ISLAMABAD ELECTRIC SUPPLY COMPANY

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IESCO Head Office, Street No.40
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No. 2351-59 /IESCO/MIRAD/DG/Admn Dated 18/08/2025

The Registrar,
National Electric Power Regulatory Authority (NEPRA),
NEPRA Tower, Attaturk Avenue (East), G5/1,
Islamabad.

Subject: **PETITION FOR DETERMINATION OF USE OF SYSTEM CHARGES (UoSC).**

In pursuance of Regulation 7 of NEPRA Open Access (Interconnection and Wheeling of Electric Power) Regulations, 2022 whereby, a distribution company shall prepare and submit a separate petition to the honorable Authority for determination of its use of system charges; we are pleased to submit attached herewith Petition for Use of System Charges for kind consideration and approval of Authority. It may kindly be noted that the instant petition includes Cost of Service Study of IESCO (FY 2025-26) as Annex-2, thereto forming fundamental basis for the instant petition.

REGISTRAR OFFICE
Diary No: 9637
Date: 12-8-25

For any clarification or additional information or any other matter relating to the said petition Mrs. Huma Ghazal (Director General MIRAD) IESCO (0319-5991223, email: dgmirad@gmail.com) is designated as focal person.

CHIEF EXECUTIVE OFFICER
IESCO, ISLAMABAD

DA/ as above.

Copy to: -

1. General Manager (TSW) IESCO for information.
2. Chief Engineer (PMU) IESCO for information.
3. Operation Director IESCO for information.
4. Chief Financial Officer IESCO for information.
5. Chief Law Officer IESCO for information.
6. Chief Engineer (CSD) IESCO for information.
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Petition for Determination of Use of System Charges (UoSC)

FY 2025-26

ISLAMABAD ELECTRIC SUPPLY COMPANY LTD.

Table of Contents

Background

Islamabad Electric Supply Company (IESCO), incorporated as a Public Limited Company, is responsible for the delivery of electricity to its 4 million customers spanning 06 districts of Punjab as set out in IESCO's Distribution License number 01/DL/2001 dated November 2, 2001 subsequently extended License number DL/01/2023 dated April 06,2023 and IESCO's Supply License number SOLR/01/2023 dated December 21, 2023 granted by NEPRA under the NEPRA Act. On May 14, 1998, as a result of the restructuring of WAPDA's Power Wing, IESCO assumed its official operations and is since then being headed by a Chief Executive Officer (CEO).

Under the provisions of Regulation of Generation, Transmission and Distribution of Electric Power (Amendment) Act, 2018, IESCO is deemed to hold a license for supply of electric power to perform the function of sale of electric power in addition to existing license as Distribution Company. The Distribution function now shall, under Section 20, be limited to ownership, operation, management or control of distribution facilities for the movement or delivery to consumers of electric power.

After the approval of Competitive Trading and Bilateral Contracts Market (CTBCM) by the honorable Authority on November 12, 2020 (No.NEPRA/R/DL/LAM-01/40691-98) several implementation actions were taken. This included issuance of License for the Market Operator (MO), approval of Market Commercial Code (MCC) and promulgation of several Regulations to ensure smooth implementation of CTBCM and create balance in roles, rights and obligations of the stakeholders in the CTBCM.

Grounds of Petition

Pursuant to the relevant directions of National Electricity Policy (NE Policy) read with regulation 7 of NEPRA Open Access (Interconnection and Wheeling of Electric Power) Regulations, 2022 ("Open Access Regulations"), following are the grounds for petition for determination of use of system charges:

Hence, this Petition that is being submitted on the following grounds:

a) The request for determination of the Cost of Service in providing the open access/ wheeling of its network, is being made after taking into consideration the provisions of the Open Access Regulations as well as the Clause 4.4, Clause 5.5.2(f), Clause 5.5.2(g), Clause 5.5.4, Clause 5.6.5 and Clause 5.6.7 of the National Electricity Policy 2021 ("**NE Policy**") and SD 87 and 88 of NE-Plan so as to ensure recovery of legitimate consideration for aforesaid facilities in accordance with the market practices.

b) As an integral part of consideration for provisions of the facilities include the determination of grid charges, including cross subsidy, for maintaining system to the BPCs who would serve the notice in terms of Section 22 (2) of the NEPRA Act and quit.

c) In making request, IESCO is aware of the fact that the Open access envisages non-discriminatory access to the transmission and distribution network. It enables the eligible BPCs to procure power at competitive price, to meet their demand, from suppliers other than supplier of last resort. However, IESCO is also considering the fact that under existing tariff regime, the BPCs are significant use of the electricity and contributes in the Revenue Requirements. Hence, it is believed that while making any determination, the Authority shall take into consideration all these factors (and such other those may crop during hearing) to ensure financial viability of IESCO.

Legal and Regulatory Framework

The regulatory directions for the future competitive market, defines the role of the Petitioner. To state, IESCO is aware of the fact that the approved design of Competitive Trading and Bilateral Contract Market (CTBCM) provides the right of choice to the eligible BPCs to opt for any Supplier of Electric Power – whether the concept of Competitive Supplier as well as the Supplier of Last Resort (which is the Distribution Company). As such, role of IESCO shall be of the Distribution Company as well as the Supplier of Last Resort.

Keeping in view this role, the Petition is drafted and being filed in terms of the NEPRA Act, Open Access Regulations, NE Policy and NE-Plan as well as any other applicable document, as a mandatory stipulation for compliance by IESCO. For ease of reference, the following provisions are relied upon,

d) Section 2 (ii) of NEPRA Act which defines the Bulk-Power Consumer;

e) Definitions given in Regulations 2(1)(m) (*open access*), 2(1)(n) (*open access user*), 2(1)(r) (*use of system charges*) of the Open Access Regulations;

f) Provisions of Regulation 5 (Obligation to provide open access); Regulation 7 (Filing of petition and determination of use of system charges) and Regulation 8 (Wheeling of electric power) of the Open Access Regulations; and

g) Directions of the NE Policy and NE-Plan, as stated hereinafter.

DIRECTIONS IN NATIONAL ELECTRICITY POLICY AND NATIONAL ELECTRICITY PLAN

The Government of Pakistan has issued the NE Policy and NE Plan under Section 14-A of the NEPRA Act.

The provision of said Policy are meant to provide for the development, reform, improvement and sustainability of the power market and power sector and identifies the major goals sought to be achieved. It also provides key guiding principles to develop subservient frameworks that will steer the decision making in the power sector to achieve identified goals.

IESCO relies upon the NE Policy, in particular the clauses those appear to be directly and substantially relevant and applicable, as integral part of this Petition and therefore opts to reproduce them for quick & ready reference: –

Clause 4.4 (Financial Viability)

"*Sustainability of the entire power sector pivots around the financial and commercial viability of its individual sub-sectors. This will be done by:*

a) promoting investments on least cost basis balanced with development in the underserved areas;

b) having cost-reflective tariffs in transmission and distribution, to the extent feasible;

c) timely passing of costs to the consumers, while netting off any subsidies funded by the Government; and

d) *recover of costs arising on account of open access, distributed generation, etc.*"

Clause 5.5.2 (Market Development & Operations):

"*The approved wholesale market design, its implementation and subsequent development takes into account the following:*

(f) Providing a level playing field to all market participants through uniform application of cross-subsidization and other grid charges to consumers of all suppliers;

(g) The Government shall take a decision on the recovery of costs that arise due to advent of the open access and market liberalization;"

Clause 5.5.4 Market Development & Operations):

"In order to ensure implementation of wholesale market design and its further evolution, the Regulator shall in a timely manner frame, modify and evolve regulatory framework for, inter alia, supply, procurement, open access / wheeling, competitive bidding, import of power, and ensure effective market monitoring and enforcement. Provided that after implementation of CTBCM, every transmission licensee and distribution licensee shall offer, to all market participants, non-discriminatory open access / wheeling to its respective transmission or distribution system and interconnection services in accordance with CTBCM on the terms determined under the policy and legal framework."

Clause 5.6.5 (Cost of Service, Tariff & Subsidies):

"The Regulator, in order to ensure liquidity of the power sector, provide a level playing field for the development of wholesale market and to facilitate prudent projects of the Government, may impose additional charge(s) which shall be deemed to be costs incurred by the distribution companies / electric power supplier(s). Such additional charge may take into account the sustainability, socio-economic objectives and commercial viability of the sector, affordability for the consumers and the policy of uniform tariff. Similarly, the Government may also incorporate, in the consumer-end tariff, any surcharge imposed by it, which shall also be deemed to be cost incurred by the distribution companies / electric power supplier(s) and shall be collected by them in discharge of their public service obligations."

Clause 5.6.7 (Cost of Service, Tariff & Subsidies):

"The Regulator will provide for recovery of costs arising on account of distributed generation and open access in the consumer-end tariff, as decided by the Government. Further, the Government may announce, from time to time, various concessional packages to incentivize additional consumption to minimize such costs."

IESCO relies upon the NE Plan SD 87, in particular the strategic directives those appear to be directly and substantially relevant and applicable, as integral part of this Petition and therefore opts to reproduce them for quick & ready reference: –

SD 87 of National Electricity Plan:

Open access charge shall be recovered as per the following mechanism:

a) the grid charges shall include, but not limited to, the use of transmission and distribution system charges, market and system operator fee, metering service charges and cross subsidy. Such grid charges shall be imposed on a uniform basis upon all bulk power consumers and any other open access user to provide level playing field to equally placed bulk power consumers of the respective supplier of last resort.

(b)(i) the frameworks / policy guidelines issued by the Federal Government, from time to time, stipulating the mechanism to deal with stranded costs on account of market

liberalization and open access. The framework / policy guidelines shall be applicable for a period of five years and the quantum of demand allowed for wheeling under the framework / policy guideline shall be 800MW, such quantum may be revised by the Federal Government based on market realities and the need for further liberalization. The frameworks / policy guidelines shall: (A) reflect market realities; (B) include measures and incentives to facilitate open access / wheeling of an allowed quantum of demand for a given period under the Competitive Trading Bilateral Contract Market (CTBCM); (C) provide mechanism for a transparent competitive auction process for allocation of the allowed quantum and applicability of contribution to the stranded costs thereto; and (D) such other matters as deemed necessary to safeguard consumer interests and advance the economic and social policy objectives of the Federal Government. The Authority shall approve the competitive auction results within thirty days of submission by the Independent System and Market Operator of Pakistan (Guarantee) Limited (ISMO).

(b)(ii) in the event the framework / policy guidelines is not in field or the quantum of demand allowed for a particular period has been exhausted; or any person intends to avail open access without the competitive auction process stipulated in the frameworks / policy guidelines, then the Authority shall, on an application made by respective licensee or ISMO (as the case may be), determine other costs equal to the total generation capacity charges recovered from the equally placed bulk power consumers of the suppliers of last resort, either in a volumetric form (kWh) or through fixed charges. Such costs shall continue to be paid in the said manner till such time as may be reviewed by the Federal Government as per the procedure laid down in the applicable rules.

SD 88 of National Electricity Plan:

Prior to the CMOD, the Regulator shall determine open access charges in accordance with the provisions of Strategic Directive 087. Such charges shall only be applicable for the consumers opting for open access through national grid. Accordingly, the Regulator shall devise a robust framework to settle the inter-DISCO differentials on account of uniform open-access charges till the time of applicability of uniform tariff.

Technical and Financial Considerations

Adjoining the purposes of CTBCM, directions of the NE Policy and stipulations of the legal and regulatory framework; following understandings are inferred:

IESCO, in its capacity as the network licensee, is obligated to provide open access to its network to the open access users on non-discriminatory basis for purposes of wheeling of electric power.

In opinion of IESCO it shall have to serve as the Supplier of Last Resort even in cases of those electricity consumers who have either disengaged or are never engaged with the distribution network, requiring sale & purchase of power through IESCO, but could be captive or contracted with Competitive Supplier. Keeping a standby system for such non-consumers shall require guidelines from the Authority.

In consideration thereof, IESCO is entitled for recovery of charges (UoSC) in line with use of system agreement which, by law, require the determination of the Authority.

The UoSC shall include the charges/ fees related to the following,

i) Use of Transmission System, which includes the charges approved for the National and Provincial Grid Companies,

ii) Market Operator,

iii) System Operator,

iv) Metering Service Provider,

v) Use of Distribution System which includes the Distribution Margin charges,

vi) Cross-Subsidy,

vii) Any other charges as determined by the Authority that may arise due to advent of the open access and market liberalization.

With reference to the above elements of UoSC, following clarification shall apply for clarity of application:

a. For purposes of this Petition, IESCO has considered the charges for Use of Transmission System and fees/ charges related to the System Operator and Metering Service Provider collectively in line with the existing institutional scheme and tariff determinations for the Transmission Companies. For reference, these charges shall hereinafter be called as **Grid Charges**.

b. The fee for Market Operator determined and notified by NEPRA as the Market Operator Fee, from time to time.

c. The Grid Charges and Market Operator Fee are determined by NEPRA. These are invoiced to IESCO by CPPA-G. The amount is collected along with the bills and transferred to CPPA-G.

d. Cross Subsidy is included to ensure the recovery of 100% of the Revenue Requirement of IESCO, while keeping in consideration the directions enshrined through the NE Policy.

e. As the transmission and distribution losses will be charged to market participants of open access through the mechanism as explained in the Market Commercial Code, therefore, such charges shall not be levied under these UoSC as requested under this instant Petition.

f. UoSC proposed in this Petition, and as shall be determined by NEPRA, shall be charged from the Competitive Supplier and any other open access user as a charge upon the eligible BPCs who would leave the market for wheeling.

g. Any taxes and surcharges as imposed by the Government shall be applicable.

The calculations of the Petition for determination of UoSC are appended as **Annex-1**.

FEATURES OF PETITION:

1. Basis of Calculation:

IESCO has carried out the Cost-of-Service study for the FY 2025 – 26 based on data utilized by IESCO for filing indexation of consumer end tariff for the period of FY 2025-26 under MYT control period 2023-24 to 2028. Moreover, the guidelines and instructions given by NEPRA and CPPA-G during different trainings/ meeting have also been used while applying the FACOS Model. It is pertinent to mention that the Cost of Service Study (FY 2025-26) is an integral part of this petition and appended as **Annex-2**.

Basis of Use of System Charges

The instant petition for determination of use of system charges has been developed based on Cost of Service Study (FY 2025-26) carried out by IESCO through technical help of USAID forming integral part of this petition and provided separately as attached hereto as **Annex-2.**

Method for recovery of Use of System Charges

The instant petition is for determination of use of system charges for recovery of costs and charges relating to service providers (SO, TNO, TSP, DNO), stranded capacity costs and the cross-subsidy currently being contributed by the eligible BPCs. It is penitent to mention that most, if not all, costs and charges are fixed in nature, the natural mode of recovery should be the fixed (in terms of Rs./kW/Month) charge. However, following options are available for consideration and determination:

i) Use of system charges recovery in term of Rs./kW/Month metered shall provide guaranteed stream of revenue to cover for costs which are fixed in nature. This may, however, over burden the relevant consumers thus undermining the very purpose of CTBCM and open access regime.

ii) Use of system charges recovery in term of Rs. /kWh will render the service providers and the SOLR to face the revenue loss arising from low load factor of the eligible BPCs. On the other hand, the open access users shall be benefitted for any favorable Energy or Capacity

Imbalance at the Market this option may not provide a balanced approach to promised sharing of risks and rewards under CTBCM regime.

iii) Use of system charges recovery through a hybrid approach, i.e. partly through fixed charge in terms of Rs./kW/Month (subject to minimum MDI compared to the contracted load) and partly in terms of Rs./kWh may provide a balanced plausible approach for all the involved parties. It is submitted that, in order to ensure level playing field for consumers of SOLR and Competitive Supplier, the recovery of use of system charges may have same charging mechanism.

As already mentioned, **Annex-1** to this petition also include proposed rates to be charged under each of the three (2) options narrated above.

It is, however, noted that the methodology and process as per FACOS model, for the purpose of allocation of demand (kW or MW) related costs, allocate single system peak demand (of IESCO) to different categories to arrive at the allocation base. This allocation, irrespective of being rational, judicious and in line with international norms, results in less than actual (billable) MDIs of respective customers. Accordingly, taking the same MW demand as denominator for demand (MW) based rate making will result in higher per MW rates. In consideration thereof, a second proposal (Proposal-2) for arriving at demand based rates as per option (i) above, i.e. whole cost recovery in terms of Rs./kW and option (iii), hybrid partial cost recovery in terms of Rs./kW; has been developed **based on billable MDIs** of B-3, B-4 and C-2, C-3 customer categories and provided as **Annex-1** herewith.

Mechanism for Adjustment/Indexation of Use of System Charges

Each component of use of system charges detailed in the instant petition shall be subject to periodic adjustment/indexations. Whenever these components are adjusted for regulated consumers of the suppliers of last resort, at the same time, the corresponding adjustment in the relevant component of the proposed Use of System Charges for eligible BPCs shall simultaneously be made.

Applicable Categories/ Classification of Eligible BPCs

While, in terms of existing stipulation contained in the Act, a consumer who purchases or receives electric power, at one premises, in an amount of one megawatt or more is considered as Bulk Power Consumer, following position, with regard to consumer with one megawatt or more load at connection voltage 11 kV and above, is brought out for consideration:

Sr. No.	Consumption Category	Tariff Category	Voltage Level	Remarks
1.	General	A-2 & A-3	N/A	As per the existing tariffs, no kW sanctioned load quantification or connection voltage is applicable to A-2 and A-3 tariff categories. Accordingly, these are not considered BPC for the purposes of this petition. However, these customer, based on the sanctioned load, may be connected at 11 kV level, as required. Any such customer falling within the definition of BPC, and subject to the approval of the Authority, will be considered in the analogy of C2.
2.	Industrial Consumer ranging from 500 kW to 5 MW. [extendable to 7.5 MW under conditions]	B-3	11/33 kV	B3 consumer ranges from 500 kW to 5 MW. [Extendable to 7.5 MW under conditions] It is clarified here that the consumers of this category below 1MW shall not be treated as eligible BPCs for CTBCM. The use of system charges indicated for B-3 category will apply in case of eligible BPC.
3.	Industrial	B-4	66/132 kV and above	For supply to industries for all loads of more than 500 kV receiving supply at 66 kV, 132kV and above.
4.	Bulk Supply Ranging from 500 kW to 5 MW. [extendable to 7.5 MW under conditions]	C-2(b)	11/33 kV	Bulk Supply consumer ranges from 500 kW to 5 MW. [Extendable to 7.5 MW under conditions] Although the Bulk Supply C-2 customers are at 11/33 KV connection level. It is clarified here that the consumers of this category below 1 MW shall not be treated as eligible BPCs for CTBCM. The use of system charges indicated for C-2 category will apply in case of BPC at one premise. Further, the consumers falling under the resale shall not be considered as eligible BPC.
5.	Bulk Supply	C-3(b)	66 kV and above	For supply to industries for all loads of more than 500 kV receiving supply at 66 kV, 132kV and above.
6.	Housing Colonies attached to	H	N/A	As per the existing tariffs, no kW sanctioned load quantification or

Sr. No.	Consumption Category	Tariff Category	Voltage Level	Remarks
	Industries			connection voltage is applicable to H tariff category. Further, these connections are resale in nature. Accordingly, these are not considered BPC for the purposes of this petition.
7.	Azad Jammu & Kashmir	K	N/A	The supply feed for AJK customer category is more than 1 MW at 11 kV level. However, the same is primarily for resale purpose, therefore, not considered as BPC.

Note: Consumers of all or any of the above listed categories, involved in resale of power beyond the point of supply, shall NOT be considered BPC irrespective of the applicable relevant sanctioned load and/ or voltage of supply.

Other Important Aspects

Following paragraphs of the petition highlights other important aspects which shall be taken into account while determining the said charges.

Government Subsidies

Any subsidy provided by the Government to the industrial or any other eligible BPC, as applicable, will be dealt with according to the directions and terms and conditions thereof as decided by the Government. However, for the purposes of this petition, such subsidies have not been considered.

Captive Power Producers and Users

A captive power producer / user using the IESCO network for wheeling of power to its own other unit at destination will be considered "Market Participant" in terms of Market Commercial Code and will be dealt with accordingly. The UoSC shall fully apply in manner applicable to any other eligible BPC.

The cases where captive generation and the consumption are at the same point and the consumer is taking additional supply from IESCO, as the Solar, shall be considered as a regular consumer under the applicable Tariff according to the connected load. The quantum of additional sanctioned/ contracted load (in terms of MW) shall be considered to determine its status as BPC in terms of the NEPRA Act. In case, such BPC choose to exercise option for a competitive supplier, the UoSC shall apply in full and IESCO may exercise the right to disconnect the supply as regular consumer.

In case of Captive Power Producer/ user supplying/ receiving electric power at same premises where IESCO network is not used, the UoSC shall not apply in anyway or manner.

Applicability of UoSC on New Eligible BPCs

The UoSC provided in the instant petition shall be applicable to all such BPCs who will opt to get supply of electric power from competitive supplier including the captive generator using the network to wheel its power to the destination of its use. Such charges shall be fully applicable to any new eligible BPC or incremental consumption, obtaining supply of electric power from competitive supplier without any exception.

Applicability of UoSC on Non-Consumers

In opinion of IESCO it shall have to serve as the Supplier of Last Resort even in cases of those electricity consumers who have disengaged by serving the notice under Section 22 NEPRA Act but who would remain connected with the distribution network that has to be kept as standby by IESCO. For such situation, it is apprehended that IESCO might incur the additional cost. In this regard, however, further guidelines from the Authority are solicited.

Prayer:

In view of the aforementioned circumstances, grounds and facts especially the amendments in NE-Plan SD 87, it is respectfully prayed that this petition may kindly be admitted and the IESCO's UoSC may very graciously be determined to the extent of grid charges only in the first stage, as estimated in **Annex-1**.

For stranded cost, the working has been done and attached in **Annex-2,** but as per the provisions of the NE Plan, a separate request will be submitted for determination of this component upon arising of the need.

Also, Authority is requested to allow inter disco settlement on behalf of uniform UoSC (as per provisions of NE Plan) on the similar lines as being done for consumer end tariff.

Islamabad Electric Supply Company (IESCO) Ltd. (Annex-1)

Cost of Service & Proposed Use of System Charges for FY 2025-26
For Possible Eligible Bulk Power Consumers (One MW or More at One Premises)

(PROPOSAL 1)

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges (Proposal-1)			
Consumption Category	Industrial				Industrial				Industrial B-3 (1 MW or More)			
Tariff Category	B-3				B-3				MDI Based	Volumatric	Hybrid	
	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	10.08			10.08	9.68			9.68				
Generation Cost - Capacity		6,924	7.51	7.51		6,651	7.21	7.21				
Transmission Charges		671	0.73	0.73		645	0.70	0.70	645	0.70	193	0.49
Market Operator's Fee		3.78	0.00	0.00		3.63	0.00	0.00				
Distribution Use of System		1,953	2.12	2.12		1,876	2.03	2.03	1,876	2.03	563	1.42
Total Applicable Costs	**10.08**	**9,552**	**10.35**	**20.43**	**9.68**	**9,175**	**9.95**	**19.63**	**2,521**	**2.73**	**756**	**1.91**
Impact of allowed losses					0.40	376	0.41	0.81				
Total Cost of Service	**10.08**	**9,552**	**10.35**	**20.43**	**10.08**	**9,552**	**10.35**	**20.43**	**2,521**	**2.73**	**756**	**1.91**
Cross Subsidy				12.69				12.69	6,577	12.69		12.69
Average Applicable Tariff				**33.12**				**33.12**	**9,098**	**15.42**	**756**	**14.60**

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges (Proposal-1)			
Consumption Category	Bulk Supply				Bulk Supply				Bulk Supply C-2(b) (1 MW or More)			
Tariff Category	C2(b)				C2(b)				MDI Based	Volumatric	Hybrid	
	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	10.08			10.08	9.68			9.68				
Generation Cost - Capacity		6,924	12.76	12.76		6,651	12.25	12.25				
Transmission Charges		671	1.24	1.24		645	1.19	1.19	645	1.19	193.47	0.83
Market Operator's Fee		4	0.01	0.01		4	0.01	0.01				
Distribution Use of System		1,745	3.21	3.21		1,676	3.09	3.09	1,676	3.09	502.76	2.16
Total Applicable Costs	**10.08**	**9,343**	**17.22**	**27.30**	**9.68**	**8,975**	**16.54**	**26.22**	**2,321**	**4.28**	**696**	**2.99**
Impact of allowed losses					0.40	368	0.68	1.08				
Total Cost of Service	**10.08**	**9,343**	**17.22**	**27.30**	**10.08**	**9,343**	**17.22**	**27.30**	**2,321**	**4.28**	**696**	**2.99**
Cross Subsidy				14.57				14.57	4,691	14.57		14.57
Average Applicable Tariff				**41.86**				**41.86**	**7,012**	**18.85**	**696**	**17.56**

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges (Proposal-1)			
Consumption Category	Industrial				Industrial				Industrial B-4			
Tariff Category	B4				B4				MDI Based	Volumatric	Hybrid	
	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	9.78			9.78	9.68			9.68				
Generation Cost - Capacity		6,717	4.88	4.88		6,651	8.77	8.77				
Transmission Charges		651	0.47	0.47		645	0.80	0.80	645	0.80	193.47	0.56
Market Operator's Fee		4	0.00	0.00		4	0.01	0.01				
Distribution Use of System		1,492	1.08	1.08		1,478	2.90	2.90	1,478	2.90	443.26	2.03
Total Applicable Costs	**9.78**	**8,865**	**6.44**	**16.22**	**9.68**	**8,777**	**12.48**	**22.16**	**2,122**	**3.70**	**637**	**2.59**
Impact of allowed losses					0.10	88	0.06	(5.94)				
Total Cost of Service	**9.78**	**8,865**	**6.44**	**16.2241**	**9.78**	**8,865**	**12.54**	**16.22**	**2,122**	**3.70**	**637**	**2.59**
Cross Subsidy				16.49				16.49				
Average Applicable Tariff				**32.72**				**32.72**	**2,122**	**3.70**	**637**	**2.59**

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges (Proposal-1)			
Consumption Category	Bulk Supply				Bulk Supply				Bulk Supply C-3(b)			
Tariff Category	C3(b)				C3(b)				MDI Based	Volumatric	Hybrid	
	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	9.78			9.78	9.68			9.68				
Generation Cost - Capacity		6,717	11.41	11.41		6,651	11.30	11.30				
Transmission Charges		651	1.11	1.11		645	1.10	1.10	645	1.10	193.47	0.77
Market Operator's Fee		4	0.01	0.01		4	0.01	0.01				
Distribution Use of System		1,081	1.84	1.84		1,070	1.82	1.82	1,070	1.82	320.96	1.27
Total Applicable Costs	**9.78**	**8,453**	**14.36**	**24.14**	**9.68**	**8,369**	**14.22**	**23.90**	**1,715**	**2.91**	**514**	**2.04**
Impact of allowed losses					0.40	84	-	0.24				
Total Cost of Service	**9.78**	**8,453**	**14.36**	**24.14**	**10.08**	**8,453**	**14.22**	**24.14**	**1,715**	**2.91**	**1,029**	**4.08**
Cross Subsidy			-	17.37				17.37	3,067	17.37		17.37
Average Applicable Tariff				**41.51**				**41.51**	**4,782**	**20.28**	**1,029**	**21.45**

Islamabad Electric Supply Company (IESCO) Ltd. (Annex-2)

Cost of Service & Proposed Use of System Charges for FY 2025-26
For Possible Eligible Bulk Power Consumers (One MW or More at One Premises)

(Proposal- 2)

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges (Proposal-2)			
Consumption Category	Industrial				Industrial				Industrial B-3 (1 MW or More)			
Tariff Category	B-3				B-3				MDI Based	Volumatric	Hybrid	
	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	10.08			10.080	9.68			9.68				
Generation Cost - Capacity		6,924	7.51	7.505		6,504.68	7.21	7.21				
Transmission Charges		671	0.73	0.728		630.72	0.70	0.70	631	0.70	63	0.63
Market Operator's Fee		4	0.00	0.004		3.55	0.00	0.00				
Distribution Use of System		1,953	2.12	2.117		1,834.86	2.03	2.03	1,835	2.03	183	1.83
Total Applicable Costs	**10.08**	**9,552**	**10.35**	**20.43**	**9.68**	**8,973.82**	**9.95**	**19.63**	**2,466**	**2.73**	**247**	**2.46**
Impact of allowed losses					0.40	577.89	0.41	0.81				
Total Cost of Service	**10.08**	**9,552**	**10.35**	**20.43**	**10.08**	**9,551.71**	**10.35**	**20.43**	**2,466**	**2.73**	**247**	**2.46**
Cross Subsidy				12.69				12.69		12.69		12.69
Average Applicable Tariff				**33.12**				**33.12**	**2,466**	**15.42**	**247**	**15.15**

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges (Proposal-2)			
Consumption Category	Bulk Supply				Bulk Supply				Bulk Supply C-2(b) (1 MW or More)			
Tariff Category	C2(b)				C2(b)				MDI Based	Volumatric	Hybrid	
	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	10.08			10.080	9.68			9.683				
Generation Cost - Capacity		6,923.57	12.76	12.757		6,504.68	12.25	12.254				
Transmission Charges		671.34	1.24	1.237		630.72	1.19	1.188	630.72	1.188	189.22	0.832
Market Operator's Fee		3.78	0.01	0.007		3.55	0.01	0.007				
Distribution Use of System		1,744.63	3.21	3.215		1,639.08	3.09	3.088	1,639.08	3.088	491.72	2.162
Total Applicable Costs	**10.08**	**9,343.32**	**17.22**	**27.30**	**9.68**	**8,778.03**	**16.54**	**26.22**	**2,269.80**	**4.28**	**680.94**	**2.993**
Impact of allowed losses					0.40	565.28	0.68	1.076				
Total Cost of Service	**10.08**	**9,343.32**	**17.22**	**27.30**	**10.08**	**9,343.32**	**17.22**	**27.30**	**2,269.80**	**4.28**	**680.94**	**2.99**
Cross Subsidy				14.57				14.57	9,593.03	14.57		14.57
Average Applicable Tariff				**41.86**				**41.86**	**11,862.83**	**18.85**	**680.94**	**17.56**

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges (Proposal-2)			
Consumption Category	Industrial				Industrial				Industrial B-4			
Tariff Category	B4				B4				MDI Based	Volumatric	Hybrid	
	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	9.78			9.780	9.68			9.683				
Generation Cost - Capacity		6,717.24	4.88	4.883		6,310.84	4.83	4.835				
Transmission Charges		651.33	0.47	0.473		611.93	0.47	0.469	611.93	0.469	183.58	0.328
Market Operator's Fee		3.67	0.00	0.003		3.44	0.00	0.003				
Distribution Use of System		1,492.30	1.08	1.085		1,402.01	1.07	1.074	1,402.01	1.074	420.60	0.752
Total Applicable Costs	**9.78**	**8,864.54**	**6.44**	**16.22**	**9.68**	**8,328.22**	**6.38**	**16.06**	**2,013.94**	**1.543**	**604.18**	**1.080**
Impact of allowed losses					0.10	536.32	0.06	0.161				
Total Cost of Service	**9.78**	**8,864.54**	**6.44**	**16.22**	**9.78**	**8,864.54**	**6.44**	**16.22**	**2,013.94**	**1.543**	**604.18**	**1.080**
Cross Subsidy				16.49				16.49				
Average Applicable Tariff				**32.72**				**32.72**	**2,013.94**	**1.543**	**604.18**	**1.080**

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges (Proposal-2)			
Consumption Category	Bulk Supply				Bulk Supply				Bulk Supply C-3(b)			
Tariff Category	C3(b)				C3(b)				MDI Based	Volumatric	Hybrid	
	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	9.78			9.780	9.68			9.683				
Generation Cost - Capacity		6,717.24	11.41	11.411		6,310.84	11.30	11.298				
Transmission Charges		651.33	1.11	1.106		611.93	1.10	1.096	611.93	1.096	183.58	0.767
Market Operator's Fee		3.67	0.01	0.006		3.44	0.01	0.006				
Distribution Use of System		1,080.55	1.84	1.836		1,015.18	1.82	1.817	1,015.18	1.817	304.55	1.272
Total Applicable Costs	**9.78**	**8,452.80**	**14.36**	**24.14**	**9.68**	**7,941.39**	**14.22**	**23.90**	**1,627.11**	**2.913**	**488.13**	**2.04**
Impact of allowed losses					0.10	511.40	-	0.239				
Total Cost of Service	**9.78**	**8,452.80**	**14.36**	**24.14**	**9.78**	**8,452.80**	**14.22**	**24.14**	**1,627.11**	**2.913**	**976.26**	**4.08**
Cross Subsidy				17.37				17.37	3,067	17.37		17.37
Average Applicable Tariff				**41.51**				**41.51**	**4,693.97**	**20.28**	**976.26**	**21.45**

Islamabad Electric Supply Company (IESCO) Ltd.

Cost of Service Study

A Cost of Service (COS) study is the fundamental tool for evaluating and establishing utility rates. With industry and technology changes, utilities are expanding the scope and use of COS studies and are preparing studies that distinguish full and partial requirements customer classes. This is due to the increasing presence of distributed energy resources and/or to accommodate customers' expectations of having more control over their usage and utility bills.

Cost of Service is the total cost incurred by a utility company/DISCO in providing services to its customers and the allocation of the same to customer classes and/or voltage levels.

Fully Allocated Cost of Service Study (FACOS) Model

FACOS is a model developed in MS Excel with the support of USAID for DISCO's to conduct Cost of Service Study. The methodology used to build the FACOS Model follows very closely the standards that are used internationally. The Model performs the standard three steps encompassed in most of Cost Studies, namely, functionalization, classification, and allocation.

Major Steps of Cost of Service Study

A class cost of service study begins with a detailed documentation of the numerous budgetary elements of the total revenue requirement. The detailed revenue requirements are the data inputs to the FACOS.

1. **Functionalization** — the identification of each cost element as one of the basic utility service "functions" (e.g. generation/Power Purchase Price, transmission, distribution and customer).
2. **Classification** — the classification of the functionalized costs based on the billing component/determinant that each is associated with (e.g. kWs of capacity, kWhs of energy or number of customers).
3. **Allocation** — The allocation of the functionalized and classified costs to customer classes, based on respective service requirements / parameters (e.g. kWs of capacity, kWhs of energy and the number of customers) of each class.

Fundamental Assumptions

Table 1

Description	FY 2025-26
Allowed Rate of Return (WACC) (NEPRA Determination)	13.44%
Capital Work in Progress ("CWIP")	Total CWIP
Working Capital Allowance to be included in Rate Base	NO
Prior Year Adjustment (Rs. In Millions)	-6,144,000,000.00
Demand Allocation Methodology (highest coincident peak in the year).	12 CPs
Alternative is 12CP that means average of 12 months coincident peak.	(Single Annual Peak)
Customer Growth %	3.60%
Model Year	FY 2025-26
Base Year	FY 2023-24

Projections and Revenue Requirement for Financial Year 2025-26

The Revenue Requirement (RR) is the fundamental input to the Cost of Service of IESCO for allocation to different categories of consumers based on Capacity (kW), Energy (kWh) and number of consumers. The **Table 2** below explains the basis and sources for arriving at Revenue Requirement (or overall Cost of Service) of IESCO.

Table 2

Description	FY 2025-26	Source
Units Purchased (MkWh)	12,546	Adjustments/Indexation For FY 2025-26
Units Sold (MkWh)	11,629	
Assessed T&D Losses	7.31%	
Consumer Growth	3.60%	
Average Monthly MDI (MW) (Non-Coincidence at CDPs)	2,908	
Energy Purchase Price (Rs/kWh)	9.68	These rates are calculated from NEPRA determination vide letter no. NEPRA/ADG(Tariff)/TRF-607 & TRF-608/9289-95 dated 23-6-2025.
Capacity Charges (Rs/kW/Month)	4,685	
T.UoS Rate (Rs/kW/Month)	457	
MOF (Rs/kW/Month)	2.06	Actual basis in FY 2025-26
Energy Charges (Rs. M)	121,482	Calculated by using above rates
Capacity Charges (Rs. M)	163,479	
T.UoS Rate (Rs. M)	15,847	
MOF (Rs. M)	88	
Power Purchase Price (Rs. M)	**300,896**	
O&M Cost (Rs. M)	32,960	These rates are calculated from NEPRA determination vide letter no. NEPRA/ADG(Tariff)/TRF-607 & TRF-608/9289-95 dated 23-6-2025.
Depreciation (Rs. M)	7,167	
RORB (Rs. M)	14,226	
Other Income (Rs. M)	(8,581)	
Prior Year Adjustment (Rs. M)	- 6,144	
Revenue Requirement (Rs. M)	**340,523**	
Cost per KWH (Sold)	29.28	

Summary of Revenue Requirement

The extract of Revenue Requirement is provided in the **Table 3** below:

Table 3

Summary of Revenue Requirement Rs (M)	
Energy Charges	121,482
Capacity Charges	163,479
T.UoS Rate	15,847
MOF	88
Power Purchase Price	**300,896**
O&M Cost	32,960
Depreciation	7,167
RORB	14,226
Other Income	8,581
Distribution Margin	**45,772**
Prior Year Adjustment	- 6,144
Revenue Requirement	**340,523**

Line Losses Charged on Voltage Levels

Line losses taken from IESCO Demand Forecast (2024-2034) as a percentage on purchased units is given in **Table 4**. Line losses as a percentage on received units at each voltage level are calculated on the basis of sales data of FY 2023-24.

Table 4

Losses FY 2025-26						
Voltage Level	0.2 KV	0.4KV	11KV	132KV	Total	Source
Losses %age on purchased units	3.57%	3.57%	2.74%	0.99%	7.30%	Target as per Nepra Determination is 7.30%
Losses %age on received units	5.18%	5.17%	2.98%	0.99%		Calcuated as applied on units received at each voltage level.
Losses %age charged on purchased unit						

Overall, the effective %age of energy losses, i.e. (total kWh purchases — total kWh sold)/total kWh purchased remains 7.30% as per target.

Customer Classification by Voltage Level

While the Cost of Service study is based on allocation of the Revenue Requirement on Classes (categories) of the consumers at different voltage levels; the **Table 5** below provides mapping of existing categories of consumers on the basis of applicable voltage levels.

Table 5

Classification by Voltage Level				
Voltage	**132/66kV**	**11kV**	**0.4kV**	**0.2 kV**
Customer Class	B4	B3	A1b	A1a
	C3a	C2a	A2b	A2a
	C3b	C2b	A2c	B1a
		H1	A3a	C1a
		H2	B1b	E1i
		K1a	B2a	E1ii
		K1b	B2b	E2
			C1b	
			C1c	
			D1a	
			D1b	
			D2a	
			D2b	
			G1	
			G2	

IESCO Tariff determined by GoP:

Tariffs for various categories of IESCO consumers as determined by NEPRA vide their determination No. NEPRA/R/ADG(Tariff)/ TRF-607 & TRF-608 /IESCO-2024/ 9289-95 dated 26-06-2025 are provided in **Table 6** below.

NEPRA DETERMINED TARIFF June 2025				
TARIFF CATAGORIES		Fixed Charges Rs/Con/M	Fixed Charges Rs/kW/M	Variable Charges Rs/kWh
A1 (a)	RESIDENTIAL -A1			
i	Up to 50 Units Life line			3.95
ii	51-100 units Life line			7.74
iii	01-100 Units			10.84
iv	101-200 Units			13.01
v	01-100 Units			22.44
vi	101-200 Units			28.91
vii	201-300 Units			33.1
viii	301-400Units	200		37.99
ix	401-500Units	400		40.2
x	501-600Units	600		41.62
xi	601-700Units	800		42.76
xii	Above 700 Units	1000		47.69
A1(b)	Time of Use (TOU) - Peak	1000		46.85
	Time of Use (TOU) - Off-Peak	1000		40.82
E-1(i)	Temporary E-1 (i)	2000		57.94
	COMMERCIAL - A2			
A2 (a)	Commercial - For peak load requirement up to	1,000		37.44
A2 (b)	Sanctioned load 5 kw and above		1,250	39.76
A2 (c)	Time of Use (TOU) - Peak (A-2)		1,250	43.82
	Time of Use (TOU) - Off-Peak		1,250	35.15
A2 (d)	Electrical Vecicle Charging Stations	5,000		53.44
E-1 (ii)	Temporary E-1 (ii)			23.57
	INDUSTRIAL			
B1(a)	B1	1,000		30.80
B1(b)	B1- TOU (Peak)	1,000		36.74
	B1 - TOU (Off-peak)	1,000		30.03
B2 (a)	B2		1,250	30.73
B2 (b)	B2 - TOU (Peak)		1,250	36.68
	B2 - TOU (Off-peak)		1,250	27.41
B3	B3 - TOU (Peak)		1,250	36.68
	B3 - TOU (Off-peak)		1,250	28.24
B4	B4 - TOU (Peak)		1,250	36.68
	B4 - TOU (Off-peak)		1,250	27.96
E-2	Temporary E-2	5,000		42.25
	BULK			
C1 (a)	C1(a) up to 5 kW	2,000		43.39
C1 (b)	C1(b) exceeding 5 kW		1,250	40.63
C1 (c)	Time of Use (TOU) - Peak		1,250	46.31
	Time of Use (TOU) - Off-Peak		1,250	37.54
C2 (a)	C2 Supply at 11 kV		1,250	40.87
C2 (b)	Time of Use (TOU) - Peak		1,250	46.31
	Time of Use (TOU) - Off-Peak		1,250	36.03
C3 (a)	C3 Supply above 11 kV		1,250	40.77
C3 (b)	Time of Use (TOU) - Peak		1,250	46.31
	Time of Use (TOU) - Off-Peak		1,250	35.76
	AGRICULTURAL TUBE WELLS - Tariff D			
D1 (a)	D1 Scarp			39.87
D2 (a)	D2 Agricultural Tube-wells		400	42.79
D1 (b)	Time of Use (TOU) - Peak		400	34.71
	Time of Use (TOU) - Off-Peak		400	28.90
D2 (b)	Time of Use (TOU) - Peak		400	29.84
	Time of Use (TOU) - Off-Peak		400	28.69
G	Public Lighting G	2,000		42.91
H	Residential Colonies/ Railway Colonies H	2,000		42.10
K 1	Special Contracts - Tarrif K AJK		1,250	26.45
K1 (i)	Time of Use (TOU) - Peak		1,250	28.85
	Time of Use (TOU) - Off-Peak		1,250	25.73
K2	Rawat Lab	2000		42.25
A3	General Service	1,000		42. 48

Results from FACOS Model

Revenue Requirement Allocation (in Percentage)

While developing the fully allocated Cost of Service Model, the detailed study for allocation of cost of service and rate base (for each component) to cost drivers (energy, demand and customer) was developed. Overall summary of the allocation is given in below **Table 7**.

Table 7

Revenue Requirement Allocation % age				
Discription	**Energy**	**Demand**	**Customer**	**Total**
Energy Charges	100%	-	-	100%
Capacity Charges	-	100%	-	100%
T.UoSC	-	100%	-	100%
MOF	-	100%	-	100%
O&M Cost	-	80%	20%	100%
Depreciation	-	85%	15%	100%
RORB	-	87%	13%	100%
Other Income	-	78%	22%	100%
Prior Year Adjustment	-	65%	35%	100%

Revenue Requirement Allocation to Energy, Demand and Customer

Based on the allocation percentages given in above table, the revenue requirement allocated to energy, demand and customer (cost triggers) is shown in **Table 8** below.

Table 8

Revenue Requirement Allocation Rs. (M)				
Discription	Energy	Demand	Customer	Total
Energy Charges	121,482	-	-	121,482
Capacity Charges	-	163,479	-	163,479
T.UoSC	-	15,847	-	15,847
MOF	-	88	-	88
Power Purchase Price	**121,482**	**179,414**	-	**300,896**
O&M Cost	-	26,368	6,592	32,960
Depreciation	-	6,092	1,075	7,167
RORB	-	12,377	1,849	14,226
Other Income	-	6,693	1,888	8,581
Distribution Margin	**-**	**38,143**	**7,629**	**45,772**
Prior Year Adjustment	-	- 3,994	- 2,150	- 6,144
Revenue Requirements	**121,482**	**213,563**	**5,478**	**340,523**

Revenue as per NEPRA Tariff by Customer Category and Voltage Level

The **Table 9** below provides detailed category-wise estimated revenue and average (Rs./kWh) thereof. Whereas the **Table 10** is summary of the said category-wise estimated revenue based on the supply Voltage level of relevant customer category, with average rate (Rs./kWh) thereof. As already mentioned, the calculation of revenue is based on NEPRA Tariff determined vide No. NEPRA/R/ADG(Tariff)/ TRF- 607 & TRF 608/IESCO/-2024/9223-29 dated 14-06-2024 already provided in (**Table 6**).

Table 9

FY 2025-26						
Consumer Category	MDI MW	Sales (GWh)	Fixed Charge Rs. (M)	Variable Charge Rs. (M)	Total Revenue Rs. (M)	Rs./kWh
Residential -- A1(a)	813	4,843	361	134,583	134,944	27.87
Residential -- A1(b)	176	748	1,672	31,402	33,074	44.22
Commercial -- A2(a)	99	432	4,656	16,189	20,844	48.21
Commercial -- A2(b)	0	0	2	16	18	-
Commercial -- A2(c)	127	894	5,721	32,910	38,630	43.20
Commercial -- A2(d)	0	1	-	18	18	23.57
Industrial -- B1(a)	1	2	19	59	79	40.65
Industrial -- B2(a)	0	0	1	6	7	-
Industrial -- B1(b)	14	55	86	1,692	1,778	32.37
Industrial -- B2(b)	68	473	2,670	13,511	16,182	34.18
Industrial -- B3	30	335	1,273	9,810	11,083	33.12
Industrial -- B4	26	425	1,615	12,274	13,889	32.72
Bulk Supply -- C1(a)	0	0.0020	0	0	0.113	55.10
Bulk Supply -- C1(b)	0	1	3	34	37	-
Bulk Supply -- C2(a)	0	-	-	155	155	-
Bulk Supply -- C3(a)	0	-	-	-	-	-
Bulk Supply -- C1(c)	8	51	102	2,009	2,111	41.14
Bulk Supply -- C2(b)	73	475	1,855	18,013	19,867	41.86
Bulk Supply -- C3(b)	65	461	1,690	17,457	19,147	41.51
Agricultural --D1(a)	0	0	-	2	2	39.87
Agricultural --D2(a)	2	5	7	214	221	44.23
Agricultural --D2(b)	6	24	47	683	730	30.82
Agricultural --D1(b)	0	1	1	20	21	31.22
Temporary Supply -- E1(i)	1	4	8	217	225	60.21
Temporary Supply -- E1(ii)	7	31	72	1,648	1,720	55.79
Temporary Supply -- E2	0	2	0	80	80	42.47
Public Lighting -- G	13	74	48	3,179	3,227	43.55
Residential Colonies/Railway Traction -- H	0	3	1	132	133	42.31
Azad Jammu Kashmir - K1a	3	7	28	172	200	30.78
Azad Jammu Kashmir - K1b	231	1,715	6,457	45,104	51,561	30.07
Rawat Lab - K2	0	0	0	15	15	42.38
A3 General	99	569	243	24,154	24,398	42.91
Total	**1861**	**11,629**	**28,639**	**365,758**	**394,397**	**33.91**

Table 10

FY 2025-26						
Consumer Class	MDI MW	Sales (GWh)	Fixed Charge Rs. (M)	Variable Charge Rs.(M)	Total Revenue Rs. (M)	Rs./KWH
0.2 KV	919	5313	5,124	152,992	158,115	29.76
0.4 KV	513	2896	10,595	109,635	120,231	41.51
11 KV	338	2534	9,614	73,400	83,014	32.76
132 KV	91	886	3,306	29,731	33,037	37.30
G. TOTAL	**1861**	**11,629**	**28,639**	**365,758**	**394,397**	**33.91**

Cost of Service Functionalized Rates (Tariff Wise)

Based on the allocation of overall Revenue Requirement of IESCO to customer's categories, the resultant functional amounts (Rs. in million) for each customer category are summarized at **Table 11**below.

FY 2025-26											
Classes	Voltage Level	No of Customers	Energy	Demand	Generation Cost		Transmission	MOF	Distribution Cost		Total Cost
			GWH	MW	Energy (Rs. M)	Demand (Rs. M)	Cost (Rs. M)	Cost (Rs. M)	Demand (Rs. M)	Customer (Rs. M)	
Residential -- A1(a)	0.2kV	3,673,718	4,843	813	51,482	71,225	6,906	38.86	15,064	5,263	149,978
Residential -- A1(b)	0.4kV	139,318	748	176	7,951	15,434	1,497	8.42	3,264	407	28,562
Commercial -- A2(a)	0.2kV	387,965	432	99	4,597	8,653	839	4.72	1,830	470	16,393
Commercial -- A2(b)	0.4kV	-	0	-	4	-	-	-	-	-	4
Commercial -- A2(c)	0.4kV	52,352	894	127	9,506	11,087	1,075	6.05	2,345	487	24,506
Commercial -- A2(d)	0.4kV	1	1	0	8	0	0	0.00	0	0	9
Industrial -- B1(a)	0.2kV	1,585	2	1	21	49	5	0.03	10	2	87
Industrial -- B2(a)	0.4kV	-	0	-	2	-	-	-	-	-	2
Industrial -- B1(b)	0.4kV	7,168	55	14	584	1,262	122	0.69	267	30	2,265
Industrial -- B2(b)	0.4kV	7,175	473	68	5,033	5,931	575	3.24	1,254	258	13,055
Industrial -- B3	11kV	173	335	30	3,373	2,511	244	1.37	525	184	6,838
Industrial -- B4	132/66kV	18	425	26	4,152	2,073	201	1.13	238	222	6,888
Bulk Supply -- C1(a)	0.2kV	1	0	0	0	0	0	0.00	0	0	0
Bulk Supply -- C1(b)	0.4kV	-	1	-	9	-	-	-	-	-	9
Bulk Supply -- C2(a)	11kV	-	4	-	38	-	-	-	-	-	38
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	895	51	8	546	708	69	0.39	150	28	1,500
Bulk Supply -- C2(b)	11kV	225	471	73	4,746	6,054	587	3.30	1,265	258	12,913
Bulk Supply -- C3(b)	132/66kV	19	461	65	4,511	5,264	510	2.87	605	241	11,135
Agricultural --D1(a)	0.4kV	12	0	0	0	1	0	0.00	0	0	1
Agricultural --D2(a)	0.4kV	3,941	5	2	53	162	16	0.09	34	3	268
Agricultural --D2(b)	0.4kV	4,166	24	6	252	535	52	0.29	113	13	965
Agricultural --D1(b)	0.4kV	360	1	0	7	21	2	0.01	4	0	35
Temporary Supply -- E1(i)	0.2kV	354	4	1	40	48	5	0.03	10	4	106
Temporary Supply -- E1(ii)	0.2kV	1,205	31	7	328	584	57	0.32	124	34	1,126
Temporary Supply -- E2	0.2kV	7	2	0	20	0	0	0.00	0	2	23
Public Lighting -- G	0.4kV	1,985	74	13	788	1,109	108	0.61	235	40	2,280
Residential Colonies/Railway Traction -- H	11kV	28	3	0	32	40	4	0.02	8	2	85
Azad Jammu Kashmir - K1a	11kV	3	7	3	66	223	22	0.12	47	4	361
Azad Jammu Kashmir - K1b	11kV	183	1,715	231	17,286	19,227	1,864	10.49	4,018	941	43,348
Rawat Lab - K2	11kV	2	0	0	4	22	2	0.01	5	0	33
A3 General	0.4kV	20,272	569	99	6,045	8,674	841	4.73	1,834	310	17,709
TOTAL		**4,303,132**	**11,629**	**1,861**	**121,482**	**160,899**	**15,601**	**88**	**33,250**	**9,204**	**340,524**

Based on the cost drivers (energy, demand & customers) based allocation of overall Revenue Requirement of IESCO to the customer's categories, the resultant functional (generation, transmission, MOF, distribution) rates (in terms of Rs/kWh, Rs/kW/Month and Rs/customer/Month, as applicable) are summarized at **Table 12** below.

FY 2025-26											
Customer Class	Voltage Level	No. oF Customers	Energy	Demand	Generation Cost		Transm	MOF	Distribution		Total Rs./ kWh
			GWh	MW	Energy (Rs /kWh)	Demand (Rs /kW/ Month)	(Rs /kW/ Month)	(Rs /kW /Month)	(Rs /kW/ Month)	(Rs /Cust/ Month)	
Residential -- A1(a)	0.2kV	3,673,718	4,843	813	10.63	7,302	708	3.98	1,544	540	30.97
Residential -- A1(b)	0.4kV	139,318	748	176	10.63	7,301	708	3.98	1,544	193	38.18
Commercial -- A2(a)	0.2kV	387,965	432	99	10.63	7,302	708	3.98	1,544	397	37.91
Commercial -- A2(b)	0.4kV	-	0	-	10.63	-	-	-	-	-	10.63
Commercial -- A2(c)	0.4kV	52,352	894	127	10.63	7,301	708	3.98	1,544	321	27.41
Commercial -- A2(d)	0.4kV	1	1	0	10.63	7,301	708	3.98	1,544	7,629	11.86
Industrial -- B1(a)	0.2kV	1,585	2	1	10.63	7,302	708	3.98	1,544	311	45.15
Industrial -- B2(a)	0.4kV	-	0	-	10.63	-	-	-	-	-	10.63
Industrial -- B1(b)	0.4kV	7,168	55	14	10.63	7,301	708	3.98	1,544	173	41.25
Industrial -- B2(b)	0.4kV	7,175	473	68	10.63	7,301	708	3.98	1,544	317	27.57
Industrial -- B3	11kV	173	335	30	10.08	6,924	671	3.78	1,447	506	20.43
Industrial -- B4	132/66kV	18	425	26	9.78	6,717	651	3.67	773	720	16.22
Bulk Supply -- C1(a)	0.2kV	1	0	0	10.63	7,302	708	3.98	1,544	1,307	19.67
Bulk Supply -- C1(b)	0.4kV	-	1	-	10.63	-	-	-	-	-	10.63
Bulk Supply -- C2(a)	11kV	-	4	-	10.08	-	-	-	-	-	10.08
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	895	51	8	10.63	7,301	708	3.98	1,544	288	29.23
Bulk Supply -- C2(b)	11kV	225	471	73	10.08	6,924	671	3.78	1,447	296	27.43
Bulk Supply -- C3(b)	132/66kV	19	461	65	9.78	6,717	651	3.67	773	308	24.14
Agricultural --D1(a)	0.4kV	12	0	0	10.63	7,301	712	0.40	1,544	261	31.15
Agricultural --D2(a)	0.4kV	3,941	5	2	10.63	7,301	708	3.98	1,544	123	53.56
Agricultural --D2(b)	0.4kV	4,166	24	6	10.63	7,301	708	3.98	1,544	176	40.77
Agricultural --D1(b)	0.4kV	360	1	0	10.63	7,301	708	3.98	1,544	129	51.65
Temporary Supply -- E1(i)	0.2kV	354	4	1	10.63	7,302	708	3.98	1,544	623	28.40
Temporary Supply -- E1(ii)	0.2kV	1,205	31	7	10.63	7,302	708	3.98	1,544	419	36.53
Temporary Supply -- E2	0.2kV	7	2	0	10.63	7,302	708	3.98	1,544	35,709	12.01
Public Lighting -- G	0.4kV	1,985	74	13	10.63	7,301	708	3.98	1,544	266	30.77
Traction -- H	11kV	28	3	0	10.08	6,924	671	3.78	1,447	299	27.24
Azad Jammu Kashmir - K1a	11kV	3	7	3	10.08	6,924	671	3.78	1,447	111	55.51
Azad Jammu Kashmir - K1b	11kV	183	1,715	231	10.08	6,924	671	3.78	1,447	339	25.28
Rawat Lab - K2	11kV	2	0	0	10.08	6,924	671	3.78	1,447	61	92.40
A3 General	0.4kV	20,272	569	99	10.63	7,301	708	3.98	1,544	261	31.14
Total		**4,303,132**	**11,629**	**1,861**	**10.45**	**7,204**	**699**	**3.93**	**1,489**	**412**	**29.28**

The above detailed functional rates recapitulated, in terms of Rs./kW/Month, for each function is given in **Table 13** below.

FY 2025-26											
Customer Class	Voltage	Sales GWh	Energy	Demand	Generation Cost		Transm	MOF	Distribution		Total Rs./ kWh/ Month
			GWh	MW	Energy (Rs /kW/ Month)	Demand (Rs /kW/ Month)	(Rs /kW/ Month)	(Rs /kW /Month)	(Rs /kW/ Month)	(Rs /kW/ Month)	
Residential -- A1(a)	0.2kV	4,843	4,843	813	5,278	7,302	708	3.98	1,544	540	15,375
Residential -- A1(b)	0.4kV	748	748	176	3,762	7,301	708	3.98	1,544	193	13,512
Commercial -- A2(a)	0.2kV	432	432	99	3,879	7,302	708	3.98	1,544	397	13,834
Commercial -- A2(b)	0.4kV	0	0	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	894	894	127	6,260	7,301	708	3.98	1,544	321	16,138
Commercial -- A2(d)	0.4kV	1	1	0	-	7,301	708	3.98	1,544	7,629	17,187
Industrial -- B1(a)	0.2kV	2	2	1	3,039	7,302	708	3.98	1,544	311	12,908
Industrial -- B2(a)	0.4kV	0	0	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	55	55	14	3,379	7,301	708	3.98	1,544	173	13,109
Industrial -- B2(b)	0.4kV	473	473	68	6,196	7,301	708	3.98	1,544	317	16,071
Industrial -- B3	11kV	335	335	30	9,299	6,924	671	3.78	1,447	506	18,851
Industrial -- B4	132/66kV	425	425	26	13,454	6,717	651	3.67	773	720	22,318
Bulk Supply -- C1(a)	0.2kV	0	0	0	12,783	7,302	708	3.98	1,544	1,307	23,648
Bulk Supply -- C1(b)	0.4kV	1	1	-	-	-	-	-	-	-	-
Bulk Supply -- C2(a)	11kV	4	4	-	-	-	-	-	-	-	-
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	51	51	8	5,628	7,301	708	3.98	1,544	288	15,473
Bulk Supply -- C2(b)	11kV	471	471	73	5,427	6,924	671	3.78	1,447	296	14,768
Bulk Supply -- C3(b)	132/66kV	461	461	65	5,757	6,717	651	3.67	773	308	14,210
Agricultural --D1(a)	0.4kV	0	0	0	5,086	7,301	712	0.40	1,544	261	14,904
Agricultural --D2(a)	0.4kV	5	5	2	2,397	7,301	708	3.98	1,544	123	12,077
Agricultural --D2(b)	0.4kV	24	24	6	3,433	7,301	708	3.98	1,544	176	13,167
Agricultural --D1(b)	0.4kV	1	1	0	2,510	7,301	708	3.98	1,544	129	12,196
Temporary Supply -- E1(i)	0.2kV	4	4	1	6,093	7,302	708	3.98	1,544	623	16,274
Temporary Supply -- E1(ii)	0.2kV	31	31	7	4,096	7,302	708	3.98	1,544	419	14,073
Temporary Supply -- E2	0.2kV	2	2	0	349,310	7,302	708	3.98	1,544	35,709	394,576
Public Lighting -- G	0.4kV	74	74	13	5,184	7,301	708	3.98	1,544	266	15,007
Traction -- H	11kV	3	3	0	5,489	6,924	671	3.78	1,447	299	14,834
Azad Jammu Kashmir - K1a	11kV	7	7	3	2,032	6,924	671	3.78	1,447	111	11,188
Azad Jammu Kashmir - K1b	11kV	1,715	1,715	231	6,224	6,924	671	3.78	1,447	339	15,609
Rawat Lab - K2	11kV	0	0	0	1,115	6,924	671	3.78	1,447	61	10,221
A3 General	0.4kV	569	569	99	5,088	7,301	708	3.98	1,544	261	14,906
Total		**11,629**	**11,629**	**1,861**	**5,439**	**7,204**	**699**	**3.93**	**1,489**	**412**	**15,247**

Unbundled Rates Rs./kWh (Tariff Wise)

The functional allocation of Revenue Requirement of IESCO (Generation, Transmission, MO Fee and Distribution Cost) to customers categories, in Rs./kWh are shown in **Table 14** below.

Table 14

FY 2025-26								
Customer Class	Voltage	Sales GWh	Demand MW	Generation Rs. /kWh	T. UoSC Rs. /kWh	MOF Rs. /kWh	D. UoSC Rs. /kWh	Total Rate Rs/ kWh
Residential -- A1(a)	0.2kV	4,843	812.87	25.34	1.43	0.01	4.20	30.97
Residential -- A1(b)	0.4kV	748	176.16	31.26	2.00	0.01	4.91	38.18
Commercial -- A2(a)	0.2kV	432	98.75	30.64	1.94	0.01	5.32	37.91
Commercial -- A2(b)	0.4kV	0	-	10.63	-	-	-	10.63
Commercial -- A2(c)	0.4kV	894	126.54	23.03	1.20	0.01	3.17	27.41
Commercial -- A2(d)	0.4kV	1	0.00	11.15	0.05	0.00	0.65	11.86
Industrial -- B1(a)	0.2kV	2	0.56	36.17	2.48	0.01	6.49	45.15
Industrial -- B2(a)	0.4kV	0	-	10.63	-	-	-	10.63
Industrial -- B1(b)	0.4kV	55	14.40	33.60	2.23	0.01	5.40	41.25
Industrial -- B2(b)	0.4kV	473	67.69	23.16	1.21	0.01	3.19	27.57
Industrial -- B3	11kV	335	30.23	17.59	0.73	0.00	2.12	20.43
Industrial -- B4	132/66 kV	425	25.72	14.66	0.47	0.00	1.08	16.22
Bulk Supply -- C1(a)	0.2kV	0	0.00	16.70	0.59	0.00	2.37	19.67
Bulk Supply -- C1(b)	0.4kV	1	-	10.63	-	-	-	10.63
Bulk Supply -- C2(a)	11kV	4	-	10.08	-	-	-	10.08
Bulk Supply -- C3(a)	132/66 kV	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	51	8.08	24.42	1.34	0.01	3.46	29.23
Bulk Supply -- C2(b)	11kV	471	72.87	22.94	1.25	0.01	3.24	27.43
Bulk Supply -- C3(b)	132/66 kV	461	65.30	21.19	1.11	0.01	1.84	24.14
Agricultural --D1(a)	0.4kV	0	0.01	25.89	1.49	0.00	3.77	31.15
Agricultural --D2(a)	0.4kV	5	1.85	43.01	3.14	0.02	7.39	53.56
Agricultural --D2(b)	0.4kV	24	6.11	33.24	2.19	0.01	5.33	40.77
Agricultural --D1(b)	0.4kV	1	0.24	41.55	3.00	0.02	7.08	51.65
Temporary Supply -- E1(i)	0.2kV	4	0.54	23.37	1.24	0.01	3.78	28.40
Temporary Supply -- E1(ii)	0.2kV	31	6.67	29.58	1.84	0.01	5.09	36.53
Temporary Supply -- E2	0.2kV	2	0.00	10.85	0.02	0.00	1.13	12.01
Public Lighting -- G	0.4kV	74	12.66	25.60	1.45	0.01	3.71	30.77
Residential Colonies/Railway Traction -- H	11kV	3	0.48	22.79	1.23	0.01	3.21	27.24
Azad Jammu Kashmir - K1a	11kV	7	2.69	44.44	3.33	0.02	7.73	55.51
Azad Jammu Kashmir - K1b	11kV	1,715	231.43	21.29	1.09	0.01	2.89	25.28
Rawat Lab - K2	11kV	0	0.27	72.67	6.07	0.03	13.63	92.40
A3 General	0.4kV	569	99.00	25.89	1.48	0.01	3.77	31.14
TOTAL		**11,629**	**1,861**	**24.28**	**1.34**	**0.01**	**3.65**	**29.28**

Volumetric Rates at Each Customer Category

The above functional rates combined in terms of the nature (Fixed or Variable) and resultant rates in terms of Rs./kW/Month and/or Rs./kWh are provided in **Table 15** below.

Table 15

FY 2025-26							
Customer Class	Voltage	Sales GWh	Allocated Cost Rs. (M)		Fixed Charge Rs /kW /Month	Variable Charge Rs/ kWh	Total Rate Rs/ kWh
			Fixed Cost	Variable Cost			
Residential -- A1(a)	0.2kV	4,843	93,233	56,744	9,558	11.72	30.97
Residential -- A1(b)	0.4kV	748	20,203	8,359	9,557	11.18	38.18
Commercial -- A2(a)	0.2kV	432	11,327	5,067	9,558	11.72	37.91
Commercial -- A2(b)	0.4kV	0	-	4	-	-	-
Commercial -- A2(c)	0.4kV	894	14,513	9,993	9,557	11.18	27.41
Commercial -- A2(d)	0.4kV	1	1	9	9,557	-	-
Industrial -- B1(a)	0.2kV	2	65	23	9,558	11.72	45.15
Industrial -- B2(a)	0.4kV	0	-	2	-	-	-
Industrial -- B1(b)	0.4kV	55	1,652	614	9,557	11.18	41.25
Industrial -- B2(b)	0.4kV	473	7,764	5,291	9,557	11.18	27.57
Industrial -- B3	11kV	335	3,281	3,557	9,046	10.63	20.43
Industrial -- B4	132/66kV	425	2,514	4,374	8,145	10.30	16.22
Bulk Supply -- C1(a)	0.2kV	0	0	0	9,558	11.72	19.67
Bulk Supply -- C1(b)	0.4kV	1	-	9	-	-	-
Bulk Supply -- C2(a)	11kV	4	-	38	-	-	-
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	51	927	574	9,557	11.18	29.23
Bulk Supply -- C2(b)	11kV	471	7,909	5,004	9,046	10.63	27.43
Bulk Supply -- C3(b)	132/66kV	461	6,382	4,753	8,145	10.30	24.14
Agricultural --D1(a)	0.4kV	0	1	0	9,557	11.18	31.15
Agricultural --D2(a)	0.4kV	5	212	56	9,557	11.18	53.56
Agricultural --D2(b)	0.4kV	24	701	265	9,557	11.18	40.77
Agricultural --D1(b)	0.4kV	1	27	8	9,557	11.18	51.65
Temporary Supply -- E1(i)	0.2kV	4	62	44	9,558	11.72	28.40
Temporary Supply -- E1(ii)	0.2kV	31	765	361	9,558	11.72	36.53
Temporary Supply -- E2	0.2kV	2	1	22	9,558	-	-
Public Lighting -- G	0.4kV	74	1,452	828	9,557	11.18	30.77
Traction -- H	11kV	3	52	33	9,046	10.63	27.24
Azad Jammu Kashmir - K1a	11kV	7	292	69	9,046	10.63	55.51
Azad Jammu Kashmir - K1b	11kV	1,715	25,120	18,227	9,046	10.63	25.28
Rawat Lab - K2	11kV	0	29	4	9,046	10.63	92.40
A3 General	0.4kV	569	11,354	6,354	9,557	11.18	31.14
Total		**11,629**	**209,838**	**130,686**	**9,396**	**11.24**	**29.28**

Revenue Volumetric Rates at Each Customer Category

Based on assessment of revenue and the cost of service for each category of consumer, as per the details provided herein before, the Subsidy or Cross Subsidy (the difference between revenue and cost) in terms of million rupees against each customer tariff category is provided in **Table 16** below. It may be noted that the negative figure means the customer is subsidized (revenue less than cost) whereas the positive figure shows that the customer is cross subsidizing (revenue more than cost). Average, in terms of Rs./kWh, assessment of subsidy or cross-subsidy also arrived in the last column of **Table 16** below.

Table 16

FY 2025-26											
Customer Class	Voltage	Sales GWh	Demand MW	Revenue As Per NEPRA Tariff			Cost of Service			Difference Subsidy M.PKR	Subsidy Rs.kWh
				Demand Charge (M.PKR)	Energy Charge M.PKR	Total M.PKR	Demand Cost (M.PKR)	Energy Cost M.PKR	Total M.PKR		
Residential -- A1(a)	0.2kV	4,843	813	361	134,583	134,944	93,233	56,744	149,977	(15,033)	(3.10)
Residential -- A1(b)	0.4kV	748	176	1,672	31,402	33,074	20,203	8,359	28,562	4,512	6.03
Commercial -- A2(a)	0.2kV	432	99	4,656	16,189	20,844	11,327	5,067	16,393	4,451	10.29
Commercial -- A2(b)	0.4kV	0	-	2	16	18	-	4	4	13	-
Commercial -- A2(c)	0.4kV	894	127	5,721	32,910	38,630	14,513	9,992	24,505	14,125	15.80
Commercial -- A2(d)	0.4kV	1	0	-	18	18	1	9	9	9	-
Industrial -- B1(a)	0.2kV	2	1	19	59	79	65	23	87	(9)	(4.50)
Industrial -- B2(a)	0.4kV	0	-	1	6	7	-	2	2	5	-
Industrial -- B1(b)	0.4kV	55	14	86	1,692	1,778	1,652	614	2,265	(488)	(8.88)
Industrial -- B2(b)	0.4kV	473	68	2,670	13,511	16,182	7,764	5,291	13,055	3,127	6.60
Industrial -- B3	11kV	335	30	1,273	9,810	11,083	3,281	3,557	6,838	4,246	12.69
Industrial -- B4	V	425	26	1,615	12,274	13,889	2,514	4,374	6,888	7,001	16.49
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	0	0	0	0	0	35.44
Bulk Supply -- C1(b)	0.4kV	1	-	3	34	37	-	9	9	28	-
Bulk Supply -- C2(a)	11kV	-	-	-	155	155	-	-	-	155	-
Bulk Supply -- C3(a)	V	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	51	8	102	2,009	2,111	927	574	1,500	611	11.91
Bulk Supply -- C2(b)	11kV	475	73	1,855	18,013	19,867	7,909	5,044	12,953	6,914	14.57
Bulk Supply -- C3(b)	V	461	65	1,690	17,457	19,147	6,382	4,753	11,135	8,012	17.37
Agricultural --D1(a)	0.4kV	0	0	-	2	2	1	0	1	0	8.72
Agricultural --D2(a)	0.4kV	5	2	7	214	221	212	56	268	(47)	(9.33)
Agricultural --D2(b)	0.4kV	24	6	47	683	730	701	265	965	(236)	(9.95)
Agricultural --D1(b)	0.4kV	1	0	1	20	21	27	8	35	(14)	(20.44)
Temporary Supply -- E1(i)	0.2kV	4	1	8	217	225	62	44	106	119	31.81
Temporary Supply -- E1(ii)	0.2kV	31	7	72	1,648	1,720	765	361	1,126	594	19.26
Temporary Supply -- E2	0.2kV	2	0	0	80	80	1	22	23	58	-
Public Lighting -- G	0.4kV	74	13	48	3,179	3,227	1,452	828	2,280	947	12.78
Colonies/Railway Traction --	11kV	3	0	1	132	133	52	33	85	47	15.07
Azad Jammu Kashmir - K1a	11kV	7	3	28	172	200	292	69	361	(161)	(24.73)
Azad Jammu Kashmir - K1b	11kV	1,715	231	6,457	45,104	51,561	25,120	18,227	43,347	8,214	4.79
Rawat Lab - K2	11kV	0	0	0	15	15	29	4	33	(18)	(50.02)
A3 General	0.4kV	569	99	243	24,154	24,398	11,354	6,354	17,708	6,689	11.76
Total		**11,629**	**1,861**	**28,639**	**365,758**	**394,397**	**209,838**	**130,686**	**340,524**	**53,874**	**4.63**

Revenue, Cost of Service, Subsidy and Revenue to Cost Ratios

Revenue, Cost of Service and Subsidy in terms of million rupees for each category of the consumers is shown in **Table 17** below. The Table also provides the Revenue to Cost Ratio which shows that:

- If this ratio is less than one, the relevant customer class is subsidized, i.e. the tariff revenue is less than the allocated cost;
- If this ratio is greater than one, the relevant customer class is cross subsidizing, i.e. the tariff revenue is higher than the allocated cost; and
- If this ratio is equal to one, the customer class is at adequately priced vis-â-vis the allocated cost.

Table 17

FY 2025-26											
Customer Class	Voltage	Sales GWh	Demand MW	Revenue As Per NEPRA Tariff		Cost of Service		Difference/ Subsidy		Revenue to Cost Ratio	
				Fixed (Rs. M)	Variable (Rs. M)	Fixed (Rs. M)	Variable (Rs. M)	Fixed Rs. M	Variable Rs. M	Fixed	Variable
Residential -- A1(a)	0.2kV	4,843	813	361	134,583	93,233	56,744	(92,873)	77,840	0.00	2.37
Residential -- A1(b)	0.4kV	748	176	1,672	31,402	20,203	8,359	(18,531)	23,043	0.08	3.76
Commercial -- A2(a)	0.2kV	432	99	4,656	16,189	11,327	5,067	(6,671)	11,122	0.41	3.20
Commercial -- A2(b)	0.4kV	0	-	2	16	-	4	2	12	#DIV/0!	3.74
Commercial -- A2(c)	0.4kV	894	127	5,721	32,910	14,513	9,992	(8,792)	22,917	0.39	3.29
Commercial -- A2(d)	0.4kV	1	0	-	18	1	9	(1)	10	0.00	2.11
Industrial -- B1(a)	0.2kV	2	1	19	59	65	23	(46)	37	0.29	2.63
Industrial -- B2(a)	0.4kV	0	-	1	6	-	2	1	4	#DIV/0!	2.89
Industrial -- B1(b)	0.4kV	55	14	86	1,692	1,652	614	(1,566)	1,078	0.05	2.76
Industrial -- B2(b)	0.4kV	473	68	2,670	13,511	7,764	5,291	(5,093)	8,220	0.34	2.55
Industrial -- B3	11kV	335	30	1,273	9,810	3,281	3,557	(2,008)	6,253	0.39	2.76
Industrial -- B4	132/66kV	425	26	1,615	12,274	2,514	4,374	(898)	7,900	0.64	2.81
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	0	0	0	0	1.47	3.70
Bulk Supply -- C1(b)	0.4kV	1	-	3	34	-	9	3	25	#DIV/0!	3.82
Bulk Supply -- C2(a)	11kV	-	-	-	155	-	-	-	155	1.00	1.00
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	1.00	1.00
Bulk Supply -- C1(c)	0.4kV	51	8	102	2,009	927	574	(824)	1,435	0.11	3.50
Bulk Supply -- C2(b)	11kV	475	73	1,855	18,013	7,909	5,044	(6,055)	12,968	0.23	3.57
Bulk Supply -- C3(b)	132/66kV	461	65	1,690	17,457	6,382	4,753	(4,692)	12,705	0.26	3.67
Agricultural --D1(a)	0.4kV	0	0	-	2	1	0	(1)	1	1.00	3.57
Agricultural --D2(a)	0.4kV	5	2	7	214	212	56	(205)	158	0.03	3.83
Agricultural --D2(b)	0.4kV	24	6	47	683	701	265	(654)	419	0.07	2.58
Agricultural --D1(b)	0.4kV	1	0	1	20	27	8	(26)	13	0.03	2.67
Temporary Supply -- E1(i)	0.2kV	4	1	8	217	62	44	(54)	173	0.14	4.94
Temporary Supply -- E1(ii)	0.2kV	31	7	72	1,648	765	361	(693)	1,286	0.09	4.56
Temporary Supply -- E2	0.2kV	2	0	0	80	1	22	(0)	58	0.76	3.61
Public Lighting -- G	0.4kV	74	13	48	3,179	1,452	828	(1,404)	2,351	0.03	3.84
Colonies/Railway	11kV	3	0	1	132	52	33	(51)	99	0.01	3.96
K1a	11kV	7	3	28	172	292	69	(264)	103	0.10	2.49
K1b	11kV	1,715	231	6,457	45,104	25,120	18,227	(18,663)	26,877	0.26	2.47
Rawat Lab - K2	11kV	0	0	0	15	29	4	(29)	11	0.00	3.97
A3 General	0.4kV	569	99	243	24,154	11,354	6,354	(11,111)	17,800	0.02	3.80
Total		**11,629**	**1,861**	**28,639**	**365,758**	**209,838**	**130,686**	**(181,199)**	**235,073**	**0.14**	**2.80**

Revenue, Cost of Service and Subsidies (Rs./kWh)

Revenue, Cost of Service and Subsidy in terms of Rs./kWh for each category of the consumers is shown in **Table 18** below. The Table also provides the Revenue to Cost Ratio.

Table 18

FY 2025-26						
Customer Class	Voltage	Sales GWh	Revenue Rs. /kWh	Cost Of Service Rs. /kWh	Subsidy Rs. /kWh	Revenue to Cost Ratio
Residential -- A1(a)	0.2kV	4,843	27.87	30.97	(3.10)	0.90
Residential -- A1(b)	0.4kV	748	44.22	38.18	6.03	1.16
Commercial -- A2(a)	0.2kV	432	48.21	37.91	10.29	1.27
Commercial -- A2(b)	0.4kV	0	-	-	-	0.00
Commercial -- A2(c)	0.4kV	894	43.20	27.41	15.80	1.58
Commercial -- A2(d)	0.4kV	1	-	-	-	0.00
Industrial -- B1(a)	0.2kV	2	40.65	45.15	(4.50)	0.90
Industrial -- B2(a)	0.4kV	0	-	-	-	0.00
Industrial -- B1(b)	0.4kV	55	32.37	41.25	(8.88)	0.78
Industrial -- B2(b)	0.4kV	473	34.18	27.57	6.60	1.24
Industrial -- B3	11kV	335	33.12	20.43	12.69	1.62
Industrial -- B4	132/66kV	425	32.72	16.22	16.49	2.02
Bulk Supply -- C1(a)	0.2kV	0.002	55.10	19.67	35.44	2.80
Bulk Supply -- C1(b)	0.4kV	1	-	-	-	0.00
Bulk Supply -- C2(a)	11kV	-	-	-	-	0.00
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	0.00
Bulk Supply -- C1(c)	0.4kV	51	41.14	29.23	11.91	1.41
Bulk Supply -- C2(b)	11kV	475	41.86	27.30	14.57	-
Bulk Supply -- C3(b)	132/66kV	461	41.51	24.14	17.37	1.72
Agricultural --D1(a)	0.4kV	0	39.87	31.15	8.72	1.28
Agricultural --D2(a)	0.4kV	5	44.23	53.56	(9.33)	0.83
Agricultural --D2(b)	0.4kV	24	30.82	40.77	(9.95)	0.76
Agricultural --D1(b)	0.4kV	1	31.22	51.65	(20.44)	0.60
Temporary Supply -- E1(i)	0.2kV	4	60.21	28.40	31.81	2.12
Temporary Supply -- E1(ii)	0.2kV	31	459.27	36.53	422.74	0.00
Temporary Supply -- E2	0.2kV	2	-	-	-	0.00
Public Lighting -- G	0.4kV	74	43.55	30.77	12.78	1.42
Traction -- H	11kV	3	42.31	27.24	15.07	1.55
Azad Jammu Kashmir - K1a	11kV	7	30.78	55.51	(24.73)	0.55
Azad Jammu Kashmir - K1b	11kV	1,715	30.07	25.28	4.79	1.19
Rawat Lab - K2	11kV	0	42.38	92.40	(50.02)	0.46
A3 General	0.4kV	569	42.91	31.14	11.76	1.38
Total		**11,629**	**33.91**	**29.28**	**4.63**	**1.16**

Revenue, Cost of Service and Subsidies (11kV and Above)

The revenue cost of service and subsidies for customer categories that fall under 11kV are summarized at **Table 19** below.

Table 19

FY 2025-26											
Customer Class	Voltage	Sales GWh	Demand MW	Revenue As Per NEPRA Tariff			Cost of Service			Difference Subsidy M.PKR	Subsidy Rs.kWh
				Demand Charge (M.PKR)	Energy Charge M.PKR	Total M.PKR	Demand Cost (M.PKR)	Energy Cost M.PKR	Total M.PKR		
Industrial B3	11kV	335	30	1,273	9,810	11,083	3,281	3,557	6,838	4,246	12.69
Industrial B4	132/66kV	425	26	1,615	12,274	13,889	2,514	4,374	6,888	7,001	16.49
Bulk Supply C2(a)	11kV	-	-	-	155	155	-	-	-	155	-
Bulk Supply C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-
Bulk Supply C2(b)	11kV	475	73	1,855	18,013	19,867	7,909	5,044	12,953	6,914	14.57
Bulk Supply C3(b)	132/66kV	461	65	1,690	17,457	19,147	6,382	4,753	11,135	8,012	17.37
Residential Col. H	11kV	3	0	1	132	133	52	33	85	47	15.07

Revenue/kWh, Cost of Service/kWh and Subsidies/kWh (BPC only)

With regard to the above analysis, the following points are emphasized:

1. Although the Industrial B-3 and Bulk Supply C2 customers are at 11 KV connection level, however, any of these customers may not fall within the definition of BPC as contained in NEPRA Act, 1997, being less than 1 MW.

2. The customer categories A-2 and A-3, for purposes of cost of service assessment, have been considered at 0.4 KV level. However, these costumers, based on the sanctioned load, may be connected at 11 KV level, as required.

3. Consumer category for tariff H, i.e. housing colonies attached to industries, despite being connected at 11 kV, cannot be considered as BPC for (i) principally being resale in nature and (ii) being less than 1 MW.

4. The supply feed for AJK customer category is primarily for resale purpose, therefore, not entitled for consideration as BPC.

Based on the above clarification, the abstract of Revenue (Rs./kWh), the Cost of Service (Rs./kWh) and resultant cross-subsidy (Rs./kWh) is appended at **Table 20** below.

Table 20

FY 2025-26					
Customer Class	Voltage	Sale GWH	Revenue Rs. /kWh	Costof Service Rs. /kWh	Subsidy Rs. /kWh
Industrial B3	11kV	335	33.12	20.43	12.69
Industrial B4	132/66kV	425	32.72	16.22	16.49
Bulk Supply C2(b)	11kV	475	41.86	27.30	14.57
Bulk Supply C3(b)	132/66kV	461	41.51	24.14	17.37

Master Data for Results of IESCO's Cost of Service Study (FY 2025-26)

For interest of the readers to glance through overall master data for result of IESCO's Cost of Service Study (FY 2025-26), following Tables (Table 21 to Table 27) are added separately.

Final Remarks:

- The above Cost of Service Study Report (FY 2025-26) is a sincere human effort to arrive at judicious assessment of functional (generation, transmission, market operator, distribution and customer services) costs for each category of consumers demonstrating the needs and parameters associated with relevant category.

- The results of the study are to be used for the purposes of rate making of Use of System Charges for possible eligible Bulk Power Consumers.
- The Fully Allocated Cost of Service (FACOS) model used for the purpose of this study is realistically elaborate, professionally structured in line with international practices and reasonably accurate to provide equitable results in terms of costs associated with demonstrated needs of the customers. Human errors and omissions are, however, expected.
- The underlying assumptions made and considerations relied upon in carrying out this Cost of Service Study were adopted with all possible care, without any prejudice and have been disclosed in details to the extent possible.
- Inherent and unforeseen limitations of the FACOS model, assumptions made and consideration relied upon may not be as exhaustive as expected; accordingly, for the purposes of rate making of Use of System Charges, certain out of the model iterations may be necessary.
- While the Cost of Service is substantially (99%) covered by the determined tariffs, inherent cross subsidization and possibility of stranded costs need considerate, careful, concerted and continuous attention for proactive mitigation thereof.
- While currently certain classes of consumers are enjoying benefit of inter and intra tariff subsidies, the other categories of consumers are paying huge cross-subsidies. For a robust, vibrant and successful wholesale, and later retail, power market, minimization, if not elimination, of intra and inter tariff subsidies shall remain fundamental requirement.

Table 21: COST OF SERVICE MODEL FY 2025-26														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Cost (Rs. M)	Cost Rs./kWh sold	Total Cost Rs./kWh Purchased
		Sold	Purchased	at Meter	at CDP	Energy (Rs.M)	Demand (Rs.M)	Cost (Rs.M)	Cost (Rs.M)	Demand (Rs.M)	cust. Cost (Rs.M)			
Residential -- A1(a)	0.2kV	4,843	5,317	813	892	51,482	71,225	6,906	38.86	15,064	5,263	149,978	30.97	28.21
Residential -- A1(b)	0.4kV	748	821	176	193	7,951	15,434	1,497	8.42	3,264	407	28,562	38.18	34.78
Commercial -- A2(a)	0.2kV	432	475	99	108	4,597	8,653	839	4.72	1,830	470	16,393	37.91	34.53
Commercial -- A2(b)	0.4kV	0	0	-	-	4	-	-	-	-	-	4	-	-
Commercial -- A2(c)	0.4kV	894	982	127	139	9,506	11,087	1,075	6.05	2,345	487	24,506	27.41	24.96
Commercial -- A2(d)	0.4kV	1	1	0	0	8	0	0	0.00	0	0			
Industrial -- B1(a)	0.2kV	2	2	1	1	21	49	5	0.03	10	2	87	45.15	41.13
Industrial -- B2(a)	0.4kV	0	0	-	-	2	-	-	-	-	-	2	-	-
Industrial -- B1(b)	0.4kV	55	60	14	16	584	1,262	122	0.69	267	30	2,265	41.25	37.57
Industrial -- B2(b)	0.4kV	473	520	68	74	5,033	5,931	575	3.24	1,254	258	13,055	27.57	25.11
Industrial -- B3	11kV	335	348	30	31	3,373	2,511	244	1.37	525	184	6,838	20.43	19.63
Industrial -- B4	132/66kV	425	429	26	26	4,152	2,073	201	1.13	238	222	6,888	16.22	16.06
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	0	0	0	0.00	0	0	0	19.67	17.91
Bulk Supply -- C1(b)	0.4kV	1	1	-	-	9	-	-	-	-	-	9	-	-
Bulk Supply -- C2(a)	11kV	4	4	-	-	38	-	-	-	-	-	38	-	-
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	51	56	8	9	546	708	69	0.39	150	28	1,500	29.23	26.62
Bulk Supply -- C2(b)	11kV	471	490	73	76	4,746	6,054	587	3.30	1,265	258	12,913	27.43	26.35
Bulk Supply -- C3(b)	132/66kV	461	466	65	66	4,511	5,264	510	2.87	605	241	11,135	24.14	23.90
Agricultural --D1(a)	0.4kV	0	0	0	0	0	1	0	0.00	0	0	1	31.15	28.37
Agricultural --D2(a)	0.4kV	5	5	2	2	53	162	16	0.09	34	3	268	53.56	48.78
Agricultural --D2(b)	0.4kV	24	26	6	7	252	535	52	0.29	113	13	965	40.77	37.13
Agricultural --D1(b)	0.4kV	1	1	0	0	7	21	2	0.01	4	0	35	51.65	47.05
Temporary Supply -- E1(i)	0.2kV	4	4	1	1	40	48	5	0.03	10	4	106	28.40	25.86
Temporary Supply -- E1(ii)	0.2kV	31	34	7	7	328	584	57	0.32	124	34	1,126	36.53	33.27
Temporary Supply -- E2	0.2kV	2	2	0	0	20	0	0	0.00	0	2	23	-	-
Public Lighting -- G	0.4kV	74	81	13	14	788	1,109	108	0.61	235	40	2,280	30.77	28.03
Residential Colonies/Railway Traction -- H	11kV	3	3	0	0	32	40	4	0.02	8	2	85	27.24	26.17
Azad Jammu Kashmir - K1a	11kV	7	7	3	3	66	223	22	0.12	47	4	361	55.51	53.33
Azad Jammu Kashmir - K1b	11kV	1,715	1,785	231	241	17,286	19,227	1,864	10.49	4,018	941	43,348	25.28	0.01
Rawat Lab - K2	11kV	0	0	0	0	4	22	2	0.01	5	0	33	92.40	249.61
A3 General	0.4kV	569	624	99	109	6,045	8,674	841	4.73	1,834	310	17,709	31.14	28.37
Total		**11,629**	**12,546**	**1,861**	**2,016**	**121,482**	**160,899**	**15,601**	**88**	**33,250**	**9,204**	**340,514**	**29.28**	**27.14**

Table 22: COST OF SERVICE MODEL FY 2025-26 (kW or kWh at Consumer)

Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Fixed Cost Rs./kWh sold	Total Cost Rs./kWh Sold
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kW/M)	Cost (Rs./kW/M)	Cost (Rs./kW/M)	Demand (Rs./kW/M)	cust. Cost (Rs./kW/M)	(Rs./kW/ M)		
Residential -- A1(a)	0.2kV	4,843	5,317	813	892	10.63	7,302	708	3.98	1,544	540	10,098	20.34	30.97
Residential -- A1(b)	0.4kV	748	821	176	193	10.63	7,301	708	3.98	1,544	193	9,750	27.55	38.18
Commercial -- A2(a)	0.2kV	432	475	99	108	10.63	7,302	708	3.98	1,544	397	9,955	27.28	37.91
Commercial -- A2(b)	0.4kV	0	0	-	-	10.63	-	-	-	-	-	-	-	10.63
Commercial -- A2(c)	0.4kV	894	982	127	139	10.63	7,301	708	3.98	1,544	321	9,878	16.77	27.41
Commercial -- A2(d)	0.4kV	1	1	0	0	10.63	7,301	708	3.98	1,544	7,629	17,187	1.23	11.86
Industrial -- B1(a)	0.2kV	2	2	1	1	10.63	7,302	708	3.98	1,544	311	9,869	34.52	45.15
Industrial -- B2(a)	0.4kV	0	0	-	-	10.63	-	-	-	-	-	-	-	10.63
Industrial -- B1(b)	0.4kV	55	60	14	16	10.63	7,301	708	3.98	1,544	173	9,731	30.62	41.25
Industrial -- B2(b)	0.4kV	473	520	68	74	10.63	7,301	708	3.98	1,544	317	9,875	16.94	27.57
Industrial -- B3	11kV	335	348	30	31	10.08	6,924	671	3.78	1,447	506	9,552	10.35	20.43
Industrial -- B4	132/66kV	425	429	26	26	9.78	6,717	651	3.67	773	720	8,865	6.44	16.22
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	10.63	7,302	708	3.98	1,544	1,307	10,865	9.04	19.67
Bulk Supply -- C1(b)	0.4kV	1	1	-	-	10.63	-	-	-	-	-	-	-	10.63
Bulk Supply -- C2(a)	11kV	4	4	-	-	10.08	-	-	-	-	-	-	-	10.08
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	51	56	8	9	10.63	7,301	708	3.98	1,544	288	9,846	18.60	29.23
Bulk Supply -- C2(b)	11kV	471	490	73	76	10.08	6,924	671	3.78	1,447	296	9,341	17.35	27.43
Bulk Supply -- C3(b)	132/66kV	461	466	65	66	9.78	6,717	651	3.67	773	308	8,453	14.36	24.14
Agricultural --D1(a)	0.4kV	0	0	0.007	0	10.63	7,301	712	0.40	1,544	261	9,818	20.52	31.15
Agricultural --D2(a)	0.4kV	5	5	2	2	10.63	7,301	708	3.98	1,544	123	9,680	42.93	53.56
Agricultural --D2(b)	0.4kV	24	26	6	7	10.63	7,301	708	3.98	1,544	176	9,733	30.14	40.77
Agricultural --D1(b)	0.4kV	1	1	0	0	10.63	7,301	708	3.98	1,544	129	9,686	41.02	51.65
Temporary Supply -- E1(i)	0.2kV	4	4	1	1	10.63	7,302	708	3.98	1,544	623	10,181	17.76	28.40
Temporary Supply -- E1(ii)	0.2kV	31	34	7	7	10.63	7,302	708	3.98	1,544	419	9,977	25.89	36.53
Temporary Supply -- E2	0.2kV	2	2	0	0	10.63	7,302	708	3.98	1,544	35,709	45,267	1.38	12.01
Public Lighting -- G	0.4kV	74	81	13	14	10.63	7,301	708	3.98	1,544	266	9,823	20.14	30.77
Residential Colonies/Railway Traction -- H	11kV	3	3	0	0	10.08	6,924	671	3.78	1,447	299	9,344	17.16	27.24
Azad Jammu Kashmir - K1a	11kV	7	7	3	3	10.08	6,924	671	3.78	1,447	111	9,156	45.43	55.51
Azad Jammu Kashmir - K1b	11kV	1,715	1,785	231	241	10.08	6,924	671	3.78	1,447	339	9,384	15.20	25.28
Rawat Lab - K2	11kV	0	0	0	0	10.08	6,924	671	3.78	1,447	61	9,106	82.32	92.40
A3 General	0.4kV	569	624	99	109	10.63	7,301	708	3.98	1,544	261	9,818	20.51	31.14
Total		**11,629**	**12,546**	**1,861**	**2,016**	**10.45**	**7,204**	**699**	**3.93**	**1,489**	**412**	**9,808**	**18.84**	**29.28**

Table 23: COST OF SERVICE MODEL FY 2025-26(kW or kWh CDP)

Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Fixed Cost Rs./kWh	Total Cost Rs./kWh
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kW/M)	Cost (Rs./kW/M)	Cost (Rs./kW/M)	Demand (Rs./kW/M)	cust. Cost (Rs./kW/M)	(Rs./kW/ M)	Purchased	Purchased
Residential -- A1(a)	0.2kV	4,843	5,317	813	892	9.68	6,651	645	3.63	1,407	491	9,197	18.53	28.21
Residential -- A1(b)	0.4kV	748	821	176	193	9.68	6,651	645	3.63	1,407	176	8,881	25.10	34.78
Commercial -- A2(a)	0.2kV	432	475	99	108	9.68	6,651	645	3.63	1,407	361	9,067	24.85	34.53
Commercial -- A2(b)	0.4kV	0	0	-	-	9.68	-	-	-	-	-	-	-	9.68
Commercial -- A2(c)	0.4kV	894	982	127	139	9.68	6,651	645	3.63	1,407	292	8,998	15.28	24.96
Commercial -- A2(d)	0.4kV	1	1	0	0	9.68	6,651	645	3.63	1,407	6,949	15,655	77.38	87.06
Industrial -- B1(a)	0.2kV	2	2	1	1	9.68	6,651	645	3.63	1,407	283	8,989	-	9.68
Industrial -- B2(a)	0.4kV	0	0	-	-	9.68	-	-	-	-	-	-	-	9.68
Industrial -- B1(b)	0.4kV	55	60	14	16	9.68	6,651	645	3.63	1,407	158	8,864	133.03	142.71
Industrial -- B2(b)	0.4kV	473	520	68	74	9.68	6,651	645	3.63	1,407	289	8,995	6.67	16.35
Industrial -- B3	11kV	335	348	30	31	9.68	6,651	645	3.63	1,390	486	9,175	7.85	17.54
Industrial -- B4	132/66kV	425	429	26	26	9.68	6,651	645	3.63	765	713	8,777	0.00	9.68
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	9.68	6,651	645	3.63	1,407	1,190	9,896	-	9.68
Bulk Supply -- C1(b)	0.4kV	1	1	-	-	9.68	-	-	-	-	-	-	-	9.68
Bulk Supply -- C2(a)	11kV	4	4	-	-	9.68	-	-	-	-	-	-	-	9.68
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	51	56	8	9	9.68	6,651	645	3.63	1,407	263	8,968	144.95	154.63
Bulk Supply -- C2(b)	11kV	471	490	73	76	9.68	6,651	645	3.63	1,390	284	8,973	13.52	23.20
Bulk Supply -- C3(b)	132/66kV	461	466	65	66	9.68	6,651	645	3.63	765	305	8,369	0.00	9.69
Agricultural --D1(a)	0.4kV	0	0	0	0	9.68	6,651	648	0.36	1,407	237	8,943	4,914.45	4,924.13
Agricultural --D2(a)	0.4kV	5	5	2	2	9.68	6,651	645	3.63	1,407	112	8,818	129.97	139.65
Agricultural --D2(b)	0.4kV	24	26	6	7	9.68	6,651	645	3.63	1,407	160	8,866	1.07	10.75
Agricultural --D1(b)	0.4kV	1	1	0	0	9.68	6,651	645	3.63	1,407	117	8,823	89.61	99.29
Temporary Supply -- E1(i)	0.2kV	4	4	1	1	9.68	6,651	645	3.63	1,407	567	9,273	194.17	203.86
Temporary Supply -- E1(ii)	0.2kV	31	34	7	7	9.68	6,651	645	3.63	1,407	381	9,087	0.08	9.76
Temporary Supply -- E2	0.2kV	2	2	0	0	9.68	6,651	645	3.63	1,407	32,525	41,230	718.19	727.88
Public Lighting -- G	0.4kV	74	81	13	14	9.68	6,651	645	3.63	1,407	242	8,948	0.66	10.34
Residential Colonies/Railway Traction -- H	11kV	3	3	0	0	9.68	6,651	645	3.63	1,390	287	8,976	90.57	100.26
Azad Jammu Kashmir - K1a	11kV	7	7	3	3	9.68	6,651	645	3.63	1,390	106	8,795	3,848.53	3,858.22
Azad Jammu Kashmir - K1b	11kV	1,715	1,785	231	241	9.68	6,651	645	3.63	1,390	326	9,015	0.02	9.70
Rawat Lab - K2	11kV	0	0	0	0	9.68	6,651	645	3.63	1,390	58	8,747	31,509.12	31,518.80
A3 General	0.4kV	569	624	99	109	9.68	6,651	645	3.63	1,407	237	8,943	350.88	360.56
Total		**11,629**	**12,546**	**1,861**	**2,016**	**9.68**	**6,651**	**645**	**3.63**	**1,374**	**380**	**9,054**	**14.09**	**23.78**

Table 24: COST OF SERVICE MODEL FY 2025-26 (kWh at Consumer)

Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Fixed Cost Rs./kWh Purchased	Total Cost Rs./kWh Sold
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kWh)	Cost (Rs./kWh)	Cost (Rs./kWh)	Demand (Rs./kWh)	cust. Cost (Rs./kWh)	(Rs./kWh)		
Residential -- A1(a)	0.2kV	4,843	5,317	813	892	10.63	14.71	1.43	0.01	3.11	1.09	20.34	20.34	30.97
Residential -- A1(b)	0.4kV	748	821	176	193	10.63	20.63	2.00	0.01	4.36	0.54	27.55	27.55	38.18
Commercial -- A2(a)	0.2kV	432	475	99	108	10.63	20.01	1.94	0.01	4.23	1.09	27.28	27.28	37.91
Commercial -- A2(b)	0.4kV	0	0	-	-	10.63	-	-	-	-	-	-	-	10.63
Commercial -- A2(c)	0.4kV	894	982	127	139	10.63	12.40	1.20	0.01	2.62	0.54	16.77	16.77	27.41
Commercial -- A2(d)	0.4kV	1	1	0	0	10.63	0.52	0.05	0.00	0.11	0.54	1.23	1.23	11.86
Industrial -- B1(a)	0.2kV	2	2	1	1	10.63	25.54	2.48	0.01	5.40	1.09	34.52	34.52	45.15
Industrial -- B2(a)	0.4kV	0	0	-	-	10.63	-	-	-	-	-	-	-	10.63
Industrial -- B1(b)	0.4kV	55	60	14	16	10.63	22.97	2.23	0.01	4.86	0.54	30.62	30.62	41.25
Industrial -- B2(b)	0.4kV	473	520	68	74	10.63	12.53	1.21	0.01	2.65	0.54	16.94	16.94	27.57
Industrial -- B3	11kV	335	348	30	31	10.08	7.51	0.73	0.00	1.57	0.55	10.35	10.35	20.43
Industrial -- B4	132/66kV	425	429	26	26	9.78	4.88	0.47	0.00	0.56	0.52	6.44	6.44	16.22
Bulk Supply -- C1(a)	0.2kV	0.0020	0	0	0.0002	10.63	6.07	0.59	0.00	1.28	1.09	9.04	9.04	19.67
Bulk Supply -- C1(b)	0.4kV	1	1	-	-	10.63	-	-	-	-	-	-	-	10.63
Bulk Supply -- C2(a)	11kV	4	4	-	-	10.08	-	-	-	-	-	-	-	10.08
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	51	56	8	9	10.63	13.79	1.34	0.01	2.92	0.54	18.60	18.60	29.23
Bulk Supply -- C2(b)	11kV	471	490	73	76	10.08	12.86	1.25	0.01	2.69	0.55	17.35	17.35	27.43
Bulk Supply -- C3(b)	132/66kV	461	466	65	66	9.78	11.41	1.11	0.01	1.31	0.52	14.36	14.36	24.14
Agricultural --D1(a)	0.4kV	0	0	0	0	10.63	15.26	1.49	0.00	3.23	0.54	20.52	20.52	31.15
Agricultural --D2(a)	0.4kV	5	5	2	2	10.63	32.38	3.14	0.02	6.85	0.54	42.93	42.93	53.56
Agricultural --D2(b)	0.4kV	24	26	6	7	10.63	22.61	2.19	0.01	4.78	0.54	30.14	30.14	40.77
Agricultural --D1(b)	0.4kV	1	1	0	0	10.63	30.92	3.00	0.02	6.54	0.54	41.02	41.02	51.65
Temporary Supply -- E1(i)	0.2kV	4	4	1	1	10.63	12.74	1.24	0.01	2.69	1.09	17.76	17.76	28.40
Temporary Supply -- E1(ii)	0.2kV	31	34	7	7	10.63	18.95	1.84	0.01	4.01	1.09	25.89	25.89	36.53
Temporary Supply -- E2	0.2kV	2	2	0	0	10.63	0.22	0.02	0.00	0.05	1.09	1.38	1.38	12.01
Public Lighting -- G	0.4kV	74	81	13	14	10.63	14.97	1.45	0.01	3.17	0.54	20.14	20.14	30.77
Residential Colonies/Railway Traction -- H	11kV	3	3	0	0	10.08	12.71	1.23	0.01	2.66	0.55	17.16	17.16	27.24
Azad Jammu Kashmir - K1a	11kV	7	7	3	3	10.08	34.36	3.33	0.02	7.18	0.55	45.43	45.43	55.51
Azad Jammu Kashmir - K1b	11kV	1,715	1,785	231	241	10.08	11.21	1.09	0.01	2.34	0.55	15.20	15.20	25.28
Rawat Lab - K2	11kV	0	0	0	0	10.08	62.59	6.07	0.03	13.08	0.55	82.32	82.32	92.40
A3 General	0.4kV	569	624	99	109	10.63	15.25	1.48	0.01	3.23	0.54	20.51	20.51	31.14
Total		**11,629**	**12,546**	**1,861**	**2,016**	**10.45**	**13.84**	**1.34**	**0.01**	**2.86**	**0.79**	**18.84**	**18.84**	**29.28**

Table 25: COST OF SERVICE MODEL FY 2025-26(kWh at CDP)

Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Fixed Cost Rs./kWh Purchased	Total Cost Rs./kWh Purchased
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kWh)	Cost (Rs./kWh)	Cost (Rs./kWh)	Demand (Rs./kWh)	cust. Cost (Rs./kWh)	(Rs./kWh)		
Residential -- A1(a)	0.2kV	4,843	5,317	813	892	9.68	13.40	1.30	0.01	2.83	0.99	18.53	18.53	28.21
Residential -- A1(b)	0.4kV	748	821	176	193	9.68	18.79	1.82	0.01	3.97	0.50	25.10	25.10	34.78
Commercial -- A2(a)	0.2kV	432	475	99	108	9.68	18.23	1.77	0.01	3.85	0.99	24.85	24.85	34.53
Commercial -- A2(b)	0.4kV	0	0	-	-	9.68	-	-	-	-	-	-	-	9.68
Commercial -- A2(c)	0.4kV	894	982	127	139	9.68	11.29	1.10	0.01	2.39	0.50	15.28	15.28	24.96
Commercial -- A2(d)	0.4kV	1	1	0	0	9.68	0.47	0.05	0.00	0.10	0.50	1.12	1.12	10.80
Industrial -- B1(a)	0.2kV	2	2	1	1	9.68	23.26	2.26	0.01	4.92	0.99	31.44	31.44	41.13
Industrial -- B2(a)	0.4kV	0	0	-	-	9.68	-	-	-	-	-	-	-	9.68
Industrial -- B1(b)	0.4kV	55	60	14	16	9.68	20.93	2.03	0.01	4.43	0.50	27.89	27.89	37.57
Industrial -- B2(b)	0.4kV	473	520	68	74	9.68	11.41	1.11	0.01	2.41	0.50	15.43	15.43	25.11
Industrial -- B3	11kV	335	348	30	31	9.68	7.21	0.70	0.00	1.51	0.53	9.95	9.95	19.63
Industrial -- B4	132/66kV	425	429	26	26	9.68	4.83	0.47	0.00	0.56	0.52	6.38	6.38	16.06
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	9.68	5.53	0.54	0.00	1.17	0.99	8.23	8.23	17.91
Bulk Supply -- C1(b)	0.4kV	1	1	-	-	9.68	-	-	-	-	-	-	-	9.68
Bulk Supply -- C2(a)	11kV	4	4	-	-	9.68	-	-	-	-	-	-	-	9.68
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	51	56	8	9	9.68	12.56	1.22	0.01	2.66	0.50	16.94	16.94	26.62
Bulk Supply -- C2(b)	11kV	471	490	73	76	9.68	12.35	1.20	0.01	2.58	0.53	16.67	16.67	26.35
Bulk Supply -- C3(b)	132/66kV	461	466	65	66	9.68	11.30	1.10	0.01	1.30	0.52	14.22	14.22	23.90
Agricultural --D1(a)	0.4kV	0	0	0	0	9.68	13.90	1.35	0.00	2.94	0.50	18.69	18.69	28.37
Agricultural --D2(a)	0.4kV	5	5	2	2	9.68	29.49	2.86	0.02	6.24	0.50	39.10	39.10	48.78
Agricultural --D2(b)	0.4kV	24	26	6	7	9.68	20.59	2.00	0.01	4.35	0.50	27.45	27.45	37.13
Agricultural --D1(b)	0.4kV	1	1	0	0	9.68	28.16	2.73	0.02	5.96	0.50	37.36	37.36	47.05
Temporary Supply -- E1(i)	0.2kV	4	4	1	1	9.68	11.60	1.13	0.01	2.45	0.99	16.18	16.18	25.86
Temporary Supply -- E1(ii)	0.2kV	31	34	7	7	9.68	17.26	1.67	0.01	3.65	0.99	23.59	23.59	33.27
Temporary Supply -- E2	0.2kV	2	2	0	0	9.68	0.20	0.02	0.00	0.04	0.99	1.25	1.25	10.94
Public Lighting -- G	0.4kV	74	81	13	14	9.68	13.64	1.32	0.01	2.88	0.50	18.35	18.35	28.03
Residential Colonies/Railway Traction -- H	11kV	3	3	0	0	9.68	12.21	1.18	0.01	2.55	0.53	16.48	16.48	26.17
Azad Jammu Kashmir - K1a	11kV	7	7	3	3	9.68	33.00	3.20	0.02	6.90	0.53	43.64	43.64	53.33
Azad Jammu Kashmir - K1b	11kV	1,715	1,785	231	241	9.68	10.77	1.04	0.01	2.25	0.53	14.60	14.60	24.28
Rawat Lab - K2	11kV	0	0	0	0	9.68	60.12	5.83	0.03	12.56	0.53	79.08	79.08	88.76
A3 General	0.4kV	569	624	99	109	9.68	13.89	1.35	0.01	2.94	0.50	18.68	18.68	28.37
Total		**11,629**	**12,546**	**1,861**	**2,016**	**9.68**	**12.82**	**1.24**	**0.01**	**2.65**	**0.73**	**17.46**	**17.46**	**27.14**

Table 26: COST OF SERVICE MODEL FY 2025-26 (Cost of Losses on kW or kWh)

Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost (Rs./kW/ M)	Total Fixed Cost (Rs./kWh)	Total Cost (Rs./kWh)
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kW/M)	Cost (Rs./kW/M)	Cost (Rs./kW/M)	Demand (Rs./kW/M)	cust. Cost (Rs./kW/M)			
Residential -- A1(a)	0.2kV	4,843	5,317	813	892	0.95	651.06	63.13	0.36	137.70	48.11	900.35	1.81	2.76
Residential -- A1(b)	0.4kV	748	821	176	193	0.95	650.56	63.08	0.35	137.59	17.17	868.76	2.46	3.40
Commercial -- A2(a)	0.2kV	432	475	99	108	0.95	651.06	63.13	0.36	137.70	35.36	887.60	2.43	3.38
Commercial -- A2(b)	0.4kV	0	0	-	-	0.95	-	-	-	-	-	-	-	0.95
Commercial -- A2(c)	0.4kV	894	982	127	139	0.95	650.56	63.08	0.35	137.59	28.58	880.16	1.50	2.44
Commercial -- A2(d)	0.4kV	1	1	0	0	0.95	650.56	63.08	0.35	137.59	679.77	1,531.36	0.11	1.06
Industrial -- B1(a)	0.2kV	2	2	1	1	0.95	651.06	63.13	0.36	137.70	27.70	879.95	3.08	4.03
Industrial -- B2(a)	0.4kV	0	0	-	-	0.95	-	-	-	-	-	-	-	0.95
Industrial -- B1(b)	0.4kV	55	60	14	16	0.95	650.56	63.08	0.35	137.59	15.42	867.01	2.73	3.68
Industrial -- B2(b)	0.4kV	473	520	68	74	0.95	650.56	63.08	0.35	137.59	28.29	879.87	1.51	2.46
Industrial -- B3	11kV	335	348	30	31	0.40	272.83	26.45	0.15	57.01	19.95	376.40	0.41	0.81
Industrial -- B4	132/66kV	425	429	26	26	0.10	66.50	6.45	0.04	7.65	7.13	87.77	0.06	0.16
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	0.95	651.06	63.13	0.36	137.70	116.52	968.76	0.81	1.75
Bulk Supply -- C1(b)	0.4kV	1	1	-	-	0.95	-	-	-	-	-	-	-	0.95
Bulk Supply -- C2(a)	11kV	4	4	-	-	0.40	-	-	-	-	-	-	-	0.40
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	51	56	8	9	0.95	650.56	63.08	0.35	137.59	25.69	877.27	1.66	2.61
Bulk Supply -- C2(b)	11kV	471	490	73	76	0.40	272.83	26.45	0.15	57.01	11.65	368.09	0.68	1.08
Bulk Supply -- C3(b)	132/66kV	461	466	65	66	0.10	66.50	6.45	0.04	7.65	3.05	83.69	0.14	0.24
Agricultural --D1(a)	0.4kV	0	0	0	0	0.95	650.56	63.40	0.04	137.59	23.22	874.80	1.83	2.78
Agricultural --D2(a)	0.4kV	5	5	2	2	0.95	650.56	63.08	0.35	137.59	10.94	862.53	3.83	4.78
Agricultural --D2(b)	0.4kV	24	26	6	7	0.95	650.56	63.08	0.35	137.59	15.67	867.26	2.69	3.64
Agricultural --D1(b)	0.4kV	1	1	0	0	0.95	650.56	63.08	0.35	137.59	11.46	863.04	3.66	4.61
Temporary Supply -- E1(i)	0.2kV	4	4	1	1	0.95	651.06	63.13	0.36	137.70	55.54	907.78	1.58	2.53
Temporary Supply -- E1(ii)	0.2kV	31	34	7	7	0.95	651.06	63.13	0.36	137.70	37.34	889.58	2.31	3.26
Temporary Supply -- E2	0.2kV	2	2	0	0	0.95	651.06	63.13	0.36	137.70	3,183.95	4,036.20	0.12	1.07
Public Lighting -- G	0.4kV	74	81	13	14	0.95	650.56	63.08	0.35	137.59	23.67	875.25	1.80	2.74
Residential Colonies/Railway Traction -- H	11kV	3	3	0	0	0.40	272.83	26.45	0.15	57.01	11.78	368.23	0.68	1.07
Azad Jammu Kashmir - K1a	11kV	7	7	3	3	0.40	272.83	26.45	0.15	57.01	4.36	360.81	1.79	2.19
Azad Jammu Kashmir - K1b	11kV	1,715	1,785	231	241	0.40	272.83	26.45	0.15	57.01	13.36	369.81	0.60	1.00
Rawat Lab - K2	11kV	0	0	0	0	0.40	272.83	26.45	0.15	57.01	2.39	358.84	3.24	3.64
A3 General	0.4kV	569	624	99	109	0.95	650.56	63.08	0.35	137.59	23.23	874.81	1.83	2.78
Total		**11,629**	**12,546**	**1,861**	**2,016**	**0.76**	**553.65**	**53.68**	**0.30**	**114.41**	**31.67**	**753.73**	**1.38**	**2.14**

Table 27: COST OF SERVICE MODEL FY 2025-26 (Cost of Losses on kWh)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost (Rs./kW/ M)	Total Fixed Cost (Rs./kWh)	Total Cost (Rs./kWh)
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kW/M)	Cost (Rs./kW/M)	Cost (Rs./kW/M)	Demand (Rs./kW/M)	cust. Cost (Rs./kW/M)			
Residential -- A1(a)	0.2kV	4,843	5,317	813	892	0.95	1.31	0.13	0.00	0.28	0.10	1.81	1.81	2.76
Residential -- A1(b)	0.4kV	748	821	176	193	0.95	1.84	0.18	0.00	0.39	0.05	2.46	2.46	3.40
Commercial -- A2(a)	0.2kV	432	475	99	108	0.95	1.78	0.17	0.00	0.38	0.10	2.43	2.43	3.38
Commercial -- A2(b)	0.4kV	0	0	-	-	0.95	-	-	-	-	-	-	-	0.95
Commercial -- A2(c)	0.4kV	894	982	127	139	0.95	1.11	0.11	0.00	0.23	0.05	1.50	1.50	2.44
Commercial -- A2(d)	0.4kV	1	1	0	0	0.95	0.05	0.00	0.00	0.01	0.05	0.11	0.11	1.06
Industrial -- B1(a)	0.2kV	2	2	1	1	0.95	2.28	0.22	0.00	0.48	0.10	3.08	3.08	4.03
Industrial -- B2(a)	0.4kV	0	0	-	-	0.95	-	-	-	-	-	-	-	0.95
Industrial -- B1(b)	0.4kV	55	60	14	16	0.95	2.05	0.20	0.00	0.43	0.05	2.73	2.73	3.68
Industrial -- B2(b)	0.4kV	473	520	68	74	0.95	1.12	0.11	0.00	0.24	0.05	1.51	1.51	2.46
Industrial -- B3	11kV	335	348	30	31	0.40	0.30	0.03	0.00	0.06	0.02	0.41	0.41	0.81
Industrial -- B4	132/66kV	425	429	26	26	0.10	0.05	0.00	0.00	0.01	0.01	0.06	0.06	0.16
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	0.95	0.54	0.05	0.00	0.11	0.10	0.81	0.81	1.75
Bulk Supply -- C1(b)	0.4kV	1	1	-	-	0.95	-	-	-	-	-	-	-	0.95
Bulk Supply -- C2(a)	11kV	4	4	-	-	0.40	-	-	-	-	-	-	-	0.40
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	51	56	8	9	0.95	1.23	0.12	0.00	0.26	0.05	1.66	1.66	2.61
Bulk Supply -- C2(b)	11kV	471	490	73	76	0.40	0.51	0.05	0.00	0.11	0.02	0.68	0.68	1.08
Bulk Supply -- C3(b)	132/66kV	461	466	65	66	0.10	0.11	0.01	0.00	0.01	0.01	0.14	0.14	0.24
Agricultural --D1(a)	0.4kV	0	0	0	0	0.95	1.36	0.13	0.00	0.29	0.05	1.83	1.83	2.78
Agricultural --D2(a)	0.4kV	5	5	2	2	0.95	2.89	0.28	0.00	0.61	0.05	3.83	3.83	4.78
Agricultural --D2(b)	0.4kV	24	26	6	7	0.95	2.02	0.20	0.00	0.43	0.05	2.69	2.69	3.64
Agricultural --D1(b)	0.4kV	1	1	0	0	0.95	2.76	0.27	0.00	0.58	0.05	3.66	3.66	4.61
Temporary Supply -- E1(i)	0.2kV	4	4	1	1	0.95	1.14	0.11	0.00	0.24	0.10	1.58	1.58	2.53
Temporary Supply -- E1(ii)	0.2kV	31	34	7	7	0.95	1.69	0.16	0.00	0.36	0.10	2.31	2.31	3.26
Temporary Supply -- E2	0.2kV	2	2	0	0	0.95	0.02	0.00	0.00	0.00	0.10	0.12	0.12	1.07
Public Lighting -- G	0.4kV	74	81	13	14	0.95	1.33	0.13	0.00	0.28	0.05	1.80	1.80	2.74
Residential Colonies/Railway Traction -- H	11kV	3	3	0	0	0.40	0.50	0.05	0.00	0.10	0.02	0.68	0.68	1.07
Azad Jammu Kashmir - K1a	11kV	7	7	3	3	0.40	1.35	0.13	0.00	0.28	0.02	1.79	1.79	2.19
Azad Jammu Kashmir - K1b	11kV	1,715	1,785	231	241	0.40	0.44	0.04	0.00	0.09	0.02	0.60	0.60	1.00
Rawat Lab - K2	11kV	0	0	0	0	0.40	2.47	0.24	0.00	0.52	0.02	3.24	3.24	3.64
A3 General	0.4kV	569	624	99	109	0.95	1.36	0.13	0.00	0.29	0.05	1.83	1.83	2.78
Total		**11,629**	**12,546**	**1,861**	**2,016**	**0.76**	**1.01**	**0.10**	**0.00**	**0.21**	**0.06**	**1.38**	**1.38**	**2.14**

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ISLAMABAD

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Date 08082025

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Rupees One Million Twenty Thousand Seven Hundred Sixteen Only

PKR =1,020,716.00

PK51ABPA0010000411140950
IESCO SALARY IMPREST ACCOUNT

FINANCE EXECUTIVE
ISLAMABAD ELECTRIC SUPPLY CO
ISLAMABAD

Please do not write below this line. Signature

⑈02978759⑈ ⑆140580⑆ 00100004111140950⑈000⑈

ISLAMABAD ELECTRIC SUPPLY COMPANY LIMITED
Company Secretariat
***

CONFIDENTIAL

No. 1499-1501/CS/BoD Dated: 12.08.2025

IMPLEMENTATION MEMO

From:	To:
Company Secretary, IESCO Head Office, Islamabad.	Director General (MIRAD), IESCO Head Office, Islamabad.

Subject: **DECISIONS OF 90TH MEETING OF THE PROCUREMENT AND FINANCE COMMITTEE HELD ON JULY 24, 2025**

1. Following are the relevant extracts from the minutes of 90th meeting of Procurement and Finance Committee related to your office.

AGENDA ITEM NO.08

90/08 IESCO'S USE OF SYSTEM CHARGES (UOSC) PETITION FY-2025-26

The DG (MIRAD) presented the agenda and explained that UOSC petition is required to be filed in NEPRA as per National Electricity Policy and NEPRA Act.

The Convener inquired about the necessity of the Petition and reason for including this in the agenda of Procurement Committee. He was of the opinion that technical Committee would be a better forum to discuss this petition.

The DG (MIRAD) explained that after introduction of CTBCM, BPCs are allowed to choose the supplier for the purpose it is required to get determined the use of system charges. On second query, the Company Secretary explained that as per TORs of the Committees of BOD, the Petitions are under ambit of the Procurement and Finance Committee.

The DG (MIRAD) presented the features of the petition and different proposals mentioned in the petitions. The members raised different queries, and she replied to these queries.

Rana Abdual Sattar also inquired whether it's 1st time that NEPRA is determining the UOSC Charges and what is the status of previous petition filed by the IESCO.

The DG (MIRAD) explained that previously it was covered in the Wheeling Charges rates determined by the NEPRA. Now, NEPRA required all the DISCOs to file petitions to determine the UOSC for FY 2025-26, however, the previous year's Petition for UOSC has not been determined by NEPRA. She added that NEPRA now has completed the preparatory work for determining the UOSC and hopefully it will be determined soon this time.

The Committee noted that the undue delay on the part of NEPRA, however, directed the Management to complete the petition in all respect and updated petition be presented for the approval of BOD.

RESOLUTION: 90–P&FC–R07

The Procurement & Finance Committee (P&FC) resolved to recommend to the Board of Directors to authorize the Chief Executive Officer (CEO) along with other management to submit the IESCO's Use of System Charges (UoSC) petition for the FY 2025-26 to NEPRA.

2. It is further requested to send the status of actionable items/ updated working papers for the consideration of the Board of Directors to this office accordingly.

(Moazzam Hussain)
Company Secretary

Copy for the Information of:
(1) Dy. Director (Coordination), IESCO Islamabad.
(2) PS to Chairman BoD.

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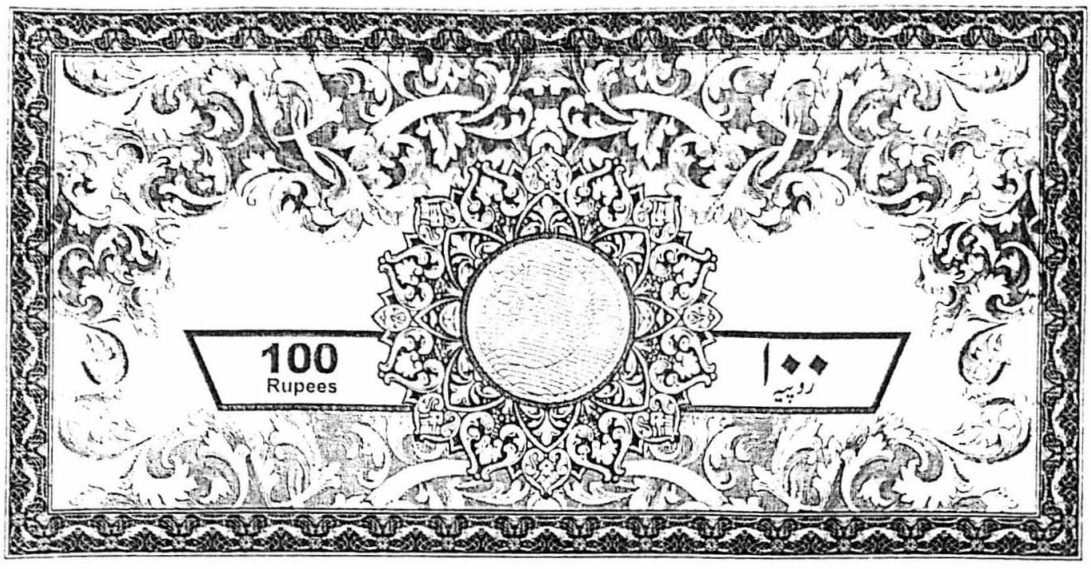

AFFIDAVIT

I, **Muhammad Naeem Jan** S/O Muhammad Jan, Chief Executive Officer Islamabad Electric Power Company having CNIC No. 37104-1003720-5, being duly authorized representative /attorney of Islamabad Electric Power Company Limited (IESCO), G7/4 Islamabad, solemnly affirm and testify that the contents of the application for filling petition for determination of Use of System Charges F.Y 2025-26, and annexed documents are true and correct to the best of my knowledge, belief on the basis of provided confirmations by the concerned formations put before me, and further declare that:

1. I am the Chief Executive Officer of the Islamabad Electric Power Company (IESCO) and fully aware of the affairs of the Company particularly to endorse petition for determination of Use of System Charges F.Y 2025-26 under MYT regime.

2. Whatsoever stated in the application and accompanied documents is true and nothing has been concealed

Deponent

Muhammad Naeem Jan

Chief Executive Officer IESCO

Date: 12-08-2025

ATTESTED