

Petition in compliance of Hon'ble Commission Tariff order dated 28.03.2025 seeking approval of revised CAPEX and Actual Capitalisation of different Schemes approved in Case No. 26/2022, in line with the Electricity Act 2003, BERC (Multi Year Tariff Distribution) Regulations 2021, BERC (Procedure for filing Capital Investment & Capitalization Plan) Regulations 2018 and BERC (Conduct of Business) Regulations 2005 and their amendments issued thereof

October 2025

Submitted by:

NORTH BIHAR POWER DISTRIBUTION COMPANY LIMITED

Vidyut Bhawan-I, 3rd Floor, J.L.N. Marg, Patna-800 001, Bihar



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INDEX

S. No.	PARTICULARS	Page No.
1.	Background and detailing of the Petition	3-15
2.	Prayers to the Hon'ble Commission	16
3.	Regulatory Provisions	17-20
4.	Annexure-1: BERC Capex Order dt. 28th April 2023 in Case No. 26/2022 for Control period FY 2022-23 to FY 2024-25	21-56
5.	Annexure-2: Copy of the Letter of Award LOA and sanction letter of State Reconductoring Project	57-342
6.	Annexure-3: Copy of the Letter of Award LOA and sanction letter of MKVSY Project	343-978

Act



**BEFORE THE BIHAR ELECTRICITY REGULATORY COMMISSION,
PATNA**

Petition No: _____

NORTH BIHAR POWER DISTRIBUTION COMPANY LIMITED

(Hereinafter referred to as "NBPDC" or "Discom" or "Petitioner" which shall mean for the purpose of this petition), having its registered office at Vidyut Bhawan-I, 3rd Floor, J.L.N. Marg, Patna-800 001, Bihar.

IN THE MATTER OF: Petition in compliance of Hon'ble Commission Tariff order dated 28.03.2025 seeking approval of revised CAPEX and Actual Capitalization of different Schemes approved in Case No. 26/2022, in line with the Electricity Act 2003, BERC (Multi Year Tariff Distribution) Regulations 2021, BERC (Procedure for filing Capital Investment & Capitalization Plan) Regulations 2018 and BERC (Conduct of Business) Regulations 2005 and their amendments issued thereof.

The Petitioners hereby respectfully submit as under: -

1. North Bihar Power Distribution Company Ltd. (NBPDC) is a Company incorporated under the Companies Act, 1956 (now Companies Act 2013) and having its registered office at Vidyut Bhawan- I, 3rd Floor, J.L.N. Marg, Patna-800 001, Bihar. The Petitioner is a distribution licensee under the Fifth Proviso to Section 14 of the Electricity Act, 2003.
2. Bihar power sector has grown tremendously in the last decade based on rapid pace of urbanization, high investment in power sector, economic growth in the state – GSDP grew by over ~9.2% in FY 24. It is to be noted that there has been growing impetus on building green infrastructure for reducing carbon footprints, maintaining reliable and quality power supply and developing robust infrastructure to provide safety of equipment's as well as safeguarding people and animals from electrocution, the Petitioner has undertaken several technical interventions on priority basis during the control period of FY 2022-23 to FY 2024-25.

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3. The Hon'ble Commission has issued tariff Order of the Petitioner vide Order dated 28th March 2025 for Truing-up for FY 2023-24, Annual performance Review (APR) for FY 2024-25, determination of ARR for control period FY 2025-26 to FY 2027-28 and Retail Sale of Electricity for FY 2025-26 in accordance with the BERC (Multi Year Distribution Tariff) Regulations, 2021 and 2024 based on the Tariff petitions and additional information submitted by the Discoms.
4. The Hon'ble Commission in the aforesaid order has directed the Petitioner to review the capitalization for the control period and obtain approval of the Commission for the schemes before filing the next tariff petition. The relevant extract from page no. 296 and 452 of the tariff order dated 28th March 2025 is provided hereunder:

Page no.296

"... Therefore, the Commission directs the Petitioners (NBPDCCL and SBPDCL) to review the capitalisation for FY 2024-25 and obtain the approval of Commission for revised capex scheme (if there is difference in capitalisation amount corresponding to amount approved in Case No 26/2022 and 27/2022) before true-up Petition for FY 2024-25. Based on the approval of the Commission on revised cost, the Commission will review the capitalization for true-up for FY 2024-25."

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Page no.452

"The Commission has reviewed the performance of the DISCOMs in terms of actual asset capitalization amount vis-à-vis the capitalization amount proposed in its ARR Petitions. It has been observed that, in true-up of FY 2023-24, NBPDCCL and SBPDCL has actually achieved capitalization of only 55% and 71% in comparison to the capitalization proposed in its Petition of ARR for FY 2023-24. The Commission notes that Allowing un-realistic capex and capitalisation result in corresponding increase in retail supply tariff of consumers. Hence, considering the past trend of capitalization and observation of the Stakeholders, the Commission considers it appropriate to approve the capitalization to the tune of only 55% and 71% of the projected capitalization of NBPDCCL and SBPDCL respectively during the control period. The Commission will review the actual capitalization of both DISCOMs for the truing up of FY 2025-26 when the audited account will be available. However, the Commission directs the Petitioners (NBPDCCL and SBPDCL) to review the capitalisation for the control period and obtain the approval of Commission for the schemes before filing the next tariff Petition as per

provisions given under Bihar Electricity Regulatory Commission (Procedure for filing Capital investment and Capitalisation plan) Regulations, 2018.”

(Emphasis added)

5. In the backdrop of the above facts and circumstances, it is accordingly submitted that in line with the provision of the MYT Regulations, 2021 the Petitioner is hereby filing the Petition in compliance of Hon'ble Commission Tariff order dated 28.03.2025 seeking approval of revised CAPEX and Actual Capitalization of different Schemes approved in Case No. 26/2022, enclosed as **Annexure-1**.
6. The issue raised in this Petition would have financial impact on the tariff petition to be filed by the petitioner on or before 15th November 2025 for Truing up of FY 2024-25, APR of 2025-26 and ARR & Tariff Petition of FY 2026-27. Accordingly, the petitioner hereby prays to the Hon'ble Commission to consider and take into account the actual capitalization filed by the petitioner for determination of tariff for FY 2026-27.
7. The Petitioner hereby submits that during the control period of FY 2022-23 to FY 2024-25 large investments was essential aimed at reducing T&D losses and maintain reliable supply. To achieve the desired objective, aggressive investment plan was envisaged. In view of this, the Capital Investment Plan was prepared by the Petitioner with a three Financial Years horizon period from FY 2022-23 to FY 2024-25 (Case No. 26/2022). The Petitioner had planned investments to improve its service and reach with key thrust areas as following:
 - (i) Augmenting and strengthening the distribution system
 - (ii) Schemes focused on reducing the distribution loss
 - (iii) Increasing the quality and reliability of supply
 - (iv) Carrying out automation and other improvement work to enhance consumers service
8. The aforesaid Capex Petition was filed by the Petitioner for approval of schemes- Reconductoring, Mukhyamantri Krishi Vidyut Sambandh Yojana (MKVYS), Smart Metering, and RDSS. This Capital Investment Plan was prepared with a three (3) FYs horizon period from FY 2022-23 to FY 2024-25 as shown below:

(All figures in Rs. Crore)

Schemes	Capex	Capitalization
1. State Plan Reconductoring Project		
FY 2022-23	880.90	1438.06
FY 2023-24	-	-

Schemes	Capex	Capitalization
FY 2024-25	-	-
Total	880.90	1438.06
2. Mukhyamantri Krishi Vidyut Sambandh Yojana (MKVSY)		
FY 2022-23	413.56	413.56
FY 2023-24	215.11	215.11
FY 2024-25	-	-
Total	628.67	628.67
3. Revamped Distribution Sector Scheme (RDSS)		
FY 2023-24	1,364.66	869.71
FY 2024-25	2,046.99	1387.20
Total	3,411.65	2,256.91
4. Implementation Plan of Universal Smart Pre-Paid Metering		
FY 2022-23	67.16	67.16
FY 2023-24	515.16	515.16
FY 2024-25	1719.87	1719.87
Total	2302.19	2302.19

9. It is hereby submitted that the Hon'ble Commission vide Order dt. 28th April 2023 in Case No. 26/2022 has pronounced the final Order in the matter of approval of Capital Expenditure and Capitalization Plan of the Petitioner for the MYT Control Period FY 2022-23 to FY 2024-25. The Commission granted in-principal approval for implementation of the CAPEX Plan as per the cost estimate, investment schedule and time schedule indicated hitherto with the following conditions:

- i. *The CAPEX Plan will be implemented as per the cost estimate, investment schedule and time schedule indicated in the Plan.*
- ii. *Truing up for FY 2022-23 to 2024-25 shall be computed after the execution of the project based on the parameters specified in BERC (Multi Year Distribution Tariff) Regulations, 2021.*
- iii. *Cost escalation on account of any time overrun shall not be permitted.*
- iv. *Approval of CAPEX Plan as submitted by the petitioner is also subject to the additional condition that at the time of truing up, the DISCOMs need to furnish for each of the work.*
- v. *The actual cost incurred, actual date of start of work, actual completion period and scheduled completion period.*

- vi. Detailed justification along with supporting documents for any change in cost with comparison to in-principal approved cost quantifying the deviation amount attributable to each factor i.e., Government Taxes & duties, change in scope of work, projection/DPR vs awarded cost, interest due to delay in completion period etc.
- vii. Calculation sheet of Interest During Construction period from the date of infusion of debt fund upto Scheduled Date as well as Actual Date of Assets put into use showing amount of loan & amount of capex actually attributed/ allocated to each of the work capitalized.
- viii. Details of IEDC, included in above cost, from the zero date to Scheduled Date / Actual Date of Assets put in use.

10. This entails that the Hon'ble Commission shall be allowing the impact of the CAPEX and Capitalization to be filed by the Petitioner during the True-Up of FY 2022-23 to FY 2024-25.

11. It is pertinent to mention that the Audited Annual Accounts of the Petitioner has been complied 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. Therefore, the Petitioner has relied upon its Audited Annual Accounts for the respective years for considering the actual capitalization for Control period FY 2022-23 to FY 2024-25.

12. The petitioner hereby submits that in view of the different tariff orders/ truing up exercise, in case of some of the schemes, there had been differences and or disallowances on part of CAPEX /Capitalisation for different approved schemes such as State Plan Reconductoring scheme & State plan Mukhyamantri Krishi Vidyut Sambandh Yojana (MKVSY). In regards with RDSS- Smart Meter works, Petitioner had already filled the petition for seeking approval of OPEX with revised CAPEX and capitalisation under the scheme (case no.- 32/2025) whereas for RDSS –Infra works, there has been no difference in the claimed and approved figures of CAPEX and Capitalisation for FY 2022-23 to FY 2023-24. In this regard, petitioner hereby submits the details of CAPEX & Capitalisation for State Plan Reconductoring scheme & State plan Mukhyamantri Krishi Vidyut Sambandh Yojana (MKVSY).

State Plan Reconductoring Project:

13. Under the said scheme, large scale R&M work carried out for the infrastructure related to all lines i.e. 33 KV, 11 KV & LT lines which has grown old and in dilapidated conditions has

not only resulted in significant improvement in quality & reliability of power supply but has benefitted the DISCOM in saving the cost on account of following :-

- Significant decrease in purchase of materials related to HT & LT lines.
- Substantial reduction in payment against compensation due to death of man & animals from snapping of dilapidated conductors.
- Due to increased consumer satisfaction owing to improved power supply & maintenance position has positively impacted the revenue collection drive.

14. In this regard, copy of the Letter of LOA, and sanction letter is enclosed as **Annexure-2**.

15. Petitioner has undertaken the exercise through detailed information furnished by the field offices and covering the actual expenditures made based on reconciliation of actual capitalization under the Reconductoring scheme from FY 2018-19 onwards. The reconciliation segregates Reconductoring-specific costs from other scheme expenditures, aligns them with project completion records and capitalization milestones, and provides a circle- and project-wise summary of actual capitalization for incorporation in the present filing and future true-up proceedings. On account of this, the detailed year wise and circle wise CAPEX & capitalization under Reconductoring project is provided hereunder:

Table: A

(All figures in Rs.)

Details of total CAPEX under Reconductoring Project in Electric Supply Circle under NBPDC								
Financial Year	Samastipur	Muzaffarpur	Purnea	Saharsa	Chapra	Motihari	Darbhanga	Total (Yearly)
FY 2018-19	367,647,815	626,057,785	603,882,289		653,485,900	790,425,801	761,455,971	3,802,955,561
FY 2019-20	1,041,926,102	1,381,072,394	1,502,079,996	847,948,820	1,429,643,000	916,786,047	1,033,995,425	8,153,451,784
FY 2020-21	673,778,366	650,671,600	510,578,305	1,318,009,076	428,349,600	386,864,998	727,460,728	4,695,712,673
FY 2021-22	226,053,202	377,384,753	331,854,732	421,453,511	89,000,100	138,695,527	252,926,496	1,837,368,321
FY 2022-23	30,698,059	55,518,720	-	220,555,378	-	6,069,166	12,226,038	325,067,361
FY 2023-24	4,970,665	26,007,394	-24,264,738	84,942,390	62,093,000	180,942	-53,558,880	100,370,773
FY 2024-25					-			-
Total (Circle Wise)	2,345,074,209	3,116,712,646	2,924,130,584	2,892,909,175	2,662,571,600	2,239,022,481	2,734,505,778	18,914,926,473

Table: B

(All figures in Rs.)

Details of total capitalization under Reconductoring Project in Electric Supply Circle under NBPDC								
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Financial Year	Samastipur	Muzaffarpur	Purnea	Saharsa	Chapra	Motihari	Darbhanga	Total (Yearly)
FY 2018-19	-	-	-	-	-	-	-	-
FY 2019-20	-	-	383,109,769	1,458,899,582	-	-	-	1,842,009,351
FY 2020-21	35,122,124	-	417,725,289	878,222,279	786,537,500	1,500,123,098	170,694,751	3,788,425,041
FY 2021-22	1,714,160,251	148,992,521	2,159,758,174	-	1,440,870,000	302,975,238	1,189,033,637	6,955,789,821
FY 2022-23	38,141,244	2,100,361,623	-	-	-	435,742,203	488,413,500	3,062,658,570
FY 2023-24	10,175,284	-	-	-	435,163,000	180,942	886,363,890	1,331,883,116
FY 2024-25	10,831,359	854,818,376	-	79,722,418	-	-	-	945,372,153
Total (Circle Wise)	1,808,430,262	3,104,172,520	2,960,593,232	2,416,844,279	2,662,570,500	2,239,021,481	2,734,505,778	17,926,138,052

16. Further, the Petitioner submits that during the filing of Tariff petitions for different financial years, it has also submitted the details of CAPEX & capitalization under Reconductoring project and accordingly Hon'ble Commission has also allowed the CAPEX & capitalization under Reconductoring project for different FYs, the details/ summary of the same is reproduced hereunder:

Table: C

(All figures in Rs. Crore)

Sr. No.	FY	CAPEX claimed	CAPEX approved	Capitalisation claimed	Capitalisation approved
1.	2018-19	-	-	-	-
2.	2019-20	617.84	-	-	-
3.	2020-21	92.38	92.38	252.75	252.75
4.	2021-22	-	-	183.46	-
5.	2022-23	-	-	300.87	300.87
6.	2023-24	(62.87)	(63.35)	-	-
7.	2024-25	-	-	94.54	106.38
	TOTAL	647.35	29.03	831.62	660.00

** The figures for FY 2024-25 approved are of APR year & rest pertains to Truing Up year.

17. The Petitioner would also like to appraise the Hon'ble Commission hereby that Reconductoring scheme has been undertaken in 7 old (Samastipur, Muzaffarpur, Purnea, Saharsa, Chapra, Motihari & Darbhanga) Circles of NPBDC In the said 7 Circles under NPBDC, project closure under 5 circles has been done, whereas in 1 circle (Darbhanga) same is under process and in 1 circle (Saharsa) the matter is in high court against

arbitration. The Circle wise details of financial progress under Reconductoring scheme are tabulated below:

Table: D

S. No.	Circle	Name of Agency	LOA No. & Date	Revised Cost in Crore	Closure done or not?
1	Muzaffarpur	M/s Laser power & Infra. Pvt. Ltd. Kolkata	743 & 744 dt. 23.03.2018	307.49	Yes
2	Motihari	M/s Voltas Ltd: Mumbai	745 & 746 dt. 23.03.2018	217.52	Yes
3	Chapra	M/s Vindhaya Telelinks Ltd: New Delhi	747 & 748 dt. 23.03.2018	267.16	Yes
4	Darbhanga	M/s Jakson Ltd: New Delhi	749 & 750 dt. 23.03.2018	280.09	Closure under process
5	Samastipur	M/s Jaguar Overseas Ltd: Noida	751 & 752 dt. 23.03.2018	202.26	Yes
6	Saharsa	M/s Lumino Industries Ltd: Kolkata	753 & 754 dt. 23.03.2018	280.25	No (Recovery against PV is pending) Matter is in High Court against Arbitration.
7	Purnea	M/s Montecarlo Ltd: Ahmedabad	755 & 756 dt. 23.03.2018	299.68	Yes
Grand Total				1854.45	

18. The above details of Final Closure Amount are tentative figures and are subject to revision post closure of pending circles. The petitioner endeavors to complete the financial closure of the Reconductoring scheme of remaining circles sooner.

19. Therefore, on the basis of above submission made, Petitioner hereby submits the details of Claimed Vs Approved figures of CAPEX & capitalization under Reconductoring project vis a vis balance for approval for the scheme, which is detailed as below:

Table: E

(All figures in Rs. Crore)

Sr. No.	FY	CAPEX				Capitalization			
		Already Claimed value	Already Approved value	Revised Claim	Balance for Approval	Already Claimed value	Already Approved value	Revised Claim	Balance for Approval
		A	B	C	=C-B	D	E	F	=F-E
1.	2018-19	-	-	380.30	380.30	-	-	-	-
2.	2019-20	617.84	-	815.35	815.35	-	-	184.20	184.20
3.	2020-21	92.38	92.38	469.57	377.19	252.75	252.75	378.84	126.09
4.	2021-22	-	-	183.74	183.74	183.46	-	695.58	695.58
5.	2022-23	-	-	32.51	32.51	300.87	300.87	306.27	5.40
6.	2023-24	(62.87)	(63.35)	10.04	73.39	-	-	133.19	133.19
7.	2024-25	-	-	-	-	94.54	106.38	94.54	(11.84)
	TOTAL	647.35	29.03	1891.49	1862.46	831.62	660.00	1792.61	1132.61

20. The petitioner hereby submits that the balance CAPEX & Capitalization amount corresponding to the Project Award as mentioned in Table: A, B vis a vis Table E is an under-progress activity & would take some time for its closure due to various pending issues. Therefore, the Petitioner seeks its liberty to claim the balance figure under CPAEX & Capitalization head in respective year of tariff petition before the Hon'ble Commission as and when the same is finalized. However, the petitioner endeavors to complete the financial closure of the Reconductoring scheme of remaining circles sooner.

21. Petitioner hereby further submits to the Hon'ble Commission that it had to undertake the exercise at field level covering the actual expenditures made based on reconciliation of actual capitalization under the Reconductoring scheme from FY 2018-19 onwards. The reconciliation process requires segregation of Reconductoring-specific costs from other scheme expenditures, aligns them with project completion records and capitalization milestones, and provides a circle- and project-wise summary of actual capitalization.

22. Therefore, the Petitioner requests the Hon'ble Commission to consider its submission and approve the revised CAPEX and Capitalization for Reconductoring scheme from FY 2018-19 onwards and allow recovery of balance amount of capitalization through the ensuing tariff Petition / orders.

Mukhyamantri Krishi Vidyut Sambandh Yojana:

23. Under the said scheme, work of giving agriculture connections for pump set across the state along with free service connection was prepared and sanction was obtained under Mukhyamantri Krishi Vidyut Sambandh Yojana at an estimated cost of Rs. 713.83 crores

(SBPDCL- Rs 1329.61 crores) from Government of Bihar. In this regard, copy of the Letter of LOA, and sanction letter is enclosed as **Annexure-3**

- The cost of irrigation to the farmers has decreased by approx. 80% after providing them with electricity for irrigation purposes on a large scale in comparison to the expenditure that they had to incur through diesel operated pump sets. This in turn has contributed in increasing the income and economic condition of the farmers.
- It helped in reducing the carbon emissions by reducing the dependency on fuel required for running the Genset.
- It has also helped in maintaining the foreign reserves by reducing the expenditure on imports of crude oil.

24. NBPDCCL has undertaken the exercise through detailed information furnished by the field offices and covering the actual expenditures made based on reconciliation of actual capitalization under the Mukhyamantri Krishi Vidyut Sambandh Yojana scheme from FY 2020-21 onwards. The reconciliation segregates Mukhyamantri Krishi Vidyut Sambandh Yojana -specific costs from other scheme expenditures, aligns them with project completion records and capitalization milestones, and provides a circle- and project-wise summary of actual capitalization for incorporation in the present filing and future true-up proceedings. On account of this, the detailed year wise and circle wise CAPEX & capitalization under Mukhyamantri Krishi Vidyut Sambandh Yojana project is provided hereunder:

Table: F

(All figures in Rs.)

Details of total CAPEX under MKVSY-I Project in Electric Supply Circle under NBPDCCL										
Financial Year	Samastipur	Muzaffarpur	Purnea	Saharsa	Chapra	Motihari	Darbhangha	Kishanganj	Begusarai	Total (Yearly)
FY 2018-19	-	-	-	-	-	-	-	-	-	-
FY 2019-20	-	-	-	-	-	-	-	-	-	-
FY 2020-21	-	146,048,166	46,797,015	74,047,954	56,607,070	-	80,592,728	40,807,303	40,209,392	485,109,628
FY 2021-22	243,202,440	250,996,625	136,886,378	313,457,858	365,217,500	222,787,066	342,195,252	102,652,196	55,559,858	2,032,955,173
FY 2022-23	331,240,851	188,133,257	79,854,965	156,610,644	146,355,100	312,271,247	236,576,974	43,409,293	57,945,546	1,552,397,877
FY 2023-24	174,782,793	20,895,731	25,908,775	52,291,549	913,570	102,967,521	50,464,295	11,119,976	5,236,539	444,580,749
FY 2024-25	21,222,089	-	-	-	-	8,539,972	-	6,267,116	231,092	36,260,269
Total (Circle Wise)	770,448,173	606,073,779	289,447,133	596,408,005	569,093,240	646,565,806	709,829,249	204,255,884	159,182,427	4,551,303,696

Table: G

(All figures in Rs.)

Details of total capitalization under MKVSY-I Project in Electric Supply Circle under NBPDC										
Financial Year	Samastipur	Muzaffarpur	Purnea	Saharsa	Chapra	Motihari	Darbhanga	Kishanganj	Begusarai	Total (Yearly)
FY 2018-19	-	-	-	-	-	-	-	-	-	-
FY 2019-20	-	-	-	-	-	-	-	-	-	-
FY 2020-21	-	-	-	-	-	-	-	-	-	-
FY 2021-22	76,278	-	-	-	402,655,500	-	114,503,087	-	-	517,234,865
FY 2022-23	322,824,703	323,157,198	84,847,816	452,188,320	158,022,100	265,124,903	498,409,383	101,079,248	44,748,003	2,250,401,674
FY 2023-24	13,307	105,569,420	112,996,066	-	5,483,540	168,227,721	61,191,392	53,208,347	-	506,689,793
FY 2024-25	-	-	-	81,830,551	-	195,889,569	-	21,855,085	-	299,575,205
Total (Circle Wise)	322,914,288	428,726,618	197,843,882	534,018,871	566,161,140	629,242,193	674,103,862	176,142,680	44,748,003	3,573,901,537

25. The Petitioner hereby also would like to appraise the Hon'ble Commission that MKVSY-I scheme under 9 Circles of NBPDC have been completed and closure of 1 circle (Chapra) had been done. The closure of rest 8 circles under NBPDC is under progress and is likely to be completed by Dec'25. The work of closure shall be undertaken / finalized after the disposal of the same. The Circle wise details of financial progress under MKVSY-I scheme are tabulated below:

Table: H

S. No.	Circle	Agency	Closure done or not?	Final Closure Amount / BOQ value (in Rs. Cr)
1	Chapra	M/s Power Mech Project Ltd.	Yes	58.76
2	Darbhanga	M/s J K Electric Contractor	No, Financial Audit done	75.796
3	Saharsa	M/s J K Electric Contractor	No	60.84

S. No.	Circle	Agency	Closure done or not?	Final Closure Amount / BOQ value (in Rs. Cr)
4	Motihari	M/s Techno Power Enterprises Pvt. Ltd.	No	58.01
5	Samastipur	M/s Polycab India Ltd.	No	81
6	Muzaffarpur	M/s Vaishno Associate Vidyut Projects LLP	No	65.68
7	Purnea	M/s Sakar Engitech Pvt. Ltd.	No	26.72
8	Kishanganj	M/s Sakar Engitech Pvt. Ltd.	No	18.23
9	Begusarai	M/s S R Chadda Industries Limited	No	Final BoQ not submitted
TOTAL				445.04

26. The above details of Final Closure Amount are tentative figures and are subject to revision post closure of pending circles. The petitioner endeavors to complete/ close the MKVSY-I scheme of remaining circles sooner.

27. Petitioner submits that during the filing of Tariff petitions for different financial years, it has also submitted the details of CAPEX & capitalization under MKVSY project and accordingly Hon'ble Commission has also allowed the CAPEX & capitalization under MKVSY project for different FYs. Therefore, based on above submission made, Petitioner hereby submits the details of Claimed Vs Approved figures of CAPEX & capitalization under MKVSY project vis a vis balance for approval for the scheme, which is detailed as below.

Table: I

(All figures in Rs. Crore)

Sr. No.	FY	CAPEX				Capitalization			
		Already Claimed value	Already Approved value	Revised Claim	Balance for Approval	Already Claimed value	Already Approved value	Revised Claim	Balance for Approval
		A	B	C	=C-B	D	E	F	=F-E
1.	2018-19	-	-	-	-	-	-	-	-

Sr. No.	FY	CAPEX				Capitalization			
		Already Claimed value	Already Approved value	Revised Claim	Balance for Approval	Already Claimed value	Already Approved value	Revised Claim	Balance for Approval
		A	B	C	=C-B	D	E	F	=F-E
2.	2019-20	-	-	-	-	-	-	-	-
3.	2020-21	-	-	48.51	48.51	-	-	-	-
4.	2021-22	-	-	203.30	203.30	-	-	51.72	51.72
5.	2022-23	45.16	45.16	155.24	110.08	59.01	59.01	225.04	166.03
6.	2023-24	107.69	51.03	44.46	(6.57)	57.99	57.99	50.67	(7.32)
7.	2024-25	245.26	-	3.63	3.63	29.95	68.24	29.96	(38.28)
	TOTAL	398.11	96.19	455.13	358.94	146.95	185.24	357.39	172.15

28. The petitioner hereby submits that the balance CAPEX & Capitalization amount corresponding to the Project Award as mentioned in Table: F, G vis a vis Table: I is an under-progress activity & would take time for its closure due to various pending issues. Therefore, the Petitioner seeks its liberty to claim the balance figure under CPAEX & Capitalization head in respective year of tariff petition before the Hon'ble Commission as and when the same is finalized. However, the petitioner endeavors to complete the financial closure of MKVSY-I scheme of remaining circles sooner.

29. Petitioner hereby further submits to the Hon'ble Commission that it had to undertake the exercise at field level covering the actual expenditures made based on reconciliation of actual capitalization under the MKVSY scheme from FY 2020-21 onwards. The reconciliation process requires segregation of MKVSY-specific costs from other scheme expenditures, aligns them with project completion records and capitalization milestones, and provides a circle- and project-wise summary of actual capitalization.

30. Therefore, the Petitioner requests the Hon'ble Commission to consider its submission and approve the revised CAPEX and actual Capitalization for MKVSY scheme from FY 2019-20 onwards and allow recovery of balance amount of capitalization through the ensuing tariff Petition / orders.

Accordingly, it is humbly submitted that the petitioner hereby prays to the Hon'ble Commission that this Petition may be considered for approval of revised capex and Capitalization under different Schemes approved in Case No. 26/2022 and be made part of the capitalization plan to be filed by the petitioner on or before 15th November

2025 for Truing up of FY 2024-25, APR of 2025-26 and ARR & Tariff Petition of FY 2026-27.

Prayer before the Hon'ble Commission:

1. Accordingly, the Petitioner's request and prays the Hon'ble Commission to:
 - a. Admit this Petition on record and treat it as complete.
 - b. Approve the revised CAPEX & actual Capitalization under different approved Schemes namely State Plan Reconductoring Project & Mukhyamantri Krishi Vidyut Sambandh Yojana during the Control Period FY 2018-19 to FY 2024-25.
 - c. Consider this petition as basis for approval of actual capitalization filed by the petitioner and allow the financial impact of this Petition on the tariff petition to be filed by the petitioner on or before 15th November 2025 for Truing up of FY 2024-25, APR of 2025-26 and ARR & Tariff Petition of FY 2026-27.
 - d. Provide liberty to claim the balance figure under CPAEX & Capitalization head in respective year of tariff petition before the Hon'ble Commission as and when the same is finalized in view of WIP / Project not closed or capitalized status of the project through truing-up exercise of ensuing years.
 - e. Condone any inadvertent omissions/errors/shortcomings and permit the Petitioner to add/change/modify/alter this filing and make further submissions as may be required at a future date. The Petitioner's believes that such an approach would go a long way towards providing a fair treatment to all the stakeholders and may eliminate the need for a review or clarification.
 - f. Pass such Order, as the Hon'ble Commission may deem fit and appropriate keeping in view the facts and circumstances of the case.

North Bihar Power Distribution Company Limited

Petitioner

Location: Patna

Date: 16/10/2025

Jhr
16.10.25
Chief Engineer (Commercial)
NBPDC.L., Patna

Regulatory Provisions

I. Electricity Act, 2003

Regulation 61. (Tariff Regulations)

The Appropriate Commission shall, subject to the provisions of this Act, specify the terms and conditions for the determination of tariff, and in doing so, shall be guided by the following, namely:-

(a) the principles and methodologies specified by the Central Commission for determination of the tariff applicable to generating companies and transmission licenses;

(b) the generation, transmission, distribution, and supply of electricity are conducted on commercial principles.

(c) the factors which would encourage competition, efficiency, economical use of the resources, good performance and optimum investments.

(d) safeguarding of consumers' interest and at the same time, recovery of the cost of electricity in a reasonable manner.

(e) the principles rewarding efficiency in performance.

(f) multiyear tariff principles.

(g) that the tariff progressively reflects the cost of supply of electricity and also, reduces cross-subsidies in the manner specified by the Appropriate Commission.

(h) the promotion of co-generation and generation of electricity from renewable sources of energy.

(i) the National Electricity Policy and tariff policy:

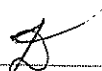
Provided that the terms and conditions for determination of tariff under the Electricity (Supply) Act, 1948, the Electricity Regulatory Commission Act, 1998 and the enactments specified in the Schedule as they stood immediately before the appointed date, shall continue to apply for a period of one year or until the terms and conditions for tariff are specified under this section, whichever is earlier.

II. BERC (MYT Distribution Tariff, 2021)

Regulation 5. (Business Plan)

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

(b) *The Commission shall approve the capital investment plan in accordance with BERC (Procedure for Filing Capital Investment and Capitalization Plan) Regulations, 2018*

(c) *The Commission may also undertake a detailed review of the actual works compared with the works approved in the previous Tariff Order while approving the capital expenditure for the ensuing year.*

(d) *In case the capital expenditure is required for emergency work, the Distribution Licensee may take up the work up to Rs.5 Crore prior to receiving the approval from the Commission provided the emergent nature of the scheme has been certified by its Board of Directors.*

(e) *The Licensee shall submit an application within 15 days of occurrence of cause for such emergent work, containing all relevant information along with reasons justifying the emergent nature of the proposed work, seeking post facto approval by the Commission.*

(f) *Consumer's contribution towards cost of capital asset shall be treated as capital receipt and credited in current liabilities until transferred to a separate account on Commissioning of the assets.*

(g) *An amount equivalent to the depreciation charge on such assets for the year shall be appropriated from this account as income to the statement of profit and loss over the useful life of the asset.*

5.4 *The Distribution Licensees shall assess and project the power purchase requirement in accordance with Bihar Electricity Regulatory Commission (Power Purchase and Procurement Process of Licensee) Regulations, 2018.*

III. BERC (Procedure for filing Capital investment and Capitalization plan) Regulations, 2018

Regulation 4. Assessment of Distribution & Transmission Licensees Infrastructure Requirements

- a. *The Distribution Licensee(s) shall make an assessment of Distribution Infrastructure Requirement to meet the demand (MW) and energy requirement (MU) forecasted in accordance with BERC (Power Purchase and Procurement Process of Licensee) Regulations, 2018.*

.....
(iv) **Different schemes of Government for capacity addition /improving operational efficiency/Electrification/ System strengthening.**

Regulation 5. Capital Investment Plan

On the basis of Infrastructure requirement assessed in accordance with the provisions of these Regulations, the Distribution and Transmission Licensee(s) shall prepare a rolling plan of ten years for Capital investment Plan and **capitalization for capacity addition/improving operational efficiency/electrification/system strengthening** with an overall objective of **supplying unrestricted, uninterrupted and quality power to the consumers** (including open access consumers) in the State. While planning for capacity addition/system strengthening the Licensees shall also consider the following along with other relevant factors prevailing in the state:

.....

(ii) Capital investment plan shall clearly show the scheme wise objective of the **investment plan and cost benefit analysis of the investment** along with the yearly capital expenditure and capitalization schedule.

IV. BERC (Conduct of Business Regulation, 2005) and its amendments issued therein

Regulation 12. (Petitions and Pleadings before the Commission)

(1) All Petitions to be filed before the Commission shall be typewritten, cyclostyled, or printed neatly and legibly on one side of white paper and every page shall be consecutively numbered and signed. The Commission may in addition, seek copies of Petitions in electronic form on such terms and conditions, as the Commission direct. The contents of the Petition should be divided appropriately into separate paragraphs, which shall be numbered serially. The Petition shall be accompanied by such documents, supporting data and statements as the Commission may specify.

(2) The Petition as far as possible, shall refer to the relevant provisions of the Act.

(3) On receiving any application or complaint other than the Petition, the Commission shall have a right either to change such application or complaint into a Petition and initiate its proceedings or send such application or complaint to the concerned /licensee/utility for appropriate action.

Regulation 36. (Issue of orders and directions)

Subject to the provisions of the Act and these Regulations, the Commission may, from time to time, issue orders and directions in regard to the implementation of the Regulations and procedure to be followed and various matters which the Commission has been empowered by these Regulations to specify or direct.

Regulation 37. (Saving of inherent power of the Commission)

(1) Nothing in these Regulations shall be deemed to limit or otherwise affect the inherent power of the Commission to make such orders as may be necessary for ends of justice or to prevent the abuse of the process of the Commission.

(2) Nothing in these Regulations shall bar the Commission from adopting in conformity with the provisions of the Act, a procedure, which is at variance with any of the provisions of these Regulations, if the Commission, in view of the special circumstances of a matter or class of matters and for reasons to be recorded in writing, deems it necessary or expedient for dealing with such a matter or class of matters.

(3) Nothing in these Regulations shall, expressly or impliedly, bar the Commission to deal with any matter or exercise any power under the Act for which no Regulations have been framed, and the Commission may deal with such matters, powers and functions in a manner it thinks fit.

Regulation 38. (General Power to Amend)

The Commission may, at any time and on such terms as to costs or otherwise, as it may think fit, rectify any defect or error in any proceeding before it, and all acts shall be done for the purpose of determining the real question or issue arising in the Proceedings.

Regulation 39. (Power to Remove Difficulties)

If any difficulty arises in giving effect to any of the provisions of these Regulations, the Commission may, by general or special order, do anything not being inconsistent with the provisions of the Act, which appears to it to be necessary or expedient for the purpose of removing the difficulties.