



### True-up for FY 2024-25

1. It has been observed that, average sales per Kutir Jyoti consumers per month for FY 2024-25 has been claimed as 74.93 kWh, which is not in line with the Kutir Jyoti norm (connected load 0.250 KW per consumer and consumption 50 kWh per consumer per month). The petitioner shall revisit the same and clarify.

#### **Petitioner's Response:**

The Petitioner respectfully submits that the average sales per Kutir Jyoti consumer per month for FY 2024-25, as reflected in the filing, are derived based on actual consumption.

It is to submit that, as per the tariff order issued by the Hon'ble Commission, KJ consumers with consumption exceeding 50 units have been billed as per the tariff rate under categories DS-1 or DS-2 (as Applicable).

2. It has been noticed that at page 117 of annual audited account, revenue grant receipt shown as zero (Nil). The Petitioner shall clarify whether the GOB has provided tariff subsidy and AT&C loss subsidy for FY 2024-25, and the relevant entries in audited annual accounts shall be referred in the petition, then how revenue of grant receipt becomes zero.

#### **Petitioner's Response:**

The Petitioner hereby submits that GOB has not provided any AT&C loss subsidy for FY 2024-25.

Further, it is submitted that GOB has provided tariff subsidy of Rs. 7,947.81 Crore for FY 2024-25 (Note-53.3), p.no. 125 in Audited Accounts for FY 2024-25). The Petitioner has considered the same in the Petition under para 3.3.13 in table no.10 on p.no.32 while calculating AT&C loss in the Petition.

In this regard, it is to mention that tariff subsidy is booked by the Petitioner as part of revenue on account of sale of power and it is recovered from GOB. Note-53.3 of Audited Accounts for FY 2024-25 specifies consumer subsidy receivable from Government as Rs. 7,947.81 Crore for FY 2024-25 which is reconciliation of consumer subsidy booked (Rs.7,947.81 Crore) and closing balance of consumer subsidy (NIL) for FY 2024-25.

Furthermore, in reference to Note No-46 on .pdf page no. 119 of Audited Annual Accounts of SBPDCL for FY 2024-25, the Petitioner submits that "revenue of grant receipt" is specified as NIL.



3. The petitioner shall provide bifurcation of inter-state sale / Energy Traded / UI mentioned at Sr No AI of the Page No 32 (para no- 3.313) of the petition.

**Petitioner's Response:**

The Petitioner hereby specify the bifurcation of inter-state sale / Energy Traded / UI mentioned at Sr No AI of the Page No 32 (para no 3.3.13) of the petition as provided hereunder:

Particular	Unit (in MU)
SLDC Deviation	224.36
Sale of Power to IEX through PTC	2,357.36
Sale of Power to IEX through BSPHCL	844.53
<b>Total (Energy traded / Inter-state sales)</b>	<b>3,426.25</b>

It is pertinent to mention that the SLDC deviation charge as shown above in the table, is the DSM settlement of Railways. As per the process followed by BSPTCL, the Bihar DISCOMs (NBPDC and SBPDCL) initially pay for the deviation settlement for the state of Bihar and later the BSPTCL calculates and raises bills to Railways for their respective deviation in schedule and withdrawal. The amount recovered from Railways is then refunded to the respective DISCOMs and is booked under the revenue head in the audited books of account of the DISCOMs under SLDC deviation charges.

4. In table- 12, the Petitioner shall submit the updated RPO calculation for the period 202425 showing plant-wise/ head wise total MUS purchased to fulfill RPO Obligation and also attach copies of the REC Certificates purchased (if any) for the FY 2024-25.

**Petitioner's Response:**

The Petitioner hereby submits that details of plant-wise/ head wise total MUS purchased to fulfill RPO Obligation for the period FY 2024-25 is provided in response to next query no. 5.

Further, the Petitioner provides the details of purchase of REC Certificates during FY 2024-25 in the table below:

REC Price calculation									
Market platform	Date	Quantity no. of RECs	Bid price (Rs. Per REC)	Trader Fees per REC (Rs)	GST @18% on REC price (Rs)	GST @ 18% on fees (Rs)	Gross REC price (Rs. Per REC)	Total amount (Rs)	In Cr.
IEX	31.07.2024	605327	120	20	21.6	3.6	165.20	10000020.4	10.00
PXIL	31.07.2024	605327	120	20	21.6	3.6	165.20	10000020.4	10.00
IEX	28.08.2024	383039	115	10	20.7	1.8	147.50	56498252.5	5.65
PXIL	28.08.2024	383039	115	10	20.7	1.8	147.50	56498252.5	5.65
IEX	11.09.2024	246795	112	10	20.16	1.8	143.96	35528608.2	3.55
PXIL	11.09.2024	246795	112	10	20.16	1.8	143.96	35528608.2	3.55

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REC Price calculation									
Market platform	Date	Quantity no. of RECs	Bid price (Rs. Per REC)	Trader Fees per REC (Rs)	GST @18% on REC price (Rs)	GST @ 18% on fees (Rs)	Gross REC price (Rs. Per REC)	Total amount (Rs)	In Cr.
<b>Total</b>		<b>2470322</b>			<b>0</b>	<b>0</b>	<b>0.00</b>	<b>384053762.2</b>	<b>38.41</b>

Further, details of REC Certificate purchased by the Petitioner in FY 2024-25 is enclosed as **Annexure-4 REC\_True-up**.

5. The petitioner shall reconcile the item at Sr No 11, 14 and 15 mentioned in Table 12, Page 34 of the petition with corresponding RE power plant shown in table 13 on page number 35 of the petition.

**Petitioner's Response:**

The Petitioner hereby submits that item at Sr No 11, 14 and 15 mentioned in Table 12, Page 34 of the petition is provided hereunder:

11	Wind RE purchased from the plants commissioned till 31-03-2022	MU	897.225
12	a)93% of 11	MU	834.420
13	b)7% of 11	MU	62.806
14	Wind RE purchased from the plants commissioned after 31-03-2022	MU	104.474
15	Other RE Power	MU	3079.309

- **Reconciliation of item no. 11:** Wind RE purchased from the plants commissioned till 31-03-2022 of 897.23 MU is provided in the table below.

	Wind Plant Name (Commissioned till 31-03-2022)	Purchased in FY 2024-25 (in MU)
1	PTC Green Infra	78.64
2	PTC Ostro	79.12
3	PTC Mytrah Vayu	69.52
4	SECI Wind Orange	146.75
5	SECI Green Infra	139.71
6	SECI Vivid Solaire	83.95
7	SECI Alfancar	73.18
8	SECI Kannad	226.36
	<b>Total</b>	<b>897.23</b>

Further, the month wise power purchased in FY 2024-25 from the above-mentioned plants are provided in excel tab named "RPO (NEW) (2)" of the enclosure **Annexure-4\_True-up**. **Revised RPO Table is Annexed-5\_RPO\_True-up**.

• **Reconciliation of item no. 14:**

The Petitioner hereby submits that Table 12, Page 34 of the petition shows Wind RE purchased from the plants commissioned after 31-03-2022 is of 104.47 MU which is a clerical error. It is pertinent to mention that wind RE purchase quantum of 66.05 MU from Srijan Plant was not added under item no. 14. Therefore, the Petitioner requests the Hon'ble Commission to consider 170.52 MU (including Srijan Plant) instead of 104.47 MU under item no. 14 whose detail is provided in the table below:

	Wind Plant Name (Commissioned after 31-03-2022)	Purchased in FY 2024-25 (in MU)
1	SECI Ostro	104.47
2	Srijan	66.05
	<b>Total</b>	<b>170.52</b>

Further, the month wise power purchased in FY 2024-25 from the above-mentioned plants are provided in excel tab named "RPO (NEW) (2)" of the enclosure **Annexure-4\_True-up**.

- **Reconciliation of item no. 15:** The Petitioner hereby submits that Table 12, Page 34 of the petition shows quantum of other RE power equals to 3079.309 MU whose details are provided in the table below:

	Particulars	Units (in MU)
1	Solar	1586.390
2	Sugar Mill & Biomass	48.481
3	BSHPC	19.183
4	Hydro	974.856
5	Green Power from Exchange	50.872
6	Net/Captive Consumption Solar	194.231
7	Captive Consumption Non Solar BERDA	123.636
8	REC Purchase	81.660
	<b>Other RE Power (Total)</b>	<b>3079.309</b>

- The Plant wise power purchase details for solar purchase of 1586.39 MU is provided in the table below.

	Solar Plant Name	Unit (in MU)
1	Adani Green	203.34
2	ACME Phalodi	82.44
3	ACME Raisar	121.70
4	AKME Dhaulpur	69.76
6	NTPC SB	388.50

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7	SECI Renew	388.83
8	GRT Jeweller	166.91
9	Udipta	3.81
10	SECI Focal	10.01
11	ACME Magadh	8.54
12	ACME Nalanda	12.17
13	Sunmark	8.57
14	Avantika	3.77
15	Azure	3.80
16	Alfa	18.02
17	Welspun 3	12.49
18	Welspun 2	12.25
19	Welspun 1	8.31
20	Response	9.59
21	Glatt	2.80
22	AVADA	1.20
23	Avada Clean Banka	49.58
	<b>Total</b>	<b>1586.39</b>

Further, the month wise power purchased in FY 2024-25 from the above-mentioned plants are provided in excel tab named "RPO (NEW) (2)" of the enclosure **Annexure-4\_True-up**.

- The Plant wise power purchase details from Sugar Mill & Biomass of 48.48 MU is provided in the table below.

	Name of the Plant	Unit (in MU)
	<b>Sugar Mill</b>	
1	Hari Nagar	18.73
2	Bhart Sugar	0.23
3	Hasanpur	8.83
4	Tirupati	7.97
<b>D</b>	<b>Biomass</b>	
1	BDBPL	12.73
	<b>Total</b>	<b>48.48</b>

In regard to Sugar mill, the energy shown in the above RPO table is the gross generation, whereas in Power purchase table the figure are of net generation (export- import). Hence, some slight mismatch in the figure of above table as compared to the power purchase table.

Further, the month wise power purchased in FY 2024-25 from the above-mentioned plants are provided in excel tab named "RPO (NEW) (2)" of the enclosure **Annexure-4\_True-up**.

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The month wise power purchased from BSHPC of 19.18 MU in FY 2024-25 are provided in excel tab named "RPO (NEW) (2)" of the enclosure **Annexure-4\_True-up**. In regard to BSHPC, the energy shown in the above RPO table is the gross generation, whereas in Power purchase table the figure are of net generation (export- import). Hence, some slight mismatch in the figure of above table as compared to the power purchase table.

- The Plant wise power purchase details from Hydro as shown in the Table 12, Page 34 of the petition as 974.86 MU which is a clerical error. The Petitioner requests the Hon'ble Commission to consider purchasing from Hydro as 976.42 MU instead of 974.86 MU under item no. 15 whose detail is provided in the table below:

Name of Hydro Plant	Unit (in MU)
Tala	112.23
Chukha	194.30
Rangit	64.85
Teesta	0.00
Mangduchhu	558.98
NEA	46.07
<b>Total</b>	<b>976.42</b>

Further, the month wise power purchased in FY 2024-25 from the above-mentioned plants are provided in excel tab named "RPO (NEW) (2)" of the enclosure **Annexure-4\_True-up**.

- The month wise Green power purchased from Exchange of 50.87 MU in FY 2024-25 are provided in excel tab named "RPO (NEW) (2)" of the enclosure **Annexure-4\_True-up**. This green power purchased from Exchange of 50.87 MU is considered as the same as item no. v 14 of table-13 of the Petition.
- The source wise Net/Captive Consumption Solar of 194.23 MU as shown in the Table 12, Page 34 of the petition is provided in the table below:

Particular	Units (in MU)
Net meter	187.2678
MGP Offgrid	4.3435
SAS offgrid	2.0075
BREDA Offgrid	0.61174
<b>Total</b>	<b>194.2306</b>

- REC Purchase of 81.66 MU as shown in the Table 12, Page 34 of the petition is considered as Hon'ble Commission has approved the surplus of 81.66 MU while truing up of FY 2023-24 in MYT Tariff order dt. 28.03.2025.

Therefore, on the basis of above submission, SBPDCL hereby submits the revised RPO table no.-12 as **Annexure-5\_True-up** for consideration by the Hon'ble BERC.







6. The Petitioner is directed to furnish day-wise Power Supply Position including demand met along with UI quantum for FY 2024-25 in the following format.

Date	Demand Met Energy Supply	Energy from Tied up sources	Short term Power Purchase (MU) from sources other than Power Exchange(s)	Short term Power Purchase from Power Exchange (s)	Short term Power Sale (MU) from sources other than Power Exchange(s)	Short term Power Sale to Power Exchange	Over drawal / Under drawal
1	2	3	4	5	6	7	8

**Petitioner's Response:**

The Petitioner hereby provides day-wise Power Supply Position including demand met along with UI quantum for FY 2024-25 in the specified format as enclosed in **Annexure-6\_True-up**.

7. The petitioner shall provide Intra-State and Inter-state loss Transmission loss calculations and Inter-state transmission loss for each month of True Up Year FY 202425 in the following format.

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**Petitioner's Response:**

The Petitioner hereby provides Intra-State and Inter -state loss Transmission loss calculations for each month of True Up Year FY 2024-25 as enclosed as **Annexure-7\_true-up.**

8. Table 14, Page No 39 — The petitioner under Energy Balance Table shows State Transmission loss as 2.93 % for FY 2024-25. The BSPTCL in its petition has claimed BSPTCL Transmission loss — 2.61 % for FY 2024-25. The Petitioner shall provide detail calculations in support of state transmission loss.

**Petitioner's Response:**

The Petitioner hereby provides detailed calculations in support of state transmission loss as enclosed as **Annexure-8\_true-up.**

9. Page No. 48, Table 15 of the Petition. The petitioner shall provide product wise bifurcation (DAM, TAM, HPDAM etc.) of cost of Power purchase through exchange amounting to Rs. Cr. (Sr no. v-14)

**Petitioner's Response:**

The Petitioner hereby provides product wise bifurcation (DAM, TAM, HPDAM etc.) of cost of Power purchase through exchange for SBPDCL in the table below.

<b>Product wise Purchase through exchange</b>	<b>Cost Involved for SBPDCL (Rs. Cr.)</b>
DAM Quantum Purchase Cost Involved (Cr.)	102.97
RTM Quantum Purchase Cost Involved (Cr.)	159.51
TAM Quantum Purchase Cost Involved (Cr.)	76.99
HP-DAM Quantum Purchase Cost Involved (Cr.)	0.00
HP-TAM Quantum Purchase Cost Involved (Cr.)	0.00
G-DAM Quantum Purchase Cost Involved (Cr.)	30.62
LDC Quantum Purchase Cost Involved (Cr.)	0.00
<b>Total</b>	<b>370.10</b>

Further, the details of the same are enclosed in **Annexure-9\_True-up**

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10. The petitioner is directed to furnish the total power purchase cost for the year of FY 2024-25 for each power generating station (including other applicable cost) is in the format given below:

S.NO.	Power Plant Name	Bill No. & Date	Total amount as per the bill	Bill amount per audited account	'Bill as the
1	FSTPP 1				
2	FSTPP 111				

**Petitioner's Response:**

The Petitioner hereby provides the total power purchase cost for the year of FY 2024-25 for each power generating station (including applicable other cost) is in the specified format as enclosed in **Annexure-4\_True-up**

11. The petitioner shall provide the necessary documents and copy of ledger to justify the prior period expenses on account of source wise power purchase for the FY 2024-2.5 as mentioned table no- - 15, page 48 of the petition in following format.

Name of the Power plant	Prior period bill No.	Prior period billing month	Prior period expenses

**Petitioner's Response:**

The Petitioner hereby provides the details in support of the prior period expenses in terms of power plant wise power purchase for the FY 2024-25 as enclosed as **Annexure-4\_True-up**. The source wise power purchase for the FY 2024-25 was also submitted along with the tariff Petition. It is hereby submitted that the instead of the said enclosure, the updated source wise power purchase for the FY 2024-25 may please be considered as annexed here as **Annexure-4\_True-up**.

12. The petitioner shall furnish the information about the recent capacity allocation of CGS and month wise Energy drawal from various power plant as allowed by the Eastern

Regional Power Committee (ERPC) along with Regional Energy Account (REA).

**Petitioner's Response:**

The Petitioner hereby provides the required details as enclosed as **Annexure-12\_True-up**.

13. Page No. 48, Table 15 of the Petition-

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- i. A new component 'T-GNA' is added in "Transmission and other charges" while claiming the power purchase expenses for FY 2024-25. The petitioner shall provide break-up of said charges and also provide computation methodology of T-GNA for information of the Commission.

**Petitioner's Response:**

The Petitioner hereby submits that it has claimed T-GNA expense for FY 2024-25 which is in accordance with the audited annual accounts. Further, in compliance with the directions of the Hon'ble Commission, the details regarding the inclusion of the newly introduced Transmission-General Network Access (T-GNA) charges under "Transmission and Other Charges" while claiming the power purchase expenses for FY 2024-25, along with the break-up of the T-GNA charges and the computation methodology, have been furnished below.

The T-GNA charges have been computed in accordance with the provisions of the CERC (Connectivity and General Network Access) Regulations, 2022, the CERC (Sharing of Inter-State Transmission Charges and Losses) Regulations, 2020. The total T-GNA charges comprise: (i) National Component Charges, (ii) Regional Component Charges, (iii) State/PoC Charges, (iv) T-GNA Application and Processing Charges, and (v) applicable adjustments arising from scheduling-related variations.

With respect to the computation methodology, the T-GNA quantum has been assessed based on the LTA/DTA quantum allocated to Bihar, along with any additional GNA availed to meet its system demand, as per the schedules issued by NLDC/ERLDC. The applicable transmission charges are derived from the monthly notifications of transmission charges issued by Grid India include national, regional, and state-level components attributable to Bihar.

Under the CERC (Connectivity and General Network Access) Regulations, 2022, the CERC (Sharing of Inter-State Transmission Charges and Losses) Regulations, 2020, T-GNA charges have accordingly been computed as the product of the applicable T-GNA quantum (in MW) and the notified transmission charges (₹/MW/month), along with CTUIL-notified application/processing charges and adjustment amounts arising as per the notification issued by Grid India.

Further, the Petitioner has already provided the bills of T-GNA charges to the Hon'ble Commission. The details of monthly T-GNA charges amounting to Rs.84.98 Crore for FY 2024-25 is enclosed as **Annexure-13\_True-up**

- ii. The petitioner shall clarify reasons for power purchase through IEX at such higher rate and also provide details of Rs 7.28/kWh showing block wise power purchase quantum (against DAM, RTM or HPDAM as the case may be) and

**Petitioner's Response:**

The Petitioner hereby submits that in response to the query regarding the procurement of power through IEX at comparatively higher rates, the following justification is respectfully submitted:

The procurement at higher rates became unavoidable due to several operational constraints encountered during peak-demand periods. A number of tied-up thermal generating units were under outage, leading to reduced availability from long-term sources. Additionally, during peak hours, the percentage clearance in DAM, G-DAM, and RTM remained significantly low owing to limited market availability, which restricted the scope of procurement through regular exchange mechanisms.

As per the Resource Adequacy Guidelines issued by the Ministry of Power, every DISCOM is mandated to ensure round-the-clock uninterrupted power supply to consumers. In order to fulfill this mandate and address the sudden surge in demand, additional quantum had to be procured through various high-price market segments, as these were the only available options that ensured confirmed power supply during the critical hours.

Therefore, the higher procurement rate was unavoidable and undertaken solely to maintain uninterrupted and reliable electricity supply in the State. The detail of plant wise demand meet is provided in **Annexure-13(i)\_True-up**.

Block-wise percentage clearance under DAM, G-DAM, and RTM is enclosed as **Annexure-13(ii)\_True-up** for reference, along with the day-wise outage details of thermal units.

14. The petitioner shall clarify the reasons for variance in power purchase rate per unit claimed w.r.t the per unit rates claimed by NBPDCCL as shown below :

S. No	Name of power plant	Total Cost Per Unit (NBPDCCL)	Total Cost Per 'Unit SBPDCL
	FSTPP 1	4.95	4.78
2	FSTPP 111	5.16	5.22
3	KSTPP 1	5.37	5.45
4	Barh Sta e I	5.88	5.84
5	Barh Sta e II	4.97	4.94
6	Darli ali STPS	3.00	3.02
7	Rangit	4.21	4.17
8	GRT Jewellers SECI-V	2.60	2.62
9	Wels un Renewables Pro•ect - I	8.70	8.79

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**Petitioner's Response: Commercial**

The Petitioner hereby provides the reasoning for variance in power purchase rate per unit claimed by NBPDC and SBPDCL for the specified power plants as mentioned below:

- **Darlipalli** – Bill No. 603848141 for the period of November 2024 amounting to Rs. (22,71,753) have been admitted incorrectly as Rs.2,25,51,703 by SBPDCL. The same is rectified in the month of November 2025, considering the same the reconciled rate of Rs.3.00 per unit for SBPDCL is also arrived.
- **NHPC Rangit**- Bills amounting to Rs.2,18,866 have been admitted incorrectly as Rs.21,88,666 by NBPDC in FY 2024-25 due to clerical error and the same is rectified in the month of November 2025. The reconciled rate arrived at Rs.4.17 per unit.
- **GRT Jewellers** – SBPDCL has considered CIL bill amounting to Rs.1617900 in each month of February 2025 and March 2025. However, NBPDC has not considered these in month of February 2025 and March 2025 and the same has been considered by NBPDC in the month of April 2025 and May 2025.
- **Welspun Project**- The reason for variation is allocation of power purchase cost between the units. The overall unit price is same for both of the Discoms.

S.No	Name of power plant	NBPDC		SBPDCL	
		Unit (MU)	Cost (Rs. Cr.)	Unit (MU)	Cost (Rs. Cr.)
1	Welspun Renewables Project - I	6.97	6.06	8.31	7.31
2	Welspun Renewables Project – II	10.27	8.87	12.25	10.51
3	Welspun Renewables Project – III	10.47	8.96	12.49	10.69
	Total	27.70	23.89	33.05	28.51
	Per Unit cost	8.62		8.62	

- **FSTPP, KHSTPP, Barh Projects** – Bills received by NBPDC and SBPDCL for these plants for several months were not in the ratio of 0.46 and 0.54,

Response to BERC Queries Letter No. 1143 dt.28.11.2025 | SBPDCL respectively. Accordingly, the bills received have been admitted by NEPDCL and SBPDCL which results into per unit rate variations.

15. The Petitioner shall provide a table showing in brief, the details of approval of BERC on short-term power purchases as indicated in table 14 of the petition.

**Petitioner's Response:**

The Petitioner hereby provides the details of approval of BERC on short-term power purchases in the table below:

Source of Power	Short Term	Case No.	BERC Order dated
Tata Power	DEEP-2024	04/2024	05.03.2024
PTC short			
Aravali	Unallocated Power from Central Sector generating Stations -2023	12/2023	23.06.2023
Meja Urja Nigam Ltd			
NHPC short			
NTPC short			
NPCIL			
Satluj Jal			
THDC India Ltd			

16. The petitioner shall provide monthly reconciliation of energy purchase and charges paid to generators in following table for each month of true up year FY 2024-25.





**Petitioner's Response:**

The Petitioner hereby provides monthly reconciliation of power purchases and charges paid to generators for each month of true up year FY 2024-25 in the specified format as enclosed in **Annexure-4\_True-up**.

17. The petitioner shall provide details pertaining to UI (DSM) in terms of monthly underdrawal / over drawl and charges for the same. Kindly refer row V (10) of Table 15 - Actual Power Purchase during FY 2024-25.

**Petitioner's Response:**

The Petitioner hereby submits that UI (DSM) of Rs.60.03 Crore on account of charges for underdrawal / over drawl during FY 2024-25 is claimed under row V (10) of Table 15 - Actual Power Purchase in the tariff Petition.

The details pertaining to the said UI (DSM) is provided under column R & S of the enclosure **Annexure-17\_True-up**.

18. In table 14, page :no 46, there is no power purchase from Teesta and kuruchu HEPs. However, the Petitioner has shown miscellaneous charge of Rs. 0.05 Cr and 0.06 Cr respectively against these plants. The Petitioner shall clarify the same.

**Petitioner's Response:**

The Petitioner hereby submits that despite of no power being scheduled from the Kuruchu and Teesta plants, certain expenses have been booked as miscellaneous charges. For the Teesta plant, these are RLDC charges (bill already provided with the Tariff Petition). Regarding Kuruchu plant, the said amount is paid as Operations & Maintenance (O&M) charges and Insurance Charges (bill already provided with the Tariff Petition) which are in accordance with the PPA provisions. A detail is provided in the plant-wise bill provided in the attached Excel file **Annexure-4\_True-up**.

19. From audited account, it appears that the average rate of sale of power to Power Exchanges is Rs. 3.41 / kWh. However, APPC of thermal power plants is Rs- 4.64 / kWh. The Petitioner shall justify the reason for the sale at a such lower rate.

**Petitioner's Response:**

The Petitioner hereby submits that Resource Adequacy Guidelines issued by the Ministry of Power mandates every DISCOM to ensure 24x7 Power availability. This necessitates maintaining adequate Power availability utilizing all the contracted/allocated generations.

It is needful to mention that Bihar witnesses a significant variation in the off-peak i.e. (Solar Duration) and Peak (i.e. Evening and Night duration) Demand pertaining to its consumer behavior (Mostly residential) throughout the year. Moreover, Thermal allocation/contracts contribute major portion of the Power Portfolio and are required to be utilized while meeting the Peak Demand. (copy of the allocation details enclosed as **Annexure-19\_True-up**).







It is also pertinent to note that Bihar is majority shareholder in most of the Thermal Power stations been allocated to Bihar. The low demand situation during off-peak hours has several times resulted in backing down the thermal generation to '0' MW (As per previous amendment of IEGC), resulting in the plants undergoing unit shutdown. Such situation arises Power Crisis situation pertaining to absence of the allocated thermal generation during the Peak Hours to mitigate the demand requirement.

Thus, to ensure adequate availability during the Peak hours, Bihar is compelled to provide minimum technical support by maintaining minimum technical requisition during solar hours. This is necessary to prevent generating units from going into Unit Shut Down (USD) due to very low requisition. If such units were to shut down during the day, it would create a critical situation during evening peak hours when market availability is limited, percentage clearance is low and ramping up generation at short notice becomes difficult. Hence, the State is compelled to schedule power to provide technical support to these plants even during periods of low demand, resulting in surplus power that needs to be sold in the open market after necessary treatment in accordance with the Merit Order Dispatch (MoD) ensuring grid discipline.

It is worth mentioning that the Market rates are being discovered through Closed auction mechanism over Spot market segment wherein no party i.e. either seller or buyer is having any control over the discovered Market prices. The surplus Power availability is being taken care of in accordance with the principle of Merit Order of Dispatch and the necessary surrender/Sale of Power is being done by virtue of the financial viability/benefit, comparing the discovered prices over the Power Exchange(s) and the Approved Energy Charges of the thermal Generators

20. In table 21, page no-54, the petitioner shall provide source of funding for each scheme claimed to be capitalized during FY 2024-25 in terms of grant, equity and loan.

**Petitioner's Response:**

The Petitioner hereby submits that source of funding for each scheme claimed to be capitalized during FY 2024-25 in terms of grant, equity and loan is already provided in the shared excel file named as "26-27 SBPDCL\_Tariff Formats\_15.11.25 v1" under tab named as "Working-1". The same is reproduced hereunder for ease of reference.

(Figures in Rs. Crore)

	<u>Name of the project</u>	<u>Capitalization</u>	<u>Loan</u>	<u>Equity</u>	<u>Grant</u>
1	BRGF	-	-	-	-
2	R-APDRP	-	-	-	-
3	NABARD Phase VIII	-	-	-	-
4	NABARD Phase XI	-	-	-	-
5	MP/CM LAD	-	-	-	-
6	Deposit Scheme	7.35	-	-	7.35
7	ADB	33.52	33.52	-	-
8	ACA State Plan	6.91	-	6.91	-
9	Burnt DTR State Plan	-	-	-	-
1	State Plan -Others	262.07	-	262.07	-

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	<u>Name of the project</u>	<u>Capitalization</u>	<u>Loan</u>	<u>Equity</u>	<u>Grant</u>
0					
1	CM Seven	-	-	-	-
1					
1	Reconductoring (in line with CAPEX petition Case	916.62	-	916.62	-
2	41/2025)				
1	IPDS	53.52	16.06	5.35	32.11
3					
1	RGVY	0.02	0.00	-	0.02
4					
1	DDUGJY	2.31	0.69	0.23	1.39
5					
1	APL Connection/Saubhagya	15.30	-	6.12	9.18
6					
1	LT Line New Service Connection	-	-	-	-
7					
1	MKVYS (in line with CAPEX petition Case 41/2025)	505.76	-	505.76	-
8					
1	RDSS	766.74	-	306.70	460.04
9					
2	Infrastructure works		-	-	-
0					
2	IT/OT	-	-	-	-
1					
2	PMA		-	-	-
2					
2	Smart Prepaid Meter (Phase 2) 36 Lakhs- 30%	277.64	277.64	-	-
3	Capex and (Phase 3) 1.12 crores- 30% Capex				
			-	-	-
2	Own Sources	105.18	-	105.18	-
4					
	<b>Total</b>	<b>2,952.93</b>	<b>327.91</b>	<b>2,114.93</b>	<b>510.09</b>

21. In audited statement of account Note No-2, the Commission has observed that the actual capitalisation for FY 2024-25 as Rs. 1498.99 Cr. However, in the Petition table no 21, page no- 54, the Petitioner has claimed the actual capitalisation as Rs. 2952.93 Cr. The Petitioner shall clarify the reasons for variance.

**Petitioner's Response:**

The Petitioner hereby submits that it has filed a separate petition for approval of revised CAPEX and Actual Capitalization 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.

In view of the above, it is to mention that scheme wise balance CWIP to be capitalized is Rs.3406.83 Crore by end of FY 2024-25 as per Note no.3 of the audited accounts of FY 2024-25. However, the Petitioner has claimed the balance CWIP to be capitalized is of Rs.3245.87 Crore by end of FY 2024-25 in the instant Petition. The scheme-wise reconciliation of the said difference in CWIP is provided in the table below:

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S. No.	Particulars	CWIP Amount (in Rs. Crore)	Reference
1	Balance CWIP to be capitalized for FY 2024-25 (As claimed in Tariff Petition)	3245.87	Format-11
2	MKVSY (As claimed in Tariff Petition)	64.50	In line with CAPEX petition Case 41/2025
3	Reconductoring (As claimed in Tariff Petition)	191.28	In line with CAPEX petition Case 41/2025
4	MKVSY (As per Accounts)	224.95	Note no. 3 of Audited Accounts
5	Reconductoring (As per Accounts)	191.80	On account of segregation between State Plan and Reconductoring
6	Balance CWIP to be capitalized for FY 2024-25 (As per Accounts)	3406.83	6=1-2-3+4+5

Accordingly, pursuant to approval of prayer of the Petitioner in Case No. 41/2025, 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.

22. In the Petition table no-20, the closing CWIP is Rs. 3279.17 Crore as submitted by the Petitioner. However, table no -21, the Petitioner has submitted scheme wise details shows closing CWIP as Rs. 3245.87 Cr. The Petitioner should correct the discrepancies.

**Petitioner's Response:**

The Petitioner hereby submits that closing CWIP of Rs. 3279.17 Crore in table-20 of the Petition is a clerical error and is requested to be read as Rs. 3245.87 Crore as specified by the Petition in table no -21 of the Petition.

23. In the Petition page no 58, the Petitioner has submitted closing balance of Reconductoring as Rs. 191.80 Cr. However, in audited account note no- 3, the closing balance of state plan reconductoring as Rs. 26.80 Cr. The Commission directs the Petitioner to clarify the same.

**Petitioner's Response:**

The Petitioner hereby submits that closing balance of Reconductoring as Rs. 191.80 Crore on page no 58 of the Tariff Petition is on account of segregation of capex and capitalization between State Plan and Reconductoring. The details of the same are provided in response to query no.21 above.

24. In audited account Note No-2, it has been observed that the figure of actual "sale / disposed off" is shown as Rs. 2.99 Cr. However, the Petitioner, at page no- 58 of the petition (in GFA calculation) has considered "sale/ disposed off" as Rs. 0.10 Cr. Please clarify the mismatched data.

**Petitioner's Response:**

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The Petitioner hereby submits that in Note no-2 of audited account, actual sale / disposed off asset is of Rs.2.99 Crore for GFA calculation and actual sale / disposed off asset is of Rs.0.0955 Crore (i.e. ~Rs.0.10 Crore) for accumulated depreciation calculation. The Petitioner hereby submits that Rs.0.10 Crore is the inadvertent error at page no- 58 of the petition (in GFA calculation) and is requested to be read as Rs. Rs.2.99 Crore.

25. In the Petition, page no- 58, table no-22, the Petitioner has submitted the opening GFA amount as Rs. 16973.89 Crore which is not matching with closing GFA value of true-up of FY 2023-24. Please Clarify the same.

**Petitioner's Response:**

The Petitioner hereby submits that the opening GFA amounts (excl. Land) as Rs. 16973.89 Crore for FY 2024-25 is based on the audited Accounts for FY 2024-25 as provided hereunder.

S. No.	Particular	Amount (in Rs. Crore)
1	Opening GFA	18,520.18
2	Land and land rights	1,546.29
3	Opening GFA (excl. land) (3=1-2)	16,973.89

It is to be noted that Audited Annual Accounts complies in all material aspects with the Indian Accounting Standards (Ind AS) notified under the Companies (Indian Accounting Standards) Rules, 2015 and subsequent amendments thereto, the Companies Act, 1956 (to the extent notified and applicable), applicable provisions of the Companies Act, 2013, and the provisions of the Electricity Act, 2003 to the extent applicable along with its tariff petition on 15th November 2025.

In view of the above, the Petitioner requests the Hon'ble Commission that the opening GFA as submitted by the Petitioner may be considered.

26. The petitioner shall provide detailed calculations for arriving at weightage Average rate of depreciation for FY 2024-25. (table no- 23, page no- 59)

**Petitioner's Response:**

The Petitioner hereby submits that weightage Average rate of depreciation for FY 2024-25 is considered at 4.50% and weightage Average rate of depreciation (on grants) is considered at 5.97%. The calculations for arriving at these rates are provided in the table below:

Sr. No	Particulars	Legend	FY 2024-25 (Actual)
1	Gross fixed assets of the beginning of the year (excl. land)		16,973.89
2	Additions during the year		2,952.35
3	IDC		-
4	Adjustment for assets sold/ discarded etc.		0.10
5	Closing GFA	5=1+2+3-4	19,926.14
6	Average GFA	6= Average (1 & 5)	<b>18,450.02</b>
7	<b>Weighted Average Rate of Depreciation</b>	<b>7= 8/6</b>	4.50%
8	Depreciation for the year (incl. grant		830.20

Sr. No	Particulars	Legend	FY 2024-25 (Actual)
	also)		
9	Opening grants		7,211.58
10	Grants during the year		510.09
11	Adjustment for assets sold/discarded etc.		-
12	Total Grants	12=9+10-11	7,721.67
13	Average Grants	13= Average (9 & 12)	7,466.62
14	<b>Weighted Average rate of Depreciation (on grant)</b>	<b>14=15/13</b>	5.97%
15	Depreciation for GFA on Grants		445.45
16	Net Depreciation of GFA on loans (8-15)		<b>384.75</b>

27. In para 3.17.3, Page 72, the petitioner has reported weighted average rate of interest as

9.59%. The Commission directs to the Petitioner to submit actual loan portfolio document and detailed computation as per the audited account of FY 2024-25.

**Petitioner's Response:**

The Petitioner hereby provides the sanction letters and other documents pertaining to actual loan portfolio as enclosed as **Annexure-27\_True-up**.

In view of the above, the Petitioner hereby submits the weighted average rate of interest on loan to be considered as 9.59% for FY 2024-25. The detailed calculation of the same is provided in the table below:

Sr. No	Particulars	Purpose of loan	Opening balance	Rate of Interest (A)	Addition during the year	Repayment during the year	Closing balance	Amount of interest paid	Average Loan (B)	Avg. Interest Amount C = AxB	Average Interest Rate
1	REC (RGGVY) Term Loan	Project	103.60	11.00%	-	13.85	89.75	10.37	96.67	10.63	
2	REC (R-APDRP) Term Loan	Project	253.73	10.40%	-	34.93	218.80	23.10	236.27	24.57	
3	PFC (R-APDRP) Term Loan	Project	113.24	9.00%	-	10.89	102.35	16.32	107.80	9.70	
4	REC (IPDS) Term Loan	Project	336.45	10.19%	-	22.25	314.20	30.46	325.32	33.15	
5	REC (DDUGJY) Term Loan	Project	745.29	10.19%	-	48.66	696.63	69.82	720.96	73.47	
6	REC (Smart Meter) Term Loan	Project	131.40	8.75%	325.61	-	457.01	21.43	294.21	25.74	
7	State Govt.-Non-Plan Loan	Project Support	170.70	13.00%	24.26	-	194.96	23.55	182.83	23.77	
8	BSPHCL (ADB) Loan	Project	6.28	13.00%	-	-	6.28	0.82	6.28	0.82	
9	Canara Bank- VSL	Working	300.00	7.75%	-	-	300.00	23.63	300.00	23.25	

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Sr. No	Particulars	Purpose of loan	Opening balance	Rate of Interest (A)	Addition during the year	Repayment during the year	Closing balance	Amount of interest paid	Average Loan (B)	Avg Interest Amount C = Ax B	Average Interest Rate
		Capital									
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	248.11	
11	REC Short Term Loan-RBPF	Working Capital	250.00	10.00 %	250.00	250.00	250.00	18.10	250.00	25.00	
12	REC- SLTTL	Working Capital	1,038.34	10.00 %	-	146.43	891.91	96.54	965.13	96.51	
13	PFC- SLTTL	Working Capital	1,060.18	10.00 %	-	121.94	938.24	100.24	999.21	99.92	
	<b>Total</b>								<b>7,241.40</b>		<b>9.59 %</b>

28. In page no. 75, the petitioner has shown Rs. 65.00 Cr. as a DSM charges. Further, the petitioner has claimed only Rs. 30 Cr under DSM activities for FY 2024-25. However, in audited account this particular expenses/ head is not present. The Petitioner shall clarify the same and also furnish the information on study undertaken / efforts put w.r.t Demand Side Management (DSM) during FY 2024-25.

**Petitioner's Response:**

The Petitioner hereby submits that the Petitioner has purchased LT CT Meters, energy efficient Distribution transformers and Power transformers from various suppliers during FY 2024-25. The payment details to these suppliers of tune to Rs.98.80 Crore in FY 2024-25 are provided in **Annexure-28\_True-up**.

It is pertinent to mention that star rated energy efficient distribution transformers act as a significant and effective tool for Demand Side Management (DSM) initiatives. Further, 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.

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.

In view of the above, 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 for

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Response to BERC Queries Letter No. 1143 dt.28.11.2025 | SBPDCL  
FY 2024-25. Further, it is requested to approve the expense of tune to Rs.30 Crore (out of Rs.98.80 Crore) under DSM activities for FY 2024-25.

Furthermore, it is important to note that the audited accounts do not reflect any separate expenditure specifically allocated for DSM (Demand Side Management) activities.

29. In audited account note no- 31, the Petitioner has shown expenses of Rs. 150.73 Cr. for repair and maintenance work on account of Manav Bal. The Petitioner shall clarify the same.

**Petitioner's Response:**

The Petitioner hereby submits that for maintaining 24x7 uninterrupted power supply, Operation & maintenance of electrical infra in PSS as well as Subdivisions/ Sections and functioning of Fuse-Call Centres, Manav Bal Manpowers are engaged as per yardstick through empaneled agencies in every division of DISCOM. The actual expenses of Rs. 150.73 Crore as shown in audited account note no- 31 is related to salary/ wages / payment made to Manvabal agencies.

Further, it is hereby submitted that R&M expense as claimed by the Petition is the normative expense calculated in accordance with BERC MYT Distribution Regulation 2021 and not the actual expense as referred above.

30. On page 66 of the petition, the petitioner has claimed rent charges for smart prepaid meter in Phase I to phase III amounting to Rs 190.42 Cr. The petitioner shall provide details of Commission's approval for the meter rent charges. The copy of work order issued to vendor for Phase II & III may also be furnished.

**Petitioner's Response:**

The Petitioner hereby submits that the Hon'ble Commission has approved the monthly rental of INR 86.23 per meter for smart prepaid meter in Phase-I through BERC order in Case No. 05/2020. The petitioner has considered the same rent charges for smart prepaid meter for Phase-I.

Further, it is pertinent to mention that the Hon'ble Commission (under Case No. 26/2022- NBPDC and 27/2022- SBPDCL) has provided approval of schemes- Reconductoring, Mukhyamantri Krishi Vidyut Sambandh Yojana (MKVYS), Smart Metering, and RDSS. However, as per the direction of the Hon'ble Commission in MYT Tariff Order dt. 28.03.2025, a separate petition was filed by the Petitioner regarding under 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 Petitioner considering the claim under Case No.34 of 2025, has considered the OPEX part for aforesaid petition and has been considered the same in the instant tariff petition for consideration of monthly rental charges applicable to smart metering agencies for Phase – II and III for FY 2024-25.

The Petitioner hereby submits that the copy of work order issued to vendor for Phase II & III are enclosed as **Annexure-30\_True-up**.







31. On page 73 of the petition, the Petitioner has claimed Other 'Bank Charges as Rs. 6.57 Cr and Discount to Consumers as Rs. 115.67 Cr. However, said amount is not found in the audited account. Therefore, petitioner shall clarify the same and to co-relate these charges with the entries made in statement of audited account.

**Petitioner's Response:**

The Petitioner hereby submits that Other 'Bank Charges of Rs.646.14 lakh is specified in Note no.29 of the audited accounts for FY 2024-25. Further, total rebate & Discount to Consumers of Rs. (11567.01) Lakh is specified in the same Note no.25 of the audited accounts.

Accordingly, the Petitioner request Hon'ble Commission to consider Other 'Bank Charges and Discount to Consumers as Rs.6.46 Crore (instead of Rs.6.57 Crore) and Rs.115.67 Crore respectively on page no. 73 of the petition.

32. In Note no- 29 of audited account, the Interest on Consumer Security Deposit is shown as as Rs. 55.34 Cr. However, on page 74 of the petition, the same is shown as Rs. 55.59 Cr.

The Petitioner shall clarify the same.

**Petitioner's Response:**

The Petitioner hereby submits that as per Note No. 29 of audited account, the interest on consumer security deposits is Rs. 55.34 crore for SBPDCL for FY 2024-25. It is pertinent to mention that Petitioner have made provision towards interest on security deposit to consumers in the accounts.

Further, the Petitioner hereby submits that Regulation 26 (iii) of the BERC (Multi Year Distribution Tariff) Regulations 2021 specifies as follows:

*"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 Petitioner hereby submits that the Interest on Consumer Security Deposit of Rs.55.59 Crore as claimed in the Petition is calculated in accordance with the aforesaid MYT Regulations 2021. Moreover, while truing-up for FY 2023-24 in the MYT Tariff order of BERC dated 28.03.2025, the Hon'ble Commission has also calculated the Interest on Consumer Security Deposit adopting the same regulatory provisions. The detailed calculation along with reference for calculating the claimed amount of Rs.55.99 Crore (Rs.55.59 Crore is a typo error) as Interest on Consumer Security Deposit for FY 2024-25 in table no 42 on page 74 of the petition is provided in the table below:

S. No.	Particulars	FY 2024-25	Reference
1	Opening balance of interest payable to consumers	314.98	Closing balance of interest payable to consumers for FY 2023-24; Note-19 of Accounts for FY 2023-24
2	Interest on consumer SD	55.34	Note-29 of Accounts for FY 2024-25

3	Sub-total	370.33	3=1+2
4	Closing balance of interest payable to consumers	314.34	Closing balance of interest payable to consumers for FY 2024-25; Note-19 of Accounts for FY 2024-25
5	Interest on SD actually paid to consumers	55.99	5=3-4

Therefore, the Petitioner requests the Hon'ble Commission to approve the Interest on Consumer Security Deposit as Rs.55.99 Crore for FY 2024-25.

33. On page 77 of the petition, Interest Income (A) is shown as IRS. 65.92, whereas, in the audited account note no- 26, same has been shown as Rs. 66.06 Cr. The Petitioner shall clarify the same.

**Petitioner's Response:**

The Petitioner hereby respectfully submits that Interest Income (A) on page 77 of the Petition may be read as Rs. 66.07 Cr instead of Rs. 65.92 Crore. The break-up for the same is provided hereunder:

Sr. No	Particulars	FY 2024-25 (Actual)
1	Interest on Advances to Suppliers/Contractors	19.71
2	Interest on Saving & Fixed Deposit	40.20
3	Interest on Mobilisation Advance Income	6.16
A	<b>Interest Income</b>	<b>66.07</b>

Therefore, Petitioner hereby respectfully request Hon'ble Commission to consider Interest Income (A) on page 77 of the Petition as Rs.66.07 Crore.

34. On page 77 of the petition, the Petitioner has claimed Miscellaneous Receipts, Rebate and Discount Received as Rs. 6.81 Cr and 3.12 Cr. respectively. However, said amount is not found in audited account. Petitioner shall clarify the same and to co-relate these charges with the entries made in statement of audited account.

**Petitioner's Response:**

The Petitioner hereby submits that Miscellaneous receipts of Rs.992.85 lakh is specified in Note no.26 of the audited accounts for FY 2024-25. Further, Rebate and Discount Received as NIL is specified in the same Note no.26 of the audited accounts.

Accordingly, the Petitioner respectfully request the Hon'ble Commission to consider the Miscellaneous Receipts and Rebate & Discount Received as Rs. 9.93 Cr and NIL respectively on page no. 77 of the petition.

35. Table 45 on Page no 78 — Category wise Revenue from sale of electricity at approved tariff rate for FY 2025-26 does not match with the average billing rate determined on the basis of actual sale which was submitted by the Petitioner. The petitioner shall verify and submit the correct information in the following below manner:

Response to BERC Queries Letter No. 1143 dt.28.11.2025 | SBPDCL  
Petitioner's Response:

The Petitioner hereby submit the required details in the table below, it is further to mention that

Revenue from sale of electricity for FY 2025-26 has been projectd based on the actual data for H1 for FY 26 and remaining months for FY 2025-26 has been projected based on historical trends of previous years.

The ABR derived is based by incorporating in the Fixed Charge and Energy Charge in Total Charges:

Revenue from Sale of Power FY 2025-26 (SBPDCL)								
S.No.	Category of Consumers	Fixed Charges (Rs Crores)	Energy Charges (Rs Crores)	Others Charge (Rs Crores)	Arrear Charge (Rs Crores)	Total Charge (Rs Crores)	ABR (Rs/kWh)	Approved Tariff
1	Domestic	685.44	6567.98			7253.42	8.58	
A	Kutir Jyoti (Connected load based)	38.70	1206.19			1244.89	7.89	
i	0-50 Units	0.00	687.72			687.72	7.42	7.42
ii	Above 50 Units	38.70	518.47			557.16	8.55	As per DS-I or DS-II
B	DS I Rural (Demand based)	184.23	2459.07			2643.30	7.98	
i	0-50 Units	72.23	1324.36			1396.58	7.82	7.42
ii	Above 50 Units	112.00	1134.72			1246.72	8.15	7.42
C	DS II (Demand Based)	462.49	2902.53			3365.01	9.45	
i	1-100 Units	240.49	1373.38			1613.88	8.72	7.42
ii	Above 100 units	221.99	1529.14			1751.14	10.25	8.95
D	DS III (Demand based) (optional)	0.03	0.19			0.22	10.44	9.03
2	Non-Domestic Service	572.76	1719.60			2292.37	11.30	
A	NDS I - (Rural) (Demand Based)	38.38	546.74			585.12	8.65	
i	1-100 Units	13.40	184.88			198.28	8.35	7.79
ii	Above 100 units	24.98	361.86			386.84	8.78	8.21
B	NDS II - (Demand Based)	534.38	1172.87			1707.25	12.63	
i	Contract Demand <0.5 kW	1.46	4.86			6.32	10.06	7.73
ii	Contract Demand 70 kW>0.5 kW	532.92	1168.01			1700.93	12.64	
a	1-100 Units	110.89	218.49			329.38	11.65	7.73
b	Above 100 units	422.03	949.52			1371.55	12.90	8.93
3	Street Light Services	147.90	101.99			249.90	8.44	
A	Metered (Connected load)	1.79	101.99			103.78	9.19	9.03
B	Unmetered	146.12				146.12	7.97	
4	Irrigation & Agriculture services (IAS)	1456.37	2393.88			3850.25	7.88	
A	IAS I (Connected load based)	1429.81	1993.12			3422.93	7.91	
i	Unmetered	1377.88				1377.88	10.06	
ii	Metered	51.93	1993.12			2045.05	6.92	6.74
B	IAS II (Demand based)	26.56	400.76			427.32	7.65	7.17
5	Public Water Works	56.61	750.83			807.44	9.12	
A	PWW (Demand Based)	43.26	174.58			217.85	12.13	9.72

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Revenue from Sale of Power FY 2025-26 (SBPDCL)

S.No.	Category of Consumers	Fixed Charges (Rs Crores)	Energy Charges (Rs Crores)	Others Charge (Rs Crores)	Arrear Charge (Rs Crores)	Total Charge (Rs Crores)	ABR (Rs/kWh)	Approved Tariff
B	Har Ghar NaI (Connected Load based)	13.34	576.25			589.59	8.35	8.16
6	Low Tension Industrial Services (LTIS)	394.10	410.47			804.57	15.27	
A	LTIS I (Demand based) (0-19 kW)	251.90	256.62			508.52	15.44	7.79
B	LTIS II (Demand based) (74 kW>19 kW)	142.20	153.85			296.05	14.99	7.79
7	LT Electric Vehicle Charging Station	0.00	10.05			10.05	8.72	8.72
8	HT-General	763.65	1775.22			2538.87	11.35	
A	HTS (General)- I (11 kV)	463.36	848.59			1311.95	12.34	7.98
B	HTS (General)- II (33 kV)	251.97	633.84			885.80	11.07	7.92
C	HTS (General)- III (132 kV)	48.33	246.93			295.26	9.39	7.85
D	HTS (General)- IV (220 kV)	0.00	45.85			45.85	7.79	7.79
E	HTS (General)- V (400 kV)	0.00	0.00			0.00	0.00	7.72
F	HT Cold storage (11 kV)	0.00	0.00			0.00	0.00	6.74
9	HT-Industrial Services	135.18	381.18			516.36	6.72	
A	HTIS (Industrial) – I (11 kV)	0.00	0.00			0.00	0.00	7.98
B	HTIS (Industrial)– II (33 kV)	0.00	0.00			0.00	0.00	7.92
C	HTIS (Industrial) – III (132 kV)	0.00	0.00			0.00	0.00	7.85
D	HTIS (Industries)-IV (220 kV)	0.00	0.00			0.00	0.00	7.79
E	HTIS (Industries)-V (400 kV)	0.00	0.00			0.00	0.00	7.72
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	8.24	15.76			24.00	8.27	5.43
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)	0.00	0.00			0.00	0.00	5.37
H	HTSS – (33 kV/11 kV)	126.94	365.42			492.36	6.66	4.94
I	HTSS – (220 kV/132 kV)	0.00	0.00			0.00	0.00	4.94
10	Railway Traction Services	1.30	41.62			42.91	8.41	8.16
11	HT Electric Vehicle Charging Stations		0.07			0.07	7.85	7.85
12	Nepal		0.00			0.00	0.00	
13	SLDC Deviation		82.81			82.81	8.43	
14	Sale to other state		7.95			7.95	0.61	
15	Sale to Sugar Mills		0.21			0.21	7.50	
16	Sale to Solar Companies		0.23			0.23	6.67	
17	Sale of Power to IEX through PTC		223.76			223.76	3.08	
18	Sale of Power to IEX through BSPHCL		64.21			64.21	2.65	
19	Others					0.00	0.00	
20	<b>Grand Total</b>	<b>4213.31</b>	<b>14532.05</b>			<b>18745.37</b>	<b>8.78</b>	

APR of FY 2025-26

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1. Energy Sales

It has been observed that the petitioner has followed different methodology while projecting the consumer number, Sales and Connected load for the APR (FY 2025-26) & ARR (FY 2026-27) period as given below:

- i. Number of Consumers: For projecting the numbers of consumers of different categories, the petitioner has relied upon the actual numbers of HI (first half of FY 2025-26); the number at the end of IFY 2025-26 was projected by assuming a growth rate (H2 over HI) and subsequently the consumers number for ARR period (FY 2026-27) was projected assuming certain growth rate (FY 2026-27 over FY 2025-26). It has been noted that the category wise growth rate considered by the petitioner is not uniform; in case of some categories, substantially high growth rate is considered without providing justification.

The petitioner has not looked at the historical trend / CAGR while making projections.

- ii. Sales : For projecting the sale for APR period (FY 2025-26), the petitioner relied on sales reported during first half of FY 2025-26 (HI) , however, while making sales projection for FY 2026-27, the petitioner deviate from the approach and prefer to work out the sales for FY 2026-27 by first determining (Sales/ per consumer) and then total sale with the help of total consumers projected for FY 2026-27. Petitioner to justify the same.
- iii. Connected Load: For Projecting connected load for APR and ARR period, the petitioner prefers to rely on FY 2023-24 data. The petitioner, first calculated connected load / per consumer for different categories and projected the same over FY 2024-25, FY 2025-26 & FY 2026-27 by considering different growth rate across the categories and years.

The petitioner shall explain the logic / reasons for the methodologies adopted in above cases.

**Petitioner's Response:**

The petitioner respectfully submits the following for the Hon'ble Commission's kind consideration regarding the growth rate adopted for projecting the number of consumers for the financial years 2025-26 and 2026-27.

The growth rate applied for projecting the number of consumers for FY 2025-26 has been carried forward with marginal adjustments for FY 2026-27. It is pertinent to highlight that the projected growth rates for both financial years are carefully formulated to reflect a realistic and prudent trajectory of consumer growth, being slightly conservative — and notably high/below the historical average Compound Annual Growth Rate (CAGR). This approach ensures that the projections are neither overly optimistic nor unduly speculative, but rather grounded in empirical data and practical expectations.

While historical trends have been thoroughly reviewed, the petitioner has deliberately chosen to moderate the growth rate projections, taking into account the recent economic and demographic dynamics affecting consumer additions. The historical CAGR, though indicative of growth potential, includes periods of accelerated growth which may not be imminently replicable given the evolving







Response to BERC Queries Letter No. 1143 dt.28.11.2025 | SBPDCL market and policy environment. This calibrated approach safeguards against overestimation, thereby supporting the Commission's mandate for financial prudence and tariff stability.

For e.g.

1. In RTS category all consumers has been shifted to open access, by incorporating the CAGR growth in respective category abnormal sales, number of consumer will be reflected.
  2. Similary In EV stations though past history has not been significant, however given the envisaged development, the Petitioner have considered the sales, number of consumer, for the subsequent years.
2. In the spreadsheet format F], the Petitioner has projected category wise consumer no, connected load and sales without taking cognizance of the CAGR calculated for past period (5 years/ 3 years). Further, in format FI as well as "Revenue model FY 2026-27\_15.11.2025 VI", the sales for the Kutir Jyoti category during second half of FY 2025-26 is increased by considering 7% growth rate. The Petitioner shall submit the rationale and assumptions for projecting sales for various categories consumer during APR and ARR period.

**Petitioner's Response:**

The Petitioner respectfully submits that it has been observed that trends in H1, the projections incorporate the expected increase in consumer base, reflecting steady and ongoing additions in the region driven by enhanced electricity access and infrastructure development.

Therefore, it is anticipated not only to improve consumer affordability and retention but also to encourage incremental consumption, thereby positively impacting overall electricity demand. The tangible effects of this government initiative have been duly accounted for in the projected sales growth for FY 2025-26, ensuring that the forecast realistically captures the policy's influence on electricity consumption dynamics.

The Petitioner humbly submits that the methodology employed for the growth rate projections is both prudent and robust, aligning with observed data, policy initiatives, and regional consumption trends. The Petitioner respectfully requests the Hon'ble Commission to kindly consider and approve these projections as part of the regulatory filings for FY 2026-27.

3. For APR period FY 2025-26, the Kutir jyoti consumption per consumer is coming as 81.56 kWh.

Which is more than the approved norm. The Petitioner shall clarify the same.

**Petitioner's Response:**

The Petitioner acknowledges the Kutir Jyoti normative parameters — connected load of 0.250 kW and consumption of 50 kWh per consumer per month — as prescribed by the Hon'ble Commission. However, the petitioners submit that, as per the tariff order issued

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 by the Hon'ble Commission, KJ consumers with consumption exceeding 50 units will be billed under categories DS-1 or DS-2 (As Applicable). It is pertinent to mention that category reclassification is not allowed as per the direction of Hon'ble Commission for the consumer with consumption exceeding 50 units.

4. In page no 39, table no 14, for FY 24-25 in energy balance, only retail sales has been considered. However, in page No 96, table no- 53, for FY 25-26 retail sales including sales to exchange has been considered as starting value in energy balance. The Petitioner s all clarify the same.

**Petitioner's Response:**

The Petitioner hereby submits that consideration of retail sales including sales to exchange for FY 2025-26 as starting value in page No 96, table no- 53 of the Petition, is a clerical error.

5. In the "Revenue model FY 2026-27 15.11.2025 VI", the Petitioner has projected the category wise sales (Har Ghar Nal (connected load based), LTIS II (Demand based) (74 kW>19 kW) category over second half of FY 2025-26 as 200% and 100% growth rate respectively. The Petitioner shall clarify the reason for considering such a high growth rate.

**Petitioner's Response:**

The Petitioner respectfully submits that the growth rates of 200% for the Har Ghar Nal (HGN) category and 100% for the LTIS II category have been adopted based on a comprehensive analysis of actual consumption data recorded during the first half (H1) of FY 2025-26. These figures are further substantiated by the growth trends observed in the preceding financial year.

It is further submitted that by anchoring the projections in real-time data and recent historical growth patterns, the Petitioner ensures that the adopted growth rates are both realistic and reflective of evolving demand dynamics within these categories. **It is further to submit that increase in sales for FY 2025-26 compared to FY 2024-25 is only approximately 4%.**

This data-driven approach forms a robust basis for the forecasted expansion, aligning with market realities and supporting the Company's strategic planning objectives.

The Petitioner's here by also submit the trend line for the mentioned category in below mentioned table:

S.No.	Category of Consumers	CAGR (%)						Considered (For remaining Period) (FY 2025-26)
		5 Year	4 Year	3 Year	2 Year	YoY		
1	Har Ghar Nal Yojana	114%	102%	45%	44%	102%	200%	
		SALES (MU)						
		FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 2025-26
		15.05	40.78	221.88	327.39	333.85	674.61	706.19
2	LTIS II (Demand based) (74 kW>19 kW)	CAGR (%)						Considered (For remaining Period) (FY 2025-26)
		5 Year	4 Year	3 Year	2 Year	YoY		
		6.9%	6.1%	2.8%	-0.7%	-3.5%	100.0%	

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SALES (MU)						
FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 2025-26
131.22	144.38	168.35	185.48	189.61	182.97	197.50

The Petitioner humbly requests the Hon'ble Commission to kindly consider and approve these growth rates in the interest of accurate and prudent regulatory assessment.

6. The petitioner shall confirm whether the energy from the below mentioned four new power plants as mentioned in para 4.6.6 on page no 91 of the petition has been considered during FY 2025-26 based on expected COD of individual plant. The petitioner shall also submit the status of PPA for these plants. The expected COD of phulwaria Dam shown in FY 2024-25, the status of same may be furnished.

S. No	Name of Unit	Expected COD	Quantum (MW)	Plant type
1	Buxar TPP UI	15th Nov 2025	66()	Thermal
2	Greenco Energy Pvt Ltd	Dec 25	210	Hybrid (Solar +
3	Kajra Phase -1	Dec 25	185+45.4	Solar+ BESS
4	Phulwaria Dam	Feb 25		Solar

In the Petition page no-99, para no 4.8.6, the Petitioner has submitted:

"The power purchase cost mainly comprises offixed 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% over the first five-month's actual purchase cost i.e. from April 2025 to August 2025 on energy charges and fixed cost respectively for thermal power stations."

The Petitioner shall clarify the basis of rate of escalation of fixed charges and energy charges.

**Petitioner's Response:**

The Petitioner hereby provides the required details related to PPA in the table below:

S I N O	Name of Unit	Expected COD	Quantum (MW)	Plant type	Status of PPA/Date of PPA
1	Buxar TPP U1	14.11.2025 (Achieved)	660	Thermal	05.01.2011
2	Greenco Energy Pvt Ltd	30.05.2026	210	Hybrid (Solar+PSP)	20.05.2022
3	Kajra Phase-I	31.12.2025	185+45.4	Solar+BESS	To be executed. However Hon'ble Commission has granted in principle approval under case no. 33/2025 dt.

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4	Phulwari a Dam	29.01.2026	10	Solar	30.07.2024
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Further, the Petitioner respectfully provides the Logic for increase in fixed cost by 2% & Variable Cost by 5%:

FY	Plant Name	Contracted Capacity (MW)	FY24-25		FY23-24		Total Normative MU Available	FY24-25		FY23-24	
			Fixed Charge	Energy-Charge	Fixed Charge	Energy-Charge		Fixed Charge (Cr)	Energy-Charge (Cr)	Fixed Charge (Cr)	Energy-Charge (Cr)
	Darlipali STPS	323	1.72	1.20	1.64	1.17	2,408.16	415.05	290.17	394.57	281.76
	Talcher Stage I	414	0.98	1.75	0.93	1.80	3,083.54	302.50	538.98	287.93	555.04
	NPGCL	1,605	2.28	2.80	2.28	2.64	11,954.52	2,727.30	3,350.67	2,721.91	3,155.99
	FSTPP III	101	2.18	3.34	1.90	3.29	749.59	163.72	250.16	142.50	246.61
	FSTPP I & II	80	1.69	3.48	1.08	3.34	595.68	100.82	207.36	64.53	198.96
	<b>Total</b>	<b>2,524</b>					<b>18,791</b>	<b>3,709</b>	<b>4,637</b>	<b>3,611</b>	<b>4,438</b>
	<b>Average</b>							<b>1.97</b>	<b>2.47</b>	<b>1.92</b>	<b>2.36</b>

Above mentioned plants contribute around 50% of the total thermal power procured. Per unit fixed cost & variable cost of plants (FY 24-25 is as per accounts & FY 23-24 is as per BERC approved true up figure). Based on normative availability expected cost is compared for FY 24-25 & FY 23-24.

The above analysis shows that fixed costs have increased from Rs.1.92 per unit in FY 23-24 to Rs.1.97 per unit in FY 24-25 which entails an escalation of 2.7% in fixed charge. Similarly, energy costs have increased from Rs.2.36 per unit in FY 23-24 to Rs.2.47 per unit in FY 24-25 which entails an escalation of 4.5% in energy charge.

Further, some plants like Buxar -Unit 1 operation started from Nov 2025 & Unit 2 is expected to come in April 2026. Expected cost of this plant is around Rs 5.07 rupee per unit, so there may be more surge in power procurement cost from thermal plant, so Petitioner considered 2% increase in Fixed cost & 5% increase in Energy Charge.

- The petitioner shall provide the recent bills received during FY 2025-26 from power generating plants. The petitioner shall provide details about power purchase under short term as reflected in E1, E2, E3, E4, E7 and E8 and V9 of Table no 45, page 99 and evidence of Commission's approval on the same.

**Petitioner's Response:**

The Petitioner hereby submits that it has already provided the bills for initial 9 months of FY 2025-26 along with the tariff petition. Further, regarding the approval on short-term power purchase, the Petitioner has provided the response against query no.16 of the true-up section. In addition to that, the details of approval of other sources of power is provided in the table below:

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Source of Power	Short Term	Case No.	Order dated
PTC short	DEEP 2025	05/2025	20.03.2025
NLC India Ltd	Unallocated Power from Central Sector generating Stations - 2023	23/2025	17.07.2025
NLC TAMILNADU POWER LIMITED			
NTPC short			
NPCIL			

Source of Power	Period Type	Case No.	Order dated
NEA	Medium Term for three Years	11/2024	13.06.2024

8. The Petitioner shall furnish first six months' actual capitalization details (Apr 2025- Sept 2025) against the capitalisation proposed to Rs. 4842.96 Cr. in the table no 57 of the Petition.

**Petitioner's Response:**

The Petitioner hereby provides the details of first six months' actual capitalization for FY 2025-26 in the table below:

Project	Rs in Crore
RDSS	258.35
State Plan	130.91
Capital Work in Progress	51.57
APL State Plan	23.84
Deposit Work	10.32
MKVSY	68.44
Nabard	0.54
<b>Total</b>	<b>543.96</b>

9. In the Petition table no-57, the Petitioner mentioned about capitalization under "New Schemes started in 2024" amounting to Rs. 1203.25 Cr. The Petitioner shall furnish details of type of work envisaged in the scheme and also whether the Commission's prior approval has been taken for the same.

**Petitioner's Response:**

The Petitioner hereby provides the break-up of scheme wise capitalization under "New Schemes started in 2024" amounting to Rs. 1203.25 Crore as provided in the table below:

Particulars	Capitalization (in Rs. Crore)
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	Particulars	Capitalization (in Rs. Crore)
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	-
k	33KV XLPE 400 Sqmm. UG Cable for Existing Railway crossing	-
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	-
r	R&M of 11KV Line	132.25
	PSS New (50 Nos.)	-
	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	-
w	SCADA, DMS, OMS-DR Centre	-
x	SS digitalization	-
y	NON IT SCADA	-
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	5.00

	Particulars	Capitalization (in Rs. Crore)
	CRM, Fault management	
<b>E</b>	<b>New Schemes started in 2024</b>	<b>1,203.25</b>

It is pertinent to mention that the Petitioner has projected the scheme wise Capex and Capitalization for FY 2025-26 during MYT Tariff Petition and Business Plan filed for control period FY 2025-26 to FY 2027-28. Accordingly, the Hon'ble Commission under the MYT tariff order dated 28.03.2025 has approved the capex and capitalization to the tune of 55% and 71% for NBPDCCL and SBPDCL, respectively.

Further, it is pertinent to mention that the Petitioner has claimed the revised capex and capitalization figures for FY 2025-26 based on the actuals for initial six months and revised estimates for the remaining six months periods.

10. The closing GFA for truing up year of FY 2024-25 is as Rs. 19926.14 Cr. However, the Petitioner considering the opening GFA for FY 2025-26 (Table no- 59) as Rs. 21473.08. The Petitioner is directed to clarify these discrepancies.

**Petitioner's Response:**

The Petitioner hereby submits that closing GFA for truing up year of FY 2024-25 as Rs. 19,926.14 Crore is excluding the value of land. However, the Petitioner considering the opening GFA for FY 2025-26 (Table no- 59) as Rs.21,473.01 Crore is including the value of land. The reconciliation of figures is provided for the sake of clarity in the table below:

S. No.	Particulars	Figures in Rs. Crore	Reference
1	Closing GFA for truing up year of FY 2024-25	19,926.14	Calculations are provided in this response sheet against Q.26 of the True-up section.
2	Land and land rights	1,546.87	Table no-59 of the Petition
3	Opening GFA for FY 2025-26	21,473.01	3=1+2

11. Table 60 on page no 115, the petitioner has considered weightage average rate of depreciation on GFA as 4.29%, whereas the weightage average rate of depreciation on grant has been considering as 5.73%. Justification from petitioner is required.

**Petitioner's Response:**

The Petitioner hereby submits that weightage Average rate of depreciation for FY 2025-26 is considered at 4.29% and weightage Average rate of depreciation (on grants) is considered at 5.73%. The calculations for arriving at these rates are provided in the table below:

Sr. No	Particulars	Legend	FY 2025-26 (RE)
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Sr. No	Particulars	Legend	FY 2025-26 (RE)
1	Gross fixed assets of the beginning of the year (excl. land)		19,926.14
2	Additions during the year		4,515.20
3	IDC		-
4	Adjustment for assets sold/ discarded etc.		-
5	Closing GFA	5=1+2+3-4	24,441.34
6	Average GFA	6= Average (1 & 5)	<b>22,183.74</b>
7	<b>Weighted Average Rate of Depreciation</b>	<b>7= 8/6</b>	4.29%
8	Depreciation for the year (incl. grant also)	Format-15	951.70
9	Opening grants		7,721.67
10	Grants during the year		1,116.25
11	Adjustment for assets sold/discarded etc.		-
12	Total Grants	12=9+10-11	8,837.92
13	Average Grants	13= Average (9 & 12)	<b>8,279.79</b>
14	<b>Weighted Average rate of Depreciation (on grant)</b>	<b>14=15/13</b>	5.73%
15	Depreciation for GFA on Grants		474.74
16	Net Depreciation of GFA on loans (8-15)		<b>476.96</b>

It is pertinent to mention that as per Regulation 23 (b) of BERC MYT Distribution Regulations 2024, Depreciation is not allowed on the assets funded by capital subsidies, consumer contributions or grants. In compliance to this, the Petitioner has calculated the depreciation on total GFA and depreciation for GFA contributed by grants. Later on, the depreciation for GFA contributed by grants is subtracted from the depreciation on total GFA to arrive at the net depreciation (Rs.476.96 Crore) for FY 2025-26 which is claimed in the instant petition. The methodology for arriving at the weightage Average rate of depreciation is provided under column 'Legend' in the table above.

12. On page no 120, shows the total rental charges for smart prepaid meter in FY 2025-26 as Rs. 369.98 Cr. The petitioner shall furnish the details of Commission's approval for the Phase II and Phase III of smart meter implementation scheme.

**Petitioner's Response:**

The Petitioner hereby submits that the Hon'ble Commission has approved the monthly rental of INR 86.23 per meter for smart prepaid meter in Phase-I through BERC order in Case No. 05/2020. The petitioner has considered the same rent charges for smart prepaid meter for Phase-I.

Further, it is pertinent to mention that the Hon'ble Commission (under Case No. 26/2022- NBPDC and 27/2022- SBPDCL) has provided approval of schemes- Reconductoring, Mukhyamantri Krishi Vidyut Sambandh Yojana (MKVYS), Smart Metering, and RDSS. However, as per the direction of the Hon'ble Commission in MYT Tariff Order dt. 28.03.2025, a separate petition was filed by the Petitioner regarding under Case No. 34 of 2025 for "Approval of OPEX along with revised

Response to BERC Queries Letter No. 1143 dt.28.11.2025 | SBPDCL  
 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 Petitioner considering the claim under Case No.34 of 2025, has considered the OPEX part for aforesaid petition and has been considered the same in the instant tariff petition for consideration of monthly rental charges applicable to smart metering agencies for Phase – II and III for FY 2024-25.

13. In the Petition para no. 4.13.3.1, it is stated that:

‘The Petitioner is claiming the holding company expenses taking [he expenses incurred in \_FY 2024-25 as the same and escala[ing it by 7.22% (WPI CPI index for FY 2024-25) for projecting for Annual performance review of FY 2025-26. ‘

However, the Petitioner has considered the WPI index as 3.65% for computation of normative A&G expenses for FY 2025-26. The Petitioner should explain discrepancies in growth rates.

**Petitioner’s Response:**

The Petitioner hereby submits that calculation of WPI index as 3.65% for computation of normative A&G expenses for FY 2025-26 is in accordance with the MYT Regulations 2024. However, there does not exist a regulatory framework for consideration of WPI CPI index for escalating the holding company expenses for the projected year. However, for calculation of holding company expenses for FY 2025-26, the Petitioner has escalated this expense incurred in FY 2024-25 by 7.22% which is WPI CPI index for True-up year of FY 2024-25.

It is pertinent to mention that earlier in the absence of the same, the Petitioner have been escalating this expense by 10% for the projected year in earlier years tariff petitions, whereas Hon’ble Commission has considered the escalation based on WPI CPI index for the respective year. Accordingly, the Petitioner has considered the same.

14. In the Petition Para No. 4.16.2, shows the Petitioner has considered the addition in consumer security deposit as Rs. 17.61 cr. The Petitioner shall submit the reason along with documents in this regard.

**Petitioner’s Response:**

The Petitioner hereby submits the reasoning of considering the addition in consumer security deposit in para no. 4.16.2 as Rs. 17.27 Crore for FY 2025-26 as described in the table below:

S. No.	Particulars	FY 2025-26	Reference
1	Security deposit from consumers (as at 31 <sup>st</sup> March 2025)	856.13	Note-19, Audited Accounts FY 2024-25
2	Security deposit from consumers (as at 31 <sup>st</sup> March 2024)	838.87	
3	Addition (3=1-2)	17.27	

The Petitioner respectfully submits that, apart from consumers equipped with Smart meters, the requirement for security deposits is applicable to all other categories of consumers, including both Low Tension (LT) and High Tension (HT) consumers. Based on this understanding, the Petitioner has incorporated an estimated amount of Rs. 17.27 Crore as security deposits for the financial year 2025-26. This figure represents the total security deposits expected to be collected from the eligible LT and HT consumer groups during the specified period.

### **ARR for FY 2026-27 and Tariff for FY 2026-27**

1. In the Petition page no 135, the Petitioner has submitted the CAGR calculations for each and every category of consumer, but the same has not been incorporated while projecting consumer numbers of various categories for FY 2026-27. The Petitioner shall clarify the same.

#### **Petitioner's Response:**

The Petitioner respectfully submits that, in projecting consumer numbers and sales for future years, due consideration has been given to the historical Compound Annual Growth Rate (CAGR) and past trends as a foundational reference. However, it has been observed that projections based solely on these trends tend to result in significant variances across certain categories, some estimates being excessively high while others notably low.

Further, in order to address these discrepancies and present a more balanced and realistic forecast, the Petitioner has applied a prudent judgment in adjusting these projections. This calibrated approach ensures that the projected figures are reflective of actual market and consumption dynamics, thereby enhancing their reliability and practical relevance.

In addition to this, the Petitioner has incorporated envisaged growth arising from the anticipated increase in the number of consumers in the region, alongside accelerated industrialization and economic development within the state. These factors collectively underpin the projected expansion in electricity demand and consumer base, ensuring a comprehensive and forward-looking assessment.

The Petitioner humbly submits that the adopted methodology embodies a balanced synthesis of historical data, government policy, and socio-economic growth factors, resulting in projections that are both credible and actionable.

The Petitioner respectfully requests the Hon'ble Commission to kindly consider and approve these projections in the interest of regulatory prudence and sustainable sectoral development.

For e.g.

(i) In RTS category all consumers has been shifted to open access, by incorporating the CAGR growth in respective category abnormal sales, number of consumer will be reflected.

(ii) Similar In EV stations though past history has not been significant, however given the envisaged development we have considered the sales, number of consumer, for the subsequent years.



- It has been observed from the "Revenue model FY 2026-27 15.11.2025 VI", that the Petitioner has considered the consumers numbers of street light un-metered and IASI un-metered on negative growth rate. The Petitioner shall clarify the same.

**Petitioner's Response:**

The Petitioner respectfully submits that in compliance with the directive issued by the Hon'ble Commission in previous tariff orders to reduce the number of consumers in the un-metered category, the Company has taken proactive and sustained measures to achieve this objective.

However, it is to submit that in IAS category there are several factors like, meter installation difficulties, cost versus revenue collection, reading impact due in remote areas, due to network issue communication doesn't happen properly in remote areas - due to which metered connection in respective categories becomes bit challenging.

- It has been observed that, average Kutir Jyoti sales per consumer per month for FY 2026-27 has been considered as 83.19 kWh. The petitioner to revisit the calculations and correct the same as per Kutir jyoti norm (connected load 0250 KW per consumer and consumption 50 kWh per consumer per month).

**Petitioner's Response:**

The Petitioner acknowledges the Kutir Jyoti normative parameters — connected load of 0.250 kW and consumption of 50 kWh per consumer per month — as prescribed by the Hon'ble Commission. However, the petitioners submit that, as per the tariff order issued by the Hon'ble Commission, KJ consumers with consumption exceeding 50 units will be billed under categories DS-1 or DS-2 (As Applicable). It is pertinent to mention that category reclassification is not allowed as per the direction of Hon'ble Commission for the consumer with consumption exceeding 50 units.

- In the Petition table No- 81, page -152, the Petitioner has projected the three power plant details for FY 2026-27. The petitioner should also submit the status of PPA for these plants.

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

**Petitioner's Response:**

The Petitioner respectfully provides the required details in the table below:

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S. No	Name of Unit	Expected COD	Quantum (MW)	Plant type	PPA status
1	Buxar TPP U2	Apr-26	660	Thermal	PPA already executed on date - 05-01-2011
2	PM kustum c-3	Apr-26	17.4	Solar	PPA already executed on date - Dec-24
3	Adani Green Energy	Aug-26	600	Solar	PPA already executed on date - 13-01-2023

5. In the Petition page no-158, para no 5.10.1, the Petitioner has submitted:

„The power purchase cost mainly comprises offixed charges and energy charges for two part tariffstations i.e. NTPC, NHPC & PTC in case ofPetitioner. The Petitioner has considered the actual fixed cost as prevailing 'in. FY 2026-2 7for existing power sta[tions. 2% escalation in fixed charges has been considered in FY 2026-27 with respect to the fixed charges in PY 2025-26. Further, as there has been 5% increase in Variable cost of the plants in FY 2026-

The Petitioner shall clarify the basis of rates of escalation of fixed charges and energy charges,

**Petitioner's Response:**

The Petitioner respectfully provides the Logic for increase in fixed cost by 2% & Variable Cost by 5%:

FY		FY24-25		FY23-24			FY24-25		FY23-24	
Plant Name	Contracted Capacity (MW)	Fixed Charge	Energy-Charge	Fixed Charge	Energy-Charge	Total Normative MU Available	Fixed Charge (Cr)	Energy-Charge (Cr)	Fixed Charge (Cr)	Energy-Charge (Cr)
Darlipali STPS	323	1.72	1.20	1.64	1.17	2,408.16	415.05	290.17	394.57	281.76
Talcher Stage I	414	0.98	1.75	0.93	1.80	3,083.54	302.50	538.98	287.93	555.04
NPGCL	1,605	2.28	2.80	2.28	2.64	11,954.52				
							2,727.30	3,350.67	2,721.91	3,155.99
FSTPP III	101	2.18	3.34	1.90	3.29	749.59	163.72	250.16	142.50	246.61
FSTPP I & II	80	1.69	3.48	1.08	3.34	595.68	100.82	207.36	64.53	198.96
Total	2,524					18,791	3,709	4,637	3,611	4,438
Average							1.97	2.47	1.92	2.36

Above mentioned plants contribute around 50% of the total thermal power procured. Per unit fixed cost & variable cost of plants (FY 24-25 is as per accounts & FY 23-24 is as per BERC approved true up figure). Based on normative availability expected cost is compared for FY 24-25 & FY 23-24.

The above analysis shows that fixed costs have increased from Rs.1.92 per unit in FY 23-24 to Rs.1.97 per unit in FY 24-25 which entails an escalation of 2.7% in fixed charge. Similarly, energy costs have increased from Rs.2.36 per unit in FY 23-24 to Rs.2.47 per unit in FY 24-25 which entails an escalation of 4.5% in energy charge.

Further, some plants like Buxar -Unit 1 operation started from Nov 2025 & Unit 2 is expected to come in April 2026. Expected cost of this plant is around Rs 5.07 rupee

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per unit, so there may be more surge in power procurement cost from thermal plant, so Petitioner considered 2% increase in Fixed cost & 5% increase in Energy Charge.

6. The Petitioner shall clarify the rationale for 5% escalation rate considered for transmission charges as mentioned in table no- 86.

**Petitioner's Response:**

The Petitioner respectfully submits that the proposed 5% escalation in the transmission charges is primarily attributable to an anticipated increase in the volume of power procurement. This escalation is fully aligned with the corresponding rise in costs incurred for transmission services. To illustrate, the Petitioner estimates a power purchase volume of 28,550.17 MU for FY 2025-26, compared to the actual purchase of 27,848.57 MU in the FY 2024-25. This represents a growth of approximately 2.5% in the power purchase quantum. The increase in transmission charges, therefore, reflects the higher volume of power being transmitted, which justifies the 5% cost escalation in the transmission charges for the upcoming fiscal year.

7. The Petitioner shall furnish the scheme wise details against the capitalization proposed of RS. 2913.70 cr. for FY 2026-27 in table no-87, page no 167. The Petitioner shall furnish the scheme wise details for the same.

**Petitioner's Response:**

The Petitioner hereby submits that source of funding for each scheme claimed to be capitalized during FY 2026-27 in terms of grant, equity and loan is already provided in the shared excel file named as "26-27 SBPDCL\_Tariff Formats\_15.11.25 v1" under tab named as "Working-1". The same is reproduced hereunder for ease of reference.

(Figures in Rs. Crore)

	Name of the project	Capitalization	Loan	Equity	Grant
1	BRGF	92.77	-	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	-	-	-	-
10	State Plan -Others	205.75	-	205.75	-
11	CM Seven	-	-	-	-
12	Reconductoring (in line with CAPEX petition Case 41/2025)	-	-	-	-
13	IPDS	-	-	-	-
14	RGGVY	-	-	-	-
15	DDUGJY	-	-	-	-

	Name of the project	Capitalization	Loan	Equity	Grant
16	APL Connection/Saubhagya	-	-	-	-
17	LT Line New Service Connection	-	-	-	-
18	MKVYS (in line with CAPEX petition Case 41/2025)	-	-	-	-
19	RDSS	-	-	-	-
20	Infrastructure works		-	-	-
21	IT/OT	40.00	-	16.00	24.00
22	PMA		-	-	-
23	Smart Prepaid Meter (Phase 2) 36 Lakhs- 30% Capex and (Phase 3) 1.12 crores- 30% Capex	-	-	-	-
	Total Nos. of 33 kV line (137 Nos.)	-	-	-	-
	MKVYS-II (1.90 Lakhs AG connection with infra)	350.00	-	350.00	-
	Construction of 62 nos. new 33KV line (part of a)	-	-	-	-
	Reconductoring of 78 no. of 33 kv lines	35.00	-	35.00	-
	Augmentation of PTR ( 5 MVA to 10 MVA )	-	-	-	-
	Additional/ Augmentation of 5 & 10MVA PTR under State Plan)	-	-	-	-
	5 MVA PTR	16.13	-	16.13	-
	10 MVA PTR	80.83	-	80.83	-
	Proposal prepared to overcome the constraint in distribution networks	-	-	-	-
	33KV NEW Line Wolf Conductor on rail Pole	170.00	-	170.00	-
	33KV XLPE 400 Sqmm. UG Cable for Existing Railway crossing	90.00	-	90.00	-
	33KV Bay (merged with 33KV NEW Line Wolf Conductor on rail Pole)	-	-	-	-
	11KV Line ( on Rail/Joist Pole)	28.02	-	28.02	-
	11KV Line (on 9mtr. PSC Pole)	32.96	-	32.96	-
	11KV XLPE 300 Sqmm. UG Cable	24.17	-	24.17	-
	11KV Bay (merged with 11KV XLPE 300 Sqmm. UG Cable)	-	-	-	-
	33KV Reconductoring Line with Wolf Conductor on rail Pole	66.99	-	66.99	-
	R&M of 11KV Line	220.41	-	220.41	-
	PSS New (50 Nos.)	125.00	-	125.00	-
	29 Nos New 33/11 KV 2x10 MVA Power Sub Stations with associated 33 KV & 11 KV Lines (RDSS)	299.76	-	299.76	-
	43 Nos New 33/11 KV 2x10 MVA Power Sub Stations with associated 33 KV & 11 KV Lines (RDSS)	468.41	-	468.41	-
	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)	142.29	-	142.29	-
	New Service connection (Infrastructure)	92.00	-	92.00	-
	SCADA , DMS, OMS	42.44	-	42.44	-
	SCADA, DMS, OMS-DR Centre	4.13	-	4.13	-
	SS digitalization	4.47	-	4.47	-
	NON IT SCADA	2.93	-	2.93	-

	Name of the project	Capitalization	Loan	Equity	Grant
	System Augmentation and modernization (in PESU - Patna town area) (RDSS)	279.24	-	279.24	-
	IT Hardware	-	-	-	-
	Software/Antivirus	-	-	-	-
	Network Analysis Software	-	-	-	-
	RMS	-	-	-	-
	Integrated Omni-Channel CRM for customer complaint handling activities	-	-	-	-
	CRM tool implementation	-	-	-	-
	Supply of software licensees, comprising of omnichannel CRM, Fault management	-	-	-	-
24	Own Sources	-	-	-	-
	<b>Total</b>	<b>2,913.70</b>	<b>-</b>	<b>2,889.70</b>	<b>24.00</b>

8. In table no-87, the Petitioner mentioned about capitalization of "New Schemes started in 2024" is as IRS. 2575.18 Cr. The Petitioner shall furnish the said details.

**Petitioner's Response:**

The Petitioner hereby provides the scheme wise details of capitalization in FY 2026-27 for "New Schemes started in 2024" is as Rs. 2575.18 Crore in the table below:

	Particulars	Capitalization (in Rs. Crore)
a	Total Nos. of 33 kV line (137 Nos.)	-
b	MKVYS-II (1.90 Lakhs AG connection with infra)	350.00
c	Construction of 62 nos. new 33KV line (part of a)	
d	Reconductoring of 78 no. of 33 kv lines	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
h	10 MVA PTR	80.83
i	Proposal prepared to overcome the constraint in distribution networks	
j	33KV NEW Line Wolf Conductor on rail Pole	170.00
k	33KV XLPE 400 Sqmm. UG Cable for Existing Railway crossing	90.00
l	33KV Bay (merged with 33KV NEW Line Wolf Conductor on rail Pole)	
m	11KV Line ( on Rail/Joist Pole)	28.02
n	11KV Line (on 9mtr. PSC Pole)	32.96
o	11KV XLPE 300 Sqmm. UG Cable	24.17
p	11KV Bay (merged with 11KV XLPE 300 Sqmm. UG Cable)	

	Particulars	Capitalization (in Rs. Crore)
q	33KV Reconductoring Line with Wolf Conductor on rail Pole	66.99
r	R&M of 11KV Line	220.41
	PSS New (50 Nos.)	125.00
	29 Nos New 33/11 KV 2x10 MVA Power Sub Stations with associated 33 KV & 11 KV Lines (RDSS)	299.76
s	43 Nos New 33/11 KV 2x10 MVA Power Sub Stations with associated 33 KV & 11 KV Lines (RDSS)	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)	142.29
u	New Service connection (Infrastructure)	92.00
v	SCADA , DMS, OMS	42.44
w	SCADA, DMS, OMS-DR Centre	4.13
x	SS digitalization	4.47
y	NON IT SCADA	2.93
z	System Augmentation and modernization (in PESU -Patna town area) (RDSS)	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>2,575.18</b>

9. The Petitioner has submitted the capitalization during FY 2026-27 as Rs. 2689.02 in table No- 89. However, the same has shown as Rs. 2913.70 in table no-87. The Petitioner should rectify the discrepancies.

**Petitioner's Response:**

The Petitioner hereby submits that addition of GFA for FY 2026-27 as Rs. 2689.02 Crore in table No- 89 is excluding the value of land. It is pertinent to mention that that as per Regulation 23 (d) of BERC MYT Distribution Regulations 2024, land is not to be treated as depreciable assets and its cost needs to be excluded while calculating the depreciation on GFA. Accordingly, the Petitioner has excluded the value of land in table No- 89.

However, the Petitioner considers the capitalization for FY 2026-27 (Table no- 87) as Rs. 2913.70 Crore is including the value of land. The reconciliation of figures is provided for the sake of clarity in the table below:

S. No.	Particulars	Figures in Rs. Crore	Reference
1	Addition of GFA for FY 2026-27 (incl land)	2913.70	Format-14
2	Addition to GFA contributed by Land and land rights	224.68	Format-14
3	Addition of GFA for FY 2026-27 (excl. land)	2689.02	3=1-2

10. The Petitioner has not submitted the data regarding CWIP for FY 2026-27. The Petitioner shall furnish the same.

**Petitioner's Response:**

The Petitioner has provided the scheme wise details regarding CWIP for FY 2026-27 in Format-11 in the shared excel file named as "26-27 SBPDCL\_Tariff Formats\_15.11.25 v1". The same is reproduced along with Capex and Capitalization hereunder for ease of reference.

S. N	Name of scheme / Project	FY 2026-27 (Projections)		
		Capex	Capitalization during the year	Balance Capital Expenditure (CWIP) to be capitalized
1	BRGF	-	92.77	131.14
2	R-APDRP	-	-	(0.00)
3	NABARD Phase VIII	-	-	0.58
4	NABARD Phase XI	-	-	-
5	MP/CM LAD	-	-	0.00
6	Deposit Scheme	-	-	53.52
7	ADB	-	-	37.22
8	ACA State Plan	-	-	36.45
9	Burnt DTR State Plan	-	-	-
	MKVSY (in line with CAPEX petition Case 41/2025)			
11	State Plan -Others	-	205.75	(9.47)
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	(0.10)
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	(4.35)
e	Construction of 03 no. PSS 1.Akhtiyarpur 2.Budhaul 3. Gurupa 34 &35 DT. 03.01.2024.	-	26.05	(1.20)
f	GIS BASED PSS IN SUPERGRID CAMPUS, BIHARSARIF LOA 392-393 dt.15.03.24	-	59.83	(2.75)

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S. N	Name of scheme / Project	FY 2026-27 (Projections)		
		Capex	Capitalizati	Balance Capital
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	(1.06)
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/SBPDCL/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	-	-	-
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>	<b>249.45</b>
	Reconductoring (in line with CAPEX petition Case 41/2025)			
13	IPDS	-	-	0.00
<b>B</b>	<b>New Schemes (IPDS &amp; others)</b>	-	-	<b>0.00</b>
14	RGGVY	-	-	0.08
<b>C</b>	<b>RGGVY</b>	-	-	<b>0.08</b>
15	DDUGJY	-	-	0.14
16	APL Connection	-	-	81.07
17	RDSS	-	-	1,463.61
	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>	<b>1,544.81</b>
a	Total Nos. of 33 kV line (137 Nos.)	-	-	
b	MKVYS-II (1.90 Lakhs AG connection with infra)	321.00	350.00	79.00
c	Construction of 62 nos. new 33KV line (part of a)			
d	Reconductoring of 78 no. of 33 kv lines	30.00	35.00	-

S. N	Name of scheme / Project	FY 2026-27 (Projections)		
		Capex	Capitalizati	Balance Capital
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	6.45
h	10 MVA PTR	80.83	80.83	32.33
i	Proposal prepared to overcome the constraint in distribution networks			-
j	33KV NEW Line Wolf Conductor on rail Pole	250.00	170.00	80.00
k	33KV XLPE 400 Sqmm. UG Cable for Existing Railway crossing	100.00	90.00	10.00
l	33KV Bay (merged with 33KV NEW Line Wolf Conductor on rail Pole)			
m	11KV Line ( on Rail/Joist Pole)	31.02	28.02	8.41
n	11KV Line (on 9mtr. PSC Pole)	36.96	32.96	9.98
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	88.16
	PSS New (50 Nos.)	550.00	125.00	425.00
	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	0.42
v	SCADA , DMS, OMS	84.87	42.44	42.43
w	SCADA, DMS, OMS-DR Centre	8.27	4.13	4.14
x	SS digitalization	8.94	4.47	4.47
y	NON IT SCADA	5.86	2.93	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			(4.37)
ag	Supply of software licensees, comprising of om etcni channel CRM, Fault management			(5.00)
<b>E</b>	<b>New Schemes started in 2024</b>	<b>2,907.20</b>	<b>2,575.18</b>	<b>784.35</b>
<b>F</b>	<b>Grand Total (A+B+C+D)</b>	<b>2,947.20</b>	<b>2,913.70</b>	<b>2,578.69</b>

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S. N	Name of scheme / Project	FY 2026-27 (Projections)		
		Capex	Capitalizati	Balance Capital
19	Own Sources	-	-	57.04
<b>G</b>	<b>Total (As claimed in Petition)</b>	<b>2,947.20</b>	<b>2,913.70</b>	<b>2,635.73</b>

11. The petitioner has considered different weightage average rate of depreciation for computing depreciation on GFA and asset created through grant. The petitioner shall clarify reason of the same.

**Petitioner's Response:**

The Petitioner in table 89 Page no. 168 of the tariff petition filed dated 15<sup>th</sup> November 2025 has specified the Depreciation for FY 2026-27 wherein the weightage Average rate of depreciation on GFA and weightage Average rate of depreciation (on grant) is derived, the same is provided in the table below:

Sr. No	Particulars	Legend	FY 2026-27 (Projection)
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	5=1+2+3-4	27,130.36
6	Average GFA	6= Average (1 & 5)	<b>25,785.85</b>
7	<b>Weighted Average Rate of Depreciation</b>	<b>7= 8/6</b>	3.96%
8	Depreciation for the year (incl. grant also)	Format-15	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	12=9+10-11	8,859.93
13	Average Grants	13= Average (9 & 12)	<b>8,848.93</b>
14	<b>Weighted Average rate of Depreciation (on grant)</b>	<b>14=15/13</b>	5.37%
15	Depreciation for GFA on Grants		475.31
16	Net Depreciation of GFA on loans (8-15)		<b>546.93</b>

It is pertinent to mention that as per Regulation 23 (b) of BERC MYT Distribution Regulations 2024, Depreciation is not allowed on the assets funded by capital subsidies, consumer contributions or grants. In compliance to this, the Petitioner has calculated the depreciation on total GFA and depreciation for GFA contributed by grants. Later on, the depreciation for GFA contributed by grants is subtracted from the depreciation on total GFA to arrive at the net depreciation (Rs.546.93 Crore) for FY 2026-27 which is claimed in the instant petition. The methodology for arriving at the weightage Average rate of depreciation is provided under column 'Legend' in the table above.

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12. In the Petition para no. 5.17.5.1, states that:

"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. "

In contrary to the above, the Petitioner has considered the WPI index as 3.65% for the computation of normative A&G expenses for FY 2026-27. The Petitioner should explain the reason for considering two different growth rates.

**Petitioner's Response:**

The Petitioner hereby submits that calculation of WPI index as 3.65% for computation of normative A&G expenses for FY 2025-26 is in accordance with the MYT Regulations 2024. The same WPI index of 3.65% is considered for computation of normative A&G expenses for projected year of FY 2026-27. However, there does not exist a regulatory framework for consideration of WPI CPI index for escalating the holding company expenses for the projected year. In the absence of the same, the Petitioner have been escalating this expense by 10% for the projected year in earlier years tariff petitions.

However, for calculation of holding company expenses for FY 2025-26, the Petitioner has escalated this expense incurred in FY 2024-25 by 7.22% which is WPI CPI index for True-up year of FY 2024-25. Further, for calculation of holding company expenses for FY 2026-26, the Petitioner has escalated this expense calculated in FY 2025-26 by 7.22%.

13. Table 99 on page no 180 — the amount of Security deposit shown at Sr (iii) does not match with the amount of SD shown in Table 100 on page 181 (Sr. no-iii). The petitioner shall clarify the same.

**Petitioner's Response:**

The Petitioner hereby submits that Closing Security Deposit of Rs. 890.66 Crore for FY 2026-27 is shown on page no. 180, table 99 at Sr no. (iii) which is the sum of Opening Security Deposit (Rs. 873.40 Crore) and addition of SD during the year (Rs. 17.27 Crore).

The calculation of interest on SD for FY 2025-26 and FY 2026-27 along with remarks is provided in table below:

		FY 2025-26	FY 2026-27	Remarks
Opening SD	A	856.13	873.40	For FY 2025-26, Opening SD of Rs.856.13 Cr is the SD from consumer in FY 24-25 (Note 19, of the audited accounts). Closing SD of FY 25-26 is considered as opening SD for FY 26-27.
Addition	B	17.27	17.27	Rs.856.13 Cr (SD from consumer in FY 24-25) - Rs.838.87 Cr (SD from

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		FY 2025-26	FY 2026-27	Remarks
				consumer in FY 23-24) = 17.27 Hence, addition during FY 25-26 is 17.27 Crore which is considered the same for FY 2026-27.
Closing SD	C = A+B	873.40	890.66	
Avg SD	D = Average (A, C)	864.76	882.03	
RBI Bank rate	E	6.50%	6.50%	6.50% is RBI bank rate as on 31.10.2025 (latest available)
Interest on SD	F = D*E	56.21	57.33	

The amount of SD shown in Table 100 on page 181 (Sr. no- iii) of Rs. 856.13 Crore is a clerical error which was inadvertently considered the same as actuals of FY 2024-25. Accordingly, the Petitioner request the Hon'ble Commission to consider the amount of SD in Table 100 on page 181 (Sr. no- iii) as Rs.890.66 Crore.

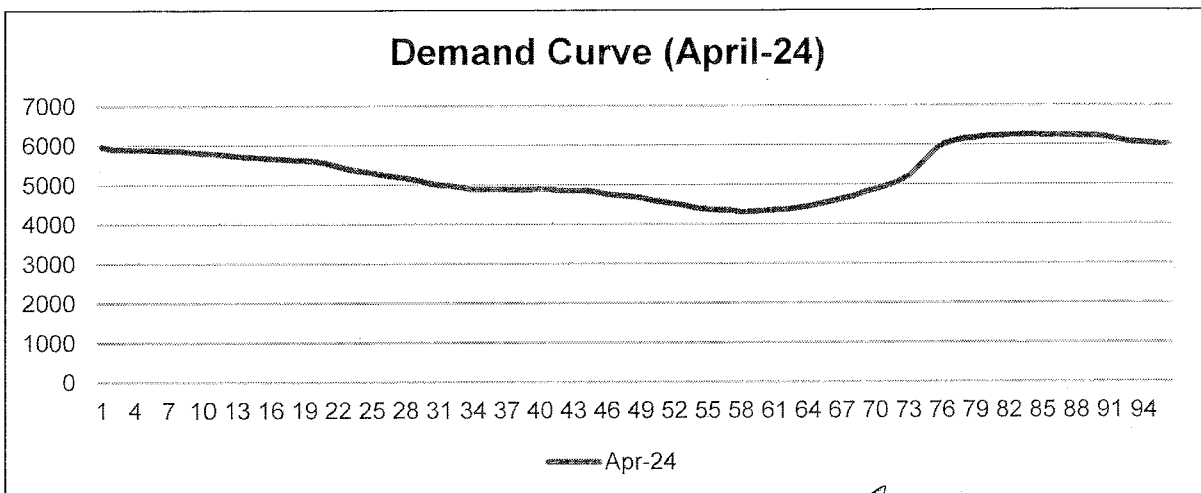
**Tariff Rationalization measures proposed for FY 2026-27**

14. At page no- 209, the petitioner shall furnish demand curve for FY 2024-25 (actual) and for last 6 months of FY 2025-26, to substantiate the TOD schedule and rate proposed in the table below para "1 .1 .23. Further the petitioner shall project and furnish the current and estimated solar injection during solar hours (off peak) (9ám to 5pm) in its area of supply.

**Petitioner's Response:**

The Petitioner hereby respectfully provides the month wise demand curve for FY 2024-25 and for last 6 months of FY 2025-26 which formed the basis for considering the TOD schedule and rate proposed by the Petitioner in the Petition.

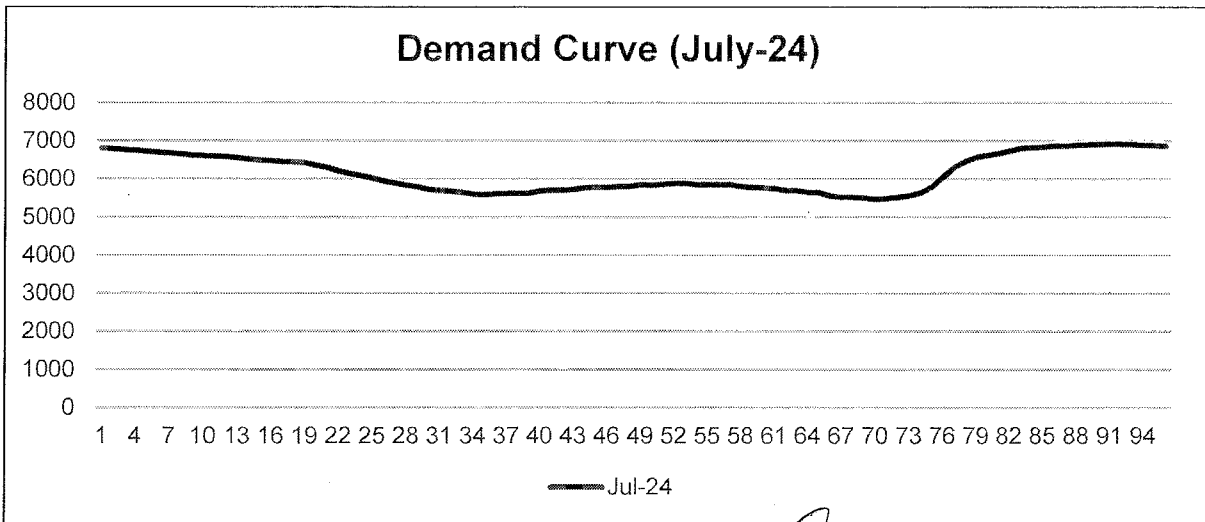
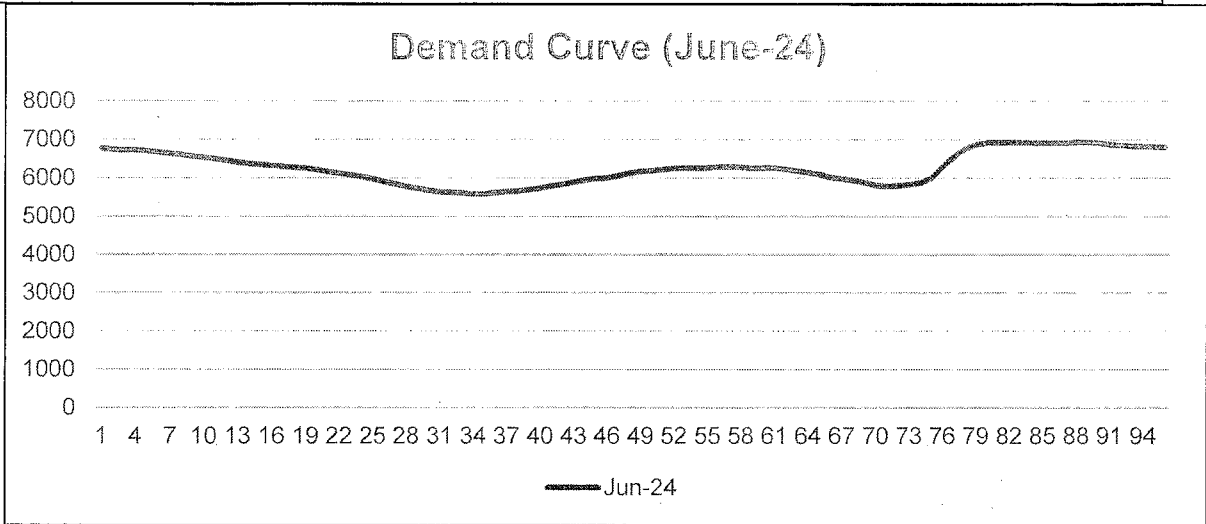
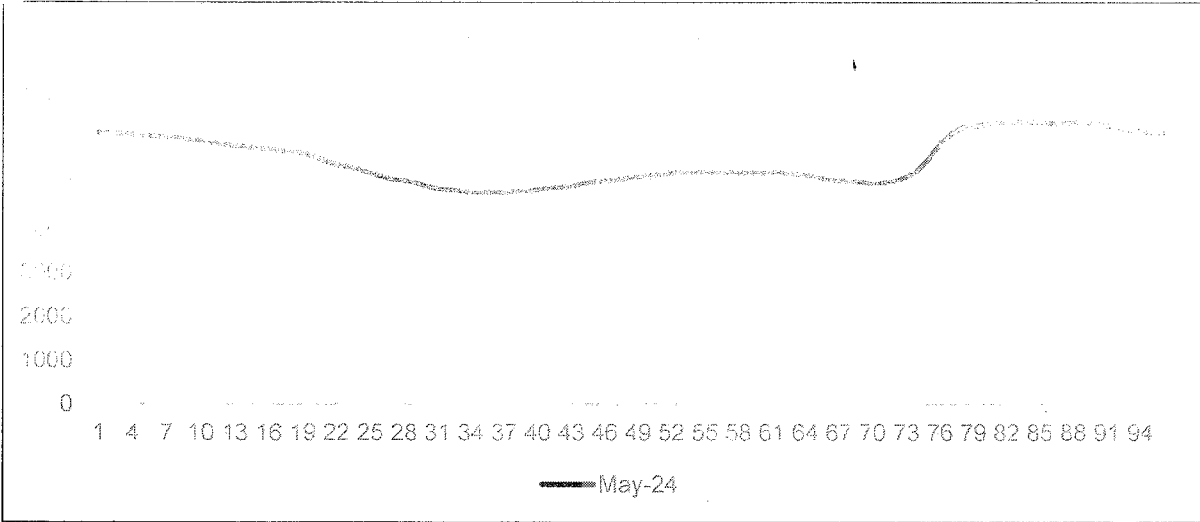
**Demand Curve for FY 2024-25:**



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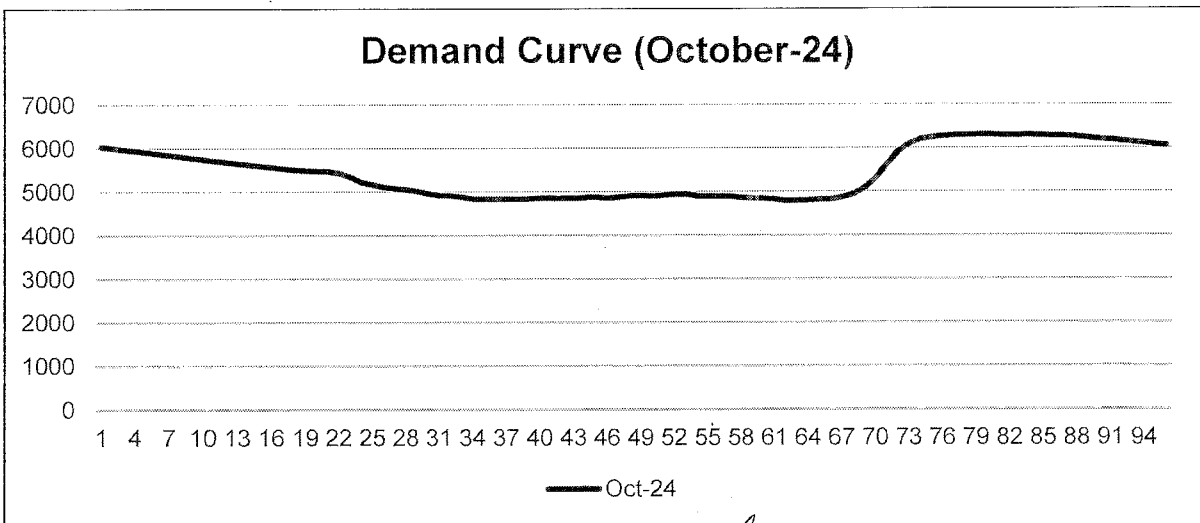
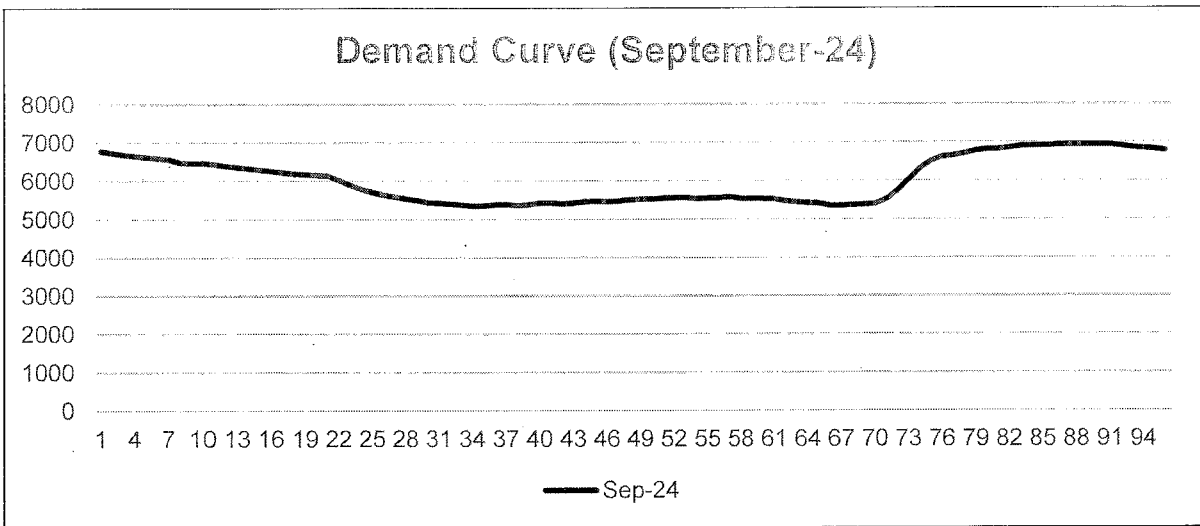
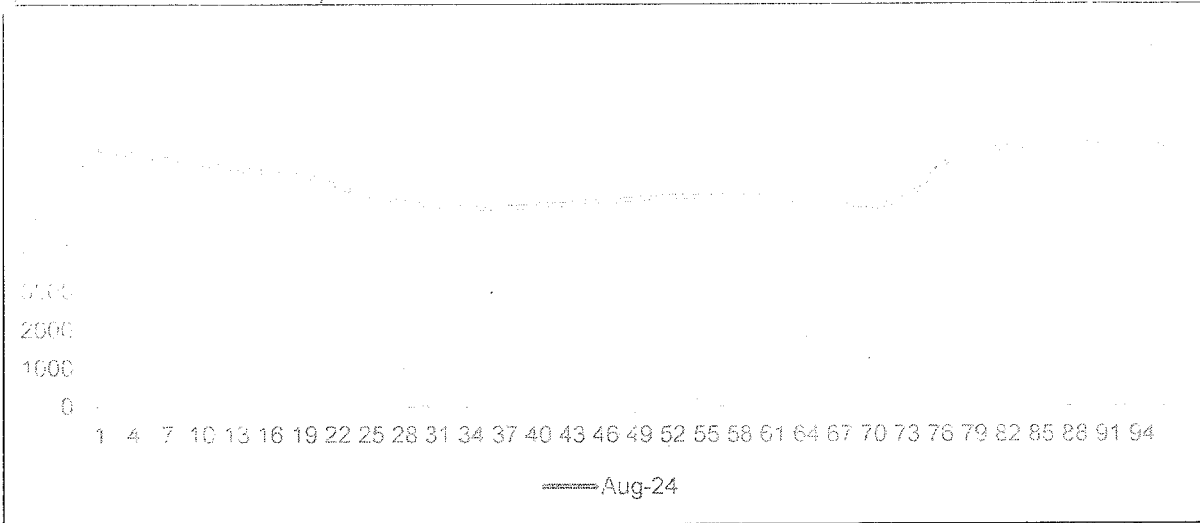
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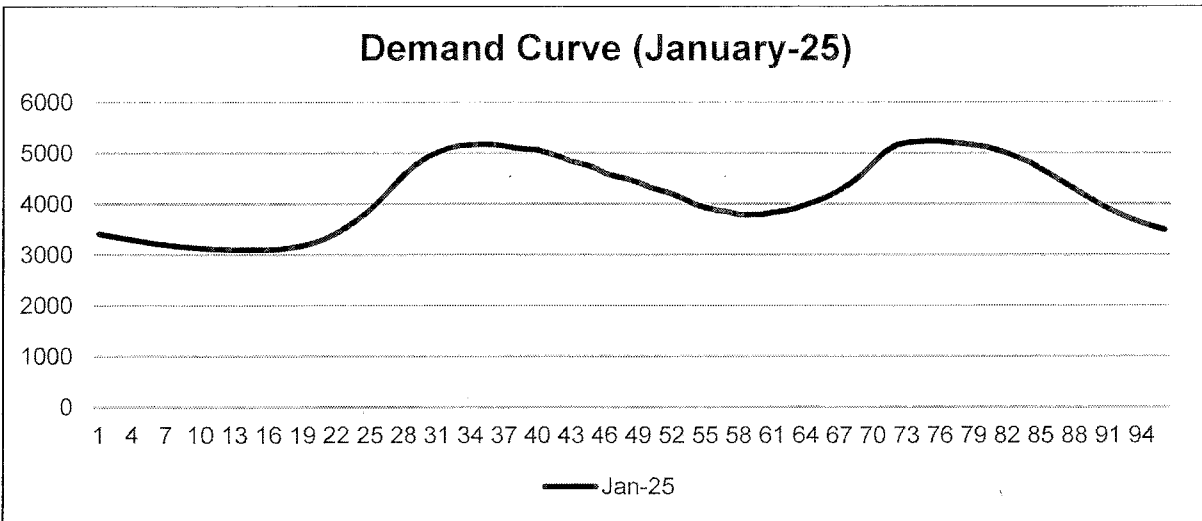
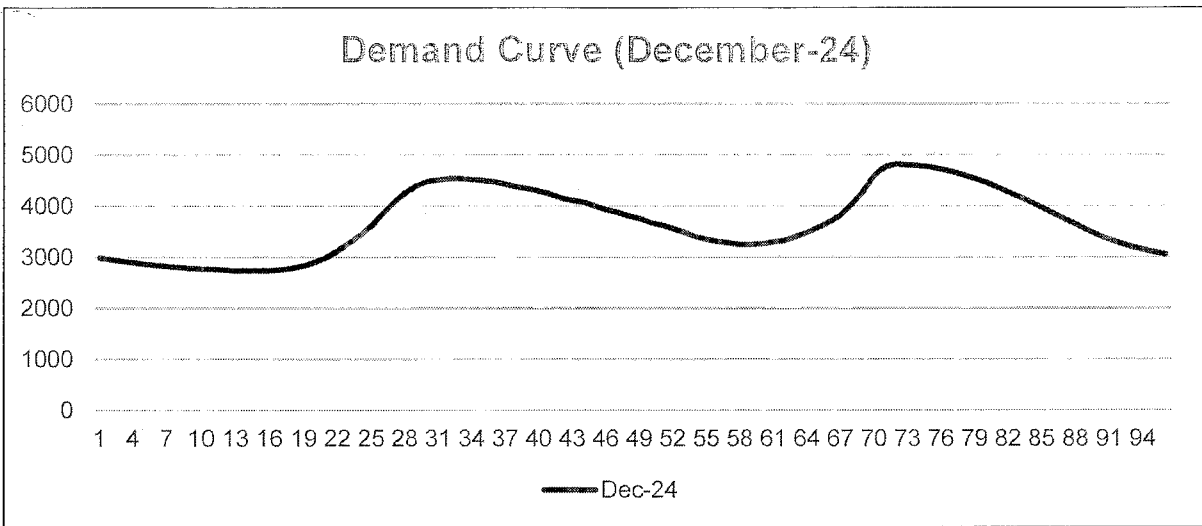
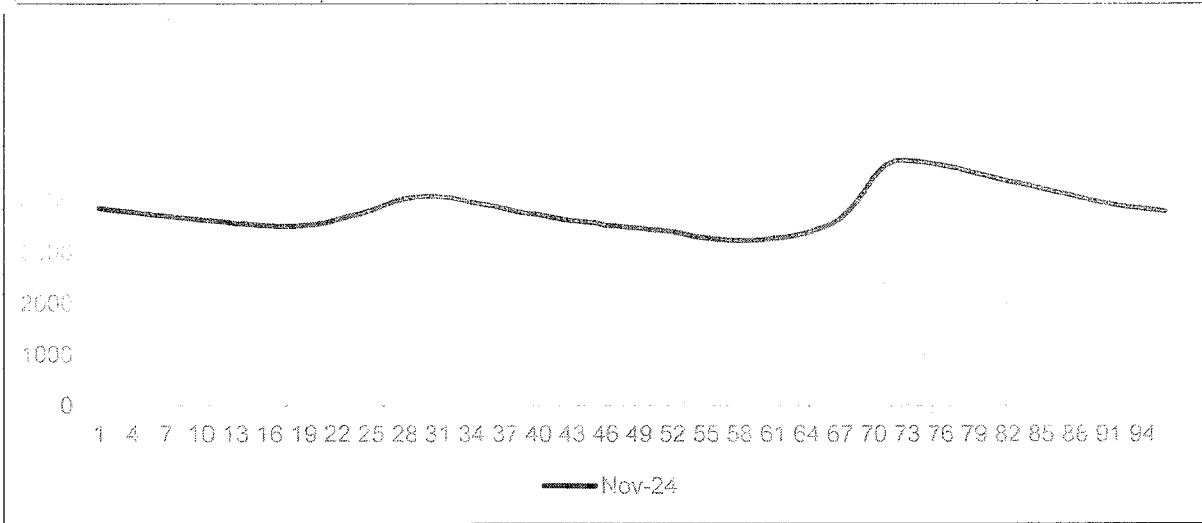
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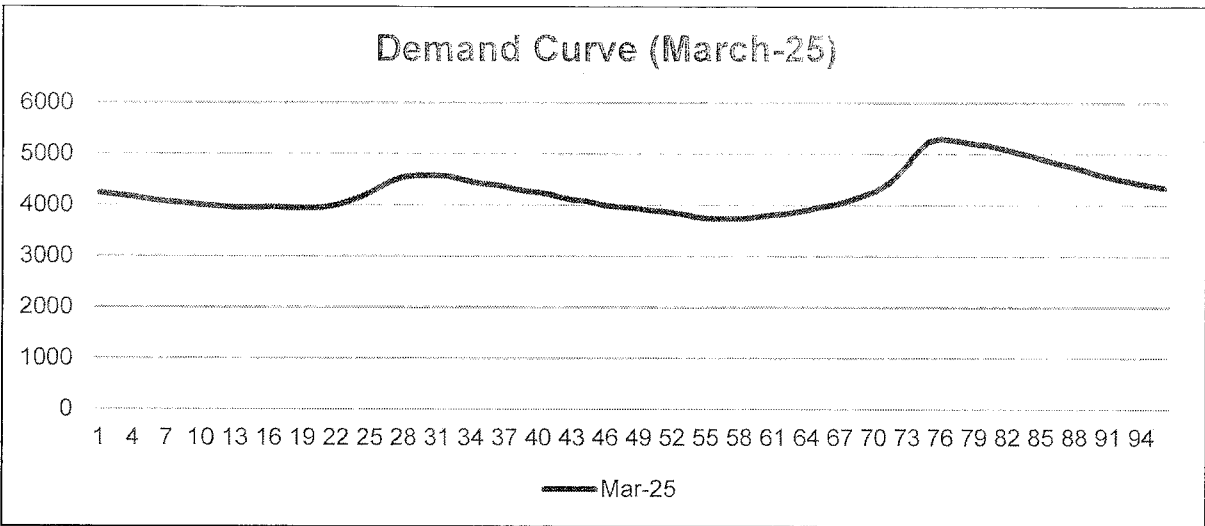
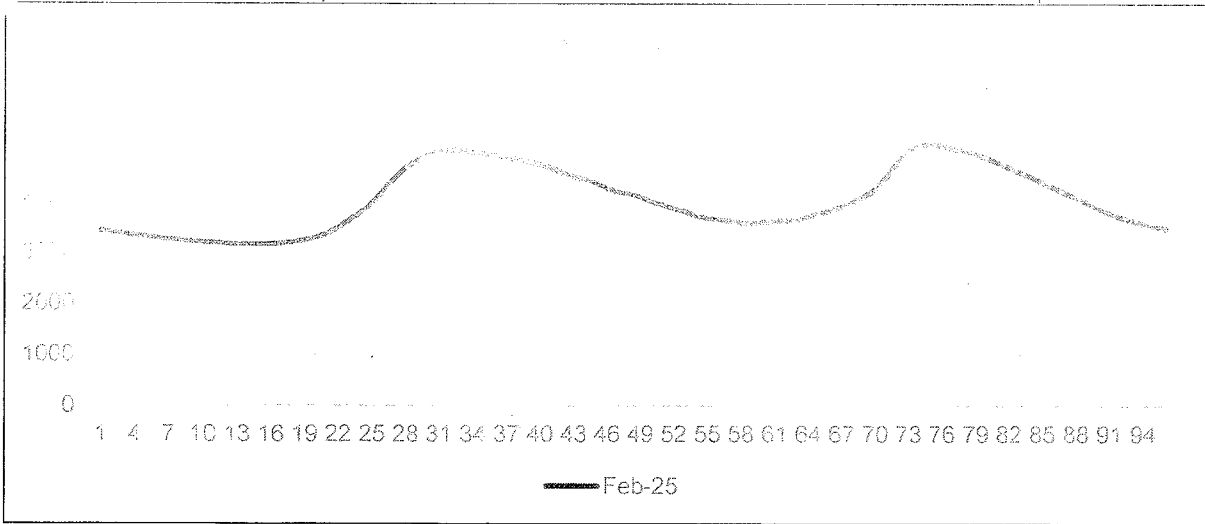
Handwritten marks: 'Aug' with an arrow pointing to the first chart, 'W' with an arrow pointing to the second chart, and 'L' with an arrow pointing to the third chart.



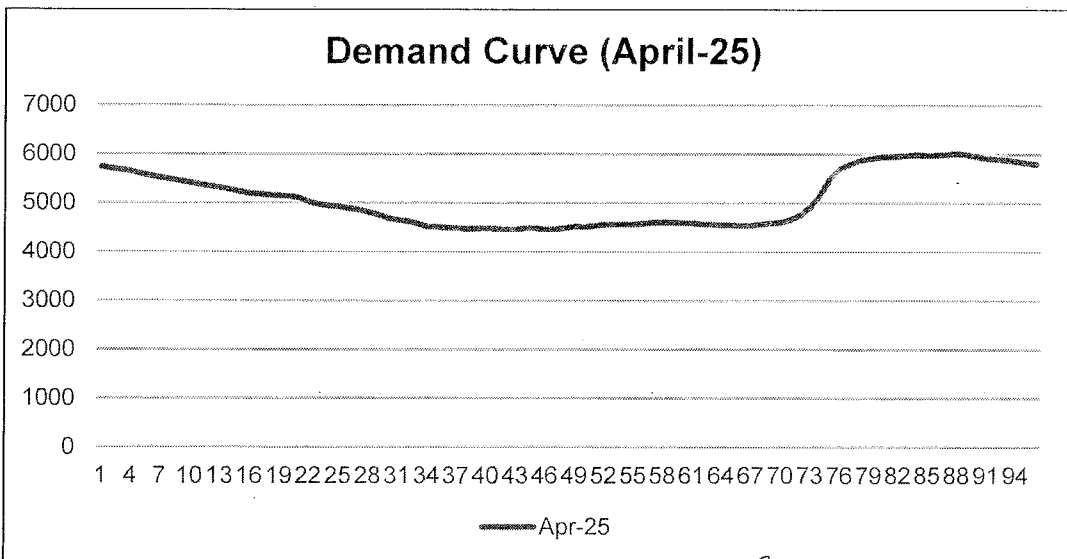
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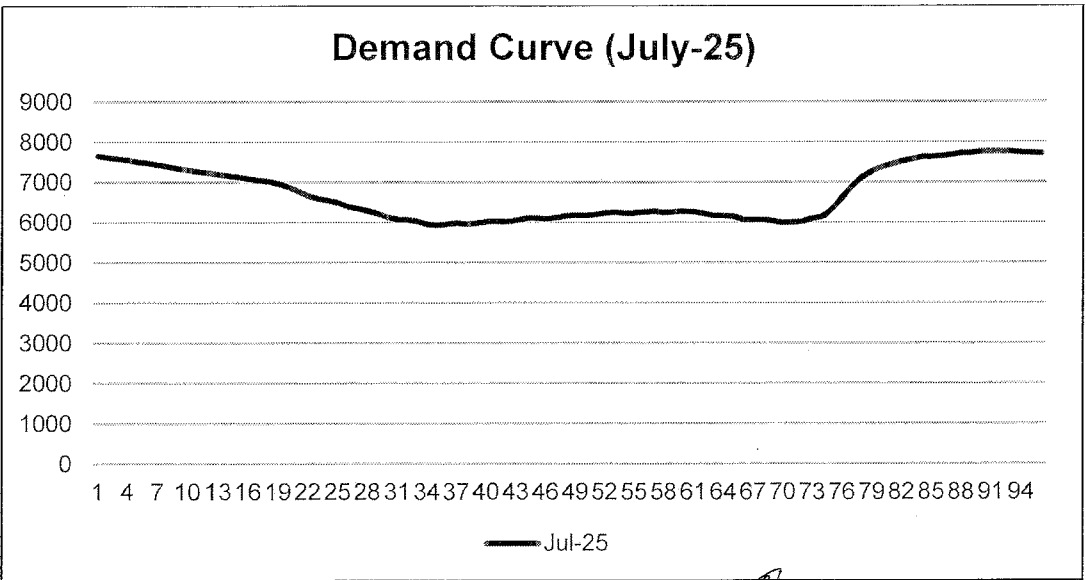
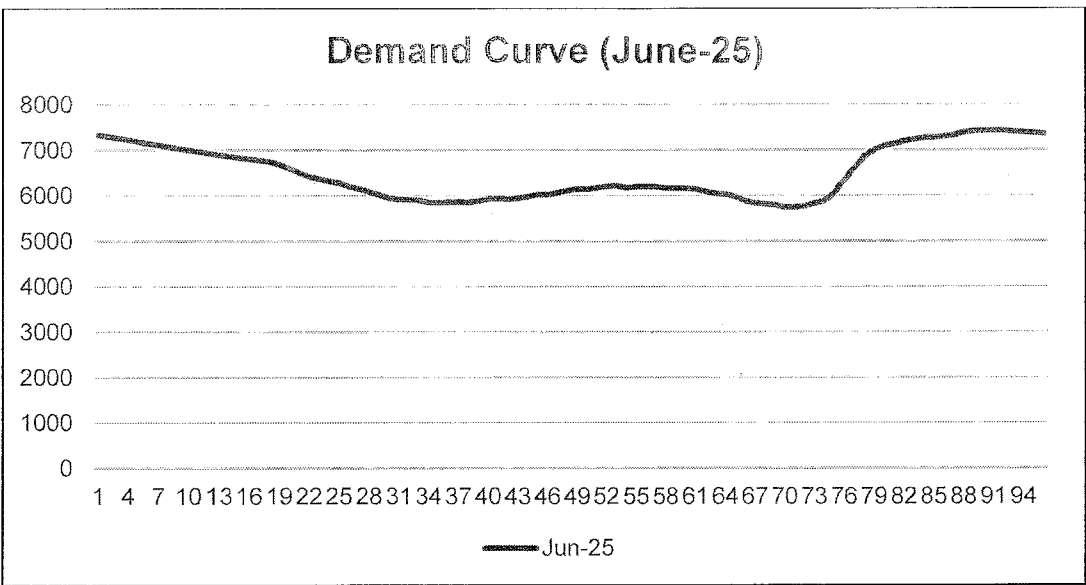
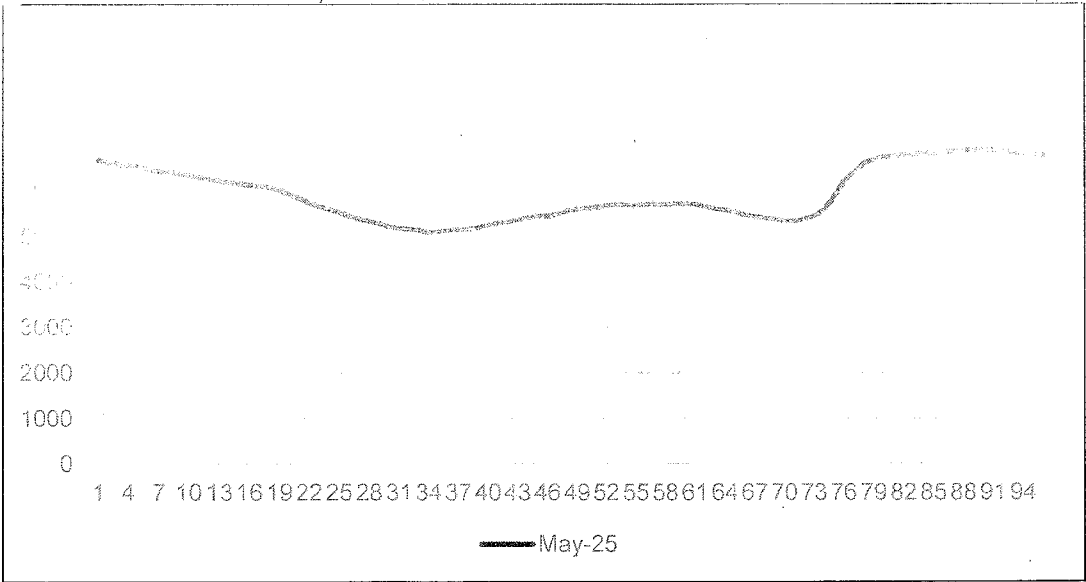
**Demand Curve for six months of FY 2025-26:**



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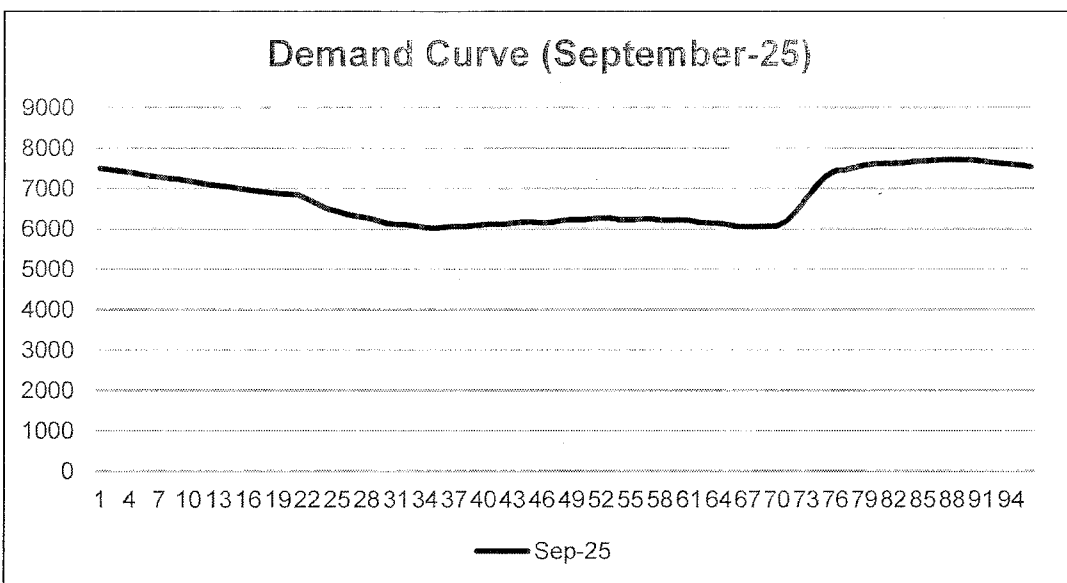
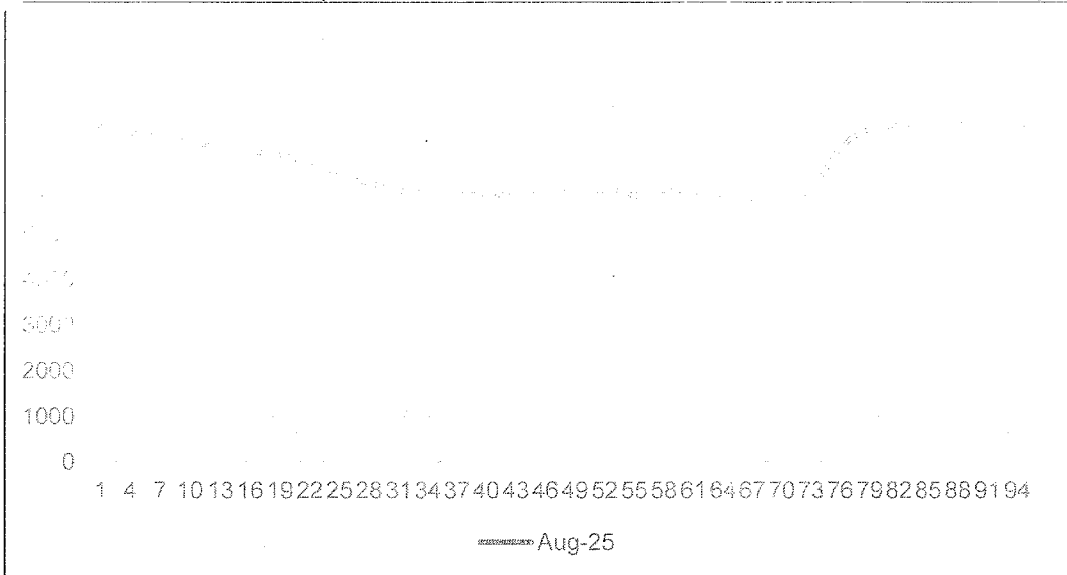
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Further, the petitioner hereby provides the current and estimated solar injection during solar hours (off peak) (9am to 5pm) in its area of supply, as enclosed as **Annexure-14\_ARR**.

15. At page no 205, the Petitioner has submitted Key changes proposed in the Tariff Schedule for FY 2026-27 to rationalize [he DS-II & NDS- 1 & NDS 11. The Petitioner states that:

The Petitioner hereby submits that existence (f [wo different slabs under DSM, NDS4 & NDS-IIcategory 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 [o lkeep single slab as against the two exisLing slabs for DS-II, NDS4 & NDS-IIcategory with existing tariff of lower slab for FY 2026-2 7. "

The Petitioner also proposed to reduce Fixed Charges for NDS-II category for contract load up to 0.5KVVfrom Rs 200/ connection/month to Rs 150/connection/month. The Petitioner shall submit the impact on revenue perspective.

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- i. The Petitioner shall furnish the details on Revenue decrease / (increase) due to merger of slabs as mentioned above. (for DS-II ,NDS-I and NDS-II).
- ii. Impact on Revenue decrease / (increase) due to reduction in fixed charges of NDS-II category for contract load up to 0.5KW from Rs 200 / connection/ month to Rs 150/ connection/ month.

**Petitioner's Response:**

The Petitioner hereby submits the required details in the table below:

S.No	Particulars	NETDCI	SBPDCL	Total
1	Revenue from Sale of Energy (Existing Tariff)	17589.03	19770.58	37359.61
2	Revenue From Sale of Energy (After Tariff Rationalization)	17254.54	19327.13	36582.38
3	Net Revenue Impact	-334.48	-443.46	-777.937
a	Revenue Impact due to merger of sales (DS-II, NDS-I & NDS-II)	-333.93	-442.84	-776.77
b	Revenue Impact due to reduction in fixed charge of NDS -II	-0.55	-0.18	-0.73

16. On page no 186, para 5.23 , the Petitioner has estimated an amount of Rs 5,286 Crores to be recovered from consumers (Total Surplus of Rs 1100 Cr as adjusted in Tariff Order for FY 2015-16 along with the carrying cost till FY 2026-27) as an APTEL judgement impact till FY 2026-27. For calculation of net recovery along with the carrying cost , the petitioner has considered compound interest rate method (interest on both the principal amount and the accumulated interest from previous periods) .However, at page no 84, para 3.23.6, while computing the Net gap / (surplus) of FY 2024-25 to be carried forward to FY 2026-27 with carrying cost the petitioner consider simple interest on the base value of FY 2024-25 . The petitioner shall clarify the basis for computation and projection of recovery amount as per APTEL judgement dated 19.12.2024.

**Petitioner's Response:**

The Petitioner hereby submits that MYT Regulations 2024 has not categorically specified about the consideration of Carrying Cost - Simple or Compounding for calculating the accumulated interest for previous periods, In the absence of the same, the Petitioner has referred to practices adopted in several other states such as, Uttar Pradesh, Goa and in view of the judgement passed by different courts (Supreme Court: Civil Appeal No. 4336 of 2025, APTEL Judgement in Appeal No. 163 of 2020 & Appeal No. 171 of 2020 and Appeal No. 147 of 2020) for related instances.

- The Tariff Order of Goa for Control period FY 2025-26 to FY 2029-30 is attached herewith as **Annexure-16a\_ARR**.
- Hon'ble Supreme Court Judgement JVVNL Vs. Adani - Compound Interest: Enclosed as **Annexure- 16b\_ARR**
- Hon'ble APTEL Judgement- Nisagra Renewable and MERC: Enclosed as **Annexure- 16c\_ARR**
- Hon'ble APTEL Judgment Sep 25 Carrying Cost and LPSC Rate are two different things: Enclosed as **Annexure- 16d\_ARR**





17. The petitioner proposes to recover the prior period adjustment of Rs 2,291.98 Cr by passing it in ARR of FY 2026-27 for SBPDCL. The petitioner shall furnish the details of prior period adjustments head-wise and its related document in this regard.

**Petitioner's Response:**

The Petitioner hereby submits the head-wise details of the said prior period adjustments of Rs.2,291.98 Crore as provided in the table below:

S. No.	Particulars	Amount (Rs. Crore)	Reference
1	Net Revenue Gap / (Surplus) of SBPDCL for FY 2026-27	(2,028.43)	Table no.104 on page.189 of the tariff Petition
2	Revenue decrease / (increase) due to Tariff rationalization	443.23	Rs. 19,770.58 Crore (Revenue from existing tariff – Rs.19,327.35 Crore (Revenue after tariff rationalization)
3	Net Revenue Gap / (Surplus) of SBPDCL for FY 2026-27 after tariff rationalization	(1,585.20)	3=1+2
4	Adjustment from APTEL judgement impact	2,291.98	Total impact is of Rs. 3,065.82 Crore for SBPDCL; Only a part of this amount is considered for adjustment in FY 2026-27
5	Net Revenue Gap / (Surplus) of SBPDCL for FY 2026-27 after above adjustment	706.78	5=3+4
6	Revenue decrease / (increase) due to Tariff hike	(706.78)	Rs.19,327.35 Crore (Revenue after tariff rationalization) - Rs. 20,034.13 Crore (Revenue from proposed tariff hike)
7	Net Revenue Gap / (Surplus) of SBPDCL for FY 2026-27 after tariff rationalization and proposed tariff hike	0	7=5+6

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SBPDCL

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For  
CB/CO/SBPDCL