



भारत सरकार  
Government of India  
विद्युत मंत्रालय  
Ministry of Power  
केन्द्रीय विद्युत प्राधिकरण  
Central Electricity Authority  
वितरण नीति और विनियामक प्रभाग  
Distribution Policy and Regulations Division

F.no. CEA-GO-13-25/1/2023-DPR Division/- 73

दिनांक: 30.06.23

सेवा में,  
As per attached list

Subject: Revision in methodology for calculation of AT&C losses-reg.  
विषय: ए.टी.एंड सी. हानि की गणना पद्धति में संशोधन के लिए

महोदय/महोदया,

CEA issued 'Calculation Methodology for computation of AT&C Losses' vide ltr. No. CEA/DPD/AT&C Losses/2017/758-818 dtd. 02.06.2017. Also, the 'Addendum to AT&C loss calculation Methodology' specifies that

*'Collection Efficiency of subsidy received and realization from sale of power together will be restricted to 100%.'*

Based on the feedback received from various Discoms, the existing methodology was reviewed, and after discussion with the stakeholders, it was felt that as the present methodology restricts the collection efficiency to 100%, the efforts of the Discoms in realizing the past dues and liquidation of outstanding subsidy is not being reflected in the calculation of AT&C losses.

In order to recognize and incentivize the efforts of the Discoms in improving their collection efficiency, the addendum of AT&C loss calculation methodology has been revised as follows:

Collection Efficiency means the *"Actual Collection Efficiency of subsidy received and realization from sale of power together in the current financial year."*

A copy of the methodology for calculation of AT&C losses and the revised Addendum is enclosed herewith, which shall be adopted by all stakeholders from FY 2023-24 onwards.

भवदीया

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## Annexure- A

## Revised Methodology for computation of AT&amp;C Losses

A	Input Energy (MU)	Energy Generated - Auxiliary Consumption + Energy Purchased (Gross) – Energy Traded/ Inter State Sales
B	Transmission Losses(MU)	
C	Net Input Energy (MU)	A-B
D	Energy Sold (MU)	Energy Sold to all categories of consumers excluding units of Energy Traded/Inter-State Sales
E	Revenue from Sale of Energy (₹ Cr.)	Revenue from Sale of Energy to all categories of consumers (including Subsidy Booked) but excluding Revenue from Energy Traded /Inter-State Sales.
F	Adjusted Revenue from Sale of Energy on Subsidy Received basis (₹ Cr.)	Revenue from Sale of Energy ( same as E above) minus Subsidy Booked plus Subsidy Received against subsidy booked during the year
G	Opening Debtors for Sale of Energy (₹ Cr.)	Opening debtors for sale of Energy as shown in Receivable Schedule (Without deducting provisions for doubtful debtors). Unbilled Revenue shall not be considered as Debtors
H	Closing Debtors for Sale of Energy (₹ Cr.)	i) Closing debtors for Sale of Energy as shown in Receivable Schedule (Without deducting provisions for doubtful debts). Unbilled Revenue shall not be considered as Debtors  ii) Any amount written off during the year directly from (i)
I	Adjusted Closing Debtors for sale of Energy (₹ Cr.)	H (i+ii)
J	Collection Efficiency (%)	(F+G-I)/E*100
K	Units Realized (MU) = [ Energy Sold * Collection Efficiency]	D*J/100
L	Units Unrealized (MU)= [ Net Input Energy-Units Realized]	C-K
M	AT&C Loss (%) = [{ Units Unrealized/Net Input Energy}*100]	L/C *100

Addendum to AT&C loss calculation Methodology

Parameter	Sub-Parameter	Treatment of Parameter for computation of AT&C loss as discussed and agreed in the workshop
Net Input Energy/ Energy Sold (MU)	Open Access/ Wheeling	Open access/ wheeling units shall not be included in Net Input Energy and Energy Sold while calculating Billing Efficiency
Revenue from Sale of Energy (₹ Crores)	Unbilled Revenue	No adjustment shall be made in revenue from sale of energy on account of unbilled revenue
Adjusted Revenue from Sale of Energy on Subsidy Received basis (₹ Crore)	Subsidy Received against subsidy booked during the year	Total Tariff Subsidy received during the year including arrears (if any) shall also be included while calculating Adjusted Revenue from Sale of Energy on Subsidy Received basis
Collection Efficiency (%)		Actual Collection Efficiency of subsidy received and realization from sale of power together in the current financial year