrap in FY 2025-26 is estimated to be reduced as compared to FY 2024-25 on account of enhanced productivity and deployment of efficient equipment in business operation and the same is considered for FY 2026-27.

**5.21.5.** The Petitioner requests the Hon'ble Commission to approve the above-mentioned amount of Rs.330.44 Crore towards non-tariff income for FY 2026-27.

## 5.22. Revenue from Sale of Power at Existing Tariff

**5.22.1.** Revenue from Sale of Power at Existing Tariff for the Petitioner is given in table below-

*Table 102:Revenue from sale of power at existing tariff for FY 2026-27 (in INR Crore)*

Sr. No	Category of Consumers	SBPDCL	
		Sales (MUs)	Total Revenue (Rs Crores)
1	Domestic	9173.68	7827.90
A	Kutir Jyoti (Connected load based)	1674.14	1282.46
i	0-50 Units	983.20	729.54
ii	Above 50 Units	690.94	552.92
B	DS I Rural (Demand based)	3650.83	2911.86
i	0-50 Units	1966.19	1538.48
ii	Above 50 Units	1684.64	1373.38
C	DS II (Demand Based)	3848.49	3633.35
i	1-100 Units	2001.21	1742.37
ii	Above 100 units	1847.27	1890.98
D	DS III (Demand based) (optional)	0.22	0.23
2	Non-Domestic Service	2242.44	2513.39
A	NDS I - (Rural) (Demand Based)	766.35	660.97
i	1-100 Units	268.22	223.98
ii	Above 100 units	498.13	436.99
B	NDS II - (Demand Based)	1476.09	1852.42
i	Contract Demand <0.5 kW	6.79	6.81
ii	Contract Demand 70 kW>0.5 kW	1469.30	1845.60
a	1-100 Units	308.55	357.23
b	Above 100 units	1160.75	1488.37
3	Street Light Services	307.24	260.36
A	Metered (Connected load)	126.73	116.42
B	Unmetered	180.51	143.93

4	Irrigation & Agriculture services (IAS)	5190.54	4080.85
A	IAS I (Connected load based)	4574.36	3610.61
i	Unmetered	1348.70	1379.92
ii	Metered	3225.66	2230.69
B	IAS II (Demand based)	616.17	470.23
5	Public Water Works	937.89	848.75
A	PWW (Demand Based)	188.70	223.53
B	Har Ghar Nal (Connected Load based)	749.19	625.22
6	Low Tension Industrial Services (LTIS)	571.80	871.53
A	LTIS I (Demand based) (0-19 kW)	356.17	549.82
B	LTIS II (Demand based) (74 kW>19 kW)	215.63	321.72
7	LT Electric Vehicle Charging Station	12.27	10.70
8	HT-General	2406.90	2749.80
A	HTS (General)- I (11 kV)	1182.93	1454.41
B	HTS (General)- II (33 kV)	890.25	982.65
C	HTS (General)- III (132 kV)	333.72	312.75
D	HTS (General)- IV (220 kV)	0.00	0.00
E	HTS (General)- V (400 kV)	0.00	0.00
F	HT Cold storage (11 kV)	0.00	0.00
9	HT-Industrial Services	805.14	542.71
A	HTIS (Industrial) – I (11 kV)	0.00	0.00
B	HTIS (Industrial)– II (33 kV)	0.00	0.00
C	HTIS (Industrial) – III (132 kV)	0.00	0.00
D	HTIS (Industries)-IV (220 kV)	0.00	0.00
E	HTIS (Industries)-V (400 kV)	0.00	0.00
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	31.99	26.11
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)	0.00	0.00
H	HTSS – (33 kV/11 kV)	773.15	516.59
I	HTSS – (220 kV/132 kV)	0.00	0.00
10	Railway Traction Services	75.00	64.44
11	HT Electric Vehicle Charging Stations	0.20	0.16
12	Nepal	0.00	0.00
13	SLDC Deviation	0.00	
14	Sale to other state	0.00	
15	Sale to Sugar Mills	0.00	
16	Sale to Solar Companies	0.00	

17	Sale of Power to IEX through PTC	0.00	
18	Sale of Power to IEX through BSPHCL	0.00	
19	Others	0.00	
<b>20</b>	<b>Grand Total</b>	<b>21723.10</b>	<b>19770.58</b>

**5.22.2.** The Petitioner requests the Hon'ble Commission to approve revenue from existing Tariff as INR 19,770.58 Crore for FY 2026-27.

**5.23. APTEL judgement dt.19.12.2024 and its impact on ARR for FY 2026-27**

**5.23.1.** Government of Bihar (GoB) in exercise of its power under Section 131 and 133 of Electricity Act, 2003 vide notifications dated 30<sup>th</sup> October 2012, brought into force the Bihar State Electricity Reform Transfer Scheme, 2012 in which the Bihar State Electricity Board (BSEB) was restructured in 2012 w.e.f. 01<sup>st</sup> November 2012. This restructuring involved the unbundling of the BSEB into five distinct segments for Generation, Transmission and distribution with an aim to promote profitability and viability of the resulting entity, ensure economic efficiency, encourage competition, and safeguard consumer interests.

**5.23.2.** It is to be noted that, while determining the tariff order for the period FY 2015-16, the State Commission (BERC) had dealt with two different periods namely (01<sup>st</sup> April 2012 to 30<sup>th</sup> October 2012) and (01<sup>st</sup> November 2012 to 31<sup>st</sup> March 2013), which was determined referring to BSEB represented by Bihar State Power Holding Company Limited (BSPHCL) for the entire FY 2012-13. The State Commission determined the net revenue surplus (excluding carrying costs) for FY 2012-13 at Rs 801.51 Crores for BSEB period (01<sup>st</sup> April 2012 to 30<sup>th</sup> October 2012) and a revenue surplus of Rs 298 Crores based on True up for FY 2006-07 to FY 2011-12. The total revenue surplus of Rs 1,099.51 Crores (Rs 801.51 Crores + Rs 298 Crores) as determined was accounted and adjusted in the ARR for the FY 2015-16 by the State Commission. The State Commission directed that the adjustment of past surplus is mainly on the basis that such a surplus is available to the distribution companies for the past period and therefore they should be accountable for adjusting this surplus to the consumers in the ensuing years.

**5.23.3.** The two State DISCOMs, namely NBPDC & SBPDCL aggrieved by the consideration of Revenue surplus for BSEB period by the State Commission in the Tariff Order for FY 2015-16 amounting to Rs 1,099.51 Crores had filed an appeal to Appellate Tribunal for Electricity (APTEL) as Review Petition no 21 & 22 of 2023.

**5.23.4.** It is to be noted that the distribution functions and activities in their respective areas as separate legal entities were only pursuant to Bihar State Electricity Reform Transfer Scheme, 2012, notified on 30<sup>th</sup> October 2012 effective from 01<sup>st</sup> November 2012.

**5.23.5.** APTEL in its judgement in RP No. 21 & 22 of 2023 dated 19<sup>th</sup> December 2024 had reversed the order of the State Commission pertaining to the adjustment of the revenue surplus amounting to Rs 1,099.51 Crores and stated the following:

*“24. We appreciate the concern of the Respondent that non accounting of surplus revenue for previous years would adversely affect consumer interests. However, in our view, adjustment of Revenue Surplus (not discernible from Balance sheet considered for transfer of Assets and Liabilities) for the period prior to re-organization (for that matter Revenue Gap also if not specifically included in the transfer scheme) from the Annual Revenue Requirement of subsequent years post reorganization is not prudent as same is not in alignment of the scheme of reforms in the power Sector under Section 131 of the Electricity Act 2003.*

*25. In view of above deliberations, the order of this Tribunal dated 25.10.2018 in APL No.117 of 2017 and APL No.118 of 2017 is modified to the extent as deliberated above and matter is remanded to the State Commission to the limited extent that the Revenue Surplus of previous years i.e. prior to re-organization (01.11.2012) is not to be adjusted from ARR of Review Petitioners for FY 2015-16. However, considering consumer interest, to avoid tariff shock, the State Commission may consider adjustment of such deductions made from ARR of FY 2015-16 in favor of Discoms along with applicable carrying cost spread over certain years in the ensuing tariff orders as permitted under National Tariff Policy 2016. It is but appropriate that the review Petitioners should take up the matter with Government of Bihar for transfer of such Revenue Surplus of the period prior to re-organization, so determined by the State Commission, to the Discoms, so that, upon receipt of the same it may be informed to the State Commission, who would be in a position to pass on such benefit to the Consumers in the subsequent Tariff orders issued by State Commission. With the above observations, the review petitions stand disposed of.”*

**5.23.6.** The aforesaid consideration is presented in the table below:

	Particulars	Revenue Gap / (Surplus) - Rs			Remarks
		Crores			
		Bihar	NBPDCL	SBPDCL	
1	Net Surplus considered based on True up for FY 2006-07 to FY 2011-12	298	125	173	Shared in Ratio of 42:58 as approved in Tariff Order for FY 2015-16
2	Add: Recovery of Revenue Surplus of FY 2012-13 - Till 31.10.12	802	337	465	
3	<b>Total Surplus as adjusted in Tariff Order for FY 2015-16 and to be recovered from Consumers with CC in FY 2025-26 Tariff Order</b>	<b>1,100</b>	<b>462</b>	<b>638</b>	

**5.23.7.** It is to be noted that the APTEL in the said order had instructed that considering consumer interest; to avoid tariff shock, the State Commission may consider adjustment of such deductions made from ARR of FY 2015-16 in favor of Discoms along with applicable carrying cost spread over certain years in the ensuing tariff orders as permitted under National Tariff Policy 2016.

**5.23.8.** The Petitioner has estimated an amount of Rs 5,286 Crores along with the carrying cost of APTEL judgement impact till FY 2026-27 as presented below:

Total Revenue Surplus Amount to be recovered from Consumers post the APTEL Judgement RP No. 21 OF 2023 & RP No. 22 OF 2023 dated 19.12.2024- Rs Crores										
Sr. No	Particulars	FY 2012-13 (Rs 298 Crores with CC for full FY + Rs 801.51 Crores with CC for 5 Months)			FY 2013-14			FY 2014-15		
		Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL
1	Opening Balance	298	125	173	1,193	501	692	1,369	575	794
2	Opening Balance (BSEB Period 01.04.12 to 31.10.12) after adjusting revenue gap	802	337	465						
3	Carrying Cost (%)	14.75%	14.75%	14.75%	14.75%	14.75%	14.75%	14.75%	14.75%	14.75%
4	Carrying Cost	93	39	54	176	74	102	202	85	117
5	Closing Balance	1,193	501	692	1,369	575	794	1,571	660	911
Sr. No	Particulars	FY 2015-16			FY 2016-17			FY 2017-18		
		Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL
1	Opening Balance	1,571	660	911	1,802	757	1,045	2,055	863	1,192
2	Carrying Cost (%)	14.75%	14.75%	14.75%	14.05%	14.05%	14.05%	14.05%	14.05%	14.05%
3	Carrying Cost	232	97	134	253	106	147	289	121	167
4	Closing Balance	1,802	757	1,045	2,055	863	1,192	2,344	985	1,360
Sr. No	Particulars	FY 2018-19			FY 2019-20			FY 2020-21		
		Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL
1	Opening Balance	2,344	985	1,360	2,659	1,117	1,542	2,927	1,229	1,698
2	Carrying Cost (%)	13.45%	13.45%	13.45%	10.05%	10.05%	10.05%	8.55%	8.55%	8.55%
3	Carrying Cost	315	132	183	267	112	155	250	105	145
4	Closing Balance	2,659	1,117	1,542	2,927	1,229	1,698	3,177	1,334	1,843
Sr. No	Particulars	FY 2021-22			FY 2022-23			FY 2023-24		
		Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL
1	Opening Balance	3,177	1,334	1,843	3,447	1,448	1,999	3,776	1,586	2,190
2	Carrying Cost (%)	8.50%	8.50%	8.50%	9.55%	9.55%	9.55%	10.05%	10.05%	10.05%
3	Carrying Cost	270	113	157	329	138	191	380	159	220
4	Closing Balance	3,447	1,448	1,999	3,776	1,586	2,190	4,156	1,745	2,410
Sr. No	Particulars	FY 2024-25			FY 2025-26			FY 2026-27		
		Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL
1	Opening Balance	4,156	1,745	2,410	4,573	1,921	2,653	5,033	2,114	2,919
2	Carrying Cost (%)	10.05%	10.05%	10.05%	10.05%	10.05%	10.05%	10.05%	10.05%	10.05%
3	Carrying Cost	418	175	242	460	193	267	253	106	147
4	Closing Balance	4,573	1,921	2,653	5,033	2,114	2,919	5,286	2,220	3,066

**5.24. Annual Revenue Requirement for FY 2026-27**

**5.24.1.** The Annual Revenue Requirement for FY 2026-27 is given in the table below-

*Table 103: Net ARR for 2026-27 (in INR Crore)*

Sr. No.	Particulars	FY 2026-27 (Projection)
		SBPDCL
1	Purchase of power	13,732.58
2	Transmission charges	2,042.62
3	Employee expenses	846.89
4	R&M expenses	393.51
5	A&G expenses (normative)	189.93
6	A&G expense: Rent Charges for Smart Prepaid Meter	618.95
7	Holding company expenses	29.60
8	Depreciation	546.93
9	Interest on loan	787.34
10	Other finance charges	151.22
11	Return on equity	652.91
12	Interest on Security Deposit	57.33
13	Interest on working capital	13.70
14	Demand Side Management	-
15	Total Revenue requirement	20,063.51
16	Less:: Non-tariff income	330.44
<b>17</b>	<b>Net Revenue requirement</b>	<b>19,733.06</b>

**5.24.2.** The Petitioner requests the Hon'ble Commission to approve Net ARR of INR 19,733.06 Crore for FY 2026-27.

**5.25. Net Revenue Gap / (surplus) at Existing Tariff**

**5.25.1.** The revenue gap / (surplus) for FY 2026-27 from the previous years, based on the tariff order for FY 2025-26 dated 28.03.2025 is shown below:

*Table 104: Revenue gap / surplus for FY 2026-27 from previous years (in INR Crore)*

	Particulars	FY 2026-27 (Projection)
1	Net Revenue requirement	19,733.06
2	Revenue from Sale of Energy	19,770.58
3	Gap / (Surplus)	(37.52)

4	Add: Approved Carried forward trued up revenue gap/ (Surplus) of previous FY along with carrying cost	(1,990.91)
5	<b>Net Gap / (Surplus)</b>	<b>(2,028.43)</b>

## 5.26. Revenue from Sale of Power at Proposed Tariff

5.26.1. The Petitioner in line with the said Hon'ble APTEL judgement and Hon'ble BEREC directive to recover the prior period gap is proposing the following for FY 2026-27:

1. Tariff Rationalization Initiatives:

- a. Proposal for Single Slab for DS II, NDS I and NDS II with existing applicable tariff of lowest slab
- b. NDS -II (up to 0.5 kW) - Fixed Charges to be reduced from Rs. 200/connection/Month to Rs 150/connection/Month

2. Tariff Hike of 35 paise (3.82%) across categories in energy charge.

5.26.2. On account of aforesaid tariff rationalization and tariff hike, the Petitioner hereby submits the Revenue from sale of power at proposed tariff for FY 2026-27 as given in table below:

*Table 105: Total revenue from sale of power at proposed tariff for FY 2026-27*

S.No.	Category	SBPDCL (Total Rs. Crore)
		FY 2026-27
1	Domestic	7866.34
A	Kutir Jyoti (Connected load based)	1341.06
i	0-50 Units	763.95
ii	Above 50 Units	577.11
B	DS I Rural (Demand based)	3039.64
i	0-50 Units	1607.29
ii	Above 50 Units	1432.34
C	DS II (Demand Based)	3485.42
i	For All Units	3485.42
ii	Above 100 units	0.00
D	DS III (Demand based) (optional)	0.23
		0.00
2	Non-Domestic Service	2431.27
A	NDS I - (Rural) (Demand Based)	666.87
i	1-100 Units	666.87
ii	Above 100 units	0.00
B	NDS II - (Demand Based)	1764.40

S.No.	Category	SBPDCL (Total Rs. Crore)
i	Contract Demand <0.5 kW	6.66
ii	Contract Demand 70 kW>0.5 kW	1757.74
a	For All Units	1757.74
b	Above 100 units	0.00
		0.00
3	Street Light Services	264.79
A	Metered (Connected load)	120.86
B	Unmetered	143.93
		0.00
4	Irrigation & Agriculture services (IAS)	4215.31
A	IAS I (Connected load based)	3723.51
i	Unmetered	1379.92
ii	Metered	2343.59
B	IAS II (Demand based)	491.80
		0.00
5	Public Water Works	881.58
A	PWW (Demand Based)	230.14
B	Har Ghar Nal (Connected Load based)	651.45
		0.00
6	Low Tension Industrial Services (LTIS)	891.55
A	LTIS I (Demand based) (0-19 kW)	562.28
B	LTIS II (Demand based) (74 kW>19 kW)	329.26
		0.00
7	LT Electric Vehicle Charging Station	11.13
		0.00
8	HT-General	2834.05
A	HTS (General)- I (11 kV)	1495.81
B	HTS (General)- II (33 kV)	1013.81
C	HTS (General)- III (132 kV)	324.43
D	HTS (General)- IV (220 kV)	0.00
E	HTS (General)- V (400 kV)	0.00
F	HT Cold storage (11 kV)	0.00
		0.00
9	HT-Industrial Services	570.89
A	HTIS (Industrial) – I (11 kV)	0.00
B	HTIS (Industrial)– II (33 kV)	0.00
C	HTIS (Industrial) – III (132 kV)	0.00
D	HTIS (Industries)-IV (220 kV)	0.00

S.No.	Category	SBPDCL (Total Rs. Crore)
E	HTIS (Industries)-V (400 kV)	0.00
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	27.23
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)	0.00
H	HTSS – (33 kV/11 kV)	543.65
I	HTSS – (220 kV/132 kV)	0.00
		0.00
10	Railway Traction Services	67.07
		0.00
11	HT Electric Vehicle Charging Stations	0.16
		0.00
12	Nepal	0.00
		0.00
13	SLDC Deviation	0.00
14	Sale to other state	0.00
15	Sale to Sugar Mills	0.00
16	Sale to Solar Companies	0.00
17	Sale of Power to IEX through PTC	0.00
18	Sale of Power to IEX through BSPHCL	0.00
19	Others	0.00
<b>20</b>	<b>Grand Total</b>	<b>20,034.13</b>

**5.26.3.** Accordingly, Petitioner request the Hon'ble Commission to approve the aforesaid tariff initiatives and proposed revenue for FY 2026-27.

### **5.27. Revenue gap / (Surplus) for FY 2026-27 at proposed tariff**

**5.27.1.** The Petitioner has estimated Annual Revenue Requirement for FY 2026-27 on 100% cost coverage basis.

**5.27.2.** The Petitioner has estimated the decrease / (increase) in revenue on account of aforesaid tariff rationalization and tariff change and has calculated the net revenue gap / (surplus) as shown in the table below:

Sr.No.	Particulars	Legend	Bihar Total (Rs. Cr.)	NBPDCL (Rs. Cr.)	SBPDCL (Rs. Cr.)
1	Net Revenue Gap / (Surplus) at Bihar for FY 2026-27		(2,411.55)	(383.12)	(2,028.43)
2	Revenue decrease / (increase) due to Tariff rationalization		778	(353.21)	(263.55)

Sr.No.	Particulars	Legend	Bihar Total (Rs. Cr.)	NBPDCL (Rs. Cr.)	SBPDCL (Rs. Cr.)
3	Revenue decrease / (increase) due to tariff change		(1,395.00)		
4	Net Revenue Gap / (Surplus) at Bihar for FY 2026-27 after tariff rationalization and tariff change	4 = 1+2+3	(3,028.55)	(736.33)	(2,291.98)
5	Impact of APTEL judgement dt.19.12.2024 incl. carrying cost		5,285.89	2,220.07	3,065.82
6	Adjustment from APTEL judgement impact (for Net Revenue Gap / (Surplus) at Bihar to be 'Zero')		3,028.31	736.33	2,291.98
7	<b>Balance Amount (To be taken for approval from State Govt.)</b>	7 = 5-6	<b>2,257.58</b>	<b>1,483.75</b>	<b>773.83</b>

- 5.27.3.** The Petitioner requests the Hon'ble commission to consider the revenue from proposed tariff and net revenue gap / (surplus) as shown above for determination of Tariff for FY 2026-27 at Bihar level.
- 5.27.4.** It is pertinent to mention that only a part of impact of APTEL judgement (Rs.3028.31 Crore out of Rs.5285.89 Crore) is considered by the Petitioner for consideration of Net Revenue Gap / (Surplus) at Bihar to be 'Zero' for FY 2026-27.
- 5.27.5. Further, it is hereby submitted that the aforesaid balance amount of Rs 2,257.58 Crores at Bihar level is to be recovered in the subsequent years or adjusted through benefit if received from the State Government.**

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## 6. Voltage-wise cost of supply

### 6.1. Preamble

6.1.1. This section deals with the voltage wise cost of service by the Petitioner for the FY 2025-26.

### 6.2. Background

6.2.1. The Petitioner is submitting to the Hon'ble Commission for determination of ARR for the upcoming control period as notified under BERC MYDT Regulations, 2024.

6.2.2. The Petitioner has considered distribution losses @ 15.91 % for FY 2026-27.

### 6.3. Methodology adopted for Computation of Voltage wise Cost of Supply

6.3.1. The Hon'ble APTEL has proposed a simple methodology to functionalize use of Cost of Supply model. The APTEL notes that identical consumers connected at different nodes of distribution system need not to be differentiated. In addition, it is adequate to determine voltage-wise cost of supply considering the major cost elements which would be applicable to all the categories of consumers connected at the same voltage level at different locations in the distribution system.

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

- **Technical losses at each voltage level of the network:** This value of the technical losses is found by the field studies. Sampling of the feeders which are representative of the consumers in the system will help in identifying the technical losses at each voltage levels. The APTEL recognizes the difficulty in collecting data for technical loss at 11 kV and LT level, hence the suggestion to compute losses using maximum possible representative feeders for various consumer categories at respective voltage levels.
- **Commercial losses at each voltage level of the network:** The commercial loss of the system is the difference between approved loss in the ARR and the total technical loss computed from system study. This difference is to be apportioned according to the sales in each voltage level to arrive at the commercial loss at each voltage level.
- **Voltage wise sales:** The energy sale at a particular voltage level is the sum of energy sold for all the categories of consumers connected at the said voltage level. Due to its share of sales in total sales, the consumers of the 132/220 kV network will be apportioned a share of the commercial losses. The Hon'ble APTEL recognizes that in reality, there may be minimal technical losses at that level and very low probability of commercial losses. However, the APTEL is of the opinion that the consumers at 132/220 kV, being a part of the distribution system will bear these apportioned losses.
- **Power Purchase Cost:** The power purchase cost is the cost of energy purchased for sustaining the energy sales at each voltage level. This power purchase units for each voltage level is arrived by finding the energy input at each voltage level and adding the losses (technical and commercial) for the same voltage level and upstream. The energy input at each voltage level is the sum of the sales at the voltage level and the losses for the corresponding voltage level.

- **Network Cost:** The network costs are the costs like O&M, interest and finance charges, depreciation, return on equity etc. These costs are a part of the ARR which in turn provides the average cost of supply. Thus, the network cost is essentially the difference between the ARR value and the power purchase cost. The APTEL has suggested apportioning these costs according to the sales volume in each of the voltage level.

**6.3.3.** The above elements will help to establish the voltage wise Cost of Supply. Due to the methodology applied to apportion losses in the various voltage levels, all the consumer categories at a particular voltage level will have same cost of supply. In this regard, APTEL has noted that refinements in the methodology may be made when more data becomes available.

#### **6.4. Determination of Voltage wise Losses**

**6.4.1.** Transmission & Distribution losses in a system are comprised of two separate components - Technical losses and Commercial losses.

- Technical losses occur naturally and consist mainly of power dissipation in electricity system components such as transmission and distribution lines, and transformers.
- Commercial losses are caused by actions external to the power system and consist primarily of electricity theft, non-payment by customers, and errors in accounting and record-keeping. Since the rationale behind these two components is quite distinct, quantifying them separately is imperative for arriving at meaningful conclusions.

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

#### **6.5. Information required for arriving Voltage Wise Cost of Supply**

**6.5.1.** Following is the list of details required in order to carry out voltage wise cost of supply:

- Voltage wise technical losses
- Overall T&D losses
- Voltage wise energy sales
- Power Purchase Cost
- Network Costs

**6.5.2.** It is submitted that the Petitioner has computed voltage wise losses based on certain assumptions after observing the sample feeder data available with DISCOMs.

**6.5.3.** The Petitioner has computed voltage wise cost of supply in view of distribution loss percentage approved by the Hon'ble commission for FY 2024-25.

*Table 106: Voltage wise technical losses considered for FY 2026-27*

S. No.	Voltage Level	Technical loss (%)	Cumulative loss (%)
	(kV)		
1	220/132	2.56%	2.56%
2	33	3.36%	5.83%
3	11	5.00%	10.54%
4	0.4	6.00%	15.91%

**6.5.4.** The Petitioner has arrived at voltage wise sales considering the projected sale of power for the FY 2026-27, across various categories at the respective voltages mentioned in the table below:

*Table 107: Classification of Categories on the basis of Voltage of power supply*

S. No.	Voltage Level	Categories
1	220/132 kV	HTS-III, Railways, Nepal
2	33 kV	HTS-II, HTSS
3	11 kV	HTS-I, HT EV, HTIS (Oxygen Manufacturers)
4	LT	Domestic, Non-Domestic, Agriculture and Others

**6.5.5.** The Petitioner further submits that the voltage-wise cost of supply study is based on the sample data certain parameters such as total loss, energy input etc.

**6.5.6.** Voltage Wise Technical Loss: The Petitioner submits that it has taken suitable assumptions to arrive at the loss at 220 kV and 132 kV

## **6.6. Methodology adopted for determination of Cost of Supply**

**6.6.1.** Due to lack of data for segregation of technical and commercial losses, it is not feasible to fix the technical and commercial loss levels within proposed loss levels.

**6.6.2.** In order to understand component of technical losses in total T&D loss, technical loss at each voltage level needs to be grossed. Following is the total technical loss at each voltage level and cumulative losses at subsequent voltage levels.

*Table 108: Voltage wise Technical loss considered for the FY2026-27*

S. No.	Voltage Level (kV)	Technical loss (%)	Cumulative loss (%)
1	220/132	2.56%	2.56%
2	33	3.36%	5.83%
3	11	5.00%	10.54%
4	0.4	6.00%	15.91%

6.6.3. Following is the apportionment of technical losses to the voltage-wise sale.

*Table 109: Apportionment of technical losses to voltage wise sales for FY 2026-27*

Sl. No.	Voltage Level (KV)	Technical Losses (%)	Cumulative Loss (%)	Energy Sale (MU)	Energy input (MU)	Technical Loss (MU)
1	2	3	4	5	6	7=(6-5)
2	220/132	2.56%	2.56%	408.72	419.46	10.74
3	33	3.36%	5.83%	1,663.40	1,766.45	103.05
4	11	5.00%	10.54%	1,215.12	1,358.32	143.20
5	0.4	6.00%	15.91%	18,435.86	21,923.90	3,488.04
<b>Total</b>				<b>21,723.10</b>	<b>25,468.13</b>	<b>3,745.03</b>

6.6.4. Commercial losses (difference of total losses and grossed up technical losses) shall be apportioned pro rata to energy sales at each voltage level.

*Table 110: Apportionment of Commercial losses to voltage wise sale for FY 2026-27*

Sl. No.	Voltage Level (KV)	Energy Sale (MU)	Technical Loss (MU)	Sales + Tech Loss (MU)	Commercial Loss (MU)	Energy Sales + Tech. Loss + Commercial Loss (energy input at state periphery) (MU)
1	2					
2	220/132	408.72	10.74	419.46	19.64	439.10
3	33	1,663.40	103.05	1,766.45	79.92	1,846.38
4	11	1,215.12	143.20	1,358.32	58.38	1,416.70
5	0.4	18,435.86	3,488.04	21,923.90	885.79	22,809.68
	<b>Total</b>	<b>21,723.10</b>	<b>3,745.03</b>	<b>25,468.13</b>	<b>1,043.73</b>	<b>26,511.86</b>

6.6.5. The Projected Power Purchase Cost (including PGCIL, POSOCO & ERLDC transmission costs) of the Petitioner for the Control Period is provided below:

Particulars	FY 2026-27
Gross Power Purchase (MU)	28,163.35
Less: PGCIL Loss (MU)	995.78
Net Power Purchase (MU)	27,167.57
Power Purchase Cost (inc. PGCIL and transmission charge) (Rs. Crore)	15,775.20
Average Power purchase Cost (inc. PGCIL charge) (Rs./kWh)	<b>5.81</b>

6.6.6. Following is the allocation of power purchase cost to the total energy sales.

*Table 111: Allocation of power purchase cost to the energy sales for FY 2026-27*

Sl. No.	Voltage Level (KV)	Energy Sale (MU)	Energy Sales + Technical loss + Comml. Loss (MU)	Unit cost of power purchase approved by the Commission (Rs./unit)	Power Purchase Cost (Rs. Crore)	Cost of Power per unit sale of Energy (Rs./unit)
1	2	3	4	5	6 = (4*5)	7= (6÷3)
2	220/132	408.72	439.10	5.81	254.97	6.24
3	33	1,663.40	1,846.38	5.81	1,072.12	6.45
4	11	1,215.12	1,416.70	5.81	822.63	6.77
5	0.4	18,435.86	22,809.68	5.81	13,244.74	7.18
Total		<b>21,723.10</b>	<b>26,511.86</b>		<b>15,394.45</b>	<b>7.09</b>

**6.6.7.** The details of fixed distribution costs for the control period are provided below, which are excluding Power Purchase and PGCIL charges.

*Table 112: Allocation of Network Cost for the FY 2026-27*

Sl. No.	Particulars	Amount (Rs. Cr)
1	Employee Cost	846.89
2	R&M costs	393.51
3	A&G expenses	808.88
4	Holding Company	29.60
5	Depreciation	546.93
6	Interest & Finance Charges	938.56
7	Interest on Working Capital	13.70
8	DSM	0.00
9	Return on Equity	652.91
10	Less: IDC	
11	<b>Total (1 to 9)</b>	<b>4230.97</b>
12	Transmission cost	2042.62
13	<b>Total cost</b>	<b>6273.59</b>
14	Energy Sales (MU)	21723.10
15	<b>Network Cost per unit sale of energy (Distribution + Transmission) (Rs./kWh)</b>	<b>2.89</b>

**6.6.8.** Further, the Petitioner has worked out the voltage wise cost of per unit supply based on the methodology followed by the Hon'ble Commission in the tariff order dated 01<sup>st</sup> March, 2024. Accordingly, the Petitioner

has apportioned the network cost as arrived in the above table among the consumers of various voltage level i.e., 220/132 kV, 33 kV, 11 kV and LT levels, equitably on pro-rata basis as detailed below:

*Table 113: Voltage-wise Allocation of Network Cost*

Sl.No.	Voltage Level	Energy Sale (MU)	Energy Sales + Technical loss + Comm. Loss (MU)	Network Cost (Rs. Cr)	Total Network Cost (Rs. Per unit)
2	220/132	408.72	439.10	103.91	2.54
3	33	1,663.40	1,846.38	436.91	2.63
4	11	1,215.12	1,416.70	335.24	2.76
5	0.4	18,435.86	22,809.68	5,397.53	2.93
<b>Total</b>		<b>21,723.10</b>	<b>26,511.86</b>	<b>6,273.59</b>	<b>2.89</b>

*Table 114: Cost of Supply at different Voltage Levels for FY 2026-27*

Sl.No.	Supply Voltage	Cost of power purchase (Rs./unit)	Network cost (Rs./unit)	Cost of supply (Rs./unit)
1	2	3	4	5
1	220/132	6.24	2.54	8.78
2	33	6.45	2.63	9.07
3	11	6.77	2.76	9.53
4	LT	7.18	2.93	10.11

**6.6.9.** The Hon'ble Commission is requested to approve the Voltage wise cost of supply as projected by the Petitioner for FY 2026-27.

## 7. Wheeling and Open Access Charges

### 7.1. Background

7.1.1. The Petitioner submits that for the purpose of open access on distribution network, determination of wheeling losses and wheeling charges are essential. Further as the consumer is deemed to be moving out of system, the revenue loss from such consumers is recovered through Cross Subsidy Surcharge and Additional Surcharge, as the case may be.

### 7.2. Wheeling Charges

7.2.1. It is submitted that till date complete segregation of accounts between Wheeling and Retail Supply function has not yet taken place. Thus, ARR proposals for Wheeling and Retail Supply function is submitted on the basis of an allocation statement to be prepared by the Distribution Licensee based on their best judgment and in line with the approach followed by the Hon'ble Commission in its Previous Tariff Orders.

7.2.2. The Licensee, in the instant Petition, has followed the followings allocation for calculating segregating its wire and supply business and the total costs (net ARR) of both the DISCOMs are segregated into wire business and retail supply business.

*Table 115: Segregation of Wires and Retail Supply Costs of NBPDCCL*

SI. No.	NBPDCCL	Total Fixed Cost for FY 2026-27	Assumption		33kV Wire cost		11kV	
			Wire Business	Retail Supply	Wire business	Retail supply business	Wire business	Retail supply business
1	Purchase of power	11,698.13	0%	100%	-	11,698.13	-	11,698.13
2	Transmission charges	1,740.01	0%	100%	-	1,740.01	-	1,740.01
3	Employee expenses	554.70	60%	40%	332.82	221.88	332.82	221.88
4	R&M expenses	277.82	90%	10%	250.04	27.78	250.04	27.78
5	A&G expenses (normative)	159.87	50%	50%	79.93	79.93	79.93	79.93
6	A&G expense: Rent Charges for Smart Prepaid Meter	1,112.74	50%	50%	556.37	556.37	556.37	556.37
7	Holding company expenses	28.76	60%	40%	17.26	11.50	17.26	11.50
8	Depreciation	682.39	90%	10%	614.15	68.24	614.15	68.24
9	Interest on loan	700.14	90%	10%	630.13	70.01	630.13	70.01
10	Other finance charges	75.12	90%	10%	67.61	7.51	67.61	7.51
11	Return on equity	618.42	90%	10%	556.58	61.84	556.58	61.84
12	Interest on Security Deposit	38.01	0%	100%	-	38.01	-	38.01
13	Interest on working capital	38.46	10%	90%	3.85	34.61	3.85	34.61
14	Demand Side Management	-	0%	100%	-	-	-	-
15	<b>Total Revenue requirement</b>	<b>17,724.56</b>			-	-	-	-
16	Less:: Non-tariff income	332.81	10%	90%	33.28	299.53	33.28	299.53
17	<b>Net Revenue requirement</b>	<b>17,391.74</b>						
					<b>3,075.45</b>	<b>14,316.30</b>	<b>3,075.45</b>	<b>14,316.30</b>

*Table 116: Segregation of Wires and Retail Supply Costs of SBPDCL*

SI. No.	SBPDCL	Total Fixed Cost for FY 2026-27	Assumption		33kV Wire cost		11kV	
			Wire Business	Retail Supply	Wire business	Retail supply business	Wire business	Retail supply business
1	Purchase of power	13,732.58	0%	100%	-	13,732.58	-	13,732.58
2	Transmission charges	2,042.62	0%	100%	-	2,042.62	-	2,042.62
3	Employee expenses	846.89	60%	40%	508.13	338.76	508.13	338.76
4	R&M expenses	393.51	90%	10%	354.16	39.35	354.16	39.35
5	A&G expenses (normative)	189.93	50%	50%	94.97	94.97	94.97	94.97
6	A&G expense: Rent Charges for Smart Prepaid Meter	618.95	50%	50%	309.47	309.47	309.47	309.47
7	Holding company expenses	29.60	60%	40%	17.76	11.84	17.76	11.84
8	Depreciation	546.93	90%	10%	492.23	54.69	492.23	54.69
9	Interest on loan	787.34	90%	10%	708.61	78.73	708.61	78.73
10	Other finance charges	151.22	90%	10%	136.10	15.12	136.10	15.12
11	Return on equity	652.91	90%	10%	587.62	65.29	587.62	65.29
12	Interest on Security Deposit	57.33	0%	100%	-	57.33	-	57.33
13	Interest on working capital	13.70	10%	90%	1.37	12.33	1.37	12.33
14	Demand Side Management	-	0%	100%	-	-	-	-
15	<b>Total Revenue requirement</b>	<b>20,063.51</b>			-	-	-	-
16	Less:: Non-tariff income	330.44	10%	90%	33.04	297.40	33.04	297.40
17	<b>Net Revenue requirement</b>	<b>19,733.06</b>						
					<b>3,177.37</b>	<b>16,555.69</b>	<b>3,177.37</b>	<b>16,555.69</b>

*Table 117: Segregation of Wires and Retail Supply Costs at Bihar level*

SI. No.	BIHAR	Total Fixed Cost for FY 2026-27	Assumption		33kV Wire cost		11kV	
			Wire Business	Retail Supply	Wire business	Retail supply business	Wire business	Retail supply business
1	Purchase of power	25,430.71	0%	100%	-	25,430.71	-	25,430.71
2	Transmission charges	3,782.63	0%	100%	-	3,782.63	-	3,782.63
3	Employee expenses	1,401.59	60%	40%	840.95	560.64	840.95	560.64
4	R&M expenses	671.33	90%	10%	604.20	67.13	604.20	67.13
5	A&G expenses (normative)	349.80	50%	50%	174.90	174.90	174.90	174.90
6	A&G expense: Rent Charges for Smart Prepaid Meter	1,731.68	50%	50%	865.84	865.84	865.84	865.84
7	Holding company expenses	58.36	60%	40%	35.02	23.34	35.02	23.34
8	Depreciation	1,229.32	90%	10%	1,106.38	122.93	1,106.38	122.93
9	Interest on loan	1,487.48	90%	10%	1,338.73	148.75	1,338.73	148.75
10	Other finance charges	226.34	90%	10%	203.71	22.63	203.71	22.63
11	Return on equity	1,271.33	90%	10%	1,144.19	127.13	1,144.19	127.13
12	Interest on Security Deposit	95.34	0%	100%	-	95.34	-	95.34
13	Interest on working capital	52.15	10%	90%	5.22	46.94	5.22	46.94
14	Demand Side Management	-	0%	100%	-	-	-	-
15	<b>Total Revenue requirement</b>	<b>37,788.06</b>			-	-	-	-

Sl. No.	BIHAR	Total Fixed Cost for FY 2026-27	Assumption		33kV Wire cost		11kV	
			Wire Business	Retail Supply	Wire business	Retail supply business	Wire business	Retail supply business
16	Less:: Non-tariff income	663.26	10%	90%	66.33	596.93	66.33	596.93
17	<b>Net Revenue requirement</b>	<b>37,124.81</b>						
					<b>6,252.82</b>	<b>30,871.99</b>	<b>6,252.82</b>	<b>30,871.99</b>

1.1.4. The wheeling charges have been computed on the basis of projected costs of the Petitioner for its distribution wire business and the total energy expected to be wheeled through their distribution network. The average per unit wheeling charge is calculated in the table below

*Table 118: Wheeling Charges at 33 kV for FY 2026-27*

Particulars: Bihar	FY 2026-27
Energy Input to 33 kV System (MU)	48,979.55
Total Distribution Cost (Rs. Cr)	12,505.64
Distribution Cost for 33 kV Voltage Level (Assuming 50%) Rs. Cr	6,252.82
Wheeling Charge for 33 kV Voltage Level in Rs./kWh	<b>1.28</b>

7.2.3. The wheeling cost has been computed for 11 kV level as below:

*Table 119: Wheeling charges at 11 kV for FY 2026-27*

Particulars: Bihar	FY 2026-27
Energy Input into 33 kV System	48,979.55
Energy Sale in 33 kV System	1,956.79
Loss in 33 kV (5%)	102.99
Energy Input into 11 kV System	46,919.77
Total Distribution Cost	12,505.64
Distribution Cost for 11 kV Voltage Level (Assuming 50%)	6,252.82
Wheeling Charge for 11 kV Level	<b>1.33</b>

### 7.3. Cross Subsidy Surcharge

7.3.1. The open access consumers are liable to pay cross subsidy surcharge to compensate the distribution utility for any loss of revenue due to shifting of its consumer to the open access system. The cross-subsidy surcharge for open access consumers is calculated as per the following recommended formula in the BERG MYT Distribution Tariff Regulations, 2024.

$$S = T - [C / (1 - L/100) + D + R]$$

Where

*S is the surcharge*

*T is the tariff payable by the relevant category of consumers, including reflecting the Renewable Purchase Obligation*

*C is the per unit weighted average cost of power purchase by the Licensee, including meeting the Renewable Purchase Obligation*

*D is the aggregate of transmission, distribution and wheeling charge applicable to the relevant voltage level*

*L is the aggregate of transmission, distribution and commercial losses, expressed as a percentage applicable to the relevant voltage level*

*R is the per unit cost of carrying regulatory assets.”*

**7.3.2.** The average cost of power purchase for both DISCOMs is shown below:-

*Table 120: Power purchase cost for FY 2026-27*

Particulars: Bihar	FY 2026-27
Gross power purchase (MU)	52,154.35
Less:-PGCIL loss (MU)	1,887.99
Net power purchase (MU)	50,266.37
Power purchase cost (including PGCIL, POSOCO and T-GNA charges)	27,246.28
Average power purchase rate (including PGCIL, POSOCO and T-GNA charges)	<b>5.42</b>
Intra-state Transmission Charge	1,967.05
Energy available at State Transmission Periphery	50,266.37
Transmission Charge (STU)	<b>0.39</b>

Calculation of Cross Subsidy Surcharge: -

$$S = T - [C / (1 - L) / 100] + D + R$$

*Table 121: Cross Subsidy Surcharge for FY 2026-27*

	Tariff	APP C	Intra-state Transmission Loss	Transmission Charge (STU)	Wheeling Charge for 33 kV		CSS calculated	20% of applicable tariff	CSS applicable
					33 kV	11 kV			
132 kV	7.85	5.42	2.56%	0.39	0	0	7.40	1.57	<b>1.57</b>
33 kV	7.92	5.42	2.56%	0.39	1.28	0	6.20	1.58	<b>1.58</b>
11 kV	7.98	5.42	2.56%	0.39	1.28	1.33	4.92	1.60	<b>1.60</b>
HTSS	4.94	5.42	2.56%	0.39	1.28	0	3.22	0.99	<b>0.99</b>

**7.3.3.** The Revised Tariff Policy suggests that the cross subsidy shall not increase 20% of applicable tariff to the category of consumers seeking Open Access. The cross-subsidy surcharge for 132 kV, 33 kV, 11 kV and HTSS category is shown above and is requested to approve accordingly.

#### **7.4. Reactive Energy charges**

**7.4.1.** The open access consumers should pay a reactive energy charge to Transmission and Distribution companies as the case may be for drawl/ injection of reactive energy. DISCOM proposes the reactive charges of 10 Paisa/ kVAR for FY 2026-27. The rate proposed by the DISCOMs is based on the actual rate of Reactive Energy Charge billed by ERPC and its escalating trend over the past few years.

#### **7.5. Standby Charges**

**7.5.1.** As per BEREC open access regulations

*“20 A. Standby Power In case of outage of a power plant supplying power to an open access customer, the licensee will, on request, provide standby supply to meet the requirement of load catered through open access. Such standby supply will be provided by the licensee at day ahead request from the open access customer. The open access customer will, for that supply, be liable to pay charges under tariff for temporary connection to that category of consumer.”*

**7.5.2.** The Hon'ble Commission has approved the stand-by charges for drawal of power by open access customer from distribution licensees in accordance with BEREC (Term and Conditions of Intra-State Open Access) Regulations 2018 as below:

- In cases of outages of generator supplying to open access customer under open access, stand-by arrangements shall be provided by the distribution licensee for a maximum period of 42 days in a year subject to the load shedding as is applicable to the embedded consumer of the licensee at a charge under Temporary connection tariff for the category of consumer as determined by the Commission from time to time.
- Provided that such charge shall not exceed 125% of the normal tariff for that category of consumers.
- Provided that in cases where temporary rate of charge is not available for that consumer category the distribution licensee shall charge 125% of the normal tariff for the category of consumers.
- Provided also that open access customers would have the option to arrange stand-by power from any other source.

**7.5.3.** The Hon'ble Commission is requested to approve the same in line with the regulations.

#### **7.6. Congestion Charges**

**7.6.1.** As per regulation 25 of the BEREC open access regulations, 2021

*“25. Other Charges*

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*In addition to the above charges, the regulatory charges, congestion charges and any other charges imposed by Central Commission and/or State Commission shall be payable by the open access customers.”*

- 7.6.2.** In view of the same the Hon'ble Commission is requested to determine and approve congestion charges for Open Access Consumers in order to mitigate the issues related to transmission and distribution of power.
- 7.6.3.** The Hon'ble Commission is requested to approve all the open access charges, Cross Subsidy Charges and other charges as submitted by the Petitioner.

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## **8. Proposed Tariff schedule for FY 2026-27**

### **8.1. Simplification of tariff structures for electricity consumers in Bihar**

8.1.1. The two Distribution Licensees in Bihar have taken initiatives in the past couple of years to undertake measures to simplify the tariff structure, under the guidance of the Hon'ble Commission. Key measures undertaken have resulted in the following:

- i. Simplification of the tariff structure,
- ii. Bringing in a progressive tariff structure that helps promote efficiency, and
- iii. Rationalization of electricity tariffs.

8.1.2. For this year as well, the power distribution companies of Bihar have kept the following objectives in mind while proposing the tariff structure for FY 2026-27.

- Ensuring that an adequate balance is maintained between the interest of consumers and the distribution utility;
- Enabling consumers to efficiently and effectively plan their expenditure on electricity;
- Ensuring that tariffs progressively reflect the prudent cost of electricity supply to the consumers, and
- Incentivizing the consumer for efficient utilization of electricity.

8.1.3. The Distribution Licensee have followed the key guiding principles given below for proposing the tariff structure and tariffs which would be applicable for the FY 2026-27

- i. Preserving kVAh based billing for all consumer categories wherever feasible.
- ii. Introduction of new tariff categories as per the Demand of the prospective consumers
- iii. Rationalizing the payment mechanism for certain category of consumers to facilitate the consumers as per their affordability.

8.1.4. **Based on the above principles, the following key changes have been proposed in the tariff structure and schedule for the ensuing year of FY 2026-27.**

- i. Tariff Rationalization – DS-II, NDS-I & II
- ii. Reduction Fixed Charge for NDS-II for contract load up to 0.5KW

### **8.2. Key changes proposed in the Tariff Schedule for FY 2026-27**

#### **8.2.1. Tariff Rationalization – DS-II & NDS- I & II**

8.2.1.1. The Petitioner hereby submits that existence of two different slabs under DS-II, NDS-I & NDS-II category raise disparity and billing related issues and also in ToD Meter installation. Further, in line with MoP emphasis on tariff rationalization and simplification of tariff, it is proposed to keep single slab as against the two existing slabs for DS-II, NDS-I & NDS-II category with existing tariff of lower slab for FY 2026-27.

8.2.1.2. Therefore, Hon'ble Commission is requested to approve the tariff rationalization for DS-II, NDS-I and II category as proposed by the petitioner for FY 2026-27.

#### **8.2.2. Reduction in Fixed Charge for NDS-II for contract load up to 0.5KW**

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The Petitioner hereby submits that Reduction in fixed charges within a tariff category can have significant implications for both consumers and utility providers. Fixed charges, often referred to as demand charges or availability fees, represent the portion of a consumer's electricity bill that remains constant regardless of consumption. These charges typically cover the cost of infrastructure, maintenance, and ensuring availability of power. Therefore, Hon'ble Commission is requested to approve the reduction in fixed charge from Rs 200/connection/Month to Rs 150/connection/Month as proposed by the petitioner for FY 2026-27.

**PROPOSAL FOR TARIFF SCHEDULE FOR  
RETAIL TARIFF RATES AND TERMS AND CONDITIONS OF SUPPLY FOR FY 2026-27  
(To be effective from 1st April, 2026)**

**8.3. Tariff SCHEDULE- PART - A: LOW TENSION SUPPLY**

**System of supply: Low Tension – Alternating Current, 50 cycles per second**

Single Phase supply at 230 Volts

Three Phase supply at 400 Volts

The tariffs are applicable for supply of electricity to L.T consumers with a connected / contracted demand up to 70 kW for domestic, non-domestic and Street Light Category, up to 74 kW / 100 HP for industrial (LTIS), cold storage (under IAS-I), Har Ghar Nal (HGN) Yojna category and for public water works (PWW) category and up to 100 HP for irrigation category under single or three phase supply as detailed below:

- Single Phase supply up to 7 kW
- Three Phase supply 5 kW and above.
- Consumers having load between 5 kW and 7 kW have the option to take single phase or three phase supply.
- LT Industrial and Agriculture load up to 5 kW have option to avail supply at single phase or three phase

**Category of Service and TARIFF RATES**

**1.1.1 DOMESTIC: Kutir Jyoti**

- This will be applicable to all dwelling houses of rural and urban families below the poverty line (BPL) as per the list / notification published by Rural Development Department, Govt. of Bihar from time to time.
- At present, the consumption of Kutir Jyoti consumers is capped at 50 units per month, with the balance consumption being levied as per relevant DS-I or DS-II tariffs.
- The total connected load of Kutir Jyoti connection in a rural and urban area should not exceed 250 watts.
- At present, two-part tariff structure is applicable for metered Kutir Jyoti consumers, with fixed charges to be levied on a-per connection basis per month.
- The Distribution Licensees propose to retain the two-part tariff structure for metered Kutir Jyoti consumers, with fixed charges being levied on a-per month connection basis per month
- The tariff structure is proposed below.

*Table 122: Proposed tariff structure for KJ category*

S. No.	Consumer Category	Fixed charges (Rs/connection/month)	Energy charge (Rs/ Unit.)
1	Kutir Jyoti (Consumption up to 50 units per month)		
	K.J. (Metered	20	1 <sup>st</sup> 50 units at Rs 7.77/kWh

S. No.	Consumer Category	Fixed charges (Rs/connection/month)	Energy charge (Rs/ Unit.)
			Remaining units, rate as per DS-I/ DS-II as applicable.

### 1.1.2 DOMESTIC: Others

- The Domestic category, comprising of the existing DS-I DS-II and DS-III sub-categories, had been developed for APL consumers, consuming electricity for household purposes and homestay establishments.
- DS-I consumers are consumers in rural areas (i.e., areas not covered by areas indicated under DS-II), DS-II fall within urban areas notified by Department of Urban Development, Government of Bihar from time to time. DS-III is available on optional basis and is applicable for group residential consumers willing to avail supply at single point for the purpose of use of electricity in residential townships, registered societies, multi-storied residential complex (including lifts, water pumps and common lighting within the premises). The maximum allowable contract demand shall be 74KW.
- DS-I tariff shall be confined to **one slab**.
- DS-II tariff shall be confined to **one slabs**
- For levying of fixed charges, tariff to be levied on the connected / sanctioned load in the absence of meters with the feature of capturing Maximum-Demand.
- The revised tariff structure is proposed below.

*Table 123: Proposed tariff structure for DS category*

S. No.	Consumer Category	Fixed charges (Rs/kW/month)	Energy charge (Rs/ Unit.)
1	DS-I	40	7.77
2	DS-II	80	7.77
3	DS-III	80	9.38

### 1.1.3 NON-DOMESTIC

- This is applicable for supply of electrical energy for non-domestic consumers having sanctioned/contracted load up to 70 kW, using electrical energy for light, fan and power loads for non-domestic purposes like shops, hospitals, nursing homes, clinics, dispensaries, restaurants, hotels, clubs, guest houses, marriage houses, public halls, show rooms, centrally air-conditioning units, offices, commercial establishments, cinemas, X- ray plants, non-government schools, colleges, libraries and research institutes, boarding/lodging houses, railway stations, fuel/oil stations, service stations, All India Radio/T.V. installations, printing presses, commercial trusts, societies, banks, theatres, circus, coaching institutes, common facilities in multistoried commercial office/buildings, Government and semi-government offices, public museums, Government educational institutions, their hostels and libraries, Government hospitals and government research institutions and non-profitable government aided educational institutions their hostels and libraries, non-profitable recognized charitable cum public institutions, places of worship like temples, mosques, gurudwaras, churches etc. and burial/crematorium grounds, glow

signboards, banners and hoardings for advertisement and other installations not covered under any other tariff schedule.

- The NDS-II tariff is proposed to be applicable for non-domestic premises in urban areas notified by the Department of Urban Development, Govt. of Bihar from time to time. NDS-I tariff will be applicable to areas where NDS-II is not applicable.
- There are currently two sub-categories within NDS; NDS-I serving rural consumers and NDS-II serving loads up to 45 kW for urban consumers for commercial uses of electricity under LT category.
- NDS-I tariff be confined to 1 slabs
- NDS-II tariff be confined to 1 slabs
- The tariff structure is proposed below.

*Table 124: Proposed tariff structure for NDS category*

S. No.	Consumer Category	Fixed charges (Rs/kW/month)	Energy charge (Rs/ kWh / kVAh)
1	NDS-I	60	8.14/kVAh
2	NDS-II (Contract load up to 0.5 kW)	150	8.08/ kWh
3	NDS-II (Contract load above 0.5 kW and upto 70 kW)	300	8.08 / kVAh

#### 1.1.4 IRRIGATION AND ALLIED SERVICES

- This is applicable for supply of electrical energy for bonafide use for agricultural purposes including processing of Agricultural Produce, confined to chaff-cutter, thrasher, cane crusher and rice Huller when operated by the agriculturist in the field or farm. This is also applicable to Mushroom farming (not Processing, Manufacturing) , hatcheries, poultries (with more than 1000 birds), and Cold storages (exclusively for Storing of Agriculture Products and connected load up to 74 kW/100 HP).
- There will be no un-metered connections for cold storages, Hatcheries, poultries and fisheries. They will necessarily have to be metered connections.
- The cold storage consumers should produce certificate from Agriculture or Industry Department for availing any benefit under this category.
- Under the Irrigation and Allied Services, there are currently two separate sub-categories for private and State owned tube-wells, with differentiated tariffs for providing benefit of lower tariffs to private consumers.
- Given the existing scenario, it is proposed to retain the unmetered class till the time metering arrangements are introduced covering all the consumer.
- For levying of fixed charges, tariff to be levied on the connected / sanctioned load in the absence of meters with the feature of capturing Maximum-Demand.
- For metered consumers, it is proposed to retain two-part tariff structure
- The tariff structure is proposed below.

*Table 125: Proposed tariff structure for IAS category*

S. No.	Consumer Category	Fixed charges (Rs)	Energy charge (Rs/ Unit.)
1	IAS-I (Unmetered)	Rs 1350/ HP or part thereof / month	
2	IAS-I (Metered)	Rs. 100 / HP or part thereof / month	7.09/kVAh
3	IAS-II	Rs.500 / kVA or part thereof / month	7.52/kVAh

#### 1.1.5 LOW TENSION INDUSTRIAL

- This is applicable for supply of electricity to low tension industrial consumers with connected load /contract demand up to 100 HP or 74 kW, which includes incidental lighting for industrial processing or agro – industries purposes, arc welding sets, flour mills, oil mills, rice mills, dal mills, atta chakki, Huller, expellers etc.
- LTIS-I is for consumers with contract demand up to 19 kW and LTIS-II is for three phase connection with a contracted load above 19 kW and up to 50 kVA. Further, demand-based tariff is mandatory for three phase connection and optional for single phase connection.
- Mushroom Processing/Manufacturing/Byproduct/or activities related to combination of Farming and processing will be considered in LTIS – I category
- LTIS-II is for consumers with 3 phase supply and with contract demand above 19kW and up to 74 KVA.
- The tariff structure is proposed below.

*Table 126: Proposed tariff structure for LTIS category*

S. No.	Consumer Category	Fixed charges (Rs/kVA/month)	Energy charge (Rs/ kVAh)
1	LTIS-I	288	8.14
2	LTS-II	360	8.14

#### 1.1.6 PUBLIC Water Works

- PWW category is applicable to public water works, sewerage treatment plant and sewerage pumping stations functioning under state government and state government undertakings and local bodies.
- At present, a two part tariff is in place with fixed charges being levied on per kVA basis and all energy charges are to be charged on a kVAh basis.
- Har Ghar Nal is for water distribution facility provided by the Public Health Engineering Department at the village panchayats and ward levels. This sub-category shall be applicable to connections released under “Har Ghar Nal” Scheme only.

- The tariff for Har Ghar Nal scheme is proposed to be two part with fixed charge to be made applicable on per HP basis and the energy charge to be levied on the basis of kWh consumption.
- The tariff structure is proposed below.

*Table 127: Proposed tariff structure for PWW category*

S. No.	Consumer Category	Fixed charges (Rs/month)	Energy charge (Rs)
1	PWW (Contract demand up to 74 kW)	Rs 630/kVA/month	Rs 10.07/kVAh
2	Har Ghar Nal (Metered)	Rs 100/ HP or part thereof / month	Rs 8.51/kWh

### 1.1.7 STREET LIGHT SERVICES

- This category is for supply of electricity for street light system including signal system. Also applicable for Traffic Lights, Mast lights/Blinkers etc. with separate sub-categories for metered and unmetered connections.
- Given the existing scenario, it is proposed to retain the unmetered class till the time metering arrangements are introduced covering all the consumer.
- All energy charges are to be charged on a kWh basis and fixed charges are proposed to be levied on kW basis.
- The tariff structure is proposed below.

*Table 128: Proposed tariff structure for SS category*

S. No.	Consumer Category	Fixed charges (Rs/month)	Energy charge (Rs)
1	SS (Metered)	Rs 100/kW/month	Rs 9.38/kWh
2	SS (unmetered)	4250 /kW or part thereof / month	-

### 1.1.8 LT Electric Vehicle Charging Station

- This Tariff category is applicable for Electric Vehicle Charging Station including battery swapping station for electric vehicle. In case the consumer uses the electricity supply for charging his own electric vehicle at his premises, the tariff applicable shall be as per the category of such premises. Electricity consumption for other facilities and purposes at Charging Station such as office, restaurant, rest rooms, convenience stores, public amenities, etc., shall be charged at tariff applicable to Non-Domestic Category.
- This category should be applicable to only those consumers who have set-up charging infrastructure for commercial purpose.

*Table 129: Proposed tariff structure for LT EV Charging Station*

S. No.	Consumer Category	Energy Charges (Rs/kVAh)
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1	LT EV Charging Station	9.07
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#### 8.4. **TARIFF SCHEDULE- PART: B- HIGH TENSION SUPPLY**

- HTS – I - This is Applicable for supply of electricity for use in installations with a minimum contract demand of 50 kVA and maximum contract demand of 1500 kVA.
- HTS – II - This is Applicable for supply of electricity for use in installations with a minimum contract demand of 500 kVA and maximum contract demand of 15000 kVA.
- The HT-General category is applicable for all other HT consumers which are out of the ambit of HTSS, HTIS and HTIS (oxygen manufacturers)
- HTSS (11/33 kV) is applicable for supply of electricity to all consumers who have contract demand of 300 kVA or more for induction furnace including Ferro Alloy loads.. This tariff will not apply to casting units having induction furnace of melting capacity of 500 Kg and below. The capacity of induction furnace shall be 600 kVA per metric ton as existing for determining the contract demand of induction furnace in the existing HTSS service connections.
- HTSS (132 kV) is applicable for supply of electricity to all consumers who have minimum contract demand of 7.5 MVA.
- HTSS (220 kV) is applicable for supply of electricity to all consumers who have minimum contract demand of 10 MVA.
- High Tension Industrial Services (HTIS) category is for HT industrial consumers with manufacturing units with minimum contract demand of 50 kVA and maximum contract demand of 1500 kVA. The condition of applicability remains same as HTS (General) except that the HTIS category is applicable for industries only.
- HTIS (Oxygen Manufacturers) -11 kV is applicable for supply of electricity for Oxygen Manufacturing industries only with installations of a minimum contract demand of 50 kVA to 1500 kVA
- HTIS (Oxygen Manufacturers) -33 kV is applicable for supply of electricity for Oxygen Manufacturing industries only with installations of a minimum contract demand of 500 kVA to 15000 kVA
- HTS-I (11 kV)- This is Applicable for supply of electricity for use in installations with a minimum contract demand of 50 kVA and maximum contract demand of 1500 kVA.
- HTS-II (33 kV)- This is applicable for use in installations with a minimum contract demand of 500 kVA and maximum contract demand of 15,000 kVA.
- HTS-III (132 kV)- This is applicable for installations with a minimum contract demand of 7.5MVA. Character of service: AC, 50 cycles, 3-phase at 132 kV.
- HTS-IV (220 kV)- This is applicable for installation with a minimum contract demand of 10MVA. Character of service: AC, 50 cycles, 3 phase at 220 kV.
- HTS-V (400 kV)- This is applicable for installation with a minimum contract demand of 20MVA. Character of service: AC, 50 cycles, 3 phase at 400 kV

*Table 130: Proposed tariff structure for HT category*

S. No.	Consumer Category	Fixed charges (Rs/kVA/month)	Energy charge (Rs/kVAh)
1	HTS-I and HTIS- I – 11kV	550	8.33
2	HTS-II and HTIS- II – 33kV	550	8.27
3	HTS-III and HTIS- III – 132kV	550	8.20
4	HTS-IV and HTIS- IV -220kV	550	8.14
5	HTS-V and HTIS-V – 400kV	550	8.07
6	HT – Cold Storage – 11kV	100	7.09
7	HTSS (11/33 kV)	800	5.29
8	HTSS (132/220 kV)	800	5.29
9	HTIS (Oxygen Manufacturers) 11 KV	1000	5.78
10	HTIS (Oxygen Manufacturers) 33 KV	1000	5.72

#### 1.1.9 RAILWAYS

- This category is for supplying power to Railway Traction Services (RTS) wherein the connection is to be provided only at 132 kV level.
- There is also a provision of rebate/surcharge at 13 paise/kVAh for higher voltage/lower voltage than 132 kV which may be allowed.
- No change is proposed in this category and the following existing structure may continue.
- The billing demand shall be the maximum demand recorded during the month or **75% of the contract demand whichever is higher**. If in any month the recorded maximum demand exceeds 105% of contract demand, the enhanced demand in excess of the contract demand shall be billed at twice the normal charges.
- **If the instances of overdrawal occur consecutively for three months, the Demand of such consumers will be increased by the Licensee for the respective load slab in which recorded demand falls for that billing cycle only.**

*Table 131: Proposed tariff structure for RTS category*

S. No.	Consumer Category	Fixed charges (Rs/kVA/month)	Energy charge (Rs/kVAh)
1	RTS	540	8.51

#### 1.1.10 HT Electric Vehicle Charging Station

- This Tariff category is applicable for Electric Vehicle Charging Station at HT including battery swapping station for electric vehicle. In case the consumer uses the electricity supply for charging his own electric vehicle at his premises, the tariff applicable shall be as per the category of such premises. Electricity consumption for other facilities and purposes at Charging Station such as office, restaurant, rest rooms, convenience stores, public amenities, etc., shall be charged at tariff applicable to Non-Domestic Category.

- This category should be applicable to only those consumers who have set-up charging infrastructure for commercial purpose.

*Table 132: Proposed tariff structure for HT EV Charging Station*

S. No.	Consumer Category	Energy Charges (Rs/kVAh)
1	HT EV Charging Station	8.20

**1.1.11** The above structure has been proposed for the tariff schedule for FY 2026-27. However, it is pertinent to mention the following key points on the designing of tariff structure and rates.

- **Existence of special categories:** In Bihar, a separate category exists as HTSS for specifically supplying power to arc furnaces, and in line with their consumption, their tariff structure provides for a high fixed charge with a low per unit energy charge. Similarly, another special category namely Har Ghar Nal (HGN) also exists in the state of Bihar.
- **Levying of fixed charges:** The endeavor of the DISCOMs is to levy the fixed tariff on consumers based on their maximum demand in the long term, and on their contracted demand in the short term. However, for some specific unmetered consumer categories and sub-categories, the fixed charge is proposed to be levied on the basis of connected load.
- **Demand Based tariffs:** The DISCOMs are planning to gradually move to demand based tariffs for all consumers, and most meters being currently installed, have the feature of recording the maximum demand.
- **Implementation of flat tariff:** In order to simplify the tariff structure further, and also encourage energy efficiency for consumers especially with higher specific consumption, the DISCOMs have been exploring the concept of implementing a flat tariff for each energy slab.
- **Recovery of fixed charges:** The fixed costs include the establishment and network costs, as well as the fixed costs payable to the Generators, irrespective whether power is drawn from them. The variable costs is the energy cost paid to Generators for supply of energy. On one hand wherein the cost structure of the two DISCOMs is heavily tilted towards fixed charges, the recovery of revenue through the existing tariff approved by the Hon'ble Commission is tilted more towards energy tariffs. Due to this skewed nature of tariff recovery, the DISCOMs have limited revenue assurance and therefore face uncertainty.
- In the tariff order dated 25<sup>th</sup> March 2022, the Hon'ble Commission linked the recovery of fixed charges in full only if the supply of power duly recorded by a consumer meter (except streetlights, Agriculture and all unmetered categories of consumers) is maintained for at least 21 hours/ day during the billing month. In any month if the supply of power is less than 21 hours/ day, then the demand charge for that month shall be levied on pro-rata basis.
- In view of the above, the Petitioner is hereby requesting the Hon'ble Commission to link the recovery of fixed charges with supply hours with the proposed roadmap of smart meter installation in the state. The same may also be made applicable in current scenario as well wherein the linking of fixed

charges with hours of supply should be applicable to those consumers who have smart meters installed in their premises.

- **General and miscellaneous charges:** The Petitioner has also proposed open access charges such as Additional Surcharge, PoC, Congestion charges etc.
- The Petitioner propose the tariff schedule for FY 2026-27, w.e.f. 01.04.2026, without taking the impact of any subsidy to be provided by the Government of Bihar for tariff relief as follows.

*Table 133: Tariff schedule considering 'Zero' GoB Subsidy*

S . N o .	Category of Consumers	Tariff Schedule FY 2026-27			
		Fixed/Demand Charge (Rs)	Unit	Energy Charge (Rs)	Unit
1	Domestic				
A	Kutir Jyoti (Connected load based)	20	Connection Month		
i	0-50 Units	20	Connection Month	7.77	kWh
ii	Above 50 Units	20	Connection Month	7.77	kWh
B	DS I Rural (Demand based)	40	kW/Month		
i	0-50 Units	40	kW/Month	7.77	kWh
ii	Above 50 Units	40	kW/Month	7.77	kWh
C	DS II (Demand Based)	80	kW/Month		
i	For All Units	80	kW/Month	7.77	kWh
D	DS III (Demand based) (optional)	80	kW/Month	9.38	kWh
2	Non-Domestic Service				
A	NDS I - (Rural) (Demand Based)	60	kVA/Month		
i	For All Units	60	kVA/Month	8.14	kVAh
B	NDS II - (Demand Based)				
i	Contract Demand <0.5 kW	150	Connection/ Month	8.08	kWh
ii	Contract Demand 70 kW>0.5 kW	300	kvA/Month	8.08	kVAh
a	For All Units	300	kvA/Month	8.08	kVAh
3	Street Light Services				
A	Metered (Connected load)	100	kW/Month	9.38	kWh
B	Unmetered	4250	kW/Month	-	-
4	Irrigation & Agriculture services (IAS)				
A	IAS I (Connected load based)				
i	Unmetered	1350	HP/Month	-	-
ii	Metered	100	HP/Month	7.09	kWh
B	IAS II (Demand based)	500	kVA/Month	7.52	kVAh

S · N o ·	Category of Consumers	Tariff Schedule FY 2026-27			
		Fixed/Demand Charge (Rs)	Unit	Energy Charge (Rs)	Unit
5	Public Water Works				
A	PWW (Demand Based)	630	kVA/Month	10.07	kVAh
B	Har Ghar Nal (Connected Load based)	100	HP/Month	8.51	kWh
6	Low Tension Industrial Services (LTIS)				
A	LTIS I (Demand based) (0-19 kW)	288	kVA/Month	8.14	kVAh
B	LTIS II (Demand based) (74 kW>19 kW)	360	kVA/Month	8.14	kVAh
7	LT Electric Vehicle Charging Station			9.07	kVAh
8	HT-General				
A	HTS (General)- I (11 kV)	550	kVA/Month	8.33	kVAh
B	HTS (General)- II (33 kV)	550	kVA/Month	8.27	kVAh
C	HTS (General)- III (132 kV)	550	kVA/Month	8.20	kVAh
D	HTS (General)- IV (220 kV)	550	kVA/Month	8.14	kVAh
E	HTS (General)- V (400 kV)	550	kVA/Month	8.07	kVAh
F	HT Cold storage (11 kV)	100	kVA/Month	7.09	kVAh
9	HT-Industrial Services				
A	HTIS (Industrial) – I (11 kV)	550	kVA/Month	8.33	kVAh
B	HTIS (Industrial)– II (33 kV)	550	kVA/Month	8.27	kVAh
C	HTIS (Industrial) – III (132 kV)	550	kVA/Month	8.20	kVAh
D	HTIS (Industries)-IV (220 kV)	550	kVA/Month	8.14	kVAh
E	HTIS (Industries)-V (400 kV)	550	kVA/Month	8.07	kVAh
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	1000	kVA/Month	5.78	kVAh
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)	1000	kVA/Month	5.72	kVAh
H	HTSS – (33 kV/11 kV)	800	kVA/Month	5.29	kVAh
I	HTSS – (220 kV/132 kV)	800	kVA/Month	5.29	kVAh
10	Railway Traction Services	540	kVA/Month	8.51	kVAh
11	HT Electric Vehicle Charging Stations	-	-	8.20	kVAh

## 8.5. Terms and Conditions of Low-Tension Tariff

The foregoing tariffs are subject to the following conditions:

### 1.1.1 Demand Based Tariff

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The billing demand shall be the maximum demand recorded during the month or **85% of the contract demand** whichever is higher (minimum demand shall be taken as 1kW except for NDS-II where separate 0.5kW cap is there and SS-unmetered). If in any month the recorded maximum demand exceeds 105% of contract demand, that portion of the demand in excess of the contract demand shall be billed at twice the normal charges.

#### **1.1.2 Recovery of full Fixed / Demand Charge**

The demand charges shall be recovered in full only if supply of power duly recorded by the consumer meter is maintained for at least 21 hours/day during the billing month. In any month if the supply of power is less than 21 hours/day, then the demand charge for that month shall be levied on pro-rata basis.

Supply of power hours may be reckoned as recorded at 33/11 KV substation, in case where installed consumer meters does not have features of recording hours of supply.

This shall however will not be applicable to Street light, Agriculture as well as un-metered tariff categories of consumers.

#### **1.1.3 Fuel and Power Purchase Adjustment Surcharge (FPPAS)**

In addition to the above tariff Fuel and Power Purchase Adjustment Surcharge (FPPAS) as applicable will be charged extra.

#### **1.1.4 Rebate for prompt payment (excluding smart prepaid meter consumers)**

The due date for making payment of energy bills or other charges shall be 15 days from the date of issue of the bill. To motivate consumers to make timely payment of their bills it is proposed to provide a rebate of 1.5% on the billed amount for timely payment of the bills for all the consumers served in LT category.

In case a consumer makes full payment after due date but within 10 days after the due date, no DPS shall be levied for this period but rebate for prompt payment will not be admissible.

#### **1.1.5 Rebate for online payment (excluding smart prepaid meter consumers)**

To motivate the consumers to make online payment of the bills through online web portal a rebate of 1% of the billed amount shall be allowed in addition to prompt payment rebate of 1.5%. However maximum rebate available under online or digital payment is of Rs 50,000. However, online payment rebate shall be applicable if the consumer makes full payment of the bill within due date.

#### **1.1.6 Rebate for Smart pre-paid meter consumers**

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For encouraging the consumers to avail pre-paid smart meter connection, a rebate of 25 paise per unit on Energy charge would be allowed. However, any other rebate as mentioned in above under two points (Prompt payment and online payment) would not be allowed to smart prepaid meter consumers.

#### **1.1.7 Rebate for rural consumers for consistent payment**

For encouraging the postpaid Rural consumers, a rebate of 1% of the total monthly Bill of last Quarter in the coming next month. However, rebate for consistent payment shall be applicable only for the consumers making offline payment.

For ex. if a postpaid Rural consumer makes regular offline payment of its monthly bill within the due date during the previous quarter, then, such consumer shall be entitled to a rebate of 1% of total amount of monthly bills of last Quarter in its next monthly bill amount.

#### **1.1.8 Accounting of Partial Payment**

All payment made by consumers in full or part shall be adjusted in the following order of priority:

- a. Statutory taxes and duties on current consumption
- b. Arrear of Statutory taxes and duties
- c. Delayed payment surcharge
- d. Balance of arrears
- e. Balance of current bill

#### **1.1.9 Delayed Payment Surcharge (DPS)**

In case a consumer does not pay energy bills in full within 10 days grace period after due date specified in the bill, a delayed payment surcharge of one and half (1.5) percent per month or part thereof on the outstanding principal amount of bill will be levied from the due date for payment until the payment is made in full without prejudice to right of the licensee to disconnect the supply in accordance with Section 56 of the Electricity Act, 2003. The licensee shall clearly indicate in the bill itself the total amount, including DPS, payable for different dates after the due date after allowing for the grace period of 10 days. No DPS shall be charged on DPS arrear. The bill shall indicate the energy charges for the month, arrears of energy charges and DPS separately.

### 1.1.10 Shunt Capacitor Installation and Rebate/surcharge for deviating from norm of Power Factor

Any LT consumer except Domestic category and categories having kVAh based billing in whose case, the meter installed has power factor recording feature and who fails to maintain monthly average power factor of 90% shall pay/avail a surcharge/rebate in addition to his normal tariff at the following rates

Power factor surcharge	
(i) For each fall of 0.01 in power factor up to 0.80	One percent on demand and energy charge (Actual Recorded)
(ii) For each fall of 0.01 in power factor below 0.80	1.5 (one and half) percent on demand and energy charge (Actual Recorded)

Power factor rebate	
(i) For each increase of 0.01 in power factor above 0.90 up to 0.95	0.5 (half) percent on demand and energy charge (Actual Recorded)
(ii) For each increase of 0.01 in power factor above 0.95	1.0 (one) percent on demand and energy charges. (Actual Recorded)

*However, for Agricultural consumers (IAS-I) the PF surcharge will not be applicable during FY 2026-27.*

### 1.1.11 Advance payment

**(a) Other than smart pre-paid meter consumers (<20kW):** If a consumer makes advance payment against his future bills, he shall be allowed for interest equivalent to the Bank Rate of RBI. Such amount of interest shall be adjusted in subsequent monthly regular electricity bills on reducing balance, provided that the minimum amount of advance payment shall not be less than Rs.2000/- (Rupees Two thousand) for maximum period covering consecutive three months.

**(b) Smart prepaid consumers (<20kW) excluding govt. consumers:** The benefit to smart prepaid metered consumers

Sr. No	Particulars	Details
1	Advance Amount $\geq$ Rs 2000 for continuous period of three (3) months	RBI Bank Rate as applicable during period of advance

Sr. No	Particulars	Details
2	Advance Amount $\geq$ Rs 2000 and period > three (3) months & < six (6) months	RBI Bank Rate as applicable during period of advance plus 0.25%
3	Advance Amount $\geq$ Rs 2000 and period > six (6) months	RBI Bank Rate as applicable during period of advance plus 0.50%

#### 1.1.12 Time of Day tariff (ToD) structure

ToD tariff is applicable to all LT Consumers, except Agriculture consumers, like DS-I, DSII, DS-III, NDS-I, NDS-II, LTIS-I, LTIS-II and PWW, having contract demand more than 10 KW. Under the Time of Day (ToD) Tariff, electricity consumption and demand in respect of DS-I, DS-II, DS-III, NDS-I, NDS-II, LTIS-I, LTIS-II and PWW consumers for different periods of the day, i.e. normal period, peak load period and off-peak load period, shall be recorded by installing a ToD meter. The consumption recorded in different periods shall be billed at the following rates on the tariff applicable to the consumer.

Time of Use	Demand Charges	Energy Charges
Normal (11.00 p.m. to 9.00 a.m.)	Normal Rate	Normal Tariff as per consumer category
Peak (5.00 p.m. to 11.00 p.m.)	Normal Rate	I) 120% of normal rate of energy charges (applicable for NDS-I, NDS-II, LTIS-I, LTISII categories) II) 110% of normal rate of energy charges (other categories)
Off-Peak (9:00 a.m. to 5.00 p.m.)	Normal Rate	80% normal rate of energy charges

#### 1.1.13 Duties and Taxes

Other statutory levies like electricity duty or any other taxes, duties etc., imposed by the State Government / Central Government or any other competent authority, shall be extra and shall not be part of the tariff as determined under this order.

#### 1.1.14 Charges to Tatkal Connections (Optional)

If any consumer (other than High Tension and Railway) opts for availing connection under Tatkal scheme, the licensee shall release the Tatkal connection to such consumer with the following conditions:

- The Tatkal connections shall be released by licensee in half the time limit prescribed in the Supply code for that consumer category.
- Two (2) times of the following charges approved under head miscellaneous and general charges will be taken from the consumers willing to avail Tatkal connection.
- Application fees for new connection, and;
- Supervision, labor and establishment charge for service connection
- In case licensee fails to release connection within this time limit, licensee will refund the additional amount claimed to the consumer in the first energy bill.

#### 1.1.15 Green Energy Tariff

The Petitioner has calculated the Green Energy Tariff of Rs.1.65 per unit for FY 2026-27 in accordance with BERC Green Energy Open Access Regulations, 2024. The detailed calculation for the same is provided below:

Parameter	FY 2026-27	Unit	Remarks
average cost of power purchase from RE sources considering the RE purchase cost at consumer end	3.70	Rs/unit	Avg. power for RE for FY 26-27 is Rs.3.15 per unit. Distribution loss at Bihar is 14.87% for FY 2026-27 (calculation in table below)
Cross Subsidy Charges	1.43	Rs/unit	CSS calculated for FY 2026-27 at 132 KV, 33, KV, 11 KV and HTSS is 1.57, 1.58, 1.60 and 0.99 per unit respectively (as provided in voltage wise cost of supply chapter). Average considered of them.
Service charges covering the prudent cost of the distribution licensee for providing the green energy	1.90	Rs/unit	Components of ARR excluding power purchase cost and transmission charge divided by retail sales for FY 2026-27 at Bihar level.
Fixed cost due to stranded power	3.52	Rs/unit	Total fixed cost of Power purchase of NBPDC and SBPDCL for FY 26-27

Parameter	FY 2026-27	Unit	Remarks
			is considered divided by thermal units for NB and SB.
Total	10.56	Rs/unit	
ACOS at existing tariff	8.90	Rs/unit	
<b>Green Tariff (Incremental)</b>	<b>1.65</b>	<b>Rs/unit</b>	

- Consideration of Distribution loss of 14.87% at Bihar for FY 2026-27 is as follows:

FY 2026-27	NBPDCL	SBPDCL	Bihar
Total energy required at Distribution periphery	23,146.39	25,833.16	48,979.55
Energy sale (exc. Inter state sales)	19,973.02	21,723.10	41,696.12
T&D loss	13.71%	15.91%	14.87%

In view of the above, it is hereby proposed that Consumers availing Green Energy from Distribution Licensee is required to pay Green Energy Charges at the rate of Rs. 1.65/unit and such charges shall be applicable over and above the normal tariff for that category of consumers. The consumer may purchase on a voluntary basis, more renewable energy, than he is obligated to do and for ease of implementation, this may be in steps of 25% going up to 100%. Any requisition for green energy from a distribution licensee shall be for a minimum period of one year. The quantum of green energy shall be pre-requisitioned for at least one month in advance. The green energy provided by the licensee on request of any consumers shall also qualify to be considered for meeting the RPO compliance of the licensee.

#### 1.1.16 Contract Demand for billing under Domestic Tariff

- For computation of the connected load of a domestic consumer either load of coolers/ fans or room heaters whichever is higher shall be considered. For the premises having Air conditioner (without heater) and that of geysers, the computation of connected load shall be as per the provision of Bihar Electricity Supply Code, 2007 and its amendments thereof.
- The contract demand of those consumers for the monthly billing purpose in the premises who have opted for demand-based tariff, the recorded demand or the contract demand, whichever is higher, shall be considered.
- Subject to the minimum load of 1 kW, the fraction of the load below 500 W shall be rounded to its nearest lower level of whole number and 500 W and above shall be

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rounded to its nearest higher level of whole number, as specified in the Bihar Electricity Supply Code, 2007 and its amendments thereof.

- In case of demand-based tariff, verification of connected load is not required.

All the other terms and conditions for the LT supply as has been decided by the Hon'ble Commission in its tariff order dated 01.03.2024 shall remain applicable for the FY 2026-27 also.

## **8.6. Terms and Conditions of High-Tension Tariff**

The foregoing tariffs are subject to the following conditions:

### **1.1.17 Demand Based Tariff**

The billing demand shall be the maximum demand recorded during the month or **85% of the contract demand whichever is higher**. If in any month the recorded maximum demand exceeds 105% of contract demand, the enhanced demand in excess of the contract demand shall be billed at twice the normal charges.

If the instances of overdrawal occur consecutively for three months, the Demand of such consumers will be increased by the Licensee for the respective load in which recorded demand falls for that billing cycle only. Further, Railways will also be applicable for the Penalty on violation of maximum Contracted Demand/ load.

### **1.1.18 Recovery of full Fixed/Demand Charge**

The demand charges shall be recovered in full only if supply of power duly recorded by the consumer meter is maintained for at least 21 hours/day during the billing month. In any month if the supply of power is less than 21 hours/day, then the demand charge for that month shall be levied on pro-rata basis.

Supply of power hours may be reckoned as recorded at 33/11kV substation, in Case where installed consumers meters does not have features of recording hours of supply.

### **1.1.19 Fuel and Power Purchase Adjustment Surcharge (FPPAS)**

In addition to the above tariff Fuel and Power Purchase Adjustment Surcharge (FPPAS) as applicable will be charged extra.

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### **1.1.20 Rebate for online payment**

To motivate the consumers to make online payment of the bills through online web portal a rebate of 1% of the billed amount shall be allowed in addition to prompt payment rebate of 1.5%. However maximum rebate available under online or digital payment is of Rs 50,000. However, online payment rebate shall be applicable if the consumer makes full payment of the bill within due date.

### **1.1.21 Rebate for prompt payment**

The due date for making payment of energy bills or other charges shall be 15 days from the date of issue of the bill. Rebate of 1.5% on the billed amount for timely payment of the bills for all the consumers served in HT category shall be allowed. In case a consumer makes full payment after due date but within 10 days after the due date, no delay payment surcharge (DPS) shall be levied for this period and rebate for prompt payment will not be admissible

### **1.1.22 Accounting of Partial Payment**

All payment made by consumers in full or part shall be adjusted in the following order of priority:

- a. Statutory taxes and duties on current consumption
- b. Arrear of Statutory taxes and duties
- c. Delayed payment surcharge
- d. Balance of arrears
- e. Balance of current bill

### **1.1.23 Delayed Payment Surcharge (DPS)**

In case of consumer does not pay energy bills in full within 10 days grace period after due date specified in the bill, a delayed payment surcharge of one and half (1.5) % per month or part thereof on the outstanding principal amount of bill will be levied form the original due date for payment until the payment is made in full without prejudice to right of the licensee to disconnect the supply in accordance with Section 56 of the Electricity Act, 2003. The licensee shall clearly indicate in the bill itself the total amount, including DPS, payable for different dates after the due date after allowing for the grace period of 10 days. No DPS shall be charged on DPS arrear.

### **1.1.24 Time of Day tariff (ToD) structure**

ToD tariff shall be mandatory for all HT consumers. Under the Time of Day (ToD) Tariff, electricity consumption and maximum demand in respect of HT consumers for different periods of the day, i.e., normal period, peak load period and off-peak load period, shall be recorded by installing a ToD meter.

The petitioner proposes the following ToD tariff structure - The maximum demand and consumption recorded in different periods shall be billed at the following rates on the tariff applicable to the consumer.

Slab	Period	Energy Tariff Rate
Off-Peak	09:00 am-05:00 pm	80% of Normal rate of energy charges
Peak	05:00 pm- 11:00 pm	120% of Normal rate of energy charges
Normal Period	11:00 pm- 09:00 am	Normal rate of energy charges

#### 1.1.25 Duties and Taxes

Other statutory levies like electricity duty or any other taxes, duties etc., imposed by the State Government / Central Government or any other competent authority, shall be extra and shall not be part of the tariff as determined under this order.

#### 1.1.26 Contract Demand for Induction Furnaces

The prevailing practice will continue for determining the contract demand of induction furnaces in the existing services connections. However, for new connections and where the furnaces are replaced in existing connections, contract demand shall be based on the total capacity of the furnace and equipment as per manufacturer technical specifications and in case of difference of opinion, the provisions of clause No.6.39 and 6.40 of Bihar Electricity Supply Code shall apply.

#### 1.1.27 Green Energy Tariff

The Petitioner has calculated the Green Energy Tariff of Rs.1.65 per unit for FY 2026-27 in accordance with BERC Green Energy Open Access Regulations, 2024. The detailed calculation for the same is provided below:

Parameter	FY 2026-27	Unit	Remarks
average cost of power purchase from RE sources considering the RE purchase cost at consumer end	3.70	Rs/unit	Avg. power for RE for FY 26-27 is Rs.3.15 per unit. Distribution loss at Bihar is 14.87% for FY 2026-27 (calculation in table below)
Cross Subsidy Charges	1.43	Rs/unit	CSS calculated for FY 2026-27 at 132 KV, 33, KV, 11 KV and HTSS is 1.57, 1.58, 1.60 and 0.99 per unit respectively (as provided in voltage

Parameter	FY 2026-27	Unit	Remarks
			wise cost of supply chapter). Average considered of them.
Service charges covering the prudent cost of the distribution licensee for providing the green energy	1.90	Rs/unit	Components of ARR excluding power purchase cost and transmission charge divided by retail sales for FY 2026-27 at Bihar level.
Fixed cost due to stranded power	3.52	Rs/unit	Total fixed cost of Power purchase of NBPDC and SBPDCL for FY 26-27 is considered divided by thermal units for NB and SB.
Total	10.56	Rs/unit	
ACOS at existing tariff	8.90	Rs/unit	
<b>Green Tariff (Incremental)</b>	<b>1.65</b>	<b>Rs/unit</b>	

- Consideration of Distribution loss of 14.87% at Bihar for FY 2026-27 is as follows:

FY 2026-27	NBPDC	SBPDCL	Bihar
Total energy required at Distribution periphery	23,146.39	25,833.16	48,979.55
Energy sale (exc. Inter state sales)	19,973.02	21,723.10	41,696.12
T&D loss	13.71%	15.91%	14.87%

In view of the above, it is hereby proposed that Consumers availing Green Energy from Distribution Licensee is required to pay Green Energy Charges at the rate of Rs. 1.65/unit and such charges shall be applicable over and above the normal tariff for that category of consumers. The consumer may purchase on a voluntary basis, more renewable energy, than he is obligated to do and for ease of implementation, this may be in steps of 25% going up to 100%. Any requisition for green energy from a distribution licensee shall be for a minimum period of one year. The quantum of green energy shall be pre-requisitioned for at least one month in advance. The green energy provided by the licensee on request of any consumers shall also qualify to be considered for meeting the RPO compliance of the licensee.

#### 1.1.28 Incentivizing increased consumption through improving of load factor

To promote load factor utilization in the state, the Petitioner hereby proposes the following Load Factor incentive in the already applicable Load factor incentives in the state for HT industrial category & HTSS consumers in the Tariff of FY 2026-27.

The following slabs of Load factor range are proposed for HTSS consumer category only:

<b>Load Factor Range</b>	<b>Incentive</b>
>65%-70%	<i>10 paise per unit on energy charges for entire energy consumption during the billing month. [for load factor above 65% and up to 70%].</i>
>70%-80%	<i>15 paise per unit on energy charges for entire energy consumption during the billing month. [for load factor above 70% and up to 80%].</i>
Above 80%	<i>25 paise per unit on energy charges for entire energy consumption during the billing month. [for load factor above 80%].</i>

The following slabs of Load factor range are proposed for HTIS Consumer only:

<b>Load Factor Range</b>	<b>Incentive</b>
>40%-60%	<i>10 paise per unit on energy charges for energy consumption over 40% and up to 60% load factor during the billing month</i>
>60%-70%	<i>20 paise per unit on energy charges for energy consumption over 60% and up to 70% load factor during the billing month</i>
Above 70%	<i>25 paise per unit on energy charges for energy consumption over and above 70% load factor during billing month</i>

## **8.7. Temporary Supply (LT and HT)**

- 1.1.29** Applicability: This tariff is for connection of temporary in nature for period of less than one year. The applicability shall be as given in the respective category tariff rate schedule. Temporary supply cannot be claimed by a prospective consumer as a matter of right but will normally be arranged by the Licensee when a requisition is made giving due notice subject to technical feasibility and in accordance with electricity supply code issued by the Commission.
- 1.1.30** Tariff: Fixed charge and energy charge shall be chargeable at 1.25 times the normal tariff as applicable to the corresponding appropriate tariff category.

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### **1.1.31 Terms of Supply:**

**1.2** Temporary supply under any category of service may be given for a period not exceeding 30 days in the first instance, the duration of which, however, may be extended on month-to-month basis subject to maximum of one year.

**1.3** In addition to the charges mentioned above, the consumer shall have to deposit the following charges before commencement of the temporary supply

i). Estimated cost of erection of temporary service line and dismantling. The cost of dismantling can be calculated on case-to-case basis as per the terms of supply for such temporary connection and while doing so it should be ensured that the establishment charges are not considered in framing estimates for dismantling.

ii). Cost of irretrievable materials which cannot be taken back to service.

iii). Miscellaneous and General Charges as per appropriate tariff schedule.

iv). Rental on the cost of materials as per estimate framed but not payable by the consumer shall be payable at the rate of Rs.15/- per month on every Rs.100/- or part thereof.

v). Ten per cent (10%) on the total cost of the estimate for the temporary service connection to cover as security for loss of materials and contingencies. In case such loss is not noticed, the amount will be refunded.

(c) The applicants for temporary supply shall be required to make a deposit in advance of the cost as detailed above including the energy consumption charges estimated for full period on the basis of connected load. This will however, be adjusted against the final bill that will be rendered on disconnection of supply on month to month basis.

d). If the consumer intends to extend the temporary supply beyond the period originally applied for, he will have to deposit in advance all charges as detailed above including the estimated electricity consumption charges, for the period to be extended and final bill for the previous period, as well.

**1.4 e).** The temporary supply shall continue as such and be governed by the terms and conditions specified above until the supply is terminated or converted into permanent supply at the written request of the consumer. The supply will be governed by the terms and conditions of permanent supply only after the consumer has duly completed all the formalities like execution of agreement, deposit of security money, cost of service connection and full settlement of the account in respect of the temporary supply etc.

### **8.8. Seasonal Supply (LT and HT)**

**1.4.1** The Petitioner proposes to provide seasonal supply to any consumer on written request to the Licensee subject to the following conditions.

*Table 134: Proposed tariff rate for seasonal supply*

<b>Period of Supply</b>	<b>Tariff Rate</b>
Upto 3 consecutive months in a year	Appropriate tariff plus 30 percent
More than 3 consecutive months and upto 6 consecutive months in a year	Appropriate tariff plus 20 percent
More than 6 consecutive months and upto 9 consecutive months in a year	Appropriate tariff plus 15 percent
More than 9 consecutive months but less than one year	Appropriate tariff plus 5 percent.

- 8.8.1.** Miscellaneous and General Charges as provided in the appropriate tariff are applicable to seasonal loads and would be charged extra for the entire period of supply.
- 8.8.2.** The supply would be disconnected after the end of the period unless the consumer desires the supply to be continued. Any reconnection charges have to be borne by the consumer.
- 8.8.3.** Consumer proposing to avail seasonal supply shall sign an agreement with the Licensee to avail power supply for a minimum period as specified in Bihar Electricity Supply Code, 2007 amended from time to time.
- The consumers must avail supply in terms of whole calendar month continuously.

## 9. Miscellaneous and General Charges

### Schedule of Miscellaneous and General Charges

#### 9.1. Application fees

9.1.1. Application fee for new connection/ reduction of load/ enhancement of load/ request for permanent disconnection/ request for tatkal connection:

9.1.1.1. The following application fees will be charged for requesting a new connection or Tatkal connection or a reduction of load or enhancement of load or permanent disconnection

*Table 135: Application fee*

S. No.	Category / class	Rate (INR)
1	Kutir Jyoti	20.00
2	LT Single phase except Kutir Jyoti	75.00
3	LT Three phase	200.00
4	LT Industrial	300.00
5	HT Connection	750.00
6	For tatkal connection	Two (2) times the normal

#### 9.1.2. Testing / Inspection of consumer's installation:

9.1.2.1. The following fees will be applicable for testing or inspection of customer's installation:

*Table 136: Meter testing fee*

S. No.	Category / class	Rate (INR)
1	Initial Test / Inspection	Free of cost
2	Subsequent test and inspection necessitated by fault in installation or by not complying with terms and conditions of supply	Rs. 100.00 for single phase connection Rs. 200.00 for three phase LT connection Rs. 800 for HT connection.

#### 9.1.3. Meter Testing Fee:

9.1.3.1. The meter testing fee at the following rates will be charged from the consumers opting to provide their own meters

*Table 137: Meter testing fee for own installation*

S. No.	Category / class	Rate (INR)
1	Single Phase meter (L.T.)	100.00
2	Three Phase meter (L.T.)	200.00
3	Three Phase meter with CT	300.00
4	Tri-vector and special type meter	1,800.00
5	33 kV or 11 kV metering equipment	5,000.00
6	132 kV/220 kV metering equipment	8,000.00

Note:

- a. No meter testing fee shall be charged from the consumers if the meter has been provided by the licensee.
- b. If the meter is tested at third party testing laboratory at the request of the consumer then the fees charged by the testing laboratory will be payable by the consumer.

#### 9.1.4. Meter Testing fees for Bi-directional meters:

9.1.4.1. The state government in order to encourage renewable energy generation has incentivized rooftop solar generation. As a result, many new consumers have begun installing Solar PV panels on their premises. Such consumers are needed to install bi-directional or net meter if they wish to sell power to the grid and at the same time draw power from the grid.

9.1.4.2. Bi-directional meters can be installed on the consumer premises by the licensee or the consumer can purchase the same and get it installed by the licensee at his/her premises. Before the installation of meter, it needs to be tested in a lab. The testing of the meter can be conducted either by licensee or the consumer can get it tested by a third party. For getting the meter tested by the licensee, the consumer needs to pay the meter testing fee as per the following rates.

S.No.	Category	Rate (INR)
1	Single Phase bi-directional meter	₹ 200.00
2	Three phase LT CT Operated Bidirectional meter	₹ 800.00
2	Three Phase meter (L.T.) Bidirectional meter	₹ 400.00
3	Three Phase meter with CT Bidirectional meter	₹ 600.00
4	Tri-vector and special type Bidirectional meter	₹ 2000.00
3	Three phase HT TOD Bidirectional	₹ 1,100.00

Note:

- a. No meter testing fee shall be charged from the consumers if the meter has been provided by the licensee.
- b. If the meter is tested at third party testing laboratory at the request of the consumer then the fees charged by the testing laboratory will be payable by the consumer

9.1.4.3. Such testing charges shall be applicable only in case the consumer/ Generator requests the licensee for such services.

#### 9.1.5. Removing / Re-fixing / Changing of Meter / Meter Licensee at consumer's request:

9.1.5.1. The following fees will be charged from the consumers opting to remove or re-fix or change their meter:

*Table 138:Removal/ refixing/ change of meter fee*

S. No.	Category / class	Rate (INR)	
1	Single Phase meter	200.00	Cost of material, as required, will be borne by the consumer
2	Three Phase meter	400.00	
3	Three Phase meter with CT	500.00	
4	Tri-vector and special type meter	600.00	
5	High tension metering equipment	1,200.00	

#### 9.1.6. Reconnection/ Disconnection Charge:

9.1.6.1. The following reconnection/ disconnection charges will be charged from consumers:

*Table 139:Reconnection charges*

S. No.	Category/class	Rate (INR)
1	Single Phase supply, LT	100.00
2	Three Phase supply other than LT industrial	200.00
3	Three Phase LT industrial supply	900.00
4	HT supply	3,000.00

**9.1.7. Supervision, Labour and Establishment charge for service connection:**

9.1.7.1. The following supervision, labour and establishment fees will be charged from consumers for service connections:

*Table 140:Supervision, labour and establishment charges for service connection*

S. No.	Category/ Class	Rate (INR)
1	Single Phase LT	400.00
2	Three Phase LT other than industrial	900.00
3	Three Phase industrial	1,500.00
4	HT	As per approved estimate
5	For tatkal connection	Two (2) times the normal rate

**9.2. Security Deposit**

**9.2.1.** The consumer (except Kutir Jyoti rural and Kutir Jyoti urban) shall pay initial security deposit equivalent to the estimated energy charges including fixed / demand charges for a period of two months or as per the provisions of Bihar Electricity Supply Code notified by the Commission.

**9.2.2.** In case of Smart Prepaid Connection, the Security deposit is not applicable. All Central Government and State Government departments are exempted from payment of security deposit. However, all public sector undertakings and local bodies shall pay security deposit, as applicable.

**9.2.3.** The amount of security deposit obtained from the consumer is liable to be enhanced every year, in April-May of next year on the basis of consumption during previous years or as specified in clause 7.15 of Bihar Electricity Supply Code. In default of payment of additional security deposit, wherever payable after review, the service line may be disconnected on serving thirty days' notice and connection thereafter can be restored only if the deposit is made in full along with the prescribed reconnection charges and surcharge @1.5% per month or part thereof on the amount of outstanding.

**9.3. Interest on Security Deposit**

Security deposit made by a consumer shall bear interest as specified in Bihar Electricity Supply Code, payable at Bank rate notified by RBI from time to time. The interest will be calculated for full calendar months only and fraction of a month in which the deposit is received or refunded, shall be ignored. The interest for the period ending 31st March shall be adjusted and allowed to the consumer in the energy bill for May issued in June and in subsequent month(s), if not adjusted completely against the bill for the month of May.

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## **10. Annexures**

**Annexure 1: Ledger detail of Holding Company expense for FY 2024-25**

