QUETTA ELECTRIC SUPPLY COMPANY LIMITED

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OFFICE OF CEO
QESCO ZARGHOON ROAD
QUETTA

REGISTRAR OFFICE
Diary No: 9664
Date: 12-8-25

No. 611 /CEO/ QESCO /

Dated: 08.08.2025

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

Subject: **REQUEST FOR DETERMINATION OF USE OF SYSTEM CHARGES FOR THE YEAR 2025-26.**

Along with cheque (Rs 10207/-)

In compliance with the regulatory requirements, QESCO submitted its Five-Year Distribution Integrated Investment Plan (DIIP) for the next Multi-Year Tariff (MYT) control period, i.e. FY 2025-26 to FY 2029-30 Subsequently, QESCO submitted the Multi-Year Tariff (MYT) Petition(s) for the period FY 2025-26 to FY 2029-30 for both of its businesses, i.e. Distribution Business and Supply Business, vide letters No. 6409/CEO/QESCO dated 28.04.2025 and 6410/CEO/QESCO dated 28.04.2025.

Meanwhile, the Authority determined the interim tariff vide NEPRA letter No. NEPRA/R/AGD(Trf)/TRF-100/9641-61 dated July 01, 2025.

Accordingly, QESCO hereby submits its Petition for determination of Use of System Charges/ Grid Charges for FY 2025-26 in alignment with above mentioned NEPRA determination for consumer-end-tariff (interim) FY 2025-26 and in accordance with Rule 3 of the NEPRA (Tariff Standards and Procedure) Rules, 1998 (Tariff Rules) along with the fee prescribed for filling petition for determination of Distribution Tariff.

Previous petitions of QESCO for determination of Use of System Charges for FY 2023-24 may kindly be considered as withdrawn.

DRO (I)

Forwarded please:
☑ For nec. action ☐ For information

☐ DG (Lic.)	☐ DG (Admn/HR)
☐ DG (M&E)	☐ DG (CAD)
☐ DG (Tech.)	☐ DG (ATC)
☑ ADG (Trf.)	☐ ADG (Fin.)
☐ SLA	☐ Dir. (I.T)
☐ Consult (Tech.)	☐ Consult (CTBCM)

For kind information, please.
1. Chairman 2. M (Tech)
3. M (Law) 4. M (Dev)

CHIEF EXECUTIVE OFFICER
QESCO, QUETTA.

HBL HABIB BANK حبیب بینک

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Cheque No. **25417883**

Date 04 AUG 2025

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Rupees One million Twenty Thousand Seven Hundred Sixteen Only

PKR = 1,020,716/-

PK47 HABB 0016497900037401

FINANCE DIRECTOR QESCO QUETTA

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⑈ 2541788 3⑈ 054164 9⑆00164979000374 01⑈ 000⑈

Petition for Determination of Grid Charges FY 2025-26

QUETTA ELECTRIC SUPPLY COMPANY LIMITED

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QUETTA Electric Supply Company (QESCO) Ltd.

Preamble

National Electric Power Regulatory Authority ("NEPRA"), in exercise of the powers under the Regulation of Generation, Transmission & Distribution of Electric Power Act 1997, as amended from time to time ("NEPRA Act") has promulgated the NEPRA open Access (Interconnection and Wheeling of Electric Power) Regulations 2022 ("Open Access Regulations") whose Regulation No. 7 provides the time line for filing for the Petition for Determination of Use of System Charges i.e., 90 days from the date of promulgation.

In compliance of the Regulations and Regulatory Requirements, QESCO filed petition for determination of UoSC for FY 2023-24 on 03-10-2023 and 17-11-2023 (Addendum). Now, that the Petition for FY 2025-26 is being filed for the determination of the Use of System/ Wheeling Charges for QESCO to the extent of grid charges only. It is requested that all previous petitions related to use of system charge may be considered withdrawn.

Background

As a result of restructuring of Quetta Electric Supply Company (QESCO) was incorporated and obtained certificate for commencement of business on13th May, 1998. The QESCO is responsible for the electricity delivery to over 0.73 million consumers of of different categories of 34 Districts (namely Awaran, Barkhan, Kachhi, Chagai, Chaman, Dera Bughti, Duki, Gwadar, Harnai, Jafarabad, Jhal Magsi, Kalat, Kech, Kalat, Kharan, Kohlu, Khuzdar, Lesbela, Loralai, Mastung, Musakhel, Nasirabad, Nushki, Qilla Abdullah, Qilla Saifullah, Panjgur, Pishin, Sherani, Sibi, Sohbatpur, Surab, Washuk, Zhob,,Karezat, Usta Muhammad & Quetta) of Balochistan Province except district Lasbella, as set out in QESCO's Distribution License No.08/DL/2002, granted by NEPRA under the NEPRA Act on April 30, 2002. The Company is headed by a Chief Executive Officer (CEO) and QESCO Board of Directors.

QESCO is supplying electric power services to its consumers in the Service Territory, as per Distribution License no. /DL/08/2023, mentioned above under Electric Power Supply Licence No. SOLR/08/2023 granted by NEPRA under the NEPRA Act on December 27, 2023

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), specifying of several Regulations and prescribing of multiple Eligibility Criteria Rules, 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"**) and National Electricity Plan, as amended (**"NE Plan"**) read with NEPRA Open Access (Interconnection and

Wheeling of Electric Power) Regulations, 2022 (**"Open Access Regulations"**) and Rule 5 of the Eligibility Criteria (Electric Power Supply Licences) Rules, 2023, following are the grounds for petition for determination of use of system charges:

a. In compliance with the Clause 4.4, Clause 5.5.2(f), Clause 5.5.2(g), Clause 5.5.4 and Clause 5.6.5 and 5.6.7 of NE Policy,

b. Strategic Directives 87 (as amended) and 88 of the NE Plan.

c. In compliance with the regulation 7 of Open Access Regulations, each distribution licensee, in consultation with the respective supplier of last resort shall, within ninety days following the date of notification of Open Access Regulation, submit separate petition to the Authority for determination of use of system charges. While the said obligation is already complied with by QESCO, however, determination of Use of System Charges for the open access users, in alignment with the regulated tariff, is required to ensure compliance to intent of the law, the policy, the plan, the CTBCM and the rules.

d. The QESCO, vide letter No. 6409/CEO/QESCO dated 28.04.2025 and 6410/CEO/QESCO dated 28.04.2025 submitted its Multi-Year Tariff (MYT) Petition(s) for determination of consumer-end tariff for the tariff control period FY 2025-26 to FY 2029-30. In pursuance of the Act, Policy, Plan, Rules and Regulations, simultaneous determination of Use of System Charges, in alignment with the said petitions is essential for systematic alignment with effectiveness of Commercial Market Operations of the power market envisaged under the CTBCM.

Directions in National Electricity Policy & National Electricity Plan

The National Electricity Policy, 2021 issued under Section 14A of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (**"The Act"**) was prepared by the Government of Pakistan for the development, reform, improvement and sustainability of the power market and power sector.

The National Electricity Policy identifies the major goals sought to be achieved for the power sector, and in this respect, provides policy directions. It also provides the key guiding principles to develop subservient frameworks that will steer the decision-making in the power sector to achieve identified goals.

Various sections of the said National Electricity Policy, 2021, as relevant to the instant case, are provided in the below lines.

Clause 4.4 (Financial Viability) of the National Electricity Policy provides that 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) *recovery of costs arising on account of open access, distributed generation, etc.*

Clause 5.5.2(f) of National Electricity Policy also provides:

"providing a level playing field to all market participants through uniform application of cross-subsidization and other grid charges to consumers of all suppliers;

Clause 5.5.2(g) of National Electricity Policy also provides:

"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 of National Electricity Policy further directs:

"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 of National Electricity Policy stipulates:

"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 of National Electricity Policy directs:

"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."

National Electricity Plan 2023-27

Strategic Directives 87 to 90 provided in Objective – 5 (Financial Viability), Priority Area (Recovery of Open Access Charge) – 15 of National Electricity Plan 2023-27 provides:

i. Open access charges shall be recovered from all consumers opting for open access through competitive supplier.
ii. Grid charges, including use of transmission and distribution system charges, Market and system operator fee, cross subsidy charges, metering service charges etc., shall be recovered from all consumers, opting for open access, till the currency of this NE-Plan or as amended by the Government;
iii. The Federal Government shall provide the frameworks or policy guidelines, from time to time, stipulating the mechanism for recovery of the stranded costs on account of market liberalization and open access.
iv. Determination of use of system charges is a prerequisite of for CMOD (CTBCM).

Legal and Regulatory Framework

The approved design of Competitive Trading and Bilateral Contracting Market (CTBCM) provides the right of choice to the eligible Bulk Power Consumers (BPCs) to opt for any Supplier of Electric Power. The design, within the framework of the Act, also provides the concept of Competitive Supplier of electric power besides the Supplier of Last Resort, for the purposes of said right of choice to the BPCs within the said wholesale market design. The said right of choice, referred to as "open access", envisages non-discriminatory access to the transmission and distribution network. It enables the eligible Bulk Power Consumers to procure power at competitive price, to meet their demand, from any supplier including the supplier of last resort. The foremost concern of DISCOs emanates from apprehended loss of base load, good paymaster and subsiding consumers to the open access; and resultant evident adverse impact on financial and operational efficiencies. It is plausibly noted that, in addition to and in line with the above-mentioned policy framework, the regulatory framework also provides suitable recourse and relief to the DISCOs to mitigate the said possible adverse impacts.

As directed in Clause 5.5.4 of the said National Electricity Policy, 2021, the honorable Authority promulgated / specified several Regulations to ensure effective implementation of the market regime in Pakistan. This included promulgation of National Electric Power Regulatory Authority Open Access (Interconnection and Wheeling of Electric Power) Regulations, 2022 (**"Open Access Regulations"**).

For the purpose of this petition for determination of Use of System Charges in terms of mentioned Open Access Regulations, following terms as defined in the legal and regulatory framework are reproduced as below:

As per Section 2(ii) of the Act 1997:

> *"**bulk-power consumer**" means a consumer who purchases or receives electric power, at one premises, in an amount of one megawatt or more or in such other amount and voltage level and with such other characteristics as the Authority may specify and the*

Authority may specify different amounts and voltage levels and with such other characteristics for different areas"

Important definitions provided in Regulation 2 of Open Access Regulations are provided below:

***2(1)(m) "open access"** means the access to a network licensee's system or its associated facilities for movement and delivery of electric power, subject to the terms and conditions as provided in the Act, these regulations and use of system agreement, on non-discriminatory basis to:*

(i) an electric power supplier for supply of electric power to its consumer(s); or
(ii) a captive generating plant for delivery of the electric power from generation facility to the destination of its use; or
(iii) any other person, including a licensee for delivery of electric power from a designated place to another designated place;

***2(1)(n) "open access user"** means any person who is availing open access under these regulations;*

2(1)(r) "use of system charges"** shall include all charges related to use of distribution system, use of transmission system, system operator services, market operator services, metering service provider services and any other charges as determined by the Authority **that may arise due to advent of the open access and market liberalization.

Part-III (OPEN ACCESS) Regulation 5 (Obligation to provide open access) of Open Access Regulations is reproduced hereunder:

(1) "A network licensee shall establish, operate and maintain its distribution system or transmission system, as the case may be, in a manner that ensure non-discriminatory open access in accordance with the Act, the regulations, Market Commercial Code, Grid Code, Distribution Code and other applicable documents.
(2) A network licensee shall, on an annual basis, prepare an open access report demonstrating compliance with these regulations and licence terms and conditions, with the detail of its open access users, available and planned capacity, any issues identified in provision of open access, and any instances where open access was denied along with justification thereof. The said report shall also be made available on the website of the network licensee.
(3) The report required under sub-regulation (2) shall be prepared and submitted to the Authority within a period of one month from the date of end of respective financial year and shall also be made available on the website of the network licensee.
(4) The distribution company shall develop the use of system agreement in accordance with the minimum provisions provided in Schedule I within ninety days of the notification of these regulations and shall obtain the approval of the Authority and publish the same in its website."

Regulation 7 (Filing of petition and determination of use of system charges) of Open Access Regulations provides as under:

> *"Within ninety days following the date of notification of these regulations, each distribution licensee, in consultation with the respective supplier of last resort, shall prepare and submit separate petition to the Authority for determination of its use of system charges. Such petition shall be accompanied with a statement which will set out the basis upon which the use of system charges shall be calculated in such manner and with such details as shall be necessary."*

Regulation 8 (Wheeling of electric power) of Open Access Regulations states under:

> *"An open access user shall be entitled to wheel electric power using system of network licensee subject to compliance with these regulations and the Market Commercial Code, upon coming into effect, and use of system agreement."*

In addition to the Open Access Regulations as detailed above, the Federal Govt. of Pakistan also, inter alia, prescribed the Eligibility Criteria (Distribution Licenses) Rules, 2023 and Eligibility Criteria (Electric Power Supplier Licenses) Rules, 2023 (the Supplier Rules). The Rule 3(g)(C) requires an electric power supplier to be eligible, among others, for the following:

> *"(C) collection and deposit of following charges, as may be determined by the Authority, in a timely manner, including but not limited to—*
>
> *(i) transmission use of system charges;*
> *(ii) distribution use of system charges;*
> *(iii) market and system operator fee; and*
> (iv) *any other charges as provided in rule 5 of these rules;"*

The Rule 5(1) of the Supplier Rules (as amended) obligates a supplier of electric power to bill and collect from the bulk power consumers, and make timely deposit to the relevant distribution licensee in the designated account, all the (i) grid charges including the amount of cross subsidy, and (ii) other costs arising on account of market liberalization and advent of open access, namely, the stranded costs.

The Sub-Rule (2) of Rule 5 of the Supplier Rules requires the Authority to determine the (i) grid charges including the amount of cross subsidy and (ii) other costs arising on account market liberalization and advent of open access, namely, the stranded costs in accordance with the provision of National Electricity Policy, NE Plan and such other economic and social policy objectives as may be provided by the Federal Government to the Authority.

It may further be noted that as per Rule 5(2)(b) of the Supplier Rules, the grid charges shall include, but not limited to the use of transmission and distribution charges, market operation fee, metering service charges and cross subsidy to be imposed on uniform basis upon all bulk power consumers of the competitive suppliers.

The Federal Government shall provide the frameworks or policy guidelines, from time to time, stipulating the mechanism for recovery of stranded cost on account of market liberalization and open access.

Technical and Financial Attributes

Adjoining the purposes of CTBCM, directions of the National Electricity Policy, 2021 and stipulations of the legal and regulatory framework; following understandings are inferred:

i) The network licensee, the QESCO for the purposes of instant petition, is obligated to provide open access, to its network, to the open access users on non-discriminatory basis.
ii) For the said obligation, the QESCO is entitled for recovery of use of system charges in line with use of system agreement, as determined by the honorable Authority.
iii) The use of system charges shall include:
    a. Transmission Use of System Charges (NTDC, PGC) irrespective of the placement of BPC and the respective generator.
    b. System Operator Charges
    c. Metering Service Provider Charges
    d. Market Operator Charges
    e. Distribution Margin Charges w.r.t. to the voltage level (132kV, 11kV etc) and consumer category wise for all possible BPCs.
    f. Cross-Subsidy Charges (consumer category wise for all possible BPCs)
    g. The stranded costs as per frameworks or policy guidelines provided by the Federal Government.

iv) With reference to the above elements of use of system charges, following clarification shall apply for clarity of application:

    a. Currently applicable Transmission Use of System (TUoS) Charges, as already determined by the honorable Authority, compositely represent the charges relating to Transmission Network Operator(s)/Licensee(s), System Operator and Metering Service Provider. Accordingly, the said TUoS Charges remain part of use of system charges till separate charges for each of the said service providers are separately determined by the honorable Authority.
    b. Market Operator Fee / Charges (MOF) will be recovered by Market Operator as per the mechanism provided in the Market Commercial Code. Accordingly, without prejudice to being part of Cost of Service of QESCO, these shall not form part of use of system charges to be recovered directly by QESCO.
    c. Cross subsidy will be assessed based on Cost-of-Service analysis for the applicable consumer categories of all possible BPCs, which is according to the principles of uniformity as provided in the National Electricity Policy (referred above).
    d. As prescribed by the Government on the recovery of costs that arise due to market liberalization and advent of the open access, namely, the Stranded Costs will be as determined by the Authority as per the frameworks and policy guidelines provided by the Federal Government. It is clarified that as per the provisions of the NE Plan,

a separate request will be submitted for determination of this component upon arising of the need.

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

Explanation:

The use of system charges will be determined in terms of metered quantities (kWh or kW), in consideration of allowed %age of losses and also that arrangements under the Market Commercial Code the parties (the BPC, Competitive Supplier and/or Generator) shall be committing to the Capacity Obligation (including all losses and reserve margin up to bus-bar) through Firm Capacity, therefore, such transmission or distribution losses, as the case may be, will not be charged separately. However, for the purposes of transparency of charges, the impact of such losses may be separately disclosed.

f. The use of system charges, including the Distribution Margin Charges, as approved by the Authority, will be applicable with reference to those eligible Bulk Power Consumers (BPCs) who opt for supply from a competitive supplier, other than supplier of last resort.
g. The use of system charges shall be with reference to the voltage level (132/66 kV, 11/33 kV) for the applicable consumer categories of all possible BPCs. The component-wise Cost of Service as per outcome detailed Cost of Service Study **(Annex-2)** and consequent assessment, as detailed above, of component-wise Use of System Charges for the applicable BPCs is provided at **Annex – 1.**
h. UoSC purposed in this petition, and as shall be determined by the Authority, shall be charged from the Competitive Supplier and any other open access user.
i. Power Factor Penalty as provided in applicable documents shall remain applicable in addition to the Use of System Charges.
j. Any charges, taxes and surcharges as imposed by the Government shall be applicable.

Summarizing the above, following is the abstract of entitled entities for each element of the use of system charges:

Sr. No.	Use of System Charge Element	Entitled Entity
1.	Transmission Use of System Charge	NTDC and other TSPs through NTDC/NGC.
2.	System Operator Charge / Fee	System Operator through NTDC.
3.	MSP Charge / Fee	MSP through NTDC
4.	Distribution Use of System Charge	QESCO as Distribution Licensee
5.	Cross Subsidy	QESCO as SOLR (Supply Licensee)
6.	Stranded Costs (to be determined separately)	QESCO as SOLR (Supply Licensee)

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 QESCO 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 pertinent 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 (3) 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, allocates average of monthly system peak demand (of QESCO) to different categories to arrive at the allocation base. This allocation, despite 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 customer categories and provided as **Annex-1A** 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 possibility of 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 customers, 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	B 3 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 for open access.
3.	Industrial	B-4	66/132 kV and above	This tariff is applicable for supply to Industries for all loads of more than 5MW receiving supply at 66kv, 132 kV and above and also for Industries having load of 5MW or below who opt to receive supply at 66 kV or 132 kV 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 1MW shall not be treated as eligible BPCs for open access. Further, the consumers falling under the resale shall not be considered as eligible BPC.
5.	Bulk Supply	C-3(b)	66 kV and above	Currently there is no C-3 consumer in QESCO Service Territory. Accordingly, the Cost of Service assessment could not be made. However, the use of system charges for C-3(b) category of consumers are assessed in the analogy of C-2(b) adjusted with differential of allowed losses at 11/33 kV (C-2) and 66/132 kV (C-3). The consumers falling under the resale shall not be considered as eligible BPC.
6.	Housing Colonies attached to Industries	H	N/A	As per the existing tariffs, no kW sanctioned load quantification or 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: Consumer of all or any of the above listed categories, found 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 are not considered.

Captive Power Producers and Users

(1) A captive power producer / user using the QESCO network for wheeling of power to User destination will be considered "Market Participant" in terms of Market Commercial Code and will be dealt with accordingly. The use of system charges shall fully apply in manner applicable to any other eligible BPC.
(2) The cases of captive generation and consumption points at the same location taking additional supply from the local supplier of last resort (SOLR) shall be considered a regulated consumer of the SOLR with applicable regulated tariff. The quantum of additional sanctioned / contracted load (in terms of MW) shall be considered to determine its status as BPC in terms of the Act. In case, such BPC choose to exercise option for open access, the use of system charges shall apply in full.
(3) In case of captive power producer / user supplying / receiving electric power at same premises where QESCO network is totally not used, the use of system charges shall NOT apply in any way or manner.

Applicability of Use of System Charges on New Eligible BPCs

The Use of System Charges 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.

Prayer:

In view of the above submissions, it is humbly requested that the Authority may kindly consider and determine the Use of System Charges as calculated in the attached **Annex-1** and/or **Annex-1A** which contain detailed analysis.

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 QESCO'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 (as capacity charges), 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.

Additionally, it is also requested that all previous petitions related to use of system charge may be considered withdrawn.

Quetta Electric Supply Company (QESCO) Ltd.

Cost of Service & Proposed Grid Charges/UoSC 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	10.94			10.94	9.75			9.75	-	-		-
Generation Cost - Capacity		5,774.69	3.77	3.77		5,144.54	3.36	3.36				
Transmission Charges		571.28	0.37	0.37		508.94	0.328	0.33	508.94	0.33	152.68	0.23
Market Operator's Fee		3.93	0.00	0.00		3.50	0.00	0.00				
Distribution Use of System		6,535.69	4.27	4.27		5,822.50	3.80	3.80	5,822.50	3.80	1,899.43	2.66
Total Applicable Costs	10.94	12,878.77	8.41	19.35	9.75	11,473.40	7.49	17.24	6,331.44	4.13	2,052.11	2.89
Impact of allowed losses					1.19	1,405.37	0.92	2.11	-	-	-	-
Total Cost of Service	10.94	12,878.77	8.41	19.35	10.94	12,878.77	8.410	19.35	6,331.44	4.13	2,052.11	2.89
Cross Subsidy				13.26				13.26	20,313.16	13.26		13.26
Average Applicable Tariff				32.62				32.62	26,644.60	17.39	2,052.11	16.150

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	10.94			10.943	9.749			9.749	-	-		-
Generation Cost - Capacity		5,774.69	8.320	8.320		5,144.54	7.412	7.412				
Transmission Charges		571.28	0.823	0.823		508.94	0.725	0.725	508.94	0.725	152.68	0.507
Market Operator's Fee		3.93	0.006	0.006		3.50	0.005	0.005				
Distribution Use of System		4,751.13	6.845	6.845		4,232.68	6.098	6.098	4,232.68	6.098	1,269.80	4.269
Total Applicable Costs	10.94	11,094.21	15.984	26.9267	9.749	9,883.58	14.239	23.988	4,741.62	6.823	1,422.48	4.776
Impact of allowed losses					1.194	1,210.63	1.744	2.938	-	-	-	-
Total Cost of Service	10.94	11,094.21	15.98	26.927	10.943	11,094.21	15.984	26.927	4,741.62	6.823	1,422.48	4.776
Cross Subsidy				14.99				14.993	10,406.28	14.993		14.993
Average Applicable Tariff				41.919				41.919	15,147.90	21.816	1,422.48	19.769

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	9.877			9.88	9.75			9.75	-	-		-
Generation Cost - Capacity		5,212.30	3.404	3.40		5,144.54	3.36	3.36				
Transmission Charges		515.64	0.333	0.33		508.94	0.33	0.33	508.94	0.328	152.68	0.230
Market Operator's Fee		3.54	0.002	0.00		3.50	0.00	0.00				
Distribution Use of System		5,899.19	3.852	3.85		5,822.50	3.80	3.80	5,822.50	3.802	1,746.75	2.661
Total Applicable Costs	9.88	11,624.52	7.591	17.468	9.75	11,473.40	7.492	17.241	6,331.44	4.130	1,899.43	2.891
Impact of allowed losses					0.128	151.12	0.099	0.227	-	-	-	-
Total Cost of Service	9.88	11,624.52	7.59	17.4680	9.88	11,624.52	7.591	17.468	6,331.44	4.130	1,899.43	2.891
Cross Subsidy				13.097				13.097	20,057.48	13.097		13.097
Average Applicable Tariff				30.565				30.565	26,388.92	17.227	1,899.43	15.988

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(a)			
Tariff Category	C3(b)				C3(a)				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	9.877			9.877	9.749			9.749	-	-		-
Generation Cost - Capacity		5,212.30	7.509	7.509		5,144.54	7.412	7.412				
Transmission Charges		515.64	0.734	0.734		508.94	0.725	0.725	508.94	0.725	152.68	0.507
Market Operator's Fee		3.54	0.005	0.005		3.50	0.005	0.005				
Distribution Use of System		4,288.42	6.178	6.178		4,232.68	6.098	6.098	4,232.68	6.098	1,269.80	4.269
Total Applicable Costs	9.88	10,013.75	14.427	24.304	9.749	9,883.58	14.239	23.988	4,741.62	6.823	1,422.48	4.776
Impact of allowed losses					0.128	130.18	0.188	0.316	-	-	-	-
Total Cost of Service	9.88	10,013.75	14.427	24.304	9.877	10,013.75	14.427	24.304	4,741.62	6.823	1,422.480	4.776
Cross Subsidy				15.471				15.471	10,738.52	15.471		15.471
Average Applicable Tariff				39.776				39.776	15,480.14	22.294	1,422.48	20.247

QESCO – Petition for Determination of Grid Charges – Annex-1A

Quetta Electric Supply Company (QESCO) Ltd.

Cost of Service & Proposed Grid Charges/UoSC 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	10.94			10.94	9.75			9.749	-	-		-
Generation Cost - Capacity		5,774.69	3.77	3.77		5,667.02	3.36	3.359				
Transmission Charges		571.28	0.37	0.37		560.63	0.33	0.328	560.63	0.328	168.19	0.230
Market Operator's Fee		3.93	0.00	0.00		3.85	0.00	0.002				
Distribution Use of System		6,535.69	4.27	4.27		6,413.83	3.80	3.802	6,413.83	3.802	1,924.15	2.661
Total Applicable Costs	10.943	12,878.77	8.410	19.35	9.749	12,638.63	7.492	17.241	6,974.46	4.130	2,092.34	2.891
Impact of allowed losses					1.19	240.13	0.92	2.112	-	-	-	-
Total Cost of Service	10.943	12,878.77	8.410	19.35	10.943	12,878.77	8.410	19.353	6,974.46	4.130	2,092.34	2.891
Cross Subsidy				13.26				13.26	20,313.16	13.264		13.264
Average Applicable Tariff				32.62				32.62	27,287.62	17.394	2,092.34	16.155

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	10.94			10.943	9.75			9.749	-	-		-
Generation Cost - Capacity		5,774.69	8.32	8.320		5,667.02	7.41	7.412				
Transmission Charges		571.28	0.82	0.823		560.63	0.72	0.725	560.63	0.725	168.19	0.507
Market Operator's Fee		3.93	0.01	0.006		3.85	0.00	0.005				
Distribution Use of System		1,479.30	6.85	6.845		4,662.54	6.10	6.098	4,662.54	6.098	1,398.76	4.269
Total Applicable Costs	10.943	7,822.37	15.984	26.927	9.749	10,887.35	14.239	23.988	5,223.17	6.823	1,566.95	4.776
Impact of allowed losses					1.19	206.86	1.74	2.938	-	-	-	-
Total Cost of Service	10.943	7,822.37	15.984	26.927	10.943	11,094.21	15.984	26.927	5,223.17	6.823	1,566.95	4.776
Cross Subsidy				14.99				14.99	10,406.28	14.993		14.993
Average Applicable Tariff				41.92				41.92	15,629.45	21.816	1,566.95	19.769

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	9.877			9.877	9.75			9.749	-	-		-
Generation Cost - Capacity		5,741.66	3.404	3.404		5,667.02	3.36	3.359				
Transmission Charges		568.01	0.333	0.333		560.63	0.33	0.328	560.63	0.328	168.19	0.230
Market Operator's Fee		3.90	0.002	0.002		3.85	0.00	0.002				
Distribution Use of System		6,498.31	3.852	3.852		6,413.83	3.80	3.802	6,413.83	3.802	1,924.15	2.661
Total Applicable Costs	9.877	12,805.10	7.591	17.468	9.749	12,638.63	7.492	17.241	6,974.46	4.130	2,092.34	2.891
Impact of allowed losses					0.128	166.47	0.099	0.227	-	-	-	-
Total Cost of Service	9.877	12,805.10	7.591	17.468	9.877	12,805.10	7.591	17.468	6,974.46	4.130	2,092.34	2.891
Cross Subsidy				13.10				13.097	20,057.48	13.097		13.097
Average Applicable Tariff				30.565				30.565	27,031.94	17.227	2,092.34	15.988

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(a)			
Tariff Category	C3(b)				C3(a)				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	9.877			9.877	9.749			9.749	-	-		-
Generation Cost - Capacity		5,741.66	7.509	7.509		5,667.02	7.412	7.412				
Transmission Charges		568.01	0.734	0.734		560.63	0.725	0.725	560.63	0.725	168.19	0.507
Market Operator's Fee		3.90	0.005	0.005		3.85	0.005	0.005				
Distribution Use of System		4,723.96	6.178	6.178		4,662.54	6.098	6.098	4,662.54	6.098	1,398.76	4.269
Total Applicable Costs	9.877	11,030.75	14.427	24.304	9.749	10,887.35	14.239	23.988	5,223.17	6.823	1,566.95	4.776
Impact of allowed losses					0.128	143.40	0.188	0.316	-	-	-	-
Total Cost of Service	9.877	11,030.75	14.427	24.304	9.877	11,030.75	14.427	24.304	5,223.17	6.823	1,566.950	4.776
Cross Subsidy				15.47				15.47	10,738.52	15.471		15.471
Average Applicable Tariff				39.776				39.78	15,961.69	22.294	1,566.95	20.247

QESCO Cost of Service Study

FY 2025-26

QUETTA ELECTRIC SUPPLY COMPANY LIMITED

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Quetta Electric Supply Company (QESCO) 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 DISCOs 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.

The Power Development Program (PDP) of USAID has conducted a cost of service study for few DISCOs (IESCO, MEPCO, FESCO, LESCO and QESCO) named as Fully Allocated cost of service study. This cost of service study is based on computation of cost of providing electricity to each consumer class and thereafter allocating the cost to each category and computation of tariff thereof. This study is based on international best practices and aims to map all the consumers of each DISCO with the cost centres and power distribution levels. The purpose of this study is to arrive at cost reflective tariffs giving proper price signals to the customers and to standardize the tariff-setting methodology and make it more understandable and agreeable.

The cost allocation model is based on certain standard assumptions as below;

- *Energy Cost is 100% allocated on the basis of each customer class share in the total energy (kWh) received by DISCO at CDP points;*

- *Capacity Cost and Transmission cost is 100% allocated in the ratio of each customer class peak demand (kW) to the DISCO's computed peak demand.*

- *O&M cost to the extent of Repair and Maintenance, Depreciation, working capital (if any) and Other income is allocated to each level of power distribution (132/66kV, 11kV, 0.4/0.2kV) in accordance with the proportionate share of assets deployed to provide service at that voltage level divided by the total assets deployed for power distribution.*

- *Advertising expense and bill collection charges are allocated 100% on the basis of proportionate number of Customers in each customer class to the total number of customers.*

- *Remaining heads of O&M cost, i.e., Salaries, wages and other miscellaneous expenses are allocated to each level of power distribution (132/66kV, 11kV, 0.4/0.2kV) based on the*

allocated distribution margin (excluding advertising, bill collection and administrative expenses) for that voltage level divided by DISCO's total distribution margin (excluding advertising, bill collection and administrative expenses).

- *Other income and amortization of deferred credit is allocated to each level of power distribution (132/66kV, 11kV, 0.4/0.2kV) based on the allocated distribution margin (excluding administrative expenses) for that voltage level divided by DISCO's total distribution margin (excluding administrative expenses).*

- *Prior year adjustment is allocated on the basis of respective share of each customer category in every functionally classified item.*

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. At a high level, the FACOS process consists of the following three (3) basic steps:

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
Capital Work in Progress ("CWIP")	CWIP 100%
Working Capital Allowance to be included in Rate Base	NO
Prior Year Adjustment (Rs. In Millions)	5,978
Demand Allocation Methodology Customer Growth %	12 CP 3.00%
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 QESCO 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 QESCO.

Table 2

Description	FY 2025-26	Source
Units Purchased (MkWh)	2,466.59	As per NEPRA tariff determination for FY 2025-26 (interim) except Agri tube wells, partial consumption has been taken keeping in view the Agri disconnection decision of Government. Units purchases adjusted accordingly
Units Sold (MkWh)	2,125.95	
Assessed T&D Losses	13.81%	NEPRA Interim Tariff determination FY 2025-26
Average Monthly MDI (MW) (Non-Coincidence at CDPs)	550.00	Projected on the basis of disconnection of Agriculture load
Energy Purchase Price (Rs/kWh)	9.75	As per NEPRA Tariff
Capacity Charges (Rs/kW/Month)	6,484.00	
T.UoS Rate (Rs/kW/Month)	645.46	
MOF (Rs/kW/Month)	2.06	Approved by NEPRA vide NEPRA/R/ADG(Tariff)/Trf-611/CPPA-G/2023-24/9734-37 dated 27.06.2024
Energy Charges (Rs. M)	24,046.60	As per Interim Tariff FY 2025-26 adjusted in accordance to estimated units of Agriculture and projected MDI of 550 MW.
Capacity Charges (Rs. M)	42,794.40	
T.UoS Rate (Rs. M)	4,260.04	
MOF (Rs. M)	13.60	
Power Purchase Price (Rs. M)	**71,061.109**	
O&M Cost (Rs. M)	15,229.00	As per interim Tariff FY 2025-26
Depreciation (Rs. M)	2,976.00	
RORB (Rs. M)	11,296.00	
Other Income (Rs. M)	1,950.00	
Prior Year Adjustment (Rs. M)	5,978.00	
Revenue Requirement (Rs. M)	**104,590.11**	
Cost per KWH (Sold)	49.20	

Summary of Revenue Requirement

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

Table 3

Summary of Revenue Requirement	
Description	**FY 2025-26 Rs. (M)**
Energy Charges	24,047
Capacity Charges	42,794
T.UoS Rate	4,260
MOF	14
Power Purchase Price	**71,061**
O&M Cost	15,229
Depreciation	2,976
RORB	11,296
Other Income	1,950
Distribution Margin	**27,551**
Prior Year Adjustment	5,978
Revenue Requirement	**104,590**

Line Losses Charged on Voltage Levels

Line losses for FY 2025-26 as per NEPRA Tariff Determination (Interim) for FY 2025-26 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 2025-26.

Table 4

Losses FY 2025-26						
Voltage Level	0.2 KV	0.4KV	11KV	132KV	Total	Source
Losses %age on purchased units	2.90%		9.61%	1.30%	13.81%	Actual losses for FY 2023-24 is 30.95% NEPRA allowed losses are 13.81%
Losses %age on received units	3.69%		9.74%	1.30%		Calcuated as applied on units received at each voltage level.
Losses %age charged on purchased unit	14.20%		10.91%	1.30%		Reversed calculation to show effective losses %age of losses Vs Units purchased for each voltage level

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	A2d	C1a
		H2	A3a	E1i
		K1a	B1b	E1ii
		K1b	B2a	E2
			B2b	
			C1b	
			C1c	
			D1a	
			D1b	
			D2a	
			D2b	
			G1	
			G2	

GoP Applicable Tariff Notified in July-2025.

GoP applicable Tariffs for various categories as notified by NEPRA vide No. NEPRA/R/ADG(TRF)/TRF-100/9641-61 dated 01-07-2025 are provided in **Table 6** below.

Table 6

GoP Notified Tariff Annex-A-1 (01-07-2025)				
	TARIFF CATAGORIES	**Fixed Charges Rs/Con/M**	**Fixed Charges Rs/kW/M**	**Variable Charges Rs/kWh (Oct to June)**
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			10.54
iv	101-200 Units			13.01
v	01-100 Units			22.44
vi	101-200 Units			28.91
vii	201-300 Units			33.10
viii	301-400Units	200		37.99
ix	401-500Units	400		40.20
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		40.53
E-1(i)	Temporary E-1 (i)	2000		57.94
	COMMERCIAL - A2			
A2 (a)	Commercial - For peak load requirement up to 5 kW	1000		37.44
A2 (b)	Sanctioned load 5 kw and above		1250	39.76
A2 (c)	Time of Use (TOU) - Peak (A-2)		1250	43.82
	Time of Use (TOU) - Off-Peak		1250	35.15
A2 (d)	Vahicle Charging			53.44
E-1 (ii)	Temporary E-1 (ii)	5000		23.57
	INDUSTRIAL			
B1(a)	B1	1000		30.80
B1(b)	B1- TOU (Peak)	1000		36.74
	B1 - TOU (Off-peak)			30.05
B2 (a)	B2		1250	30.73
B2 (b)	B2 - TOU (Peak)		1250	36.68
	B2 - TOU (Off-peak)		1250	27.41
B3	B3 - TOU (Peak)		1250	36.68
	B3 - TOU (Off-peak)		1250	28.24
B4	B4 - TOU (Peak)		1250	36.68
	B4 - TOU (Off-peak)		1250	27.96
E-2	Temporary E-2	5000		42.25
	BULK			
C1 (a)	C1(a) up to 5 kW	2000		43.4
C1 (b)	C1(b) exceeding 5 kW		1250	40.6
C1 (c)	Time of Use (TOU) - Peak		1250	46.3
	Time of Use (TOU) - Off-Peak		1250	37.5
C2 (a)	C2 Supply at 11 kV		1250	40.6
C2 (b)	Time of Use (TOU) - Peak		1250	46.3
	Time of Use (TOU) - Off-Peak		1250	36.0
C3 (a)	C3 Supply above 11 kV		1250	40.8
C3 (b)	Time of Use (TOU) - Peak		1250	46.3
	Time of Use (TOU) - Off-Peak		1250	35.8
	AGRICULTURAL TUBE WELLS - Tariff D			
D1 (a)	D1 Scarp			39.87
D2 (a)	D2 Agricultural Tube-wells		400	28.90
D1 (b)	Time of Use (TOU) - Peak		400	42.79
	Time of Use (TOU) - Off-Peak		400	34.71
D2 (b)	Time of Use (TOU) - Peak		400	29.54
	Time of Use (TOU) - Off-Peak		400	28.69
G	Public Lighting G	2000		42.91
H	Residential Colonies H	2000		42.10
K1	Special Contracts - Tariff K (AJK)		1250	26.45
K1 (i)	Time of Use (TOU) - Peak		1250	28.85
	Time of Use (TOU) - Off-Peak		1250	25.73
A3	General Service	1000		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				
Description	**Energy**	**Demand**	**Customer**	**Total**
Engergy Charges	100%	-	-	100%
Capacity Charges	-	100%	-	100%
T.UoSC	-	100%	-	100%
MOF	-	100%	-	100%
O&M Cost	-	81%	19%	100%
Depreciation	-	82%	18%	100%
RORB	-	74%	26%	100%
Other Income	-	88%	12%	100%
Prior Year Adjustment	-	80%	20%	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)				
Description	**Energy**	**Demand**	**Customer**	**Total**
Energy Charges	24,047	-	-	24,047
Capacity Charges	-	42,794	-	42,794
T.UoSC	-	4,260	-	4,260
MOF	-	14	-	14
Power Purchase Price	**24,047**	**47,068**	**-**	**71,061**
O&M Cost	-	12,335	2,894	15,229
Depreciation	-	2,440	536	2,976
RORB	-	8,359	2,937	11,296
Other Income	-	1,716	234	- 1,950
Distribution Margin	**-**	**24,851**	**6,600**	**27,551**
Prior Year Adjustment	-	4,782	1,196	5,978
Revenue Requirements	**24,047**	**76,701**	**7,796**	**104,590**

Revenue as per GoP Applicable Tariff by Customer Category and Voltage Level

The ***Table 9*** below provides detailed category-wise estimated revenue and average (Rs./kWh) thereof.

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 GoP Applicable Tariff notified vide No. NEPRA/R/ ADG(TRF)/TRF-100/10695-14 dated 13-07-2024 already provided in (***Table 6***).

Table 9

FY 2025-26					
Consumer Category	**Sales (GWh)**	**Fixed Charge Rs. (M)**	**Variable Charge Rs. (M)**	**Total Revenue Rs. (M)**	**Rs./KWH**
Residential -- A1(a)	665.29	56.94	15,211.29	15,268.24	22.95
Residential -- A1(b)	11.74	25.21	490.22	515.43	43.91
Commercial -- A2(a)	90.33	1,340.42	3,382.08	4,722.51	52.28
Commercial -- A2(b)	-	-	-	-	-
Commercial -- A2(c)	95.03	607.62	3,512.28	4,119.90	43.35
Industrial -- B1(a)	0.23	1.18	6.98	8.16	-
Industrial -- B2(a)	-	-	-	-	-
Industrial -- B1(b)	12.60	-	392.22	392.22	31.13
Industrial -- B2(b)	102.47	577.87	2,954.64	3,532.51	34.48
Industrial -- B3	106.91	406.82	3,080.32	3,487.14	32.62
Industrial -- B4	-	-	-	-	-
Single Point Supply -- C1(a)	0.00	0.05	0.0831	0.13	-
Single Point Supply -- C1(b)	-	-	-	-	-
Single Point Supply -- C1(c)	2.18	6.80	88.3492	95.15	43.69
Single Point Supply -- C2(a)	0.05	0.25	1.9531	2.21	-
Single Point Supply -- C2(b)	24.97	51.95	977.3425	1,029.30	41.22
Single Point Supply -- C3(a)	148.19	583.80	5,628.3735	6,212.17	41.92
Single Point Supply -- C3(b)	0.53	1.94	19.9766	21.92	-
Agricultural --D1(a)	0.06	-	2.29	2.29	-
Agricultural --D2(a)	608.74	4,797.78	17,592.60	22,390.38	-
Agricultural --D1(b)	0.48	0.95	13.98	14.93	-
Agricultural --D2(b)	0.00	0.00	0.10	0.10	-
Temporary Supply -- E1(i)	0.01	-	0.49	0.49	-
Temporary Supply -- E1(ii)	2.20	0.42	117.49	117.91	-
Temporary Supply -- E2	0.42	-	17.59	17.59	-
Public Lighting -- G	14.51	4.61	622.59	627.20	43.23
Residential Colonies -- H	0.08	0.07	3.24	3.31	-
Azad Jammu Kashmir - K1a	-	-	-	-	-
Azad Jammu Kashmir - K1b	-	-	-	-	-
A3 General	239.00	116.36	10,152.51	10,268.87	42.97
Total	**2,126.01**	**8,581.06**	**64,269.00**	**72,850.06**	**34.27**

Table 10

FY 2025-26						
Consumer Class	MDI MW	Sales (GWh)	Fixed Charge Rs. (M)	Variable Charge	Total Revenue Rs. (M)	Rs./KWH
0.2 KV	326.79	758.48	6,196.79	36,330.90	42,527.69	56.07
0.4 KV	470.26	1,109.54	1,384.59	19,115.89	20,500.48	18.48
11 KV	24.06	257.36	997.49	8,800.28	9,797.77	38.07
132 KV	0.17	0.58	2.20	21.93	24.13	-
G. TOTAL	**821.28**	**2,125.95**	**8,581**	**64,269**	**72,850**	**34.27**

Cost of Service Functionalized Rates (Tariff Wise)

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

Table 11

FY 2025-26											
Classes	Voltage Level	p of Custome	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	456,190	665.29	273.76	7,559.11	19,696.93	1,948.58	13.39	11,299.19	1,623.94	42,118
Residential – A1(b)	0.4kV	2,101	11.74	4.09	133.36	294.15	29.10	0.20	168.74	25.43	651
Commercial – A2(a)	0.2kV	111,702	90.33	52.62	1,026.38	3,785.97	374.54	2.57	2,171.83	220.50	7,577
Commercial – A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-
Commercial – A2(c)	0.4kV	3,777	95.03	24.04	1,079.56	1,729.91	171.14	1.18	992.37	205.85	4,178
Industrial – B1(a)	0.2kV	98	0.23	0.16	2.58	11.16	1.10	0.01	6.40	0.55	22
Industrial – B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-
Industrial – B1(b)	0.4kV	1,338	12.60	9.95	143.16	715.55	70.79	0.49	410.48	27.30	1,367
Industrial – B2(b)	0.4kV	988	102.47	33.95	1,164.22	2,442.59	241.64	1.66	1,401.20	222.03	5,470
Industrial – B3	11kV	27	106.91	5.82	1,169.94	403.14	39.88	0.27	228.41	227.86	2,069
Industrial – B4	132/66kV	-	-	-	-	-	-	-	-	-	-
Single Point Supply – C1(a)	0.2kV	2	0.00	0.00	0.02	0.12	0.01	0.00	0.07	0.00	0.22
Single Point Supply – C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-
Single Point Supply – C2(a)	11kV	7	2.18	0.45	23.83	31.40	3.11	0.02	17.79	4.64	81
Single Point Supply – C3(a)	132/66kV	-	0.05	-	0.47	-	-	-	-	-	0.47
Single Point Supply – C1(c)	0.4kV	177	24.97	7.93	283.71	570.46	56.43	0.39	327.25	54.11	1,292
Single Point Supply – C2(b)	11kV	68	148.19	17.79	1,621.70	1,232.93	121.97	0.84	698.55	315.84	3,990
Single Point Supply – C3(b)	132/66kV	1	0.53	0.17	5.24	10.42	1.03	0.01	4.47	0.93	22
Agricultural –D1(a)	0.4kV	2	0.06	0.01	0.65	0.86	0.09	0.00	0.49	0.12	2
Agricultural –D2(a)	0.4kV	6,783	608.74	127.12	6,916.58	9,146.58	904.85	6.22	5,246.96	1,319.09	23,529
Agricultural –D2(b)	0.4kV	-	0.48	0.06	5.51	4.05	0.40	0.00	2.32	-	12
Agricultural –D1(b)	0.4kV	58	0.00	0.04	0.03	2.89	0.29	0.00	1.66	0.01	5
Temporary Supply – E1(i)	0.2kV	-	0.01	-	0.10	-	-	-	-	-	0.10
Temporary Supply – E1(ii)	0.2kV	7	2.20	0.25	24.98	17.79	1.76	0.01	10.20	5.37	60
Temporary Supply – E2	0.2kV	-	0.42	-	4.73	-	-	-	-	-	5
Public Lighting – G	0.4kV	192	14.51	1.20	164.86	86.32	8.54	0.06	49.52	31.44	341
Residential Colonies – H	11kV	3	0.08	0.00	0.84	0.14	0.01	0.00	0.08	0.16	1
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	9,697	239.00	71.19	2,715.49	5,121.80	506.69	3.48	2,938.13	517.88	11,797
Total	-	593,217	2,126.01	630.59	24,047	45,305	4,482	31	25,976	4,803	104,591

Based on the cost drivers (energy, demand & customers) based allocation of overall Revenue Requirement of QESCO to the customers categories, the resultant functional (generation, transmission, MO Fee & Distribution) rates (in terms of Rs./kWh, Rs./kW/Month and Rs./Customer / Month, as applicable) are summarized at **Table 12** below.

Table 12

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	456,190	665.29	273.76	11.36	5,995.82	593.16	4.08	3,439.51	494.33	63.31
Residential -- A1 (b	0.4kV	2,101	11.74	4.09	11.36	5,995.82	593.16	4.08	3,439.51	518.44	55.43
Commercial -- A2 (a	0.2kV	111,702	90.33	52.62	11.36	5,995.82	593.16	4.08	3,439.51	349.20	83.88
Commercial -- A2 (b	0.4kV	-	-	-	-	-	-	-	-	-	-
Commercial -- A2 (c	0.4kV	3,777	95.03	24.04	11.36	5,995.82	593.16	4.08	3,439.51	713.48	43.96
Industrial -- B1 (a)	0.2kV	98	0.23	0.16	11.36	5,995.82	593.16	4.08	3,439.51	297.37	96.10
Industrial -- B2 (a)	0.4kV	-	-	-	-	-	-	-	-	-	-
Industrial -- B1 (b)	0.4kV	1,338	12.60	9.95	11.36	5,995.82	593.16	4.08	3,439.51	228.78	108.49
Industrial -- B2 (b)	0.4kV	988	102.47	33.95	11.36	5,995.82	593.16	4.08	3,439.51	545.03	53.39
Industrial -- B3	11kV	27	106.91	5.82	10.94	5,774.69	571.28	3.93	3,271.83	3,263.86	19.35
Industrial -- B4	132/66kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C1(	0.2kV	2	0.00	0.00	11.36	5,995.82	593.16	4.08	3,439.51	240.11	115.72
Single P. Supply C1(	0.4kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C2(	11kV	7	2.18	0.45	10.94	5,774.69	571.28	3.93	3,271.83	853.57	37.08
Single P. Supply C3(	132/66kV	-	0.05	-	9.88	-	-	-	-	-	9.88
Single P. Supply C1(	0.4kV	177	24.97	7.93	11.36	5,995.82	593.16	4.08	3,439.51	568.69	51.73
Single P. Supply C2(	11kV	68	148.19	17.79	10.94	5,774.69	571.28	3.93	3,271.83	1,479.30	26.93
Single P. Supply C3(	132/66kV	1	0.53	0.17	9.88	5,212.30	515.64	3.54	2,234.62	465.28	41.65
Agricultural -- D1(a	0.4kV	2	0.06	0.01	11.36	5,995.82	593.16	4.08	3,439.51	866.85	38.59
Agricultural -- D2(a	0.4kV	6,783	608.74	127.12	11.36	5,995.82	593.16	4.08	3,439.51	864.70	38.65
Agricultural -- D2(b	0.4kV	-	0.48	0.06	11.36	5,995.82	593.16	4.08	3,439.51	-	25.32
Agricultural -- D1(b	0.4kV	58	0.00	0.04	11.36	5,995.82	593.16	4.08	3,439.51	12.50	1,751.33
Temporary - E1 (i)	0.2kV	-	0.01	-	11.36	-	-	-	-	-	11.36
Temporary - E1 (ii)	0.2kV	7	2.20	0.25	11.36	5,995.82	593.16	4.08	3,439.51	1,809.13	27.33
Temporary - E2	0.2kV	-	0.42	-	11.36	-	-	-	-	-	11.36
Public Lighting -- G	0.4kV	192	14.51	1.20	11.36	5,995.82	593.16	4.08	3,439.51	2,183.86	23.48
Res Colonies -- H	11kV	3	0.08	0.00	10.94	5,774.69	571.28	3.93	3,271.83	6,799.57	16.09
A J K - K1a	11kV	-	-	-	-	-	-	-	-	-	-
A J K - K1b	11kV	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	9,697	239.00	71.19	11.36	5,995.82	593.16	4.08	3,439.51	606.26	49.36
Total	-	593,217	2,126.00875	630.59							49.20

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

Table 13

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	665	665.29	273.76	2,301.02	5,995.82	593.16	4.08	3,439.51	494.33	12,820.83
Residential -- A1 (b)	0.4kV	12	11.74	4.09	2,718.40	5,995.82	593.16	4.08	3,439.51	518.44	13,262.32
Commercial -- A2 (a)	0.2kV	90	90.33	52.62	1,625.47	5,995.82	593.16	4.08	3,439.51	349.20	12,000.15
Commercial -- A2 (b)	0.4kV	-	-	-	-	-	-	-	-	-	-
Commercial -- A2 (c)	0.4kV	95	95.03	24.04	3,741.73	5,995.82	593.16	4.08	3,439.51	713.48	14,480.69
Industrial -- B1 (a)	0.2kV	0	0.23	0.16	1,384.21	5,995.82	593.16	4.08	3,439.51	297.37	11,707.06
Industrial -- B2 (a)	0.4kV	-	-	-	-	-	-	-	-	-	-
Industrial -- B1 (b)	0.4kV	13	12.60	9.95	1,199.58	5,995.82	593.16	4.08	3,439.51	228.78	11,453.84
Industrial -- B2 (b)	0.4kV	102	102.47	33.95	2,857.81	5,995.82	593.16	4.08	3,439.51	545.03	13,428.32
Industrial -- B3	11kV	107	106.91	5.82	16,758.50	5,774.69	571.28	3.93	3,271.83	3,263.86	29,637.27
Industrial -- B4	132/66kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C1(a)	0.2kV	0	0.00	0.00	1,117.67	5,995.82	593.16	4.08	3,439.51	240.11	11,383.26
Single P. Supply C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C2(a)	11kV	2	2.18	0.45	4,382.71	5,774.69	571.28	3.93	3,271.83	853.57	14,851.18
Single P. Supply C3(a)	132/66kV	0	0.05	-	-	-	-	-	-	-	-
Single P. Supply C1(c)	0.4kV	25	24.97	7.93	2,981.90	5,995.82	593.16	4.08	3,439.51	568.69	13,576.07
Single P. Supply C2(b)	11kV	148	148.19	17.79	7,595.56	5,774.69	571.28	3.93	3,271.83	1,479.30	18,689.77
Single P. Supply C3(b)	132/66kV	1	0.53	0.17	-	5,212.30	515.64	3.54	2,234.62	465.28	8,425.23
Agricultural -- D1(a)	0.4kV	0	0.06	0.01	4,545.26	5,995.82	593.16	4.08	3,439.51	866.85	15,437.59
Agricultural -- D2(a)	0.4kV	609	608.74	127.12	4,533.99	5,995.82	593.16	4.08	3,439.51	864.70	15,424.17
Agricultural -- D2(b)	0.4kV	0	0.48	0.06	8,159.40	5,995.82	593.16	4.08	3,439.51	-	18,184.88
Agricultural -- D1(b)	0.4kV	0	0.00	0.04	65.55	5,995.82	593.16	4.08	3,439.51	12.50	10,103.53
Temporary - E1 (i)	0.2kV	0	0.01	-	-	-	-	-	-	-	-
Temporary - E1 (ii)	0.2kV	2	2.20	0.25	8,421.11	5,995.82	593.16	4.08	3,439.51	1,809.13	20,255.71
Temporary - E2	0.2kV	0	0.42	-	-	-	-	-	-	-	-
Public Lighting -- G	0.4kV	15	14.51	1.20	11,450.98	5,995.82	593.16	4.08	3,439.51	2,183.86	23,660.32
Res Colonies -- H	11kV	0	0.08	0.00	34,912.85	5,774.69	571.28	3.93	3,271.83	6,799.57	51,327.33
AJK - K1a	11kV	-	-	-	-	-	-	-	-	-	-
AJK - K1b	11kV	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	239	239.00	71.19	3,178.88	5,995.82	593.16	4.08	3,439.51	606.26	13,810.62
Total	-	2,126	2,126.01	630.59	3,177.87	5,987.17	592.30	4.07	3,432.80	634.74	13,821.87

Unbundled Rates Rs./kWh (Tariff Wise)

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

Table 14

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	665	273.76	40.97	2.93	0.02	19.42	63.31
Residential -- A1 (b)	0.4kV	12	4.09	36.42	2.48	0.02	16.54	55.43
Commercial -- A2 (a)	0.2kV	90	52.62	53.27	4.15	0.03	26.48	83.88
Commercial -- A2 (b)	0.4kV	-	-	-	-	-	-	-
Commercial -- A2 (c)	0.4kV	95	24.04	29.56	1.80	0.01	12.61	43.96
Industrial -- B1 (a)	0.2kV	0	0.16	60.58	4.87	0.03	30.67	96.10
Industrial -- B2 (a)	0.4kV	-	-	-	-	-	-	-
Industrial -- B1 (b)	0.4kV	13	9.95	68.15	5.62	0.04	34.75	108.49
Industrial -- B2 (b)	0.4kV	102	33.95	35.20	2.36	0.02	15.84	53.39
Industrial -- B3	11kV	107	5.82	14.71	0.37	0.00	4.27	19.35
Industrial -- B4	32/66k	-	-	-	-	-	-	-
Single P. Supply C1(a)	0.2kV	0	0.00	72.32	6.03	0.04	37.41	115.72
Single P. Supply C1(b)	0.4kV	-	-	-	-	-	-	-
Single P. Supply C2(a)	11kV	2	0.45	25.36	1.43	0.01	10.30	37.08
Single P. Supply C3(a)	32/66k	0	-	9.88	-	-	-	9.88
Single P. Supply C1(c)	0.4kV	25	7.93	34.21	2.26	0.02	15.27	51.73
Single P. Supply C2(b)	11kV	148	17.79	19.26	0.82	0.01	6.85	26.93
Single P. Supply C3(b)	32/66k	1	0.17	29.53	1.94	0.01	10.18	41.65
Agricultural -- D1(a)	0.4kV	0	0.01	26.35	1.48	0.01	10.76	38.59
Agricultural -- D2(a)	0.4kV	609	127.12	26.39	1.49	0.01	10.79	38.65
Agricultural -- D2(b)	0.4kV	0	0.06	19.71	0.83	0.01	4.79	25.32
Agricultural -- D1(b)	0.4kV	0	0.04	1,050.67	102.82	0.71	598.37	1,751.33
Temporary - E1 (i)	0.2kV	0	-	11.36	-	-	-	11.36
Temporary - E1 (ii)	0.2kV	2	0.25	19.45	0.80	0.01	7.08	27.33
Temporary - E2	0.2kV	0	-	11.36	-	-	-	11.36
Public Lighting -- G	0.4kV	15	1.20	17.31	0.59	0.00	5.58	23.48
Res Colonies -- H	11kV	0	0.00	12.75	0.18	0.00	3.16	16.09
ad Jammu Kashmir - K	11kV	-	-	-	-	-	-	-
ad Jammu Kashmir - K	11kV	-	-	-	-	-	-	-
A3 General	0.4kV	239	71.19	32.79	2.12	0.01	14.46	49.36
Total	-	2,126	630.59	32.62	2.08	0.01	14.48	49.20

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

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	665	32,958.09	9,183.05	10,032.56	13.80	63.31
Residential -- A1 (b)	0.4kV	12	492.19	158.80	10,032.56	13.53	55.43
Commercial -- A2 (a)	0.2kV	90	6,334.92	1,246.88	10,032.56	13.80	83.88
Commercial -- A2 (b)	0.4kV	-	-	-	-	-	-
Commercial -- A2 (c)	0.4kV	95	2,894.59	1,285.41	10,032.56	13.53	43.96
Industrial -- B1 (a)	0.2kV	0	18.67	3.13	10,032.56	13.80	96.10
Industrial -- B2 (a)	0.4kV	-	-	-	-	-	-
Industrial -- B1 (b)	0.4kV	13	1,197.30	170.46	10,032.56	13.53	108.49
Industrial -- B2 (b)	0.4kV	102	4,087.09	1,386.26	10,032.56	13.53	53.39
Industrial -- B3	11kV	107	671.71	1,397.80	9,621.73	13.07	19.35
Industrial -- B4	132/66kV	-	-	-	-	-	-
Single P. Supply C1(a)	0.2kV	0	0.20	0.03	10,032.56	13.80	115.72
Single P. Supply C1(b)	0.4kV	-	-	-	-	-	-
Single P. Supply C2(a)	11kV	2	52.32	28.47	9,621.73	13.07	37.08
Single P. Supply C3(a)	132/66kV	0	-	0.47	-	-	-
Single P. Supply C1(c)	0.4kV	25	954.53	337.81	10,032.56	13.53	51.73
Single P. Supply C2(b)	11kV	148	2,054.29	1,937.53	9,621.73	13.07	26.93
Single P. Supply C3(b)	132/66kV	1	15.93	6.17	7,966.10	-	-
Agricultural -- D1(a)	0.4kV	0	1.44	0.78	10,032.56	13.53	38.59
Agricultural -- D2(a)	0.4kV	609	15,304.61	8,235.67	10,032.56	-	-
Agricultural -- D2(b)	0.4kV	0	6.77	5.51	10,032.56	11.36	25.32
Agricultural -- D1(b)	0.4kV	0	4.84	0.04	10,032.56	13.53	1,751.33
Temporary - E1 (i)	0.2kV	0	-	0.10	-	-	-
Temporary - E1 (ii)	0.2kV	2	29.76	30.35	10,032.56	13.80	27.33
Temporary - E2	0.2kV	0	-	4.73	-	-	-
Public Lighting -- G	0.4kV	15	144.44	196.30	10,032.56	13.53	23.48
Res Colonies -- H	11kV	0	0.23	1.01	9,621.73	13.07	16.09
A J K - K1a	11kV	-	-	-	-	-	-
A J K - K1b	11kV	-	-	-	-	-	-
A3 General	0.4kV	239	8,570.10	3,233.37	10,032.56	13.53	49.36
Total	-	2,126	75,794.01	28,850.11	206,974.04	13.57	49.20

Note: Variable Cost in **Table 15** includes energy cost only.

Revenue, Cost of Service and Subsidies (Tariff Category Wise)

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, as the case may be, is also arrived in the last column of Table 16 below.

Table 16

Customer Class	Voltage	Sales GWh	Demand MW	Revenue	Cost of Service	Difference Subsidy M.PKR	Subsidy Rs.kWh
				Total M.PKR	Total M.PKR		
Residential A1 (a)	0.2kV	665.29	273.76	15,268.24	42,117.87	(26,849.63)	(40.36)
Residential A1 (b)	0.4kV	11.74	4.09	515.43	650.64	(135.21)	(11.52)
Commercial A2 (a)	0.2kV	90.33	52.62	4,722.51	7,577.32	(2,854.81)	(31.60)
Commercial A2 (b)	0.4kV	-	-	-	-	-	-
Commercial A2 (c)	0.4kV	95.03	24.04	4,122.60	4,177.96	(55.36)	(0.58)
Industrial B1 (a)	0.2kV	0.23	0.16	8.16	21.78	(13.63)	(60.11)
Industrial B2 (a)	0.4kV	-	-	-	-	-	-
Industrial B1 (b)	0.4kV	12.60	9.95	392.22	1,366.92	(974.70)	(77.36)
Industrial B2 (b)	0.4kV	102.47	33.95	3,532.51	5,470.46	(1,937.95)	(18.91)
Industrial B3	11kV	106.91	5.82	3,487.14	2,069.04	1,418.10	13.26
Industrial B4	132/66kV	-	-	-	-	-	-
Bulk Supply C1(a)	0.2kV	0.00	0.00	0.13	0.22	(0.09)	(47.27)
Bulk Supply C1(b)	0.4kV	-	-	-	-	-	-
Bulk Supply C2(a)	11kV	2.18	0.45	95.15	80.75	14.40	6.61
Bulk Supply C3(a)	132/66kV	0.05	-	2.21	0.47	1.73	36.18
Bulk Supply C1(c)	0.4kV	24.97	7.93	1,029.30	1,291.67	(262.37)	(10.51)
Bulk Supply C2(b)	11kV	148.19	17.79	6,212.17	3,990.37	2,221.80	14.99
Bulk Supply C3(b)	132/66kV	0.53	0.17	21.92	22.09	(0.17)	(0.32)
Agricultural D1(a)	0.4kV	0.06	0.01	2.29	2.22	0.07	1.28
Agricultural D2(a)	0.4kV	608.74	127.12	22,390.38	23,529.47	(1,139.09)	(1.87)
Agricultural D2(b)	0.4kV	0.48	0.06	14.93	12.27	2.66	5.50
Agricultural D1(b)	0.4kV	0.00	0.04	0.10	4.88	(4.77)	(1,713.97)
Temporary E1 (i)	0.2kV	0.01	-	0.49	0.10	0.39	39.00
Temporary E1 (ii)	0.2kV	2.20	0.25	117.91	60.09	57.82	26.30
Temporary E2	0.2kV	0.42	-	17.59	4.73	12.86	30.61
Public Lighting G	0.4kV	14.51	1.20	627.20	340.63	286.57	19.75
Residential Col. H	11kV	0.08	0.00	3.31	1.24	2.07	26.95
A J K K1a	11kV	-	-	-	-	-	-
A J K K1b	11kV	-	-	-	-	-	-
A3 General	0.4kV	239.00	71.19	10,268.87	11,797.42	(1,528.55)	(6.40)
Total	-	**2,126**	**631**	**72,853**	**104,591**	**(31,737.85)**	**(14.93)**

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-à-vis the allocated cost.

Table 17

Customer Class	Voltage	Sales GWh	Demand MW	Revenue as per GOP notified 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	Total
Residential A1 (a)	0.2kV	665.29	273.76	56.94	15,211.29	32,958.09	9,183.05	(32,901.15)	6,028.25	0.002	1.656	0.3623
Residential A1 (b)	0.4kV	11.74	4.09	25.21	490.22	492.19	158.80	(466.98)	331.42	0.051	3.087	0.7918
Commercial A2 (a)	0.2kV	90.33	52.62	1,340.42	3,382.08	6,334.92	1,246.88	(4,994.49)	2,135.21	0.212	2.712	0.6229
Commercial A2 (b)	0.4kV	-	-	-	-	-	-	-	-	0.000	0.000	-
Commercial A2 (c)	0.4kV	95.03	24.04	607.62	3,514.98	2,894.59	1,285.41	(2,286.97)	2,229.56	0.210	2.735	0.9863
Industrial B1 (a)	0.2kV	0.23	0.16	1.18	6.98	18.67	3.13	(17.49)	3.85	0.063	2.231	0.3743
Industrial B2 (a)	0.4kV	-	-	-	-	-	-	-	-	1.000	1.000	-
Industrial B1 (b)	0.4kV	12.60	9.95	-	392.22	-	1,366.92	-	(974.70)	1.000	0.287	0.2869
Industrial B2 (b)	0.4kV	102.47	33.95	577.87	2,954.64	4,087.09	1,386.26	(3,509.22)	1,568.39	0.141	2.131	0.6454
Industrial B3	11kV	106.91	5.82	406.32	3,080.32	671.71	1,397.80	(264.89)	1,682.52	0.606	2.204	1.6850
Industrial B4	132/66kV	-	-	-	-	-	-	-	-	1.000	1.000	-
Bulk Supply C1(a)	0.2kV	0.00	0.00	0.05	0.08	0.20	0.03	(0.15)	0.06	0.246	3.144	0.5911
Bulk Supply C1(b)	0.4kV	-	-	-	-	-	-	-	-	1.000	1.000	-
Bulk Supply C2(a)	11kV	2.18	0.45	6.80	88.35	52.32	28.47	(45.52)	59.88	0.130	3.103	1.1777
Bulk Supply C3(a)	132/66kV	0.05	-	0.25	1.95	-	0.47	0.25	1.48	#DIV/0!	4.128	4.6627
Bulk Supply C1(c)	0.4kV	24.97	7.93	51.95	977.34	954.53	337.81	(902.57)	639.53	0.054	2.893	0.7965
Bulk Supply C2(b)	11kV	148.19	17.79	583.80	5,628.37	2,054.29	1,937.53	(1,470.50)	3,690.84	0.284	2.905	1.5562
Bulk Supply C3(b)	132/66kV	0.53	0.17	1.94	19.98	15.93	6.17	(13.99)	13.81	0.122	3.238	0.9918
Agricultural D1(a)	0.4kV	0.06	0.01	-	2.29	-	2.22	-	0.07	1.000	1.033	1.0332
Agricultural D2(a)	0.4kV	608.74	127.12	4,797.78	17,592.60	15,304.61	8,235.67	(10,506.83)	9,356.93	0.313	2.136	0.9512
Agricultural D2(b)	0.4kV	0.48	0.06	0.95	13.98	6.77	5.51	(5.82)	8.47	0.141	2.539	1.2166
Agricultural D1(b)	0.4kV	0.00	0.04	0.00	0.10	4.84	0.04	(4.84)	0.06	0.001	2.659	0.0213
Temporary E1 (i)	0.2kV	0.01	-	-	0.49	-	0.10	-	0.39	1.000	5.099	5.0994
Temporary E1 (ii)	0.2kV	2.20	0.25	0.42	117.49	29.76	30.35	(29.34)	87.14	0.014	3.872	1.9617
Temporary E2	0.2kV	0.42	-	-	17.59	-	4.73	-	12.86	1.000	3.718	3.7185
Public Lighting G	0.4kV	14.51	1.20	4.61	622.59	144.44	196.30	(139.83)	426.30	0.032	3.172	1.8407
Residential Col. H	11kV	0.08	0.00	0.07	3.24	0.23	1.01	(0.16)	2.23	0.310	3.220	2.6747
AJKK1a	11kV	-	-	-	-	-	-	-	-	1.000	1.000	-
AJKK1b	11kV	-	-	-	-	-	-	-	-	1.000	1.000	-
A3 General	0.4kV	239.00	71.19	116.36	10,152.51	8,570.10	3,233.37	(8,453.74)	6,919.14	0.014	3.140	0.8700
Total	-	2,126	631	8,581	64,272	74,595	30,048	(66,014.21)	34,223.69	0.115	2.139	0.696

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

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	665.29	22.95	63.31	(40.36)	0.36
Residential A1 (b)	0.4kV	11.74	43.91	55.43	(11.52)	0.79
Commercial A2 (a)	0.2kV	90.33	52.28	83.88	(31.60)	0.62
Commercial A2 (b)	0.4kV	-	-	-	-	-
Commercial A2 (c)	0.4kV	95.03	43.38	43.96	(0.58)	0.99
Industrial B1 (a)	0.2kV	0.23	35.99	96.10	(60.11)	0.37
Industrial B2 (a)	0.4kV	-	-	-	-	-
Industrial B1 (b)	0.4kV	12.60	31.13	108.49	(77.36)	0.29
Industrial B2 (b)	0.4kV	102.47	34.48	53.39	(18.91)	0.65
Industrial B3	11kV	106.91	32.62	19.35	13.26	1.69
Industrial B4	132/66kV	-	-	-	-	-
Bulk Supply C1(a)	0.2kV	0.00	68.45	115.72	(47.27)	0.59
Bulk Supply C1(b)	0.4kV	-	-	-	-	-
Bulk Supply C2(a)	11kV	2.18	43.69	37.08	6.61	1.18
Bulk Supply C3(a)	132/66kV	0.05	46.05	9.88	36.18	4.66
Bulk Supply C1(c)	0.4kV	24.97	41.22	51.73	(10.51)	0.80
Bulk Supply C2(b)	11kV	148.19	41.92	26.93	14.99	1.56
Bulk Supply C3(b)	132/66kV	0.53	-	-	-	-
Agricultural D1(a)	0.4kV	0.06	39.87	38.59	1.28	1.03
Agricultural D2(a)	0.4kV	608.74	36.78	38.65	(1.87)	0.95
Agricultural D2(b)	0.4kV	0.48	30.82	25.32	5.50	1.22
Agricultural D1(b)	0.4kV	0.00	37.36	1,751.33	(1,713.97)	0.02
Temporary E1 (i)	0.2kV	0.01	57.94	11.36	46.58	5.10
Temporary E1 (ii)	0.2kV	2.20	53.63	27.33	26.30	1.96
Temporary E2	0.2kV	0.42	42.25	11.36	30.89	3.72
Public Lighting G	0.4kV	14.51	43.23	23.48	19.75	1.84
Residential Col. H	11kV	0.08	43.04	16.09	26.95	2.68
A J K K1a	11kV	-	-	-	-	-
A J K K1b	11kV	-	-	-	-	-
A3 General	0.4kV	239.00	42.97	49.36	(6.40)	0.87
Total	**-**	**2,126**	**34.27**	**49.20**	**(14.93)**	**0.70**

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

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

Table 19

Customer Class	Voltage	Sales GWh	Demand MW	Revenue As Per GOP 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	106.91	5.82	406.82	3,080.32	3,487.14	671.71	1,397.80	2,069.04	1,418.10	13.26
Industrial B4	132/66kV	-	-	-	-	-	-	-	-	-	-
Bulk Supply C2(a)	11kV	2.18	0.45	6.80	88.35	95.15	52.32	28.47	80.75	14.40	6.61
Bulk Supply C3(a)	132/66kV	0.05	-	0.25	1.95	2.21	-	0.47	0.47	1.73	36.18
Bulk Supply C2(b)	11kV	148.19	17.79	583.80	5,628.37	6,212.17	2,054.29	1,937.53	3,990.37	2,221.80	14.99
Bulk Supply C3(b)	132/66kV	0.53	0.17	1.94	19.98	21.92	15.93	6.17	22.09	(0.17)	(0.32)
Residential Col. H	11kV	0.08	0.00	0.07	3.24	3.31	0.23	1.01	1.24	2.07	26.95

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

Customer Class	Voltage	Sale GWH	Revenue Rs. /KWH	Costof Service Rs. /KWh	Subsidy Rs. /KWh
Industrial B3	11kV	106.91	32.62	19.35	13.26
Industrial B4	132/66kV	-	-	-	-
Bulk Supply C2(b)	11kV	148.19	41.92	26.93	14.99
Bulk Supply C3(a)	132/66kV	0.05	46.05	9.88	36.18

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

For interest of the readers to glance through overall master data for result of QESCO'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, in addition to being duly considered and approved by the Authority, 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 and have been disclosed in details to the extent possible, without any prejudice.
- 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 (92%) covered by the GoP applicable 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 (01~278%) 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 FY 2025-26														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Cost (Rs. M)	Cost Rs./kWh sold	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	665.29	775	274	319	7,559	19,697	1,949	13	11,299	1,624	42,118	63.31	54.32
Residential -- A1(b)	0.4kV	11.74	14	4	5	133	294	29	0	169	25	651	55.43	47.56
Commercial -- A2(a)	0.2kV	90.33	105	53	61	1,026	3,786	375	3	2,172	220	7,577	83.88	71.97
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	95.03	111	24	28	1,080	1,730	171	1	992	206	4,178	43.96	37.72
Industrial -- B1(a)	**0.2kV**	**0.23**	0	**0**	0	3	11	1	0	6	1	**22**	**96.10**	**82.45**
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	12.60	15	10	12	143	716	71	0	410	27	1,367	108.49	93.08
Industrial -- B2(b)	0.4kV	102.47	119	34	40	1,164	2,443	242	2	1,401	222	5,470	53.39	45.81
Industrial -- B3	11kV	106.91	120	6	7	1,170	403	40	0	228	228	2,069	19.35	17.24
Industrial -- B4	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(a)	0.2kV	0.00	0	0	0	0	0	0	0	0	0	0	115.72	99.29
Single Point Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	11kV	2.18	2	0	1	24	31	3	0	18	5	81	37.08	33.04
Single Point Supply -- C3(a)	132/66kV	0.05	0	-	-	0	-	-	-	-	-	0	9.88	9.75
Single Point Supply -- C1(c)	0.4kV	24.97	29	8	9	284	570	56	0	327	54	1,292	51.73	44.39
Single Point Supply -- C2(b)	11kV	148.19	166	18	20	1,622	1,233	122	1	699	316	3,990	26.93	23.99
Single Point Supply -- C3(b)	132/66kV	0.53	0.54	0	0	5	10	1	0	4	1	22.09	**41.68**	**40.91**
Agricultural --D1(a)	0.4kV	0.06	0	0	0	1	1	0	0	0	0	2	38.59	33.11
Agricultural --D2(a)	0.4kV	608.74	709	127	148	6,917	9,147	905	6	5,247	1,319	23,529	38.65	33.16
Agricultural --D2(b)	0.4kV	0.48	1	0	0	6	4	0	0	2	-	12	25.32	21.73
Agricultural --D1(b)	0.4kV	0.00	0	0	0	0	3	0	0	2	0	5	1,751.33	1,502.68
Temporary Supply -- E1(i)	0.2kV	0.01	0	-	-	0	-	-	-	-	-	0	11.36	9.75
Temporary Supply -- E1(ii)	0.2kV	2.20	3	0	0	25	18	2	0	10	5	60	27.33	23.45
Temporary Supply -- E2	0.2kV	0.42	0	-	-	5	-	-	-	-	-	5	11.36	9.75
Public Lighting -- G	0.4kV	14.51	17	1	1	165	86	9	0	50	31	341	23.48	20.14
Residential Colonies -- H	11kV	0.08	0	0	0	1	0	0	0	0	0	1	16.09	14.33
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General	**0.4kV**	**239.00**	279	**71**	83	2,715	5,122	507	3	2,938	518	**11,797**	**49.36**	**42.35**
Total		**2,126**	**2,467**	**631**	**734**	**24,047**	**45,305**	**4,482**	**31**	**25,976**	**4,803**	**104,591**	**49.20**	**42.40**

Table 22

Cost of Service FY 2025-26 (per kW or kWh sold)														
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	665	775	274	319	11.36	5,995.82	593.16	4.08	3,439.51	494.33	10,519.81	51.95	63.31
Residential -- A1(b)	0.4kV	12	14	4	5	11.36	5,995.82	593.16	4.08	3,439.51	518.44	10,543.92	44.07	55.43
Commercial -- A2(a)	0.2kV	90	105	53	61	11.36	5,995.82	593.16	4.08	3,439.51	349.20	10,374.68	72.52	83.88
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	95	111	24	28	11.36	5,995.82	593.16	4.08	3,439.51	713.48	10,738.96	32.60	43.96
Industrial -- B1(a)	0.2kV	0	0	0	0	11.36	5,995.82	593.16	4.08	3,439.51	297.37	10,322.85	84.73	96.10
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	13	15	10	12	11.36	5,995.82	593.16	4.08	3,439.51	228.78	10,254.26	97.13	108.49
Industrial -- B2(b)	0.4kV	102	119	34	40	11.36	5,995.82	593.16	4.08	3,439.51	545.03	10,570.51	42.03	53.39
Industrial -- B3	11kV	107	120	6	7	10.94	5,774.69	571.28	3.93	3,271.83	3,263.86	12,878.77	8.41	19.35
Industrial -- B4	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(a)	0.2kV	0	0	0	0	11.36	5,995.82	593.16	4.08	3,439.51	240.11	10,265.59	104.36	115.72
Single Point Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	11kV	2	2	0	1	10.94	5,774.69	571.28	3.93	3,271.83	853.57	10,468.47	26.14	37.08
Single Point Supply -- C3(a)	132/66kV	0	0	-	-	9.88	-	-	-	-	-	-	-	9.88
Single Point Supply -- C1(c)	0.4kV	25	29	8	9	11.36	5,995.82	593.16	4.08	3,439.51	568.69	10,594.17	40.37	51.73
Single Point Supply -- C2(b)	11kV	148	166	18	20	10.94	5,774.69	571.28	3.93	3,271.83	1,479.30	11,094.21	15.98	26.93
Single Point Supply -- C3(b)	132/66kV	1	1	0	0	9.88	5,212.30	515.64	3.54	2,234.62	465.28	8,425.23	31.77	41.65
Agricultural --D1(a)	0.4kV	0	0	0	0	11.36	5,995.82	593.16	4.08	3,439.51	866.85	10,892.33	27.23	38.59
Agricultural --D2(a)	0.4kV	609	709	127	148	11.36	5,995.82	593.16	4.08	3,439.51	864.70	10,890.18	27.29	38.65
Agricultural --D2(b)	0.4kV	0	1	0	0	11.36	5,995.82	593.16	4.08	3,439.51	-	10,025.48	13.96	25.32
Agricultural --D1(b)	0.4kV	0	0	0	0	11.36	5,995.82	593.16	4.08	3,439.51	12.50	10,037.98	1,739.97	1,751.33
Temporary Supply -- E1(i)	0.2kV	0	0	-	-	11.36	-	-	-	-	-	-	-	11.36
Temporary Supply -- E1(ii)	0.2kV	2	3	0	0	11.36	5,995.82	593.16	4.08	3,439.51	1,809.13	11,834.61	15.97	27.33
Temporary Supply -- E2	0.2kV	0	-	-	-	11.36	-	-	-	-	-	-	-	11.36
Public Lighting -- G	0.4kV	15	17	1	1	11.36	5,995.82	593.16	4.08	3,439.51	2,183.86	12,209.34	12.11	23.48
Residential Colonies -- H	11kV	0	0	0	0	10.94	5,774.69	571.28	3.93	3,271.83	6,799.57	16,414.48	5.14	16.09
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-		-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-		-	-	-	-	-
A3 General	0.4kV	239	279	71	83	11.36	5,995.82	593.16	4.08	3,439.51	606.26	10,631.74	38.00	49.36
Total		**2,126.00875**	**2,467**	**631**	**734**	**11.31**	**5,987.17**	**592.30**	**4.07**	**3,432.80**	**634.74**	**10,644.00**	**37.88**	**49.20**

Table 23

Cost of Service FY 2025-26 (per kW or kWh Purchased)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed	Fixed Cost	Total Cost
		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)	Cost (Rs./kW/ M)	Rs./kWh Purchased	Rs./kWh Purchased
Residential -- A1(a)	0.2kV	665	775	274	319	9.75	5,144.54	508.94	3.50	2,951.18	424.15	9,026.23	44.57	54.32
Residential -- A1(b)	0.4kV	12	14	4	5	9.75	5,144.54	508.94	3.50	2,951.18	444.83	9,046.91	37.81	47.56
Commercial -- A2(a)	0.2kV	90	105	53	61	9.75	5,144.54	508.94	3.50	2,951.18	299.62	8,901.70	62.22	71.97
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	95	111	24	28	9.75	5,144.54	508.94	3.50	2,951.18	612.18	9,214.25	27.97	37.72
Industrial -- B1(a)	0.2kV	0	0	0	0	9.75	5,144.54	508.94	3.50	2,951.18	255.15	8,857.23	72.70	82.45
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	13	15	10	12	9.75	5,144.54	508.94	3.50	2,951.18	196.30	8,798.37	83.34	93.08
Industrial -- B2(b)	0.4kV	102	119	34	40	9.75	5,144.54	508.94	3.50	2,951.18	467.64	9,069.72	36.06	45.81
Industrial -- B3	11kV	107	120	6	7	9.75	5,144.54	508.94	3.50	2,914.80	2,907.70	11,473.40	7.49	17.24
Industrial -- B4	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(a)	0.2kV	0	0	0	0	9.75	5,144.54	508.94	3.50	2,951.18	206.02	8,808.10	89.54	99.29
Single Point Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	11kV	2	2	0	1	9.75	5,144.54	508.94	3.50	2,914.80	760.43	9,326.13	23.29	33.04
Single Point Supply -- C3(a)	132/66kV	0	0	-	-	9.75	-	-	-	-	-	-	-	9.75
Single Point Supply -- C1(c)	0.4kV	25	29	8	9	9.75	5,144.54	508.94	3.50	2,951.18	487.95	9,090.03	34.64	44.39
Single Point Supply -- C2(b)	11kV	148	166	18	20	9.75	5,144.54	508.94	3.50	2,914.80	1,317.88	9,883.58	14.24	23.99
Single Point Supply -- C3(b)	132/66kV	1	1	0	0	9.75	5,144.54	508.94	3.50	2,205.57	459.23	8,315.70	31.36	41.10
Agricultural --D1(a)	0.4kV	0	0	0	0	9.75	5,144.54	508.94	3.50	2,951.18	743.77	9,345.85	23.36	33.11
Agricultural --D2(a)	0.4kV	609	709	127	148	9.75	5,144.54	508.94	3.50	2,951.18	741.93	9,344.00	23.42	33.16
Agricultural --D2(b)	0.4kV	0	1	0	0	9.75	5,144.54	508.94	3.50	2,951.18	-	8,602.08	11.98	21.73
Agricultural --D1(b)	0.4kV	0	0	0	0	9.75	5,144.54	508.94	3.50	2,951.18	10.73	8,612.80	1,492.93	1,502.68
Temporary Supply -- E1(i)	0.2kV	0	0	-	-	9.75	-	-	-	-	-	-	-	9.75
Temporary Supply -- E1(ii)	0.2kV	2	3	0	0	9.75	5,144.54	508.94	3.50	2,951.18	1,552.27	10,154.35	13.70	23.45
Temporary Supply -- E2	0.2kV	0	-	-	-	9.75	-	-	-	-	-	-	-	9.75
Public Lighting -- G	0.4kV	15	17	1	1	9.75	5,144.54	508.94	3.50	2,951.18	1,873.80	10,475.88	10.39	20.14
Residential Colonies -- H	11kV	0	0	0	0	9.75	5,144.54	508.94	3.50	2,914.80	6,057.59	14,623.29	4.58	14.33
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	239	279	71	83	9.75	5,144.54	508.94	3.50	2,951.18	520.18	9,122.26	32.61	42.35
Total		**2,126**	**2,467**	**631**	**734**	**9.75**	**5,144.54**	**508.94**	**3.50**	**2,949.67**	**545.40**	**9,145.97**	**32.65**	**42.40**

Table 24

Cost of Service FY 2025-26 (per kWh at sold)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed	Fixed Cost	Total Cost
		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)	Cost (Rs./kWh)	Rs./kWh Purchased	Rs./kWh Sold
Residential -- A1(a)	0.2kV	665	775	274	319	11.36	29.61	2.93	0.02	16.98	2.44	51.95	51.95	63.31
Residential -- A1(b)	0.4kV	12	14	4	5	11.36	25.06	2.48	0.02	14.38	2.17	44.07	44.07	55.43
Commercial -- A2(a)	0.2kV	90	105	53	61	11.36	41.91	4.15	0.03	24.04	2.44	72.52	72.52	83.88
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	95	111	24	28	11.36	18.20	1.80	0.01	10.44	2.17	32.60	32.60	43.96
Industrial -- B1(a)	0.2kV	0	0	0	0	11.36	49.22	4.87	0.03	28.23	2.44	84.73	84.73	96.10
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	13	15	10	12	11.36	56.79	5.62	0.04	32.58	2.17	97.13	97.13	108.49
Industrial -- B2(b)	0.4kV	102	119	34	40	11.36	23.84	2.36	0.02	13.67	2.17	42.03	42.03	53.39
Industrial -- B3	11kV	107	120	6	7	10.94	3.77	0.37	0.00	2.14	2.13	8.41	8.41	19.35
Industrial -- B4	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(a)	0.2kV	0	0	0	0	11.36	60.95	6.03	0.04	34.97	2.44	104.36	104.36	115.72
Single Point Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	11kV	2	2	0	1	10.94	14.42	1.43	0.01	8.17	2.13	26.14	26.14	37.08
Single Point Supply -- C3(a)	132/66kV	0	0	-	-	9.88	-	-	-	-	-	-	-	9.88
Single Point Supply -- C1(c)	0.4kV	25	29	8	9	11.36	22.85	2.26	0.02	13.11	2.17	40.37	40.37	51.73
Single Point Supply -- C2(b)	11kV	148	166	18	20	10.94	8.32	0.82	0.01	4.71	2.13	15.98	15.98	26.93
Single Point Supply -- C3(b)	132/66kV	1	1	0	0	9.88	19.65	1.94	0.01	8.43	1.75	31.77	31.77	41.65
Agricultural --D1(a)	0.4kV	0	0	0	0	11.36	14.99	1.48	0.01	8.60	2.17	27.23	27.23	38.59
Agricultural --D2(a)	0.4kV	609	709	127	148	11.36	15.03	1.49	0.01	8.62	2.17	27.29	27.29	38.65
Agricultural --D2(b)	0.4kV	0	1	0	0	11.36	8.35	0.83	0.01	4.79	-	13.96	13.96	25.32
Agricultural --D1(b)	0.4kV	0	0	0	0	11.36	1,039.31	102.82	0.71	596.20	2.17	1,739.97	1,739.97	1,751.33
Temporary Supply -- E1(i)	0.2kV	0	0	-	-	11.36	-	-	-	-	-	-	-	11.36
Temporary Supply -- E1(ii)	0.2kV	2	3	0	0	11.36	8.09	0.80	0.01	4.64	2.44	15.97	15.97	27.33
Temporary Supply -- E2	0.2kV	0	-	-	-	11.36	-	-	-	-	-	-	-	11.36
Public Lighting -- G	0.4kV	15	17	1	1	11.36	5.95	0.59	0.00	3.41	2.17	12.11	12.11	23.48
Residential Colonies -- H	11kV	0	0	0	0	10.94	1.81	0.18	0.00	1.03	2.13	5.14	5.14	16.09
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	239	279	71	83	11.36	21.43	2.12	0.01	12.29	2.17	38.00	38.00	49.36
Total		**2,126**	**2,467**	**631**	**734**	**11.31**	**21.31**	**2.08**	**0.01**	**12.22**	**2.26**	**37.88**	**37.88**	**49.20**

Table 25

Cost of Service FY 2025-26 (per kWh at sold)														
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	665	775	274	319	9.75	25.40	2.48	0.02	14.57	2.09	44.57	44.57	54.32
Residential -- A1(b)	0.4kV	12	14	4	5	9.75	21.50	2.10	0.01	12.34	1.86	37.81	37.81	47.56
Commercial -- A2(a)	0.2kV	90	105	53	61	9.75	35.96	3.52	0.02	20.63	2.09	62.22	62.22	71.97
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	95	111	24	28	9.75	15.62	1.53	0.01	8.96	1.86	27.97	27.97	37.72
Industrial -- B1(a)	0.2kV	0	0	0	0	9.75	42.23	4.13	0.03	24.22	2.09	72.70	72.70	82.45
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	13	15	10	12	9.75	48.73	4.76	0.03	27.95	1.86	83.34	83.34	93.08
Industrial -- B2(b)	0.4kV	102	119	34	40	9.75	20.45	2.00	0.01	11.73	1.86	36.06	36.06	45.81
Industrial -- B3	11kV	107	120	6	7	9.75	3.36	0.33	0.00	1.90	1.90	7.49	7.49	17.24
Industrial -- B4	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(a)	0.2kV	0	0	0	0	9.75	52.30	5.11	0.04	30.00	2.09	89.54	89.54	99.29
Single Point Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	11kV	2	2	0	1	9.75	12.85	1.26	0.01	7.28	1.90	23.29	23.29	33.04
Single Point Supply -- C3(a)	132/66kV	0	0	-	-	9.75	-	-	-	-	-	-	-	9.75
Single Point Supply -- C1(c)	0.4kV	25	29	8	9	9.75	19.60	1.92	0.01	11.25	1.86	34.64	34.64	44.39
Single Point Supply -- C2(b)	11kV	148	166	18	20	9.75	7.41	0.72	0.00	4.20	1.90	14.24	14.24	23.99
Single Point Supply -- C3(b)	132/66kV	1	1	0	0	9.75	19.40	1.90	0.01	8.32	1.73	31.36	31.36	41.10
Agricultural --D1(a)	0.4kV	0	0	0	0	9.75	12.86	1.26	0.01	7.38	1.86	23.36	23.36	33.11
Agricultural --D2(a)	0.4kV	609	709	127	148	9.75	12.89	1.26	0.01	7.40	1.86	23.42	23.42	33.16
Agricultural --D2(b)	0.4kV	0	1	0	0	9.75	7.16	0.70	0.00	4.11	-	11.98	11.98	21.73
Agricultural --D1(b)	0.4kV	0	0	0	0	9.75	891.75	87.17	0.60	511.55	1.86	1,492.93	1,492.93	1,502.68
Temporary Supply -- E1(i)	0.2kV	0	0	-	-	9.75	-	-	-	-	-	-	-	9.75
Temporary Supply -- E1(ii)	0.2kV	2	3	0	0	9.75	6.94	0.68	0.00	3.98	2.09	13.70	13.70	23.45
Temporary Supply -- E2	0.2kV	0	-	-	-	9.75	-	-	-	-	-	-	-	9.75
Public Lighting -- G	0.4kV	15	17	1	1	9.75	5.10	0.50	0.00	2.93	1.86	10.39	10.39	20.14
Residential Colonies -- H	11kV	0	0	0	0	9.75	1.61	0.16	0.00	0.91	1.90	4.58	4.58	14.33
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	239	279	71	83	9.75	18.39	1.80	0.01	10.55	1.86	32.61	32.61	42.35
Total		**2,126**	**2,467**	**631**	**734**	**9.75**	**18.37**	**1.80**	**0.01**	**10.53**	**1.95**	**32.65**	**32.65**	**42.40**

Table 26

FY 2025-26 (Impact of Losses on per kW or kWh basis)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Total Fixed Cost	Total Cost
		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)	Cost (Rs./kWh)	(Rs./kWh)
Residential -- A1(a)	0.2kV	665	775	274	319	1.61	851.28	84.22	0.58	488.34	70.18	1,493.59	7.38	8.99
Residential -- A1(b)	0.4kV	12	14	4	5	1.61	851.28	84.22	0.58	488.34	73.61	1,497.01	6.26	7.87
Commercial -- A2(a)	0.2kV	90	105	53	61	1.61	851.28	84.22	0.58	488.34	49.58	1,472.98	10.30	11.91
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	95	111	24	28	1.61	851.28	84.22	0.58	488.34	101.30	1,524.70	4.63	6.24
Industrial -- B1(a)	0.2kV	0	0	0	0	1.61	851.28	84.22	0.58	488.34	42.22	1,465.63	12.03	13.64
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	13	15	10	12	1.61	851.28	84.22	0.58	488.34	32.48	1,455.89	13.79	15.40
Industrial -- B2(b)	0.4kV	102	119	34	40	1.61	851.28	84.22	0.58	488.34	77.38	1,500.79	5.97	7.58
Industrial -- B3	11kV	107	120	6	7	1.19	630.15	62.34	0.43	357.03	356.16	1,405.37	0.92	2.11
Industrial -- B4	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(a)	0.2kV	0	0	0	0	1.61	851.28	84.22	0.58	488.34	34.09	1,457.50	14.82	16.43
Single Point Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	11kV	2	2	0	1	1.19	630.15	62.34	0.43	357.03	93.14	1,142.35	2.85	4.05
Single Point Supply -- C3(a)	132/66kV	0	0	-	-	0.13	-	-	-	-	-	-	-	0.13
Single Point Supply -- C1(c)	0.4kV	25	29	8	9	1.61	851.28	84.22	0.58	488.34	80.74	1,504.15	5.73	7.34
Single Point Supply -- C2(b)	11kV	148	166	18	20	1.19	630.15	62.34	0.43	357.03	161.43	1,210.63	1.74	2.94
Single Point Supply -- C3(b)	132/66kV	1	1	0	0	0.13	67.76	6.70	0.05	29.05	6.05	109.53	0.41	0.54
Agricultural --D1(a)	0.4kV	0	0	0	0	1.61	851.28	84.22	0.58	488.34	123.07	1,546.48	3.87	5.48
Agricultural --D2(a)	0.4kV	609	709	127	148	1.61	851.28	84.22	0.58	488.34	122.77	1,546.17	3.87	5.49
Agricultural --D2(b)	0.4kV	0	1	0	0	1.61	851.28	84.22	0.58	488.34	-	1,423.40	1.98	3.60
Agricultural --D1(b)	0.4kV	0	0	0	0	1.61	851.28	84.22	0.58	488.34	1.77	1,425.18	247.04	248.65
Temporary Supply -- E1(i)	0.2kV	0	0	-	-	1.61	-	-	-	-	-	-	-	1.61
Temporary Supply -- E1(ii)	0.2kV	2	3	0	0	1.61	851.28	84.22	0.58	488.34	256.86	1,680.26	2.27	3.88
Temporary Supply -- E2	0.2kV	0	-	-	-	1.61	-	-	-	-	-	-	-	1.61
Public Lighting -- G	0.4kV	15	17	1	1	1.61	851.28	84.22	0.58	488.34	310.06	1,733.47	1.72	3.33
Residential Colonies -- H	11kV	0	0	0	0	1.19	630.15	62.34	0.43	357.03	741.99	1,791.19	0.56	1.76
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	239	279	71	83	1.61	851.28	84.22	0.58	488.34	86.08	1,509.48	5.40	7.01
Total		**2,126**	**2,467**	**631**	**734**	**1.56**	**842.63**	**83.36**	**0.57**	**483.13**	**89.33**	**1,498.03**	**5.23**	**6.79**

Table 27

FY 2025-26 (Impact of Losses on per kWh basis)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Total Fixed Cost	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)	(Rs./kWh)	
Residential -- A1(a)	0.2kV	665	775	274	319	1.61	4.20	0.41	0.00	2.41	0.35	7.38	7.38	8.99
Residential -- A1(b)	0.4kV	12	14	4	5	1.61	3.56	0.35	0.00	2.04	0.31	6.26	6.26	7.87
Commercial -- A2(a)	0.2kV	90	105	53	61	1.61	5.95	0.58	0.00	3.41	0.35	10.30	10.30	11.91
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	95	111	24	28	1.61	2.58	0.25	0.00	1.48	0.31	4.63	4.63	6.24
Industrial -- B1(a)	0.2kV	0	0	0	0	1.61	6.99	0.68	0.00	4.01	0.35	12.03	12.03	13.64
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	13	15	10	12	1.61	8.06	0.79	0.01	4.63	0.31	13.79	13.79	15.40
Industrial -- B2(b)	0.4kV	102	119	34	40	1.61	3.38	0.33	0.00	1.94	0.31	5.97	5.97	7.58
Industrial -- B3	11kV	107	120	6	7	1.19	0.41	0.04	0.00	0.23	0.23	0.92	0.92	2.11
Industrial -- B4	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C1(a)	0.2kV	0	0	0	0	1.61	8.65	0.85	0.01	4.96	0.35	14.82	14.82	16.43
Single Point Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	11kV	2	2	0	1	1.19	1.57	0.15	0.00	0.89	0.23	2.85	2.85	4.05
Single Point Supply -- C3(a)	132/66kV	0	0	-	-	0.13	-	-	-	-	-	-	-	0.13
Single Point Supply -- C1(c)	0.4kV	25	29	8	9	1.61	3.24	0.32	0.00	1.86	0.31	5.73	5.73	7.34
Single Point Supply -- C2(b)	11kV	148	166	18	20	1.19	0.91	0.09	0.00	0.51	0.23	1.74	1.74	2.94
Single Point Supply -- C3(b)	132/66kV	1	1	0	0	0.13	0.26	0.02	0.00	0.11	0.02	0.41	0.41	0.54
Agricultural --D1(a)	0.4kV	0	0	0	0	1.61	2.13	0.21	0.00	1.22	0.31	3.87	3.87	5.48
Agricultural --D2(a)	0.4kV	609	709	127	148	1.61	2.13	0.21	0.00	1.22	0.31	3.87	3.87	5.49
Agricultural --D2(b)	0.4kV	0	1	0	0	1.61	1.19	0.12	0.00	0.68	-	1.98	1.98	3.60
Agricultural --D1(b)	0.4kV	0	0	0	0	1.61	147.56	14.42	0.10	84.65	0.31	247.04	247.04	248.65
Temporary Supply -- E1(i)	0.2kV	0	0	-	-	1.61	-	-	-	-	-	-	-	1.61
Temporary Supply -- E1(ii)	0.2kV	2	3	0	0	1.61	1.15	0.11	0.00	0.66	0.35	2.27	2.27	3.88
Temporary Supply -- E2	0.2kV	0	-	-	-	1.61	-	-	-	-	-	-	-	1.61
Public Lighting -- G	0.4kV	15	17	1	1	1.61	0.84	0.08	0.00	0.48	0.31	1.72	1.72	3.33
Residential Colonies -- H	11kV	0	0	0	0	1.19	0.20	0.02	0.00	0.11	0.23	0.56	0.56	1.76
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	239	279	71	83	1.61	3.04	0.30	0.00	1.75	0.31	5.40	5.40	7.01
Total		**2,126**	**2,467**	**631**	**734**	**1.56**	**2.94**	**0.29**	**0.00**	**1.69**	**0.31**	**5.23**	**5.23**	**6.79**

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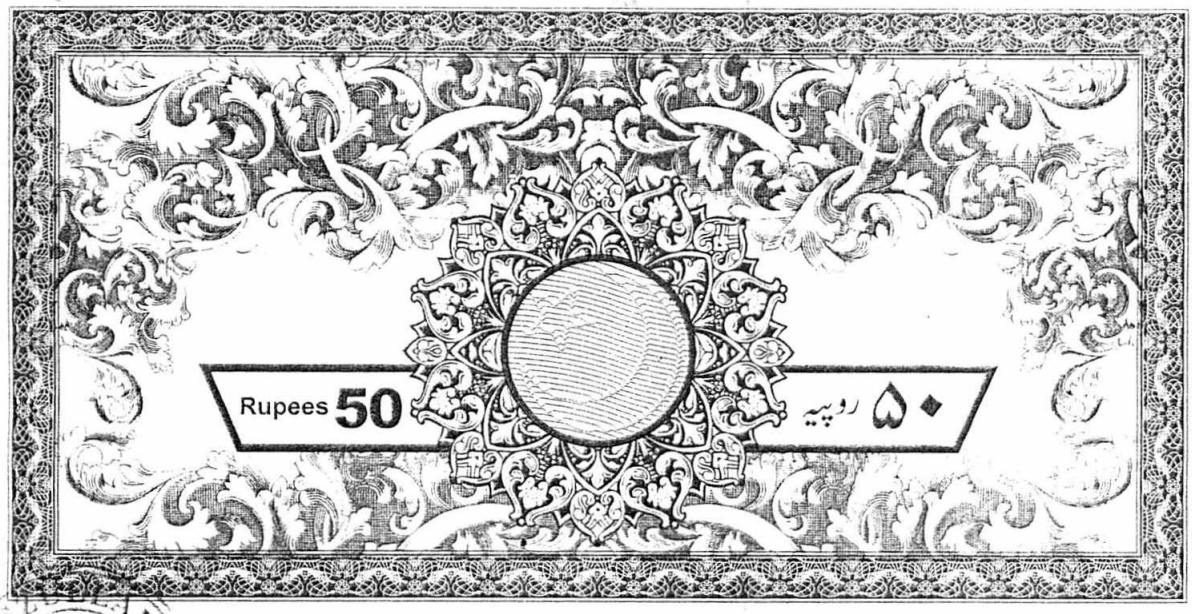


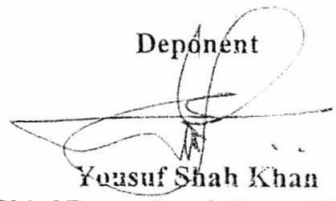
AFFIDAVIT

I, Yousuf Shah Khan S/O Rehmat Shah Khan, Chief Executive Officer, Quetta Electric Supply Company having CNIC 42201-8029928-5 being duly authorized representative/attorney of Quetta Electric Supply Company Limited (QESCO) Zarghoon Road Quetta 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 Quetta Electric Supply Company (QESCO) 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



Yousuf Shah Khan
Chief Executive Officer QESCO

HBL HABIB BANK
Habib Bank Limited, Pakistan

HBL COMPLEX BRANCH, QUETTA (1649)

Cheque No. **25417883**

Date 04 AUG 2025

Pay NEPRA Islamabad or bearer

Rupees One Million Twenty Thousand Seven Hundred Sixteen Only

PKR = 1,020,716/-

PK47 HABB 0016497900037401
FINANCE DIRECTOR QESCO QUETTA
Please do not write below this line

Signature

Quetta Electric Supply Company Limited

⑈25417883⑈054164911001649790003740 1⑈000⑈

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Rupees 50 ۵۰ روپے

HAFEEZ ULLAH ATTESTED Oath Commissioner Balochistan Advocate High Court

AFFIDAVIT

I, Yousuf Shah Khan S/O Rehmat Shah Khan, Chief Executive Officer, Quetta Electric Supply Company having CNIC 42201-8029928-5 being duly authorized representative/attorney of Quetta Electric Supply Company Limited (QESCO) Zarghoon Road Quetta 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 Quetta Electric Supply Company (QESCO) 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.

ATTESTED HAFEEZ ULLAH Advocate High Court Oath Commissioner Balochistan Quetta

Deponent

Yousuf Shah Khan
Chief Executive Officer QESCO