ANDHRA PRADESH CENTRAL POWER DISTRIBUTION CORPORATION LIMITED

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Summary of Aggregate Revenue Requirement and Tariff Proposal for the Retail Supply Business for FY2026-27



30th November, 2025

1. Introduction

1.1 Filings based on Multi-Year Tariff (MYT) Principles

The Andhra Pradesh Electricity Regulatory Commission framed the "Terms and Conditions for determination of Tariff for Wheeling and retail supply of electricity" Regulation 4 of 2005 and First Amendment Regulation 2014 ("Regulation 1") which lays down the principles for determination of Aggregate Revenue Requirement (ARR) for (a) Distribution Business and (b) Retail Supply Business of the licensees. The ARR so determined for each of the businesses will form the basis for fixation of charges for wheeling and for retail sale of electricity.

In the Regulation, the Commission has also laid down the procedures for filing under multi-year tariff principles. The multi-year period is defined as the Control Period and the first Control Period is defined as the three year period starting from financial year 2006-07 and continuing till the end of financial year 2008-09. The second control period was defined as the five year period starting from FY 2009-10 to FY 2013-14. The third control period was defined as the five year period starting from FY 2014-15 to FY 2018-19 and the fourth control period was defined as the five year period staring from FY 2019-20 to FY 2023-24. The current filing pertains to the fifth Control Period (FY 2024-25 to FY 2028-29). The Commission has specified in regulation 1 of 2024, Fifth Amendment to the Andhra Pradesh Regulatory commission (Terms and Conditions for determination of Tariff for wheeling and Retail sales of Electricity) Regulation No 4 of 2005, clause 4 that the sub clause 6.2 of the principal Regulation shall be substituted with the following:

"The ARR fling for Distribution Business shall be for the entire control period. For the Retail Supply Business, the ARR filing shall be preferably for the entire control period, and on an annual basis if permitted by the Commission."

APCPDCL on behalf of APDISCOMs sought permission of the Hon'ble Commission for filing of Aggregate Revenue Requirement for Retail Supply Business on annual basis for FY 2026-27 keeping in view of the uncertainties involved in projection of quantum of power procurement as well as associated costs from various sources and sales forecast. The Hon'ble APERC vide its Proceedings. No. 10/T-109/2025/D.No.1060, Date:13-10-2025 has permitted the APDISCOMS to file the ARR & FPT of Retail Supply Business for FY 2026-27 on annual basis. Accordingly, the current filing is being done following the principles laid down under Regulation for determination of the ARR for the retail supply business for the year FY 2026-27, which is the 3rd financial year of the fifth Control period.

1.2 Filing Contents

The filing is structured in the following way:

Expenditure Projections

- Power Purchase and Procurement Cost
- Transmission Charges
- PGCIL & ULDC Charges
- SLDC Charges
- Distribution Cost
- Interest on Consumer Security Deposits
- Other Costs
- Interest on working capital
- Provision for bad debts
- N-2 Year (FY2024-25): Uncontrollable Item-Pass Through
- Aggregate Revenue Requirement for Retail Supply Business

Revenue Projections

- Sales Forecast
- Revenue from Current Tariffs
- Non-tariff Income at Current Charges
- Revenue from Cross Subsidy Surcharge and Grid Support Charges
- Revenue at Proposed Tariffs

Revenue Gap

- Revenue Deficit / Surplus at Current Tariff and Charges
- Proposals to handle the Deficit / Surplus
- Government Subsidy Requirement

Other Filings

- Cross Subsidy Surcharge

The sales forecast has been used to determine the revenue from tariff for retail sale of electricity for the third year of the fifth control period i.e. FY 2026-27 and the energy input required for meeting the demand. The power procurement plan is based on the availability of the generation sources during FY 2026-27, cost of procurement (fixed, variable and others) and the merit order dispatch of various sources to meet the demand expected during various months.

2. Analysis of expected performance for Current Year FY 2025-26 for Retail Supply Business

2.1 Introduction

This chapter analysis the performance of the licensee during the current year as compared to the previous year and also with the Tariff order for the FY 2025-26. Only the key operating and financial parameters have been considered for this analysis.

2.2 Operating Performance

2.2.1 Energy Balance

Particulars	FY 2024-25				FY 2025-26			
	APERC Order		Actuals		APERC Order		Revised Estimates	
	MU	%	MU	%	MU	%	MU	%
Metered Sales (incl. EHT)	13205.12	79.22%	13217.64	79.16%	14076.89	80.16%	13556.47	79.17%
LT Agricultural Sales	2143.92	12.86%	2153.83	12.90%	2116.32	12.05%	2264.82	13.23%
Total Sales	**15349.04**	**92.08%**	**15371.47**	**92.05%**	**16193.21**	**92.22%**	**15821.29**	**92.40%**
EHT Sales	865.20		1108.92		1277.55		1084.29	
DISCOM Input (Exc. EHT Sales)	15803.63		**15589.23**		16282.44		16038.08	
DISCOM Losses (Exc. EHT Sales)		**8.35%**		**8.51%**		**8.39%**		**8.11%**
DISCOM Input	16668.83		16698.15		17559.99		17122.38	
Loss Incl EHT Sales %		**7.92%**		**7.95%**		**7.78%**		**7.60%**

2.2.2 Distribution Loss

Year	Actual		No. of 11 KV T&MHQ feeders for which energy audit done	11 KV 2 MVAR capacitor banks added to the system	Additional 33/11 KV sub-stations charged
	Excl. EHT (%)	Incl. EHT (%)			
FY 2017-18	9.56	8.31	822	35	90
FY 2018-19	9.45	8.26	826	23	55
FY 2019-20	8.33	7.96	834	18	58
FY 2020-21	8.62	8.29	861	0	19
FY 2021-22	8.55	8.05	870	3	12
FY 2022-23	8.54	8.02	1024	0	28
FY 2023-24	8.59	7.99	1089	0	54
FY 2024-25	8.35	7.92	1117	0	1
FY 2025-26 (H1)	7.88	7.40	1136	0	3

2.2.3 Metered Sales

As can be seen from the above table, the percentage of actual metered sales for FY 2024-25 is 79.16% as against 77.23% during FY 2023-24. In FY 2025-26, the metered sales are expected to be 79.17%.

2.2.4 Agricultural Sales

In the previous FY 2024-25, the actual consumption is 2153.93 MU as against the approved 2143.92 MU. In the current FY 2025-26, the agriculture consumption is 890.13 MU for the first half, and the projection for the entire year is 2264.82 MU, which is 148.50 MU (7.02%) greater than the approved agricultural sales.

2.3 Financial Performance

2.3.1 Revenues

For the key categories, the licensee has estimated the revenue as below:

The actual revenue during the FY 2024-25 is Rs. 9373.95 Crs (including non-tariff income). The NTI during the FY 2024-25 is Rs. 508.53 Crs. During FY 2025-26, the estimated revenue from sale of power (inclusive of Non-tariff income) is Rs.9759.34 Crs. The expected NTI during FY 2025-26 is Rs. 582.82 Crs.

(Rs. in Crs)

S	Category	FY 2024-25		FY 2025-26	
		APERC Target	Actuals	APERC Target	Revised Estimate
A	**LT**				
1	Domestic	3010.90	3064.64	3043.24	3,019.02
2	Commercial & Others	1222.90	1311.07	1342.24	1,391.12
3	Industry	432.01	378.44	394.15	464.02
4	Institutional	268.32	277.16	271.17	289.13
5	Agriculture & Related	523.11	528.23	510.25	572.40
	Total	**5457.25**	**5565.66**	**5561.05**	**5,735.79**
B	**HT**				
1	Domestic	12.19	19.51	17.53	22.59
2	Commercial & Others	671.34	658.69	659.47	726.13
3	Industry	2564.28	2485.27	2656.44	2,597.74
4	Institutional	552.33	599.44	607.98	629.90
5	Agriculture & Related	56.22	45.39	36.78	47.19
	Total	**3856.36**	**3808.29**	**3978.19**	**4,023.55**
	Grand Total	**9313.60**	**9373.95**	**9539.24**	**9,759.34**

2.3.2 Expenditure and Revenue Gap

The following table provides an overview of APCPDCL's financial performance for the current year 2025-26 and compares it with the APERC orders:

(Rs. in Crs)

Sl. No.	Particulars	Approved	Present Estimate
1	Transmission Cost	764.59	796.17
2	SLDC Cost	26.39	27.46
3	Distribution Cost - Transferred to RSB	1764.78	1,764.78
4	PGCIL Expenses	356.80	378.98
5	ULDC Charges	1.08	1.12
6	**Network and SLDC Cost (1+2+3+4+5)**	**2913.63**	**2,968.51**
7	Power Purchase / Procurement Cost	8480.45	8,790.23
8	Distribution Cost attributable to Supply Business	722.51	722.51
9	Interest on Consumer Security Deposits	130.44	105.23
10	Supply Margin in Retail Supply Business	0.00	0.00
11	Interest on Working capital	0.00	0.00
12	Provision for Bad debts	12.38	3.32
13	N-2 Year (FY 2023-24): Uncontrollable Items-Pass Through	51.02	51.02
14	Additional Interest on Pension bonds of APGenco order	334.89	348.72
15	Other Costs, if any	33.45	31.66
16	**Supply Cost (7+8+9+10+11+12+13+14+15)**	**9765.15**	**10,052.69**
17	**Aggregate Revenue Requirement (6+16)**	**12678.78**	**13,021.20**
18	Income from tariff	9539.24	9,176.53
19	Non-Tariff income (NTI)	519.13	609.08
20	LPS Paid to Generators	32.07	26.26
21	Income from Cross Subsidy Surcharge (CSS), Grid Support Charges & RE Income	22.78	22.67
22	**Total Revenue (18+19-20+21)**	**10049.07**	**9,782.02**
23	**Total Revenue Gap at approved Tariff (17-22)**	**2629.71**	**3,239.18**
24	DBT to various consumers as per Govt GOs	448.99	448.99
25	Previous year transmission & Distribution Adjustment	-461.86	-461.86
26	PP Cost adjustment as per the FPPCA orders for FY 2022-23 and FY 2023-24	-182.02	-182.02
27	Any other means of adjustment (FPPCA @Rs.0.40/unit)	0	319.95
28	**Net Revenue Gap (23+24+25+26+27)**	**2434.82**	**2,724.34**
29	Govt Subsidy	2434.82	2,434.81
30	**Net Gap (Deficit)**		**(289.53)**

3. Power Purchase Cost for Current Year FY 2025-26 Second Half and Ensuing Year FY 2026-27

Based on the availability, requirement and costs for each source, the summary of power purchase cost for APCPDCL for the Current financial year FY 2025-26 & for FY 2026-27 is tabulated as below:

FY 2025-26 RE: Source Wise Power Purchase Cost

Source	Despatch (MU)	Fixed Cost (Rs. Crs.)	Variable Cost (Rs. Crs.)	Incentive Cost (Rs. Crs.)	Inc. Tax (Rs. Crs.)	Other Cost (Rs. Crs.)	Total Cost (Rs. Crs.)
Genco-Thermal	4396.52	664.96	1832.05	0.00	0.00	0.00	2497.01
Genco Hydel	921.23	144.58	0.00	0.00	0.00	0.00	144.58
Joint Sector	2460.27	435.44	948.54	0.00	0.00	0.00	1383.98
CGS	2805.12	373.64	1001.24	0.00	0.00	5.10	1379.99
IPP	3318.68	547.19	963.92	6.87	0.00	52.04	1570.02
NCE	3645.11	1.52	1591.95	0.00	0.46	2.14	1596.08
Short term & Swappin	115.53	0.00	167.41	0.00	0.00	0.00	167.41
Past claims		30.41	20.76	0.00	0.00	0.00	51.17
TOTAL	17662.46	2167.33	6525.87	6.87	0.46	59.29	8790.23

Fixed Cost (Rs. /Unit)	Variable Cost (Rs. /Unit)	Incentive Cost (Rs. /Unit)	Inc. Tax (Rs. /Unit)	Other Cost (Rs. /Unit)	Total Cost (Rs. /Unit)
1.51	4.17	0.00	0.00	0.00	5.68
1.57	0.00	0.00	0.00	0.00	1.57
1.77	3.86	0.00	0.00	0.00	5.63
1.33	3.57	0.00	0.00	0.02	4.92
1.65	2.90	0.02	0.00	0.16	4.73
0.00	4.37	0.00	0.00	0.01	4.38
0.00	14.49	0.00	0.00	0.00	14.49
0.00	0.00	0.00	0.00	0.00	0.00
1.23	3.69	0.00	0.00	0.03	4.98

FY 2026-27 ARR Proposals: Source Wise Power Purchase Cost

Source	Despatch (MU)	Fixed Cost (Rs. Crs.)	Variable Cost (Rs. Crs.)	Incentive Cost (Rs. Crs.)	Inc. Tax (Rs. Crs.)	Other Cost (Rs. Crs.)	Total Cost (Rs. Crs.)
Genco-Thermal	4081.56	724.55	1660.02	0.00	0.00	0.00	2384.58
Genco Hydel	777.43	158.98	0.00	0.00	0.00	0.00	158.98
Joint Sector	2603.19	315.59	1015.29	0.00	0.00	0.00	1330.88
CGS	3617.80	405.21	1201.13	0.00	0.00	0.00	1606.34
IPP	3722.21	602.11	1101.27	0.00	0.00	0.00	1703.38
NCE	5095.97	4.89	1974.19	0.00	0.00	0.00	1979.07
Short term & Swappin	13.37	0.00	6.15	0.00	0.00	0.00	6.15
TOTAL	19911.53	2211.33	6958.06	0.00	0.00	0.00	9169.38

Fixed Cost (Rs. /Unit)	Variable Cost (Rs. /Unit)	Incentive Cost (Rs. /Unit)	Inc. Tax (Rs. /Unit)	Other Cost (Rs. /Unit)	Total Cost (Rs. /Unit)
1.78	4.07	0.00	0.00	0.00	5.84
2.04	0.00	0.00	0.00	0.00	2.04
1.21	3.90	0.00	0.00	0.00	5.11
1.12	3.32	0.00	0.00	0.00	4.44
1.62	2.96	0.00	0.00	0.00	4.58
0.01	3.87	0.00	0.00	0.00	3.88
0.00	4.60	0.00	0.00	0.00	4.60
1.11	3.49	0.00	0.00	0.00	4.61

4. Losses

4.1 DISCOM losses

The DISCOM losses for H2 of FY 2025-26 and for FY 2026-27 have been projected as per the approved distribution MYT order for the 5th control period. The table given below provides the voltage level losses for projecting APCPDCL energy requirement for FY 2025-26 (H2) and FY 2026-27.

Voltage Level	FY 2025-26 (H2)	FY 2026-27
LT	3.72%	3.71%
11KV	3.05%	3.04%
33KV	2.98%	2.97%

The following table gives the details of losses projected by APCPDCL for FY 2025-26 and FY 2026-27.

	FY 2025-26 (H2)		FY 2026-27	
	Excl. EHT	**Incl. EHT**	**Excl. EHT**	**Incl. EHT**
Approved by APERC	8.39%	7.78%		
Projection of APCPDCL	8.34%	7.80%	8.32%	7.36%

4.2 TRANSCO losses:

The Transco losses and losses external to Transco system for H2 FY 2025-26 and FY 2026-27 are considered as per the approved figures in the order on Load Forecast and Resource Plan for the 5th & 6th control periods.

	H2 FY 2025-26	**FY 2026-27**
Transmission Losses	**3.65%**	**3.65%**

5. Expenditure Projections for APCPDCL

5.1 Power Purchase and Procurement Cost:

The Energy dispatch from various generating stations to APCPDCL is estimated for the FY 2025-26 as 17662.45 MU and for FY 2026-27 as 19911.54 MU. The cost of this energy would be Rs. 8790.22 Crs for FY 2025-26 and Rs. 9169.38 Crs for FY 2026-27.

Particulars	**Units**	**FY 2025-26**	**FY 2026-27**
Power Purchase from generators	MU	17662.46	19911.53
Power Purchase Cost from Generators	Rs. Crores	8790.23	9169.38

5.2 APTransco Charges

Transmission Cost: The Transmission cost has been computed based on the Transmission Tariff Order for the 5th control period (FY 2024-25 to FY 2028-29) is tabulated below.

Form - 1.1 – Transmission Cost

Year	**Load not eligible for Open Access**			**Open Access**			**Total Cost (Rs. Crs.)**
				Load Eligible for Open Access			
	MW	**Tariff (Rs./kW/ month)**	**Cost (Rs. Crs.)**	**MW**	**Tariff (Rs./kW/ month)**	**Cost (Rs. Crs.)**	
1	**2**	**3**	**4**	**5**	**6**	**7**	
FY 2023-24	2705.75	188.38	611.65	908.75	188.38	205.43	**817.08**
	Adjustment						**-391.21**
	Total						**425.87**
FY 2024-25	2104.53	180.83	**456.67**	936.01	180.83	**203.11**	**659.79**
	Adjustment						**8.88**
	Total						**668.67**
FY 2025-26	2324.13	194.25	**541.75**	964.09	194.25	**224.73**	**796.17**
FY 2026-27	2863.76	201.80	**693.49**	1012.30	201.80	**245.14**	**938.63**

5.3 PGCIL Charges

The PGCIL and ULDC cost for FY 2025-26 and FY 2026-27 are projected as tabulated below.

Particulars in Crs	FY 2025-26	FY 2026-27
PGCIL Expenses	378.98	422.19
ULDC Charges	1.12	1.19

5.4 SLDC Charges

The SLDC cost has been computed as per the SLDC Tariff Order for the fifth control period (FY 2024-25 to FY 2028-29) and is tabulated below.

Form – 1.2 SLDC Charges

	Annual Fee			Charges			Total Cost (Rs. Crs.)
	MW	Tariff (Rs./MW/ year)	Cost (Rs. Crs.)	MW	Tariff (Rs./MW/ year)	Cost (Rs. Crs.)	
FY 2023-24							
Load not eligible for Open Access	4430.77	6382.27	**2.83**	4553.79	2235.65	**11.89**	**14.71**
Load eligible for Open Access	908.75		**0.58**	936.01		**2.44**	**3.02**
Adjustment							**-1.04**
Total	**5339.52**		**3.41**	**5339.52**		**14.32**	**16.69**
FY 2024-25							
Load not eligible for Open Access	4175.76	14245.00	**5.95**	4175.76	2379.33	**11.92**	**17.87**
Load eligible for Open Access	936.01		**1.33**	936.01		**2.67**	**4.01**
Total	**5081.15**		**7.28**	**5081.15**		**14.60**	**20.15**
FY 2025-26							
Load not eligible for Open Access	4896.69	17634.00	**8.63**	4896.69	2435.60	**14.31**	**22.95**
Load eligible for Open Access	964.09		**1.70**	964.09		**2.82**	**4.52**
Total							**27.46**
FY 2026-27							
Load not eligible for Open Access	5448.27	18618	**10.14**	5448.27	2465.57	**16.12**	**26.26**
Load eligible for Open Access	1012.30		**1.88**	1012.30		**3.00**	**4.88**
Total							**31.14**

5.5 Distribution Costs

The Distribution Cost for FY 2026-27 is considered as per actuals for 1st half of FY 2025-26 and estimates for 2nd Half.

Sl. No.	Item	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
1	Net Distribution Cost – Transferred to RSB	2578.15	1235.91	1764.78	2223.93
2	Net Distribution Cost attributable to RSB		646.27	722.51	806.87
3	Adjustment	56.75	999.37		
4	**Total Distribution Cost (Rs.Crs)**	**2634.90**	**2881.55**	**2487.29**	**3030.80**

5.6 Additional Interest on Pension Bonds - Payable to APGENCO

APDISCOMS sought permission from the Hon'ble Commission to include the cost towards this payment as part of other cost in Retail supply Tariff order instead of power purchase cost keeping the aggregate revenue requirement of the Discom intact. APCPDCL projected an amount of Rs. 385.61 Crs towards additional interest on Pension Bonds for the FY 2026-27.

5.7 Interest on Consumer Security Deposits

Interest on Security Deposit is calculated based on the past trend. The interest is calculated @ 5.75% per annum as published in RBI Bulletin in October-25 for FY 2025-26 & FY 2026-27 on the average of opening and closing balances.

Form 1.5: Computation of Interest on Consumer Security Deposit is given below

Revenue Requirement Item (Rs. Crs.)		FY 2024-25	FY 2025-26	FY 2026-27
A	Opening Balance	1662.11	1765.80	1894.28
B	Additions during the Year	130.67	156.80	180.32
C	Deductions during the Year	26.98	28.33	29.75
D	**Closing Balance**	**1765.80**	**1894.28**	**2044.86**
E	**Average Balance ((A+D)/2)**	**1713.96**	**1830.04**	**1969.57**
F	Interest @ % p.a. *	9.03%	5.75%	5.75%
G	**Interest Cost (E*F)**	**154.83**	**105.23**	**113.25**

As per APERC Regulation 6 of 2004 that stipulates "Security Deposit amount shall be two months charges in case of monthly billing and 3 months charges for bi-monthly billing".

....."The interest accruing to the credit of the consumer shall be adjusted annually against the amounts outstanding from the consumer to the Licensee as on 1st May of every year and the amounts becoming due from the consumer to the Licensee immediately thereafter."

5.8 Supply Margin

The Supply Margin projected for FY 2025-26 and FY 2026-27 are as follows.

Rs. in Crores

Particulars	FY 2024-25	FY 2025-26	FY 2026-27
Supply Margin amount	0.00	0.00	0.00

5.9 Interest on Working Capital

As per Clause 3 of Regulation No.2 of 2024, Working Capital Requirement for Retail Supply Business for FY 2025-26 arrived is as follows

(Rs. in Crs)

Power Purchase cost including Transmission, SLDC, PGCIL & ULDC Charges	9169.38
45 days of Expected PP Cost (incl LDC) for the ensuing Year (1x45/365)	1130.47
60 days of Average FPPCA amount of the Current Year	51.66
(-)Security Deposit from Consumers as of 31st March of the Current Year	1894.28
Working Capital requirement for FY 2026-27	**-712.15**
Interest on working capital at 10%	**-71.21**

5.10 Provisions for Bad Debts

As per the clause 10.6 of Regulation 1 of 2024 Fifth Amendment to Regulation No.4 of 2005, Provision for bad debts for FY 2025-26 and FY 2026-27 are as follows:

Particulars	FY 2025-26	FY 2026-27
Provision for Bad debts	3.32	3.32

5.11 Pass through of uncontrollable items of (n-2) year :

As per clause 10.5 of the latest 5th amendment to APERC Regulation 4 of 2005 which was issued after the filing date, the gains / losses shall pass through due to variations in "uncontrollable items of the (n-2) year ARR in the nth year of ARR. In accordance with the Regulation, the variations in uncontrollable items of FY 2024-25 are given in the table below.

Uncontrollable items	FY 2024-25		
	Approved	Actual	Variation
Revenue from tariff	8898.27	9033.95	135.68
Non Tariff Income	415.33	580.07	164.74
LPS Paid to Generators	-24.05	-71.54	-47.49
Cross subsidy & Grid Support Charges	21.53	21.58	0.05
RE Income	0.00	4.73	4.73
Tariff Subsidy	3347.52	3457.45	109.93
Total Revenue from sale of electricity to consumers	**12658.60**	**13026.24**	**367.64**
Interest on Consumer Security Deposits	118.67	154.83	36.16
Addl. Interest on pension bonds	291.69	392.6102	100.92
Force Majure	0	1.43	1.43
Taxes on income	27.32	0	-27.32
Total			**-256.45**

5.12 Other Costs

The licensee has projected the following expenditure under other costs:

1) Amount Payable towards Agriculture Solar Pump sets
2) Amount Payable towards Energy Efficient Pump sets
3) Reserve fund towards relief to victims of electrical accidents.
4) Purchase of RE Certificates

The details of other cost projected for FY 2025-26 & FY 2026-27 (Rs. in Crs):

Item	FY 2025-26	FY 2026-27
Other-AGL Solar pump sets	10.44	9.80
Other-EE Pumps	16.22	15.88
Other-Compensation (CGRF & Electrical accidents)	5.00	8.00
Other- Purchase of RE Certificates		27.99
Total	**31.66**	**61.67**

Summary of ARR:

Aggregate Revenue Requirement (ARR) for Retail Supply Business (Form-1)

(Rs. in Crores)

Sl. No.	Particulars	FY 2025-26	FY 2026-27
1	Transmission Cost	796.17	938.63
2	SLDC Cost	27.46	31.14
3	Net Distribution Cost - Transferred to RSB	1,764.78	2,223.93
4	PGCIL Expenses	378.98	422.19
5	ULDC Charges	1.12	1.19
6	**Network and SLDC Cost (1+2+3+4+5)**	**2,968.51**	**3,617.08**
7	Power Purchase / Procurement Cost	8,790.23	9,169.38
8	Distribution Cost attributable to Retail Supply Business	722.51	806.87
9	Interest on Consumer Security Deposits	105.23	113.25
10	Supply Margin in Retail Supply Business	0.00	0.00
11	Interest on working capital	--	--
12	Provision for Bad debts	3.32	3.32
13	N-2 Year (FY 2024-25): Uncontrollable Items-Pass Through	51.02	-256.45
14	Additional interest on Pension bonds of APGENCO	348.72	385.61
15	Other Costs, if any	31.66	61.67
16	FPPCA 24-25 Adjustment	0.00	510.79
17	PP Cost Adjustment in RST order for FY 2025-26	0.00	35.41
18	**Supply Cost (7+8+9+10+11+12+13+14+15+16+17)**	**10,052.68**	**10,829.85**
19	**Aggregate Revenue Requirement (6+18)**	**13,021.19**	**14,446.93**
20	Adjustments (Transmission & Distribution Costs of the previous year)	-461.86	0.00
21	**Net- ARR (19+20)**	**12,559.33**	**14,446.93**

6. Revenue Projections

6.1 Sales Forecast

Category wise & Voltage wise Sales in MU:

Category	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	Actuals					Revised Estimate	Forecast
LT Category	**9518.26**	**9989.94**	**10139.14**	**11215.99**	**11136.62**	**11413.36**	**11968.70**
Domestic	5131.72	5337.63	5314.41	5650.59	5805.29	5775.48	5969.61
Commercial & Others	781.21	914.63	1065.74	1182.03	1236.50	1311.28	1388.89
Industry	466.05	481.91	469.51	461.80	444.71	461.62	471.21
Institutional	291.45	303.80	322.59	341.87	351.09	365.30	387.12
Agriculture & Related	2847.83	2951.98	2966.89	3579.70	3299.05	3499.68	3751.87
HT Category at 11 KV	**1142.05**	**1319.16**	**1450.02**	**1591.95**	**1647.93**	**1751.42**	**1833.77**
HT I (B): Townships, Colonies, Gated Communities and Villas	9.12	10.67	12.14	16.56	19.73	22.83	24.22
HT II (A) : Commercial							
(ii) Major	153.23	237.20	295.57	339.45	354.10	370.50	391.37
Time of Day Tariffs (6 PM to 10 PM)	62.36	58.49	80.90	88.33	98.57	104.63	109.70
(iv) Function Halls / Auditoriums	3.60	5.85	9.99	11.05	11.31	13.62	14.48
HT II (B) : Start up power	0.02	0.03	0.01	0.02	0.02	0.01	0.00
HT II (C): Electric Vehicles (Evs) / Charging stations	0.00	0.00	0.08	1.94	3.34	5.45	5.51
HT II (D) : Green Power	0.34	0.03	0.00	0.00	0.00	0.00	0.00
HT III (A): Industry							
Time of Day tariff (TOD) (High Grid Demand) (Feb, Mar), (Apr-May) & (Sep-Oct)							
Peak (06 to 10) & (18 to 22)	88.30	100.11	139.02	152.03	156.85	170.17	176.17
Off Peak (10-15) & (00-06)	111.04	133.49	127.17	146.43	152.10	159.86	165.86
Normal (15-18) & (22-24)	182.77	208.93	160.61	183.96	158.16	167.77	173.77
Time of Day tariff (TOD) (Low Grid Demand) (Jun to Aug), (Nov to Jan)							
Peak (06 to 10) & (18 to 22)	92.88	99.32	145.59	156.31	159.30	173.44	179.44
Off Peak (10-15) & (00-06)	119.93	134.83	139.21	150.10	152.58	162.99	168.99
Normal (15-18) & (22-24)	192.62	207.28	165.87	176.13	163.25	168.28	174.28
Industrial Colonies	0.79	0.53	0.65	1.04	0.75	0.89	0.87
HT III (B): Seasonal Industries	3.43	0.03	0.00	1.03	35.96	37.17	37.84
HT III (C): Energy Intensive Industries	0.81	0.99	1.03	0.99	1.59	1.18	1.46
HT IV (A): Utilities	29.95	40.40	79.13	80.15	83.44	89.08	100.59
HT IV (B): General Purpose	26.70	32.91	42.32	46.68	50.56	53.61	57.41
HT IV (C): Religious Places	1.14	1.39	1.78	1.98	2.51	2.71	2.83
HT IV (D) : Railway Traction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT V (B) : Aquaculture and Animal Husbandry	23.10	18.05	15.93	15.36	14.29	16.23	17.21
HT V (E) : Government / Private Lift Irrigation	39.91	28.61	33.02	22.44	29.52	30.99	31.77

Category	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	Actuals					Revised Estimate	Forecast
HT Category at 33 KV	**1516.57**	**1801.93**	**1362.19**	**1663.00**	**1478.01**	**1572.22**	**1762.50**
HT I (B): Townships, Colonies, Gated Communities and Villas	2.59	2.49	1.42	3.98	4.86	5.26	5.53
HT II (A) : Commercial							
(ii) Major	42.15	50.04	75.10	89.35	95.44	101.35	108.52
Time of Day Tariffs (6 PM to 10 PM)	17.11	12.87	18.43	23.11	25.54	26.14	27.92
(iv) Function Halls / Auditoriums	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT II (B) : Start up power	1.00	2.75	1.02	1.10	0.83	0.84	1.14
HT II (C): Electric Vehicles (Evs) / Charging stations	0.00	0.00	0.00	0.00	0.00	0.79	1.09
HT II (D) : Green Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT III (A): Industry							
Time of Day tariff (TOD) (High Grid Demand) (Feb, Mar), (Apr-May) & (Sep-Oct)							
Peak (06 to 10) & (18 to 22)	130.42	157.17	221.16	292.31	261.89	279.69	281.10
Off Peak (10-15) & (00-06)	251.06	323.74	230.87	303.48	273.71	285.63	288.47
Normal (15-18) & (22-24)	301.47	369.79	111.02	144.17	90.77	94.00	94.20
Time of Day tariff (TOD) (Low Grid Demand) (Jun to Aug), (Nov to Jan)						0.00	
Peak (06 to 10) & (18 to 22)	131.43	143.54	267.67	296.42	270.72	287.31	293.04
Off Peak (10-15) & (00-06)	282.35	331.94	280.21	307.12	280.18	286.14	289.23
Normal (15-18) & (22-24)	313.23	350.17	96.64	137.78	94.45	86.45	88.81
Industrial Colonies	9.40	11.88	9.26	10.00	9.02	8.93	8.67
HT III (B): Seasonal Industries	3.52	0.00	0.00	0.61	18.52	13.55	14.57
HT III (C): Energy Intensive Industries	0.00	6.60	1.61	0.00	0.21	41.37	201.00
HT IV (A): Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT IV (B): General Purpose	8.15	16.40	23.83	30.15	35.12	36.98	40.99
HT IV (C): Religious Places	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT IV (D) : Railway Traction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT V (B) : Aquaculture and Animal Husbandry	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT V (E) : Government / Private Lift Irrigation	22.68	22.53	23.94	23.41	16.73	17.77	18.21
HT Category at 132 KV	**538.22**	**899.41**	**915.03**	**1171.45**	**1077.96**	**1060.98**	**1099.45**
HT I (B): Townships, Colonies, Gated Communities and Villas	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT II (A) : Commercial							
(ii) Major	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Time of Day Tariffs (6 PM to 10 PM)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Function Halls / Auditoriums	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT II (B) : Start up power	0.00	0.00	0.22	0.25	0.01	0.10	0.16
HT II (C): Electric Vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Category	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	Actuals					Revised Estimate	Forecast
(Evs) / Charging stations							
HT II (D) : Green Power	0.00	0.02	0.00	0.00	0.00	0.01	0.01
HT III (A): Industry							
Time of Day tariff (TOD) (High Grid Demand) (Feb, Mar), (Apr-May) & (Sep-Oct)							
Peak (06 to 10) & (18 to 22)	32.23	50.80	81.51	109.82	96.99	97.90	107.46
Off Peak (10-15) & (00-06)	53.88	89.53	89.79	122.08	107.86	105.48	111.96
Normal (15-18) & (22-24)	72.86	116.91	45.41	109.54	70.38	51.01	58.08
Time of Day tariff (TOD) (Low Grid Demand) (Jun to Aug), (Nov to Jan)							
Peak (06 to 10) & (18 to 22)	32.51	47.96	83.19	106.74	95.54	98.72	105.70
Off Peak (10-15) & (00-06)	54.07	84.48	90.76	119.36	107.23	104.44	109.58
Normal (15-18) & (22-24)	74.90	110.57	58.70	102.50	68.32	53.35	58.24
Industrial Colonies	4.85	5.65	6.26	7.54	7.21	7.31	7.91
HT III (B): Seasonal Industries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT III (C): Energy Intensive Industries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT IV (A): Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT IV (B): General Purpose	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT IV (C): Religious Places	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT IV (D) : Railway Traction	211.96	392.60	458.43	493.03	520.93	540.84	538.49
HT V (B) : Aquaculture and Animal Husbandry	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT V (E) : Government / Private Lift Irrigation	0.96	0.89	0.76	0.57	3.49	1.81	1.86
HT Category at 220 KV	**0.00**	**0.00**	**0.00**	**1.61**	**30.96**	**23.31**	**1107.76**
HT I (B): Townships, Colonies, Gated Communities and Villas	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT II (A) : Commercial	0.00	0.00	0.00	0.00			
(ii) Major	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Time of Day Tariffs (6 PM to 10 PM)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(iv) Function Halls / Auditoriums	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT II (B) : Start up power	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT II (C): Electric Vehicles (Evs) / Charging stations	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT II (D) : Green Power	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT III (A): Industry							
Time of Day tariff (TOD) (High Grid Demand) (Feb, Mar), (Apr-May) & (Sep-Oct)							
Peak (06 to 10) & (18 to 22)	0.00	0.00	0.00	0.52	4.91	4.10	4.66
Off Peak (10-15) & (00-06)	0.00	0.00	0.00	0.44	5.56	4.33	5.10
Normal (15-18) & (22-24)	0.00	0.00	0.00	0.46	4.14	3.91	4.27

Category	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
	Actuals					Revised Estimate	Forecast
Time of Day tariff (TOD) (Low Grid Demand) (Jun to Aug), (Nov to Jan)							
Peak (06 to 10) & (18 to 22)	0.00	0.00	0.00	0.08	5.09	3.32	4.27
Off Peak (10-15) & (00-06)	0.00	0.00	0.00	0.07	7.08	4.00	5.46
Normal (15-18) & (22-24)	0.00	0.00	0.00	0.06	4.19	3.65	4.00
Industrial Colonies	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT III (B): Seasonal Industries	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT III (C): Energy Intensive Industries	0.00	0.00	0.00	0.00	0.00	0.00	1080.00
HT IV (A): Utilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT IV (B): General Purpose	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT IV (C): Religious Places	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT IV (D) : Railway Traction	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT V (B) : Aquaculture and Animal Husbandry	0.00	0.00	0.00	0.00	0.00	0.00	0.00
HT V (E) : Government / Private Lift Irrigation	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total (LT+HT)	**12715.10**	**14010.44**	**13866.37**	**15643.99**	**15371.47**	**15821.29**	**17772.18**
YoY Growth (%)		**10.19**	**-1.03**	**12.82**	**-1.74**	**2.93**	**12.33**

6.2 Revenue from Current Tariffs

The table below provides the category-wise revenue for FY 2025-26 and FY 2026-27:

Category-wise revenue projection (Excl. NTI) (Form-5) (Rs. Crores)

Category	2025-26	2026-27
LT Category	**5,342.47**	**5,623.61**
Domestic	2,770.82	2,932.39
Commercial & Others	1,334.74	1,406.69
Industry	438.06	447.02
Institutional	273.42	288.68
Agriculture & Related	519.31	542.70
HT Category at 11 KV	**1,754.59**	**1,837.00**
HT I (B): Townships, Colonies, Gated Communities and Villas	17.38	18.82
HT II (A) : Commercial		
(i) Commercial	467.29	498.43
Time of Day Tariffs (6 PM to 10 PM)	90.51	94.89
(iv) Function Halls / Auditoriums	17.03	18.11
HT II (B) : Start up power	0.02	0.00
HT II (C): Electric Vehicles (Evs) / Charging stations	3.68	3.72
HT II (D) : Green Power	0.00	0.00
HT III (A): Industry		
Time of Day tariff (TOD) (High Grid Demand) (Feb, Mar), (Apr-May) & (Sep-Oct)		
Peak (06 to 10) & (18 to 22)	433.03	444.49
Off Peak (10-15) & (00-06)	88.72	92.05
Normal (15-18) & (22-24)	105.70	109.48
Time of Day tariff (TOD) (Low Grid Demand) (Jun to Aug), (Nov to Jan)		
Peak (06 to 10) & (18 to 22)	126.62	131.00
Off Peak (10-15) & (00-06)	90.46	93.79
Normal (15-18) & (22-24)	106.02	109.80
Industrial Colonies	0.62	0.61
HT III (B): Seasonal Industries	34.24	34.89

Category	2025-26	2026-27
HT III (C): Energy Intensive Industries	1.15	1.31
HT IV (A): Utilities	81.99	90.97
HT IV (B): General Purpose	58.44	61.90
HT IV (C): Religious Places	1.46	1.53
HT IV (D) : Railway Traction	0.00	0.00
HT V (B) : Aquaculture and Animal Husbandry	7.40	7.81
HT V (E) : Government / Private Lift Irrigation	22.83	23.39
HT Category at 33 KV	**1,262.77**	**1,374.08**
HT I (B): Townships, Colonies, Gated Communities and Villas	4.00	4.19
HT II (A) : Commercial		
(i) Commercial	98.07	104.80
Time of Day Tariffs (6 PM to 10 PM)	20.87	22.29
(iv) Function Halls / Auditoriums	0.00	0.00
HT II (B) : Start up power	1.19	1.56
HT II (C): Electric Vehicles (Evs) / Charging stations	0.53	0.74
HT II (D) : Green Power	0.00	0.00
HT III (A): Industry		
Time of Day tariff (TOD) (High Grid Demand) (Feb, Mar), (Apr-May) & (Sep-Oct)		
Peak (06 to 10) & (18 to 22)	435.72	440.44
Off Peak (10-15) & (00-06)	145.69	147.14
Normal (15-18) & (22-24)	55.02	55.14
Time of Day tariff (TOD) (Low Grid Demand) (Jun to Aug), (Nov to Jan)		
Peak (06 to 10) & (18 to 22)	196.83	200.76
Off Peak (10-15) & (00-06)	145.95	147.53
Normal (15-18) & (22-24)	50.61	51.99
Industrial Colonies	6.25	6.07
HT III (B): Seasonal Industries	11.42	12.14
HT III (C): Energy Intensive Industries	44.94	130.35
HT IV (A): Utilities	0.00	0.00
HT IV (B): General Purpose	32.87	35.84
HT IV (C): Religious Places	0.00	0.00
HT IV (D) : Railway Traction	0.00	0.00
HT V (B) : Aquaculture and Animal Husbandry	0.00	0.00
HT V (E) : Government / Private Lift Irrigation	12.79	13.10
HT Category at 132 KV	**791.33**	**816.05**
HT I (B): Townships, Colonies, Gated Communities and Villas	0.00	0.00
HT II (A) : Commercial		
(i) Commercial	0.00	0.00
Time of Day Tariffs (6 PM to 10 PM)	0.00	0.00
(iv) Function Halls / Auditoriums	0.00	0.00
HT II (B) : Start up power	0.13	0.20
HT II (C): Electric Vehicles (Evs) / Charging stations	0.00	0.00
HT II (D) : Green Power	0.01	0.01
HT III (A): Industry		
Time of Day tariff (TOD) (High Grid Demand) (Feb, Mar), (Apr-May) & (Sep-Oct)		
Peak (06 to 10) & (18 to 22)	143.58	152.98
Off Peak (10-15) & (00-06)	49.05	52.06
Normal (15-18) & (22-24)	27.54	31.36
Time of Day tariff (TOD) (Low Grid Demand) (Jun to Aug), (Nov to Jan)		
Peak (06 to 10) & (18 to 22)	63.18	67.65
Off Peak (10-15) & (00-06)	48.57	50.96
Normal (15-18) & (22-24)	28.81	31.45
Industrial Colonies	5.12	5.53
HT III (B): Seasonal Industries	0.00	0.00
HT III (C): Energy Intensive Industries	0.00	0.00
HT IV (A): Utilities	0.00	0.00
HT IV (B): General Purpose	0.00	0.00
HT IV (C): Religious Places	0.00	0.00
HT IV (D) : Railway Traction	424.04	422.51
HT V (B) : Aquaculture and Animal Husbandry	0.00	0.00
HT V (E) : Government / Private Lift Irrigation	1.30	1.33

Category	2025-26	2026-27
HT Category at 220 KV	**25.36**	**693.77**
HT I (B): Townships, Colonies, Gated Communities and Villas	0.00	0.00
HT II (A) : Commercial		
(i) Commercial	0.00	0.00
Time of Day Tariffs (6 PM to 10 PM)	0.00	0.00
(iv) Function Halls / Auditoriums	0.00	0.00
HT II (B) : Start up power	0.00	0.00
HT II (C): Electric Vehicles (Evs) / Charging stations	0.00	0.00
HT II (D) : Green Power	0.00	0.00
HT III (A): Industry		
Time of Day tariff (TOD) (High Grid Demand) (Feb, Mar), (Apr-May) & (Sep-Oct)		
Peak (06 to 10) & (18 to 22)	15.38	15.78
Off Peak (10-15) & (00-06)	1.99	2.34
Normal (15-18) & (22-24)	2.09	2.28
Time of Day tariff (TOD) (Low Grid Demand) (Jun to Aug), (Nov to Jan)		
Peak (06 to 10) & (18 to 22)	2.11	2.71
Off Peak (10-15) & (00-06)	1.84	2.51
Normal (15-18) & (22-24)	1.95	2.14
Industrial Colonies	0.00	0.00
HT III (B): Seasonal Industries	0.00	0.00
HT III (C): Energy Intensive Industries	0.00	666.00
HT IV (A): Utilities	0.00	0.00
HT IV (B): General Purpose	0.00	0.00
HT IV (C): Religious Places	0.00	0.00
HT IV (D) : Railway Traction	0.00	0.00
HT V (B) : Aquaculture and Animal Husbandry	0.00	0.00
HT V (E) : Government / Private Lift Irrigation	0.00	0.00
Total (LT+HT)	**9,176.52**	**10,344.51**

7. Average Revenue Realized vs Average CoS break up for APCPDCL in FY 2026-27:

- Average Revenue Realization (ARR) for FY 2026-27 through proposed tariffs is Rs. 8.13/kWh
- Average Cost of Supply (CoS) for APCPDCL - Rs. 8.13 /kWh
- Average CoS break-up (per unit of Sales) for APCPDCL is as follows:-

Particulars	FY 2025-26 Approved (Rs./Unit)	FY 2025-26 Projected (Rs./Unit)	FY 2026-27 Projected (Rs./Unit)
Power Purchase cost	4.69	4.98	4.61
T&D Loss Cost	0.54	0.58	0.55
Network Cost	2.25	2.33	2.49
Other Cost	8.18	8.57	0.48
Cost of Service	**7.83**	**8.23**	**8.13**

The estimated revenue gap for the licensee for FY 2026-27 is as follows:

Sl. No.	Particulars	FY 2026-27
A	Aggregate Revenue Requirement (Rs. Crs.)	14,446.93
B	Total Revenue from Current tariff (Rs. Crs.)	10,957.78
B-A	**Revenue (Deficit)/Surplus at Current Tariff (Rs. Crs.)**	**(3489.15)**

8. Cost of Service for FY 2026-27

Based on the energy sales and the apportioned ARR at the respective voltage levels, the Licensee has calculated Cost of Service per unit for different voltage levels for FY 2026-27 as shown in the Table below:

Particulars	**FY 2026-27**
LT Level	8.31
11 KV Level	8.00
33 KV Level	7.76
132 KV Level	7.53
Average	**8.13**

9. Subsidies to be received and expected to be received

The Government of Andhra Pradesh is providing subsidies to various categories of consumers as given below:

For FY 2024-25:

Details	**Nature of subsidy receivable**	**Balance as on 01-04-2024**	**Demand during FY 2024-25**	**Collection against FY 2024-25 Demand**	**Collection against arrears as on 01-04-2025**	**Total Collection during FY 2024-25**	**Balance as on 31-03-2025**
1. Tariff Subsidy	Tariff Subsidy (Agriculture and Domestic)	1,837.94	3,457.45	3,457.45	52.51	3,509.96	1,785.43
2. Tariff Concessions	Aquaculture Subsidy	315.78	238.10	238.10	--	238.10	315.78
	SC Subsidy	292.01	242.65	111.96	--	111.96	422.70
	ST Subsidy	44.92	34.13	--	--	0.00	79.05
	Power looms & Others	2.35	1.49	--	--	0.00	3.84
Total (To be received from GoAP)		**2,493.00**	**3,973.82**	**3,807.51**	**52.51**	**3,860.02**	**2,606.80**

For FY 2025-26 (H1):

Details	**Nature of subsidy receivable**	**Balance as on 01-04-2025**	**Demand during FY 2025-26 (H1)**	**Collection against FY 2025-26 (H1) Demand**	**Collection against arrears as on 01-04-2025**	**Total Collection during FY 2025-26**	**Balance as on 30-09-2025**
1. Tariff Subsidy	Tariff Subsidy (Agriculture and Domestic)	1,785.43	1,204.37	1,252.53	166.31	1,418.84	1,570.96
2. Tariff Concessions	Aquaculture Subsidy	315.78	148.45	60.06	--	60.06	404.17
	SC Subsidy	422.70	145.84	--	--	0.00	568.54
	ST Subsidy	79.05	20.87	--	--	0.00	99.92
	Power looms & Others	3.84	0.81	--	--	0.00	4.65
Total (To be received from GoAP)		**2,606.80**	**1,520.34**	**1,312.59**	**166.31**	**1,478.90**	**2,648.24**

10. Retail supply Tariff Proposals for FY 2026-27:

S. No	Category	Existing	New Proposals
1	Cost reflective tariff		± 20% of Cost of Service (CoS)
2	**LT- ToD Timings & ToD Rates**		
	Commercial	Peak: 18:00 to 22:00 **Rs 0.50/Unit extra** for Loads of 10 KW to 20 KW **Rs 1.00/ Unit extra** for Loads above 20 KW	Peak: 19:00 to 23:00 **Rs 01.00/Unit extra** for Loads =>10KW
		Off Peak: 10:00 to 15:00 **Rs 0.50/Unit less** for Loads of 10 KW to 20 KW **Rs 1.00/ Unit less** for Loads above 20 KW	Off Peak: 09:00 to 17:00 Normal Tariff
	Industrial	Peak: 18:00 to 22:00 **Rs 0.50/Unit extra** for 15KW/20 HP to 25 KW/33.5 HP. **Rs 1.0/Unit extra** for loads =>25KW/33.5HP	Peak: 19:00 to 23:00 **Rs 1.00/Unit extra** for loads => 10KW/13.40HP
		Off Peak: 10:00 to 15:00 **Rs 0.50/Unit less** for 15KW/20 HP to 25 KW/33.5 HP. **Rs 1.0/Unit less** for loads => 25KW/33.5HP	Off Peak: 09:00 to 17:00 **Rs 1.00/Unit less** for loads => 10KW/13.40HP
	HT - ToD Timings		
	Commercial	Peak: 18:00 to 22:00	Peak: 19:00 to 23:00
		Off Peak: --	Off Peak: 09:00 to 17:00 Normal Tariff
	Industrial	Peak: 06:00 to 10:00 & 18:00 to 22:00	05:00 to 9:00 & 19:00 to 23:00
		Off Peak: 10:00 to 15:00 & 00:00 to 6:00	9:00 to 17:00
		Normal: 15:00 to 18:00 & 22:00 to 24:00	17:00 to 19:00, 23:00 to 24:00 & 00:00 to 5:00
3	Cat-II (D): Green Power	Rs.12.25/KWh and no fixed charges	to be dispensed. Rs.0.75/- above their regular tariff
4	(ii) Advertising Hoardings	Rs.12.25/KWh and Rs.100/ fixed charges	Rs.9.95/- Month and fixed charges of Rs.200/KW
5	(iii) Function halls / Auditoriums	Rs.12.25/KWh and no fixed charges	Rs.9.95/- Month and fixed charges of Rs.200/KW
6	(B): Startup power	Rs.12.25/KWh and no fixed charges	Rs.9.95/- Month and no fixed charges
7	(i) Commercial Above 500Units	Rs.10.15/KWh	Rs.9.95/KWh
8	Creating new category: (C): (ii) Solar PV module manufacturing allocated under GOI-PLI scheme		Rs.4.00/- Month for 7 years and Rs.4.50/- for next 8 years and no fixed and ToD charges
9	For solar rooftop installation - net energy billing	Telescopic billing	Non-Telescopic billing

Retail Supply Tariff Schedule for FY 2026-27

Category	Consumer Category	LT SUPPLY		
		Fixed / Demand Charges per month (Rs/HP or kW)	Energy Charges (Rs./Unit)	Full Cost Recovery Energy charges as per the directions of GoAP (Rs./unit)
I	**DOMESTIC**			
	(A) : Domestic (Telescopic)			
	0-30	10	1.90	5.16
	31-75	10	3.00	5.70
	76-125	10	4.50	6.68
	126-225	10	6.00	7.72
	226-400	10	8.75	8.75
	>400	10	9.75	9.75
II	**COMMERCIAL & OTHERS**			
	A (i) : Commercial			
	0-50	75	5.40	5.40
	51-100	75	7.65	7.65
	101-300	75	9.05	9.05
	301-500	75	9.60	9.60
	>500	75	9.95	9.95
	Peak (19:00 Hrs - 23:00 Hrs.) => 10KW (ToD Premium)		+1.00	+1.00
	Off Peak (09.00 Hrs to 17.00 Hrs) => 10KW (ToD Premium/ Rebate)		0.00	0.00
	(ii) Advertising Hoardings	200	9.95	9.95
	(iii) Function halls / Auditoriums	200	9.95	9.95
	(B):Startup power	-	9.95	9.95
	(C):Electric Vehicles/Charging Stations	-	6.70	6.70
III	**INDUSTRY**			
	(A) : Industry (General)	75	6.70	6.70
	Peak (19-23Hrs.) => 10KW/13.4HP to 75KW/100HP (ToD Premium)	75	+1.00	+1.00
	Peak (19-23Hrs.) >75KW/100HP to 112KW/150HP (ToD Premium)	275	+1.00	+1.00
	Off Peak (9-17Hrs.) => 10KW/13.4HP to 75KW/100HP (ToD Premium/ Rebate)	75	-1.00	-1.00
	Off Peak (9-17Hrs.) >75KW/100HP to 112KW/150HP (option) (ToD Premium/ Rebate)	275	-1.00	-1.00
	(B) : Seasonal Industries (off-season)	75	7.45	7.45
	(D) : Cottage Industries up to 10HP	20	3.75	3.75
IV	**INSTITUTIONAL**			
	(A) : Utilities (Street Lighting, NTR Sujala Pathakam, CPWS and PWS)	75	7.00	7.00
	(B) : General Purpose	75	7.00	7.00
	(C) : Religious Places			
	(i) <= 2kW other than Goshalas	30	3.85	3.85
	(ii) > 2kW	30	5.00	5.00
V	**AGRICULTURE & RELATED**			
	(A) : Agriculture			
	(i) Corporate farmers	-	3.50	7.69
	(ii) Non-Corporate farmers	-	-	8.06
	(iii) Salt farming units up to 15 HP	-	2.50	7.53
	(iv) Sugarcane crushing	-	-	8.13
	(v) Rural Horticulture Nurseries	-	-	7.99
	(vi) Floriculture in Green House	75	4.50	7.05
	(B) : Aquaculture and Animal Husbandry	30	3.85	7.53
	(D) : Agro Based Cottage Industries up to 10 HP	20	3.75	7.44
	(E) : Government / Private Lift Irrigation Schemes	-	6.40	7.70

Category	Consumer Category	HT SUPPLY								
		Fixed / Demand Charges per month (Rs./kVA)	Energy Charges (Rs./Unit)				Full Cost Recovery Energy charges as per the directions of GoAP (Rs./unit)			
			11 kV	33 kV	132 kV	220 kV	11 kV	33 kV	132 kV	220 kV
I	**DOMESTIC**									
	(B) : Townships, Colonies, Gated Communities and Villas	75	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
II	**COMMERCIAL & OTHERS**									
	A (i) : Commercial	475	7.65	6.95	6.70	6.65	7.65	6.95	6.70	6.65
	Time of Day Tariffs Peak (19:00 Hrs - 23:00 Hrs.)		8.65	7.95	7.70	7.65	8.65	7.95	7.70	7.65
	Time of Day Tariffs Off Peak (09:00 Hrs - 17:00 Hrs.)		7.65	6.95	6.70	6.65	7.65	6.95	6.70	6.65
	(iii) Function halls / Auditoriums	200	9.95	9.95	9.95	9.95	9.95	9.95	9.95	9.95
	(B):Startup power	--	9.95	9.95	9.95	9.95	9.95	9.95	9.95	9.95
	(C):Electric Vehicles/Charging Stations	--	6.70	6.70	6.70	6.70	6.70	6.70	6.70	6.70
III	**INDUSTRY**									
	(A) : Industry (General)	475								
	Time of Day Tariff (TOD) (High Grid Demand) (Feb, Mar), (Apr-May) & (Sep-Oct)									
	Peak (05-09) & (19-23)		7.80	7.35	6.90	6.85	7.80	7.35	6.90	6.85
	Off-Peak (09 -17)		5.55	5.10	4.65	4.60	5.55	5.10	4.65	4.60
	Normal (17-19), (23-24) & (00-05)		6.30	5.85	5.40	5.35	6.30	5.85	5.40	5.35
	Time of Day Tariff (TOD) (Low Grid Demand) (Jun-Aug) & (Nov-Jan)									
	Peak (05-09) & (19-23)		7.30	6.85	6.40	6.35	7.30	6.85	6.40	6.35
	Off-Peak (09 -17)		5.55	5.10	4.65	4.60	5.55	5.10	4.65	4.60
	Normal (17-19), (23-24) & (00-05)		6.30	5.85	5.40	5.35	6.30	5.85	5.40	5.35
	Industrial Colonies		7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
	(B) : Seasonal Industries (off-season)	475	7.65	6.95	6.70	6.65	7.65	6.95	6.70	6.65
	(C) : Energy Intensive Industries	475	5.80	5.35	4.95	4.90	5.80	5.35	4.95	4.90
	(C) (ii): Solar PV module manufacturing allocated under GOI-PLI	--	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
IV	**INSTITUTIONAL**									
	(A) : Utilities (Street Lighting, NTR Sujala Pathakam, CPWS and PWS)	475	7.65	6.95	6.70	6.65	7.65	6.95	6.70	6.65
	(B) : General Purpose	475	7.95	7.25	7.00	6.95	7.95	7.25	7.00	6.95
	(C) : Religious Places	30	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
	(D) : Railway Traction	350	6.50	6.50	6.50	6.50	6.50	6.50	6.50	6.50
V	**AGRICULTURE & RELATED**									
	(B) : Aquaculture and Animal Husbandry	30	3.85	3.85	3.85	3.85	3.85	3.85	3.85	3.85
	(E) : Government / Private Lift Irrigation Schemes	--	7.15	7.15	7.15	7.15	7.15	7.15	7.15	7.15

11. Revenue Impact:

The overall revenue gain due to above proposed tariff is Rs. 3465.35 Crs as shown in the table below:

Category	LT Supply			HT Supply			Total Impact (LT+HT) (Rs. in Crs)
	FY 2026-27 as per present tariffs (Crs.)	FY 2026-27 as per proposed tariffs (Crs.)	Impact	FY 2026-27 as per present tariffs (Crs.)	FY 2026-27 as per proposed tariffs (Crs.)	Impact	
Domestic	3,171.44	4457.19	**1285.75**	24.21	24.21	**0.00**	**1285.75**
Commercial & Others	1,462.31	1462.42	**0.10**	771.18	779.25	**8.08**	**8.18**
Industry	472.02	472.02	**0.00**	3,467.11	3183.17	**-283.93**	**-283.93**
Institutional	304.18	304.18	**0.00**	642.40	642.40	**0.00**	**0.00**
Agriculture & Related	594.53	3049.88	**2455.35**	48.40	48.40	**0.00**	**2455.35**
Total	**6004.48**	**9745.69**	**3741.21**	**4953.30**	**4677.44**	**-275.86**	**3465.35**

12. Determination of Cross Subsidy Surcharge for FY 2026-27

The category-wise CSS computation for APCPDCL for FY 2026-27 is as follows:

Cat.	Sub-Cat.	HT-Category	Average Revenue Realization (Only Demand & Energy Charges) (T)	Per Unit Cost of Power Purchase (C)	Wheeling Charges (D)	Applicable Loss (L)	Cost of Regulatory Asset (R)	CSS (Rs./ Unit) (S)	20 % of Average Revenue Realization	Applicable CSS (Rs./ Unit)
		11KV								
I	B	Townships, Colonies, Gated Communities and Villas	7.70	4.61	1.96	9.35	0.00	0.66	1.54	0.66
II	A	Commercial	11.74	4.61	1.96	9.35	0.00	4.70	2.35	2.35
II	A	Function Halls / Auditoriums	18.04	4.61	1.96	9.35	0.00	11.00	3.61	3.61
II	B	Startup power	9.95	4.61	1.96	9.35	0.00	2.91	1.99	1.99
III	A	Industry	9.24	4.61	1.96	9.35	0.00	2.20	1.85	1.85
III	B	Seasonal Industries	8.68	4.61	1.96	9.35	0.00	1.64	1.74	1.64
III	C(i)	Energy Intensive Industries	8.73	4.61	1.96	9.35	0.00	1.69	1.75	1.69
IV	A	Utilities	9.03	4.61	1.96	9.35	0.00	1.98	1.81	1.81
IV	B	General Purpose	10.74	4.61	1.96	9.35	0.00	3.70	2.15	2.15
V	E	Government / Private Lift Irrigation	7.15	4.61	1.96	9.35	0.00	0.11	1.43	0.11
		33 KV								
I	B	Townships, Colonies, Gated Communities and Villas	7.50	4.61	0.96	6.51	0.00	1.61	1.50	1.50
II	A	Commercial	9.30	4.61	0.96	6.51	0.00	3.41	1.86	1.86
II	B	Startup power	9.95	4.61	0.96	6.51	0.00	4.06	1.99	1.99
II	C	Electric Vehicles (Evs) / Charging stations	6.70	4.61	0.96	6.51	0.00	0.81	1.34	0.81
III	A	Industry	7.74	4.61	0.96	6.51	0.00	1.85	1.55	1.55
III	B	Seasonal Industries	7.95	4.61	0.96	6.51	0.00	2.06	1.59	1.59
IV	B	General Purpose	8.74	4.61	0.96	6.51	0.00	2.85	1.75	1.75
V	E	Government / Private Lift Irrigation	7.15	4.61	0.96	6.51	0.00	1.26	1.43	1.26
		132 KV								
II	B	Startup power	9.95	4.61	0.49	3.65	0.00	4.68	1.99	1.99
III	A	Industry	7.01	4.61	0.49	3.65	0.00	1.74	1.40	1.40
IV	D	Railway Traction	7.85	4.61	0.49	3.65	0.00	2.57	1.57	1.57
V	E	Government / Private Lift Irrigation	7.15	4.61	0.49	3.65	0.00	1.88	1.43	1.43
		220 KV								
III	A	Industry	9.78	4.61	0.49	3.65	0.00	4.51	1.96	1.96

13. Additional Surcharge

The Licensee will attempt to make supplemental submissions for determination of additional surcharge at a later date.

14. Prayer

Based on the information available, the applicant has made sincere efforts to comply with the Regulation of the Hon'ble Commission and discharge its obligations to the best of its abilities. However, should any further material information become available in the near future, the applicant shall file such additional information and consequently amend/ revise the application.

In the aforesaid facts and circumstances, the Applicant requests that this Honourable Commission may be pleased to:

a. Take the accompanying ARR, Tariff Proposal, Cross Subsidy Surcharge for FY 2026-27 of APCPDCL on record and treat it as complete;

b. Grant suitable opportunity to APCPDCL within a reasonable time frame to file additional material information that may be subsequently available;

c. Consider and approve APCPDCL's ARR and Tariff application including all requested regulatory treatments in the filing;

d. Pass such order as the Honourable Commission may deem fit and proper in the facts and circumstances of the case.