

BEFORE
THE HON'BLE BIHAR ELECTRICITY REGULATORY COMMISSION



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

AND

DETERMINATION OF TARIFF FOR FY 2026-27

FILED BY,

NORTH BIHAR POWER DISTRIBUTION COMPANY LIMITED, PATNA

CHIEF ENGINEER (COMMERCIAL), NBPDC

4th FLOOR, VIDYUT BHAWAN-III, BAILEY ROAD, PATNA - 800 001

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BEFORE THE BIHAR ELECTRICITY REGULATORY COMMISSION, PATNA

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

AND

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

The Petitioner respectfully submits as under: -

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

on 14.11.2023 and accordingly the Hon'ble Commission had issued the relevant tariff order on 01.03.2024.

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

Prayers to the Commission:

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

- a. Admit this Petition on record and treat it as complete.
- b. Examine the proposal submitted by the Petitioner in the enclosed petition for a favorable dispensation.
- c. Approve the True-up for FY 2024-25, Annual performance review of FY 2025-26 and Annual Revenue Requirement (ARR) for FY 2026-27 & Determination of Tariff for FY 2026-27, under relevant Regulations considering and allowing appropriate deviations in matters sub-judice under various forums such as APTEL etc. and Orders issued by the Hon'ble Commission from time to time and pass suitable Orders with respect to the True up for FY 2024-25 and Annual Performance Review (APR) for FY 2025-26 and Annual Revenue Requirement (ARR) for FY 2026-27 & Determination of Tariff for FY 2026-27,
- d. Approve the proposed tariff schedule to be recovered from the different categories of consumers, proposed open access charges and general & miscellaneous charges as proposed as to be made applicable from 1st April 2026.
- e. Allow charges paid on account of Deviation Settlement Mechanism (DSM) (including additional DSM) in terms of CERC (Deviation Settlement Mechanism and Related Matters) Regulations, 2025 as deviation is an inherent phenomenon associated with power system operation which keeps on happening continuously in the integrated power system. Therefore, it is requested that the above-mentioned condition may be treated as uncontrollable and may kindly be allowed.
- f. Approve the impact of Capitalization of different schemes as per the True-Up and actual capitalization done by the Petitioner in its audited accounts and as per the approval accorded by the Hon'ble Commission while approving the CAPEX Petition of the Petitioner.
- g. Allow to carry forward the shortfall of RPO target to the subsequent years.
- h. Condone any inadvertent omissions / errors / shortcomings and permit SBPDCL to add / change / modify / alter this filing and make further submissions as may be required at a future date

-
- i. 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, Patna

Petitioner

Location: Patna

Date: 15/11/2025

1 Introduction

1.1 Background

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

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

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

with effect from 1st November' 2012 vide notification no. संख्या प्र0-2/बोर्ड पुर्न0 सं0-31/2008 (खंड-I) 17 dated 30-10-2012.

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

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

1.2 Profile of NBPDCCL

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

- 1.2.2** NBPDCCL is engaged primarily in the business of distribution and retail supply of electricity. It has been vested with the distribution assets, interest in property, rights and liabilities of the erstwhile BSEB necessary for the business of distribution in its area of distribution comprising of all 9 circles of North Bihar.
- 1.2.3** NBPDCCL has been given the status of a Distribution Licensee as per Section 14 of the Electricity Act 2003, to fulfil the obligations of the Distribution Licensee as mandated under the provisions of the Bihar State Electricity Reforms Transfer Scheme 2012 and the Electricity Act, 2003.
- 1.2.4** The Bihar State Electricity Reforms Transfer Scheme, 2012 details out the following for the distribution business of NBPDCCL:
- Schedule-C, Part-I: Description of Assets, Liabilities etc.,
 - Schedule-C, Part-II: Provisional Balance Sheet as on 1st November 2012,
 - Schedule-C, Part-III: Function and Duties of NBPDCCL.
- 1.2.5** NBPDCCL has divided its area of supply into 9 Distribution Circles which further comprises of 46 divisions and 148 subdivisions.
- 1.2.6** The Petitioner has a total consumer base of more than 134.25 lakhs as on 31st March 2025.
- 1.2.7** The details of the existing distribution infrastructure of the Petitioner as on 31st March 2025 are tabulated below for reference:

Table 1: Existing distribution infrastructure of NBPDCCL

S. No.	Particulars	Unit	Quantity
1	No. of electrified villages	No	20552
2	No. of consumers	No	134.25 lakh
3	No. of capacity of 33/11 kV Substations	No/MVA	633 / 9847.5
4	No. of capacity of 11/0.4 kV 3 phase Transformers	No/MVA	221193/13762
5	Distribution line	CKM	3,23,696.02
6	Length of 33 kV line	CKM	9990.69
7	Length of 11 kV line	CKM	92272.33
8	Length of LT line	CKM	221433

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

Table 2: NBPDCCL and SBPDCL Areas and Circles

Area	Circle
PESU	PESU East
	PESU West
Patna Central	Patna
	Bhojpur (Ara)
	Nalanda

Area	Circle
Magadh	Gaya
	Aurangabad
	Sasaram
Bhagalpur	Bhagalpur
	Jamui
	Munger
Tirhut	Muzaffarpur
	Chapra
	Motihari
Mithila	Darbhanga
	Samastipur
	Begusarai
Kosi	Saharsa
	Kishanganj
	Purnea

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

1.3 **Procedural History**

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

Table 3: Procedural History of Filing

S. No.	Scope of Filing in Petition	Filing Date	Order Date	Remarks
1	ARR & Tariff Petition for FY 2006-07	10.04.2006	29.11.2006	-
2	ARR & Tariff Petition for FY 2007-08	18.12.2007	-	Delayed filing & hence directed to file petition for FY 2008-09 by 31.01.2008
3	ARR & Tariff Petition for FY 2008-09	14.02.2008	26.08.2008	Review of FY 2006-07 was also undertaken in this order
4	ARR & Tariff Petition for FY 2009-10	09.10.2009	-	Delayed filing & hence directed to file petition for FY 2010-11.
5	ARR & Tariff Petition for FY 2010-11	03.02.2010	06.12.2010	Review of FY 2008-09 was also undertaken in this order
6	ARR & Tariff Petition for FY 2011-12	17.02.2011	01.06.2011	Order effective from 1.5.2011
7	True-up Petition for FY 2006-07, FY 2007-08 and FY 2008-09	01.09.2011	04.01.2012	-
	Addendum to this petition	17.10.2011		
8	True-up Petition for FY 2009-10	13.10.2011	27.01.2012	-

S. No.	Scope of Filing in Petition	Filing Date	Order Date	Remarks
9	Review of ARR for FY 2010-11 based on provisional accounts Submission of Audited Accounts for FY 2010-11 Submission of True-up petition for FY 2010-11 based on Audited Accounts	13.10.2011 02.03.2012 16.03.2012	-	Commission directed to file petition for review along with petition of FY 2012-13
10	ARR & Tariff Petition for FY 2012-13 Supplementary petition for FY 2012-13	15.11.2011 02.01.2012	30.03.2012	Order included True-up of FY 2010-11 & Review of FY 2011-12
11	Business Plan for Control Period FY 2013-14 to FY 2015-16 filed by BSPGCL, BSPTCL and 2 DISCOMs Revised Business Plan as per Commissions directive Re-Revised Business Plan for BSPGCL & BSPTCL Re-Revised Business Plan for 2 DISCOMs	20.09.2012 14.11.2012 03.01.2013 04.01.2013	15.03.2013	Commission directed to submit revise business plan. Commission again directed to submit revised business plan vide letter dated 21.12.2012 Approved along with MYT Order
12	Provisional True-up for FY2011-12, Review petition for FY 2012-13 and MYT Petition for FY 2013-14 to FY 2015-16 for BSPGCL, BSPTCL and 2 DISCOMs Revised petition for True-up of FY 2011-12 based on Audited Accounts	15.11.2012 24.12.2012	15.03.2013	Commission issued MYT order according to petition
13	True up for FY 2012-13 by BSPHCL Annual Performance Review for FY 2013-14 and Revised Annual Revenue Requirement for FY 2014-15 for BSPGCL, BSPTCL and 2 DISCOMs	-	28.02.2014	Commission issued Tariff order according to petition
14	True up for FY 2013-14, Annual Performance Review for FY 2014-15 and Annual Revenue Requirement for FY 2015-16 for NBPDC and SBPDCL	-	16.03.2015	Commission issued Tariff order according to petition
15	True-up for FY 2014-15, Annual Performance Review (APR) for the FY 2015-16 Annual Revenue Requirement (ARR) for the control period FY 2016-17 to FY 2018-19	15.11.2015	21.03.2016	Commission issued Tariff order according to petition, but disallowed various claims.
16	True-up for FY 2015-16, Annual Performance Review (APR) for the FY 2016-17	06.12.2016	24.03.2017	Commission issued Tariff order according to petition, but disallowed various claims.

S. No.	Scope of Filing in Petition	Filing Date	Order Date	Remarks
	Annual Revenue Requirement (ARR) for FY 2017-18			
17	True-up for FY 2016-17, Annual Performance Review (APR) for the FY 2017-18 Annual Revenue Requirement (ARR) for FY 2018-19	05.12.2017	21.03.2018	Commission issued Tariff order according to petition, but disallowed various claims.
18	Business Plan for Control Period FY 2019-20 to FY 2021-22 filed Bihar DISCOMs True-up for FY 2017-18, Annual Performance Review (APR) for the FY 2018-19 Annual Revenue Requirement (ARR) for FY 2019-20, 2020-21 and 2021-22	05.11.2018 30.11.2018	 25.02.2019	Commission issued Tariff order according to petition, but disallowed various claims
19	True-up for FY 2018-19, Annual Performance Review (APR) for the FY 2019-20 Annual Revenue Requirement (ARR) for FY 2020-21	15.11.2019	20.03.2020	Commission issued Tariff order according to petition, but disallowed various claims.
20	True-up for FY 2019-20, Annual Performance Review (APR) for the FY 2020-21 Annual Revenue Requirement (ARR) for FY 2021-22	31.12.2020	26.03.2021	Commission issued Tariff order according to petition, but disallowed various claims.
21	True-up for FY 2020-21, Annual Performance Review (APR) for the FY 2021-22 Annual Revenue Requirement (ARR) for FY 2022-23, 2023-24 and 2024-25	15.11.2021	25.03.2022	Hon'ble Commission issued Tariff order according to petition, but disallowed various claims.
22	True-up for FY 2021-22, Annual Performance Review (APR) for the FY 2022-23 Annual Revenue Requirement (ARR) for FY 2023-24	15.11.2022	23.03.2023	Hon'ble Commission issued Tariff order according to petition, but disallowed various claims.
23	True-up for FY 2022-23, Annual Performance Review (APR) for the FY 2023-24 Annual Revenue Requirement (ARR) for FY 2024-25	15.11.2023	01.03.2024	Hon'ble Commission issued Tariff order according to petition, but disallowed various claims.
24	True-up for FY 2023-24, Annual Performance Review (APR) for the FY 2024-25 Annual Revenue Requirement (ARR) for MYT control period of FY 2025-26 to FY 2027-28	15.11.2024	28.03.2025	Hon'ble Commission issued Tariff order according to the petition, but disallowed various claims.

1.4 Appeal no 225/2019

1.4.1 The Petitioner has filed an appeal to the Hon'ble Tribunal to set aside the Order dated 25th Feb 2019 passed by the Hon'ble Commission.

1.4.2 The appeal is related to the power purchase cost for FY 2017-18, adjustment of transmission loss at a lower rate, method of calculation of RPO, changing in methodology of calculation of Interest on

working capital retrospectively for FY 2017-18, calculation of net depreciation without considering grants etc.

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

1.5 Appeal no 293 and 294 of 2019

1.5.1 The Petitioner had filed this appeal before the Hon'ble Appellate Tribunal for rectification of Order dated 19th Dec 2018 and review Order dated 19th Dec 2018 by the Hon'ble Commission by the Tribunal.

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

1.6 Appeal no 278 of 2019

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

1.7 Appeal no 155 of 2017

1.7.1 The Petitioner has filed an appeal to the Hon'ble Tribunal to set aside the Order dated 24th March 2017 passed by the Hon'ble Commission.

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

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

1.8 Appeal no 382 of 2023

1.8.1 The Petitioner has filed an appeal to the Hon'ble Tribunal regarding the Order dated 26th March 2021 passed by the Hon'ble Commission for Truing up of FY 2019-20, Annual performance review of FY 2020-21 and Annual revenue requirement and determination of retail tariff for FY 2021-22 in case no. 33 of 2020.

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

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

1.9 Appeal no 383 of 2023

1.9.1 The Petitioner has filed an appeal to the Hon'ble Tribunal regarding the Order dated 25th March 2022 passed by the Hon'ble Commission for Truing up of FY 2020-21, Annual performance review of FY 2021-22 and Annual revenue requirement and determination of retail tariff for FY 2022-23 in case no. 16 of 2021.

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

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

1.10 Appeal no 131 of 2024

1.10.1 The Petitioner has filed an appeal to the Hon'ble Tribunal regarding the Order dated 23rd March 2023 passed by the Hon'ble Commission for Truing up of FY 2021-22, Annual performance review of FY 2022-23 and Annual revenue requirement and determination of retail tariff for FY 2023-24 in case no. 16 of 2022.

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

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

1.11 Review Petition and APTEL Appeal against Tariff Order dated 20th March 2020

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

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

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

1.11.4 Further, the Petitioner has also challenged few issues as spelt out in the Tariff Order dated 20th March 2020 before the Hon'ble Tribunal vide DFR No. 384/2020 dated 02.11.2020. This appeal is sub-judice with the Hon'ble Appellate Tribunal. The Petitioner in the Appeal has also challenged the Direction of the Hon'ble Commission to deposit into the Regulatory Fund Rs 357.56 Cr (NBPDC Rs.147.67 crore and SBPDCL Rs.209.89 crore) towards RPO obligation in a separate bank account. .

1.12 Review Petition against Tariff Order dated 01.03.2024

1.12.1 The Petitioner has filed a review petition to the Hon'ble Commission dated 05.08.2024 to review some of the Hon'ble Commission's decisions in the tariff order dated 01st March 2024.

1.12.2 The major points of the review Petition were relating to distribution loss and AT&C loss approved for FY 22-23 to FY 24-25 and its corresponding resultant parameters, disallowance of Power

Purchase cost due to additional UI Charges for FY 2022-23, calculation of GFA, CAPEX, Capitalisation, O&M Expense, employee expense, Depreciation, Interest on Loan and Interest on Working Capital for FY 2022-23 and FY 2024-25, change in Time-of-Day Tariff structure etc.

1.12.3 The Order has been passed by the Hon'ble Commission dated 30.09.2024 with consideration of typographical errors. However, the Commission did not consider other claims made by the Petitioner.

1.13 Review Petition against Tariff Order dated 28.03.2025

1.13.1 The Petitioner has filed a review petition to the Hon'ble Commission under Case No. 19/2025 to review some of the Hon'ble Commission's decisions in the tariff order dated 28th March 2025.

1.13.2 The review is related to the treatment of Surplus by the Hon'ble Commission, disallowance of Power Purchase cost due to additional UI Charges for FY 2023-24, calculation of GFA, CAPEX, Capitalisation, O&M Expense, employee expense, Depreciation, Interest on Loan and Interest on Working Capital for FY 2023-24, disallowance of other expenses etc.

1.14 Instant Petition

1.14.1 Section 62 of the Electricity Act, 2003 requires the Distribution Licensee to furnish details as may be specified by the SERC for determination of tariff. In addition, as per the regulations issued by the Hon'ble Commission, BSEB or its unbundled companies are required to file petitions for all reasonable expenses which they believe they will incur over the next financial year and seek the approval of the Hon'ble Commission for the same in advance. The filing is to be done based on the projections of expected costs and revenue.

1.14.2 The current petition has been prepared in accordance with the provisions of the following Acts/ Policies/ Regulations:

- a) The Electricity Act, 2003
- b) The National Electricity Policy
- c) The National Tariff Policy, and amendments issued therein
- d) Bihar Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2021 and its amendments thereof for True Up of FY 2024-25 and Bihar Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2024 for APR for FY 2025-26 and ARR and Tariff Petition for FY 2026-27 along with the other guidelines and directives issued by the BERC from time to time.
- e) BERC (Terms and Conditions for Open Access) Regulations, 2005 along with the other guidelines and directives issued by the BERC from time to time.
- f) All other applicable Regulations issued by the Hon'ble Commission

1.14.3 The Petitioner has made genuine efforts to compile all relevant information relating to the True-up, APR, and ARR petition as required by the regulations issued by the Hon'ble Commission and has also made every effort to ensure that the information provided to the Hon'ble Commission is

accurate and free from material errors. However, there may be certain deficiencies owing to the limited operations of Distribution Company on independent basis. The Petitioner therefore prays to the Hon'ble Commission that the information provided be accepted for the current filing and at the same time assures that it is taking appropriate measures to improve its management information system for improved data collection.

1.15 Contents of the Petition

1.15.1 This petition comprises of following sections:

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

2. Overall approach for present filing

2.1 Present Approach

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

2.2 Data and information sources for estimating the Aggregate Revenue Requirement

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

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

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

3 True-up Summary for FY 2024-25

3.1 Preamble

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

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

3.2 Number of Consumers, Connected Load and Sales

Number of Consumers

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

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

Category of Consumers	Approved by Commission for FY 2024-25 (in ARR)	Actual for FY 2024-25
Domestic	11,693,852	11,849,722
Kutir Jyoti	4,387,902	4,327,907
DS I Rural	5,825,635	6,071,904
DS II Demand Based	1,480,223	1,449,823
DS III	92	88
Non-Domestic Service	1,001,986	1,054,218
NDS I - Metered Now Demand Based	575,431	654,233
NDS II - Demand Based	426,555	3,99,985
Contract Demand <0.5 kW	2,650	2,595
Contract Demand >0.5 kW	423,905	397,390
Street Light Services	2,780	3,839
SS Metered	675	1158
SS Unmetered	2105	2681
Irrigation & Allied Services	353,946	346,254
IAS I	347,180	339,367
IAS II	6,766	6,887
Public Service Connections	68,028	68,764
Public Water Works	2,374	1,976
Har Ghar Nal	65,654	

Category of Consumers	Approved by Commission for FY 2024-25 (in ARR)	Actual for FY 2024-25
Low Tension Industrial Services	97,852	99,599
LTIS I (0-19 kW)	96,525	97,570
LTIS II (>19 kW - 74 kW)	1,327	2029
LT Electric Vehicle Charging Station	280	246
High Tension- General	1,710	1924
HTS (General) I - 11 kV	1613	1823
HTS (General) II - 33 kV	90	92
HTS (General) III -132 kV	7	8
HTS (General) IV - 220 kV	-	1
HTS (General) V - 400 kV	-	-
HT Cold storage (11 kV)	-	-
HT-Industrial Services	8	18
HTIS (Industrial) – I (11 kV)	2	9
HTIS (Industrial) – II (33 kV)	1	4
HTIS (Industrial) – III (132 kV)	-	-
HTIS (Industrial) – IV (220 kV)	1	-
HTIS (Industrial) – V (400 kV)	-	-
HTIS (Oxygen Manufacturers)- 11 KV	1	1
HTIS (Oxygen Manufacturers)- 33 KV	-	-
HTSS (33 kV/11 kV)	3	4
HTSS (220 kV/132 kV)	-	-
HT Electric Vehicle Charging Station	6	-
Railway Traction Services	8	8
Nepal	1	-
Sugar Mills	-	4
Solar Companies	-	12
Total	13,220,457	13,424,608

3.2.2 The above comparison of consumer numbers in Table 4 clearly brings out the fact that the increase in number of consumers has although not as planned by the petitioner, however, there has still been a significant addition in number of consumers during the year and the actual number of consumers is in fact higher by almost 6% over the previous year (FY 2023-24). Major Increase can be observed in certain categories like IAS-I (~27%), NDS-I (19.81%), Street light services (28.61%) and LTIS-I (10.23%) and LTIS-II (5.51%) over the previous year.

Connected Load

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

Table 5: Total connected load (in kW)

Category of Consumers	Approved by Commission for FY 2024-25 (in ARR)	Actual for FY 2024-25
Domestic	97,02,178	98,28,785
Kutir Jyoti	10,96,976	10,68,999
DS I Rural	60,46,613	62,49,884
DS II Demand Based	25,58,040	25,09,473
DS III	549	429
Non-Domestic Service	20,21,235	20,37,703
NDS I - Metered Now Demand Based	8,09,956	98,19,83
NDS II - Demand Based	12,11,279	10,55,720
Contract Demand <0.5 kW	1,481	1,354
Contract Demand >0.5 kW	12,09,798	10,54,366
Street Light Services	32,125	38,455
Street Metered	5,409	6,819
Street Unmetered	26,716	31,636
Irrigation & Allied Services	7,65,215	664,140
IAS I	7,07,668	6,08,998
IAS II	57,547	55,142
Public Service Connections	1,86,994	1,80,835
Public Water Works	35,349	30,475
Har Ghar Nal	1,51,645	1,50,360
Low Tension Industrial Services	9,07,136	8,97,744
LTIS I (0-19 kW)	8,33,936	7,95,734
LTIS II (>19 kW - 74 kW)	73,200	1,02,010
LT Electric Vehicle Charging Stations	806	1711
High Tension- General	5,52,856	6,09,101
HTS (General) I - 11 kV	3,37,571	3,87,689
HTS (General) II - 33 kV	1,27,508	1,12,242
HTS (General) III -132 kV	87,777	81,670
HTS (General) IV - 220 kV	-	27,500
HTS (General) V - 400 kV	-	-
HT Cold storage (11 kV)	-	-
HT-Industrial Services	24,833	24,780
HTIS (Industrial) – I (11 kV)	1,428	4,090
HTIS (Industrial) – II (33 kV)	1,122	4,400
HTIS (Industrial) – III (132 kV)	-	-
HTIS (Industrial) – IV (220 kV)	12,500	-
HTIS (Industrial) – V (400 kV)	-	-
HTIS (Oxygen Manufacturers)- 11 KV	194	190
HTIS (Oxygen Manufacturers)- 33 KV	-	-
HTSS (33 kV/11 kV)	9,589	16,100
HTSS (220 kV/132 kV)	-	-
Railway Traction Services	60,000	60,000
HT Electric Vehicle Charging Stations	12,338	-
Sugar Mills	-	4
Solar Companies	-	-
Total	1,42,65,716	1,43,43,257

Note: The Petitioner hereby submits that there has been discrepancy observed in the actual connected load of street light category as compared to the Audited Accounts for FY 2024-25. The said actual connected load data has been considered in this instant tariff Petition against the data available in the Audited Accounts for FY 2024-25.

Sales

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

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

Category of Consumers	Approved by Commission for FY 2024-25 (in ARR)	Actual for FY 2024-25
Domestic	9,575.03	10,334.04
Kutir Jyoti	2,632.74	2,832.50
DS I Rural	4,691.69	5,233.24
DS II Demand Based	2,250.21	2,267.84
DS III	0.39	0.46
Non-Domestic Service	2,250.85	2,127.82
NDS I - Metered Now Demand Based	814.80	1,035.73
NDS II - Demand Based	1,436.05	1,092.09
Street Light Services	129.53	246.53
Street Light Metered	13.34	19.14
Street Light Unmetered	116.19	227.38
Irrigation & Allied Services	1,942.17	1,735.33
IAS I	1,840.57	1,553.45
IAS II	101.60	181.88
Public Service Connections	547.87	617.37
Public Water Works	45.82	36.29
Har Ghar Nal	502.05	581.08
Low Tension Industrial Services	561.86	519.81
LTIS I (0-19 kW)	519.48	419.96
LTIS II (>19 kW - 74 kW)	42.38	99.85
LT Electric Vehicle Charging Station	12.28	1.05
High Tension- General	1,132.56	999.83
HTS (General) I - 11 kV	669.48	575.27
HTS (General) II - 33 kV	332.06	244.24
HTS (General) III -132 kV	131.02	110.26
HTS (General) IV - 220 kV	-	70.07
HTS (General) V - 400 kV	-	-
HT Cold storage (11 kV)	-	-
HT-Industrial Services	124.93	82.56
HTIS (Industrial) – I (11 kV)	2.54	12.38
HTIS (Industrial) – II (33 kV)	3.54	20.33
HTIS (Industrial) – III (132 kV)	-	-
HTIS (Industrial) – IV (220 kV)	74.46	-
HTIS (Industrial) – V (400 kV)	-	-
HTIS (Oxygen Manufacturers)- 11 KV	0.42	0.92
HTIS (Oxygen Manufacturers)- 33 KV	-	48.93

Category of Consumers	Approved by Commission for FY 2024-25 (in ARR)	Actual for FY 2024-25
HTSS (33 kV/11 kV)	43.97	-
HTSS (220 kV/132 kV)	-	-
HT Electric Vehicle Charging Stations	184.25	-
Railway Traction Services	159.50	128.64
Nepal	314.22	196.49
SLDC Deviation Charges	-	188.07
Sugar Mills & Others	-	3.43
Solar Companies	-	0.82
Sale of Power to IEX through PTC	-	1,976.02
Sale of Power to IEX through BSPHCL	-	707.91
Total	16,935.05	19,865.71

3.2.5 The above comparison of energy sale in Table 6 clearly brings out the fact that, the retail sales (excluding SLDC deviation and surplus energy sales) has been 16,797.22 MU in FY 2024-25 against the approved retail sales of 16,935.05 MU.

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

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

The Petitioner hereby submits that for calculating the sales for un-metered categories for FY 2024-25, NBPDCCL has adopted the Norms of energy consumption for various un-metered categories for estimating energy sales as notified by BERC in its Tariff Order for FY 2017-18 dated 24th March 2017. The extract of the same is provided hereunder for ease of reference:

“The Hon’ble Commission has revised the Norms of energy consumption to be considered for various un-metered categories for estimating energy sales for FY 2017-18 are as given below:

Calculation for Unit Billed / HP for IAS-I Unmetered Consumer	
Category	Consumption
IAS-I	1485 units per kW per annum (i.e.166/HP month)
IAS-II	3620 units per kW per annum

SS	25 units per 100 watts per month
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3.2.8 Load mapping of IAS-I consumer Category:

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

Regarding compliance on this, the Petitioner has conducted load mapping division wise for IAS-I (Metered) and IAS-I (un-metered) and at various periods. Based on this, it has been observed that average connected load per consumer for such categories is within the permitted limit. The result of the same is provided in the table below:

Division	IAS-I (Un-metered)					
	As on 31-03-2025			As on 30-10-2025		
	No. of Consumer	Connected Load (in KW)	Average Load (in KW)	No. of Consumer	Connected Load (in KW)	Average Load (in KW)
Araria	290	446	1.54	1,582	2,453	1.55
Bagaha	581	879	1.51	2,833	4,657	1.64
Barauni	559	1925	3.44	962	2,439	2.54
Barsoi	375	1371	3.66	636	1,778	2.80
Begusarai	620	1545	2.49	1,308	2,792	2.13
Benipur	304	1177	3.87	429	1,385	3.23
Bettiah	3506	5558	1.59	6,010	9,321	1.55
Bahadurganj	525	1111	2.12	1,695	3,354	1.98
Chakia	784	1259	1.61	2,692	4,120	1.53
Chapra(E)	522	2464	4.72	1,724	4,245	2.46
Chapra(W)	203	621	3.06	997	1,887	1.89
Dalsingsarai	315	936	2.97	687	1,593	2.32
Darbhanga(R)	751	1536	2.05	1,297	2,527	1.95
Darbhanga(U)	-	-	-	-	-	-
Forbesganj	89	140	1.58	427	649	1.52
Gopalganj	295	477	1.62	600	956	1.59
Hajipur	187	320	1.71	491	816	1.66
Jainagar	48	70	1.46	1,447	2,117	1.46
Jhanjharpur	192	396	2.06	1,588	2,532	1.59
Katihar	583	1015	1.74	869	1,478	1.70
Khagaria	405	877	2.17	757	1,623	2.14
Kishanganj	405	811	2.00	1,044	1,801	1.72
Madhepura	170	254	1.49	786	1,167	1.49

IAS-I (Un-metered)						
Division	As on 31-03-2025			As on 30-10-2025		
	No. of Consumer	Connected Load (in KW)	Average Load (in KW)	No. of Consumer	Connected Load (in KW)	Average Load (in KW)
Madhubani	168	275	1.64	509	826	1.62
Maharajganj	226	474	2.10	927	1,566	1.69
Mahua	273	534	1.96	1,398	2,264	1.62
Mirganj	534	886	1.66	674	1,098	1.63
Motihari	1590	2436	1.53	3,400	5,149	1.51
Muz-(E)	1717	2640	1.54	2,626	4,047	1.54
Muz-(U1)	-	-	-	-	-	-
Muz-(U2)	727	1084	1.49	1,322	1,968	1.49
Muz-(W)	905	1373	1.52	1,710	2,601	1.52
Pupri	678	1165	1.72	1,231	2,042	1.66
Purnea-(E)	180	595	3.31	990	1,903	1.92
Purnea-(W)	67	141	2.11	804	1,432	1.78
Raghopur	24	37	1.52	535	806	1.51
Raxaul	1319	2104	1.59	3,407	5,260	1.54
Rosera	25	46	1.82	161	283	1.76
Saharsa	95	179	1.88	569	944	1.66
Samastipur	929	3210	3.46	1,353	4,001	2.96
Sheohar	80	134	1.67	142	247	1.74
Simri Bakhtiyarpur	6	16	2.61	468	817	1.75
Sitamarhi	1927	2854	1.48	2,649	3,923	1.48
Siwan	424	762	1.80	1,098	1,827	1.66
Supaul	132	211	1.60	240	374	1.56
Udakishanganj	403	820	2.03	1,098	2,267	2.06
TOTAL	24138	47164.56	1.95	58172	101337	1.74

IAS-I (Metered)						
Division	As on 31-03-2025			As on 30-10-2025		
	No. of Consumer	Connected Load (in KW)	Average Load (in KW)	No. of Consumer	Connected Load (in KW)	Average Load (in KW)
Araria	6189	10301	1.66	6,227	10,340	1.66
Bagaha	9611	19212	2.00	10,195	20,120	1.97
Barauni	4951	9043	1.83	5,183	9,479	1.83
Barsoi	12418	23339	1.88	14,152	26,395	1.87

	IAS-I (Metered)					
	As on 31-03-2025			As on 30-10-2025		
Division	No. of Consumer	Connected Load (in KW)	Average Load (in KW)	No. of Consumer	Connected Load (in KW)	Average Load (in KW)
Begusarai	6457	11684	1.81	6,617	12,035	1.82
Benipur	5375	10727	2.00	5,437	10,840	1.99
Bettiah	6201	10084	1.63	6,835	11,103	1.62
Bahadurganj	7333	16113	2.20	7,900	17,245	2.18
Chakia	8033	13388	1.67	8,608	14,285	1.66
Chapra(E)	9901	15090	1.52	11,023	16,829	1.53
Chapra(W)	7283	11703	1.61	7,964	12,793	1.61
Dalsingsarai	12564	22951	1.83	13,000	23,681	1.82
Darbhanga(R)	7223	13309	1.84	7,465	13,800	1.85
Darbhanga(U)	2	7	3.50	2	7	3.50
Forbesganj	4368	7376	1.69	4,466	7,516	1.68
Gopalganj	3038	5637	1.86	3,284	6,059	1.85
Hajipur	7832	14168	1.81	8,100	14,622	1.81
Jainagar	6187	9136	1.48	6,516	9,636	1.48
Jhanjharpur	5262	9597	1.82	5,503	9,957	1.81
Katihar	12548	22075	1.76	13,496	23,565	1.75
Khagaria	4825	17322	3.59	4,843	17,362	3.59
Kishanganj	4247	7563	1.78	4,269	7,539	1.77
Madhepura	9785	14770	1.51	9,954	15,097	1.52
Madhubani	3013	5352	1.78	3,246	5,819	1.79
Maharajganj	3191	5240	1.64	3,760	6,147	1.63
Mahua	14311	23858	1.67	15,239	25,361	1.66
Mirganj	5672	9370	1.65	6,207	10,171	1.64
Motihari	6776	10223	1.51	6,948	10,472	1.51
Muz-(E)	8557	13703	1.60	8,686	13,942	1.61
Muz-(U1)	11	22	2.03	11	22	2.03
Muz-(U2)	3810	6090	1.60	3,874	6,235	1.61
Muz-(W)	6414	10752	1.68	6,930	11,683	1.69
Pupri	7145	11344	1.59	7,832	12,414	1.59
Purnea-(E)	6557	13824	2.11	7,090	14,739	2.08
Purnea-(W)	10918	22403	2.05	12,380	24,955	2.02
Raghopur	12690	19036	1.50	13,450	20,170	1.50
Raxaul	7678	13034	1.70	7,890	13,359	1.69
Rosera	9991	19352	1.94	10,207	19,801	1.94
Saharsa	4114	8439	2.05	4,293	8,715	2.03

IAS-I (Metered)						
Division	As on 31-03-2025			As on 30-10-2025		
	No. of Consumer	Connected Load (in KW)	Average Load (in KW)	No. of Consumer	Connected Load (in KW)	Average Load (in KW)
Samastipur	13646	27296	2.00	14,180	28,378	2.00
Sheohar	3050	5000	1.64	3,057	5,018	1.64
Simri Bakhtiyarpur	5134	8282	1.61	5,410	8,753	1.62
Sitamarhi	4306	6496	1.51	4,513	6,811	1.51
Siwan	3673	6322	1.72	4,218	7,144	1.69
Supaul	9858	14942	1.52	10,501	15,888	1.51
Udakishanganj	3081	6858	2.23	3,340	7,410	2.22
TOTAL	315229	561833	1.78	334301	593712	1.78

The above table shows that the average connected load per consumer for IAS-I consumer category is within the permitted limit.

3.3 AT&C Loss

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

Particulars	FY 2024-25 (Approved)	FY 2024-25 (Actual)
AT&C Loss	16.00%	14.15%

3.3.2 The Petitioner hereby mentions that it had been able to bring down the AT&C losses as approved under RDSS scheme vis-à-vis actual for FY 25 by more than 11% in a span of 4 years (FY 2021-22 to FY 2024-25). It is worthwhile to mention that the Petitioner has reduced the AT&C loss to 14.15% vis-à-vis loss level of 16.00% as approved under RDSS scheme for FY 2024-25. This has been made possible through a multitude of initiatives on improving the network performance as well as on the services side to enhance billing and collection efficiency.

3.3.3 Further, since, most of the consumers connected to the network of the Petitioner are LT consumers, therefore, the LT network length is significantly higher for the Petitioner as compared to the HT network length. NBPDC serves ~1.34 crore consumers of which 88.26% belong to the domestic category.

3.3.4 The impact of the extended LT networks, especially in rural areas, directly leads to increase in losses on the low voltage network. Despite continuous multiple efforts, with the addition of such large number of consumers over the past few years, has led to a decreasing HT:LT network ratio,

However, despite these raging challenges, NBPDCCL is geared up to bring down the AT&C losses on regular basis.

3.4 Distribution Loss

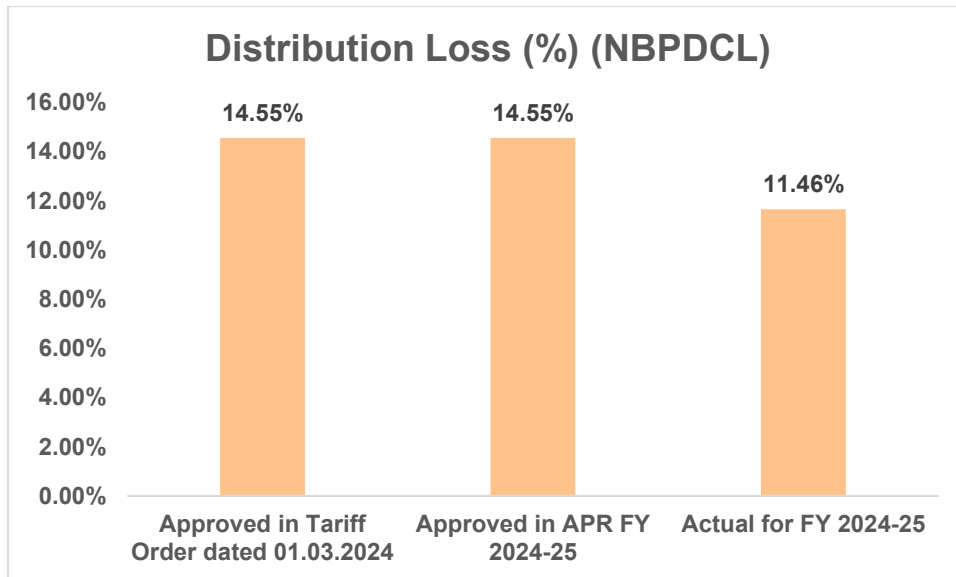
3.4.1 The Hon'ble Commission has approved the distribution loss of 14.55% in its Tariff Order for FY 2024-25 dated 01.03.2024. The same trajectory has been approved by the Hon'ble Commission's subsequent year's true-up, APR and ARR. The Hon'ble Commission may appreciate that the actual distribution losses for the Petitioner for FY 2024-25 is also lower than the loss trajectory approved by the Hon'ble Commission in APR for FY 2024-25. Based on the circle wise losses, the Petitioner has arrived at the Distribution loss of 11.46% (excluding UI) for FY 2024-25.

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

Table 7: Distribution Losses (in %)

Particulars	Approved in Tariff Order dated 01.03.2024	Approved in APR FY 2024-25	Actual for FY 2024-25
Distribution Loss	14.55%	14.55%	11.46%

3.4.3 In the backdrop of the above, the Hon'ble Commission is kindly requested to consider the actual distribution loss of 11.46% for FY 2024-25.



3.5 Collection Efficiency

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

Table 8: Collection Efficiency (in %)

Particulars	Approved in ARR of FY 2024-25	Approved in APR FY 2024-25	Actual for FY 2024-25
Collection Efficiency	98.30%	98.30%	96.96%

3.5.2 The Hon'ble Commission had approved the collection efficiency of 98.30% in the ARR for FY 2024-25 as per the RDSS scheme. However, the per capita income of Bihar, especially for the domestic consumer is very low which restricts their paying capacity, and this has proven to be a challenge to recover the billed amount despite taking various measures for timely billing and easy payment of the bill. Moreover, it is worthwhile to mention that the Petitioner has not formulate any provisioning of bad debt.

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

3.5.4 Further, the Petitioner has time and again informed the Hon'ble Commission about various initiatives taken for improvement in Collection efficiency through Quarterly Directives. Therefore, the Hon'ble Commission is kindly requested to consider the actual collection efficiency of 96.96% for FY 2024-25.

3.6 Calculation of AT&C Loss

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

Table 9: Computation of AT&C loss (excluding Nepal)

Particulars	Approved in ARR of FY 2024-25	Approved in APR FY 2024-25	Actual for FY 2024-25
AT&C Loss	16.00%	16.00%	14.15%

3.6.2 Further, as per the directions of the Hon'ble Commission, AT&C losses as per Formula and Methodology specified by Regulation 18.5 of BERC Multi Year Tariff Regulation, 2021, and also specified in Note-51 of Audited Annual Accounts for FY 2024-25 is as follows:

	Parameter (FY 2024-25)	Unit	Unit	NBPDCL
A	Gross Energy Purchased at State Periphery	MU		23,344.24
A1	Energy traded / Inter state sales	MU		3,068.49
B	Transmission Loss	MU		1,303.87
C	Net Energy at Distribution Periphery	MU	A-B	18,971.88
D	Distribution Loss	MU	C-E	2,174.66
E	Energy Sold	MU		16,797.22
F	Revenue actually realized from sale of power without subsidy	Rs. Crore		7,313.69
G	Tariff Subsidy actually received	Rs. Crore		7,395.15
H	Net Revenue from sale of energy on subsidy received basis	Rs. Crore	F+G	14,708.83
I	Tariff Subsidy booked	Rs. Crore		7,457.42

	Parameter (FY 2024-25)	Unit	Unit	NBPDCL
J	Revenue from sale of energy on subsidy booked basis	Rs. Crore	F+I	14,771.11
K	Opening Debtors for Sale of Energy	Rs. Crore		4,677.06
L	Closing Debtors for Sale of Energy	Rs. Crore		5,124.10
M	Any amount written off during the year directly from "L" above	Rs. Crore		-
N	Adjusted closing Debtors for Sale of Energy	Rs. Crore	L+M	5,124.10
O	Collection Efficiency	%	$[H+K-N]*100/J$	96.96%
P	Units Realized	MU	$E*O/100$	16,286.58
Q	Units Un-Realized	MU	C-P	2,685.30
R	AT&C Loss	%	Q*100/C	14.15%

3.6.3 The Hon'ble Commission is therefore requested to approve the AT&C loss of 14.15% for FY 2024-25.

3.7 Transmission losses

3.7.1 **Intra-State Transmission Loss:** It is submitted that the Petitioner has taken the State transmission loss as per actuals i.e., 578.06 MU from the audited accounts for FY 2024-25 and accordingly requests the Hon'ble Commission to approve the same.

3.7.2 **Inter-State Transmission Loss:** It is submitted that the Petitioner has taken the Central Transmission loss as per actuals i.e., 725.81 MU from the audited accounts for FY 2024-25 and accordingly requests the Hon'ble Commission to approve the same.

3.8 Power purchase

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

3.8.2 Power is procured by the Power Management Cell (PMC) of BSP(H)CL, and this is allocated between the two DISCOMs, NBPDCL and SBPDCL, in the Energy Sharing Ratio based on the demand growth requirement and consequent power supply requirement.

3.8.3 **Long term power purchase:** The power purchase for existing sources has primarily been NTPC, NHPC and the same has been considered based on the actual quantum with adjustments to

capture overall power purchase cost in a reasonable manner. Other sources of power include power procured from State Generating companies (RE and Non-RE Sources) and IPPs.

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

3.8.5 Renewable Power Purchase Obligation: It is submitted that the Hon'ble Commission has notified the BERC (Renewable Purchase Obligation, its Compliance and REC Framework Implementation) Regulations, 2010 and BERC (Terms and Conditions for Tariff Determination from Solar Energy Sources) Regulations, 2010. Further Hon'ble Commission initiated a Suo-Motu proceedings no. 42/2016 dated 24.11.2016 to bring in 2nd amendment in the BERC (Renewable Purchase Obligation, its Compliance and REC Framework Implementation) Regulations, 2010 dated 29.03.2017 to incorporate the various new/amended provisions specified in the revised Tariff Policy, 2016 notified by the Ministry of Power Govt. of India vide gazette notification dated 28.01.2016. The Commission has also come up with its 3rd amendment in due course BERC (Renewable Purchase Obligation, its Compliance and REC Framework Implementation) Regulations, 2010. Further, Ministry of Power, Govt. of India, through its order no. 09/13/2021-RCM dated 22.07.2023 specified separate Wind RPO, HPO and other RPO within the overall RPO target for the FY 2022-23 to FY 2029-30. Subsequently, BERC has adopted the RPO target as specified by the MoP for the year FY 2022-23 to FY 2029-30. Further Hon'ble Commission through a Suo-Motu proceedings brought in 4th amendment in the BERC (Renewable Purchase Obligation, its Compliance and REC Framework Implementation) Regulations, 2010. Minimum quantum of electricity to be procured from Renewable Sources by Obligated Entity as percentage of total consumption is provided in table below.

Table 10: Renewable Purchase Obligation (%)

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

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

Table 11: RPO met for FY 2024-25 (in MU)

Sl no	Particulars	Units	FY 2024-25
1	Energy Sale(excluding inter-state sales)	MU	16,793.00
2	RPO Targets (%)	%	29.91%
3	Wind RPO (%)	%	2.46%
4	HPO (%)	%	1.08%
5	Other RPO (%)	%	26.37%
6	RPO Targets (MU)	MU	5,022.79
7	Wind RPO	MU	413.11
8	HPO RPO	MU	181.36
9	Other RPO	MU	4,428.31
10	Renewable Power Purchased		
11	Wind RE purchased from the plants commissioned till 31-03-2022	MU	762.71
12	a)93% of 11		709.32
13	b)7% of 11		53.39
14	Wind RE purchased from the plants commissioned after 31-03-2022	MU	132.52
15	Other RE Power (16+17+18+19+20+21+22(g)+22(h))		2,371.76
16	a) Solar		1329.77
17	b)Sugar Mill & Biomass		40.07
18	c)BSHPC		15.17
19	d) Hydro		779.85
20	e) Green Power from Exchange		42.642
21	f) Captive Consumption Solar	MU	58.94
22	g) Captive Consumption Non Solar BERDA	MU	105.319
22	h) net metering generation	MU	
23	RPO Compliance		
24	HPO RPO Compliance(from 12 above)	MU	181.36
25	Left over Wind RE purchased from the 93% of plants commissioned till 31-03-2022 after adjusting HPO targets(12-24)	MU	527.96
26	Wind RPO Compliance (25+14)	MU	660.48
27	Other RPO Compliance: (13+15)	MU	2,425.15
28	RPO Shortfall (MU)	MU	
29	Wind RPO shortfall/ (surplus) (7-27)	MU	(247.37)
30	HPO shortfall/ (surplus) (8-24)	MU	0.00
31	Other RPO shortfall/ (surplus) (9-29)	MU	2,003.17
32	Shortfall after adjustment of wind surplus		1,755.80
33	RPO Target Achieved (%)**	MU	
34	Wind RPO	%	100%
35	HPO	%	100%

Sl no	Particulars	Units	FY 2024-25
36	Other RPO	%	60%

3.8.7 The Petitioner hereby submits that Wind RPO and HPO target altogether is tune to 594.7 MU in FY 2024-25. However, Petitioner has purchased total of 1369.80 MU under these heads. Therefore, Petitioner hereby submits that it has achieved the RPO targets in combination of Wind RPO and HPO altogether.

3.8.8 Surplus MU procured from wind RPO i.e. 247.37 MU is considered in other RPO target head as commission has considered to shortfall of any target may be offset by surplus of any target except DRE as per REC framework 2025. Based on this framework, It is requested to consider the pray of petitioner to compensate the surplus wind RPO quantum under other RPO target.

3.9 Actual Power Purchase quantum

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

Table 12: Actual Power Purchased (MU) in FY 2024-25

Sr. No	Particulars	NBPDC Share (MW)	NBPDC Net
			Unit Purchased (MUs)
I	Stations with injection at CTU		
1	FSTPP I & II	45.91	582.33
2	FSTPP III	36.48	209.10
3	KHSTPP I	23.49	126.41
4	KHSTPP II	29.03	188.68
5	Barh Stage I	524.03	1858.72
6	Barh Stage II	517.90	3321.65
7	Nabinagar (BRBCL)	45.60	231.12
8	Talcher Stage I	188.84	1169.80
9	NPGCL	732.11	4812.59
10	Darlipali STPS	147.48	1026.42
11	North Karanpura	406.04	1795.38

Sr. No	Particulars	NBPDC Share (MW)	NBPDC Net
			Unit Purchased (MUs)
12	KBUNL Stage II	124.05	776.08
13	korba	0.00	
14	Chuka	42.46	162.87
15	Rangit	10.50	54.35
16	Tala	118.61	94.07
17	Teesta	48.80	0.00
18	Mangdechu	129.74	468.56
19	Kurichu	1.55	0.00
20	NEA (Hydro)	95.30	38.61
	Total	3267.91	16916.75
II	Stations with injection at STU		
	BSPHC	24.76	15.17
	BTPS Stage II	228.00	1510.79
	Total	252.76	1525.96
III	IPPs		
1	GMR	118.56	907.94
2	JITPL	103.97	790.18
	Total	222.53	1698.12
IV	Renewables		
1	SECI (Vivid Solaire Energy Pvt. Ltd.)	22.89	70.45
2	SECI Green Infra	45.60	117.11
3	Morjar Windfarm	22.57	55.36
4	Wind ISTS Scheme Tranche II (SECI) (Orange)	45.60	123.17

Sr. No	Particulars	NBPDCCL Share (MW)	NBPDCCL Net
			Unit Purchased (MUs)
5	PTC (Ostro Kutch Wind Private Limited)	22.80	66.32
6	PTC (Green Infra Renewable Energy Limited)	22.80	65.92
7	PTC (Mytrah Vayu Sabarmati Private Limited)	22.80	58.27
8	Alfanar	22.80	61.34
9	Ostro Kannad	90.97	277.67
10	M/s Glatt Solutions Pvt. Ltd, Kolkata.	1.37	2.35
11	SECI (Focal)	4.56	8.39
12	SB Energy Six Pvt. Ltd. (NTPC)	136.80	325.66
13	M/s Response renewable Energy Ltd, Kolkata.	4.56	8.03
14	Alfa Infraprop Pvt. Ltd.	9.12	15.10
15	SECI Phase-III (Renew Sunwaves)	136.80	325.93
16	GRT Jewellers (SECI-V)	68.40	139.91
17	M/s Avantika Contractors Ltd., Hyderabad	2.28	3.16
18	Welspun Renewables Project - I	6.84	6.97
19	Welspun Renewables Project – II	6.84	10.27
20	Welspun Renewables Project – III	4.56	10.47
21	Udipta Energy & Equipment Pvt. Ltd.	2.28	3.19
22	M/s Sunmark Energy Projects Limited (Formerly MBCEL)	4.56	7.18
23	Acme Cleantech Project (Magadh)	4.56	7.16
24	Acme Cleantech Project (Nalanda)	6.84	10.20
25	Azure Power India Pvt. Ltd.	4.56	3.18
26	Avada Power Eris Pvt Ltd	0.96	1.00
27	Adani Green	150.48	170.45
28	Avaada Clean Sustainable Energy Pvt Ltd	22.80	41.56
29	Acme Falodi	114.00	69.10
30	Acme Raiser	114.00	102.01

Sr. No	Particulars	NBPDCCL Share (MW)	NBPDCCL Net Unit Purchased (MUs)
31	Acme Daulpur	68.40	58.48
32	Tirupati Sugar	2.74	6.56
33	Hari Nagar Sugar Mills, Hari Nagar, West Champaran	6.61	15.49
34	Hasanpur Sugar Mill, Dalsinghsarai	4.56	7.25
35	Bharat Sugar Mill	0.46	0.10
36	Bihar Distillers & Bottlers Pvt Ltd	4.29	10.67
	Total	1213.05	2265.45
V	Others		
1	Tata Power		272.14
2	PTC Short		373.70
3	Aravali		
4	Meja Urja Nigam Ltd		
5	NHPC Short		
6	NTPC Short		
7	NPCIL		
8	Satluj Jal		
9	THDC India Ltd		
10	UI DSM		-135.45
11	NEA		0.01
12	UPPCL		1.36
13	Prior Period		
14	Power Exchange		426.19
	Total		937.94
	Net Purchase	4956.25	23344.24

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

3.10 Energy Balance

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

Table 13: Energy balance (MU) in FY 2024-25

Sr No	Particulars	Unit	Actual
			FY 2024-25
A	Energy Requirement		
1	Energy sales (retail sales only incl. Nepal)	MU	16993.71
2	Less: Inter-state sales (Nepal)	MU	196.49
3	Energy sales excluding Inter-state sales	MU	16797.22
4	Distribution Loss	%	11.46%
5	Add: Distribution Loss	MU	2174.11
6	Total energy required at Distribution periphery	MU	18971.33
7	Add: Inter-state sales	MU	196.49
8	Total energy required at Distribution periphery (incl. inter-state sales)	MU	19167.83
9	State Transmission Loss	%	2.93%
10	Add: State Transmission Loss	MU	578.06
11	Total energy required at State Transmission Periphery	MU	19745.89
12	Losses in Regional Transmission system (CTU loss)	%	3.55%
13	Losses in Regional Transmission system (CTU loss)	MU	725.81
14	Total Energy Requirement at ex-bus	MU	20471.70
15	Total energy Purchased (incl. surplus power)	MU	23344.24
C	Energy Surplus/ (Deficit) at State Periphery	MU	2872.54
16	Surplus energy sale	MU	2,683.93
17	UI at state level / SLDC deviation	MU	188.07
18	Net Energy Surplus/ (Deficit)	MU	0

3.10.2 As shown above, the Petitioner has 2683.93 MU of surplus which is also shown in the audited accounts as Sale of Power to exchange and remaining are part of UI. The corresponding revenue

of this surplus power is Rs 824.14 Cr as per the audited accounts that has been deducted from the net ARR. The Petitioner requests the Hon'ble Commission to approve the energy balance based on actual calculations for FY2024-25.

3.11 Power Purchase Cost

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

3.11.2 The Petitioner also likes to highlight that, in the FY 2024-25, the Petitioner has suffered DSM of 135.45 MU which has resulted into a DSM charge of Rs. 50.31 Crore. The Deviation (inc. Additional Deviation) Charges are specified under CERC DSM and are not penal in nature. This is quite evident from the CERC (Deviation Settlement Mechanism and Related Matters) Regulations, 2024 (CERC DSM Regulations) that defines the deviation as a commercial settlement mechanism for settlement of energy/power that is drawn/injected in deviation of the schedule with an overall objective of maintaining the grid discipline and security. This is clear from the Preamble mentioned in Regulation of the CERC DSM Regulations which is reproduced below: -

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

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

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

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

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

“14. True-up and Annual Performance Review

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

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

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

.....

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

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

Detail of deviation charges paid by NBPDCCL is as follows:

NBPDCCL					
	Over drawal		Under drawal		
Deviation Range	Deviation Volume (MU)	Amount Payable (Cr)	Deviation Volume (MU)	Amount Payable (Cr)	Amount Receivable (Cr)
0-10%	190.44	135.33	280.98	0.13	82.59
10-15%	4.49	3.70	34.95	0.02	4.77
>15%	1.12	0.73	15.56	0.02	1.07

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

(Railway) is 188.07 MU which includes the deviation greater than >10% done by railway which nullifies the commercial impact on discoms.

3.11.8 Further, the Hon'ble Commission may kindly appreciate that the power requirement of Bihar has increased significantly over the years. As in FY 2020-21, the Energy requirement was 34205 MU while in FY 2024-25 the energy requirement rose to 50255 MU (*actual purchase*). So, to cater such a huge power requirement the power system of Bihar has evolved gradually over the time. As such, it is a daunting task to comply with the Grid discipline structured by the Central Commission about the DSM and additional DSM at the same time meeting the huge requirement of the State.

3.11.9 Therefore, in view of the foregoing, the Hon'ble Commission is prayed to allow the complete deviation charges (including additional deviation charges) actually incurred and booked in the audited books of accounts of the Petitioner. The deviation/ additional deviation charges are uncontrollable in nature to the DISCOMs and the disallowance of the same is against the CERC DSM Regulations and the BERC MYT Distribution Regulations.

3.11.10 The Petitioner thus requests the Hon'ble Commission to pass on the complete unit and cost pertaining to DSM in the trued-up ARR of FY 2024-25 .

3.11.11 In line with the above, the Petitioner presents its power purchase cost for FY 2024-25 based on audited annual accounts, for the kind consideration of the Hon'ble Commission.

Table 14: Actual Power Purchased in FY 2024-25

FY 2024-25											
Sr. No	Particulars	NBPDC Share (MW)	NBPDC Net Unit Purchased (MUs)	NBPDC Total Cost for FY 2024-25 (Rs Crores)				NBPDC Total Cost for FY 2024-25 (Rs./ kWh)			
				Fixed Charges	Energy Charges	Misc. Charges	Total	Fixed Charges	Energy Charges	Misc. Charges	Total
I	Stations with injection at CTU										
	FSTPP I & II	45.91	582.33	98.56	202.72	(13.26)	288.02	1.69	3.48	(0.23)	4.95
	FSTPP III	36.48	209.10	45.67	69.78	(7.52)	107.93	2.18	3.34	(0.36)	5.16
	KHSTPP I	23.49	126.41	16.42	35.99	15.46	67.86	1.30	2.85	1.22	5.37
	KHSTPP II	29.03	188.68	17.53	50.32	(0.45)	67.40	0.93	2.67	(0.02)	3.57
	Barh Stage I	524.03	1858.72	550.29	548.02	(4.70)	1,093.61	2.96	2.95	(0.03)	5.88
	Barh Stage II	517.90	3321.65	705.37	958.40	(12.13)	1,651.64	2.12	2.89	(0.04)	4.97
	Nabinagar (BRBCL)	45.60	231.12	65.39	69.90	0.47	135.76	2.83	3.02	0.02	5.87
	Talcher Stage I	188.84	1169.80	114.76	204.47	(1.12)	318.11	0.98	1.75	(0.01)	2.72
	NPGCL	732.11	4812.59	1,097.94	1,348.90	(11.68)	2,435.16	2.28	2.80	(0.02)	5.06
	Dartipali STPS	147.48	1026.42	176.91	123.68	7.22	307.80	1.72	1.20	0.07	3.00
	North Karanpura	406.04	1795.38	381.12	314.62	(12.28)	683.46	2.12	1.75	(0.07)	3.81
	KBUNL Stage II	124.05	776.08	235.31	207.64	(3.64)	439.31	3.03	2.68	(0.05)	5.66
	korba	0.00					0.04				

FY 2024-25											
Sr. No	Particulars	NBPDC Share (MW)	NBPDC Net Unit Purchased (MU)	NBPDC Total Cost for FY 2024-25 (Rs Crores)				NBPDC Total Cost for FY 2024-25 (Rs./ kWh)			
				Fixed Charges	Energy Charges	Misc. Charges	Total	Fixed Charges	Energy Charges	Misc. Charges	Total
	Chuka	42.46	162.87	-	49.51	-	49.51	-	3.04	-	3.04
	Rangit	10.50	54.35	11.38	10.94	0.55	22.87	2.09	2.01	0.10	4.21
	Tala	118.61	94.07	-	21.35	-	21.35	-	2.27	-	2.27
	Teesta	48.80	0.00	-	-	0.04	0.04				
	Mangdechu	129.74	468.56	-	210.14	-	210.14	-	4.48	-	4.485
	Kurichu	1.55	0.00	-	-	0.47	0.47				
	NEA (Hydro)	95.30	38.61		21.24		21.24	-	5.50	-	
	Total	3267.91	16916.75				(0.00)				
II	Stations with injection at STU										
	BSPHC	24.76	15.17		3.78		3.78	-	2.49	-	2.49
	BTPS Stage II	228.00	1510.79	299.71	400.83	(1.24)	699.30	1.98	2.65	(0.01)	4.63
	Total	252.76	1525.96								
III	IPPs			-	-	-	-				
1	GMR	118.56	907.94	154.67	112.57	61.41	328.65	1.70	1.24	0.68	3.62
2	JITPL	103.97	790.18	230.58	88.42	(48.73)	270.28	2.92	1.12	(0.62)	3.42
	Total	222.53	1698.12								
		0.00									
IV	Renewables	0.00									
1	SECI (Vivid Solaire Energy Pvt. Ltd.)	22.89	70.45		17.75		17.75	-	2.52	-	2.52

FY 2024-25											
Sr. No	Particulars	NBPDC Share (MW)	NBPDC Net Unit Purchased (MU)	NBPDC Total Cost for FY 2024-25 (Rs Crores)				NBPDC Total Cost for FY 2024-25 (Rs./ kWh)			
				Fixed Charges	Energy Charges	Misc. Charges	Total	Fixed Charges	Energy Charges	Misc. Charges	Total
2	SECI Green Infra	45.60	117.11	-	29.40	-	29.40	-	2.51	-	2.51
3	Morjar Windfarm	22.57	55.36	-	16.00	-	16.00	-	2.89	-	2.89
4	Wind ISTS Scheme Tranche II (SECI) (Orange)	45.60	123.17	-	33.38	-	33.38	-	2.71	-	2.71
5	PTC (Ostro Kutch Wind Private Limited)	22.80	66.32	-	23.41	-	23.41	-	3.53	-	3.53
6	PTC (Green Infra Renewable Energy Limited)	22.80	65.92	-	23.27	-	23.27	-	3.53	-	3.53
7	PTC (Mytrah Vayu Sabarmati Private Limited)	22.80	58.27	-	20.57	-	20.57	-	3.53	-	3.53
8	Alfanar	22.80	61.34	-	15.46	-	15.46	-	2.52	-	2.52
9	Ostro Kannad	90.97	277.67	-	80.25	-	80.25	-	2.89	-	2.89
10	M/s Glatt Solutions Pvt. Ltd, Kolkata.	1.37	2.35	-	1.65	-	1.65	-	7.02	-	7.02
11	SECI (Focal)	4.56	8.39	-	4.96	-	4.96	-	5.91	-	5.91
12	SB Energy Six Pvt. Ltd. (NTPC)	136.80	325.66	-	86.95	-	86.95	-	2.67	-	2.67
13	M/s Response renewable Energy Ltd, Kolkata.	4.56	8.03	-	5.64	-	5.64	-	7.02	-	7.02
14	Alfa Infraprop Pvt. Ltd.	9.12	15.10	-	11.89	-	11.89	-	7.87	-	7.87
15	SECI Phase-III (Renew Sunwaves)	136.80	325.93	-	85.39	-	85.39	-	2.62	-	2.62
16	GRT Jewellers (SECI-V)	68.40	139.91	-	36.38	-	36.38	-	2.60	-	2.60
17	M/s Avantika Contractors Ltd., Hyderabad	2.28	3.16	-	2.43	-	2.43	-	7.69	-	7.69
18	Welspun Renewables Project - I	6.84	6.97	-	6.06	-	6.06	-	8.70	-	8.70
19	Welspun Renewables Project - II	6.84	10.27	-	8.87	-	8.87	-	8.64	-	8.64
20	Welspun Renewables Project - III	4.56	10.47	-	8.96	-	8.96	-	8.56	-	8.56
	Udipta Energy & Equipment Pvt. Ltd.	2.28	3.19	-		-		-		-	

FY 2024-25											
Sr. No	Particulars	NBPDC Share (MW)	NBPDC Net Unit Purchased (MU)	NBPDC Total Cost for FY 2024-25 (Rs Crores)				NBPDC Total Cost for FY 2024-25 (Rs./ kWh)			
				Fixed Charges	Energy Charges	Misc. Charges	Total	Fixed Charges	Energy Charges	Misc. Charges	Total
21					2.55		2.55	-	7.98	-	7.98
22	M/s Sunmark Energy Projects Limited (Formerly MBCEL)	4.56	7.18		5.04		5.04	-	7.02	-	7.02
23	Acme Cleantech Project (Magadh)	4.56	7.16		6.25		6.25	-	8.73	-	8.73
24	Acme Cleantech Project (Nalanda)	6.84	10.20		8.91		8.91	-	8.73	-	8.73
25	Azure Power India Pvt. Ltd.	4.56	3.18		2.67		2.67	-	8.39	-	8.39
26	Avada Power Eris Pvt Ltd	0.96	1.00		0.42		0.42	-	4.15	-	4.15
27	Adani Green	150.48	170.45		46.36		46.36	-	2.72	-	2.72
28	Avaada Clean Sustainable Energy Pvt Ltd	22.80	41.56		12.93		12.93	-	3.11	-	3.11
29	Acme Falodi	114.00	69.10	-	15.81	-	15.81	-	2.29	-	2.29
30	Acme Raiser	114.00	102.01	-	24.24	-	24.24	-	2.38	-	2.38
31	Acme Daulpur	68.40	58.48	-	13.51	-	13.51	-	2.31	-	2.31
32	Tirupati Sugar	2.74	6.56		4.86		4.86	-	7.40	-	7.40
33	Hari Nagar Sugar Mills, Hari Nagar, West Champaran	6.61	15.49		9.45		9.45	-	6.10	-	6.10
34	Hasanpur Sugar Mill, Dalsinghsarai	4.56	7.25		5.24		5.24	-	7.23	-	7.23
35	Bharat Sugar Mill	0.46	0.10		0.05		0.05	-	4.84	-	4.84
36	Bihar Distillers & Bottlers Pvt Ltd	4.29	10.67		7.90		7.90	-	7.40	-	7.40
	Total	1213.05	2265.45								
V	Others										
1	Tata Power		272.14		216.37		216.37	-	7.95	-	7.95
	PTC Short		373.70								

FY 2024-25											
Sr. No	Particulars	NBPDC Share (MW)	NBPDC Net Unit Purchased (MU)	NBPDC Total Cost for FY 2024-25 (Rs Crores)				NBPDC Total Cost for FY 2024-25 (Rs./ kWh)			
				Fixed Charges	Energy Charges	Misc. Charges	Total	Fixed Charges	Energy Charges	Misc. Charges	Total
2					295.29		295.29	-	7.90	-	7.90
3	Aravali				(0.00)		(0.00)				
4	Meja Urja Nigam Ltd				0.02		0.02				
5	NHPC Short				0.19		0.19				
6	NTPC Short			-	0.16	-	0.16				
7	NPCIL				0.01		0.01				
8	Satluj Jal				0.03		0.03				
9	THDC India Ltd				0.00		0.00				
10	UI DSM		-135.45		50.31		50.31				
11	NEA		0.01		0.01		0.01				
12	UPPCL		1.36		1.27		1.27				
13	Prior Period			120.92			120.92				
14	Power Exchange		426.19		310.23		310.23	7.28			
	Total		937.94								
	Net Purchase	4956.25	23344.24								-
VI	Transmission and Other Charges										-
	SLDC			8.54			8.54				-
	BGCL			186.36			186.36				-
	BSPTCL			775.97			775.97				-

FY 2024-25											
Sr. No	Particulars	NBPDCI Share (MW)	NBPDCI Net Unit Purchased (MU)	NBPDCI Total Cost for FY 2024-25 (Rs Crores)				NBPDCI Total Cost for FY 2024-25 (Rs./ kWh)			
				Fixed Charges	Energy Charges	Misc. Charges	Total	Fixed Charges	Energy Charges	Misc. Charges	Total
	POSOCO			3.86			3.86				-
	PGCIL			7,502.13			750.21				-
	TGNA			70.70			70.70				-
	Total						1,795.63				-
VII	Total						12,698.99				5.44

3.11.12 The power purchase cost is INR 12698.99 Crores including the transmission charges of INR 1795.63 Cr. Accordingly, the Petitioner requests the Hon'ble Commission to approve an amount of INR 12698.99 Crores for the FY 2024-25 based on actuals.

3.12 Transmission charges

3.12.1 Interstate Transmission charges

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

3.12.1.2 Further, the Petitioner also incurs POSOCO charges.

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

Table 15: PGCIL and POSCO charges

Source	Total (in INR Crore)
POWERGRID	750.21
POSO CO Charges	3.86
T-GNA	70.70

3.12.2 Intrastate Transmission charges

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

Table 16: State transmission charges

Source	Total (in INR Crore)
SLDC Charges	8.54
BGCL Charges	186.36
BSPTCL Charges	775.97

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

3.13 Power purchase corresponding to the Distribution losses less than that approved by the Commission

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

to ensure that the loss due to addition of the new consumers should also not exceed the existing level. Even in such a situation, the Petitioner was able to reduce the actual distribution loss level to 11.46 %.

3.13.2 In compliance to the Hon'ble Commission's directive to increase supply hours, the Petitioner has increased the hours of supply in both rural and urban areas. Currently, the utility is providing more than 22-23 hours per day to its rural consumers and around 23-24 hours per day to its urban consumers. The Petitioner is continuously doing efforts to reduce the loss levels by introducing spot billing, door-to-door revenue collection, installation of smart meters in prepaid mode, introducing various payment channels etc.

3.13.3 In view of the efforts made by the utility to reduce the losses with increased supply hours and growth in domestic consumers, the Commission is hereby requested to adopt the actual distribution loss of 11.46% for FY 2024-25 for calculation of allowance of actual power purchase cost due to actual distribution loss less than that of the approved.

3.13.4 The Petitioner further submits that, in previous years, the methodology adopted by the Hon'ble Commission for arriving at surplus is based on very idealistic situation where it is assumed that entire energy purchased less normative loss in a year is billed to consumers in that particular year and difference of the two is termed as surplus energy on account of higher loss than approved one. This assumption is against the pragmatic scenario where some portion of the difference so arrived (energy purchased minus normative loss minus energy billed to consumers) is absorbed in network and some portion is consumed by the consumers to be billed in subsequent year.

3.13.5 However, the Petitioner in compliance to the BERC MYT Distribution Regulations, 2021, has shown the surplus energy on account of power purchase corresponding to the Distribution losses less than that approved by the Hon'ble Commission. The Petitioner has considered the average power purchase rate (APPC) (excluding transmission cost) of FY 2024-25-2 to arrive at the lesser power purchase cost on account of the Distribution losses less than that approved by the Hon'ble Commission. The Table below provides Summary of the Power purchase corresponding to the Distribution losses less than that approved by the Commission.

Table 17: Power purchase corresponding to the Distribution losses less than that approved by the Commission (Rs. Crore)

Sr No	Particulars (NBPDCCL)	Unit	@ BERC approved DL (14.55%)	@Actual DL (11.46%)
			FY 2024-25	FY 2024-25
A	Energy Requirement			
1	Energy sales (retail sales only incl. Nepal)	MU	16993.71	16993.71
2	Less: Inter-State Sales (Nepal)	MU	196.49	196.49
3	Energy sales (exc. interstate Sales)	MU	16797.22	16797.22

Sr No	Particulars (NBPDC)	Unit	@ BERC approved DL (14.55%)	@Actual DL (11.46%)
4	Distribution Loss%	%	14.55%	11.46%
5	Add: Distribution Loss	MU	2860.15	2174.11
6	Energy required at Distribution periphery	MU	19657.37	18971.33
7	Add: interstate sales		196.49	196.49
8	Total energy required at Distribution periphery	MU	19853.86	19167.83
	Additional / (Lesser) Energy Required	MU		-686.03
	APPC	Rs/kWh		5.44
	Additional / (Lesser) PP Cost @APPC	Rs. Cr		-373.19

3.13.6 As above, the lesser I power purchase requirement for meeting the actual Energy requirement at actual Distribution losses less than the approved Distribution losses is Rs 373.19 Cr. As per the BERC MYT Distribution Regulations, 2021 in case of controllable factors, losses are to be absorbed by the licensee in the ratio of 2/3 while any gains will be absorbed by the licensee in the proportion of 1/3. So, 1/3rd of the total gain on lesser power purchase cost of Rs 373.19 Cr is to be absorbed by the licensee which comes to be Rs 124.4 Cr and rest will be passed on to the consumers (To be subtracted from ARR).

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

Table 18: Gains/(Loss) on account of controllable and uncontrollable factors for Power Purchase for FY 2024-25 (Rs. Crore)

Particulars	Gains / (Loss)	Gains on account of controllable factors to be passed on to consumers (subtract from ARR)	Loss on account of controllable factors to be absorbed by licensee (subtract from ARR)
Power purchase cost due to lower distribution loss against the approved distribution loss	373.19	248.8	-

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

3.14 Capital Investment Plan, Capitalization and Funding

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

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

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

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

- 3.14.2** During the Tariff Petition filed by the Petitioner for Truing up of FY 2020-21, APR of FY 2021-22 and ARR of FY 2022-23, the Petitioner didn't submit any projections for the control period 2022-23 to 2024-25 as the said projections for the control period to be submitted post approval under the Revamped Distribution Sector Scheme (RDSS) by the Monitoring Committee as it was to form the core of total plan for creation of infrastructure both for AT&C loss reduction and supplying quality, reliable 24×7 power to the consumers.
- 3.14.3** Therefore, a separate CAPEX Petition was filed by the Petitioner (Case No. 26/2022- NBPDC and 27/2022- SBPDCL) for approval of schemes- Reconductoring, Mukhyamantri Krishi Vidyut Sambandh Yojana (MKVYS), Smart Metering, and RDSS. The CAPEX petition formed the basis for approval of capex and capitalization for the Tariff Petition filed by the Petitioner on 15th November 2022 for Truing up of FY 2021-22, APR of 2022-23 and ARR of FY 2023-24.
- 3.14.4** The Hon'ble Commission vide Order dt. April 28, 2023, in Case No. 26/2022 and 27/2022 has pronounced the final Order in the matter of approval of Capital Expenditure and Capitalization Plan for the MYT Control Period FY 2022-23 to FY 2024-25 which granted in-principal approval for implementation of the CAPEX Plan as per the cost estimate, investment schedule and time schedule. Therefore, the Hon'ble Commission allowed the impact of the CAPEX to be filed during the True-Up of FY 2022-23 to FY 2024-25. Furthermore, the Hon'ble Commission in its order dated 23rd March 2023 for True up for FY 2021-22, APR for FY 2022-23, ARR for FY 2023-24 had approved CPAEX and Capitalization for FY 2023 -24.
- 3.14.5** As per the Regulatory framework, the Petitioner has filed the Petition for Truing up of FY 2023-24, APR of FY 2024-25 and MYT for FY 2025-26 to FY 2027-28 by November 15, 2024, wherein the impact of actual CAPEX incurred in FY 2023-24 was considered.
- 3.14.6** Furthermore, a separate CAPEX Petition was filed by the Petitioner (Case No. 48 of 2025) for approval of schemes- Reconductoring, Mukhyamantri Krishi Vidyut Sambandh Yojana (MKVYS), Smart Metering, and RDSS. The CAPEX petition formed the basis for approval of capex and capitalization for the Tariff Petition filed by the Petitioner on 15th November 2025 for Truing up of FY 2024-25, APR of 2025-26 and ARR of FY 2026-27. The Said Case is Pending before Hon'ble Commission & without prejudice to the case, Petitioner has considered the same.

3.14.7 Accordingly, as per the directions of the Hon'ble Commission the Petitioner has filed the True-Up of Capitalization made in FY 2024-25. The Commission is requested to kindly consider the submission of the Petitioner and allow capitalization as shown by the Petitioner.

3.14.8 During the year, Petitioner has capitalized INR 1577.47 Crores of which INR 1261.98 Crore pertains to CWIP and INR 315.49 Crore is towards new investment in FY 2024-25. As depicted in the table below, funding of investment through grants amounts to INR 919.06 Crore for FY 2024-25. These grants were received under various schemes. Apart from grants, fixed assets are funded through loans and equities too. The funding through loans amounts to INR. 364.55 Crore and through equity it is INR 1312.61 Crore.

3.14.9 The table given below depicts the audited balance of Capital Works in Progress (CWIP), Gross Fixed Assets (GFA) and Grants etc. for FY 2024-25.

Table 19: CWIP, Capex, Capitalization and Funding (in INR Crore)

S. No.	Particulars	Approved in ARR FY 2024-25	Actual for FY 2024-25
1	Opening CWIP	2139.08	2060.13
2	New Investment	3716.12	2596.22
3	Less: Capitalization (3=4+5)	3000.06	1577.47
4	CWIP Capitalization		1261.98
5	New Investment Capitalization		315.49
6	Closing CWIP (6=1+2-3)	2855.14	3078.88
7	Funding		
8	CWIP Capitalization (8=9+10+11)		1261.98
9	Grant		444.90
10	Equity		812.08
11	Loan		-
12	New Investment (12=13+14+15)		2596.22
13	Grant		919.06
14	Equity		1312.61
15	Loan		364.55
16	Total Closing CWIP (16=17+18+19)		3078.88
17	Total Grant	337.63	984.44
18	Total Equity	596.40	1694.60
19	Total Loan	2066.03	399.85

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

Table 20: CWIP, Capex, Capitalization & Funding

S.N	Name of scheme / Project	Opening CWIP	CAPEX	Capitalization	Closing Balance
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1	BRGF	3.22	0.12	0.22	3.12
2	R-APDRP	23.29	-	-	23.29
3	NABARD Phase VIII	-	-	-	-
4	NABARD Phase XI	-	-	-	-
5	MP/CM LAD	-	0.06	0.06	-
6	Deposit Scheme	-	44.53	5.43	39.10
7	ADB	-	-	-	-
8	ACA State Plan	-	1.77	1.77	-
9	Burnt DTR State Plan	-	-	-	-
10	State Plan -Others	448.04	158.45	200.57	405.93
11	CM Seven	-	-	-	-
A	Ongoing Schemes	474.55	204.92	208.05	471.43
12	RDSS	1,006.24	1,455.98	928.14	1,534.08
13	Reconductoring	193.42	-	94.54	98.88
14	IPDS	19.52	0.74	-	20.26
15	Smart Prepaid Meter (Phase 2) 36 Lakhs- 30% Capex	-	364.11	-	364.11
16	Smart Prepaid Meter (Phase 3) 1.12 crores- 30% Capex	-	-	-	-
17	Any other	-	-	-	-
B	New Schemes	1,219.18	1,820.83	1,022.68	2,017.33
18	RGGVY	-	-	-	-
C	RGGVY	-	-	-	-
19	DDUGJY	20.49	0.74	-	21.23
20	MKVYS	124.07	245.26	29.95	339.39
D	Old Schemes	144.57	246.00	29.95	360.62
E	Grand Total (A+B+C+D)	1,838.30	2,271.75	1,260.68	2,849.37
21	Own Sources	221.83	324.47	316.79	229.51
22	New Schemes started in 2024	-	-	-	-
F	Total	2,060.13	2,596.22	1,577.47	3,078.88

The Hon'ble Commission is therefore requested to approve the capitalization plan for FY 2024-25.

3.15 Gross Fixed Assets

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

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

Table 21: Gross Fixed Assets (in INR Crore)

Particulars	Approved in ARR FY 2024-25	Actual for FY 2024- 25
Opening GFA (excl. land)	23,613.62	22,366.94
Additions during the year	3000.06	1577.24
Add : IDC	-	-
Less: Adjustment for assets sold/ discarded etc.	-	87.05
Closing GFA	26,613.68	23,857.14

3.15.3 The Petitioner requests the Hon'ble Commission to approve closing Gross Fixed assets as INR 23,857.14 Cr for FY 2024-25.

3.16 Depreciation

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

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

Table 22: Depreciation (in INR Crore)

S. No.	Particulars	Approved in ARR FY 2024- 25	Actual for FY 2024-25
1	Opening depreciable GFA (excl. land)	22507.34	22,366.94
2	Additions during the year (excl. value of land)	2850.45	1577.24
3	IDC		
4	Adjustment for assets sold/ discarded etc.		87.05
5	Expenses capitalized	-	-
6	Closing GFA	25,357.79	23,857.14
7	Average depreciable GFA	23,932.57	23,112.04
8	Weighted average rate of depreciation	4.31%	5.11%
9	Depreciation for the year (incl. grant also)	1030.53	1180.54
10	Opening Grants	12,408.89	11,955.70
11	Grants during the year	293.61	592.30
11	Less: Adjustment of assets sold/ discarded etc.		0.11

S. No.	Particulars	Approved in ARR FY 2024-25	Actual for FY 2024-25
13	Total Grants	12,702.50	12,547.91
14	Average Grants	12,555.70	12,251.80
15	Weighted average rate of Depreciation (on grant)	4.31%	5.32%
16	Depreciation for GFA on Grants	540.64	651.38
17	Net Depreciation (9-16)	489.88	529.16

3.16.3 The depreciation expense incurred by the Petitioner in FY 2024-25 amounts to INR 1180.54 Crore of which INR 651.38 Crore pertains to amortization of grants in the ratio of depreciation. The Petitioner is claiming depreciation by reducing the value of grants and consumer contribution amortized in FY 2024-25 which is equal to INR 529.16 Crore.

3.16.4 The Petitioner requests the Hon'ble Commission to approve depreciation for FY 2024-25 in true up as above.

Table 23: Gains/(Loss) on account of controllable and uncontrollable factors for Depreciation for FY 2024-25 (Rs. Crore)

Particulars	Approved in the Tariff Order dated 01.03.2024	Actual Claimed in Truing up	Gains/ (Loss)	Gain/(Loss) due to uncontrollable factors to be absorbed by the licensee	Pass through on account of uncontrollable factors
Depreciation	489.88	529.16	(39.28)	-	39.28

3.17 Operation & Maintenance charges

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

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

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

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

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

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

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

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

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

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

In relative analysis, performance parameters of other Distribution Licensees within the same state or in other states, shall be considered by the Commission to estimate norms. Provided that other Distribution Licensees so chosen shall have similar profile as that of the Distribution Licensee under consideration in terms of consumer mix, type of license area (city, state, etc.) type of distribution networks, viz., underground/ overhead, High Tension (HT) consumer, Low Tension (LT) consumer ratio, etc. Suitable average of outcomes of absolute and relative analysis shall be taken by the Commission to fix the norms over the control period for the Distribution Licensee.

3.17.2 Employee Expenses:

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

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

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

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

Further, the Petitioner observe that the norms approved by the Hon'ble Commission in the tariff order dated 25th March 2023 varies between for NBPDCCL & SBPDCL

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

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

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

Table 24: Employee expenses (in INR Crore)

Sr. No	Particulars	Base Norms approved for Control Period 22-23 to 24-25	FY 2024-25	
			Approved in ARR	Actual
	Particulars			
1	Average annual CPI index		5.40%	5.46%
2	Norms-Number of personnel per 1000 consumers (15%)	0.0629	0.0629	0.0629
3	Norms-Number of personal per substation (85%)	6.765	6.765	6.765
4	No. of consumers (1000)		13,220	13,425
5	No of substations		653	633
6	Annual expenses per personnel (Rs. Cr)	0.0854	0.10046	0.10052
(i)	Employee cost per 1000 consumers		83.54	84.88
(ii)	Employee cost per substation		443.79	430.44
7	Total Employee cost		527.33	515.32

3.17.2.4 The Hon'ble Commission is therefore requested to approve the employee expenses of INR 515.32 Crore for FY 2024-25.

Table 25: Gains/(Loss) on account of controllable and uncontrollable factors for Employee expenses for FY 2024-25 Rs. Crore)

Particulars	Approved in the Tariff Order dated 01.03.2024	Actual Claimed in Truing up	Gains/ (Loss)	Gains on account of controllable factors to be passed on to consumers (subtract from ARR)	Loss on account of controllable factors to be absorbed by licensee (add to ARR)
Employee expense	527.33	515.32	12.01	8.01	-

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

3.17.3 Repairs and maintenance:

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

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

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

Where:

R&M_n : Repairs & Maintenance expense for nth year

GFAn : Opening Gross Fixed Assets for nth year

K_b : Percentage point as per the norm”

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

Sr. No.	Particulars	FY 2024-25 (in Rs. Crore)	
		Approved in ARR	Actual
1	Opening GFA	22,507.34	23,414.33
2	Opening Land Cost		1047.42
3	Opening GFA excl. land cost		22,366.91
4	K Factor	1.24%	1.24%
5	R&M Expense	279.09	277.35

Table 26: Gains/(Loss) on account of controllable and uncontrollable factors for R&M expenses for FY 2024-25 (Rs. Crore)

Particulars	Approved in the Tariff Order dated 01.03.2024	Actual Claimed in Truing up	Gains/ (Loss)	Gains on account of controllable factors to be passed on to consumers (subtract from ARR)	Loss on account of controllable factors to be absorbed by licensee (add to ARR)
R&M expense	279.09	277.35	1.74	1.16	-

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

3.17.4 Administrative & General expenses:

3.17.4.1 The Commission, in terms of regulation 22 of BERC (Multi Year Distribution Tariff) Regulations 2021, had determined Employee and A&G norm for the MYT control period of FY 2022-23 to FY 2024-25 in the Tariff Order dated 25.03.2022.

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

Table 27: A&G expense norm approved for NBPDC & SBPDCL in TO dated 25.03.2022

Particulars	Base A&G expense norm for NBPDC	Base A&G expense norm for SBPDCL
No. of personnel per 1000 consumers	0.420	1.000
A&G expenses per personal	0.360	0.850
Annual expenses per 1000 consumers (Rs. Crore)	0.0077	0.0099
A&G expenses per employee (Rs. Crore)	0.0225	0.0121

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

WPI inflationary increase for FY 2024-25

Years	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
Average WPI index points for FY	123.38	139.41	152.38	151.42

Increase in WPI index over previous year		13.00%	9.30%	-0.63%
Average WPI inflationary increase		7.22%		

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

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

S. No	Particulars	Base Norms approved for Control Period 22-23 to 24-25	FY 2024-25	
			Approved in ARR	Actual
1	Average annual WPI CPI index		7.90%	7.22%
2	Norms-A&G expenses per 1000 consumers	0.4200	0.42	0.4200
3	No. of consumers (1000)		13,220	13,425
4	No of employees		4,673	3978
5	Annual expenses per 1000 consumers (Rs. Cr)	0.0077	0.00944	0.00938
6	Annual expenses per employee (Rs. Cr)	0.0225	0.02759	0.02741
7	A&G cost per 1000 consumers		124.82	125.91
8	A&G cost for employee		128.92	109.02
9	Grand Total		253.75	234.94
10	Rent Charges for Smart Prepaid Meter		223.37	273.06
11	Net Total A&G cost		477.12	508.00

In addition to the normative A&G expense of Rs.234.94 Crore as computed above; the petitioner has additionally claimed rental charges for smart prepaid meter installed under Phase-I, II and III to the extent of Rs. 273.06 crores based on monthly rental per meter, consideration of meter installed and capex consideration under case no. 34 of 2025. It is worthwhile to mention that the Petitioner has considered the monthly rental of INR 86.23 per meter which is as per the order of the Hon'ble Commission in Case No. 05/2020. These expenses were not taken into account as the time of computation of A&G norm for the MYT control period of FY 2022-23 to FY 2024-25 in the Tariff Order dated 25.03.2022. The detailed calculation for INR 76.63 Crore for Phase-I on account of the rental charge is provided below.

Phase 1: The total number of smart meters proposed to be installed under phase 1 is 23,50,000 out which 10,30,000 lakhs belongs to NBPDC. The total smart meters under Phase 1 are under OPEX mode which will be booked under A&G expenses:

Smart Prepaid Meters under A&G expenses	Month	2024-25		
		Meters installed	Monthly Meter	Total A&G cost

			Rent	
Phase I: 23.5 lakhs North 10.30 Lakhs	Op. Balance	691926	86.23	71.60
	April	5010	86.23	0.48
	May	3512	86.23	0.30
	June	15665	86.23	1.22
	July	5044	86.23	0.35
	August	18718	86.23	1.13
	September	17578	86.23	0.91
	October	7801	86.23	0.34
	November	4362	86.23	0.15
	December	3047	86.23	0.08
	January	3212	86.23	0.06
	February	3939	86.23	0.03
	March	11283	86.23	-
Total		791097		76.63
Less: Government Budgetary Support				
Net expense				76.63

Phase-II and III:

- Under phase-II, 36 lakhs of smart prepaid meters are scheduled to be installed across the Bihar by the end of April-2025. In Phase-II smart prepaid meters are scheduled to be installed under hybrid mode i.e., CAPEX + OPEX mode in the ratio of 30:70.
- Under phase-III, 1.12 crores of smart prepaid meters are scheduled to be installed across the Bihar by the end of July-2026. In Phase-III smart prepaid meters are scheduled to be installed under hybrid mode i.e., CAPEX + OPEX mode in the ratio of 30:70.
- The Petitioner's has already submitted the Detailed Petition as Case No. 34 of 2025 for "Approval of OPEX along with revised CAPEX for Smart Metering Project under Phase –II & III recoverable through ARR and truing up exercise for which order has been reserved by Hon'ble Commission. Accordingly, the OPEX part for aforesaid petition has been considered same in the instant tariff petition for consideration of monthly rental charges for Phase – II and III for FY 2024-25.

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

Particulars	Amount (INR Cr)
Rent Charges for Smart Prepaid Meter (Phase -I) 23.5 Lakhs	76.63
Rent Charges for Smart Prepaid Meter (Phase-II) 36 Lakhs- 70% OPEX	144.69
Rent Charges for Smart Prepaid Meter (Phase-III) 1.12 crores- 70% OPEX	51.73
Total Rental Charges	273.06

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

Particulars	Approved in the Tariff Order dated 01.03.2024	Actual Claimed in Truing up	Gains/ (Loss)	Gains on account of controllable factors to be passed on to consumers (subtract from ARR)	Loss on account of controllable factors to be absorbed by licensee (add to ARR)
A&G expense (normative)	253.75	234.94	18.81	12.54	-

3.17.4.5 The Hon'ble Commission is therefore requested to approve the total A&G expenses of Rs.505.00 Crore (including smart meter rental charge) as well as the Gain/(Loss) on account of A&G expense for FY 2024-25.

3.17.5 Allocation of holding cost:

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

Table 30: Holding cost (in INR Crore)

Particulars	Approved in ARR FY 2024-25	Actual for FY 2024-25
Holding company expenses	25.76	25.02

Table 31: Gains/(Loss) on account of controllable and uncontrollable factors for Holding company expenses for FY 2024-25 (Rs. Crore)

Particulars	Approved in the Tariff Order dated 01.03.2024	Actual Claimed in Truing up	Gains/ (Loss)	Gain/(Loss) due to uncontrollable factors to be absorbed by the licensee	Pass through on account of uncontrollable factors
Holding company expense	25.76	25.02	0.74	-	-

3.17.5.2 It is requested that the Hon'ble Commission approve the above holding expenses of INR 25.02 Crore as a part of O&M expenses for the Petitioner in FY 2024-25.

3.17.5.3 Ledger detail of Holding Company expense for FY 2024-25 is provided in **Annexure-I**.

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

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

Particulars	Approved in ARR FY 2024-25	Actual for FY 2024-25
Employee cost	527.33	515.32

Particulars	Approved in ARR FY 2024-25	Actual for FY 2024-25
R&M expenses	279.09	277.35
A&G Expenses	253.75	234.94
Rental charge for Smart Prepaid meter	223.37	273.06
Holding company expenses	25.76	25.02
Total O& M cost	1309.30	1325.68

3.17.6 The Hon'ble Commission is therefore requested to approve INR 1,325.68 Crores as O&M expenses for FY 2024-25.

3.18 Interest on working capital

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

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

a) Two months equivalent of expected revenue

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

Less:

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

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

(iii) Security deposits from consumers, if any

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

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

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

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

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

Sr. No	Particulars	Approved in ARR FY 2024-25	FY 2024-25 (Actuals)
1	Two months equivalent expected revenue	2530.03	2670.41
2	Maintenance spares @40% of R&M expenses for one	9.30	9.24

Sr. No	Particulars	Approved in ARR FY 2024-25	FY 2024-25 (Actuals)
	month		
3	Total working capital (1+2)	2539.33	2679.66
4	Less:		
(i)	Power purchase cost, transmission charges and load dispatch charges of one month	1074.23	1058.25
(ii)	Depreciation, return on equity and contribution to contingency reserve to two months	157.31	165.43
(iii)	Security deposit from consumers held during the year	479.23	527.15
(iv)	Resource Gap Grant received from State Govt. equivalent to two months	988.63	1200
5	Net Working Capital	(160.07)	(271)
6	Rate of interest %	10.05%	10.38%
7	Interest on working capital (8*9)	-	-

3.18.3 The Petitioner would like to submit that for calculating the maintenance spares, 40% of R&M expense for one month to arrive at an amount of INR 9.24 Crore. Two months' equivalent revenue requirement deducted by non-tariff income has been considered for calculation of gross working capital of INR 2950.83 Crore.

3.18.4 The Gross working capital requirement is then reduced by closing Security deposits from consumers in FY 2024-25 and Depreciation, return on equity and contribution to contingency reserve to two months amounting to INR 527.15 Crore and INR 165.43 Crore respectively. The power purchase cost inclusive of transmission charges is there by reduced by one month amounting to INR 1058.25 Crore.

3.18.5 The working capital requirement is then reduced by 2 months of subsidy amounting to INR 1200.27 Crore. Therefore, the net working capital requirement is considered as amounting to INR (271.44) Crore.

3.18.6 An interest rate @ 10.38% at weighted average MCLR + plus 150 basis points for FY 2024-25.

3.18.7 Therefore, the Hon'ble Commission is requested to kindly approve the interest on working capital loan for FY 2024-25.

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

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

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

3.18.9 The Hon'ble Commission is further requested to kindly approve sharing of gains and losses for interest on working capital loan for FY 2024-25.

3.19 Return on Equity

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

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

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

Table 35: Return on equity (in INR Crore)

S. No.	Particulars	Approved in ARR FY 2024-25	Claimed in True Up for FY 2024-25
1	Closing equity to end of 31.03.2016	440.86	440.86
2	Rate of return on equity %	14.00%	14%
3	Return on Equity (1*2)	61.72	61.72
	Equity with effect from 1st April 2016		
4	Opening equity	2390.52	2443.98
5	Equity Addition during the year	280.21	295.54

S. No.	Particulars	Approved in ARR FY 2024-25	Claimed in True Up for FY 2024-25
6	Closing Equity (4+5)	2670.73	2739.52
7	Average Equity (4+6)/2	2530.63	2591.75
8	Rate of return on equity (15.50%	15.50%
9	Return on Equity (7*8)	392.25	401.72
10	Total Return on Equity (3+9)	453.97	463.44

3.19.3 In view of the above, the Petitioner requests the Hon'ble Commission to approve INR 463.44 Crore towards Return on Equity.

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

Particulars	Approved in the Tariff Order dated 25.03.2022	Actual Claimed in Truing up	Gains/ (Loss)	Gain/(Loss) due to uncontrollable factors to be absorbed by the licensee	Pass through on account of uncontrollable factors
RoE	453.97	463.44	(9.47)	-	9.47

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

3.20 Interest on Loans

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

3.20.2 For computing the interest rate on the normative debt, the weighted average rate of actual loan portfolio is calculated as 9.32%. The table provided below captures the calculation of weighted average rate of interest for FY 2024-25

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

Sr. No	Particulars	Purpose of loan	Opening balance	Rate of Interest	Addition during the year	Repayment during the year	Closing balance	Amount of interest paid	Average Loan	Average Interest Rate
1	REC (RGGVY) Term Loan	Project	186.08	11%	0.00	20.53	165.54	18.90	175.81	
2	REC (R-APDRP-PART-B) Term Loan	Project	21.81	11%	0.00	1.87	19.95	4.70	20.88	
3	PFC (COUNTER PART FUNDING) Term Loan	Project	69.02	9%	0.00	7.15	61.87	6.96	65.45	
4	State Govt.- Non-Plan Loan	Project	332.08	11%	39.93	0.00	372.01	44.02	352.04	

5	BSPHCL (ADB) Loan	Project	56.01	11%	0.00	0.00	56.01	7.28	56.01	
6	REC (DDUGJY)	Project	1032.87	9%	0.00	67.88	964.99	93.90	998.93	
7	REC (IPDS)	Project Support	302.54	9%	0.00	20.00	282.55	25.31	292.54	
8	Smart Metering	Project	449.00	9%	356.51	0.00	805.51	54.29	627.26	
9	Total		2449.40		396.44	117.43	2728.42		2588.91	9.32%

3.20.3 The Petitioner has considered INR 529.16 Crore claimed under depreciation as normative repayment for the period. The below table captures interest expense against loans as incurred for FY 2024-25.

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

S. No.	Calculation for Interest on Loan	Approved for FY 2024-25 (ARR)	Claimed in True up for FY 2024-25
1	Opening loan balance	6200.84	5,599.60
2	Additions during the year	2382.22	710.57
3	Normative Repayment	489.88	529.16
4	Closing Loans (1+2-3)	8093.18	5,781.01
5	Average Loans $\{(1+4)/2\}$	7147.01	5,690.30
6	Interest rate	9.74%	9.32%
7	Interest Charges (5*6)	696.12	530.37

3.20.4 The Petitioner therefore requests the Hon'ble Commission to approve Interest on loan of INR 530.37 Crore for FY 2024-25.

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

Particulars	Approved in the Tariff Order dated 01.03.2024	Actual Claimed in Truing up	Gains/ (Loss)	Gain/(Loss) due to uncontrollable factors to be absorbed by the licensee	Pass through on account of uncontrollable factors
Interest on Loan	696.12	530.37	165.75	-	165.75

3.20.5 The Interest on loan is calculated based on the interest rate as decided by the RBI which is an uncontrollable parameter for the petitioner. The Hon'ble Commission is further requested to kindly approve sharing of gains and losses for Interest on Loan for FY 2024-25.

3.21 Other finance charges

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

Table 40: Other Finance charges (in INR Crore)

Particular	Approved for FY
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	2024-25 (ARR)
Base other Finance Charges	55.77
% escalation	10.00%
Discount to Consumers	-
Load factor incentive	-
Interest on Bill discounting	-
LC Commission	-
Increase for the year	5.58
Other Bank Charges	-
Other Finance Charges	61.35

For Finance Charge	FY 24-25 (Actual)
Discount to Consumers	52.56
Load factor incentive	1.28
LPSC to power suppliers	3.26
Interest on Bill discounting	-
LC Commission	4.30
Other Bank Charges	0.69
	62.08

3.21.2 The Petitioner has claimed the other finance (Bill discounting) charge for FY 2024-25 based on their audited accounts.

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

3.21.4 The Petitioner requests the Hon'ble Commission to approve INR 62.08 Crore towards Other Finance charges for FY 2024-25.

Table 41: Gains/(Loss) on account of controllable and uncontrollable factors for other finance charges for FY 2024-25 (Rs. Crore)

Particulars	Approved in the Tariff Order dated 01.03.2024	Actual Claimed in Truing up	Gains/ (Loss)	Gain/(Loss) due to uncontrollable factors to be absorbed by the licensee	Pass through on account of uncontrollable factors
Other Finance Charges	61.35	62.08	(0.73)	-	0.73

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

3.22 Interest on Consumer Security Deposit

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

3.22.2 The BERG (Multi Year Distribution Tariff) Regulations 2021, Regulation 26 (iii) specifies that *“Provided further that interest shall be allowed on consumer security deposit and security deposits from Distribution system users at the Bank Rate as of the date on which the petition for determination of tariff is accepted by the Commission”*.

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

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

S. No.	Particulars	Approved in ARR FY 2024-25
1	Opening balance of SD	464.97
2	Addition during the year	14.26
3	Closing SD (1+2)	479.23
4	Average SD (1+3)/2	472.10
5	Rate of interest	6.75%
6	Interest on SD (4*5)	31.87

Particulars	FY 2024-25 (Actual)
Opening balance of interest payable to consumers	198.38
Interest payable during FY 2023-24	34.04
Sub-total (1+2)	232.42
Closing balance of interest payable to consumers	219.20
Interest actually paid to consumers (3-4)	13.21

3.22.4 The Hon’ble Commission is therefore requested to approve INR 13.21 Crore towards interest on consumer security deposits, as per the audited accounts for FY 2024-25.

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

Particulars	Approved in	Actual	Gains/	Gain/(Loss) due	Pass through on
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	the Tariff Order dated 01.03.2024	Claimed in Truing up	(Loss)	to controllable factors to be absorbed by the licensee	account of uncontrollable factors
IoSD	31.87	13.21	18.66	-	18.66

3.22.5 The Hon'ble Commission is further requested to kindly approve sharing of gains and losses for Interest on Security Deposit for FY 2024-25.

3.23 Demand Side Management

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

3.23.2 In view of this, the Petitioner has installed energy efficient star rated distribution transformer in its distribution area under DSM activity during FY 2024-25. The details of the same is provided hereunder:

Type of Transformer	Manufacturer	P.O.Details	Rate Rs./Unit	Quantity Installed in FY- 2024-25	Total Cost (Rs.)
Star Rated Distribution Transformer (315 KVA)	M/s Svasca Ind. Ltd., Palwal	21/06.03.2024	788,747.40	26	20,507,432.40
Star Rated Distribution Transformer (200 KVA)	M/s Siliguri Elecl. Works, Siliguri	22/18.04.2023	275,412.00	214	58,938,168.00
Star Rated Distribution Transformer (100 KVA)	M/s Precision Engineering , Patna	36/13.06.2023	153,459.00	1410	216,377,190.00
Star Rated Distribution Transformer (63 KVA)	M/s Precision Engineering , Patna	39/30.12.2022	114,342.00	878	100,392,276.00
				Total	396,215,066.40

3.23.3 The Petitioner respectfully submits before the Hon'ble Commission to consider star rated energy efficient distribution transformers as a significant and effective tool for Demand Side Management (DSM) initiatives. Distribution transformers form a critical component of the electrical distribution network, and their efficiency directly influences overall system losses, load management, and energy conservation outcomes. In this context, the deployment of star rated energy efficient transformers, which adhere to stringent loss reduction standards, can substantially reduce technical losses, lower peak demand, and contribute to the optimization of distribution system performance.

3.23.4 It may be note that energy efficient distribution transformers are designed using superior core materials, advanced winding techniques, and optimized design configurations that substantially minimize no-load (core) losses and load losses compared to conventional transformers. Such reductions in losses translate into decreased energy wastage, resulting in lower energy consumption at the system level. Consequently, these transformers help in mitigating peak load conditions by improving the overall

efficiency of power delivery, thus **supporting the fundamental goals of DSM to flatten peak demand curves and enhance energy utilization efficiency.**

3.23.5 Further, the Petitioner hereby submit that the “star rating” system for energy efficient transformers provides an easily understandable and standardized benchmark that facilitates the selection, procurement, and deployment of transformers with verified energy-saving capabilities. By promoting star rated transformers under DSM frameworks, utilities and consumers are encouraged to adopt high-efficiency equipment, thereby fostering energy savings at the distribution level without compromising system reliability or performance. The resultant demand reduction achieved through loss minimization complements other DSM measures such as consumer behavior modification, energy efficient appliances, and demand response programs.

3.23.6 Moreover, incorporating star rated energy efficient transformers under the purview of DSM activities aligns with national and international energy conservation policies and regulations. It supports utilities in meeting regulatory mandates for energy saving and loss reduction targets while contributing to environmental sustainability through reduced greenhouse gas emissions associated with lower power generation requirements. From an economic perspective, the investment in energy efficient transformers offers long-term benefits by lowering operating costs, deferring the need for infrastructure expansion, and improving the cost-effectiveness of DSM programs.

3.23.7 Considering the above benefits, the Petitioner respectfully requests the Hon’ble Commission to recognize and incorporate star rated energy efficient distribution transformers as an effective DSM tool within the Commission’s regulatory framework. This inclusion will incentivize the widespread adoption of energy efficient transformers, stimulate market transformation towards energy conservation, and enhance the overall effectiveness of DSM activities. The Petitioner is confident that such a policy directive will contribute significantly to the objectives of demand reduction, energy efficiency, and sustainable development in the power sector.

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

3.24 Non-Tariff income

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

3.24.1.2 As per the audited annual accounts for FY 2024-25, the Non-tariff income includes Delayed Payment Surcharge (DPS) from consumers. The Discoms charge DPS @ 18% per annum (1.5% per month). The Petitioner has considered rate of interest of 10.38% (8.88% being the weighted average MCLR (1 year tenor) during FY 2024-25 plus 150 basis points i.e. 1.50%) in accordance with regulation 26 (iii) of BERC (Multi Year Distribution Tariff) Regulations 2021 towards the financing cost for DPS.

3.24.2 The Petitioner presents the non-Tariff income earned by it in FY 2024-25: --

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

S.No.	Particulars	Approved for NBPDCCL for FY 2024-25
1	Base non-tariff income	689.76
2	Less: Rebate included in the above	35.59
3	Sub-total	654.17
4	Add: Rebate @1% on total power purchase (incl. transmission charges) for FY 2024-25	128.91
5	Non-tariff income	783.08

Sr. No	Particulars (Rs. Cr)	FY 2024-25 (Actual)
1	Interest from Banks	26.10
2	Interest from Others	38.51
A	Interest Income	64.61
1	Delayed Payment Surcharge from Consumers	282.89
2	Income from sale of tender paper	0.73
3	Liquidated damage Power purchase	0.18
4	Miscellaneous Receipts	0.84
5	Rebate and Discount Received	51.15
6	SCED benefits	21.65
7	Consumer contribution income	4.32
8	Rental income	2.94
9	Income from sale of Scrap	8.54
10	Supervision Charge	12.46
11	Incentive on REC Purchase	0.88
12	Rebate under RDSS	15.29
13	Incentive for GCRT	1.58
14	Miscellaneous charges from Consumers	63.58
15	Meter rent / services line rental	1.88
B	Other Income	468.90
1	Excess provision written back	30.09
2	Penalty Charges	12.25
C	Others	42.35
D	Total Non-tariff income	575.85
1	Delayed Payment Surcharge from Consumers	282.89
2	Principal amount on which DPS Charged	1571.61
3	Interest Rate of funding DPS	10.38%

4	Interest on funding Principal	163.17
E	Net Non-Tariff Income	412.69

3.24.3 It is prayed to the Hon'ble Commission to consider INR 412.69 Crore as Non-Tariff income during FY 2024-25.

3.25 Revenue from Sale of Power at approved Tariff

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

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

S.No.	Category of Consumers	Final Data		
		Sales (Mus)	Total (Rs Crores)	ABR (Rs/kWh)
1	Domestic	10334.04	8474.77	8.20
A	Kutir Jyoti (Connected load based)	2832.50	2239.54	7.91
i	0-50 Units	1949.43	1446.48	7.42
ii	Above 50 Units	883.07	793.06	7.96
B	DS I Rural (Demand based)	5233.24	4254.97	8.13
i	0-50 Units	3080.15	2285.47	7.42
ii	Above 50 Units	2153.09	1969.50	7.96
C	DS II (Demand Based)	2267.84	1979.81	8.73
i	1-100 Units	1354.44	1005.00	7.42
ii	Above 100 units	913.40	974.81	8.95
D	DS III (Demand based) (optional)	0.46	0.45	9.87
2	Non-Domestic Service	2127.82	2130.12	10.01
A	NDS I - (Rural) (Demand Based)	1035.73	892.73	8.62
i	1-100 Units	383.16	356.97	7.79
ii	Above 100 units	652.57	535.76	8.21
B	NDS II - (Demand Based)	1092.09	1237.39	11.33
i	Contract Demand <0.5 kW	12.32	9.52	7.73
ii	Contract Demand 70 kW>0.5 kW	1079.78	1227.87	8.67
a	1-100 Units	230.60	178.25	7.73
b	Above 100 units	849.17	1049.62	8.93
3	Street Light Services	246.53	229.77	9.32
A	Metered (Connected load)	19.14	18.13	9.47
B	Unmetered	227.38	211.64	9.31
4	Irrigation & Agriculture services (IAS)	1735.33	1287.76	7.42

S.No.	Category of Consumers	Final Data		
		Sales (Mus)	Total (Rs Crores)	ABR (Rs/kWh)
A	IAS I (Connected load based)	1553.45	1113.47	7.17
i	Unmetered	70.01	50.43	7.20
ii	Metered	1483.44	1063.04	7.17
B	IAS II (Demand based)	181.88	174.29	9.58
5	Public Water Works	617.37	562.66	9.11
A	PWW (Demand Based)	36.29	54.66	15.06
B	Har Ghar Nal (Connected Load based)	581.08	508.00	8.74
6	Low Tension Industrial Services (LTIS)	519.81	734.66	14.13
A	LTIS I (Demand based) (0-19 kW)	419.96	607.36	14.46
B	LTIS II (Demand based) (74 kW>19 kW)	99.85	127.30	12.75
7	LT Electric Vehicle Charging Station	1.05	0.95	9.05
8	HT-General	999.83	1176.89	11.77
A	HTS (General)- I (11 kV)	575.27	704.14	12.24
B	HTS (General)- II (33 kV)	244.24	268.19	10.98
C	HTS (General)- III (132 kV)	110.26	134.55	12.20
D	HTS (General)- IV (220 kV)	70.07	70.00	9.99
E	HTS (General)- V (400 kV)	0.00	0.00	0.00
F	HT Cold storage (11 kV)	0.00	0.00	0.00
9	HT-Industrial Services	82.56	70.88	8.58
A	HTIS (Industrial) – I (11 kV)	12.38	12.32	9.95
B	HTIS (Industrial)– II (33 kV)	20.33	19.99	9.83
C	HTIS (Industrial) – III (132 kV)	0.00	0.00	0.00
D	HTIS (Industries)-IV (220 kV)	0.00	0.00	0.00
E	HTIS (Industries)-V (400 kV)	0.00	0.00	0.00
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	0.92	0.79	8.56
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)	0.00	0.00	0.00
H	HTSS – (33 kV/11 kV)	48.93	37.77	7.72
I	HTSS – (220 kV/132 kV)	0.00	0.00	0.00
10	Railway Traction Services	128.64	152.65	11.87
11	HT Electric Vehicle Charging Stations	0.00	0.00	0.00

S.No.	Category of Consumers	Final Data		
		Sales (Mus)	Total (Rs Crores)	ABR (Rs/kWh)
12	Nepal	196.49	157.13	8.00
13	SLDC Deviation	188.07	132.80	7.06
14	Sale to other state	0.00	0.00	0.00
15	Sale to Sugar Mills	3.43	2.02	5.90
16	Sale to Solar Companies	0.82	0.54	6.59
17	Sale of Power to IEX through PTC	1976.02	0.00	0.00
18	Sale of Power to IEX through BSPHCL	707.91	667.05	9.42
19	Others	0.00	241.83	0.00
20	Grand Total	19865.71	16022.48	8.07

Subsidy included in the total revenue from sale of power

3.25.2 The Petitioner has considered the tariff for Nepal Sales as agreed upon in the latest 16th PEC Meeting held on 12.02.2025. The Petitioner requests the Hon'ble Commission to kindly approve the revenue from sale of power as submitted above.

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

3.26 Net ARR and revenue gap for FY 2024-25

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

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

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

...

...

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

(a) Aggregate gain: (i) Two-third of the amount of such gain shall be a pass through as an adjustment in the tariff of the Distribution Licensee, as specified in these Regulations and as may be determined in the Order of the Commission passed under these Regulations

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

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

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

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

Table 46: Net ARR and revenue gap for FY 2024-25 (in INR Crore)

Particulars	FY 2024-25 (Approved)	FY 2024-25 (Actual)	Deviation	Gain / (Loss) of controllable factor	Gains on account of controllable factors to be passed on to consumers (subtract from ARR)	Loss on account of controllable factors to be absorbed by licensee (add to ARR)
Purchase of power	10623.29	10903.36	-280.07			
Lesser Power purchase cost due to reduced DL against approved DL				373.19	248.80	
Transmission charges	2267.46	1795.63	471.83			
Employee expenses	527.33	515.32	12.01	12.01	8.01	
R&M expenses	279.09	277.35	1.74	1.74	1.16	

Particulars	FY 2024-25 (Approved)	FY 2024-25 (Actual)	Deviation	Gain / (Loss) of controllable factor	Gains on account of controllable factors to be passed on to consumers (subtract from ARR)	Loss on account of controllable factors to be absorbed by licensee (add to ARR)
A&G expenses (normative)	253.75	234.94	18.81	18.81	12.54	
A&G expense: Rent Charges for Smart Prepaid Meter	223.37	273.06	-49.69			
Holding company expenses	25.76	25.02	0.74			
Depreciation	489.88	529.16	-39.28			
Interest on loan	696.12	530.37	165.75			
Other finance charges	61.35	62.08	-0.73			
Return on equity	453.97	463.44	-9.47			
Interest on Security Deposit	31.87	13.21	18.66			
Interest on working capital	0.00	0.00	0.00			
Demand Side Management	30.00	30.00	0.00			
Total Revenue requirement	15963.24	15652.94	310.30			
Less:: Non-tariff income	783.08	412.69	370.39			
Net Revenue requirement	15180.16	15240.26				
Revenue from Sale of Energy	15,476.99	16,022.48				
Gap / (Surplus)	(296.83)	(782.22)				
Add: Approved Carried forward trued up revenue gap/ (Surplus) of FY 2022-23 along with carrying cost	899.14	899.14				
Less: Gains on account of controllable factors to be passed on to consumers		270.51			270.51	

Particulars	FY 2024-25 (Approved)	FY 2024-25 (Actual)	Deviation	Gain / (Loss) of controllable factor	Gains on account of controllable factors to be passed on to consumers (subtract from ARR)	Loss on account of controllable factors to be absorbed by licensee (add to ARR)
Add: Loss on account of controllable factors to be absorbed by licensee		-				
Net Gap / (Surplus)	602.31	(153.59)				

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

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

Particulars	Amount (Rs. Crore)
Net Revenue requirement	15,240.26
Revenue from Sale of Energy	16,022.48
Revenue Gap / (Surplus)	(782.22)
Less: (Gains)/Loss on account of controllable factors absorbed by licensee	270.51
Add: Revenue Gap/ (Surplus) of previous FY	899.14
Net Revenue Gap / (Surplus)	(153.59)

3.26.5 As above, after adjusting the Gain/(Loss) on account of controllable factor to be passed in tariff and revenue gap / (surplus) from previous years, the Petitioner has net revenue surplus of INR (153.59) Cr in FY 2024-25. The Petitioner requests the Hon'ble Commission to approve INR (153.59) Cr. as net Revenue Gap / (Surplus) for FY 2024-25.

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

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

Revenue Gap / (Surplus) in True-up for FY 2024-25	(153.59)
Interest for FY 2024-25 for 6 months @ 10.50%	(8.06)
Interest for FY 2025-26 for 1 year @ 10.50%	(16.13)
Interest for FY 2026-27 for 6 months @ 10.50%	(8.06)
Sub-total carrying/(holding) cost	(32.25)
Total gap/(Surplus) with interest	(185.84)

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

4 APR Summary for FY 2025-26

4.1 Preamble

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

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

4.2.1 Estimate of category wise number of consumers

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

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

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

Category of Consumers	Approved in ARR FY 2025-26	FY 2025-26 (APR)
Domestic	11,809,188	12188638
Kutir Jyoti	4,397,735	4357958
DS I Rural	5,937,324	6339163
DS II Demand Based	1,474,032	1491422
DS III	97	95
Non-Domestic Service	1,062,207	1127652
Street Light Services	3,147	5544
SS Metered	812	1565
SS Unmetered	2335	3979

Category of Consumers	Approved in ARR FY 2025-26	FY 2025-26 (APR)
Irrigation & Allied Services	318,111	384680
IAS I	311,071	377754
IAS II Metered (Now Demand Based)	7,040	6926
Public Service Connections	73,334	71575
Public Water Works	2127	1939
Har Ghar Nal	71207	69635
LT Electric Vehicle Charging Station	110	450
Low Tension Industrial Services	105482	100697
LTIS I (0-19 kW)	103239	98629
LTIS II (>19 kW - 74 kW)	2243	2068
High Tension	1868	2007
HTS I - 11 kV	1773	1880
HTS II - 33 kV	88	97
HTS III -132 kV	6	7
HTS IV - 220 kV	1	1
HT Cold Storage	-	22
HT-Industrial Services	11	22
HTIS (Industrial) – I (11 kV)	3	9
HTIS (Industrial)– II (33 kV)	4	5
HTIS (Industrial) – III (132 kV)	-	-
HTIS (Industries)-IV (220 kV)	-	-
HTIS (Oxygen Manufacturers)	1	3
HTSS - 33/11 kV	3	5
HTSS – (220 kV/132 kV)	-	-
Railway Traction Services	8	2
Nepal	1	
Sale to Sugar Companies	-	4
Sale to Solar Companies	-	12
HT Electric Vehicle Charging Stations.	-	15
Total	13.373467	13,881296

4.2.2 Estimate of Category wise Sales

4.2.2.1 DISCOM has already provided electricity access to all willing BPL households in urban areas and both APL & BPL households in rural areas under **Saubhagya Scheme**.

4.2.2.2 The Petitioner has projected the category-wise sales based on the CAGR of the previous years' data, the provisional sales for the 5 months of FY 2025-26 as well as considering factors like available average consumption per consumer per month, new consumers to be added, population data, expected conversion of unauthorized connections, connected load factor and specific growth factors and wherever the data was incongruous such incongruity was ignored while projecting the load growth for the ensuing years.

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

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

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

Category of Consumers	Approved in ARR of FY 2025-26	FY 2025-26 (APR)
Domestic	9468	10913
Kutir Jyoti	2638.64	3013
DS I Rural	4850.24	5447
DS II Demand Based	1978.71	2453
DS III	0.41	0.50
Non-Domestic Service	2130.74	2503
Street Light Services	102.41	251
SS Metered	19.91	24
SS Unmetered	82.50	227
Irrigation & Allied Services	2013.30	1919
IAS I	1859.27	1710
IAS II	154.03	209
Public Service Connections	594.51	622
Public Water Works	41.03	37
Har Ghar Nal	553.48	585
Low Tension Industrial Services	527.80	562
LTIS I (0-19 kW)	479.34	462
LTIS II (>19 kW - 74 kW)	48.46	101
LT Electric Vehicle Charging Station	16.09	2

Category of Consumers	Approved in ARR of FY 2025-26	FY 2025-26 (APR)
High Tension	1090.63	1122
HTS I - 11 kV	684.60	639
HTS II - 33 kV	289.47	257
HTS III -132 kV	116.56	111
HTS IV - 220 kV	-	111
HTS V - 400 kV	-	-
HT- Cold Storage		5
HT-Industrial Services	56.33	191
HTIS (Industrial) – I (11 kV)	6.94	66
HTIS (Industrial)– II (33 kV)	11.85	22
HTIS (Industrial) – III (132 kV)		11
HTIS (Industries)-IV (220 kV)	-	-
HTIS (Oxygen Manufacturers) -11kV	0.21	42
HTIS (Oxygen Manufacturers) -33kV		1
HTSS- (33kV/11kV)	37.33	50
HTSS – (220 kV/132 kV)	-	-
Railway Traction Services	129.58	61
Nepal	160	0.3-
HT Electric Vehicle Charging Stations.		
SLDC Deviation		84
Sale to other state		111
Sale to Sugar Mills		
Sale to Solar Companies		
Sale of Power to IEX through PTC		618
Sale of Power to IEX through BSPHCL		206
Others		33
Total	16289.40	19200

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

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

Category of Consumers	Approved in ARR FY 2025-26	FY 2025-26 (APR)
Domestic	9897640	10247160
Kutir Jyoti	1099434	1081804
DS I Rural	6222470	6557602

Category of Consumers	Approved in ARR FY 2025-26	FY 2025-26 (APR)
DS II Demand Based	2575150	2607290
DS III	586	464
Non-Domestic Service	2163579	2166120
Street Light Services	32868	55859
Street Light 1	5366	9260
Street Light 2	27501	46600
Irrigation & Allied Services	672902	737001
IAS I	612769	681273
IAS II	60133	55728
Public Service Connections	199869	187761
Public Water Works	33035	30207
Har Ghar Nal	166834	157554
LT Electric Vehicle Charging Stations	1881	3160
Low Tension Industrial Services	980269	912889
LTIS I (0-19 kW)	875839	808389
LTIS II (>19 kW - 74 kW)	104430	104500
High Tension	590620	621062
HTS I - 11 kV	388109	401727
HTS II - 33 kV	120143	118885
HTS III -132 kV	69363	72537
HTS IV - 220 kV	13005	27914
HTS (General)- V (400 kV)		-
HT Cold storage (11 kV)		-
HT-Industrial Services	16696	30741
HTIS (Industrial) – I (11 kV)	2021	4152
HTIS (Industrial)– II (33 kV)	4697	5583
HTIS (Industrial) – III (132 kV)	-	-
HTIS (Industries)-IV (220 kV)	-	-
HTIS (Industries)-V (400 kV)	-	-
HTIS (Oxygen Manufacturers 11 kV)	198	579
HTIS (Industrial)- Oxygen Manufacturers (33 kV)	-	-
HTSS – (33 kV/11 kV)	9780	20428
HTSS – (220 kV/132 kV)	-	-
Railway Traction Services	63654	17500
Nepal		
HT Electric Vehicle Charging Stations		2075

Category of Consumers	Approved in ARR FY 2025-26	FY 2025-26 (APR)
Sale to Sugar Mill		4
Total	14619978	14981332

4.3 AT&C Losses

4.3.1 The Hon'ble Commission has approved the AT&C loss of 14.12% for FY 2025-26 in the MYT tariff order issued dated 28.03.2025. Accordingly, the Distribution Loss, Billing Efficiency, Collection Efficiency, AT&C Loss for FY 2025-26 as approved by the Commission is provided below:

S. No	Particulars	For NBPDCCL
1	Distribution Loss (%)	14.12%
2	Billing Efficiency (%)	85.88%
3	Collection Efficiency (%)	100.00%
4	AT&C Loss (%)	14.12%

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

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

S. No	Particulars	For NBPDCCL
1	Distribution Loss (%)	14.12%
2	Billing Efficiency (%)	85.88%
3	Collection Efficiency (%)	100.00%
4	AT&C Loss (%)	14.12%

4.4 State Transmission losses

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

4.5 Central Transmission Loss

4.5.1 The Petitioner has considered inter-state transmission loss of 3.62% for FY 2025-26 as per latest weeks average (till October 2025) as per <https://posoco.in/side-menu-pages/applicable-transmission-losses/transmission-losses-2022-23/> and accordingly requests the Hon'ble Commission to consider the same.

4.6 Power Purchase

Approach adopted for Power Purchase Projection for FY 2025-26

- 4.6.1** Actual Power Purchase cost and quantum has been considered for first 5 months of the FY. For rest 7 months power purchase quantum has been extrapolated based on the actual performance of past 5 years (FY 20 to FY 24).
- 4.6.2** The DISCOMs rely on allocation from central generating stations and state projects for procuring power for sale in the state. This power has been proposed to be allocated between North and South Bihar in the proportion as determined by the board resolution as detailed below.
- 4.6.3** Bihar State Power Holding Company Ltd (BSPHCL) issued vide its Resolution No.55-10 dated 14th July 2017 for approval regarding distribution of power purchase agreement between NBPDC and SBPDCL. The notification states that,

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

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

- 4.6.4 NHPC, NTPC & PTC:** The power purchase for existing sources has been NTPC, NHPC and PTC has been considered based on the 24 X 7 Power for All (PFA) projection and recent trends of the power plant. The power purchase is further segregated into NBPDC and SBPDCL as per allocation ratio.
- 4.6.5 Open Market Purchase:** Petitioner is currently procuring power from IEX on the basis of Demand.
- 4.6.6 New Sources:** The power purchase for the new sources has been considered based on the commissioning status received from generators and CEA reports. Some of the new plants that are scheduled for Commissioning in FY 2025-26 are as follows:

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

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

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

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

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

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

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

S.No	Plant Name	NBPDCCL share (MW)	NBPDCCL Purchase (MUs)
A	Stations injecting at CTU		
1	FSTPP I & II	46.3	478.83
2	FSTPP III	36.9	162.35

S.No	Plant Name	NBPDCL share (MW)	NBPDCL Purchase
3	<i>KHSTPP I</i>	23.7	99.77
4	<i>KHSTPP II</i>	29.3	192.28
5	<i>Barh Stage I</i>	528.6	1950.12
7	<i>Barh Stage II</i>	522.4	2253.81
8	<i>Nabinagar (BRBCL)</i>	46.0	203.88
10	<i>Talcher Stage I</i>	190.5	1320.88
11	<i>KBUNL Stage II</i>	125.1	554.27
12	<i>NPGCL</i>	738.5	4433.91
13	<i>NORTH KARANPURA</i>	409.6	2486.44
16	<i>Darlipali STPS</i>	148.8	953.28
19	<i>Chuka</i>	42.8	222.09
20	<i>Rangit</i>	10.6	62.24
21	<i>Tala</i>	119.6	306.67
22	<i>Teesta</i>	49.2	0.00
23	<i>Mangdechhu</i>	130.9	564.82
24	<i>Kurichu</i>	1.6	2.45
25	<i>Punatsangchu-II Bhutan</i>	147.9	412.07
B	Stations injecting at STU		
1	<i>BSPHC</i>	25.0	10.89
3	<i>BTPS Stage II</i>	230.0	1385.64
4	<i>Buxar TPP U1</i>	303.6	952.11
C	IPPs		
1	<i>GMR</i>	119.6	802.05
2	<i>JITPL</i>	104.9	743.89
D	Renewables		
1	<i>M/s Sunmark Energy Projects Limited (Formerly MBCEL)</i>	4.6	7.06
2	<i>M/s Response renewable Energy Ltd, Kolkata.</i>	4.6	7.85
3	<i>M/s Avantika Contractors Ltd., Hyderabad</i>	2.3	3.41
4	<i>M/s Glatt Solutions Pvt. Ltd, Kolkata.</i>	1.4	2.27
5	<i>Alfa Infraprop Pvt. Ltd.</i>	9.2	13.55
6	<i>Udipta Energy & Equipment Pvt. Ltd.</i>	2.3	3.31
7	<i>Azure Power India Pvt. Ltd.</i>	4.6	5.57
8	<i>Welspun Renewables Project - I</i>	6.9	8.61

S.No	Plant Name	NBPDCL share (MW)	NBPDCL Purchase
9	Welspun Renewables Project – II	6.9	10.24
10	Welspun Renewables Project – III	4.6	8.56
11	Acme Cleantech Project (Nalanda)	6.9	9.22
12	Acme Cleantech Project (Magadh)	4.6	8.59
13	SECI (Focal)	4.6	8.40
14	Acme Phalodi	115.0	212.21
15	Acme raiser	115.0	234.17
16	Acme dhaulpur powertech pvt. ltd.	69.0	128.09
17	SECI Phase-III (Renew Sunwaves)	138.0	300.86
18	SB Energy Six Pvt. Ltd. (NTPC)	138.0	336.13
19	GRT Jewellers (SECI-V)	69.0	155.80
20	PTC (MYTRAH VAYU SABARMATI PRIVATE LIMITED)	23.0	74.29
21	PTC (OSTRO KUTCH WIND PRIVATE LIMITED)	23.0	71.09
22	PTC (GREEN INFRA RENEWABLE ENERGY LIMITED)	23.0	78.59
23	SECI (GREENKO SIRONJ WIND POWER PVT. LTD.)	46.0	147.99
24	Avada (BREDA)	1.0	1.41
25	SECI Green Infra	46.0	123.70
26	Alfanar	23.0	70.45
27	SECI (Vivid Solaire Energy Pvt. Ltd.)	23.1	48.95
28	Ostro Kannad	91.8	274.00
29	Morjar Windfarm	22.8	55.61
30	Adani solar P-1	82.8	166.79
31	Adani solar P-2	69.0	140.28
32	Avada (BREDA) Banka	23.0	41.40
33	Siddhashram Rice Mill Cluster Pvt ltd	0.5	0.81
34	Hasanpur Sugar Mill, Dalsinghsarai	4.6	7.38
35	Hari Nagar Sugar Mills, Hari Nagar, West Champaran	6.7	14.43
36	Riga Sugar Company Ltd.	1.4	1.73
37	Bihar Distillers & Bottlers Pvt ltd	4.3	12.42
38	Tirupati Sugar	2.8	5.45
39	Canal Bank Solar, Bikram	0.9	0.89
40	Phulwaria Dam Solar	4.6	1.22
43.a	Greenko Energy Pvt. Ltd. (SECI Hybrid) Solar	96.6	52.86
43.b	Greenko Energy Pvt. Ltd. (SECI Hybrid) PSP	48.3	34.78
44.a	Kajra Phase I Solar	85.1	46.57
44.b	Kajra Phase I BESS	20.9	10.02

S.No	Plant Name	NBPDCL share (MW)	NBPDCL Purchase
	<i>Net Total</i>		
<i>E</i>	Others		
1	PTC Short		12.07
2	Power Exchange		466.83
3	NLC India Limited		21.09
4	NLC TAMILNADU POWER LIMITED		20.17
5	NPCIL		19.46
6	NTPC Limited		21.70
7	UI DSM		151.12
8	NEA		106.37
	Net Total	5613.01	24320.52

4.6.11 The petitioner has arrived at requirement of power purchase of 24320.52 MU for FY 2025-26.

4.7 Energy Balance

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

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

Sr No	Particulars	Unit	Revised FY 2025-26
A	Energy Requirement		
1	Energy sales (retail sales only incl. Nepal)	MU	19199.90
2	Less: Inter-state sales (Nepal)	MU	0.00
3	Energy sales excluding Inter-state sales	MU	19199.90
4	Distribution Loss	%	14.12%
5	Add: Distribution Loss	MU	3156.76
6	Total energy required at Distribution periphery	MU	22356.66
7	Add: Inter-state sales	MU	0
8	Total energy required at Distribution periphery	MU	22356.66
9	State Transmission Loss	%	2.56%
10	Add: State Transmission Loss	MU	587.37
11	Total energy required at State Transmission Periphery	MU	22944.03

Sr No	Particulars	Unit	Revised
			FY 2025-26
12	Losses in Regional Transmission system	%	3.62%
13	Losses in Regional Transmission system	MU	861.77
14	Total Energy Requirement at ex-bus	MU	23805.80
15	Total energy Purchased (inc surplus power)	MU	24320.52
C	Energy Surplus/ (Deficit) at State Periphery	MU	514.72
D	Surplus energy sale	MU	353.05
E	Energy Surplus/ (Deficit) after sale of surplus energy of NBPDCCL)	MU	161.67
F	Energy Surplus/Deficit after sale of surplus energy of SBPDCL	MU	(161.36)
G	Net Energy Surplus/ (Deficit)	MU	0

4.7.2 As above, there is surplus energy available at ex-bus of 514.72 MU. This actual energy requirement of NBPDCCL & SBPDCL is procured at central level and distributed between discoms as per actual consumption. Remaining surplus after adjustment of energy between discoms are sold on exchanges and correspondence revenue is subtracted from ARR. will be distributed a. The Petitioner requests the Hon'ble Commission to approve the energy balance based on above calculations for FY 2025-26.

4.8 Renewable Power Purchase Obligation

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

This also necessitated to consolidate all previous amendments in the Bihar State aforesaid RPO Regulations (including the 4th amendment issued in 2023) into a comprehensive regulatory framework and accordingly the Hon'ble Commission has amended it BEREC (Renewable Purchase Obligations, its Compliance & REC Framework Implementation) Regulations, 2025 under Sections 61, 66, 86(1)(e), and 181 of the Electricity Act, 2003 in view

of provisions and trajectory prescribed by the Ministry of Power (MoP), Government of India (GoI), vide notification S.O. 4617(E) dated 20th October 2023 in its order dated 18th Jul 25.

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

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

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

4.8.2 As above, the Hon'ble Commission in the Regulations has adopted the RPO trajectory specified by the MoP earlier. So, the Petitioner has computed RPO for FY 2025-26 as per the trajectory specified by the MoP. The details of RPO to be met by the Petitioner for FY 2025-26 are given in the table below:

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

RPO Projection for FY 25-26			
S.N	Particular	Unit	
1	Energy Input in the system of obligated entities(Discom periphery)	MU	22357
2	Total RPO Target	%	33%
3	Total renewable energy Purchase Requirement	MU	7377.7
Target Level of RPO			
4	WPO Target	%	1.45%
5	Wind Power Purchase Requirement	MU	324.2
6	HPO Target	%	1.22%
7	HYDRO Power Purchase Requirement	MU	272.8
8	Distribution RE Obligation Target	%	2.10%

9	Distribution RE Purchase Requirement	MU	469.5
10	Other RPO Target	%	28.24%
11	Other RE Purchase Requirement	MU	6313.5
Source Wise RPO Obligation			
14	Wind Power Purchase	MU	0.0
15	Surplus / Deficit in wind Power Purchase(+/-)	MU	-324.2
16	WPO Achievement	%	0.000
17	HYDRO Power Purchase	MU	0
18	Surplus / Deficit in Hydeo Power Purchase(+/-)	MU	-272.8
19	HPO Achievement	%	0.000
20	Energy Purchase from Distribution RE	MU	197.2
21	Surplus /Deficit in Distribution RE(+/-)	MU	272.3
22	Distribution RE Purchase Achievement	%	42%
23	Other RE Purchase	MU	4073.1
24	Surplus/deficit in Other RE Purchase(+/-)	MU	2240.4
25	other RPO Achivement	%	64.5%
RPO obligation (overall)			
29	Total renewable Energy Purchase Achievement	MU	4270.3
30	Total RPO Achievement	%	58%

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

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

4.8.4 Accordingly, the Petitioner prays for time-bound, conditional relief: (i) permission to carry forward RPO shortfall for the affected years without penalty, (ii) flexible compliance within the overall RPO, including sub-category substitution to the extent permissible (iii) acknowledgement of the reduction in ISTS waiver as a change-in-law-type event, with pass-through of prudent incremental costs in ARR so as to avoid tariff shock, alongside directions to optimize procurement through competitive bids and portfolio mix (including central agency PSAs, hybrids, and storage where cost-effective). The Petitioner further seeks interim protection from penal consequences for the current year's shortfall and thereby aligning Bihar's RPO implementation with practical availability and consumer interest while maintaining the State's long-term renewable objectives & Power Purchase Cost.

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- 4.8.5** The power purchase cost mainly comprises of fixed charges and energy charges for two-part tariff stations i.e., NTPC, NHPC & PTC in case of Petitioner. The Petitioner has considered the actual energy charges and fixed cost for these power stations based on actual 5 months data for FY 2025-26.
- 4.8.6** The power purchase cost mainly comprises of fixed charges and energy charges for two-part tariff stations i.e., NTPC, NHPC & PTC in case of Petitioner. The Petitioner has considered an escalation of 5% and 2% escalation on the first five month actual purchase cost i.e. from April 2025 to August 2025 on energy charges and fixed cost respectively for thermal power stations.
- 4.8.7** Transmission charges have been considered same as prorated basis for first five month for rest 7 months of FY 2025-26. No more T-GNA is considered
- 4.8.8** Petitioner has not considered any short term purchase & UI in remaining seven months for FY 25-26.
- 4.8.9** Petitioner has considered the new plants as per information available with the Petitioner. The new plants for which cost details are not available, the cost break-up of similar capacity plants has been considered for projection.
- 4.8.10** The Petitioner requests Hon'ble Commission to allow power purchase costs for APR period FY 2025-26 as provided in the table below.

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

S.No	Plant Name	NBPDC share (MW)	NBPDC Purchase (MUs)	Total from April 25 to March 26				Total from April 25 to March 26			
				Fixed Cost (Cr)	Energy Cost (Cr.)	Misc Cost (Cr.)	Total (Cr.)	Fixed Cost (Rs/kWh)	Energy Cost (Rs/kWh)	Misc Cost (Rs/kWh)	Total (Rs/kWh)
A	Stations injecting at CTU										
1	FSTPP I & II	46.3	478.83	111.84	164.97	13.21	290.01	2.34	3.45	0.28	6.06
2	FSTPP III	36.9	162.35	44.78	54.91	2.84	102.53	2.76	3.38	0.17	6.32
3	KHSTPP I	23.7	99.77	16.85	31.46	2.11	50.43	1.69	3.15	0.21	5.05
4	KHSTPP II	29.3	192.28	18.14	56.97	0.17	75.28	0.94	2.96	0.01	3.92
5	Barh Stage I	528.6	1950.12	578.83	600.10	-0.11	1178.81	2.97	3.08	0.00	6.04
7	Barh Stage II	522.4	2253.81	675.17	669.66	-0.39	1344.44	3.00	2.97	0.00	5.97
8	Nabinagar (BRBCL)	46.0	203.88	66.02	62.48	4.28	132.77	3.24	3.06	0.21	6.51
10	Talcher Stage I	190.5	1320.88	118.07	230.48	8.10	356.64	0.89	1.74	0.06	2.70
11	KBUNL Stage II	125.1	554.27	236.83	172.52	5.28	414.63	4.27	3.11	0.10	7.48
12	NPGCL	738.5	4433.91	1115.10	1501.36	2.21	2618.67	2.51	3.39	0.00	5.91
13	NORTH KARANPURA	409.6	2486.44	416.04	510.13	-0.27	925.90	1.67	2.05	0.00	3.72
16	Darlipali STPS	148.8	953.28	179.64	104.08	0.23	283.96	1.88	1.09	0.00	2.98
19	Chuka	42.8	222.09	0.00	67.52	0.00	67.52	0.00	3.04	0.00	3.04
20	Rangit	10.6	62.24	11.77	12.53	0.01	24.30	1.89	2.01	0.00	3.90
21	Tala	119.6	306.67	0.00	69.61	0.00	69.61	0.00	2.27	0.00	2.27
22	Teesta	49.2	0.00	0.00	0.00	0.00	0.00	0	0	0	0
23	Mangdechu	130.9	564.82	0.00	260.38	0.00	260.38	0.00	4.61	0.00	4.61
24	Kurichu	1.6	2.45	0.00	0.56	0.00	0.56	0.00	2.28	0.00	2.28
25	Punatsangchu-II Bhutan	147.9	412.07	0.00	210.15	0.00	210.15	0.00	5.10	0.00	5.10
B	Stations injecting at STU										
1	BSPHC	25.0	10.89	0.00	2.71	0.00	2.71	0.00	2.49	0.00	2.49
3	BTPS Stage II	230.0	1385.64	306.27	423.13	0.15	729.55	2.21	3.05	0.00	5.27

4	<i>Buxar TPP U1</i>	303.6	952.11	169.55	201.85	0.00	371.40	1.78	2.12	0.00	3.90
C	IPPs		0.00								
1	<i>GMR</i>	119.6	802.05	157.86	102.39	36.05	296.30	1.97	1.28	0.45	3.69
2	<i>JITPL</i>	104.9	743.89	237.88	85.49	-19.39	303.98	3.20	1.15	-0.26	4.09
D	Renewables										
1	<i>M/s Sunmark Energy Projects Limited (Formerly MBCEL)</i>	4.6	7.06	0.00	4.96	0.00	4.96	0.00	7.02	0.00	7.02
2	<i>M/s Response renewable Energy Ltd, Kolkata.</i>	4.6	7.85	0.00	5.51	0.00	5.51	0.00	7.02	0.00	7.02
3	<i>M/s Avantika Contractors Ltd., Hyderabad</i>	2.3	3.41	0.00	2.62	0.00	2.62	0.00	7.69	0.00	7.69
4	<i>M/s Glatt Solutions Pvt. Ltd, Kolkata.</i>	1.4	2.27	0.00	1.59	0.00	1.59	0.00	7.02	0.00	7.02
5	<i>Alfa Infraprop Pvt. Ltd.</i>	9.2	13.55	0.00	10.67	0.00	10.67	0.00	7.87	0.00	7.87
6	<i>Udipta Energy & Equipment Pvt. Ltd.</i>	2.3	3.31	0.00	2.64	0.00	2.64	0.00	7.98	0.00	7.98
7	<i>Azure Power India Pvt. Ltd.</i>	4.6	5.57	0.00	4.67	0.00	4.67	0.00	8.39	0.00	8.39
8	<i>Welspun Renewables Project - I</i>	6.9	8.61	0.00	7.49	0.00	7.49	0.00	8.70	0.00	8.70
9	<i>Welspun Renewables Project - II</i>	6.9	10.24	0.00	8.85	0.00	8.85	0.00	8.64	0.00	8.64
10	<i>Welspun Renewables Project - III</i>	4.6	8.56	0.00	7.33	0.00	7.33	0.00	8.56	0.00	8.56
11	<i>Acme Cleantech Project (Nalanda)</i>	6.9	9.22	0.00	8.05	0.00	8.05	0.00	8.73	0.00	8.73
12	<i>Acme Cleantech Project (Magadh)</i>	4.6	8.59	0.00	7.50	0.00	7.50	0.00	8.73	0.00	8.73
13	<i>SECI (Focal)</i>	4.6	8.40	0.00	5.00	0.00	5.00	0.00	5.95	0.00	5.95
14	<i>Acme Phalodi</i>	115.0	212.21	0.00	43.42	0.00	43.42	0.00	2.05	0.00	2.05
15	<i>Acme raiser</i>	115.0	234.17	0.00	58.78	0.00	58.78	0.00	2.51	0.00	2.51
16	<i>Acme dhaulpur powertech pvt. ltd.</i>	69.0	128.09	0.00	32.15	0.00	32.15	0.00	2.51	0.00	2.51
17	<i>SECI Phase-III (Renew Sunwaves)</i>	138.0	300.86	0.00	78.82	0.00	78.82	0.00	2.62	0.00	2.62
18	<i>SB Energy Six Pvt. Ltd. (NTPC)</i>	138.0	336.13	0.00	89.75	0.00	89.75	0.00	2.67	0.00	2.67
19	<i>GRT Jewellers (SECI-V)</i>	69.0	155.80	0.69	40.51	0.00	41.20	0.04	2.60	0.00	2.64
20	<i>PTC (MYTRAH VAYU SABARMATI PRIVATE LIMITED)</i>	23.0	74.29	0.00	26.20	0.00	26.20	0.00	3.53	0.00	3.53
21	<i>PTC (OSTRO KUTCH WIND PRIVATE LIMITED)</i>	23.0	71.09	0.00	25.09	0.00	25.09	0.00	3.53	0.00	3.53
22	<i>PTC (GREEN INFRA RENEWABLE ENERGY LIMITED)</i>	23.0	78.59	0.00	27.75	0.00	27.75	0.00	3.53	0.00	3.53
23	<i>SECI (GREENKO SIRONJ WIND POWER PVT. LTD.)</i>	46.0	147.99	0.00	40.10	0.00	40.10	0.00	2.71	0.00	2.71
24	<i>Avada (BREDa)</i>	1.0	1.41	0.00	0.59	0.00	0.59	0.00	4.15	0.00	4.15
25	<i>SECI Green Infra</i>	46.0	123.70	0.00	31.05	0.00	31.05	0.00	2.51	0.00	2.51
26	<i>Alfanar</i>	23.0	70.45	0.00	17.75	0.00	17.75	0.00	2.52	0.00	2.52

27	SECI (Vivid Solaire Energy Pvt. Ltd.)	23.1	48.95	0.00	25.64	0.00	25.64	0.00	5.24	0.00	5.24
28	Ostro Kannad	91.8	274.00	0.00	79.19	0.00	79.19	0.00	2.89	0.00	2.89
29	Morjar Windfarm	22.8	55.61	0.00	16.07	0.00	16.07	0.00	2.89	0.00	2.89
30	Adani solar P-1	82.8	166.79	0.00	45.37	0.00	45.37	0.00	2.72	0.00	2.72
31	Adani solar P-2	69.0	140.28	0.00	38.16	0.00	38.16	0.00	2.72	0.00	2.72
32	Avada (BREDA) Banka	23.0	41.40	0.00	12.87	0.00	12.87	0.00	3.11	0.00	3.11
33	Siddhashram Rice Mill Cluster Pvt ltd	0.5	0.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Hasanpur Sugar Mill, Dalsinghsarai	4.6	7.38	0.00	5.34	0.00	5.34	0.00	7.23	0.00	7.23
35	Hari Nagar Sugar Mills, Hari Nagar, West Champaran	6.7	14.43	0.00	8.80	0.00	8.80	0.00	6.10	0.00	6.10
36	Riga Sugar Company Ltd.	1.4	1.73	0.00	0.14	0.00	0.14	0.00	0.82	0.00	0.82
37	Bihar Distillers & Bottlers Pvt ltd	4.3	12.42	0.00	9.33	-0.01	9.32	0.00	7.51	0.00	7.51
38	Tirupati Sugar	2.8	5.45	0.00	3.85	0.00	3.85	0.00	7.07	0.00	7.07
39	Canal Bank Solar, Bikram	0.9	0.89	0.00	0.27	0.00	0.27	0.00	3.10	0.00	3.10
40	Phulwaria Dam Solar	4.6	1.22	0.00	0.47	0.00	0.47	0.00	3.87	0.00	3.87
43.a	Greenko Energy Pvt. Ltd. (SECI Hybrid) Solar	96.6	52.86	0.00	15.59	0.00	15.59	0.00	2.95	0.00	2.95
43.b	Greenko Energy Pvt. Ltd. (SECI Hybrid) PSP	48.3	34.78	0.00	21.53	0.00	21.53	0.00	6.19	0.00	6.19
44.a	Kajra Phase I Solar	85.1	46.57	0.00	18.30	0.00	18.30	0.00	3.93	0.00	3.93
44.b	Kajra Phase I BESS	20.9	10.02	0.00	3.94	0.00	3.94	0.00	3.93	0.00	3.93
	Net Total										
E	Others										
1	PTC Short		12.07	0.00	12.45	0.00	12.45		10.31		10.31
2	Power Exchange		466.83	0.00	420.78	0.00	420.78		9.01		9.01
3	NLC India Limited		21.09		9.90		9.90		4.69		4.69
4	NLC TAMILNADU POWER LIMITED		20.17		12.14		12.14		6.02		6.02
5	NPCIL		19.46		7.92		7.92		4.07		4.07
6	NTPC Limited		21.70		10.62		10.62		4.89		4.89
7	UI DSM		151.12	0.00	195.23	0.00	195.23		12.92		12.92
8	NEA		106.37	0.00	58.51	0.00	58.51		5.50		5.50
	Net Total		5613.01		24320.52						5.51

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

4.9 Transmission Charges

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

4.9.2 We request the Hon'ble Commission to approve the transmission and related charges for inter-state as well as intra-state transmission transactions for FY 2025-26 -24 as per the below given table –

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

Particulars	Charges
SLDC	12.83
BGCL	149.09
BSPTCL	711.66
POSOCO	0.15
PGCIL	741.63
T-GNA	64.53
Total	1,679.90

4.10 Capital Investment Plan, Capitalization and Funding

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

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

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

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

4.10.2 During the Tariff Petition filed by the Petitioner for Truing up of FY 2020-21, APR of FY 2021-22 and ARR of FY 2022-23, the Petitioner didn't submit any projections for the control period 2022-23 to 2024-

25 as the said projections for the control period to be submitted post approval under the Revamped Distribution Sector Scheme (RDSS) by the Monitoring Committee as it will form the core of total plan for creation of infrastructure both for AT&C loss reduction and supplying quality, reliable 24x7 power to the consumers.

4.10.3 Therefore, a separate CAPEX Petition was filed by the Petitioner (Case No. 26/2022- NBPDC and 27/2022- SBPDCL) for approval of schemes- Reconductoring, Mukhyamantri Krishi Vidyut Sambandh Yojana (MKVYS), Smart Metering, and RDSS. The CAPEX petition formed the basis for approval of capex and capitalization for the Tariff Petition filed by the Petitioner on 15th November 2024 for Truing up of FY 2023-24, APR of 2024-25.

4.10.4 The Hon'ble Commission vide Order dt. April 28, 2023, in Case No. 26/2022 and 27/2022 has pronounced the final Order in the matter of approval of Capital Expenditure and Capitalization Plan for the MYT Control Period FY 2022-23 to FY 2024-25 which granted in-principal approval for implementation of the CAPEX Plan as per the cost estimate, investment schedule and time schedule. Therefore, the Hon'ble Commission allowed the impact of the CAPEX to be filed during the True-Up of FY 2022-23 to FY 2024-25. Furthermore, the Hon'ble Commission in its order dated 23rd March 2023 for True up for FY 2021-22, APR for FY 2022-23, ARR for FY 2023-24 had approved CPAEX and Capitalization for FY 2023 -24.

4.10.5 As per the Regulatory framework, the Petitioner has filed the Petition for Truing up of FY 2023-24, APR of FY 2024-25 and MYT for FY 2025-26 to FY 2027-28 by November 15, 2024, wherein the impact of actual CAPEX incurred in FY 2023-24 to be filed.

4.10.6 Furthermore, a separate CAPEX Petition was filed by the Petitioner (Case No. 41/2025- SBPDCL) for approval of schemes- Reconductoring, Mukhyamantri Krishi Vidyut Sambandh Yojana (MKVYS), Smart Metering, and RDSS. The CAPEX petition formed the basis for approval of capex and capitalization for the Tariff Petition filed by the Petitioner on 15th November 2025 for Truing up of FY 2024-25, APR of 2025-26 and ARR of FY 2026-27.

4.10.7 In view of the above, the Petitioner submits that it has estimated Capex, Capitalization and funding considering the capital expenditure and investments to be done as per the recent developments and keeping in mind the targets to be achieved for capitalisation under various schemes during the year of APR. In line with the above, the Petitioner has computed the capitalization of investment during FY 2025-26.

4.10.8 The opening figures of CWIP, Gross Fixed Assets, Grants, etc. are as per the closing balances claimed in truing up for FY 2024-25.

4.10.9 The below table represents the capitalization plan for the Petitioner.

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

	Name of scheme / Project	Capitalization during the year FY 2025-26
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	Name of scheme / Project	Capitalization during the year FY 2025-26
1	BRGF	-
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	101.25
11	CM Seven	-
A	Ongoing Schemes	101.25
12	RDSS	981.40
	Infrastructure works- RDSS	
	IT/OT- RDSS	
	PMA - RDSS	
13	Reconductoring	
14	IPDS	
15	Smart Prepaid Meter (Phase 2) 36 Lakhs- 30% Capex	605.24
16	Smart Prepaid Meter (Phase 3) 1.12 crores- 30% Capex	2,046.85
17	Any other	
B	New Schemes	3,633.49
18	RGGVY	-
C	RGGVY	-
19	DDUGJY	-
20	MKVYS (I and II)	600.00
D	Old Schemes	600.00
E	Grand Total (A+B+C+D)	4,334.75
21	Own Sources	-
22	New Schemes started in 2024	-
F	Total	4,334.75

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

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

Sl. No.	Particulars	Projected for FY 2025-26 (RE)
1	Opening CWIP	3078.88
2	New Investment	4013.14
3	Less Capitalization	4334.75
(a)	CWIP	3467.80
(b)	New Investment	866.95
4	Closing CWIP (1+2-3)	2757.28

4.11 Operation & Maintenance (O&M) Expenses

4.11.1 As per regulation 22 of BERC (Multi Year Distribution Tariff) Regulations, 2024, O&M expenses comprise of Repair and maintenance expenses, Administrative & General expenses and employee expenses. In the below paragraphs the Petitioner would like to submit the estimated expenses on account of O&M for FY 2024-25 along with the reasoning and basis of projections.

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

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

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

Particulars	Base employee expense norm for NBPDC	Base employee expense norm for SBPDCL
No. of personnel per substation	5.6953	8.0898
No. of personnel per 1000 consumers	0.0522	0.1239
Annual expenses per personnel (Rs. Crore)	0.1120	0.1224

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

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

past 3 years.

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

Table 59: Employee expenses (in INR Crore) for FY 2025-26

Sr.No	Particulars	Norms approved for Control Period 25-26 to 27-28	Approved in ARR	FY 2025-26 (RE)
	Particulars			
	Average annual CPI index		5.46%	4.87%
	Norms-Number of personnel per 1000 consumers (15%)	0.0522	0.0522	0.05220
	Norms-Number of personal per substation (85%)	5.6953	5.6953	5.69530
	No. of consumers (1000)		13374	13881
	No of substations		653	649
1	Annual expenses per personnel (Rs. Cr)	0.11200	0.1181	0.1175
(i)	Employee cost per 1000 consumers		84.62	85.11
(ii)	Employee cost per substation		439.09	434.16
2	Total Employee cost		523.71	519.27

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

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

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

Table 60: R&M Expenses for APR (in INR Crore)

Sr.No	Particulars	FY 2025-26	
		Approved in ARR	Actual in RE
1	Opening GFA		24904.71
2	Opening Land Cost		1047.57
3	Opening GFA exc land cost	23834.67	23857.14

4	K Factor	0.99%	0.99%
5	R&M Expense	236.97	236.19

4.11.1.6 Therefore, it is requested to the Hon'ble Commission to approve INR 236.19 Crore towards expenses against R&M as claimed by the Petitioner.

4.11.2 Administrative and General Expenses:

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

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

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

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

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

WPI inflationary increase for FY 2025-26

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

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

Table 61: A&G expenses (in INR Crore)

Sr.No	Particulars	Base Norms approved for Control Period 25-26 to 27-28	Approved in ARR	FY 2025-26 (RE)
1	Average annual WPI CPI index		7.23%	3.65%
2	Norms-Nos. of employees per 1000 consumers	0.34794	0.34994	0.34794
3	No. of consumers (1000)		13374	13881
4	No of employees		5145	4241
5	Annual expenses per 1000 consumers (Rs. Cr) (45%)	0.00478	0.00512	0.00495
6	Annual expenses per employee (Rs. Cr) (55%)	0.01687	0.01809	0.01749
7	A&G cost for 1000 consumers		68.49	68.77
8	A&G cost for employee		93.06	74.16
9	Grand Total		161.55	142.93
10	Rent Charges for Smart Prepaid Meter		106.58	644.06
11	Net Total A&G cost		268.13	786.98

4.11.2.5 In addition to the normative A&G expense of Rs. 142.93 Crore as computed above, the petitioner has additionally claimed rental charges for smart prepaid meter installed under Phase-I, II and III to the extent of Rs. 644.06 crores based on monthly rental per meter, consideration of meter installed and capex consideration under case no. 32 of 2025. It is worthwhile to mention that the Petitioner has considered the monthly rental of INR 86.23 per meter which is as per the order of the Hon'ble Commission in Case No. 05/2020. These expenses were not taken into account as the time of computation of A&G norm for the MYT control period of FY 2022-23 to FY 2024-25 in the Tariff Order dated 25.03.2022. The detailed calculation for INR 91.64 Crore for Phase-I on account of the rental charge is provided below:

Phase 1: The total number of smart meters proposed to be installed under phase 1 is 23,50,000 out of which 10,30,000 lakhs belongs to NBPDC. The total smart meters under Phase 1 are under Opex mode which will be booked under A&G expenses:

Smart Prepaid Meters under A&G expenses	Month	2025-26		
		Meters installed	Monthly Meter Rent	Total A&G cost
Phase I: 23.5 lakhs North 10.30 Lakhs	Op. Balance	791097	86.23	81.86
	April	10,247	86.23	0.97

	May	9,147	86.23	0.79
	June	4,998	86.23	0.39
	July	2,507	86.23	0.17
	August	3,265	86.23	0.20
	September	3,483	86.23	0.18
	October	68,418	86.23	2.95
	November	68,418	86.23	2.36
	December	68,420	86.23	1.77
	January	0	86.23	-
	February	0	86.23	-
	March	0	86.23	-
Total		1030000		91.64
Less: Government Budgetary Support				
Net expense			Net expense	91.64

Phase-II and III:

- Under phase-II, 36 lakhs of smart prepaid meters are scheduled to be installed across the Bihar by the end of April-2025. In Phase-II smart prepaid meters are scheduled to be installed under hybrid mode i.e., CAPEX + OPEX mode in the ratio of 30:70.
- Under phase-III, 1.12 crores of smart prepaid meters are scheduled to be installed across the Bihar by the end of JuSly-2026. In Phase-III smart prepaid meters are scheduled to be installed under hybrid mode i.e., CAPEX + OPEX mode in the ratio of 30:70.
- The Petitioner's has already submitted the Detailed Petition as Case No. 34 of 2025 for "Approval of OPEX along with revised CAPEX for Smart Metering Project under Phase –II & III recoverable through ARR and truing up exercise for which order has been reserved by Hon'ble Commission. Accordingly, the OPEX part for aforesaid petition has been considered same in the instant tariff petition for consideration of monthly rental charges for Phase – II and III for FY 2025-26.

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

Particulars	Amount (INR Cr)
Rent Charges for Smart Prepaid Meter (Phase -I) 23.5 Lakhs	91.64
Rent Charges for Smart Prepaid Meter (Phase-II) 36 Lakhs- 70% OPEX	208.41
Rent Charges for Smart Prepaid Meter (Phase-III) 1.12 crores- 70% OPEX	344.00
Total Rental Charges	644.06

4.11.2.6 It is requested to the Hon'ble Commission to approve the Administrative and General expenses of INR 786.98 Crore including the rental charges also for FY 2025-26.

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

***"SCHEDULE "F" REORGANISATION OF BSEB & TRANSFER OF PERSONNEL
Part II COMMON SERVICES***

The Testing Divisions, Training Department at Head-Quarter and all the Departments at the Corporate Head Office like –

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

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

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

Table 62: Allocation of Holding Company Cost for FY 2025-26 (in INR Crore)

Particulars	FY 2025-26 (RE)
Holding company expenses considered for FY 2024-25	25.02
Escalation % considered	7.22%
Increase considered	1.81
Total	26.82

4.11.3.2 Therefore, the Petitioner requests the Hon'ble Commission to approve INR 26.82 Crore towards holding company expenses for FY 2025-26.

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

Table 63: Summary of O&M Expenses for APR (in INR Crore)

Particulars	Approved for FY 2025-26	FY 2025-26 (RE)
Employee Cost	523.71	519.27
R&M Expense	236.97	236.19
A&G Expenses (normative)	161.55	142.93
Rental for smart meter	106.58	644.06
Holding Company Expenses	37.94	26.82
Total O&M Cost	1066.76	1569.26

4.12 Gross Fixed Assets

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

4.12.2 Majority of the projects coming to an end in FY 2024-25 like IPDS, DDUGJY etc., huge Capitalization is planned in FY 2024-25.

4.12.3 The table below demonstrates the Asset addition planned in FY 2025-26 and closing balance of Gross Fixed Assets as on FY 2025-26:-

Table 64: Summary GFA for FY 2025-26 (in INR Crore)

Assets group	GFA at the beginning of FY 2025-26 (RE)	Addition during FY 2025-26 (RE)	GFA at the end of FY 2025-26 (RE)
Land and land rights	1,047.57	129.04	1,176.61
Buildings	113.42	18.07	131.49
Hydraulic works	0.00	0.00	0.00
Other civil works	192.38	27.07	219.45
Plant and Machinery	3,310.92	557.68	3,868.61
Lines and cable network	19,585.18	3,118.66	22,703.84
Vehicles	1.01	0.18	1.18
Furniture and Fixtures	6.81	0.88	7.69
Office equipment	39.98	22.01	61.99
Smart metering	582.94	457.97	1,040.91
Others, if any	24.49	3.20	27.69
GRAND TOTAL	24,904.71	4,334.75	29,239.46

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

4.13 Depreciation on Gross Fixed Assets

4.13.1 As per regulation 23 of Bihar Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2024 the Petitioner has estimated the depreciation on the Gross Fixed assets reduced by grants. The Petitioner has calculated depreciation on GFA based on the Capitalization plan for FY 2025-26.

4.13.2 The Petitioner would like to clarify that while claiming the depreciation the value of Land and addition thereon is reduced from the opening value and additions during the year.

4.13.3 As per the standard practice, the Petitioner is not to be allowed any depreciation on account of assets that has been capitalized through grants. Therefore, the Petitioner has reduced the Depreciation on the assets, which were added through grants.

4.13.4 Below is the table representing the calculations for claiming depreciation for FY 2025-26

Table 65: Depreciation on GFA for APR (in INR Crore)

Sr. No	Particulars	FY 2025-26 (RE)
1	Gross fixed assets of the beginning of the year (excl. land)	23,857.14
2	Additions during the year	4,205.71
3	IDC	-
4	Adjustment for assets sold/ discarded etc	-
5	Closing GFA	28,062.85
6	Average GFA	25,959.99
7	Weighted Average Rate of Depreciation	5.12%
8	Depreciation for the year (incl. grant also)	1,329.18
9	Opening grants	12,547.91
10	Grants during the year	555.51
11	Adjustment for assets sold/discarded etc	-
12	Total Grants	13,103.42
13	Average Grants	12,825.66
14	Weighted Average rate of Depreciation (on grant)	5.19%
15	Depreciation for GFA on Grants	666.01
16	Net Depreciation of GFA on loans (8-15)	663.16

4.13.5 Therefore, in the light of the above facts and calculations, it is requested to the Hon'ble Commission to approve the above given figure of INR 663.16 Crore towards depreciation on Fixed Assets for FY 2025-26.

4.14 Return on Equity

4.14.1 The Regulation 27 of BERC (Multi Year Distribution Tariff) Regulations, 2024 provides for calculation of Return on Equity as demonstrated as under:

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

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

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

4.14.2 The Petitioner has calculated return on equity on the basis of the closing balance of fixed assets as claimed in True-up for FY 2024-25. Further, RoE shall be allowed @14% on the net capital base as on 31.03.2016 and @14.00% on the net capital base w.e.f. 01.04.2016.

4.14.3 The table below demonstrates the calculation for Return on equity:-

Table 66: Return on equity for FY 2025-26 (in INR Crore)

Sr. No	Particulars	FY 2025-26 (RE)
A	Calculation for Return on Equity	
1	Closing equity to end of 31.03.2016	440.86
2	Rate of return on equity (%)	14.00%
3	Return on Equity	61.72
4	Equity with effect from 1st April 2016	
5	Opening equity	2,739.52
6	Equity addition during the year	1,123.77
7	Closing equity	3863.29
8	Average equity	3301.40

9	Rate of return on equity (%)	14.00%
10	Return on equity	462.20
11	Total Return on Equity	523.92

4.14.4 In the light of above facts, the Petitioner requests the Hon'ble Commission to approve INR 523.92 Crore towards return on equity for FY 2025-26.

4.15 Interest on Consumer Security Deposit

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

4.15.2 It has been assumed that the additions to the balance of consumer security deposits is as per actual addition in FY 2024-25. Therefore, INR 38.40 Crore is considered as addition in consumer security deposits for FY 2025-26. The RBI rate is adopted is 6.50% (<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=11897&Mode=0>)

4.15.3 The Petitioner has calculated interest on security deposit of INR 13.21 Crore for FY 2024-25 in the true-up section of this petition. Further, interest on security is estimated as INR 35.51 Crore for FY 2025-26.

Table 67: Interest on consumer security deposit (in INR Crore)

Particulars	FY 2025-26 (RE)
Opening SD	527.15
Previous year SD	488.74
Addition	38.40
Closing SD	565.55
Avg SD	546.35
RBI Bank rate	6.50%
Interest on SD	35.51

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

4.16 Interest on Working Capital

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

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

a) 45 days equivalent of expected revenue.

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

Less:

(i) Power purchase cost, transmission charges and load dispatch charges for one month.

(ii) Depreciation, return on equity and contribution to contingency reserves equivalent to 45 days.

(iii) Amount of security deposits and advance from consumers or Distribution System users, if any, held during the year.

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

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

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

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

Table 68: Interest on working capital for APR (in INR Crore)

	Particulars	FY 2025-26 (Revised)
1	45 days equivalent of expected revenue	2,036.43
2	Maintenance spares @40% of R&M expenses for one month	7.87
	Less:	
3	(i) Power purchase cost, Load despatch charges and transmission charges for one month.	1,117.70
	(ii) Depreciation, ROE, and contribution to contingency reserve equivalent to 45 days.	146.35

	(iii) Amount of security deposits from consumers, if any, held during the year	527.15
	(iv) Grant received from the State Govt. for power purchase and other O&M expenses etc equivalent to 45 days.	-
4	Net working capital	253.10
5	Interest rate	10.38%
6	Interest on working capital	26.28

4.16.6 The Petitioner requests Hon'ble Commission to approve the interest on working capital at INR 26.28 Crore for FY 2025-26.

4.17 Interest on Normative Debt

4.17.1 The Petitioner has calculated normative interest on loans on 70% of the addition in GFA in FY 2025-26.

4.17.2 The interest on normative debt is calculated at the rate of 9.14 % i.e. weighted average rate on project Loans. The detailed calculation of the weighted average rate of interest is provided in the table below: -

Table 69: Computation of weighted average rate of interest on project loans (in INR Cr)

Sr. No	Particulars	Purpose of loan	Opening balance	Rate of Interest	Addition during the year	Repayment during the year	Closing balance	Amount of interest paid	Average Loan
1	REC (RGGVY) Term Loan	Project	165.54	10.76 %	-	-	165.54	19.00	165.54
2	REC (R-APDRP-PART-B) Term Loan	Project	19.95	11.12 %	-	1.40	18.55	4.60	19.25
3	PFC (COUNTER PART FUNDING) Term Loan	Project	61.87	9.00%	-	7.15	54.72	6.73	58.30
4	State Govt.-Non-Plan Loan	Project	372.01	10.50 %	39.92	-	411.93	44.02	391.97
5	BSPHCL (ADB) Loan	Project	56.01	10.50 %	-	-	56.01	7.28	56.01
6	REC (DDUGJY)	Proj		9.10%					

Sr. No	Particulars	Purpose of loan	Opening balance	Rate of Interest	Addition during the year	Repayment during the year	Closing balance	Amount of interest paid	Average Loan
		ect	964.99		-	67.88	897.10	89.27	931.04
7	REC (IPDS)	Project Support	282.55	8.73%	-	20.00	262.55	26.00	272.55
8	Smart Metering	Project	805.51	8.75%	2,338.67	-	3,144.18	275.12	1,974.85
9	Total		2,728.42		2,378.59	96.43	5,010.58		3,869.50

Table 70: Interest on Normative debt (in INR Crore)

B	Calculation for Interest on Loan	Projected for FY 2025-26 (RE)
1	Opening loan	5,781.01
2	Addition during the year	2,622.13
3	Less: Normative repayment	663.16
4	Closing loan	7,739.98
5	Average loan	6,760.49
6	Actual Weighted Average Rate of Interest	9.14%
7	Amount of Interest on Loan	617.70

4.17.3 Therefore, the Petitioner requests the Hon'ble Commission to approve interest on normative debt at INR 617.70 Crores.

4.18 Other Finance Charges

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

4.18.2 The below table demonstrates the Finance charges estimated for FY 2025-26 :-

Table 71: Other finance charges (in INR Crore)

Particulars	Projected for FY 2025-26 (RE)
Other Finance Charges for the base year	62.08
Escalation Considered	10%
Escalated Amount	6.21
Finance Charges	68.29

4.18.3 The detailed calculation of other finance charge for base year of INR 62.08 Crore is provided in the True-up section of this Petition.

4.18.4 Therefore, the Petitioner requests the Hon'ble Commission to approve the finance charges of INR 68.29 Crore for FY 2025-26.

4.19 Non-Tariff Income

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

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

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

Sr. No	Particulars (Rs. Cr)	FY 2025-26 (RE)
1	Interest from Banks	26.10
2	Interest from Others	38.51
A	Interest Income	64.61
1	Delayed Payment Surcharge from Consumers	254.60
2	Income from sale of tender paper	0.73
3	Liquidated damage Power purchase	-
4	Miscellaneous Receipts	0.84
5	Rebate and Discount Received	53.71
6	SCED benefits	21.65
7	Consumer contribution income	4.32
8	Rental income	2.94

Sr. No	Particulars (Rs. Cr)	FY 2025-26 (RE)
9	Income from sale of Scrap	7.68
10	Supervision Charge	11.22
11	Incentive on REC Purchase	-
12	Rebate under RDSS	-
13	Incentive for GCRT	-
14	Miscellaneous charges from Consumers	63.58
15	Meter rent / services line rental	1.88
B	Other Income	423.14
1	Excess provision written back	-
2	Penalty Charges	-
C	Others	-
D	Total Non-tariff income	487.75
1	Delayed Payment Surcharge from Consumers	254.60
2	Principal amount on which DPS Charged	1,414.44
3	Interest Rate of funding DPS	10.38%
4	Interest on funding Principal	146.85
E	Net Non-Tariff Income	340.90

4.19.3 The Petitioner requests Hon'ble Commission to approve net non-tariff income for FY 2025-26 amounting to INR 340.90 Crore.

4.20 Revenue from Sale of Power at Existing Tariff

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

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

	Category	Sales (MU)	Total Revenue (Crores)
1	Domestic	10,913.20	8,969.25
A	Kutir Jyoti (Connected load based)	3,013.30	2,391.19
i	0-50 Units	2,073.87	1,540.53
ii	Above 50 Units	939.43	850.65
B	DS I Rural (Demand based)	5,446.58	4,356.13
i	0-50 Units	3,205.72	2,563.91
ii	Above 50 Units	2,240.86	1,792.22
C	DS II (Demand Based)	2,452.83	2,221.45

	Category	Sales (MU)	Total Revenue (Crores)
i	1-100 Units	1,464.92	1,236.46
ii	Above 100 units	987.91	984.99
D	DS III (Demand based) (optional)	0.50	0.49
		-	-
2	Non-Domestic Service	2,503.38	2,561.56
A	NDS I - (Rural) (Demand Based)	1,270.51	1,103.56
i	1-100 Units	416.06	349.64
ii	Above 100 units	854.45	753.93
B	NDS II - (Demand Based)	1,232.88	1,458.00
i	Contract Demand <0.5 kW	19.00	15.06
ii	Contract Demand 70 kW>0.5 kW	1,213.87	1,442.93
a	1-100 Units	254.49	278.37
b	Above 100 units	959.39	1,164.56
			-
3	Street Light Services	250.67	260.59
A	Metered (Connected load)	24.16	22.93
B	Unmetered	226.50	237.66
			-
4	Irrigation & Agriculture services (IAS)	1,919.43	1,537.24
A	IAS I (Connected load based)	1,709.93	1,353.59
i	Unmetered	117.46	183.86
ii	Metered	1,592.48	1,169.74
B	IAS II (Demand based)	209.49	183.64
		-	-
5	Public Water Works	622.20	561.75
A	PWW (Demand Based)	37.48	61.80
B	Har Ghar Nal (Connected Load based)	584.72	499.95
		-	-
6	Low Tension Industrial Services (LTIS)	562.46	762.68
A	LTIS I (Demand based) (0-19 kW)	461.93	639.22
B	LTIS II (Demand based) (74 kW>19 kW)	100.53	123.45
		-	-
7	LT Electric Vehicle Charging Station	1.75	1.52
		-	-
8	HT-General	1,122.31	1,299.84
A	HTS (General)- I (11 kV)	639.12	775.16
B	HTS (General)- II (33 kV)	256.67	281.75

	Category	Sales (MU)	Total Revenue (Crores)
C	HTS (General)- III (132 kV)	110.79	134.85
D	HTS (General)- IV (220 kV)	111.10	104.97
E	HTS (General)- V (400 kV)	-	-
F	HT Cold storage (11 kV)	4.63	3.12
		-	-
9	HT-Industrial Services	190.93	152.84
A	HTIS (Industrial) – I (11 kV)	65.80	55.25
B	HTIS (Industrial)– II (33 kV)	21.87	21.00
C	HTIS (Industrial) – III (132 kV)	10.99	8.63
D	HTIS (Industries)-IV (220 kV)	-	-
E	HTIS (Industries)-V (400 kV)	-	-
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	41.89	23.44
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)	0.53	0.28
H	HTSS – (33 kV/11 kV)	49.86	44.24
I	HTSS – (220 kV/132 kV)	-	-
		-	-
10	Railway Traction Services	60.73	62.16
		-	-
11	HT Electric Vehicle Charging Stations	0.30	0.24
		-	-
12	Nepal	-	-
		-	-
13	SLDC Deviation	83.68	70.54
14	Sale to other state	111.04	6.77
15	Sale to Sugar Mills	0.24	0.18
16	Sale to Solar Companies	0.30	0.20
17	Sale of Power to IEX through PTC	618.09	190.61
18	Sale of Power to IEX through BSPHCL	206.05	54.70
19	Others	33.14	25.00
		-	-
	Grand Total	19,199.90	16,517.67

4.21 Net ARR and Revenue Gap for FY 2025-26

4.21.1 The Gross ARR for the distribution company consist of the power purchase costs, interest and finance costs, O&M costs, depreciation and interest on working capital.

4.21.2 The below tables demonstrate the net gap for FY 2025-26 considering all the expenses estimated for the entire year reduced by revenue from sale of power and Other income.

4.21.3 Following is the total revenue requirement for FY 2025-26 including the Revenue gap / surplus . .

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

Sr. No.	Particulars	FY 2025-26 (RE)
		NBPDCL
1	Purchase of power	11,732.48
2	Transmission charges	1,679.90
3	Employee expenses	519.27
4	R&M expenses	236.19
5	A&G expenses (normative)	142.93
6	A&G expense: Rent Charges for Smart Prepaid Meter	644.06
7	Holding company expenses	26.82
8	Depreciation	663.16
9	Interest on loan	617.70
10	Other finance charges	68.29
11	Return on equity	523.92
12	Interest on Security Deposit	35.51
13	Interest on working capital	26.28
14	Demand Side Management	-
15	Total Revenue requirement	16,916.51
16	Less:: Non-tariff income	340.90
17	Net Revenue requirement	16,575.60
18	Revenue from Sale of Energy	16,517.67
19	Gap / (Surplus)	57.93

4.21.4 In the light of the above explanation the Petitioner would request the Hon'ble Commission to approve INR 57.93 Crore as net revenue gap in FY 2025-26.

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

5.1 Preamble

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

5.2 Historical Assessment of Number of Consumers and Sales

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

5.2.2 The Petitioner serves ~134 lakh consumers (as on 31st March 2025). The electricity consumers for the petitioner has increased by approximately 5.75% in FY 2024-25 over the last year of FY 2023-24. The historical trend in the number of consumers serviced by the DISCOM as per the data available in its audited books of accounts, has been captured in the following table.

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

Sr. No	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
1	Domestic	9465335	9984126	10415432	10785533	11324461	11849722
A	Kutir Jyoti	4015781	4162883	4237872	4217514	4311082	4327907
i	0-50 Units	66193	68618	69854	69518	71060	71338
ii	Above 50 Units	3949588	4094265	4168018	4147996	4240021	4256569
B	DS I Rural	4258986	4601721	4841296	5177639	5596497	6071904
i	0-50 Units	410317					584976
ii	Above 50 Units	3848669	4601721	4841296	5177639	5596497	5486928
C	DS II Demand Based	1190527	1219455	1336193	1390297	1416794	1449823
i	1-100 Units						
ii	Above 100 units	1190527	1219455	1336193	1390297	1416794	1449823
D	DS III	41	67	71	83	88	88
2	Non-Domestic Service	487545	609912	715048	834977	935802	1054218
A	NDS I - (Rural) (Demand Based)	195954	274524	361635	457453	546049	654233
i	1-100 Units						
ii	Above 100 units						
B	NDS II - Demand Based	291591	335388	353413	377524	389753	399985
i	Contract Demand <0.5 kW	1942	2173	2194	2364	2451	2595
ii	Contract Demand 70 kW>0.5 kW	289649	333215	351219	375160	387302	397390
a	1-100 Units						
b	Above 100 units						

Sr. No	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
3	Street Light Services	1044	1255	1884	2239	2985	3839
A	Metered (Connected load)	301	339	420	522	696	1158
B	Unmetered	743	916	1464	1717	2289	2681
4	Irrigation & Agriculture services (IAS)	79818	108224	132548	190341	273329	346254
A	IAS I (Connected load based)	74706	101996	126217	183992	266693	339367
i	Unmetered	4677	4678	4666	4601	11824	24138
ii	Metered	70029	97318	121551	179391	254869	315229
B	IAS II (Demand based)	5112	6228	6331	6349	6636	6887
5	Public Service Connections	11453	36322	51049	56269	65365	68764
A	PWW (Demand Based)	1586	1669	1799	2014	1991	1976
B	Har Ghar Nal (Connected Load based)	9867	34653	49250	54255	63374	66788
6	Low Tension Industrial Services	41216	53891	65642	79005	90434	99599
A	LTIS I (Demand based) (0-19 kW)	40314	52823	64577	77807	88511	97570
B	LTIS II (Demand based) (74 kW>19 kW)	902	1068	1065	1198	1923	2029
7	LT Electric Vehicle Charging Station				104	100	246
8	HT-General	1111	1156	1339	1447	1695	1924
A	HTS (General)- I (11 kV)	1058	1103	1276	1378	1608	1823
B	HTS (General)- II (33 kV)	46	46	57	62	80	92
C	HTS (General)- III (132 kV)	3	3	3	4	6	8
D	HTS (General)- IV (220 kV)			0	0	1	1
E	HTS (General)- V (400 kV)						
F	HT Cold storage (11 kV)	4	4	3	3		
9	HT-Industrial Services	0	0	0	0	11	18
A	HTIS (Industrial) – I (11 kV)					3	9
B	HTIS (Industrial)– II (33 kV)					4	4
C	HTIS (Industrial) – III (132 kV)					0	0
D	HTIS (Industries)-IV (220 kV)					0	0
E	HTIS (Industries)-V (400 kV)						
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)					1	1
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)						
H	HTSS – (33 kV/11 kV)					3	4
I	HTSS – (220 kV/132 kV)						
10	Railway Traction Services	4	6	5	8	8	8
11	HT Electric Vehicle Charging Stations						
12	Nepal	1	1	1	1	1	
13	SLDC Deviation						

Sr. No	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
14	Sale to other state						
15	Sale to Sugar Mills						4
16	Sale to Solar Companies						12
17	Sale of Power to IEX through PTC						
18	Sale of Power to IEX through BSPHCL						
19	Others						
20	Grand Total	10087527	10794893	11382948	11949924	12694191	13424608

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

Sr. No	Category of Consumers	CAGR (%)					Considered for FY 26-27
		5 Year	4 Year	3 Year	2 Year	YoY	
1	Domestic	4.60%	4.38%	4.39%	4.82%	4.64%	
A	Kutir Jyoti	1.51%	0.98%	0.70%	1.30%	0.39%	3.00%
B	DS I Rural	7.35%	7.18%	7.84%	8.29%	8.49%	4.00%
C	DS II Demand Based	4.02%	4.42%	2.76%	2.12%	2.33%	4.00%
D	DS III	16.50%	7.05%	7.42%	2.97%	0.00%	3.00%
2	Non Domestic Service	16.68%	14.66%	13.81%	12.36%	12.65%	
A	NDS I - (Rural) (Demand Based)	27.27%	24.25%	21.85%	19.59%	19.81%	3.00%
i	Contract Demand <0.5 kW	5.97%	4.54%	5.75%	4.77%	5.88%	2.00%
ii	Contract Demand 70 kW>0.5 kW	6.53%	4.50%	4.20%	2.92%	2.60%	2.00%
3	Street Light Services	29.75%	32.25%	26.78%	30.94%	28.61%	
A	Metered (Connected load)	30.93%	35.95%	40.22%	48.94%	66.38%	2.00%
B	Unmetered	29.26%	30.80%	22.34%	24.96%	17.13%	-0.75%
4	Irrigation & Agriculture services (IAS)	34.11%	33.74%	37.72%	34.87%	26.68%	
A	IAS I (Connected load based)	35.35%	35.06%	39.05%	35.81%	27.25%	
i	Unmetered	38.85%	50.72%	72.95%	129.05%	104.14%	-0.75%
ii	Metered	35.10%	34.16%	37.39%	32.56%	23.68%	2.00%
B	IAS II (Demand based)	6.14%	2.55%	2.85%	4.15%	3.78%	1.00%
5	Public Service Connections	43.12%	17.30%	10.44%	10.55%	5.20%	
A	PWW (Demand Based)	4.50%	4.31%	3.18%	-0.95%	-0.75%	1.00%
B	Har Ghar Nal (Connected Load based)	46.59%	17.83%	10.69%	10.95%	5.39%	2.00%
6	Low Tension Industrial Services	19.30%	16.60%	14.91%	12.28%	10.13%	
A	LTIS I (Demand based) (0-19 kW)	19.34%	16.58%	14.75%	11.98%	10.23%	1.00%
B	LTIS II (Demand based) (74 kW>19 kW)	17.60%	17.40%	23.97%	30.14%	5.51%	1.00%
7	LT Electric Vehicle Charging Station	0.00%	0.00%	0.00%	53.80%	146.00%	25.00%

Sr. No	Category of Consumers	CAGR (%)					Considered for FY 26-
		5 Year	4 Year	3 Year	2 Year	YoY	
8	HT-General	11.61%	13.58%	12.84%	15.31%	13.51%	
A	HTS (General)- I (11 kV)	11.50%	13.38%	12.63%	15.02%	13.37%	2.00%
B	HTS (General)- II (33 kV)	14.87%	18.92%	17.30%	21.81%	15.00%	2.00%
C	HTS (General)- III (132 kV)	21.67%	27.79%	38.67%	41.42%	33.33%	2.00%
D	HTS (General)- IV (220 kV)	0.00%	0.00%	0.00%	0.00%	0.00%	2.00%
E	HTS (General)- V (400 kV)	0.00%	0.00%	0.00%	0.00%	0.00%	2.00%
F	HT Cold storage (11 kV)	-100.00%	-100.00%	-100.00%	-100.00%	0.00%	2.00%
9	HT-Industrial Services	0.00%	0.00%	0.00%	0.00%	63.64%	
A	HTIS (Industrial) – I (11 kV)	0.00%	0.00%	0.00%	0.00%	200.00%	2.00%
B	HTIS (Industrial)– II (33 kV)	0.00%	0.00%	0.00%	0.00%	0.00%	2.00%
C	HTIS (Industrial) – III (132 kV)	0.00%	0.00%	0.00%	0.00%	0.00%	2.00%
D	HTIS (Industries)-IV (220 kV)	0.00%	0.00%	0.00%	0.00%	0.00%	2.00%
E	HTIS (Industries)-V (400 kV)						2.00%
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	0.00%	0.00%	0.00%	0.00%	0.00%	2.00%
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)						2.00%
H	HTSS – (33 kV/11 kV)	0.00%	0.00%	0.00%	0.00%	33.33%	2.00%
I	HTSS – (220 kV/132 kV)						2.00%
10	Railway Traction Services	14.87%	7.46%	16.96%	0.00%	0.00%	1.00%
11	HT Electric Vehicle Charging Stations	0.00%	0.00%	0.00%	0.00%	0.00%	1.00%
12	Nepal	-100.00%	-100.00%	-100.00%	-100.00%	-100.00%	0.00%

5.2.4 The connected load of the consumers has increased by approximately 8.26% in FY 2024-25 over the last FY 2023-24. The historical trend in the connected load of the consumers serviced by the Petitioner has been captured in the following table:

Table 76: Connected Load over the last six FYs

Sr. No	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
1	Domestic	69,21,189	78,53,370	82,24,511	86,59,527	92,13,119	98,28,785
A	Kutir Jyoti	5,95,038	10,42,116	10,56,669	10,45,760	10,66,409	10,68,999
i	0-50 Units	11741.1					21,093
ii	Above 50 Units	5,83,297	10,42,116	10,56,669	10,45,760	10,66,409	10,47,906
B	DS I Rural	43,19,966	46,74,332	49,04,360	52,56,907	57,19,806	62,49,884
i	0-50 Units	2548779.9	2757855.9	2893572.4	3101575.1	3179851	3678521.7
ii	Above 50 Units	1771186.1	1916476.1	2010787.6	2155331.9	2539955	2571362.3
C	DS II Demand Based	20,06,097	21,36,733	22,63,216	23,56,372	24,26,383	25,09,473
i	1-100 Units	1196835.4	1342484.3	1464742.7	1390259.5	16,67,914	14,98,753
ii	Above 100 units	809261.63	794248.75	798473.35	966112.52	7,58,470	10,10,720
D	DS III (Optional- Demand Based)	88	189	266	488	521	429
2	Non_Domestic Service	8,59,183	12,92,781	14,56,119	16,82,088	18,49,938	20,37,703

Sr. No	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
A	NDS I - Metered Now Demand Based	2,20,760	3,33,257	4,69,827	6,31,207	8,10,139	9,81,983
i	First 100 Units						
ii	Above 100 units	2,20,760	3,33,257	4,69,827	6,31,207	8,10,139	9,81,983
B	NDS II - Demand Based	6,38,424	9,59,524	9,86,292	10,50,881	10,39,799	10,55,720
i	Contract Demand <0.5 kW	1,150.05	1,064.77	1,207	1,295	1,279	1,354
ii	Contract Demand >0.5 kW	6,37,274	9,58,459	9,85,085	10,49,586	10,38,520	10,54,366
a	1-100 Units						
b	Above 100 units						
3	Street Light Services	12,969	15,416	20,249	25,457	30,335	38,455
A	Metered (Connected load)	2,839	2,784	3,491	4,099	4,422	6,819
B	Unmetered	10,130	12,632	16,758	21,358	25,913	31,636
4	Irrigation & Allied Services	2,32,774	2,82,384	3,24,192	4,21,645	5,61,024	6,64,140
A	IAS I (Connected load based)	1,80,784	2,29,139	2,70,302	3,68,711	5,06,544	6,08,998
i	Unmetered	16897.96	16894.47	16,846	16,499	27,487	47,165
ii	Metered	1,63,886	2,12,244	2,53,456	3,52,212	4,79,057	5,61,833
B	IAS II (Demand based)	51,991	53,245	53,891	52,934	54,480	55,142
5	Public Service Connections	43,731	1,01,053	1,35,340	1,52,250	1,72,431	1,80,835
A	PWW (Demand Based)	21,397	23,975	25,114	29,403	29,715	30,475
B	Har Ghar Nal (Connected Load based)	22,334	77,078	1,10,226	1,22,847	1,42,716	1,50,360
6	Low Tension Industrial Services	3,85,075	5,04,708	6,06,096	7,23,768	8,23,863	8,97,744
A	LTIS I (Demand based) (0-19 kW)	3,33,145	4,44,997	5,46,047	6,58,976	7,36,095	7,95,734
B	LTIS II (Demand based) (74 kW>19 kW)	51,930	59,711	60,049	64,793	87,768	1,02,010
7	LT Electric Vehicle Charging Station				299	625	1,711
8	HT-General	2,98,691	3,12,228	3,79,791	4,17,822	5,22,269	6,09,101
A	HTS (General)- I (11 kV)	2,13,868	2,26,705	2,60,198	2,82,710	3,38,357	3,87,689
B	HTS (General)- II (33 kV)	62,323	63,023	77,923	85,942	1,04,742	1,12,242
C	HTS (General)- III (132 kV)	22,500	22,500	41,670	49,170	66,670	81,670
D	HTS (General)- IV (220 kV)			-	-	12,500	27,500
E	HTS (General)- V (400 kV)						
F	HT Cold storage (11 kV)						
9	HT-Industrial Services	11,800	11,800	9,400	9,400	15,740	24,780
A	HTIS (Industrial) – I (11 kV)					1,850	4,090
B	HTIS (Industrial)– II (33 kV)					4,300	4,400
C	HTIS (Industrial) – III (132 kV)					-	-
D	HTIS (Industries)-IV (220 kV)					-	-

Sr. No	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
E	HTIS (Industries)- V (400 kV)						
F	HTIS (Oxygen Manufacturers)- 11 KV					190	190
G	HTIS (Oxygen Manufacturers)- 33 KV						
H	HTSS – (33 kV/11 kV)	11,800	11,800	9,400	9,400	9,400	16,100
I	HTSS – (220 kV/132 kV)						
10	Railway Traction Services	36,600	48,300	37,500	60,000	60,000	60,000
11	Nepal	-	-	-	-	-	
12	HT Electric Vehicle Charging Stations.						
13	SLDC Deviation						
14	Sale to other state						
15	Sale to Sugar Mills						
16	Sale to Solar Companies						
17	Sale of Power to IEX through PTC						
18	Sale of Power to IEX through BSPHCL						
19	Others						
20	Total	88,02,013	1,04,22,039	1,11,93,198	1,21,52,255	1,32,49,343.78	1,43,43,254

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

Table 77: Category wise sales for the past few years (in MU)

S.No.	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
1	Domestic	7515.56	7947.80	8191.10	8545.26	8851.99	10334.04
A	Kutir Jyoti (Connected load based)	2538.60	2368.20	2663.39	2704.94	2696.76	2832.50
i	0-50 Units	1751.63	1634.06	1837.74	1866.41	1860.76	1949.43
ii	Above 50 Units	786.97	734.14	825.65	838.53	836.00	883.07
B	DS I Rural (Demand based)	3420.72	3855.27	3645.47	3827.97	4326.85	5233.24
i	0-50 Units	2018.22	2274.61	2150.83	2258.50	2405.45	3080.15
ii	Above 50 Units	1402.50	1580.66	1494.64	1569.47	1921.39	2153.09
C	DS II (Demand Based)	1556.22	1724.27	1881.98	2012.01	1828.02	2267.84
i	1-100 Units	928.44	1083.34	1218.01	1662.51	1256.60	1354.44
ii	Above 100 units	627.78	640.93	663.97	349.50	571.43	913.40
D	DS III (Demand based) (optional)	0.02	0.07	0.26	0.34	0.36	0.46
2	Non-Domestic Service	1036.91	1161.73	1508.88	1844.82	1825.89	2127.82
A	NDS I - (Rural) (Demand Based)	149.37	234.34	341.49	598.88	739.30	1035.73

S.No.	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
i	1-100 Units	106.60	149.65	203.41	492.01	326.86	383.16
ii	Above 100 units	42.77	84.69	138.08	106.87	412.44	652.57
B	NDS II - (Demand Based)	887.55	927.39	1167.38	1245.94	1086.59	1092.09
i	Contract Demand <0.5 kW	1.74	1.95	1.67	1.83	1.35	12.32
ii	Contract Demand 70 kW>0.5 kW	885.81	925.44	1165.71	1244.11	1085.25	1079.78
a	1-100 Units	198.96	304.41	411.84	923.12	227.96	230.60
b	Above 100 units	686.85	621.03	753.87	320.99	857.29	849.17
3	Street Light Services	34.67	31.26	99.90	99.13	208.77	246.53
A	Metered (Connected load)	5.78	5.48	10.85	9.81	16.40	19.14
B	Unmetered	28.89	25.78	89.05	89.32	192.36	227.38
4	Irrigation & Agriculture services (IAS)	118.35	312.81	467.49	1005.72	1672.69	1735.33
A	IAS I (Connected load based)	79.59	275.99	363.75	915.85	1533.14	1553.45
i	Unmetered	6.13	5.34	5.91	4.62	17.47	70.01
ii	Metered	73.46	270.65	357.84	911.23	1515.67	1483.44
B	IAS II (Demand based)	38.76	36.82	103.73	89.87	139.55	181.88
5	Public Water Works	51.62	110.03	240.27	436.14	510.38	617.37
A	PWW (Demand Based)	21.19	35.84	59.50	37.36	36.91	36.29
B	Har Ghar Nal (Connected Load based)	30.43	74.19	180.77	398.77	473.47	581.08
6	Low Tension Industrial Services (LTIS)	227.05	340.96	372.39	439.26	434.93	519.81
A	LTIS I (Demand based) (0-19 kW)	200.92	309.55	338.58	402.48	395.00	419.96
B	LTIS II (Demand based) (74 kW>19 kW)	26.13	31.41	33.81	36.78	39.93	99.85
7	LT Electric Vehicle Charging Station				0.05	5.55	1.05
8	HT-General	554.86	620.92	725.53	842.58	961.24	999.83
A	HTS (General)- I (11 kV)	383.27	416.01	483.29	549.74	596.84	575.27
B	HTS (General)- II (33 kV)	118.48	143.18	187.72	219.45	252.37	244.24
C	HTS (General)- III (132 kV)	53.11	61.74	54.52	73.40	112.04	110.26
D	HTS (General)- IV (220 kV)						70.07
E	HTS (General)- V (400 kV)						
F	HT Cold storage (11 kV)						
9	HT-Industrial Services	49.00	48.00	42.88	42.27	53.87	82.56
A	HTIS (Industrial) – I (11 kV)					6.35	12.38
B	HTIS (Industrial)– II (33 kV)					10.85	20.33
C	HTIS (Industrial) – III (132 kV)						
D	HTIS (Industries)-IV (220 kV)						
E	HTIS (Industries)-V (400 kV)						
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)					0.79	0.92
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)						
H	HTSS – (33 kV/11 kV)	49.00	48.00	42.88	42.27	35.88	48.93
I	HTSS – (220 kV/132 kV)						

S.No.	Category of Consumers	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25
10	Railway Traction Services	146.00	31.98	67.55	99.34	122.14	128.64
11	HT Electric Vehicle Charging Stations						
12	Nepal	708.00	631.50	630.85	314.22	256.55	196.49
13	SLDC Deviation			184.74	226.92	191.00	188.07
14	Sale to other state (UI)						
15	Sale to Sugar Mills			7.23	5.67	6.73	3.43
16	Sale to Solar Companies			0.59	0.63	0.94	0.82
17	Sale of Power to IEX through PTC			1841.95	2177.12	1653.51	1976.02
18	Sale of Power to IEX through BSPHCL			232.28	1446.28	754.19	707.91
19	Others (Sale to Nepal up to Aug 25)			0.79			
20	Grand Total	10442.02	11236.99	14614.40	17525.41	17510.38	19865.71

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

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

various categories have been considered at a lower rate as compared to previous years. The number of consumers projected over the next years is provided below:

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

Sr. No	Category of Consumers	FY 2026-27
1	Domestic	12632603
A	Kutir Jyoti	4488697
i	0-50 Units	73988
ii	Above 50 Units	4414709
B	DS I Rural	6592730
i	0-50 Units	635153
ii	Above 50 Units	5957577
C	DS II Demand Based	1551078
i	1-100 Units	
ii	Above 100 units	1551078
D	DS III	98
2	Non Domestic Service	1157382
A	NDS I - (Rural) (Demand Based)	739254
i	1-100 Units	
ii	Above 100 units	739254
B	NDS II - Demand Based	418128
i	Contract Demand <0.5 kW	3036
ii	Contract Demand 70 kW>0.5 kW	415093
a	1-100 Units	
b	Above 100 units	
3	Street Light Services	5545
A	Metered (Connected load)	1596
B	Unmetered	3949
4	Irrigation & Agriculture services (IAS)	391105
A	IAS I (Connected load based)	384110
i	Unmetered	43272
ii	Metered	340839
B	IAS II (Demand based)	6995
5	Public Service Connections	72987
A	PWW (Demand Based)	1959
B	Har Ghar Nal (Connected Load based)	71028
6	Low Tension Industrial Services	101704
A	LTIS I (Demand based) (0-19 kW)	99615
B	LTIS II (Demand based) (74 kW>19 kW)	2089
7	LT Electric Vehicle Charging Station	562

Sr. No	Category of Consumers	FY 2026-27
8	HT-General	2047
A	HTS (General)- I (11 kV)	1917
B	HTS (General)- II (33 kV)	99
C	HTS (General)- III (132 kV)	7
D	HTS (General)- IV (220 kV)	1
E	HTS (General)- V (400 kV)	0
F	HT Cold storage (11 kV)	23
9	HT-Industrial Services	23
A	HTIS (Industrial) – I (11 kV)	9
B	HTIS (Industrial)– II (33 kV)	5
C	HTIS (Industrial) – III (132 kV)	0
D	HTIS (Industries)-IV (220 kV)	0
E	HTIS (Industries)-V (400 kV)	0
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	3
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)	0
H	HTSS – (33 kV/11 kV)	5
I	HTSS – (220 kV/132 kV)	0
10	Railway Traction Services	3
11	HT Electric Vehicle Charging Stations	27
12	Nepal	0
13	SLDC Deviation	0
14	Sale to other state	0
15	Sale to Sugar Mills	4
16	Sale to Solar Companies	12
17	Sale of Power to IEX through PTC	0
18	Sale of Power to IEX through BSPHCL	0
19	Others	0
20	Grand Total	14364004

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

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

Table 79: Category-wise sales projected for FY 2026-27

S.No.	Category of Consumers	FY 2026-27 (At Proposed Tariff)
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S.No.	Category of Consumers	FY 2026-27 (At Proposed Tariff)
1	Domestic	12225.15
A	Kutir Jyoti (Connected load based)	3351.99
i	0-50 Units	2306.97
ii	Above 50 Units	1045.02
B	DS I Rural (Demand based)	6117.60
i	0-50 Units	3600.66
ii	Above 50 Units	2516.94
C	DS II (Demand Based)	2755.02
i	1-100 Units	1645.40
ii	Above 100 units	1109.62
D	DS III (Demand based) (optional)	0.54
2	Non-Domestic Service	2771.45
A	NDS I - (Rural) (Demand Based)	1413.31
i	1-100 Units	522.84
ii	Above 100 units	890.47
B	NDS II - (Demand Based)	1358.14
i	Contract Demand <0.5 kW	15.32
ii	Contract Demand 70 kW>0.5 kW	1342.82
a	1-100 Units	286.78
b	Above 100 units	1056.04
3	Street Light Services	248.50
A	Metered (Connected load)	25.39
B	Unmetered	223.12
4	Irrigation & Agriculture services (IAS)	2006.69
A	IAS I (Connected load based)	1788.76
i	Unmetered	115.70
ii	Metered	1673.05
B	IAS II (Demand based)	217.94
5	Public Water Works	653.30
A	PWW (Demand Based)	38.99
B	Har Ghar Nal (Connected Load based)	614.31
6	Low Tension Industrial Services (LTIS)	596.48
A	LTIS I (Demand based) (0-19 kW)	489.87
B	LTIS II (Demand based) (74 kW>19 kW)	106.61
7	LT Electric Vehicle Charging Station	2.23
8	HT-General	1175.56
A	HTS (General)- I (11 kV)	671.46
B	HTS (General)- II (33 kV)	269.66

S.No.	Category of Consumers	FY 2026-27 (At Proposed Tariff)
C	HTS (General)- III (132 kV)	116.40
D	HTS (General)- IV (220 kV)	113.32
E	HTS (General)- V (400 kV)	
F	HT Cold storage (11 kV)	4.72
9	HT-Industrial Services	201.56
A	HTIS (Industrial) – I (11 kV)	69.80
B	HTIS (Industrial)– II (33 kV)	23.20
C	HTIS (Industrial) – III (132 kV)	11.21
D	HTIS (Industries)-IV (220 kV)	
E	HTIS (Industries)-V (400 kV)	
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	44.44
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)	0.54
H	HTSS – (33 kV/11 kV)	52.39
I	HTSS – (220 kV/132 kV)	
10	Railway Traction Services	91.55
11	HT Electric Vehicle Charging Stations	0.54
12	Nepal	
13	SLDC Deviation	
14	Sale to other state (UI)	
15	Sale to Sugar Mills	
16	Sale to Solar Companies	
17	Sale of Power to IEX through PTC	
18	Sale of Power to IEX through BSPHCL	
19	Others (Sale to Nepal up to Aug 25)	
20	Grand Total	19973.02

5.3.10 Further, the Petitioner has projected the connected load for FY 2026-27

Table 80: Category-wise connected load projected for FY 2026-27

Sr. No	Category of Consumers	FY 2026-27
1	Domestic	10752686
A	Kutir Jyoti	1125400
i	0-50 Units	22206
ii	Above 50 Units	1103194
B	DS I Rural	6888105
i	0-50 Units	4054162
ii	Above 50 Units	2833943

Sr. No	Category of Consumers	FY 2026-27
C	DS II Demand Based	2738697
i	1-100 Units	1635654
ii	Above 100 units	1103043
D	DS III (Optional- Demand Based)	482
2	Non_Domestic Service	2242472
A	NDS I - Metered Now Demand Based	1126296
i	First 100 Units	416665
ii	Above 100 units	709630
B	NDS II - Demand Based	1116176
i	Contract Demand <0.5 kW	1603
ii	Contract Demand >0.5 kW	1114573
a	1-100 Units	233670
b	Above 100 units	880903
3	Street Light Services	55443
A	Metered (Connected load)	9539
B	Unmetered	45903
4	Irrigation & Allied Services	756512
A	IAS I (Connected load based)	699664
i	Unmetered	83288
ii	Metered	616620
B	IAS II (Demand based)	56848
5	Public Service Connections	193126
A	PWW (Demand Based)	30814
B	Har Ghar Nal (Connected Load based)	162312
6	Low Tension Industrial Services	931238
A	LTIS I (Demand based) (0-19 kW)	824637
B	LTIS II (Demand based) (74 kW>19 kW)	106600
7	LT Electric Vehicle Charging Station	3990
8	HT-General	639818
A	HTS (General)- I (11 kV)	413859
B	HTS (General)- II (33 kV)	122475
C	HTS (General)- III (132 kV)	74727
D	HTS (General)- IV (220 kV)	28757
E	HTS (General)- V (400 kV)	
F	HT Cold storage (11 kV)	
9	HT-Industrial Services	31669
A	HTIS (Industrial) – I (11 kV)	4277
B	HTIS (Industrial)– II (33 kV)	5751

Sr. No	Category of Consumers	FY 2026-27
C	HTIS (Industrial) – III (132 kV)	
D	HTIS (Industries)-IV (220 kV)	
E	HTIS (Industries)- V (400 kV)	
F	HTIS (Oxygen Manufacturers)- 11 KV	596
G	HTIS (Oxygen Manufacturers)- 33 KV	
H	HTSS – (33 kV/11 kV)	21045
I	HTSS – (220 kV/132 kV)	
10	Railway Traction Services	25000
11	Nepal	
12	HT Electric Vehicle Charging Stations.	3555
13	SLDC Deviation	
14	Sale to other state	
15	Sale to Sugar Mills	4
16	Sale to Solar Companies	
17	Sale of Power to IEX through PTC	
18	Sale of Power to IEX through BSPHCL	
19	Others	
20	Total	15635512

5.3.11 The general approach followed for projection of all categories include: -

- i. The consumer projections for FY 2026–27 have been developed based on the provisional figures available up to August 2025, incorporating the CAGR trends observed over the past five years and anticipated market dynamics. Growth assumptions across categories reflect evolving consumer interests and future potential within each segment. Accordingly, a balanced and realistic growth rate has been applied for FY 2026–27 over the previous year, resulting in an overall projected increase of approximately 4% compared to FY 2025–26 and the actual performance of FY 2024–25..
- ii. Successful implementation of the Saubhagya scheme ensured that all the willing households are connected. Due to the rise in consumerism among consumers in the country, there will be a rise in the consumption of electricity in the coming years. Gradually the customers currently segregated under the Kutir Jyoti category move on to higher categories.
- iii. In the domestic category, a realistic and data-driven growth projection has been adopted, taking into account the positive impact of recent government initiatives such as the *PM-Surya Ghar Muft Bijli Yojana* and *125-unit free electricity schemes* introduced by State Governments. These initiatives are expected to significantly boost consumer participation by encouraging household-level adoption of renewable energy solutions and enhancing

- electricity affordability. Consequently, a steady rise in domestic consumer numbers and consumption levels has been factored into the projections for the upcoming financial year.
- iv. For projecting the connected load, an average connected load per consumer has been taken as per the actual data of the past few years. This has then been then multiplied by projected number of consumers to arrive at the connected Load.
 - v. The energy sales have been projected by considering the average consumption per consumer per month and then multiplying the same to the projected number of consumers.
 - vi. The number of years taken for estimating the CAGR varies, however, since the trend in certain categories is impacted by multiple other factors and taking a uniform period for calculating the CAGR skews the outcome.
 - vii. In addition to the CAGR, it has also been ensured that other factors impacting demand, such as growth in the no. of consumers, enhanced power procurement, strengthening of distribution network for enhancing quality of supply, energy efficiency and DSM measures etc., have been adequately incorporated to reflect a realistic demand scenario.

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

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

Number of Consumers	FY 2026-27
<i>KJY category</i>	4488697
<i>DS-I Category</i>	6592730
<i>DS-II Category</i>	1551078
<i>DS-III Category</i>	98
Total	1,26,32,603
Energy Sales	FY 2026-27 (in MUs)
<i>KJY category</i>	3351.99
<i>DS-I Category</i>	6117.60
<i>DS-II Category</i>	2755.02
<i>DS-III Category</i>	0.54
Total	12,225.15
Connected Load	FY 2026-27 (kW)
<i>KJY category</i>	1125400

<i>DS-I Category</i>	<i>6888105</i>
<i>DS-II Category</i>	<i>2738697</i>
<i>DS-III Category</i>	<i>482</i>
Total	10752686

4. The Petitioner submits that it has estimated growth rate of 3% in NDS-I category while projecting number of consumers for FY 2026-27. The sales projections for NDS-I category is done in a way to rationalize the sales pattern for the category considering that the average consumption per consumer in previous years.

FY 2026-27	Consumers	Energy Sale (MU)	Connected Load (Kw)
NDS-I	739,254	1413.31	1,126,296

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

FY 2025-26	Consumers	Energy Sale (MU)	Connected Load (Kw)
NDS-II	418128	1358.14	1,116,176

6. As per the third agricultural roadmap, Bihar has started work to set up dedicated feeders to provide electricity for agriculture. Hence a growth rate of 2% in estimated number of consumers in metered category and -0.75% in un-metered category for FY 2026-27:

FY 2026-27	Consumers	Energy Sale (MU)	Connected Load (KW)
IAS-I	384110	1788.76	699664

7. The petitioner hereby submits that the growth in number of consumers for FY 2026-27 is considered 1% for IAS-II category as per the previous trends and consumer interest

FY 2025-26	Consumers	Energy Sale (MU)	Connected Load (KW)
IAS-II	6,995	217.94	56848

8. The petitioner hereby submits that the consumer growth for LTIS-I category in FY 2026-27 is assumed to be a nominal as 1% in the LTIS-II category. The average consumption per consumer has decreased over the years in LTIS-I and increased in LTIS-II. Hence the growth in average consumption per consumer is considered to be 5% in 2024-25 and FY 2026-27.

FY 2025-26	Consumers	Energy Sale (MU)	Connected Load (KW)
LTIS-I	99615	824637	489.87
LTIS-II	2089	106600	106.61

9. The Petitioner has estimated a growth rate of around 1% & 2% in number of consumers in FY 2026-27 in PWW category & Har Ghar Nal Yojana respectively.

5.4 AT&C Losses

- 5.4.1 The Hon'ble Commission has approved the AT&C loss of 13.71% for FY 2026-27 in the MYT tariff order issued dated 28.03.2025. Accordingly, the Distribution Loss, Billing Efficiency, Collection Efficiency, AT&C Loss for FY 2026-27 as approved by the Commission is provided below:

S. No	Particulars	For NBPDC
1	Distribution Loss (%)	13.71%
2	Billing Efficiency (%)	86.29%
3	Collection Efficiency (%)	100.00%
4	AT&C Loss (%)	13.71%

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

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

S. No	Particulars	For NBPDC
1	Distribution Loss (%)	13.71%
2	Billing Efficiency (%)	86.29%
3	Collection Efficiency (%)	100.00%
4	AT&C Loss (%)	13.71%

5.5 State Transmission Losses

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

5.6 Central Transmission Losses

5.6.1 The Petitioner has considered inter-state transmission loss of 3.62% for FY 2026-27 as per latest weeks average (till October 2025) as per <https://posoco.in/side-menu-pages/applicable-transmission-losses/transmission-losses-2022-23/> and accordingly requests the Hon'ble Commission to consider the same.

5.7 Power Purchase

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

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

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

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

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

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

Table 81:Upcoming Plant Addition in FY 2026-27

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

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

- Share allocation has been considered as per Eastern Regional Power Committee.
- The Petitioner has implemented the methodology of Merit Order Despatch (MoD) for projecting its power purchase in order to meet its projected demand. While implementing the MoD, the Petitioner has firstly estimated utilization of its allocated capacity of must run plants i.e., the Solar and Non-solar Renewable generating stations and its hydro stations based on

the actual average PLF for last 5 years (for new plant normative PLF & for recent plant- as per available actual average). Further, the remaining demand of the Petitioner has been tried to be fulfilled through its conventional power purchase tie-ups. The methodology followed by the Petitioner here is that it has firstly allocated the minimum technical limit to all its conventional plants i.e., up till 55 % PLF of the plants based on their variable charge per unit (ECR). Further, the remaining demand of the system has then been tried to be fulfilled through bucket-filling up to a maximum PLF of 85% for the conventional generating stations based on their ECR.

- c. The overall annual projected demand of the system has been distributed on year basis .
- d. Normative auxiliary consumption provided by Central Electricity Regulatory Commission (CERC) for the thermal and hydro plants and the auxiliary consumptions specified for plants.
- e. Considering the methodology as mentioned above and using the power purchase allocation data mentioned in the above table total number of units purchased were calculated from every source/ plant for every month separately.

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

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

S.No	Plant Name	NBPDCL Share (MW)	NBPDCL Unit Purchase (MUs)
A	Stations injecting at CTU	3348	14255
1	FSTPP I &II	46	157
2	FSTPP III	37	130
3	KHSTPP I	24	80
4	KHSTPP II	29	194
5	Barh Stage I	529	1859
6	Barh Stage II	522	2003
7	Nabinagar (BRBCL)	46	156
8	Talcher Stage I	190	1300
9	KBUNL Stage II	125	425
10	NPGCL	739	2597
11	NORTH KARANPURA	410	2803
12	Darlipali STPS	149	1028
13	Chuka	43	147
14	Rangit	11	59
15	Tala	120	207
16	Teesta	49	0
17	Mangdechu	131	396
18	Kurichu	2	1

S.No	Plant Name	NBPDCL Share (MW)	NBPDCL Unit Purchase (MUs)
19	<i>Punatsangchu-II Bhutan</i>	148	713
B	Stations injecting at STU	862	4958
1	<i>BSPHC</i>	25	7
2	<i>BTPS Stage II</i>	230	781
3	<i>Buxar TPP U1</i>	304	2085
4	<i>Buxar TPP U2</i>	304	2085
C	IPPs	224	1470
1	<i>GMR</i>	120	782
2	<i>JITPL</i>	105	687
D	Renewables	1766	3308
1	<i>M/s Sunmark Energy Projects Limited (Formerly MBCEL)</i>	5	7
2	<i>M/s Response renewable Energy Ltd, Kolkata.</i>	5	8
3	<i>M/s Avantika Contractors Ltd., Hyderabad</i>	2	3
4	<i>M/s Glatt Solutions Pvt. Ltd, Kolkata.</i>	1	2
5	<i>Alfa Infracorp Pvt. Ltd.</i>	9	15
6	<i>Udipta Energy & Equipment Pvt. Ltd.</i>	2	3
7	<i>Azure Power India Pvt. Ltd.</i>	5	6
8	<i>Welspun Renewables Project - I</i>	7	10
9	<i>Welspun Renewables Project – II</i>	7	11
10	<i>Welspun Renewables Project – III</i>	5	8
11	<i>Acme Cleantech Project (Nalanda)</i>	7	11
12	<i>Acme Cleantech Project (Magadh)</i>	5	7
13	<i>SECI (Focal)</i>	5	9
14	<i>Acme Phalodi</i>	115	191
15	<i>Acme raiser</i>	115	191
16	<i>Acme dhaulpur powertech pvt. ltd.</i>	69	115
17	<i>SECI Phase-III (Renew Sunwaves)</i>	138	286
18	<i>SB Energy Six Pvt. Ltd. (NTPC)</i>	138	335
19	<i>GRT Jewellers (SECI-V)</i>	69	161
20	<i>PTC (MYTRAH VAYU SABARMATI PRIVATE LIMITED)</i>	23	66
21	<i>PTC (OSTRO KUTCH WIND PRIVATE LIMITED)</i>	23	66
22	<i>PTC (GREEN INFRA RENEWABLE ENERGY LIMITED)</i>	23	66
23	<i>SECI (GREENKO SIRONJ WIND POWER PVT. LTD.)</i>	46	124
24	<i>Avada (BREDA)</i>	1	2

S.No	Plant Name	NBPDCL Share (MW)	NBPDCL Unit Purchase (MUs)
25	SECI Green Infra	46	102
26	Alfanar	23	64
27	SECI (Vivid Solaire Energy Pvt. Ltd.)	23	51
28	Ostro Kannad	92	213
29	Morjar Windfarm	23	42
30	Adani solar P-1	83	138
31	Adani solar P-2	69	115
32	Avada (BREDA) Banka	23	38
33	Siddhashram Rice Mill Cluster Pvt Ltd	0.5	1
34	Hasanpur Sugar Mill, Dalsinghsarai	5	13
35	Hari Nagar Sugar Mills, Hari Nagar, West Champaran	7	25
36	Riga Sugar Company Ltd.	1	3
37	Bihar Distillers & Bottlers Pvt Ltd	4	16
38	Tirupati Sugar	3	9
39	Canal Bank Solar, Bikram	1	2
40	Phulwaria Dam Solar	5	8
41.a	Greenko Energy Pvt. Ltd. (SECI Hybrid) Solar	97	161
41.b	Greenko Energy Pvt. Ltd. (SECI Hybrid) PSP	48	106
42.a	Kajra Phase I Solar	85	142
42.b	Kajra Phase I BESS	21	30
43	PM KUSUM	8	14
44	Adani Energy	276	308

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

5.8 Energy Balance

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

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

Sr No	Particulars	Unit	Projection
			FY 2026-27
A	Energy Requirement		
1	Energy sales (retail sales only incl. Nepal)	MU	19973.02
2	Less: Inter-state sales (Nepal)	MU	0.00
3	Energy sales excluding Inter-state sales	MU	19973.02

Sr No	Particulars	Unit	Projection
4	Distribution Loss	%	13.71%
5	Add: Distribution Loss	MU	3173.37
6	Total energy required at Distribution periphery	MU	23146.39
7	Add: Inter-state sales	MU	0
8	Total energy required at Distribution periphery	MU	23146.39
9	State Transmission Loss	%	2.56%
10	Add: State Transmission Loss	MU	608.12
11	Total energy required at State Transmission Periphery	MU	23754.51
12	Losses in Regional Transmission system	%	3.62%
13	Losses in Regional Transmission system	MU	892.21
14	Total Energy Requirement at ex-bus	MU	24646.72
15	Total energy Purchased (inc surplus power)	MU	23991.00
C	Energy Surplus/(Deficit) at State Periphery	MU	-655.71
D	Energy Surplus/ (Deficit after sale of surplus energy of SBPDCL	MU	655.71
E	Net Energy Surplus/ (Deficit)	MU	0

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

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

5.9 Renewable Power Purchase Obligation

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

total share of energy consumption. Vide this notification, the Ministry of Power brought changes in Hydro Purchase Obligation (HPO) and introduced Distributed Renewable Energy (DRE) compliance etc.

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

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

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

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

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

RPO Target for FY 26-27			
S.N	Particular	Unit	
1	Energy Input in the system of obligated entities(Discom periphery)	MU	23146
2	Total RPO Target	%	36%
3	Total renewable energy Purchase Requirement	MU	8321.1
Target Level of RPO			
4	WPO Target	%	1.97%
5	Wind Power Purchase Requirement	MU	456.0

6	HPO Target	%	1.34%
7	HYDRO Power Purchase Requirement	MU	310.2
8	Distribution RE Obligation Target	%	2.70%
9	Distribution RE Purchase Requirement	MU	625.0
10	Other RPO Target	%	29.94%
11	Other RE Purchase Requirement	MU	6930.0

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

5.9.3 Accordingly, the Petitioner prays for time-bound, conditional relief: (i) permission to carry forward RPO shortfall for the affected years without penalty, (ii) flexible compliance within the overall RPO, including sub-category substitution to the extent permissible (iii) acknowledgement of the reduction in ISTS waiver as a change-in-law-type event, with pass-through of prudent incremental costs in ARR so as to avoid tariff shock, alongside directions to optimize procurement through competitive bids and portfolio mix (including central agency PSAs, hybrids, and storage where cost-effective). The Petitioner further seeks interim protection from penal consequences for the current year's shortfall and thereby aligning Bihar's RPO implementation with practical availability and consumer interest while maintaining the State's long-term renewable objectives & Power Purchase Cost.

5.10 Power Purchase Cost

5.10.1 The power purchase cost mainly comprises of fixed charges and energy charges for two part tariff stations i.e. NTPC, NHPC & PTC in case of Petitioner. The Petitioner has considered the actual fixed cost as prevailing in FY 2026-27 for existing power stations. 2% escalation in fixed charges has been considered in FY 2026-27 with respect to the fixed charges in FY 2025-26. Further, as there has been 5% increase in Variable cost of the plants in FY 2026-27

5.10.2 Transmission charges have increased 5% with respect to last year for FY 26-27.

5.10.3 Petitioner has considered the new plants as per information available with the Petitioner. The new plants for which cost details are not available, the cost break up of similar capacity plants has been considered for projection.

5.10.4 The Petitioner has considered the upcoming conventional projects power purchase cost as per the latest information provided by developer. For non-conventional, it has been considered as per tariff discovered.

5.10.5 Power purchase costs: The table here provides detailed projected power purchase costs of different Power generating stations for FY 2026-27:



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

S.No	Plant Name	Power Purchase Requirement for FY 2026-27		Expected cost (Cr.)				Expected per unit cost (Rs/kWh)			
		NBPDCL Share (MW)	NBPDCL Unit Purchase (MUs)	Fixed Cost	Energy Cost	Misc Cost	Total	Fixed Cost (Rs/kWh)	Energy Cost (Rs/kWh)	Misc Cost (Rs/kWh)	Total (Rs/kWh)
A	Stations injecting at CTU	3348	14255								
1	FSTPP I & II	46	157	103.44	59.18	4.34	166.95	6.58	3.76	0.28	10.62
2	FSTPP III	37	130	48.05	47.29	2.27	97.61	3.70	3.64	0.17	7.52
3	KHSTPP I	24	80	17.23	27.35	1.70	46.29	2.14	3.40	0.21	5.75
4	KHSTPP II	29	194	18.40	61.47	0.17	80.04	0.95	3.18	0.01	4.14
5	Barh Stage I	529	1859	577.54	613.83	0.00	1191.37	3.11	3.30	0.00	6.41
6	Barh Stage II	522	2003	740.31	641.13	0.00	1381.44	3.70	3.20	0.00	6.90
7	Nabinagar (BRBCL)	46	156	68.62	51.64	3.28	123.54	4.39	3.31	0.21	7.91
8	Talcher Stage I	190	1300	120.44	243.29	7.97	371.70	0.93	1.87	0.06	2.86
9	KBUNL Stage II	125	425	246.97	142.68	4.05	393.70	5.81	3.36	0.10	9.26
10	NPGCL	739	2597	1152.32	941.79	1.29	2095.40	4.44	3.63	0.00	8.07
11	NORTH KARANPURA	410	2803	399.99	614.58	0.00	1014.57	1.43	2.19	0.00	3.62
12	Darlipali STPS	149	1028	185.67	120.06	0.25	305.98	1.81	1.17	0.00	2.98
13	Chuka	43	147	0.00	44.60	0.00	44.60	0.00	3.04	0.00	3.04
14	Rangit	11	59	11.71	11.93	0.01	23.64	1.98	2.01	0.00	3.99
15	Tala	120	207	0.00	46.92	0.00	46.92	0.00	2.27	0.00	2.27
16	Teesta	49	0	0.00	0.00	0.00	0.00				
17	Mangdechu	131	396	0.00	182.48	0.00	182.48	0.00	4.61	0.00	4.61
18	Kurichu	2	1	0.00	0.22	0.00	0.22	0.00	2.28	0.00	2.28
19	Punatsangchu-II Bhutan	148	713	0.00	363.54	0.00	363.54	0.00	5.10	0.00	5.10
B	Stations injecting at STU	862	4958								

S.No	Plant Name	Power Purchase Requirement for FY 2026-27		Expected cost (Cr.)				Expected per unit cost (Rs/kWh)			
		NBPDCL Share (MW)	NBPDCL Unit Purchase (MUs)	Fixed Cost	Energy Cost	Misc Cost	Total	Fixed Cost (Rs/kWh)	Energy Cost (Rs/kWh)	Misc Cost (Rs/kWh)	Total (Rs/kWh)
1	BSPHC	25	7	0.00	1.79	0.00	1.79	0.00	2.49	0.00	2.49
2	BTPS Stage II	230	781	314.55	256.10	0.08	570.73	4.03	3.28	0.00	7.31
3	Buxar TPP U1	304	2085	296.48	464.12	0.00	760.60	1.42	2.23	0.00	3.65
4	Buxar TPP U2	304	2085	296.48	464.12	0.00	760.60	1.42	2.23	0.00	3.65
C	IPPs	224	1470								
1	GMR	120	782	162.33	107.20	35.16	304.68	2.08	1.37	0.45	3.89
2	JITPL	105	687	242.00	84.88	0.00	326.88	3.52	1.23	0.00	4.76
D	Renewables	1766	3308								
1	M/s Sunmark Energy Projects Limited (Formerly MBCEL)	5	7	0.00	5.15	0.00	5.15	0.00	7.02	0.00	7.02
2	M/s Response renewable Energy Ltd, Kolkata.	5	8	0.00	5.62	0.00	5.62	0.00	7.02	0.00	7.02
3	M/s Avantika Contractors Ltd., Hyderabad	2	3	0.00	2.61	0.00	2.61	0.00	7.69	0.00	7.69
4	M/s Glatt Solutions Pvt. Ltd, Kolkata.	1	2	0.00	1.65	0.00	1.65	0.00	7.02	0.00	7.02
5	Alfa Infraprop Pvt. Ltd.	9	15	0.00	11.93	0.00	11.93	0.00	7.87	0.00	7.87
6	Udipta Energy & Equipment Pvt. Ltd.	2	3	0.00	2.77	0.00	2.77	0.00	7.98	0.00	7.98
7	Azure Power India Pvt. Ltd.	5	6	0.00	5.19	0.00	5.19	0.00	8.39	0.00	8.39
8	Welspun Renewables Project - I	7	10	0.00	9.00	0.00	9.00	0.00	8.70	0.00	8.70
9	Welspun Renewables Project - II	7	11	0.00	9.25	0.00	9.25	0.00	8.64	0.00	8.64
10	Welspun Renewables Project - III	5	8	0.00	6.80	0.00	6.80	0.00	8.56	0.00	8.56
11	Acme Cleantech Project (Nalanda)	7	11	0.00	9.51	0.00	9.51	0.00	8.73	0.00	8.73
12	Acme Cleantech Project (Magadh)	5	7	0.00	6.40	0.00	6.40	0.00	8.73	0.00	8.73
13	SECI (Focal)	5	9	0.00	5.48	0.00	5.48	0.00	5.95	0.00	5.95
14	Acme Phalodi	115	191	0.00	39.16	0.00	39.16	0.00	2.05	0.00	2.05
15	Acme raiser	115	191	0.00	48.04	0.00	48.04	0.00	2.51	0.00	2.51
16	Acme dhaulpur powertech pvt. ltd.	69	115	0.00	28.83	0.00	28.83	0.00	2.51	0.00	2.51
17	SECI Phase-III (Renew Sunwaves)	138	286	0.00	74.93	0.00	74.93	0.00	2.62	0.00	2.62

S.No	Plant Name	Power Purchase Requirement for FY 2026-27		Expected cost (Cr.)				Expected per unit cost (Rs/kWh)			
		NBPDCL Share (MW)	NBPDCL Unit Purchase (MUs)	Fixed Cost	Energy Cost	Misc Cost	Total	Fixed Cost (Rs/kWh)	Energy Cost (Rs/kWh)	Misc Cost (Rs/kWh)	Total (Rs/kWh)
18	SB Energy Six Pvt. Ltd. (NTPC)	138	335	0.00	89.55	0.00	89.55	0.00	2.67	0.00	2.67
19	GRT Jewellers (SECI-V)	69	161	0.00	41.82	0.00	41.82	0.00	2.60	0.00	2.60
20	PTC (MYTRAH VAYU SABARMATI PRIVATE LIMITED)	23	66	0.00	23.45	0.00	23.45	0.00	3.53	0.00	3.53
21	PTC (OSTRO KUTCH WIND PRIVATE LIMITED)	23	66	0.00	23.47	0.00	23.47	0.00	3.53	0.00	3.53
22	PTC (GREEN INFRA RENEWABLE ENERGY LIMITED)	23	66	0.00	23.48	0.00	23.48	0.00	3.53	0.00	3.53
23	SECI (GREENKO SIRONJ WIND POWER PVT. LTD.)	46	124	0.00	33.67	0.00	33.67	0.00	2.71	0.00	2.71
24	Avada (BREDA)	1	2	0.00	0.67	0.00	0.67	0.00	4.15	0.00	4.15
25	SECI Green Infra	46	102	0.00	25.55	0.00	25.55	0.00	2.51	0.00	2.51
26	Alfanar	23	64	0.00	16.19	0.00	16.19	0.00	2.52	0.00	2.52
27	SECI (Vivid Solaire Energy Pvt. Ltd.)	23	51	0.00	26.88	0.00	26.88	0.00	5.24	0.00	5.24
28	Ostro Kannad	92	213	0.00	61.45	0.00	61.45	0.00	2.89	0.00	2.89
29	Morjar Windfarm	23	42	0.00	12.15	0.00	12.15	0.00	2.89	0.00	2.89
30	Adani solar P-1	83	138	0.00	37.48	0.00	37.48	0.00	2.72	0.00	2.72
31	Adani solar P-2	69	115	0.00	31.24	0.00	31.24	0.00	2.72	0.00	2.72
32	Avada (BREDA) Banka	23	38	0.00	11.91	0.00	11.91	0.00	3.11	0.00	3.11
33	Siddhashram Rice Mill Cluster Pvt ltd	0.5	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34	Hasanpur Sugar Mill, Dalsinghsarai	5	13	0.00	9.23	0.00	9.23	0.00	7.23	0.00	7.23
35	Hari Nagar Sugar Mills, Hari Nagar, West Champaran	7	25	0.00	15.22	0.00	15.22	0.00	6.10	0.00	6.10
36	Riga Sugar Company Ltd.	1	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
37	Bihar Distillers & Bottlers Pvt ltd	4	16	0.00	12.14	0.00	12.14	0.00	7.40	0.00	7.40
38	Tirupati Sugar	3	9	0.00	6.98	0.00	6.98	0.00	7.40	0.00	7.40
39	Canal Bank Solar, Bikram	1	2	0.00	0.47	0.00	0.47	0.00	3.10	0.00	3.10
40	Phulwaria Dam Solar	5	8	0.00	2.96	0.00	2.96	0.00	3.87	0.00	3.87
41.a	Greenko Energy Pvt. Ltd. (SECI Hybrid) Solar	97	161	0.00	47.43	0.00	47.43	0.00	2.95	0.00	2.95
41.b	Greenko Energy Pvt. Ltd. (SECI Hybrid) PSP	48	106	0.00	65.48	0.00	65.48	0.00	6.19	0.00	6.19
42.a	Kajra Phase I Solar	85	142	0.00	55.66	0.00	55.66	0.00	3.93	0.00	3.93
42.b	Kajra Phase I BESS	21	30	0.00	11.98	0.00	11.98	0.00	3.93	0.00	3.93

S.No	Plant Name	Power Purchase Requirement for FY 2026-27		Expected cost (Cr.)				Expected per unit cost (Rs/kWh)			
		NBPDCL Share (MW)	NBPDCL Unit Purchase (MUs)	Fixed Cost	Energy Cost	Misc Cost	Total	Fixed Cost (Rs/kWh)	Energy Cost (Rs/kWh)	Misc Cost (Rs/kWh)	Total (Rs/kWh)
43	PM KUSUM	8	14	0.00	4.71	0.00	4.71	0.00	3.48	0.00	3.48
44	Adani Energy	276	308	0.00	79.25	0.00	79.25	0.00	2.57	0.00	2.57

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

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

5.11 Transmission Charges

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

5.11.2 The Petitioner has considered 5% escalation in Transmission charges as per FY 25-26.

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

Table 86: Transmission charges for ARR (in INR Crore)

Particular	FY 2026-27
SLDC	13.66
BGCL	158.77
BSPTCL	757.88
POSO	0.16
PGCIL	789.79
TGNA	68.72
Transmission and Other Charges	1,788.99

5.12 Capital Expenditure and Capitalization Plan

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

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

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

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

S.N	Name of scheme / Project	FY 2026-27 (Projections)	
		Capex during the year	Capitalization during the year
1	BRGF	-	-
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	-	101.25
11	CM Seven	-	-
A	Ongoing Schemes	-	101.25
12	RDSS	714.14	481.01
	Infrastructure works- RDSS	-	-
	IT/OT- RDSS	-	-
	PMA - RDSS	-	-
13	Reconductoring	-	-
14	IPDS	-	-
15	Smart Prepaid Meter (Phase 2) 36 Lakhs- 30% Capex	-	-
16	Smart Prepaid Meter (Phase 3) 1.12 crores- 30% Capex	-	-
17	Any other	-	-
B	New Schemes	714.14	481.01
18	RGGVY	-	-
C	RGGVY	-	-
19	DDUGJY	-	-
20	MKVYS (I and II)	234.29	460.57
D	Old Schemes	234.29	460.57
E	Grand Total (A+B+C+D)	948.43	1,042.84
21	Own Sources	-	-
22	New Schemes started in 2024	-	-
F	Total	948.43	1,042.84

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

5.13 Gross Fixed Assets

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

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

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

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

Assets group	GFA at the beginning of FY 2026-27	Addition during FY 2026-27	GFA at the end of FY 2026-27
Land and land rights	1,176.61	35.41	1,212.02
Buildings	131.49	7.66	139.15
Hydraulic works	0.00	0.00	0.00
Other civil works	219.45	13.32	232.77
Plant and Machinery	3,868.61	142.48	4,011.09
Lines and cable network	22,703.84	840.47	23,544.30
Vehicles	1.18	0.04	1.22
Furniture and Fixtures	7.69	0.50	8.20
Office equipment	61.99	0.87	62.86
Smart metering	1,040.91	0.10	1,041.00
Others, if any	27.69	1.99	29.69
GRAND TOTAL	29,239.46	1,042.84	30,282.29

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

5.14 Depreciation on GFA

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

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

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

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

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

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

Sr. No	Particulars	FY 2026-27 (Projections)
1	Gross fixed assets of the beginning of the year (excl. land)	28,062.85
2	Additions during the year	1,007.43
3	IDC	-
4	Adjustment for assets sold/ discarded etc	-
5	Closing GFA	29,070.28
6	Average GFA	28,566.56
7	Weighted Average Rate of Depreciation	4.75%
8	Depreciation for the year (incl. grant also)	1,355.58
9	Opening grants	13,103
10	Grants during the year	272.27
11	Adjustment for assets sold/discarded etc	-
12	Total Grants	13,375.69
13	Average Grants	13,239.55
14	Weighted Average rate of Depreciation (on grant)	5.08%
15	Depreciation for GFA on Grants	673.19
16	Net Depreciation of GFA on loans (8-15)	682.39

5.14.6 As seen from the above table, it is clearly evident that the Petitioner has deducted the depreciation on those fixed assets which are funded through grants. It is requested to the Hon'ble Commission to allow the depreciation of Rs. 682.39 Crore as provided above for FY 2026-27.

5.15 Interest on Loans

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

5.15.2 The interest on normative debt is calculated on the 70% of the amount of capital assets reduced by the value of grants and depreciation representing normative repayment. The weightage average rate of interest is considered at 9.14% as per Detailed Loan schedule for FY 2025-26 (provided in the APR section of this instant Petition).

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

Table 90: Interest on normative debt for 2026-27 (in INR Crore)

	Calculation for Interest on Loan	FY 2026-27
1	Opening loan	7,739.98

	Calculation for Interest on Loan	FY 2026-27
2	Addition during the year	527.96
3	Less: Normative repayment	682.39
4	Closing loan	7,585.55
5	Average loan	7,662.77
6	Actual Weighted Average Rate of Interest	9.14%
7	Amount of Interest on Loan	700.14

5.15.4 It is requested to the Hon'ble Commission to approve **INR 700.14** Crore towards interest on normative debt for FY 2026-27.

5.16 Other Financial Charges

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

Table 91: Other finance charges (in INR Crore)

Particulars	Projections for FY 2026-27
Expenses estimated in previous year	68.29
Inflationary index	6.83
Finance charges estimated	75.12

5.16.2 The detailed calculation of other finance charge for base year of INR 62.08 Crore for FY 2024-25 is provided in the True-up and APR section of this Petition.

5.16.3 Therefore, the Petitioner requests the Hon'ble Commission to allow the afore-mentioned Finance charges of INR 75.12 Crore for FY 2026-27.

5.17 Operation & Maintenance (O&M) Expenses

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

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

(b) Norms shall be defined in terms of combination of number of personnel per 1000 consumers and number of personnel per substation along with annual expenses per personnel for Employee expenses; combination of A&G expense per personnel and A&G expense per 1000 consumers for

A&G expenses and R&M expense as percentage of gross fixed assets for estimation of R&M expenses.

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

(d) The unforeseen expenses beyond the control of the Distribution Licensee such as 1 revision, shall be excluded from the norms in the trajectory.

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

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

(g) The norms shall be determined at constant prices of base year and escalation on account of inflation shall be over and above the baseline. Provided that for the purpose of escalation based on Wholesale Price Index (WPI) and Consumer Price Index (CPI), WPI is to be computed based on the average yearly inflation derived based on the monthly Wholesale Price Index of the respective past three financial years (including the year of Truing-up) as per the Office of Economic Advisor Ministry of Commerce & Industry Government of India and CPI is to be computed based on the average yearly inflation derived based on the monthly Consumer Price Index for Industrial Workers (all-India) of the respective past three financial years (including the year of Truing-up) as per the Labour Bureau Government of India, at the time of filing of Petition.

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

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

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

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

(k) Suitable average of outcomes of absolute and relative analysis shall be taken by the Commission to fix the norms over the control period for the Distribution Licensee.

5.17.1.2 Employee Expenses: The Hon'ble Commission, in terms of regulation 22 of BERC (Multi Year Distribution Tariff) Regulations 2024, provides for methodology of Employee Cost determination.

5.17.1.3 The Hon'ble Commission has computed the employee norm and employee expenses for the control period FY 2025-26 to FY 2027-28 as given in the table below:

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

Particulars	Base employee expense norm for NBPDC	Base employee expense norm for SBPDCL
No. of personnel per substation	5.6953	8.0898
No. of personnel per 1000 consumers	0.0522	0.1239
Annual expenses per personnel (Rs. Crore)	0.1120	0.1224

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

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

Accordingly, the employee cost computed for FY 2026-27 is shown in the table below:

Table 92: Employee expenses (in INR Crore) for FY 2026-27

Sr.No	Particulars	Norms approved for Control Period 25-26 to 27-28	FY 2026-27 (Projection)
	Particulars		
	Average annual CPI index		4.87%
	Norms-Number of personnel per 1000 consumers (15%)	0.0522	0.05220
	Norms-Number of personnel per substation (85%)	5.6953	5.69530
	No. of consumers (1000)		14364
	No of substations		659

Sr.No	Particulars	Norms approved for	FY 2026-27 (Projection)
1	Annual expenses per personnel (Rs. Cr)	0.11200	0.1232
(i)	Employee cost per 1000 consumers		92.36
(ii)	Employee cost per substation		462.34
2	Total Employee cost		554.70

5.17.1.4 The Hon'ble Commission is therefore requested to approve the employee expenses of INR 554.70 Crore for FY 2026-27.

5.17.2 Repairs and maintenance:

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

5.17.2.2 The Hon'ble Commission had determined the R&M norm i.e 'K' factor at 0.99% for NBPDC and 1.61% for SBPDCL for the MYT control period of FY 2024-25 to FY 2027-28 in the Tariff Order dated 28.03.2025. The detailed computation of R&M expenses for the FY 2026-27 is shown below:

Table 93: R&M Expenses for ARR (in INR Crore)

Sr.No	Particulars	FY 2026-27 (Projection)
1	Opening GFA	29239.46
2	Opening Land Cost	1176.61
3	Opening GFA excl. land cost	28062.85
4	K Factor	0.99%
5	R&M Expense	277.82

5.17.2.3 Therefore, it is requested to the Hon'ble Commission to approve INR 277.82 Crore towards expenses against R&M as claimed by the Petitioner for FY 2026-27.

5.17.3 Administrative expenses:

5.17.3.1 The Commission, in terms of regulation 22 of BERC (Multi Year Distribution Tariff) Regulations 2024, provides for methodology of Administrative and General expense determination for the MYT control period of FY 2025-26 to FY 2027-28.

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

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

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

5.17.3.3 Regulation 22.3 specifies A&G expenses shall be computed as per the approved norm escalated by wholesale price index (WPI). The WPI inflation shall be considered based on the average increase in WPI for immediately preceding three years. The WPI inflationary increase for FY 2026-27 is computed as given below:

WPI inflationary increase for FY 2026-27

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

5.17.3.4 Accordingly, the A&G computed for 2026-27 (ARR), is shown in the table below:

Table 94: A&G expenses (in INR Crore)

Sr.No	Particulars	Base Norms approved for Control Period 25-26 to 27-28	FY 2026-27 (Projection)
1	Average annual WPI CPI index		3.65%
2	Norms-Nos. of employees per 1000 consumers	0.34794	0.34794
3	No. of consumers (1000)		14364
4	No of employees		4751
5	Annual expenses per 1000 consumers (Rs. Cr) (45%)	0.00478	0.005135
6	Annual expenses per employee (Rs. Cr) (55%)	0.01687	0.018123
7	A&G cost for 1000 consumers		73.76
8	A&G cost for employee		86.10
9	Grand Total		159.87
10	Rent Charges for Smart Prepaid Meter		1112.74

11	Net Total A&G cost	1272.60
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Rental Charges for Smart Prepaid Meter:

5.17.3.5 In addition to the normative A&G expense of Rs. 159.87 Crore as computed above, the petitioner has additionally claimed rental charges for smart prepaid meter installed under Phase-I, II and III to the extent of Rs. 1112.74 crores based on monthly rental per meter, consideration of meter installed and capex consideration under case no. 32 of 2025. It is worthwhile to mention that the Petitioner has considered the monthly rental of INR 86.23 per meter which is as per the order of the Hon'ble Commission in Case No. 05/2020. These expenses were not considered as the time of computation of A&G norm for the MYT control period of FY 2022-23 to FY 2024-25 in the Tariff Order dated 25.03.2022. The detailed calculation for INR 106.58 Crore for Phase-I on account of the rental charge in FY 2026-27 is provided below:

Phase 1: The total number of smart meters proposed to be installed under phase 1 is 23,50,000 out which 10,30,000 lakhs belongs to NBPDC. The total smart meters under Phase 1 are under Opex mode which will be booked under A&G expenses:

Smart Prepaid Meters under A&G expenses	Month	2026-27		
		Meters installed	Monthly Meter Rent	Total A&G cost
Phase I: 23.5 lakhs North 10.30 Lakhs	Op. Balance	1030000	86.23	106.58
	April	0	86.23	-
	May	0	86.23	-
	June	0	86.23	-
	July	0	86.23	-
	August	0	86.23	-
	September	0	86.23	-
	October	0	86.23	-
	November	0	86.23	-
	December	0	86.23	-
	January	0	86.23	-
	February	0	86.23	-
	March	0	86.23	-
Total		1030000		106.58
Less: Government Budgetary Support				
Net expense		Net expense		106.58

Phase-II and III:

- Under phase-II, 36 lakhs of smart prepaid meters are scheduled to be installed across the Bihar by the end of April-2025. In Phase-II smart prepaid meters are scheduled to be installed under hybrid mode i.e., CAPEX + OPEX mode in the ratio of 30:70.
- Under phase-III, 1.12 crores of smart prepaid meters are scheduled to be installed across the Bihar by the end of July-2026. In Phase-III smart prepaid meters are scheduled to be installed under hybrid mode i.e., CAPEX + OPEX mode in the ratio of 30:70.

- The Petitioner's has already submitted the Detailed Petition as Case No. 34 of 2025 for "Approval of OPEX along with revised CAPEX for Smart Metering Project under Phase –II & III recoverable through ARR and truing up exercise for which order has been reserved by Hon'ble Commission. Accordingly, the OPEX part for aforesaid petition has been considered same in the instant tariff petition for consideration of monthly rental charges for Phase – II and III for FY 2026-27.

Accordingly, the total rental charges for smart prepaid meters in FY 2026-27 is shown in the table below:

Particulars	Amount (INR Cr)
Rent Charges for Smart Prepaid Meter (Phase -I) 23.5 Lakhs	106.58
Rent Charges for Smart Prepaid Meter (Phase-II) 36 Lakhs- 70% OPEX	252.23
Rent Charges for Smart Prepaid Meter (Phase-III) 1.12 crores- 70% OPEX	753.93
Total Rental Charges	1112.74

5.17.3.6 It is requested to the Hon'ble Commission to approve the Administrative and General expenses of **INR 1112.74 Crore** including the rental charges also for FY 2026-27.

5.17.4 Allocation of Holding Company cost:

5.17.4.1 The Petitioner is claiming the holding company expenses taking the expenses incurred in FY 2024-25 as the same and escalating it annually by 7.22% (WPI CPI index for FY 2024-25) for projecting this expense for FY 2026-27. The table below represents the allocation of Holding Company cost towards the Petitioner for FY 2026-27.

Table 95: Allocation of Holding Company Cost for FY 2026-27 (in INR Crore)

Particulars	FY 2026-27 (Projected)
Holding company expenses considered for FY 2024-25	25.02
Holding company expenses considered for FY 2025-26	26.82
Escalation % considered	7.22%
Increase considered for FY 2026-27	1.94
Holding company expenses considered for FY 2026-27	28.76

5.17.4.2 Therefore, the Petitioner requests the Hon'ble Commission to approve INR 28.76 Crore towards holding company expenses for FY 2026-27.

5.17.5 Summary of O&M Expenses: The table below summarizes the O&M expenses estimated by the Petitioner for FY 2026-27.

Table 96: Summary of O&M Expenses for FY 2026-27 (in INR Crore)

Particulars	FY 2026-27 (Projected)
Employee Cost	554.70

Particulars	FY 2026-27 (Projected)
R&M Expense	277.82
A&G Expenses (normative)	159.87
Rental for smart meter	1,112.74
Holding Company Expenses	28.76
Total O&M Cost	2133.88

5.18 Return on Equity

5.18.1 The Hon'ble Commission has specified methodology for calculation of Return on Equity as per Regulation 27 of the BERC Multi Year Distribution Tariff Regulations 2024 as extracted below:

“(a) Return on equity shall be computed on 30% of the capital base or actual equity, whichever is lower.

Provided that assets funded by consumer contribution, capital subsidies/ grants and corresponding depreciation shall not form part of the capital base. Actual equity invested in the Distribution Licensee as per book value shall be considered as perpetual and shall be used for computation in this Regulation.

Provided further that the premium if any raised by the Licensee while issuing share capital and investment of internal resources created out of its free reserves, for the funding of the Scheme, shall be reckoned as paid up capital for the purpose of computing return on equity, provided such premium amount and internal resources are actually utilized for meeting the capital expenditure of the distribution system, and are within the ceiling of 30% of capital cost approved by the Commission.

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

(c) Rate of return on equity shall be allowed not more than 14.0% for all projects. However, further incentive equivalent to 0.5% will be allowed in the form of RoE, if the project is completed within original schedule period”.

5.18.2 The Petitioner hereby submits that ROE of 15.5% prevailed as per BERC Multi Year Distribution Tariff Regulations 2021 which is reduced to 14% while notifying BERC Multi Year Distribution Tariff Regulations 2024 by Hon'ble Commission.

5.18.3 It is worthwhile to mention that Ministry of Power, Government of India, through PIB dated 30th July 2023 (weblink as provided below¹), has emphasized the need of providing reasonable Rate of return to DISCOMs considering the risks involved in distribution business and pointed out that ROE provided by SERCs should be aligned with the ROE specified by CERC in its tariff regulations.

5.18.4 The relevant extract of the aforesaid PIB is provided hereunder:

“... Reasonable Return on Equity (RoE) is one of the major factors required to ensure investment in the sector. The Rule provides that the RoE by the State Commission would be aligned with the RoE specified by the CERC in its Tariff Regulations for the

¹ <https://pib.gov.in/PressReleaseSelfframePage.aspx?PRID=1944122>

relevant period, with appropriate modification taking into account the risks involved in distribution business.”

5.18.5 Further, Regulation 30 of the Central Electricity Regulatory Commission (Terms and Conditions of Tariff) Regulations, 2024 dated 15th March 2024, specifies ROE of 15.50% for thermal generating stations, 15.50% for transmission system and 16.50% for Hydro plants as provided hereunder:

“... (2) Return on equity for existing project shall be computed at the base rate of 15.50% for thermal generating station, transmission system including communication system and run-of- river hydro generating station and at the base rate of 16.50% for storage type hydro generating stations, pumped storage hydro generating stations and run of- river generating station with pondage;”

5.18.6 In line with the approach adopted by Ministry of Power and CERC as specified above, the Petitioner reiterates that Distribution is more risk oriented as compared to the Generation and Transmission Business. It is hereby submitted that the Distribution companies undertake distribution and supply of electricity with a long-term objective of mandatory universal supply obligations, availability of reliable & quality power with stable returns over the long-term to provide financing for continuous and improvement of quality service to the consumer.

5.18.7 Further, it is to be noted that Petitioner needs to deal with multiple stakeholders such as, Generators, Inter & Intra Transmission Entities along with millions of consumers with different consumer profile (HT, Domestic, LTIS, commercial, agriculture & others), which leads to an undeniable fact that DISCOM's business has higher risk as compared to generation and transmission business. In the state of Bihar, ~90% of consumer base are domestic with ~80% consumers being served in rural areas having usually low-incomes thereby posing high risk to the Petitioner.

5.18.8 Further, given the higher risk profile of the Petitioner (Bihar DISCOMs), it is reasonable to request higher RoE. **However, we are claiming Return on Equity as per MYT Distribution Regulations, 2024 for FY 2026-27.**

5.18.9 The return on equity is calculated on 30% of the fixed assets reduced by the amount of grants. The table below demonstrates the detailed calculation for return on equity for FY 2026-27:-

Table 97: Return on equity for ARR (in INR Crore)

Sr. No	Particulars	FY 2026-27 (Projections)
A	Calculation for Return on Equity	
1	Closing equity to end of 31.03.2016	440.86
2	Rate of return on equity (%)	14.00%
3	Return on Equity	61.72
4	Equity with effect from 1st April 2016	
5	Opening equity	3,863.29
6	Equity addition during the year	226.27

Sr. No	Particulars	FY 2026-27 (Projections)
7	Closing equity	4089.56
8	Average equity	3976.42
9	Rate of return on equity (%)	14.00%
10	Return on equity	556.70
11	Total Return on Equity	618.42

5.18.10 It is requested to the Hon'ble Commission to consider the return on equity of Rs. 618.42 Crore for FY 2026-27 as calculated above.

5.19 Interest on Consumer Security Deposit

5.19.1 The Petitioner submits that Interest on Security Deposit amount has been claimed as per the Regulation 26 of the Multi-Year Tariff Regulations 2024 which specifies that

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

5.19.2 The table below demonstrates the calculation of interest on consumer security deposits projected for FY 2026-27:-

Table 98: Interest on consumer security deposits (in INR Crore)

S. No.	Particulars	FY 2026-27 (Projection)
1	Opening Security Deposit	565.55
2	Addition / (Deletion) during the year	38.40
3	Closing Security Deposit	603.95
4	Average Security Deposit (1+3)/2	584.75
5	RBI Bank Rate	6.50%
6	Interest on Security Deposit	38.01

5.19.3 The Petitioner has taken closing balance for FY 2024-25 as opening balance for FY 2025-26. Further, addition for FY 2026-27 is considered the same as for FY 2025-26 which is assumed as per the audited financial statement for FY 2023-24 and FY 2024-25 i.e. INR 38.40 Crore. The interest on consumer security deposits is calculated at the rate of 6.50%.

5.19.4 Therefore, it is requested to the Hon'ble Commission to approve the above-mentioned amount of Rs.38.01 Crore towards interest on consumer security deposit for FY 2026-27.

5.20 Interest on Working Capital

5.20.1 The Petitioner has estimated the amount towards interest on Working capital for FY 2026-27 as per the Regulation 26 of the Bihar Electricity Regulatory Commission (Multi Year Distribution Tariff) Regulations, 2024, as extracted below:

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

a) 45 days equivalent of expected revenue.

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

Less:

(i) Power purchase cost, transmission charges and load dispatch charges for one month.

(ii) Depreciation, return on equity and contribution to contingency reserves equivalent to 45 days.

(iii) Amount of security deposits and advance from consumers or Distribution System users, if any, held during the year.

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

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

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

5.20.2 The Petitioner has considered 45 days equivalent expected revenue and 40% of one month of R&M expense as specified in the above Regulation which was further deducted by Power Purchase cost along with transmission charges for one month, depreciation, ROE, contingency reserve for 45 days, consumer security deposit.

5.20.3 The interest on working capital is calculated @ 10.38%, which is SBI one-year MCLR as on the date of filing of the Petition on which 150 basis point is further added as per the applicable Regulations. The detailed working for the interest on working capital requirement is provided in the table below:

Table 99: Interest on working capital for FY 2026-27 (in INR Crore)

	Particulars	FY 2026-27 (Projection)
1	45 days equivalent of expected revenue	2,168.51
2	Maintenance spares @40% of R&M expenses for one month	9.26
3	Less:	
	(i) Power purchase cost, Load dispatch charges and transmission charges for one month.	1,119.84
	(ii) Depreciation, ROE, and contribution to contingency reserve equivalent to 45 days.	160.37
	(iii) Amount of security deposits from consumers, if any, held during the year	527.15

	Particulars	FY 2026-27 (Projection)
	(iv) Grant received from the State Govt. for power purchase and other O&M expenses etc equivalent to 45 days.	-
4	Net working capital	370.41
5	Interest rate	10.38%
6	Interest on working capital	38.46

5.20.4 It is pertinent to mention that the subsidy for FY 2026-27 have not been declared by the State Government, therefore, Petitioner has considered 45 days of subsidy equivalent to zero for FY 2026-27.

5.20.5 The Petitioner requests the Hon'ble Commission to approve the interest of working capital as provided in the above Table for FY 2026-27.

5.21 Non-Tariff Income

5.21.1 Non-Tariff income includes bank charges, interest on investments and bank balances, miscellaneous recoveries etc. The Petitioner has projected non-tariff income for FY 2026-27 based on appropriate escalation on the non-tariff income in FY 2025-26 (except for interest income, DPS, and other few items). The Non-tariff income has been projected at such a rate due to the reasons that the DISCOMs while implementing Smart prepaid meters in the state in the coming years are expecting arrear and DPS recovery at a higher rate as compared to previous years which is further expected to increase the NTI at a higher rate in the coming years.

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

5.21.3 The below table demonstrates the other non-tariff income for FY 2026-27: -

Table 100: Non-tariff income for ARR (in INR Crore)

Sr. No	Particulars (Rs. Cr)	FY 2026-27 (Projections)
1	Interest from Banks	26.10
2	Interest from Others	38.51
A	Interest Income	64.61
1	Delayed Payment Surcharge from Consumers	229.14
2	Income from sale of tender paper	0.73
3	Liquidated damage Power purchase	-
4	Miscellaneous Receipts	0.84
5	Rebate and Discount Received	56.39
6	SCED benefits	21.65
7	Consumer contribution income	4.32

Sr. No	Particulars (Rs. Cr)	FY 2026-27 (Projections)
8	Rental income	2.94
9	Income from sale of Scrap	7.68
10	Supervision Charge	11.22
11	Incentive on REC Purchase	-
12	Rebate under RDSS	-
13	Incentive for GCRT	-
14	Miscellaneous charges from Consumers	63.58
15	Meter rent / services line rental	1.88
B	Other Income	400.37
1	Excess provision written back	-
2	Penalty Charges	-
C	Others	-
D	Total Non-tariff income	464.98
1	Delayed Payment Surcharge from Consumers	229.14
2	Principal amount on which DPS Charged	1,273.00
3	Interest Rate of funding DPS	10.38%
4	Interest on funding Principal	132.17
E	Net Non-Tariff Income	332.81

5.21.4 It is worthwhile to submit following inferences of the Petitioner pertaining to the Non-tariff income for FY 2026-27:

- Delayed payment surcharge is estimated to be reduced in FY 2026-27 as compared to FY 2025-26 on account of smart prepaid meters.
- Income from sale of scrap in FY 2025-26 is estimated to be reduced as compared to FY 2024-25 on account of enhanced productivity and deployment of efficient equipment in business operation and the same is considered for FY 2026-27.

5.21.5 The Petitioner requests the Hon'ble Commission to approve the above-mentioned amount of Rs.332.81 Crore towards non-tariff income for FY 2026-27.

5.22 Revenue from Sale of Power at Existing Tariff

5.22.1 Revenue from Sale of Power at Existing Tariff for the Petitioner is given in table below-

Table 101: Revenue from sale of power at existing tariff for FY 2026-27 (in INR Crore)

S.N o.	Category of Consumers	Sales (MUs)	Revenue from Sale of Power (Rs. Cr.)
1	Domestic	12225.15	9942.24
A	Kutir Jyoti (Connected load based)	3351.99	2594.91
i	0-50 Units	2306.97	1713.55

ii	Above 50 Units	1045.02	881.36
B	DS I Rural (Demand based)	6117.60	4869.89
i	0-50 Units	3600.66	2866.29
ii	Above 50 Units	2516.94	2003.60
C	DS II (Demand Based)	2755.02	2476.91
i	1-100 Units	1645.40	1377.91
ii	Above 100 units	1109.62	1099.00
D	DS III (Demand based) (optional)	0.54	0.53
2	Non-Domestic Service	2771.45	2797.66
A	NDS I - (Rural) (Demand Based)	1413.31	1219.46
i	1-100 Units	522.84	437.30
ii	Above 100 units	890.47	782.17
B	NDS II - (Demand Based)	1358.14	1578.19
i	Contract Demand <0.5 kW	15.32	12.22
ii	Contract Demand 70 kW>0.5 kW	1342.82	1565.97
a	1-100 Units	286.78	305.80
b	Above 100 units	1056.04	1260.17
3	Street Light Services	248.50	258.18
A	Metered (Connected load)	25.39	24.07
B	Unmetered	223.12	234.11
4	Irrigation & Agriculture services (IAS)	2006.69	1598.17
A	IAS I (Connected load based)	1788.76	1407.81
i	Unmetered	115.70	180.94
ii	Metered	1673.05	1226.87
B	IAS II (Demand based)	217.94	190.37
5	Public Water Works	653.30	588.59
A	PWW (Demand Based)	38.99	61.19
B	Har Ghar Nal (Connected Load based)	614.31	527.40
6	Low Tension Industrial Services (LTIS)	596.48	795.71
A	LTIS I (Demand based) (0-19 kW)	489.87	666.61
B	LTIS II (Demand based) (74 kW>19 kW)	106.61	129.10
7	LT Electric Vehicle Charging Station	2.23	1.94
8	HT-General	1175.56	1354.51
A	HTS (General)- I (11 kV)	671.46	808.97
B	HTS (General)- II (33 kV)	269.66	294.40
C	HTS (General)- III (132 kV)	116.40	140.69
D	HTS (General)- IV (220 kV)	113.32	107.26
E	HTS (General)- V (400 kV)	0.00	0.00
F	HT Cold storage (11 kV)	4.72	3.18

9	HT-Industrial Services	201.56	160.70
A	HTIS (Industrial) – I (11 kV)	69.80	58.52
B	HTIS (Industrial)– II (33 kV)	23.20	22.17
C	HTIS (Industrial) – III (132 kV)	11.21	8.80
D	HTIS (Industries)-IV (220 kV)	0.00	0.00
E	HTIS (Industries)-V (400 kV)	0.00	0.00
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	44.44	24.84
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)	0.54	0.29
H	HTSS – (33 kV/11 kV)	52.39	46.08
I	HTSS – (220 kV/132 kV)	0.00	0.00
10	Railway Traction Services	91.55	90.91
11	HT Electric Vehicle Charging Stations	0.54	0.42
12	Nepal	0.00	0.00
13	SLDC Deviation	0.00	0.00
14	Sale to other state	0.00	0.00
15	Sale to Sugar Mills	0.00	0.00
16	Sale to Solar Companies	0.00	0.00
17	Sale of Power to IEX through PTC	0.00	0.00
18	Sale of Power to IEX through BSPHCL	0.00	0.00
19	Others	0.00	0.00
20	Grand Total	19973.02	17589.03

5.22.2 The Petitioner requests the Hon'ble Commission to approve revenue from existing Tariff as INR 17,589.03 Crore for FY 2026-27.

5.23 APTEL judgement dt.19.12.2024 and its impact on ARR for FY 2026-27

5.23.1 The Petitioner hereby submits that Government of Bihar (GoB) in exercise of its power under Section 131 and 133 of Electricity Act, 2003 vide notifications dated 30th October 2012, brought into force the Bihar State Electricity Reform Transfer Scheme, 2012 in which the Bihar State Electricity Board (BSEB) was restructured in 2012 w.e.f. 01st November 2012. This restructuring involved the unbundling of the BSEB into five distinct segments for Generation, Transmission and distribution with an aim to promote profitability and viability of the resulting entity, ensure economic efficiency, encourage competition, and safeguard consumer interests.

5.23.2 It is to be noted that, while determining the tariff order for the period FY 2015-16, the State Commission (BERC) had dealt with two different periods namely (01st April 2012 to 30th October 2012) and (01st November 2012 to 31st March 2013), which was determined referring to BSEB represented by Bihar State Power Holding Company Limited (BSPHCL) for the entire FY 2012-13. The State Commission determined the net revenue surplus (excluding carrying costs) for FY 2012-

13 at Rs 801.51 Crores for BSEB period (01st April 2012 to 30th October 2012) and a revenue surplus of Rs 298 Crores based on True up for FY 2006-07 to FY 2011-12. The total revenue surplus of Rs 1,099.51 Crores (Rs 801.51 Crores + Rs 298 Crores) as determined was accounted and adjusted in the ARR for the FY 2015-16 by the State Commission. The State Commission directed that the adjustment of past surplus is mainly on the basis that such a surplus is available to the distribution companies for the past period and therefore they should be accountable for adjusting this surplus to the consumers in the ensuing years.

5.23.3 The two State DISCOMs, namely NBPDC & SBPDCL aggrieved by the consideration of Revenue surplus for BSEB period by the State Commission in the Tariff Order for FY 2015-16 amounting to Rs 1,099.51 Crores had filed an appeal to Appellate Tribunal for Electricity (APTEL) as Review Petition no 21 & 22 of 2023.

5.23.4 It is to be noted that the distribution functions and activities in their respective areas as separate legal entities were only pursuant to Bihar State Electricity Reform Transfer Scheme, 2012, notified on 30th October 2012 effective from 01st November 2012.

5.23.5 APTEL in its judgement in RP No. 21 & 22 of 2023 dated 19th December 2024 (**Annexure A**) had reversed the order of the State Commission pertaining to the adjustment of the revenue surplus amounting to Rs 1,099.51 Crores and stated the following:

"24. We appreciate the concern of the Respondent that non accounting of surplus revenue for previous years would adversely affect consumer interests. However, in our view, adjustment of Revenue Surplus (not discernible from Balance sheet considered for transfer of Assets and Liabilities) for the period prior to re-organization (for that matter Revenue Gap also if not specifically included in the transfer scheme) from the Annual Revenue Requirement of subsequent years post reorganization is not prudent as same is not in alignment of the scheme of reforms in the power Sector under Section 131 of the Electricity Act 2003.

25. In view of above deliberations, the order of this Tribunal dated 25.10.2018 in APL No.117 of 2017 and APL No.118 of 2017 is modified to the extent as deliberated above and matter is remanded to the State Commission to the limited extent that the Revenue Surplus of previous years i.e. prior to re-organization (01.11.2012) is not to be adjusted from ARR of Review Petitioners for FY 2015-16. However, considering consumer interest, to avoid tariff shock, the State Commission may consider adjustment of such deductions made from ARR of FY 2015-16 in favor of Discoms along with applicable carrying cost spread over certain years in the ensuing tariff orders as permitted under National Tariff Policy 2016. It is but appropriate that the review Petitioners should take up the matter with Government of Bihar for transfer of such Revenue Surplus of the period prior to re-organization, so determined by the State Commission, to the Discoms, so that, upon receipt of the same it may be informed to the State Commission, who would be in a position to pass on such benefit to the Consumers in the subsequent Tariff orders issued by State Commission. With the above observations, the review petitions stand disposed of."

5.23.6 The aforesaid consideration is presented in the table below:

	Particulars	Revenue Gap / (Surplus) - Rs			Remarks
		Crores			
		Bihar	NBPDCL	SBPDCL	
1	Net Surplus considered based on True up for FY 2006-07 to FY 2011-12	298	125	173	Shared in Ratio of 42:58 as approved in Tariff Order for FY 2015-16
2	Add: Recovery of Revenue Surplus of FY 2012-13 - Till 31.10.12	802	337	465	
3	Total Surplus as adjusted in Tariff Order for FY 2015-16 and to be recovered from Consumers with CC in FY 2025-26 Tariff Order	1,100	462	638	

5.23.7 It is to be noted that the APTEL in the said order had instructed that considering consumer interest; to avoid tariff shock, the State Commission may consider adjustment of such deductions made from ARR of FY 2015-16 in favor of Discoms along with applicable carrying cost spread over certain years in the ensuing tariff orders as permitted under National Tariff Policy 2016.

5.23.8 The Petitioner has estimated an amount of Rs 5,286 Crores along with the carrying cost of APTEL judgement impact till FY 2026-27 as presented below:

Total Revenue Surplus Amount to be recovered from Consumers post the APTEL Judgement RP No. 21 OF 2023 & RP No. 22 OF 2023 dated 19.12.2024- Rs Crores										
Sr. No	Particulars	FY 2012-13 (Rs 298 Crores with CC for full FY + Rs 801.51 Crores with CC for 5 Months)			FY 2013-14			FY 2014-15		
		Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL
1	Opening Balance	298	125	173	1,193	501	692	1,369	575	794
2	Opening Balance (BSEB Period 01.04.12 to 31.10.12) after adjusting revenue gap	802	337	465						
3	Carrying Cost (%)	14.75 %	14.75 %	14.75 %	14.75 %	14.75 %	14.75 %	14.75 %	14.75 %	14.75 %
4	Carrying Cost	93	39	54	176	74	102	202	85	117
5	Closing Balance	1,193	501	692	1,369	575	794	1,571	660	911
Sr. No	Particulars	FY 2015-16			FY 2016-17			FY 2017-18		
		Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL
1	Opening Balance	1,571	660	911	1,802	757	1,045	2,055	863	1,192
2	Carrying Cost (%)	14.75 %	14.75 %	14.75 %	14.05 %	14.05 %	14.05 %	14.05 %	14.05 %	14.05 %
3	Carrying Cost	232	97	134	253	106	147	289	121	167
4	Closing Balance	1,802	757	1,045	2,055	863	1,192	2,344	985	1,360
Sr. No	Particulars	FY 2018-19			FY 2019-20			FY 2020-21		
		Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL
1	Opening Balance	2,344	985	1,360	2,659	1,117	1,542	2,927	1,229	1,698
2	Carrying Cost (%)	13.45 %	13.45 %	13.45 %	10.05 %	10.05 %	10.05 %	8.55 %	8.55%	8.55%
3	Carrying Cost	315	132	183	267	112	155	250	105	145
4	Closing Balance	2,659	1,117	1,542	2,927	1,229	1,698	3,177	1,334	1,843

Total Revenue Surplus Amount to be recovered from Consumers post the APTEL Judgement RP No. 21 OF 2023 & RP No. 22 OF 2023 dated 19.12.2024- Rs Crores										
Sr. No	Particulars	FY 2021-22			FY 2022-23			FY 2023-24		
		Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL
1	Opening Balance	3,177	1,334	1,843	3,447	1,448	1,999	3,776	1,586	2,190
2	Carrying Cost (%)	8.50 %	8.50%	8.50%	9.55 %	9.55%	9.55%	10.05 %	10.05 %	10.05 %
3	Carrying Cost	270	113	157	329	138	191	380	159	220
4	Closing Balance	3,447	1,448	1,999	3,776	1,586	2,190	4,156	1,745	2,410
Sr. No	Particulars	FY 2024-25			FY 2025-26			FY 2026-27		
		Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL	Biha r	NBPD CL	SBPD CL
1	Opening Balance	4,156	1,745	2,410	4,573	1,921	2,653	5,033	2,114	2,919
2	Carrying Cost (%)	10.05 %	10.05 %	10.05 %	10.05 %	10.05 %	10.05 %	10.05 %	10.05 %	10.05 %
3	Carrying Cost	418	175	242	460	193	267	253	106	147
4	Closing Balance	4,573	1,921	2,653	5,033	2,114	2,919	5,286	2,220	3,066

5.24 Annual Revenue Requirement for FY 2026-27

5.24.1 The Annual Revenue Requirement for FY 2026-27 is given in the table below-

Table 102: Net ARR for 2026-27 (in INR Crore)

Sr. No.	Particulars	FY 2026-27
		(Projection) NBPDCI
1	Purchase of power	11,698.13
2	Transmission charges	1,740.01
3	Employee expenses	554.70
4	R&M expenses	277.82
5	A&G expenses (normative)	159.87
6	A&G expense: Rent Charges for Smart Prepaid Meter	1,112.74
7	Holding company expenses	28.76
8	Depreciation	682.39
9	Interest on loan	700.14
10	Other finance charges	75.12
11	Return on equity	618.42
12	Interest on Security Deposit	38.01
13	Interest on working capital	38.46
14	Demand Side Management	-
15	Total Revenue requirement	17,724.56
16	Less:: Non-tariff income	332.81
17	Net Revenue requirement	17,391.74

5.24.2 The Petitioner requests the Hon'ble Commission to approve Net ARR of INR 17,391.74 Crore for FY 2026-27.

5.25 Net Revenue Gap / (Surplus) at Existing Tariff

5.25.1 The revenue gap / (surplus) for FY 2026-27 from the previous years, based on the tariff order for FY 2025-26 dated 28.03.2025 is shown below:

Table 103: Revenue gap / (Surplus) for FY 2026-27 from previous years (in INR Crore)

	Particulars	FY 2026-27 (Projection)
1	Net Revenue requirement	17,391.74
2	Revenue from Sale of Energy	17,589.03
3	Gap / (Surplus)	(197.28)
4	Add: Approved Carried forward trued up revenue gap/ (Surplus) of previous FY along with carrying cost	(185.84)
5	Net Gap / (Surplus)	(383.12)

5.26 Revenue from Sale of Power at Proposed Tariff

5.26.1 The Petitioner in line with the said Hon'ble APTEL judgement and Hon'ble BERC directive to recover the prior period gap is proposing the following for FY 2026-27:

1. Tariff Rationalization Initiatives:
 - a. Proposal for Single Slab for DS II, NDS I and NDS II with existing applicable tariff of lowest slab
 - b. NDS -II (up to 0.5 kW) - Fixed Charges to be reduced from Rs. 200/connection/Month to Rs 150/connection/Month
2. Tariff Hike of 35 paisa (3.82%) across categories in energy charge.

5.26.2 On account of aforesaid tariff rationalization and tariff hike, the Petitioner hereby submits the Revenue from sale of power at proposed tariff for FY 2026-27 as given in table below:

Table 104: Total revenue from sale of power at proposed tariff for FY 2026-27

Category		NBBPDCL
		Revenue from Sale of Power (Rs.Cr.)
1	Domestic	10200.35
A	Kutir Jyoti (Connected load based)	2712.23
i	0-50 Units	1794.29
ii	Above 50 Units	917.94
B	DS I Rural (Demand based)	5084.00

Category		NBBPDCL
		Revenue from Sale of Power (Rs.Cr.)
i	0-50 Units	2992.31
ii	Above 50 Units	2091.69
C	DS II (Demand Based)	2403.56
i	For All Units	2297.67
D	DS III (Demand based) (optional)	0.55
		0.00
2	Non-Domestic Service	2730.44
A	NDS I - (Rural) (Demand Based)	1231.53
i	1-100 Units	1231.53
B	NDS II - (Demand Based)	1498.91
i	Contract Demand <0.5 kW	12.66
ii	Contract Demand 70 kW>0.5 kW	1486.24
a	For All Units	1486.24
		0.00
3	Street Light Services	259.06
A	Metered (Connected load)	24.96
B	Unmetered	234.11
		0.00
4	Irrigation & Agriculture services (IAS)	1664.36
A	IAS I (Connected load based)	1466.36
i	Unmetered	180.94
ii	Metered	1285.42
B	IAS II (Demand based)	198.00
		0.00
5	Public Water Works	611.45
A	PWW (Demand Based)	62.56
B	Har Ghar Nal (Connected Load based)	548.90
		0.00
6	Low Tension Industrial Services (LTIS)	816.58
A	LTIS I (Demand based) (0-19 kW)	683.75
B	LTIS II (Demand based) (74 kW>19 kW)	132.83
		0.00
7	LT Electric Vehicle Charging Station	2.02
		0.00
8	HT-General	1395.65
A	HTS (General)- I (11 kV)	832.47
B	HTS (General)- II (33 kV)	303.84

Category		NBBPDCL
		Revenue from Sale of Power (Rs.Cr.)
C	HTS (General)- III (132 kV)	144.77
D	HTS (General)- IV (220 kV)	111.22
E	HTS (General)- V (400 kV)	0.00
F	HT Cold storage (11 kV)	3.35
		0.00
9	HT-Industrial Services	167.76
A	HTIS (Industrial) – I (11 kV)	60.96
B	HTIS (Industrial)– II (33 kV)	22.98
C	HTIS (Industrial) – III (132 kV)	9.20
D	HTIS (Industries)-IV (220 kV)	0.00
E	HTIS (Industries)-V (400 kV)	0.00
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	26.40
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)	0.31
H	HTSS – (33 kV/11 kV)	47.91
I	HTSS – (220 kV/132 kV)	0.00
		0.00
10	Railway Traction Services	94.11
		0.00
11	HT Electric Vehicle Charging Stations	0.44
		0.00
12	Nepal	0.00
		0.00
13	SLDC Deviation	0.00
14	Sale to other state	0.00
15	Sale to Sugar Mills	0.00
16	Sale to Solar Companies	0.00
17	Sale of Power to IEX through PTC	0.00
18	Sale of Power to IEX through BSPHCL	0.00
19	Others	0.00
		0.00
20	Grand Total	17942.23

5.26.3 Accordingly, Petitioner request the Hon'ble Commission to approve the aforesaid tariff initiatives and proposed revenue for FY 2026-27.

5.27 Revenue gap / (Surplus) for FY 2026-27 at proposed tariff

5.27.1 The Petitioner has estimated Annual Revenue Requirement for FY 2026-27 on 100% cost coverage basis.

5.27.2 The Petitioner has estimated the decrease / (increase) in revenue on account of aforesaid tariff rationalization and tariff change and has calculated the net revenue gap / (surplus) as shown in the table below:

Sr.No.	Particulars	Legend	Bihar Total (Rs. Cr.)	NBPDCL (Rs. Cr.)	SBPDCL (Rs. Cr.)
1	Net Revenue Gap / (Surplus) at Bihar for FY 2026-27		(2,411.55)	(383.12)	(2,028.43)
2	Revenue decrease / (increase) due to Tariff rationalization		778	(353.21)	(263.55)
3	Revenue decrease / (increase) due to tariff change		(1,395.00)		
4	Net Revenue Gap / (Surplus) at Bihar for FY 2026-27 after tariff rationalization and tariff change	4 = 1+2+3	(3,028.55)	(736.33)	(2,291.98)
5	Impact of APTEL judgement dt.19.12.2024 incl. carrying cost		5,285.89	2,220.07	3,065.82
6	Adjustment from APTEL judgement impact (for Net Revenue Gap / (Surplus) at Bihar to be 'Zero')		3,028.31	736.33	2,291.98
7	Balance Amount (To be taken for approval from State Govt.)	7 = 5-6	2,257.58	1,483.75	773.83

5.27.3 It is pertinent to mention that only a part of impact of APTEL judgement (Rs.3028.31 Crore out of Rs.5285.89 Crore) is considered by the Petitioner for consideration of Net Revenue Gap / (Surplus) at Bihar to be 'Zero' for FY 2026-27.

5.27.4 The Petitioner requests the Hon'ble commission to consider the revenue from proposed tariff and net revenue gap / (surplus) as shown above for determination of Tariff for FY 2026-27 at Bihar level.

5.27.5 Further, it is hereby submitted that the aforesaid balance amount of Rs 2,257.58 Crores at Bihar level is to be recovered in the subsequent years or adjusted through benefit if received from the State Government.

6 Voltage-wise cost of supply

1.1 Preamble

1.1.1 This section deals with the voltage-wise cost of service by the Petitioner for the FY 2026-27.

1.2 Background

1.2.1 The Petitioner is submitting to the Hon'ble Commission for determination of ARR for the upcoming control period as notified under BERC MYDT Regulations, 2024.

1.2.2 The Petitioner has considered distribution losses @13.71 % for FY 2026-27.

1.3 Methodology adopted for Computation of Voltage wise Cost of Supply

1.3.1 The Hon'ble APTEL has proposed a simple methodology to functionalize use of Cost of Supply model. The APTEL notes that identical consumers connected at different nodes of distribution system need not to be differentiated. In addition, it is adequate to determine voltage-wise cost of supply considering the major cost elements which would be applicable to all the categories of the consumers connected at the same voltage level at different locations in the distribution system.

1.3.2 In the method suggested by the Hon'ble APTEL, there are five major components to arrive at the voltage wise cost of supply. These elements are:

- **Technical losses at each voltage level of the network:** This value of the technical losses is found by the field studies. Sampling of the feeders which are representative of the consumers in the system will help in identifying the technical losses at each voltage levels. The APTEL recognizes the difficulty in collecting data for technical loss at 11 kV and LT level, hence the suggestion to compute losses using maximum possible representative feeders for various consumer categories at respective voltage levels.
- **Commercial losses at each voltage level of the network:** The commercial loss of the system is the difference between approved loss in the ARR and the total technical loss computed from system study. This difference is to be apportioned according to the sales in each voltage level to arrive at the commercial loss at each voltage level.
- **Voltage wise sales:** The energy sale at a particular voltage level is the sum of energy sold for all the categories of consumers connected at the said voltage level. Due to its share of sales in total sales, the consumers of the 132/220 kV network will be apportioned a share of the commercial losses. The Hon'ble APTEL recognizes that in reality, there may be minimal technical losses at that level and very low probability of commercial losses. However, the APTEL is of the opinion that the consumers at 132/220 kV, being a part of the distribution system will bear these apportioned losses.
- **Power Purchase Cost:** The power purchase cost is the cost of energy purchased for sustaining the energy sales at each voltage level. This power purchase units for each voltage level is arrived by finding the energy input at each voltage level and adding the losses (technical and commercial) for the same voltage level and upstream. The energy input at each

voltage level is the sum of the sales at the voltage level and the losses for the corresponding voltage level.

- **Network Cost:** The network costs are the costs like O&M, interest and finance charges, depreciation, return on equity etc. These costs are a part of the ARR which in turn provides the average cost of supply. Thus, the network cost is essentially the difference between the ARR value and the power purchase cost. The APTEL has suggested apportioning these costs according to the sales volume in each of the voltage level.

1.3.3 The above elements will help to establish the voltage wise Cost of Supply. Due to the methodology applied to apportion losses in the various voltage levels, all the consumer categories at a particular voltage level will have same cost of supply. In this regard, APTEL has noted that refinements in the methodology may be done when more data becomes available.

1.4 Determination of Voltage wise Losses

1.4.1 Transmission & Distribution losses in a system are comprised of two separate components - Technical losses and Commercial losses.

- Technical losses occur naturally and consist mainly of power dissipation in electricity system components such as transmission and distribution lines, and transformers.
- Commercial losses are caused by actions external to the power system and consist primarily of electricity theft, non-payment by customers, and errors in accounting and record-keeping. Since the rationale behind these two components is quite distinct, quantifying them separately is imperative for arriving at meaningful conclusions.

1.4.2 At each voltage level, the technical losses consist of two major components: Transmission losses which refer to the losses in the current carrying wires; and Transformation losses which refer the losses incurred during the voltage transformation in the system. Aggregating the losses in these two elements at each voltage level would give the technical loss at that level. The losses remaining would be the commercial losses.

1.5 Information required for arriving Voltage Wise Cost of Supply

1.5.1 Following is the list of details required in order to carry out voltage wise cost of supply:

- Voltage wise technical losses
- Overall T&D losses
- Voltage wise energy sales
- Power Purchase Cost
- Network Costs

1.5.2 It is submitted that the Petitioner has computed voltage wise losses based on certain assumptions after observing the sample feeder data available with DISCOMs

1.5.3 The Petitioner has computed voltage wise cost of supply as per the projected road map for reduction of AT&C loss submitted to MoP, GoI for FY 2026-27..

Table 105: Voltage wise Technical loss considered for FY 2026-27

	Voltage Level (KV)	Technical Losses (%)	Cumulative Loss (%)
1	2	3	4
2	220/132	2.56%	2.56%
3	33	2.90%	5.39%
4	11	4.00%	9.17%
5	0.4	5.00%	13.71%

1.5.4 The Petitioner has arrived at voltage wise sales considering the projected sale of power for the FY 2026-27, across various categories at the respective voltages mentioned in the table below

Table 106: Classification of Categories on the basis of Voltage of power supply

S. No.	Voltage Level	Categories
1	220/132 kV	HTS-III, Railways, Nepal
2	33 kV	HTS-II, HTSS
3	11 kV	HTS-I, HT EV, HTIS (Oxygen Manufacturers)
4	LT (0.4 kV)	Domestic, Non-Domestic, Agriculture and Others

1.5.5 The Petitioner further submits that the voltage wise cost of supply study is based on the sample data certain parameters such as total loss, energy input etc.

1.5.6 Voltage Wise Technical Loss: The Petitioner submits that it has taken suitable assumptions to arrive at the loss at 220 kV and 132 kV.

1.6 Methodology adopted for determination of Cost of Supply

1.6.1 Due to lack of data for segregation of technical and commercial losses, it is not feasible to fix the technical and commercial loss levels within proposed loss levels.

1.6.2 In order to understand component of technical losses in total T&D loss, technical loss at each voltage level need to be grossed. Following is the total technical loss at each voltage level and cumulative losses at subsequent voltage levels.

1.6.3 Following is the apportionment of technical losses to the voltage wise sale.

Table 107: Apportionment of technical losses to voltage wise sale for FY 2026-27

Sl. No.	Voltage Level (KV)	Technical Losses (%)	Cumulative Loss (%)	Energy Sale (MU)	Energy input (MU)	Technical Loss (MU)
1	2	3	4	5	6	7=(6-5)
2	220/132	2.56%	2.56%	332.49	341.22	8.74
3	33	2.90%	5.39%	293.39	310.09	16.70

4	11	4.00%	9.17%	790.95	870.81	79.86
5	0.4	5.00%	13.71%	18,556.19	21,504.90	2,948.71
Total				19,973.02	23,027.02	3,054.00

1.6.4 Commercial losses (difference of total losses and grossed up technical losses) shall be apportioned pro rata to energy sales at each voltage level.

Table 108: Apportionment of Commercial losses to voltage wise sale for FY 2026-27

Sl. No.	Voltage Level (KV)	Energy Sale (MU)	Technical Loss (MU)	Sales + Tech Loss (MU)	Commercial Loss (MU)	(energy input at state periphery) (MU)
1	2					
2	220/132	332.49	8.74	341.22	12.11	353.33
3	33	293.39	16.70	310.09	10.69	320.78
4	11	790.95	79.86	870.81	28.81	899.62
5	0.4	18,556.19	2,948.71	21,504.90	675.88	22,180.78
Total		16,240.19	19,973.02	23,027.02	727.48	23,754.51

1.6.5 The Projected Power Purchase Cost (including PGCIL, POSOCO & ERLDC transmission costs) of the Petitioner for the Control Period is provided below:

Particulars	FY 2026-27
Gross Power Purchase (MU)	23,991.00
Less: PGCIL Loss (MU)	892.21
Net Power Purchase (MU)	23,098.79
Power Purchase Cost including PGCIL and transmission Charges (Rs. Crore)	13,438.13
Average Power purchase Cost	5.82

1.6.6 Following is the allocation of power purchase cost to the total energy sales.

Table 109: Allocation of power purchase cost to the energy sales for FY 2026-27

Sl. No.	Voltage Level (KV)	Energy Sale (MU)	Energy Sales + Technical loss + Comml. Loss (MU)	Unit cost of power purchase approved by the Commission (Rs./unit)	Power Purchase Cost (Rs. Crore)	Cost of Power per unit sale of Energy (Rs./unit)
1	2	3	4	5	6 = (4*5)	7= (6÷3)
2	220/132	332.49	353.33	5.82	205.56	6.18

3	33	293.39	320.78	5.82	186.62	6.36
4	11	790.95	899.62	5.82	523.37	6.62
5	0.4	18,556.19	22,180.78	5.82	12,904.06	6.95
Total		19,973.02	23,754.51		13,819.61	6.92

1.6.7 The details of fixed distribution costs for the control period are provided below, which are excluding Power Purchase and PGCIL charges.

Table 110: Allocation of Network Cost for the FY 2026-27

Sl. No.	Particulars	FY 2026-27
1	Employee Cost	554.70
2	R&M costs	277.82
3	A&G expenses	1272.60
4	Holding Company	28.76
5	Depreciation	682.39
6	Interest & Finance Charges	775.26
7	Interest on Working Capital	38.46
8	DSM	0.00
9	Return on Equity	618.42
10	Less: IDC	
11	Total (1 to 7)	4248.41
12	Transmission cost	1740.01
13	Total cost	5988.42
14	Energy Sales (MU)	19973.02
15	Network Cost per unit sale of energy (Distribution + Transmission) (Rs./kWh)	3.00

1.6.8 Further, the Petitioner has worked out the voltage wise cost of per unit supply based on the methodology followed by the Hon'ble Commission in the tariff order date 01st March 2024. Accordingly, the Petitioner has apportioned the network cost as arrived in the above table among the consumers of various voltage level i.e., 220/132 kV, 33 kV, 11 kV and LT levels, equitably on pro-rata basis as detailed below:

Voltage-wise Allocation of Network Cost

Sl.No.	Voltage Level	Energy Sale (MU)	Energy Sales + Technical loss + Comml. Loss (MU)	Network Cost (Rs. Cr)	Total Network Cost (Rs. Per unit)
2	220/132	332.49	353.33	89.07	2.68
3	33	293.39	320.78	80.87	2.76

4	11	790.95	899.62	226.79	2.87
5	0.4	18,556.19	22,180.78	5,591.69	3.01
Total		19,973.02	23,754.51	5,988.42	3.00

Table 111: Cost of Supply at different Voltage Levels for FY 2026-27

Sl.No.	Supply Voltage	Cost of power purchase (Rs./unit)	Network cost (Rs./unit)	Cost of supply (Rs./unit)
1	2	3	4	5
1	220/132	6.18	2.68	8.86
2	33	6.36	2.76	9.12
3	11	6.62	2.87	9.48
4	LT	6.95	3.01	9.97

1.6.9 The Hon'ble Commission is requested to approve the Voltage wise cost of supply as projected by the Petitioner for the FY 2026-27.

7 Wheeling and Open Access Charges

7.1 Background

7.1.1 The Petitioner submits that for the purpose of open access on distribution network, determination of wheeling losses and wheeling charges are essential. Further as the consumer is deemed to be moving out of system, the revenue loss from such consumers is recovered through Cross Subsidy Surcharge and Additional Surcharge, as the case may be.

7.2 Wheeling Charges

7.2.1 It is submitted that till date complete segregation of accounts between Wheeling and Retail Supply function has not yet taken place. Thus, ARR proposals for Wheeling and Retail Supply function is submitted on the basis of an allocation statement to be prepared by the Distribution Licensee based on their best judgment and in line with the approach followed by the Hon'ble Commission in its Previous Tariff Orders.

7.2.2 The Licensee, in the instant Petition, has followed the followings allocation for calculating segregating its wire and supply business and the total costs (net ARR) of both the DISCOMs are segregated into wire business and retail supply business.

Table 149: Segregation of Wires and Retail Supply Costs of NBPDC

SI. No.	NBPDC	Total Fixed Cost for FY 2026-27	Assumption		33kV Wire cost		11kV	
			Wire Business	Retail Supply	Wire business	Retail supply business	Wire business	Retail supply business
1	Purchase of power	11,698.13	0%	100%	-	11,698.13	-	11,698.13
2	Transmission charges	1,740.01	0%	100%	-	1,740.01	-	1,740.01
3	Employee expenses	554.70	60%	40%	332.82	221.88	332.82	221.88
4	R&M expenses	277.82	90%	10%	250.04	27.78	250.04	27.78
5	A&G expenses (normative)	159.87	50%	50%	79.93	79.93	79.93	79.93
6	A&G expense: Rent Charges for Smart Prepaid Meter	1,112.74	50%	50%	556.37	556.37	556.37	556.37
7	Holding company expenses	28.76	60%	40%	17.26	11.50	17.26	11.50
8	Depreciation	682.39	90%	10%	614.15	68.24	614.15	68.24
9	Interest on loan	700.14	90%	10%	630.13	70.01	630.13	70.01
10	Other finance charges	75.12	90%	10%	67.61	7.51	67.61	7.51
11	Return on equity	618.42	90%	10%	556.58	61.84	556.58	61.84
12	Interest on Security Deposit	38.01	0%	100%	-	38.01	-	38.01
13	Interest on working capital	38.46	10%	90%	3.85	34.61	3.85	34.61
14	Demand Side Management	-	0%	100%	-	-	-	-
15	Total Revenue requirement	17,724.56			-	-	-	-
16	Less:: Non-tariff income	332.81	10%	90%	33.28	299.53	33.28	299.53
17	Net Revenue requirement	17,391.74						
					3,075.45	14,316.30	3,075.45	14,316.30

Table 150: Segregation of Wires and Retail Supply Costs of SBPDCL

SI. No.	SBPDCL	Total Fixed Cost for FY 2026-27	Assumption		33kV Wire cost		11kV	
			Wire Business	Retail Supply	Wire business	Retail supply business	Wire business	Retail supply business
1	Purchase of power	13,732.58	0%	100%	-	13,732.58	-	13,732.58
2	Transmission charges	2,042.62	0%	100%	-	2,042.62	-	2,042.62
3	Employee expenses	846.89	60%	40%	508.13	338.76	508.13	338.76
4	R&M expenses	393.51	90%	10%	354.16	39.35	354.16	39.35
5	A&G expenses (normative)	189.93	50%	50%	94.97	94.97	94.97	94.97
6	A&G expense: Rent Charges for Smart Prepaid Meter	618.95	50%	50%	309.47	309.47	309.47	309.47
7	Holding company expenses	29.60	60%	40%	17.76	11.84	17.76	11.84
8	Depreciation	546.93	90%	10%	492.23	54.69	492.23	54.69
9	Interest on loan	787.34	90%	10%	708.61	78.73	708.61	78.73
10	Other finance charges	151.22	90%	10%	136.10	15.12	136.10	15.12
11	Return on equity	652.91	90%	10%	587.62	65.29	587.62	65.29
12	Interest on Security Deposit	57.33	0%	100%	-	57.33	-	57.33
13	Interest on working capital	13.70	10%	90%	1.37	12.33	1.37	12.33
14	Demand Side Management	-	0%	100%	-	-	-	-
15	Total Revenue requirement	20,063.51			-	-	-	-
16	Less:: Non-tariff income	330.44	10%	90%	33.04	297.40	33.04	297.40
17	Net Revenue requirement	19,733.06						
					3,177.37	16,555.69	3,177.37	16,555.69

Table 150: Segregation of Wires and Retail Supply Costs at Bihar level

SI. No.	BIHAR	Total Fixed Cost for FY 2026-27	Assumption		33kV Wire cost		11kV	
			Wire Business	Retail Supply	Wire business	Retail supply business	Wire business	Retail supply business
1	Purchase of power	25,430.71	0%	100%	-	25,430.71	-	25,430.71
2	Transmission charges	3,782.63	0%	100%	-	3,782.63	-	3,782.63
3	Employee expenses	1,401.59	60%	40%	840.95	560.64	840.95	560.64
4	R&M expenses	671.33	90%	10%	604.20	67.13	604.20	67.13
5	A&G expenses (normative)	349.80	50%	50%	174.90	174.90	174.90	174.90
6	A&G expense: Rent Charges for Smart Prepaid Meter	1,731.68	50%	50%	865.84	865.84	865.84	865.84
7	Holding company expenses	58.36	60%	40%	35.02	23.34	35.02	23.34
8	Depreciation	1,229.32	90%	10%	1,106.38	122.93	1,106.38	122.93
9	Interest on loan	1,487.48	90%	10%	1,338.73	148.75	1,338.73	148.75
10	Other finance charges	226.34	90%	10%	203.71	22.63	203.71	22.63
11	Return on equity	1,271.33	90%	10%	1,144.19	127.13	1,144.19	127.13
12	Interest on Security Deposit	95.34	0%	100%	-	95.34	-	95.34
13	Interest on working capital	52.15	10%	90%	5.22	46.94	5.22	46.94
14	Demand Side Management	-	0%	100%	-	-	-	-
15	Total Revenue requirement	37,788.06			-	-	-	-

Sl. No.	BIHAR	Total Fixed Cost for FY 2026-27	Assumption		33kV Wire cost		11kV	
			Wire Business	Retail Supply	Wire business	Retail supply business	Wire business	Retail supply business
16	Less: Non-tariff income	663.26	10%	90%	66.33	596.93	66.33	596.93
17	Net Revenue requirement	37,124.81						
					6,252.82	30,871.99	6,252.82	30,871.99

1.1.4. The wheeling charges have been computed on the basis of projected costs of the Petitioner for its distribution wire business and the total energy expected to be wheeled through their distribution network. The average per unit wheeling charge is calculated in the table below

Table 150: Wheeling Charges at 33 kV for FY 2026-27

Particulars: Bihar	FY 2026-27
Energy Input to 33 kV System (MU)	48,979.55
Total Distribution Cost (Rs. Cr)	12,505.64
Distribution Cost for 33 kV Voltage Level (Assuming 50%) Rs. Cr	6,252.82
Wheeling Charge for 33 kV Voltage Level in Rs./kWh	1.28

7.2.3 The wheeling cost has been computed for 11 kV level as below:

Table 151: Wheeling charges at 11 kV for FY 2026-27

Particulars: Bihar	FY 2026-27
Energy Input into 33 kV System	48,979.55
Energy Sale in 33 kV System	1,956.79
Loss in 33 kV (5%)	102.99
Energy Input into 11 kV System	46,919.77
Total Distribution Cost	12,505.64
Distribution Cost for 11 kV Voltage Level (Assuming 50%)	6,252.82
Wheeling Charge for 11 kV Level	1.33

7.3 Cross Subsidy Surcharge

7.3.1 The open access consumers are liable to pay cross subsidy surcharge to compensate the distribution utility for any loss of revenue due to shifting of its consumer to the open access system. The cross-subsidy surcharge for open access consumers is calculated as per the following recommended formula in the BERG MYT Distribution Tariff Regulations, 2024.

$$S = T - [C / (1 - L/100) + D + R]$$

Where

S is the surcharge

T is the tariff payable by the relevant category of consumers, including reflecting the Renewable Purchase Obligation

C is the per unit weighted average cost of power purchase by the Licensee, including meeting the Renewable Purchase Obligation

D is the aggregate of transmission, distribution and wheeling charge applicable to the relevant voltage level

L is the aggregate of transmission, distribution and commercial losses, expressed as a percentage applicable to the relevant voltage level

R is the per unit cost of carrying regulatory assets.”

7.3.2 The average cost of power purchase for both DISCOMs is shown below:-

Table 152: Power purchase cost for FY 2026-27

Particulars: Bihar	FY 2026-27
Gross power purchase (MU)	52,154.35
Less:-PGCIL loss (MU)	1,887.99
Net power purchase (MU)	50,266.37
Power purchase cost (including PGCIL, POSOCO and T-GNA charges)	27,246.28
Average power purchase rate (including PGCIL, POSOCO and T-GNA charges)	5.42
Intra-state Transmission Charge	1,967.05
Energy available at State Transmission Periphery	50,266.37
Transmission Charge (STU)	0.39

Calculation of Cross Subsidy Surcharge: -

$$S = T - [C / (1 - L) / 100] + D + R$$

Table 153: Cross Subsidy Surcharge for FY 2026-27

	Tariff	APP C	Intra-state Transmission Loss	Transmission Charge (STU)	Wheeling Charge for 33 kV		CSS calculated	20% of applicable tariff	CSS applicable
					33 kV	11 kV			
132 kV	7.85	5.42	2.56%	0.39	0	0	7.40	1.57	1.57
33 kV	7.92	5.42	2.56%	0.39	1.28	0	6.20	1.58	1.58
11 kV	7.98	5.42	2.56%	0.39	1.28	1.33	4.92	1.60	1.60
HTSS	4.94	5.42	2.56%	0.39	1.28	0	3.22	0.99	0.99

7.3.3 The Revised Tariff Policy suggests that the cross subsidy shall not increase 20% of applicable tariff to the category of consumers seeking Open Access. The cross-subsidy surcharge for 132 kV, 33 kV, 11 kV and HTSS category is shown above and is requested to approve accordingly.

7.4 Reactive Energy charges

7.4.1 The open access consumers should pay a reactive energy charge to Transmission and Distribution companies as the case may be for drawl/ injection of reactive energy. DISCOM proposes the reactive charges of 10 Paisa/ kVAR for the FY 2026-27. The rate proposed by the DISCOMs is based on the actual rate of Reactive Energy Charge billed by ERPC and its escalating trend over the past few years.

7.5 Standby Charges

7.5.1 As per BERC open access regulations

“20 A. Standby Power In case of outage of a power plant supplying power to an open access customer, the licensee will, on request, provide standby supply to meet the requirement of load catered through open access. Such standby supply will be provided by the licensee at day ahead request from the open access customer. The open access customer will, for that supply, be liable to pay charges under tariff for temporary connection to that category of consumer.”

7.5.2 The Hon'ble Commission has approved the stand-by charges for drawal of power by open access customer from distribution licensees in accordance with BERC (Term and Conditions of Intra-State Open Access) Regulations 2018 as below:

- In cases of outages of generator supplying to open access customer under open access, stand-by arrangements shall be provided by the distribution licensee for a maximum period of 42 days in a year subject to the load shedding as is applicable to the embedded consumer of the licensee at a charge under Temporary connection tariff for the category of consumer as determined by the Commission from time to time.
- Provided that such charge shall not exceed 125% of the normal tariff for that category of consumers.
- Provided that in cases where temporary rate of charge is not available for that consumer category the distribution licensee shall charge 125% of the normal tariff for the category of consumers.
- Provided also that open access customers would have the option to arrange stand-by power from any other source.

7.5.3 The Hon'ble Commission is requested to approve the same in line with the regulations.

7.6 Congestion Charges

7.6.1 As per regulation 25 of the BERC open access regulations, 2021

“25. Other Charges

In addition to the above charges, the regulatory charges, congestion charges and any other charges imposed by Central Commission and/or State Commission shall be payable by the open access customers.”

7.6.2 In view of the same the Hon'ble Commission is requested to determine and approve congestion charges for Open Access Consumers in order to mitigate the issues related to transmission and distribution of power.

The Hon'ble Commission is requested to approve all the open access charges, Cross Subsidy Charges and other charges as submitted by the Petitioner.

8 Proposed Tariff schedule for FY 2026-27

8.1 Simplification of tariff structures for electricity consumers in Bihar

8.1.1 The two Distribution Licensees in Bihar have taken initiatives in the past couple of years to undertake measures to simplify the tariff structure, under the guidance of the Hon'ble Commission. Key measures undertaken have resulted in the following:

- i. Simplification of the tariff structure,
- ii. Bringing in a progressive tariff structure that helps promote efficiency, and
- iii. Rationalization of electricity tariffs.

8.1.2 For this year as well, the power distribution companies of Bihar have kept the following objectives in mind while proposing the tariff structure for FY 2026-27.

- Ensuring that an adequate balance is maintained between the interest of consumers and the distribution utility;
- Enabling consumers to efficiently and effectively plan their expenditure on electricity;
- Ensuring that tariffs progressively reflect the prudent cost of electricity supply to the consumers, and
- Incentivizing the consumer for efficient utilization of electricity.

8.1.3 The Distribution Licensee have followed the key guiding principles given below for proposing the tariff structure and tariffs which would be applicable for the FY 2026-27

- i. Preserving kVAh based billing for all consumer categories wherever feasible.
- ii. Introduction of new tariff categories as per the Demand of the prospective consumers
- iii. Rationalizing the payment mechanism for certain category of consumers to facilitate the consumers as per their affordability.

8.2 Key changes proposed in the Tariff Schedule for FY 2026-27

8.2.1 Tariff Rationalization – DS-II & NDS- I & II

8.2.1.1 The Petitioner hereby submits that existence of two different slabs under DS-II, NDS-I & NDS-II category raise disparity and billing related issues and also in ToD Meter installation. Further, in line with MoP emphasis on tariff rationalization and simplification of tariff, it is proposed to keep single slab as against the two existing slabs for DS-II, NDS-I & NDS-II category with existing tariff of lower slab for FY 2026-27.

8.2.1.2 Therefore, Hon'ble Commission is requested to approve the tariff rationalization for DS-II, NDS-I and II category as proposed by the petitioner for FY 2026-27.

8.2.2 Reduction in Fixed Charge for NDS-II for contract load up to 0.5KW

The Petitioner hereby submits that Reduction in fixed charges within a tariff category can have significant implications for both consumers and utility providers. Fixed charges, often referred to as demand charges or availability fees, represent the portion of a consumer's electricity bill that remains constant regardless of consumption. These charges typically cover the cost of infrastructure,

maintenance, and ensuring availability of power. Therefore, Hon'ble Commission is requested to approve the reduction in fixed charge from Rs 200/connection/Month to Rs 150/connection/Month as proposed by the petitioner for FY 2026-27.

**PROPOSAL FOR TARIFF SCHEDULE FOR
RETAIL TARIFF RATES AND TERMS AND CONDITIONS OF SUPPLY FOR FY 2026-27
(To be effective from 1st April, 2026)**

8.3 Tariff SCHEDULE- PART - A: LOW TENSION SUPPLY

System of supply: Low Tension – Alternating Current, 50 cycles per second

Single Phase supply at 230 Volts

Three Phase supply at 400 Volts

The tariffs are applicable for supply of electricity to L.T consumers with a connected / contracted demand up to 70 kW for domestic, non-domestic and Street Light Category, up to 74 kW / 100 HP for industrial (LTIS), cold storage (under IAS-I), Har Ghar Nal (HGN) Category and for public water works (PWW) category and up to 100 HP for irrigation category under single or three phase supply as detailed below:

- Single Phase supply up to 7 kW
- Three Phase supply 5 kW and above.
- Consumers having load between 5 kW and 7 kW have the option to take single phase or three phase supply.
- LT Industrial and Agriculture load up to 5 kW have option to avail supply at single phase or three phase

Category of Service and TARIFF RATES

1.1.1 DOMESTIC: Kutir Jyoti

- This will be applicable to all dwelling houses of rural and urban families below the poverty line (BPL) as per the list / notification published by Rural Development Department, Govt. of Bihar from time to time.
- At present, the consumption of Kutir Jyoti consumers is capped at 50 units per month, with the balance consumption being levied as per relevant DS-I or DS-II tariffs.
- The total connected load of Kutir Jyoti connection in a rural and urban area should not exceed 250 watts.
- At present, two-part tariff structure is applicable for metered Kutir Jyoti consumers, with fixed charges to be levied on a-per connection basis per month.
- The Distribution Licensees propose to retain the two-part tariff structure for metered Kutir Jyoti consumers, with fixed charges being levied on a-per month connection basis per month
- The tariff structure is proposed below.

Table 112 : Proposed tariff structure for KJ category

S. No.	Consumer Category	Fixed charges (Rs/connection/month)	Energy charge (Rs/ Unit.)
1	Kutir Jyoti (Consumption up to 50 units per month)		
	K.J. (Metered)	20	1 st 50 units at Rs 7.77/kWh Remaining units, rate as per DS-I/ DS-II as applicable.

1.1.2 DOMESTIC: Others

- The Domestic category, comprising of the existing DS-I DS-II and DS-III sub-categories, had been developed for APL consumers, consuming electricity for household purposes and homestay establishments.
- DS-I consumers are consumers in rural areas (i.e., areas not covered by areas indicated under DS-II), DS-II fall within urban areas notified by Department of Urban Development, Government of Bihar from time to time. DS-III is available on optional basis and is applicable for group residential consumers willing to avail supply at single point for the purpose of use of electricity in residential townships, registered societies, multi-storied residential complex (including lifts, water pumps and common lighting within the premises). The maximum allowable contract demand shall be 74KW.
- DS-I tariff shall be confined to **one slab**.
- DS-II tariff shall be confined to **one slabs**
- For levying of fixed charges, tariff to be levied on the connected / sanctioned load in the absence of meters with the feature of capturing Maximum-Demand.
- The revised tariff structure is proposed below.

Table 113 :Proposed tariff structure for DS category

S. No.	Consumer Category	Fixed charges (Rs/kW/month)	Energy charge (Rs/ Unit.)
1	DS-I	40	7.77
2	DS-II	80	7.77
3	DS-III	80	9.38

1.1.3 NON-DOMESTIC

- This is applicable for supply of electrical energy for non-domestic consumers having sanctioned/contracted load up to 70 kW, using electrical energy for light, fan and power loads for non-domestic purposes like shops, hospitals, nursing homes, clinics, dispensaries, restaurants, hotels, clubs, guest houses, marriage houses, public halls, show rooms, centrally air-conditioning units, offices, commercial establishments, cinemas, X- ray plants, non-government schools, colleges, libraries and research institutes, boarding/lodging houses, railway stations, fuel/oil stations, service stations, All India Radio/T.V. installations, printing presses, commercial trusts, societies, banks, theatres, circus, coaching institutes, common facilities in multistoried commercial office/buildings, Government and semi-government offices, public museums, Government educational institutions, their hostels and libraries, Government hospitals and government research institutions and non-profitable government aided educational institutions their hostels and libraries, non-profitable recognized charitable cum public institutions, places of worship like temples, mosques, gurudwaras, churches etc. and burial/crematorium grounds, glow signboards, banners and hoardings for advertisement and other installations not covered under any other tariff schedule.

- The NDS-II tariff is proposed to be applicable for non-domestic premises in urban areas notified by the Department of Urban Development, Govt. of Bihar from time to time. NDS-I tariff will be applicable to areas where NDS-II is not applicable.
- There are currently two sub-categories within NDS; NDS-I serving rural consumers and NDS-II serving loads load up to 45 kW for urban consumers for commercial uses of electricity under LT category.
- NDS-I tariff be confined to 1 slabs
- NDS-II tariff be confined to 1 slabs
- The tariff structure is proposed below.

Table 114 :Proposed tariff structure for NDS category

S. No.	Consumer Category	Fixed charges (Rs/kW/month)	Energy charge (Rs/ kWh / kVAh)
1	NDS-I	60	8.14/kVAh
2	NDS-II (Contract load up to 0.5 kW)	150	8.08/ kWh
3	NDS-II (Contract load above 0.5 kW and upto 70 kW)	300	8.08 / kVAh

1.1.4 IRRIGATION AND ALLIED SERVICES

- This is applicable for supply of electrical energy for bonafide use for agricultural purposes including processing of Agricultural Produce, confined to chaff-cutter, thrasher, cane crusher and rice Huller when operated by the agriculturist in the field or farm. This is also applicable to Mushroom farming (not Processing, Manufacturing), hatcheries, poultries (with more than 1000 birds), and Cold storages (exclusively for Storing of Agriculture Products and connected load up to 74 kW/100 HP).
- There will be no un-metered connections for cold storages, Hatcheries, poultries and fisheries. They will necessarily have to be metered connections.
- The cold storage consumers should produce certificate from Agriculture or Industry Department for availing any benefit under this category.
- Under the Irrigation and Allied Services, there are currently two separate sub-categories for private and State owned tube-wells, with differentiated tariffs for providing benefit of lower tariffs to private consumers.
- Given the existing scenario, it is proposed to retain the unmetered class till the time metering arrangements are introduced covering all the consumer.
- For levying of fixed charges, tariff to be levied on the connected / sanctioned load in the absence of meters with the feature of capturing Maximum-Demand.
- For metered consumers, it is proposed to retain two-part tariff structure
- The tariff structure is proposed below.

Table 115 :Proposed tariff structure for IAS category

S. No.	Consumer Category	Fixed charges (Rs)	Energy charge (Rs/ Unit.)
1	IAS-I (Unmetered)	Rs 1350/ HP or part thereof / month	
2	IAS-I (Metered)	Rs. 100 / HP or part thereof / month	7.09/kVAh
3	IAS-II	Rs.500 / kVA or part thereof / month	7.52/kVAh

1.1.5 LOW TENSION INDUSTRIAL

- This is applicable for supply of electricity to low tension industrial consumers with connected load /contract demand up to 100 HP or 74 kW, which includes incidental lighting for industrial processing or agro – industries purposes, arc welding sets, flour mills, oil mills, rice mills, dal mills, atta chakki, Huller, expellers etc.
- LTIS-I is for consumers with contract demand up to 19 kW and LTIS-II is for three phase connection with a contracted load above 19 kW and up to 50 kVA. Further, demand-based tariff is mandatory for three phase connection and optional for single phase connection.
- Mushroom Processing/Manufacturing/Byproduct/or activities related to combination of Farming and processing will be considered in LTIS – I category
- LTIS-II is for consumers with 3 phase supply and with contract demand above 19kW and up to 74 KVA.
- The tariff structure is proposed below.

Table 116: Proposed tariff structure for LTIS category

S. No.	Consumer Category	Fixed charges (Rs/kVA/month)	Energy charge (Rs/ kVAh)
1	LTIS-I	288	8.14
2	LTS-II	360	8.14

1.1.6 PUBLIC Water Works

- PWW category is applicable to public water works, sewerage treatment plant and sewerage pumping stations functioning under state government and state government undertakings and local bodies.
- At present, a two part tariff is in place with fixed charges being levied on per kVA basis and all energy charges are to be charged on a kVAh basis.
- Har Ghar Nal is for water distribution facility provided by the Public Health Engineering Department at the village panchayats and ward levels. This sub-category shall be applicable to connections released under “Har Ghar Nal” Scheme only.

- The tariff for Har Ghar Nal scheme is proposed to be two part with fixed charge to be made applicable on per HP basis and the energy charge to be levied on the basis of kWh consumption.
- The tariff structure is proposed below.

Table 117: Proposed tariff structure for LTIS category

S. No.	Consumer Category	Fixed charges (Rs/month)	Energy charge (Rs)
1	PWW (Contract demand up to 74 kW)	Rs 630/kVA/month	Rs 10.07/kVAh
2	Har Ghar Nal (Metered)	Rs 100/ HP or part thereof / month	Rs 8.51/kWh

1.1.7 STREET LIGHT SERVICES

- This category is for supply of electricity for street light system including signal system. Also applicable for Traffic Lights, Mast lights/Blinkers etc. with separate sub-categories for metered and unmetered connections.
- Given the existing scenario, it is proposed to retain the unmetered class till the time metering arrangements are introduced covering all the consumer.
- All energy charges are to be charged on a kWh basis and fixed charges are proposed to be levied on kW basis.
- The tariff structure is proposed below.

Table 118 : Proposed tariff structure for SS category

S. No.	Consumer Category	Fixed charges (Rs/month)	Energy charge (Rs)
1	SS (Metered)	Rs 100/kW/month	Rs 9.38/kWh
2	SS (unmetered)	4250 /kW or part thereof / month	-

1.1.8 LT Electric Vehicle Charging Station

- This Tariff category is applicable for Electric Vehicle Charging Station including battery swapping station for electric vehicle. In case the consumer uses the electricity supply for charging his own electric vehicle at his premises, the tariff applicable shall be as per the category of such premises. Electricity consumption for other facilities and purposes at Charging Station such as office, restaurant, rest rooms, convenience stores, public amenities, etc., shall be charged at tariff applicable to Non-Domestic Category.
- This category should be applicable to only those consumers who have set-up charging infrastructure for commercial purpose.

Table 119 : Proposed tariff structure for LT EV Charging Station

S. No.	Consumer Category	Energy Charges (Rs/kVAh)
1	LT EV Charging Station	9.07

8.4 **TARIFF SCHUDULE- PART: B- HIGH TENSION SUPPLY**

- HTS – I - This is Applicable for supply of electricity for use in installations with a minimum contract demand of 50 kVA and maximum contract demand of 1500 kVA.
- HTS – II - This is Applicable for supply of electricity for use in installations with a minimum contract demand of 500 kVA and maximum contract demand of 15000 kVA.
- The HT-General category is applicable for all other HT consumers which are out of the ambit of HTSS, HTIS and HTIS (oxygen manufacturers)
- HTSS (11/33 kV) is applicable for supply of electricity to all consumers who have contract demand of 300 kVA or more for induction furnace including Ferro Alloy loads.. This tariff will not apply to casting units having induction furnace of melting capacity of 500 Kg and below. The capacity of induction furnace shall be 600 kVA per metric ton as existing for determining the contract demand of induction furnace in the existing HTSS service connections.
- HTSS (132 kV) is applicable for supply of electricity to all consumers who have minimum contract demand of 7.5 MVA.
- HTSS (220 kV) is applicable for supply of electricity to all consumers who have minimum contract demand of 10 MVA.
- High Tension Industrial Services (HTIS) category is for HT industrial consumers with manufacturing units with minimum contract demand of 50 kVA and maximum contract demand of 1500 kVA. The condition of applicability remains same as HTS (General) except that the HTIS category is applicable for industries only.
- HTIS (Oxygen Manufacturers) -11 kV is applicable for supply of electricity for Oxygen Manufacturing industries only with installations of a minimum contract demand of 50 kVA to 1500 kVA
- HTIS (Oxygen Manufacturers) -33 kV is applicable for supply of electricity for Oxygen Manufacturing industries only with installations of a minimum contract demand of 500 kVA to 15000 kVA
- HTS-I (11 kV)- This is Applicable for supply of electricity for use in installations with a minimum contract demand of 50 kVA and maximum contract demand of 1500 kVA.
- HTS-II (33 kV)- This is applicable for use in installations with a minimum contract demand of 500 kVA and maximum contract demand of 15,000 kVA.
- HTS-III (132 kV)- This is applicable for installations with a minimum contract demand of 7.5MVA. Character of service: AC, 50 cycles, 3-phase at 132 kV.
- HTS-IV (220 kV)- This is applicable for installation with a minimum contract demand of 10MVA. Character of service: AC, 50 cycles, 3 phase at 220 kV.

- HTS-V (400 kV)- This is applicable for installation with a minimum contract demand of 20MVA. Character of service: AC, 50 cycles, 3 phase at 400 kV

Table 120 : Proposed tariff structure for HT category

S. No.	Consumer Category	Fixed charges (Rs/kVA/month)	Energy charge (Rs/kVAh)
1	HTS-I and HTIS- I – 11kV	550	8.33
2	HTS-II and HTIS- II – 33kV	550	8.27
3	HTS-III and HTIS- III – 132kV	550	8.20
4	HTS-IV and HTIS- IV -220kV	550	8.14
5	HTS-V and HTIS-V – 400kV	550	8.07
6	HT – Cold Storage – 11kV	100	7.09
7	HTSS (11/33 kV)	800	5.29
8	HTSS (132/220 kV)	800	5.29
9	HTIS (Oxygen Manufacturers) 11 KV	1000	5.78
10	HTIS (Oxygen Manufacturers) 33 KV	1000	5.72

1.1.9 RAILWAYS

- This category is for supplying power to Railway Traction Services (RTS) wherein the connection is to be provided only at 132 kV level.
- There is also a provision of rebate/surcharge at 13 paise/kVAh for higher voltage/lower voltage than 132 kV which may be allowed.
- No change is proposed in this category and the following existing structure may continue.
- The billing demand shall be the maximum demand recorded during the month or **75% of the contract demand whichever is higher**. If in any month the recorded maximum demand exceeds 105% of contract demand, the enhanced demand in excess of the contract demand shall be billed at twice the normal charges.
- If the instances of overdrawal occur consecutively for three months, the Demand of such consumers will be increased by the Licensee for the respective load slab in which recorded demand falls for that billing cycle only.**

Table 121: Proposed tariff structure for RTS category

S. No.	Consumer Category	Fixed charges (Rs/kVA/month)	Energy charge (Rs/kVAh)
1	RTS	540	8.51

1.1.10 HT Electric Vehicle Charging Station

- This Tariff category is applicable for Electric Vehicle Charging Station at HT including battery swapping station for electric vehicle. In case the consumer uses the electricity supply for charging his own electric vehicle at his premises, the tariff applicable shall be as per the

category of such premises. Electricity consumption for other facilities and purposes at Charging Station such as office, restaurant, rest rooms, convenience stores, public amenities, etc., shall be charged at tariff applicable to Non-Domestic Category.

- This category should be applicable to only those consumers who have set-up charging infrastructure for commercial purpose.

Table 122 :Proposed tariff structure for HT EV Charging Station

S. No.	Consumer Category	Energy Charges (Rs/kVAh)
1	HT EV Charging Station	8.20

1.1.11 The above structure has been proposed for the tariff schedule for FY 2026-27. However, it is pertinent to mention the following key points on the designing of tariff structure and rates.

- **Existence of special categories:** In Bihar, a separate category exists as HTSS for specifically supplying power to arc furnaces, and in line with their consumption, their tariff structure provides for a high fixed charge with a low per unit energy charge. Similarly, another special category namely Har Ghar Nal (HGN) also exists in the state of Bihar.
- **Levying of fixed charges:** The endeavor of the DISCOMs is to levy the fixed tariff on consumers based on their maximum demand in the long term, and on their contracted demand in the short term. However, for some specific unmetered consumer categories and sub-categories, the fixed charge is proposed to be levied on the basis of connected load.
- **Demand Based tariffs:** The DISCOMs are planning to gradually move to demand based tariffs for all consumers, and most meters being currently installed, have the feature of recording the maximum demand.
- **Implementation of flat tariff:** In order to simplify the tariff structure further, and also encourage energy efficiency for consumers especially with higher specific consumption, the DISCOMs have been exploring the concept of implementing a flat tariff for each energy slab.
- **Recovery of fixed charges:** The fixed costs include the establishment and network costs, as well as the fixed costs payable to the Generators, irrespective whether power is drawn from them. The variable costs is the energy cost paid to Generators for supply of energy. On one hand wherein the cost structure of the two DISCOMs is heavily tilted towards fixed charges, the recovery of revenue through the existing tariff approved by the Hon'ble Commission is tilted more towards energy tariffs. Due to this skewed nature of tariff recovery, the DISCOMs have limited revenue assurance and therefore face uncertainty.
- In the tariff order dated 25th March 2022, the Hon'ble Commission linked the recovery of fixed charges in full only if the supply of power duly recorded by a consumer meter (except streetlights, Agriculture and all unmetered categories of consumers) is maintained for at least 21 hours/ day during the billing month. In any month if the supply of power is less than 21 hours/ day, then the demand charge for that month shall be levied on pro-rata basis.

- In view of the above, the Petitioner is hereby requesting the Hon'ble Commission to link the recovery of fixed charges with supply hours with the proposed roadmap of smart meter installation in the state. The same may also be made applicable in current scenario as well wherein the linking of fixed charges with hours of supply should be applicable to those consumers who have smart meters installed in their premises.
- **General and miscellaneous charges:** The Petitioner has also proposed open access charges such as Additional Surcharge, PoC, Congestion charges etc.
- The Petitioner propose the tariff schedule for FY 2026-27, w.e.f. 01.04.2026, without taking the impact of any subsidy to be provided by the Government of Bihar for tariff relief as follows.

Table 123 : Tariff schedule considering 'Zero' GoB Subsidy

S . N o .	Category of Consumers	Tariff Schedule FY 2026-27			
		Fixed/Demand Charge (Rs)	Unit	Energy Charge (Rs)	Unit
1	Domestic				
A	Kutir Jyoti (Connected load based)	20	Connection Month		
i	0-50 Units	20	Connection Month	7.77	kWh
ii	Above 50 Units	20	Connection Month	7.77	kWh
B	DS I Rural (Demand based)	40	kW/Month		
i	0-50 Units	40	kW/Month	7.77	kWh
ii	Above 50 Units	40	kW/Month	7.77	kWh
C	DS II (Demand Based)	80	kW/Month		
i	For All Units	80	kW/Month	7.77	kWh
D	DS III (Demand based) (optional)	80	kW/Month	9.38	kWh
2	Non-Domestic Service				
A	NDS I - (Rural) (Demand Based)	60	kVA/Month		
i	For All Units	60	kVA/Month	8.14	kVAh
B	NDS II - (Demand Based)				
i	Contract Demand <0.5 kW	150	Connection/ Month	8.08	kWh
ii	Contract Demand 70 kW>0.5 kW	300	kvA/Month	8.08	kVAh
a	For All Units	300	kvA/Month	8.08	kVAh
3	Street Light Services				
A	Metered (Connected load)	100	kW/Month	9.38	kWh
B	Unmetered	4250	kW/Month	-	-
4	Irrigation & Agriculture services (IAS)				

S . N o .	Category of Consumers	Tariff Schedule FY 2026-27			
		Fixed/Demand Charge (Rs)	Unit	Energy Charge (Rs)	Unit
A	IAS I (Connected load based)				
i	Unmetered	1350	HP/Month	-	-
ii	Metered	100	HP/Month	7.09	kWh
B	IAS II (Demand based)	500	kVA/Month	7.52	kVAh
5	Public Water Works				
A	PWW (Demand Based)	630	kVA/Month	10.07	kVAh
B	Har Ghar Nal (Connected Load based)	100	HP/Month	8.51	kWh
6	Low Tension Industrial Services (LTIS)				
A	LTIS I (Demand based) (0-19 kW)	288	kVA/Month	8.14	kVAh
B	LTIS II (Demand based) (74 kW>19 kW)	360	kVA/Month	8.14	kVAh
7	LT Electric Vehicle Charging Station			9.07	kVAh
8	HT-General				
A	HTS (General)- I (11 kV)	550	kVA/Month	8.33	kVAh
B	HTS (General)- II (33 kV)	550	kVA/Month	8.27	kVAh
C	HTS (General)- III (132 kV)	550	kVA/Month	8.20	kVAh
D	HTS (General)- IV (220 kV)	550	kVA/Month	8.14	kVAh
E	HTS (General)- V (400 kV)	550	kVA/Month	8.07	kVAh
F	HT Cold storage (11 kV)	100	kVA/Month	7.09	kVAh
9	HT-Industrial Services				
A	HTIS (Industrial) – I (11 kV)	550	kVA/Month	8.33	kVAh
B	HTIS (Industrial)– II (33 kV)	550	kVA/Month	8.27	kVAh
C	HTIS (Industrial) – III (132 kV)	550	kVA/Month	8.20	kVAh
D	HTIS (Industries)-IV (220 kV)	550	kVA/Month	8.14	kVAh
E	HTIS (Industries)-V (400 kV)	550	kVA/Month	8.07	kVAh
F	HTIS (Industrial)- Oxygen Manufacturers (11 kV)	1000	kVA/Month	5.78	kVAh
G	HTIS (Industrial)- Oxygen Manufacturers (33 kV)	1000	kVA/Month	5.72	kVAh
H	HTSS – (33 kV/11 kV)	800	kVA/Month	5.29	kVAh
I	HTSS – (220 kV/132 kV)	800	kVA/Month	5.29	kVAh
10	Railway Traction Services	540	kVA/Month	8.51	kVAh
11	HT Electric Vehicle Charging Stations	-	-	8.20	kVAh

8.5 Terms and Conditions of Low-Tension Tariff

The foregoing tariffs are subject to the following conditions:

1.1.1 Demand Based Tariff

The billing demand shall be the maximum demand recorded during the month or **85% of the contract demand** whichever is higher (minimum demand shall be taken as 1kW except for NDS-II where separate 0.5kW cap is there and SS-unmetered). If in any month the recorded maximum demand exceeds 105% of contract demand, that portion of the demand in excess of the contract demand shall be billed at twice the normal charges.

1.1.2 Recovery of full Fixed / Demand Charge

The demand charges shall be recovered in full only if supply of power duly recorded by the consumer meter is maintained for at least 21 hours/day during the billing month. In any month if the supply of power is less than 21 hours/day, then the demand charge for that month shall be levied on pro-rata basis.

Supply of power hours may be reckoned as recorded at 33/11 KV substation, in case where installed consumer meters does not have features of recording hours of supply.

This shall however will not be applicable to Street light, Agriculture as well as un-metered tariff categories of consumers.

1.1.3 Fuel and Power Purchase Adjustment Surcharge (FPPAS)

In addition to the above tariff Fuel and Power Purchase Adjustment Surcharge (FPPAS) as applicable will be charged extra.

1.1.4 Rebate for prompt payment (excluding smart prepaid meter consumers)

The due date for making payment of energy bills or other charges shall be 15 days from the date of issue of the bill. To motivate consumers to make timely payment of their bills it is proposed to provide a rebate of 1.5% on the billed amount for timely payment of the bills for all the consumers served in LT category.

In case a consumer makes full payment after due date but within 10 days after the due date, no DPS shall be levied for this period but rebate for prompt payment will not be admissible.

1.1.5 Rebate for online payment (excluding smart prepaid meter consumers)

To motivate the consumers to make online payment of the bills through online web portal a rebate of 1% of the billed amount shall be allowed in addition to prompt payment rebate of 1.5%. However maximum rebate available under online or digital payment is of Rs 50,000. However, online payment rebate shall be applicable if the consumer makes full payment of the bill within due date.

1.1.6 Rebate for Smart pre-paid meter consumers

For encouraging the consumers to avail pre-paid smart meter connection, a rebate of 25 paise per unit on Energy charge would be allowed. However, any other rebate as mentioned in above under two points (Prompt payment and online payment) would not be allowed to smart prepaid meter consumers.

1.1.7 Rebate for rural consumers for consistent payment

For encouraging the postpaid Rural consumers, a rebate of 1% of the total monthly Bill of last Quarter in the coming next month. However, rebate for consistent payment shall be applicable only for the consumers making offline payment.

For ex. if a postpaid Rural consumer makes regular offline payment of its monthly bill within the due date during the previous quarter, then, such consumer shall be entitled to a rebate of 1% of total amount of monthly bills of last Quarter in its next monthly bill amount.

1.1.8 Accounting of Partial Payment

All payment made by consumers in full or part shall be adjusted in the following order of priority:

- a. Statutory taxes and duties on current consumption
- b. Arrear of Statutory taxes and duties
- c. Delayed payment surcharge
- d. Balance of arrears
- e. Balance of current bill

1.1.9 Delayed Payment Surcharge (DPS)

In case a consumer does not pay energy bills in full within 10 days grace period after due date specified in the bill, a delayed payment surcharge of one and half (1.5) percent per month or part thereof on the outstanding principal amount of bill will be levied from the due date for payment until the payment is made in full without prejudice to right of the licensee to disconnect the supply in

accordance with Section 56 of the Electricity Act, 2003. The licensee shall clearly indicate in the bill itself the total amount, including DPS, payable for different dates after the due date after allowing for the grace period of 10 days. No DPS shall be charged on DPS arrear. The bill shall indicate the energy charges for the month, arrears of energy charges and DPS separately.

1.1.10 Shunt Capacitor Installation and Rebate/surcharge for deviating from norm of Power Factor

Any LT consumer except Domestic category and categories having kVAh based billing in whose case, the meter installed has power factor recording feature and who fails to maintain monthly average power factor of 90% shall pay/avail a surcharge/rebate in addition to his normal tariff at the following rates

Power factor surcharge	
(i) For each fall of 0.01 in power factor up to 0.80	One percent on demand and energy charge (Actual Recorded)
(ii) For each fall of 0.01 in power factor below 0.80	1.5 (one and half) percent on demand and energy charge (Actual Recorded)

Power factor rebate	
(i) For each increase of 0.01 in power factor above 0.90 up to 0.95	0.5 (half) percent on demand and energy charge (Actual Recorded)
(ii) For each increase of 0.01 in power factor above 0.95	1.0 (one) percent on demand and energy charges. (Actual Recorded)

However, for Agricultural consumers (IAS-I) the PF surcharge will not be applicable during FY 2026-27.

1.1.11 Advance payment

(a) Other than smart pre-paid meter consumers (<20kW): If a consumer makes advance payment against his future bills, he shall be allowed for interest equivalent to the Bank Rate of RBI. Such amount of interest shall be adjusted in subsequent monthly regular electricity bills on reducing balance, provided that the minimum amount of advance payment shall not be less than Rs.2000/- (Rupees Two thousand) for maximum period covering consecutive three months.

(b) Smart prepaid consumers (<20kW) excluding govt. consumers: The benefit to smart prepaid metered consumers

Sr. No	Particulars	Details
1	Advance Amount >=Rs 2000 for continuous period of three (3) months	RBI Bank Rate as applicable during period of advance
2	Advance Amount >=Rs 2000 and period > three (3) months & < six (6) months	RBI Bank Rate as applicable during period of advance plus 0.25%
3	Advance Amount >=Rs 2000 and period > six (6) months	RBI Bank Rate as applicable during period of advance plus 0.50%

1.1.12 Time of Day tariff (ToD) structure

ToD tariff is applicable to all LT Consumers, except Agriculture consumers, like DS-I, DSII, DS-III, NDS-I, NDS-II, LTIS-I, LTIS-II and PWW, having contract demand more than 10 KW. Under the Time of Day (ToD) Tariff, electricity consumption and demand in respect of DS-I, DS-II, DS-III, NDS-I, NDS-II, LTIS-I, LTIS-II and PWW consumers for different periods of the day, i.e. normal period, peak load period and off-peak load period, shall be recorded by installing a ToD meter. The consumption recorded in different periods shall be billed at the following rates on the tariff applicable to the consumer.

Time of Use	Demand Charges	Energy Charges
Normal (11.00 p.m. to 9.00 a.m.)	Normal Rate	Normal Tariff as per consumer category
Peak (5.00 p.m. to 11.00 p.m.)	Normal Rate	I) 120% of normal rate of energy charges (applicable for NDS-I, NDS-II, LTIS-I, LTISII categories) II) 110% of normal rate of energy charges (other categories)
Off-Peak (9:00 a.m. to 5.00 p.m.)	Normal Rate	80% normal rate of energy charges

1.1.13 Duties and Taxes

Other statutory levies like electricity duty or any other taxes, duties etc., imposed by the State Government / Central Government or any other competent authority, shall be extra and shall not be part of the tariff as determined under this order.

1.1.14 Charges to Tatkal Connections (Optional)

If any consumer (other than High Tension and Railway) opts for availing connection under Tatkal scheme, the licensee shall release the Tatkal connection to such consumer with the following conditions:

- The Tatkal connections shall be released by licensee in half the time limit prescribed in the Supply code for that consumer category.
- Two (2) times of the following charges approved under head miscellaneous and general charges will be taken from the consumers willing to avail Tatkal connection.
- Application fees for new connection, and;
- Supervision, labor and establishment charge for service connection
- In case licensee fails to release connection within this time limit, licensee will refund the additional amount claimed to the consumer in the first energy bill.

1.1.15 Green Energy Tariff

The Petitioner has calculated the Green Energy Tariff of Rs.1.65 per unit for FY 2026-27 in accordance with BERC Green Energy Open Access Regulations, 2024. The detailed calculation for the same is provided below:

Parameter	FY 2026-27	Unit	Remarks
average cost of power purchase from RE sources considering the RE purchase cost at consumer end	3.70	Rs/unit	Avg. power for RE for FY 26-27 is Rs.3.15 per unit. Distribution loss at Bihar is 14.87% for FY 2026-27 (calculation in table below)
Cross Subsidy Charges	1.43	Rs/unit	CSS calculated for FY 2026-27 at 132 KV, 33, KV, 11 KV and HTSS is 1.57, 1.58, 1.60 and 0.99 per unit respectively (as provided in voltage wise cost of supply chapter). Average considered of them.

Service charges covering the prudent cost of the distribution licensee for providing the green energy	1.90	Rs/unit	Components of ARR excluding power purchase cost and transmission charge divided by retail sales for FY 2026-27 at Bihar level.
Fixed cost due to stranded power	3.52	Rs/unit	Total fixed cost of Power purchase of NBPDC and SBPDCL for FY 26-27 is considered divided by thermal units for NB and SB.
Total	10.56	Rs/unit	
ACOS at existing tariff	8.90	Rs/unit	
Green Tariff (Incremental)	1.65	Rs/unit	

- Consideration of Distribution loss of 14.87% at Bihar for FY 2026-27 is as follows:

FY 2026-27	NBPDC	SBPDCL	Bihar
Total energy required at Distribution periphery	23,146.39	25,833.16	48,979.55
Energy sale (exc. Inter state sales)	19,973.02	21,723.10	41,696.12
T&D loss	13.71%	15.91%	14.87%

In view of the above, it is hereby proposed that Consumers availing Green Energy from Distribution Licensee is required to pay Green Energy Charges at the rate of Rs. 1.65/unit and such charges shall be applicable over and above the normal tariff for that category of consumers. The consumer may purchase on a voluntary basis, more renewable energy, than he is obligated to do and for ease of implementation, this may be in steps of 25% going up to 100%. Any requisition for green energy from a distribution licensee shall be for a minimum period of one year. The quantum of green energy shall be pre-requisitioned for at least one month in advance. The green energy provided by the licensee on request of any consumers shall also qualify to be considered for meeting the RPO compliance of the licensee

1.1.16 Contract Demand for billing under Domestic Tariff

- For computation of the connected load of a domestic consumer either load of coolers/ fans or room heaters whichever is higher shall be considered. For the premises having Air conditioner (without heater) and that of geysers, the computation of connected load shall be as per the provision of Bihar Electricity Supply Code, 2007 and its amendments thereof.

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- The contract demand of those consumers for the monthly billing purpose in the premises who have opted for demand-based tariff, the recorded demand or the contract demand, whichever is higher, shall be considered.
 - Subject to the minimum load of 1 kW, the fraction of the load below 500 W shall be rounded to its nearest lower level of whole number and 500 W and above shall be rounded to its nearest higher level of whole number, as specified in the Bihar Electricity Supply Code, 2007 and its amendments thereof.
 - In case of demand-based tariff, verification of connected load is not required.

All the other terms and conditions for the LT supply as has been decided by the Hon'ble Commission in its tariff order dated 01.03.2024 shall remain applicable for the FY 2026-27 also.

8.6 Terms and Conditions of High-Tension Tariff

The foregoing tariffs are subject to the following conditions:

1.1.17 Demand Based Tariff

The billing demand shall be the maximum demand recorded during the month or **85% of the contract demand whichever is higher**. If in any month the recorded maximum demand exceeds 105% of contract demand, the enhanced demand in excess of the contract demand shall be billed at twice the normal charges.

If the instances of overdrawal occur consecutively for three months, the Demand of such consumers will be increased by the Licensee for the respective load in which recorded demand falls for that billing cycle only. Further, Railways will also be applicable for the Penalty on violation of maximum Contracted Demand/ load.

1.1.18 Recovery of full Fixed/Demand Charge

The demand charges shall be recovered in full only if supply of power duly recorded by the consumer meter is maintained for at least 21 hours/day during the billing month. In any month if the supply of power is less than 21 hours/day, then the demand charge for that month shall be levied on pro-rata basis.

Supply of power hours may be reckoned as recorded at 33/11kV substation, in Case where installed consumers meters does not have features of recording hours of supply.

1.1.19 Fuel and Power Purchase Adjustment Surcharge (FPPAS)

In addition to the above tariff Fuel and Power Purchase Adjustment Surcharge (FPPAS) as applicable will be charged extra.

1.1.20 Rebate for online payment

To motivate the consumers to make online payment of the bills through online web portal a rebate of 1% of the billed amount shall be allowed in addition to prompt payment rebate of 1.5%. However maximum rebate available under online or digital payment is of Rs 50,000. However, online payment rebate shall be applicable if the consumer makes full payment of the bill within due date.

1.1.21 Rebate for prompt payment

The due date for making payment of energy bills or other charges shall be 15 days from the date of issue of the bill. Rebate of 1.5% on the billed amount for timely payment of the bills for all the consumers served in HT category shall be allowed. In case a consumer makes full payment after due date but within 10 days after the due date, no delay payment surcharge (DPS) shall be levied for this period and rebate for prompt payment will not be admissible

1.1.22 Accounting of Partial Payment

All payment made by consumers in full or part shall be adjusted in the following order of priority:

- a. Statutory taxes and duties on current consumption
- b. Arrear of Statutory taxes and duties
- c. Delayed payment surcharge
- d. Balance of arrears
- e. Balance of current bill

1.1.23 Delayed Payment Surcharge (DPS)

In case of consumer does not pay energy bills in full within 10 days grace period after due date specified in the bill, a delayed payment surcharge of one and half (1.5) % per month or part thereof on the outstanding principal amount of bill will be levied from the original due date for payment until the payment is made in full without prejudice to right of the licensee to disconnect the supply in accordance with Section 56 of the Electricity Act, 2003. The licensee shall clearly indicate in the bill itself the total amount, including DPS, payable for different dates after the due date after allowing for the grace period of 10 days. No DPS shall be charged on DPS arrear.

1.1.24 Time of Day tariff (ToD) structure

ToD tariff shall be mandatory for all HT consumers. Under the Time of Day (ToD) Tariff, electricity consumption and maximum demand in respect of HT consumers for different periods of the day, i.e., normal period, peak load period and off-peak load period, shall be recorded by installing a ToD meter.

The petitioner proposes the following ToD tariff structure - The maximum demand and consumption recorded in different periods shall be billed at the following rates on the tariff applicable to the consumer.

Slab	Period	Energy Tariff Rate
Off-Peak	09:00 am-05:00 pm	80% of Normal rate of energy charges
Peak	05:00 pm- 11:00 pm	120% of Normal rate of energy charges
Normal Period	11:00 pm- 09:00 am	Normal rate of energy charges

1.1.25 Duties and Taxes

Other statutory levies like electricity duty or any other taxes, duties etc., imposed by the State Government / Central Government or any other competent authority, shall be extra and shall not be part of the tariff as determined under this order.

1.1.26 Contract Demand for Induction Furnaces

The prevailing practice will continue for determining the contract demand of induction furnaces in the existing services connections. However, for new connections and where the furnaces are replaced in existing connections, contract demand shall be based on the total capacity of the furnace and equipment as per manufacturer technical specifications and in case of difference of opinion, the provisions of clause No.6.39 and 6.40 of Bihar Electricity Supply Code shall apply.

1.1.27 Green Energy Tariff

The Petitioner has calculated the Green Energy Tariff of Rs.1.65 per unit for FY 2026-27 in accordance with BERC Green Energy Open Access Regulations, 2024. The detailed calculation for the same is provided below:

Parameter	FY 2026-27	Unit	Remarks
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average cost of power purchase from RE sources considering the RE purchase cost at consumer end	3.70	Rs/unit	Avg. power for RE for FY 26-27 is Rs.3.15 per unit. Distribution loss at Bihar is 14.87% for FY 2026-27 (calculation in table below)
Cross Subsidy Charges	1.43	Rs/unit	CSS calculated for FY 2026-27 at 132 KV, 33, KV, 11 KV and HTSS is 1.57, 1.58, 1.60 and 0.99 per unit respectively (as provided in voltage wise cost of supply chapter). Average considered of them.
Service charges covering the prudent cost of the distribution licensee for providing the green energy	1.90	Rs/unit	Components of ARR excluding power purchase cost and transmission charge divided by retail sales for FY 2026-27 at Bihar level.
Fixed cost due to stranded power	3.52	Rs/unit	Total fixed cost of Power purchase of NBPDCCL and SBPDCL for FY 26-27 is considered divided by thermal units for NB and SB.
Total	10.56	Rs/unit	
ACOS at existing tariff	8.90	Rs/unit	
Green Tariff (Incremental)	1.65	Rs/unit	

- Consideration of Distribution loss of 14.87% at Bihar for FY 2026-27 is as follows:

FY 2026-27	NBPDCCL	SBPDCL	Bihar
Total energy required at Distribution periphery	23,146.39	25,833.16	48,979.55
Energy sale (exc. Inter state sales)	19,973.02	21,723.10	41,696.12
T&D loss	13.71%	15.91%	14.87%

In view of the above, it is hereby proposed that Consumers availing Green Energy from Distribution Licensee is required to pay Green Energy Charges at the rate of Rs. 1.65/unit and such charges shall be applicable over and above the normal tariff for that category of consumers. The consumer may purchase on a voluntary basis, more renewable energy, than he is obligated to do and for ease of implementation, this may be in steps of 25% going up to 100%. Any requisition for green energy from a distribution licensee shall be for a minimum period of one year. The quantum of green energy shall be pre-requisitioned for at least one month in advance. The green energy provided by the licensee on request of any consumers shall also qualify to be considered for meeting the RPO compliance of the licensee.

1.1.28 Incentivizing increased consumption through improving of load factor

To promote load factor utilization in the state, the Petitioner hereby proposes the following Load Factor incentive in the already applicable Load factor incentives in the state for HT industrial category & HTSS consumers in the Tariff of FY 2026-27.

The following slabs of Load factor range are proposed for HTSS consumer category only:

Load Factor Range	Incentive
>65%-70%	<i>10 paise per unit on energy charges for entire energy consumption during the billing month. [for load factor above 65% and up to 70%].</i>
>70%-80%	<i>15 paise per unit on energy charges for entire energy consumption during the billing month. [for load factor above 70% and up to 80%].</i>
Above 80%	<i>25 paise per unit on energy charges for entire energy consumption during the billing month. [for load factor above 80%].</i>

The following slabs of Load factor range are proposed for HTIS Consumer only:

Load Factor Range	Incentive
>40%-60%	<i>10 paise per unit on energy charges for energy consumption over 40% and up to 60% load factor during the billing month</i>
>60%-70%	<i>20 paise per unit on energy charges for energy consumption over 60% and up to 70% load factor during the billing month</i>
Above 70%	<i>25 paise per unit on energy charges for energy consumption over and above 70% load factor during billing month</i>

8.7 Temporary Supply (LT and HT)

1.1.29 Applicability: This tariff is for connection of temporary in nature for period of less than one year. The applicability shall be as given in the respective category tariff rate schedule.

Temporary supply cannot be claimed by a prospective consumer as a matter of right but will normally be arranged by the Licensee when a requisition is made giving due notice subject to technical feasibility and in accordance with electricity supply code issued by the Commission.

1.1.30 Tariff: Fixed charge and energy charge shall be chargeable at 1.25 times the normal tariff as applicable to the corresponding appropriate tariff category.

1.1.31 Terms of Supply:

1.2 Temporary supply under any category of service may be given for a period not exceeding 30 days in the first instance, the duration of which, however, may be extended on month-to-month basis subject to maximum of one year.

1.3 In addition to the charges mentioned above, the consumer shall have to deposit the following charges before commencement of the temporary supply

i). Estimated cost of erection of temporary service line and dismantling. The cost of dismantling can be calculated on case-to-case basis as per the terms of supply for such temporary connection and while doing so it should be ensured that the establishment charges are not considered in framing estimates for dismantling.

ii). Cost of irretrievable materials which cannot be taken back to service.

iii). Miscellaneous and General Charges as per appropriate tariff schedule.

iv). Rental on the cost of materials as per estimate framed but not payable by the consumer shall be payable at the rate of Rs.15/- per month on every Rs.100/- or part thereof.

v). Ten per cent (10%) on the total cost of the estimate for the temporary service connection to cover as security for loss of materials and contingencies. In case such loss is not noticed, the amount will be refunded.

(c) The applicants for temporary supply shall be required to make a deposit in advance of the cost as detailed above including the energy consumption charges estimated for full period on the basis of connected load. This will however, be adjusted against the final bill that will be rendered on disconnection of supply on month to month basis.

d). If the consumer intends to extend the temporary supply beyond the period originally applied for, he will have to deposit in advance all charges as detailed above including the estimated electricity consumption charges, for the period to be extended and final bill for the previous period, as well.

1.4 e). The temporary supply shall continue as such and be governed by the terms and conditions specified above until the supply is terminated or converted into permanent supply at the written request of the consumer. The supply will be governed by the terms and conditions of permanent supply only after the consumer has duly completed all the formalities like execution of agreement, deposit of security money, cost of service connection and full settlement of the account in respect of the temporary supply etc.

8.8 Seasonal Supply (LT and HT)

1.4.1 The Petitioner proposes to provide seasonal supply to any consumer on written request to the Licensee subject to the following conditions.

Table 124: Proposed tariff rate for seasonal supply

Period of Supply	Tariff Rate
Upto 3 consecutive months in a year	Appropriate tariff plus 30 percent
More than 3 consecutive months and upto 6 consecutive months in a year	Appropriate tariff plus 20 percent
More than 6 consecutive months and upto 9 consecutive months in a year	Appropriate tariff plus 15 percent
More than 9 consecutive months but less than one year	Appropriate tariff plus 5 percent.

- 8.8.1 Miscellaneous and General Charges as provided in the appropriate tariff are applicable to seasonal loads and would be charged extra for the entire period of supply.
- 8.8.2 The supply would be disconnected after the end of the period unless the consumer desires the supply to be continued. Any reconnection charges have to be borne by the consumer.
- 8.8.3 Consumer proposing to avail seasonal supply shall sign an agreement with the Licensee to avail power supply for a minimum period as specified in Bihar Electricity Supply Code, 2007 amended from time to time.
- 8.8.4 The consumers must avail supply in terms of whole calendar month continuously.

9 Miscellaneous and General Charges

Schedule of Miscellaneous and General Charges

9.1 Application fees

9.1.1 Application fee for new connection/ reduction of load/ enhancement of load/ request for permanent disconnection/ request for tatkal connection:

9.1.1.1 The following application fees will be charged for requesting a new connection or Tatkal connection or a reduction of load or enhancement of load or permanent disconnection

Table 125: Application fee

S. No.	Category / class	Rate (INR)
1	Kutir Jyoti	20.00
2	LT Single phase except Kutir Jyoti	75.00
3	LT Three phase	200.00
4	LT Industrial	300.00
5	HT Connection	750.00
6	For tatkal connection	Two (2) times the normal

9.1.2 Testing / Inspection of consumer's installation:

9.1.2.1 The following fees will be applicable for testing or inspection of customer's installation:

Table 126: Meter testing fee

S. No.	Category / class	Rate (INR)
1	Initial Test / Inspection	Free of cost
2	Subsequent test and inspection necessitated by fault in installation or by not complying with terms and conditions of supply	Rs. 100.00 for single phase connection Rs. 200.00 for three phase LT connection Rs. 800 for HT connection.

9.1.3 Meter Testing Fee:

9.1.3.1 The meter testing fee at the following rates will be charged from the consumers opting to provide their own meters

Table 127: Meter testing fee for own installation

S. No.	Category / class	Rate (INR)
1	Single Phase meter (L.T.)	100.00
2	Three Phase meter (L.T.)	200.00
3	Three Phase meter with CT	300.00
4	Tri-vector and special type meter	1,800.00
5	33 kV or 11 kV metering equipment	5,000.00

S. No.	Category / class	Rate (INR)
6	132 kV/220 kV metering equipment	8,000.00

Note:

- No meter testing fee shall be charged from the consumers if the meter has been provided by the licensee.
- If the meter is tested at third party testing laboratory at the request of the consumer then the fees charged by the testing laboratory will be payable by the consumer.

9.1.4 Meter Testing fees for Bi-directional meters:

9.1.4.1 The state government in order to encourage renewable energy generation has incentivized rooftop solar generation. As a result, many new consumers have begun installing Solar PV panels on their premises. Such consumers are needed to install bi-directional or net meter if they wish to sell power to the grid and at the same time draw power from the grid.

9.1.4.2 Bi-directional meters can be installed on the consumer premises by the licensee or the consumer can purchase the same and get it installed by the licensee at his/her premises. Before the installation of meter, it needs to be tested in a lab. The testing of the meter can be conducted either by licensee or the consumer can get it tested by a third party. For getting the meter tested by the licensee, the consumer needs to pay the meter testing fee as per the following rates.

S.No.	Category	Rate (INR)
1	Single Phase bi-directional meter	₹ 200.00
2	Three phase LT CT Operated Bidirectional meter	₹ 800.00
2	Three Phase meter (L.T.) Bidirectional meter	₹ 400.00
3	Three Phase meter with CT Bidirectional meter	₹ 600.00
4	Tri-vector and special type Bidirectional meter	₹ 2000.00
3	Three phase HT TOD Bidirectional	₹ 1,100.00

Note:

- No meter testing fee shall be charged from the consumers if the meter has been provided by the licensee.
- If the meter is tested at third party testing laboratory at the request of the consumer then the fees charged by the testing laboratory will be payable by the consumer

9.1.4.3 Such testing charges shall be applicable only in case the consumer/ Generator requests the licensee for such services.

9.1.5 Removing / Re-fixing / Changing of Meter / Meter Licensee at consumer's request:

9.1.5.1 The following fees will be charged from the consumers opting to remove or re-fix or change their meter:

Table 128: Removal/ refixing/ change of meter fee

S. No.	Category / class	Rate (INR)	
1	Single Phase meter	200.00	Cost of material, as required, will be borne by
2	Three Phase meter	400.00	
3	Three Phase meter with CT	500.00	
4	Tri-vector and special type meter	600.00	

5	High tension metering equipment	1,200.00	the consumer
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9.1.6 Reconnection/ Disconnection Charge:

9.1.6.1 The following reconnection/ disconnection charges will be charged from consumers:

Table 129:Reconnection charges

S. No.	Category/class	Rate (INR)
1	Single Phase supply, LT	100.00
2	Three Phase supply other than LT industrial	200.00
3	Three Phase LT industrial supply	900.00
4	HT supply	3,000.00

9.1.7 Supervision, Labour and Establishment charge for service connection:

9.1.7.1 The following supervision, labour and establishment fees will be charged from consumers for service connections:

Table 130:Supervision, labour and establishment charges for service connection

S. No.	Category/ Class	Rate (INR)
1	Single Phase LT	400.00
2	Three Phase LT other than industrial	900.00
3	Three Phase industrial	1,500.00
4	HT	As per approved estimate
5	For tatkal connection	Two (2) times the normal rate

9.2 Security Deposit

9.2.1 The consumer (except Kutir Jyoti rural and Kutir Jyoti urban) shall pay initial security deposit equivalent to the estimated energy charges including fixed / demand charges for a period of two months or as per the provisions of Bihar Electricity Supply Code notified by the Commission.

9.2.2 In case of Smart Prepaid Connection, the Security deposit is not applicable. All Central Government and State Government departments are exempted from payment of security deposit. However, all public sector undertakings and local bodies shall pay security deposit, as applicable.

9.2.3 The amount of security deposit obtained from the consumer is liable to be enhanced every year, in April-May of next year on the basis of consumption during previous years or as specified in clause 7.15 of Bihar Electricity Supply Code. In default of payment of additional security deposit, wherever payable after review, the service line may be disconnected on serving thirty days' notice and connection thereafter can be restored only if the deposit is made in full along with the prescribed reconnection charges and surcharge @1.5% per month or part thereof on the amount of outstanding.

9.3 Interest on Security Deposit

Security deposit made by a consumer shall bear interest as specified in Bihar Electricity Supply Code, payable at Bank rate notified by RBI from time to time. The interest will be calculated for full calendar months only and fraction of a month in which the deposit is received or refunded, shall be ignored. The

interest for the period ending 31st March shall be adjusted and allowed to the consumer in the energy bill for May issued in June and in subsequent month(s), if not adjusted completely against the bill for the month of May.

10 Annexures

Annexure-I: Ledger detail of Holding Company expense for FY 2024-25