



PESHAWAR ELECTRIC SUPPLY COMPANY LIMITED

Tel: 091-9212025
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OFFICE OF THE
CHIEF EXECUTIVE OFFICER
PESCO, PESHAWAR

No. 1816-17 / FD/PESCO/CP&C

Dated: 29 /04/2025

Registrar,

National Electric Power Regulatory Authority,
NEPRA Tower, Ataturk Avenue (East),
G-5/1, Islamabad.

**Subject: MULTI-YEAR TARIFF PETITION OF PESCO FOR FY 2025-26 TO FY 2029-30 IN
LIGHT OF NEPRA (AMENDMENT) ACT, 2018.**

Please find enclosed the Multi-Year Tariff Petition of PESCO for the FY 2025-26 to 2029-30, separately for "Distribution Tariff and Supply of Power Tariff" along with copy of board resolution and affidavit, in compliance with the NEPRA (Amendment) Act, 2018. The submission includes the following documents:

- Tariff Petition for **Supply of Power Tariff** for FY 2025-26 to FY 2029-30, along with the requisite standardized tariff petition formats.
- Tariff Petition for **Distribution Tariff** for FY 2025-26 to FY 2029-30, along with the requisite standardized tariff petition formats.

Tariff Petition Fee, comprising of:

- Cross cheque amounting to Rs. 1,009,420/- (after deduction of Income Tax of Rs. 99,833/-) for the *Distribution Tariff Petition*.
- Separate cross cheque amounting to Rs. 1,009,420/- (after deduction of Income Tax of Rs. 99,833/-) for the *Supply of Power Tariff Petition*.
- Bank draft of Rs. 1,000/-.

Kindly acknowledge receipt and process the petition accordingly.

Encl: As above

**CHIEF EXECUTIVE OFFICER
PESCO**

Cc to:

- Section officer (Tariff), Ministry of Energy (Power Division), Islamabad for information.

REGISTRAR OFFICE

Diary No: 5381

Date: 02/05/25

Forwarded please:

☒ For rec. action ☐ For Information

☒ DG (Lic.) ☐ DG (Admin/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)

filed at registrar's office
Rs. 1007429/- 15/05/25 95/1007429/-



Allied Bank

ABL-WAPDA COLONY SAKHI CHASHMA-
PESHAWAR



Cheque No 13 86225944

Date

28 04 2025

Pay Registrar NEPRA or bearer

Rupees One Thousand only -

PKR/000/-

PK22ABPA0010001691250084

DIRECTOR FINANCE PESCO (C.E)

Please do not write below this line.

Addl. Dy Manager Accounts
(Payment) Pesco HQ

Signature
PESCO Peshawar

⑈86225944⑈0140701⑈0010001691250084⑈000⑈



Allied Bank

ABL-WAPDA COLONY SAKHI CHASHMA-
PESHAWAR



Cheque No 13 86225943

Date

28 04 2025

Pay Registrar NEPRA or bearer

Rupees One Million, Nine Thousand Four
Hundred Twenty only -

PKR/009420/-

PK22ABPA0010001691250084

DIRECTOR FINANCE PESCO (C.E)

Please do not write below this line.

Addl. Dy Manager Accounts
(Payment) Pesco HQ

Signature
PESCO Peshawar

⑈86225943⑈0140701⑈0010001691250084⑈000⑈

MULTI-YEAR TARIFF PETITION OF PESCO FOR FY 2025-26 TO FY 2029-30
FOR SUPPLY OF POWER TARIFF

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**BEFORE THE NATIONAL ELECTRIC POWER REGULATORY
AUTHORITY ISLAMABAD**

**MULTI-YEAR TARIFF PETITION OF PESCO FOR
FY 2025-26 TO FY 2029-30**



**PESCO Tariff Petition under Section 20 for function of Supply of Electric
Power for FY 2025-26 TO FY 2029-30**

**THE PESHAWAR ELECTRIC SUPPLY COMPANY LTD. (PESCO)
WAPDA HOUSE, SHAMI ROAD, PESHAWAR THROUGH ITS
CHIEF EXECUTIVE OFFICER, ENGR. AKHTAR HAMID KHAN.**

PESHAWAR ELECTRIC SUPPLY COMPANY LIMITED
MULTIYEAR PETITION FOR DETERMINATION OF CONSUMER END TARIFF
FOR FY 2025-26 to FY 2029-30

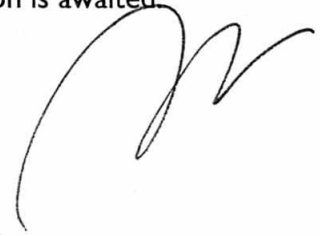
Before

The Honorable National Electric Power Regulatory Authority

I. PETITION SUMMARY

I.1. Details of Petitioner

- I.1.1. Peshawar Electricity Supply Company Limited (PESCO) is an Ex-WAPDA Distribution Company (DISCO) owned by the Government of Pakistan (GOP) and incorporated as a Public Limited Company on 25th April 1998 vide company registration No. L09497 of 1997-98 under section 32 of the Companies Ordinance 1984.
- I.1.2. Principal business of PESCO is to provide electricity in Khyber Pakhtunkhwa jurisdiction of PESCO under License No. DL/07/2023 dated 09-05-2023 (the Distribution License) issued by NEPRA. NEPRA has also granted Electric Power Supply License (Supplier License) to PESCO to act as Supplier of Last Resort (SoLR) in its designated service territory under License No. SOLR/07/2023 dated 27-12-2023.
- I.1.3. Moreover, following the unbundling of PESCO and incorporation of the Hazara Electric Supply Company (HAZECO), an application for License Proposed Modification in the Distribution and Supplier License has been filed vide letter No. 80-83/PESCO/CEO/DGMIRAD dated 23/01/2025 with NEPRA for excluding areas falling under the jurisdiction of HAZECO, however, the Authority's decision is awaited.



I.2. PESCO is represented by the following duly authorized officers:

- | | |
|-------------------------------|--|
| • Engr. Akhtar Hamid Khan | Chief Executive Officer |
| • Engr. Kashif Kareem | Chief Engineer (P&E) |
| • Engr. Tahir Moin | Chief Engineer (T&G)/ Chief Commercial Officer |
| • Engr. Muhammad Zubair Kundi | Chief Engineer Development (PMU) |
| • Engr. Gul Nabi Sayed | Chief Operation Officer |
| • Sardar Sajid Nawaz | DG (Human Resource) |
| • Mr. Yaser Naseem | Dy. GM Finance / Finance Director |



2. GROUNDS FOR PETITION

Respectfully submitted,

2.1.1. That NEPRA, under the regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (hereinafter NEPRA Act), amended by the act of parliament, wherein, it has been enacted this Act shall be called the Regulation of Generation, Transmission and Distribution of Electric Power (Amendment) Act 2018, is responsible for regulating the electricity sector in Pakistan which includes determining the Revenue Requirement, tariffs and other terms and conditions for the supply of electricity by the Generation, Transmission and Distribution Companies and to recommend the same to the Federal Government for notification. For this purpose, NEPRA has laid down certain guidelines and procedures under the NEPRA Tariff Standards and Procedures Rules, 1998 and subsequent amendments made in the act. This petition is being filed in the light of updated NEPRA Act, wherein through the act of parliament the Distribution Function has been separated from the Commercial services of a Distribution Company, according to NEPRA Act, Distribution Licensee under section 20 shall be limited to ownership, operation, management or control of distribution facilities for the movement or delivery to consumer of electric power and clause 23 (E) wherein the term Electric Power Supply Licensee has been introduced, act states that "no person shall unless licensed by the Authority under this Act, engage in the supply of electric power to a consumer: provided that the holder of a distribution license on the date of coming in to effect of the Regulation of Generation, Transmission and Distribution of Electric Power (Amendment Act, 2018) shall deemed to hold a license for supply of electric power under this section for a period of 5 years from the said date".

2.1.2. That PESCO, being a bonafide power Distribution and Supply licensee, it requires adequate revenues in order to perform its obligatory duties prescribed by NEPRA under the NEPRA Act (amendment 2018), NEPRA Performance Standards (Distribution) Rules 2005, NEPRA Consumer Eligibility Criteria 2003, Distribution License of PESCO and other Obligations as determined by NEPRA from time to time. The main source of funding available to the petitioner for their revenue requirements are; (i) internal efficiency improvements, (ii) generation of adequate revenue through tariff and (iii) funding / borrowings. Internal efficiency improvements require commensurate financial resources

either through borrowings or tariff. As per general principles of banking industry, international or local, the financial viability of borrowing organization is always taken as fundamental for lending decisions.

2.1.3. That in order to fulfill and perform its obligatory duties, as mentioned above, and to ensure financial viability of PESCO by recovering its prudently incurred costs and reasonable return, in order to upkeep and maintain its existing distribution services / network and to support the future investments for expansion of distribution services / network, this Petition is being filed for FY 2025-26 to 2029-30 through its Chief Executive Officer and other officers of PESCO, who have been duly authorized to sign and file this petition by the Board Of Directors, PESCO, copy of resolution is placed at **Annex-A**.

2.1.4. Ministry of Energy (Power Division) has notified 1st, 2nd, 3rd and 4th Quarterly Adjustment for FY 2023-24, amounting to Rs. 10,097 million determined vide NEPRA Decision dated 20-12-2023, 28-03-2024, 31-05-2024 and 06-09-2024 respectively, and notified vide SRO No. 1873(I)/2023 dated 29-12-2023, SRO No. 466(I)/2024 dated 01-04-2024, SRO No. 804(I)/2024 dated 03-06-2024 and SRO No. 1432(I)/2024 dated 11-09-2024, respectively. Moreover, NEPRA has also determined 1st & 2nd Quarterly adjustment pertaining to FY 2024-25 amounting to Rs. 1000 million & Rs. 2,250 million on 05-12-2024 & 27-03-2025 and the same has been notified vide SRO. No. 2050(I)/2024 & SRO. No. 488(I)/2025 dated 11-12-2024 & 03-04-2025. PESCO has also filed 3rd Quarter adjustment of FY 2024-25 amounting Rs. (2,662) Million on 11th April 2025, however, the decision of the same is still awaited.

2.1.5. PESCO being a distribution licensee of NEPRA, had filed a Multi-Year Tariff Petition for the Determination of its Consumer End Tariff for FY 2020-21 to FY 2024-25 on 03-06-2021 as per revised NEPRA Act for the Determination of Distribution (Non-sale element) Tariff and Supply of electricity (Consumer End Tariff) and NEPRA issued determinations on 02-06-2022 respectively and notified by GoP dated 25-07-2022.

2.1.6. Further, Annual Adjustment / Indexation of Distribution Margin for FY 2024-25 along-with Prior Year Adjustment under Multiyear Tariff Regime was filed on 28-02-2024. The Authority has issued its decision on PESCO indexation application for FY 2024-25 on 14-06-2024. Subsequently, Federal Government (Ministry of Energy (Power Division)) filed a

Motion on 03-07-2024 for recommendation of Uniform Consumer End Tariff of XWDISCOs for FY 2024-25 and accordingly NEPRA issued its decision on 11-07-2024 and the same was notified by GoP vide SROs No. 1032(I)/2024 dated 12-07-2024 & No. 1039(I)/2024 dated 14-07-2024. NEPRA determined PESCO tariff of Rs 35.96 /kWh for FY 2024-25 including Prior Year Adjustment of Rs. 0.26 /kWh.

2.1.7. PESCO is of the view that the tariff determined by NEPRA will not generate enough revenue to meet its revenue requirement. With the implementation of tariff in its present form, the Company's Operations would become difficult; accordingly, PESCO filed a Motion for Leave for Review on the said decision on 28-06-2024, against which the Authority's decision on the PESCO's request is awaited.

2.1.8. Since FY 2014-15, NEPRA has allowed offsetting the Late Payment Charges (LPC) recovered from the consumers against the Late Payment Invoices of markup on delayed payments i.e supplemental charges raised by CPPA-G, however same is not enough to pay off the supplemental charges completely. CPPA-G is charging supplemental charges to PESCO on account of delayed payments to IPPs and so far CPPA-G has charged Rs. 209.981 Billion to PESCO up to 31.03.2025, out of which Rs. 184.350 Billion has been charged during the period 2014-15 to 2024-25 (upto Mar-25), however the LPS collected from the consumers during the said period is Rs. 20.916 Billion with a shortfall of Rs. 163.434 Billion.



2.1.9. Accordingly, NEPRA is requested to consider the same and allow the shortfall amount to PESCO as per detail below:

Rs. In Billion

Year	Supplemental Charges	Late Payment Charges Billed to the Consumers	LPS Collection from the Consumers	Shortfall
2009-10	1.002	0.669		1.002
2010-11	3.831	0.854		3.831
2011-12	5.596	1.074		5.596
2012-13	5.563	1.386		5.563
2013-14	9.639	1.373		9.639
Sub Total:	25.631	5.356	-	25.631
2014-15	4.941	1.637	1.118	3.823
2015-16	2.042	1.451	1.189	0.853
2016-17	2.621	1.595	1.233	1.388
2017-18	2.846	1.839	1.325	1.521
2018-19	7.973	2.044	1.290	6.683
2019-20	13.011	3.084	1.354	11.657
2020-21	17.006	2.895	1.786	15.220
2021-22	23.188	2.965	1.790	21.398
2022-23	14.443	5.324	3.685	10.758
2023-24	51.224	6.366	3.557	47.667
2024-25 (upto Mar-25)	45.056	4.676	2.589	42.467
Sub Total:	184.350	33.876	20.916	163.434
Grand Total:	209.981	39.232	20.916	189.065

2.1.10. Moreover, the Authority was requested vide addendum letter No. 1262/FD/PESCO/CP&C dated 16/05/2024 (placed at **Annex-B**), for the determination of impact of positive FCA on Lifeline consumers in the indexation decision for FY 2024-25, based on PESCO MLR decision of NEPRA for FY 2023-24 dated April 03, 2024, however, the same was not considered. Previously, during regulatory proceeding these charges were allowed on the basis of regulated mix considering it to be the price variance, however, now the said mechanism has been revised and it is being allowed on the basis of actual lifeline units.

2.1.11. Further, during regulatory proceedings these charges were allowed as part of periodic adjustments in the past, however, since the issuance of Quarterly Adjustments determinations, the Authority (for the period FY 2017-18 to FY 2020-21) has neither

allowed the impact of lifeline consumers in the quarterly tariff determinations, nor the same has been allowed in Annual Tariff Determinations of PESCO as part of Prior Year Adjustments (PYA) thereby, resulting in the shortfall of Rs. 286 million for the period FY 2017-18 to FY 2020-21. The Authority is therefore, requested to allow the remaining impact of positive FCA, amounting to Rs. 286 million in the matter of life line consumers as part of Prior Year Adjustment (*Working attached as **Annex-C***).

2.1.12. Further, as per the Authority directions dated June 14, 2024, the requisite unit reconciliation of Lifeline, Domestic (upto 300 units) and Agricultural Supplies has been compiled and is attached at **Annex-D**.

2.1.13. Further, the adjustment of positive FCA on lifeline supplies against the subsidy receivables is against the GoP policy which states that the negative impact of FCA may be adjusted against the GoP Subsidy, hence the same needs rectification as the said amount pertains to consumers rather than receivables from GoP.



CONFIRMATION OF COMPLIANCE WITH TARIFF STANDARDS AND PROCEDURES

2.2. This petition is being filed in accordance with the NEPRA Tariff Standards and Procedure Rules 1998 amended as on 02nd May, 2018 and the NEPRA Tariff Guidelines 2015.

<u>Rules reference</u>	<u>Requirement</u>	<u>Petition Reference</u>
3 (2) (a)	Name and address of petitioner	1.1
	Licensee details	1.1
	Representatives of Petitioner	1.2
(b)	Grounds giving rise to petitioner's interest	2
(c)	Grounds and facts for petition	3
(d)	Relief or Determination sought	4
(e)	Proposed changes in tariff	5.1.2
(f)	Summary of evidence	6



3. GROUNDS AND FACTS FORMING BASIS OF THE PETITION

The grounds and facts forming the basis of this petition are as under:

3.1.1. Under the 1997 NEPRA Act amended in 2018, NEPRA is responsible for determining tariffs and other terms and conditions for the supply of electricity by the Generation, Transmission and Distribution Companies and to recommend these to the Federal Government, subject to the need to comply with guidelines, not inconsistent with the provision of the NEPRA Act, laid down by the Federal Government. NEPRA is also responsible for determining the process and procedures for reviewing Tariffs and recommending Tariff adjustments.

3.1.2. During Current FY 2024-25, PESCO charged the Consumer-end Tariff of FY 2024-25 notified vide SROs No. 1032(I)/2024 dated 12-07-2024 & No. 1039(I)/2024 dated 14-07-2024 comprising of the adjustment on account of PPP (including impact of T&D losses on FCA) from July 2024 to June 2025 and prior year adjustment for the FY 2024-25 along with impact of DM, other income and sales mix for FY 2024-25. Moreover, Ministry of Energy (Power Division) has also notified 1st, 2nd, 3rd and 4th Quarterly Adjustment for FY 2023-24, amounting to Rs. 10,097 million determined vide NEPRA Decision dated 20-12-2023, 28-03-2024, 31-05-2024 and 06-09-2024 respectively, and notified vide SRO No. 1873(I)/2023 dated 29-12-2023 (effective up to 31-03-2024), SRO No. 466(I)/2024 dated 01-04-2024 (effective up to 30-06-2024), SRO No. 804(I)/2024 dated 03-06-2024 (effective up to 31-08-2024) and SRO No. 1432(I)/2024 dated 11-09-2024 (effective up to 30-11-2024), respectively. Moreover, NEPRA has also determined 1st & 2nd Quarterly adjustment pertaining to FY 2024-25 amounting to Rs. 1000 million & Rs. 2,250 million on 05-12-2024 & 27-03-2025 and the same has been notified vide SRO. No. 2050(I)/2024 (effective for Dec-2024) & SRO. No. 488(I)/2025 (effective for April, May & June 2025) dated 11-12-2024 & 03-04-2025, respectively. PESCO has also filed 3rd Quarter adjustment of FY 2024-25 amounting Rs. (2,662) Million on 11th April 2025, however, the decision of the same is still awaited.

3.1.3. PESCO being a distribution licensee of NEPRA, had filed a Multi-Year Tariff Retition for the Determination of its Consumer End Tariff for FY 2020-21 to FY 2024-25 on 03-06-2021 as per revised NEPRA Act for the Determination of Tariff for Distribution Function and

Supply Function, and NEPRA issued its determinations on 02-06-2022 respectively and notified by GoP on dated 25-07-2022. Currently, PESCO is charging Consumer End Tariff under MYT Determination for FY 2020-21 to FY 2024-25 (Case # NEPRA/TRF-564/PESCO-2021 & Case # NEPRA/TRF-565/PESCO-2021) as determined on 02-06-2022.

3.1.4. Further, Annual Adjustment / Indexation of Distribution Margin for FY 2024-25 along with Prior Year Adjustment under Multiyear Tariff Regime was filed on 28-02-2024. The Authority has issued its decision on PESCO indexation application for FY 2024-25 on 14-06-2024. Subsequently, Federal Government (Ministry of Energy (Power Division)) filed a Motion on 03-07-2024 for recommendation of Uniform Consumer End Tariff of XWDISCOs for FY 2024-25 and accordingly NEPRA issued its decision on 13-07-2024 and the same was notified by GoP vide SROs No. 1032(I)/2024 dated 12-07-2024 & No. 1039(I)/2024 dated 14-07-2024. NEPRA determined PESCO tariff of Rs 35.96 /kWh for FY 2024-25 including Prior Year Adjustment of Rs. 0.26 /kWh.

3.1.5. PESCO is of the view that the tariff determined by NEPRA will not generate enough revenue to meet its revenue requirement. With the implementation of tariff in its present form, the Company's Operations would become difficult; accordingly, PESCO filed a Motion for Leave for Review on the said decision on 28-06-2024, against which the Authority's decision on the PESCO's request is awaited.

3.1.6. This petition is filed in pursuant to the section 31(4) of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1957.

3.1.7. NEPRA has determined Distribution Margin including both Distribution Function and supply of power business of Rs. 4.03 /kWh for FY 2024-25.

3.1.8. The Distribution Margin includes Salaries & Wages, Repairs and Maintenance, Travelling, Vehicle running and other expenses, Depreciation, Provision for Bad Debts and Return on Rate Base less Other Income. For test year 2025-26 Salaries and Post Retirement Benefits comprises of approx. 67.3% of the total DM cost of PESCO, Whereas Repairs & Maintenance, Travelling and Vehicle running, other expenses, Depreciation constitute 3.2%, 0.8%, 1.0%, 3.7% & 11.4% respectively.

3.1.9. An analysis of Quarterly Adjustments Recovery mechanism is presented below:

SN	FY	Period	Date of Adj. Filed with Nepra	Date of Determination by NEPRA	Amount Allowed (Mln Rs.)	Rate per Unit (Rs./kWh)	Notification Date	Recovery Period
1	2021-22	a. 1st Qrt	27-Oct-21	09-May-22	2,612	0.8956	SRO. No. 728(I)/2022 Dated: 31-05-2022	03 Months 01-Jun-2022 to 31-Aug-2022
		b. 2nd Qrt	31-Jan-22	16-Jun-22	1,457	0.4995	SRO. No.993(I)/2022 Dated: 07-07-2022	03 Months 01-Jul-2022 to 30-Sep-2022
		c. 3rd Qrt	25-Apr-22	29-Jul-22	2,616	0.897	SRO. No. 1587(I)/2022 Dated: 23-08-2022	03 Months 01-Sep-2022 to 30-Nov-2022
		d. 4th Qrt	25-Jul-22	14-Oct-22	12,244	3.4100	SRO. No. 1932(I)/2022 Dated: 20-10-2022	04 Months 01-Oct-2022 to 31-Jan-2023
		Sub Total			18,929			
2	2022-23	a. 1st Qrt	18-Oct-22	17-Jan-23	2,057	1.2500	SRO. No. 136(I)/2023 Dated: 07-02-2023	02 Months 01-Feb-2023 to 31-Mar-2023
		b. 2nd Qrt	20-Jan-23	12-Apr-23	-1,983	-0.5339	SRO. No. 488(I)/2023 Dated: 13-04-2023	03 Months 01-Apr-2023 to 30-Jun-2023
		c. 3rd Qrt	19-Apr-23	04-Jul-23	1,376	0.3334	SRO. No. 885(I)/2023 Dated: 07-07-2023	03 Months 01-Jul-2023 to 30-Sep-2023
		d. 4th Qrt	18-Jul-23	22-Sept-23	8,647	1.6614	SRO. No. 1365(I)/2023 Dated: 02-10-2023	06 Months 01-Oct-2023 to 31-Mar-2024
		Sub Total			10,097			
3	2023-24	a. 1st Qrt	16-Oct-23	20-Dec-23	2,197	0.8359	SRO. No. 1873(I)/2023 Dated: 29-12-2023	03 Months 01-Jan-2024 to 31-Mar-2024
		b. 2nd Qrt	15-Jan-24	28-Mar-24	11,877	3.8461	SRO. No. 466(I)/2024 Dated: 01-04-2024	03 Months 01-Apr-2024 to 30-Jun-2024
		c. 3rd Qrt	18-Apr-24	31-May-24	14,095	3.579	SRO. No. 804(I)/2024 Dated: 03-06-2024	03 Months 01-Jun-2024 to 30-Aug-2024
		d. 4th Qrt	20-Aug-24	06-Sept-24	504	0.1850	SRO. No. 1432(I)/2024 Dated: 11-09-2024	03 Months 01-Sep-2024 to 30-Nov-2024
		Sub Total			28,673			

3.1.10. The above table shows the delay in the Determination & Notification of Quarterly Tariff Adjustments resulting in abnormal delay in the recovery of the legitimate cost that is being charged by CPPA-G on real time basis. Definitely, the delay has a cost and it is to be borne by PESCO in the shape of supplemental charges on one hand and cash flow problems and increase in CPPA-G payables on the other. These regulatory delays is one of the contributory factor in accumulation of Circular Debt and Authority is requested to address this issue as it is beyond the control of PESCO. The mismatch between the generation cost and the consumer end tariff needs to be addressed immediately and the timing difference needs to be curtailed to the minimum possible level, may be a month or so instead of years / multiple months.

3.1.11. For instance, the Tariff Adjustment for the 4th Quarter of FY 2022-23 was determined in Sep 22, 2023 and notified in Oct 2023, with a recovery period of 6 month i.e recovery to start in Oct 2023 and ends in Mar 2024. It shows that the cost that has been charged by CPPA-G during March to June 2023 was recovered completely in Mar 2024 with a delay of almost 9-12 months. Keeping in view the foregoing, Authority is requested to devise a mechanism for timely determination and notification of applicable quarterly tariff adjustments and early settlement of the subsidy from GoP.

3.1.12. A comparison of LPS charged to consumers, LPS recovered from consumers, Supplemental Charges and CPPA-G payables is as under:

Rs. In Million								
Sr. No	Year	2014-15 to 2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (upto Mar-25)	Total
1	Late Payment Surcharge to Consumers (Accrual Basis)	11,650	2,895	2,965	5,324	6,366	4,676	33,876
2	LPS Received from Consumers (Cash Basis)	7,509	1,786	1,790	3,685	3,557	2,589	20,916
3	Supplemental Charges invoiced by CPPA-G	33,434	17,006	23,188	14,443	51,224	45,056	184,351
4	Difference / Shortfall (1-3)	-25,925	-15,220	-21,398	-10,758	-47,667	-42,467	-163,435
5	CPPA Payables	370,561	387,727	411,988	452,962	547,045	569,307	

3.1.13. Keeping in view the above facts, PESCO has a Distribution Margin (DM) of Rs. 5.05 /kWh for FY 2023-24 (excluding non-cash Post Retirement Benefits) on the basis of Audited Accounts and proposes DM (including Non-Cash portion of Post Retirement Benefit) of Rs. 5.22 /kWh, Rs. 5.88 /kWh, Rs. 6.45 /kWh, Rs. 6.97 /kWh & Rs. 7.39 /kWh for FY 2025-26 to FY 2029-30 respectively, on account of increase in Asset Base, the Inflationary trend, Salaries, Pension and Maintenance of the Distribution Network etc.

3.1.14. As directed by the Authority, the losses study was carried out from the third party and the same has been completed, accordingly, the technical loss of PESCO as per independent assessment is 20.95% (17.31% below 11 KV network and 3.64% for 132 KV network). PESCO could not manage to reduce the distribution losses to the desired level, even with

the involvement of police, because of the adverse law and order situation, War on Terror, Kunda Culture and non-cooperation by the local MPAs and MNAs. The actual T&D losses during FY 2023-24 were 37.7%, whereas the T&D losses for FY 2024-25 (up to Mar 2025) have been 35.1%.

3.1.15. NEPRA has determined the tariff on the basis of T&D Losses of 21.33% to 19.26% for MYT control period from FY 2020-21 to FY 2024-25 (Jul to Mar), whereas, the actual losses of PESCO for the said period has been 38.2% to 35.1%, respectively. The actual T&D losses of PESCO against NEPRA target for the FY 2020-21 to FY 2024-25 (up to March 2025) are tabulated as under:

Year	2020-21	2021-22	2022-23	2023-24	2024-25 (Jul-Mar)
Losses Actual (%age)	38.2	37.2	37.1	37.7	35.1
NEPRA Target (%age)	21.33	20.73	20.16	19.71	19.26

3.1.16. PESCO's actual T&D losses have remained within the range of 35% to 38% over the past five years, however, with the incorporation and operational commencement of HAZECO, it has increased to 41.5% (FY 2023-24), whereas the target set by NEPRA for FY 2020-21 to FY 2024-25 is over ambitious and not based on ground realities.

3.1.17. Authority is therefore requested that since losses have direct impact not only on financial position of PESCO but also adversely affects the circular debt position, payable to CPPA-G and supplemental charges paid by CPPA-G to power generators, the same may be rationalized / reconsidered according to the economic conditions and environment of PESCO.

3.1.18. Keeping in view the technical & administrative problems of PESCO, NEPRA determined target would not be achievable and require a sustained long-term effort in the time span of 6 to 8 years provided huge finances are allocated for renovating and upgrading the Transmission & Distribution System besides other technical and administrative measures for controlling the theft of energy.

3.1.19. NEPRA has been comparing the losses position of PESCO with that of the other DISCOs.

As a matter of fact, the load of other DISCOs especially those of Punjab mainly comprises of big loss free consumers which is a major contributing factor towards reduction of percentage losses. On the other hand, the main load of PESCO comprises of small domestic consumers, which are fed through scattered LT Distribution network and lengthy 11 KV feeders emanating from distantly located Grids. The remaining 07 Circles of PESCO (excluding 2 circles of HAZECO) comprises of Hard Area with FATA boundaries and dominating domestic customers, where the feeding arrangements are through scattered and lengthy distribution network and as such the losses of these circles cannot be compared with those of other DISCOs. The following are main reasons for not reducing Technical and Administrative losses to the desired level:

Technical:

- Lengthy Transmission Lines.
- Over loaded grid system.
- High ratio of 11 KV Distribution line to 400 volts line.
- Partially damaged distribution transformers.
- Very high percentage of Technical losses because of lengthy and out-dated distribution and Grid System.

Administrative:

- Socio-Economic and culture issues
 - Fata Boundaries
 - Over all Law & Order Position.
 - Consumer Mix
 - Shortage of trained Manpower and lack of adequate financing.
- 

3.1.20. The technical losses in our system are quite high as it is not upto the World standard due to overloaded/lengthy distribution and transmission network and allocation of limited resources. This has further been adversely affected by village electrification, as lines have to be extended to remote areas for supplying power to scattered rural population under Political and Social Pressure.

3.1.21. The T&D losses target of 19.26% for FY 2024-25 determined by NEPRA would not be achievable considering the fact that a new company i.e. HAZECO has been carved out of PESCO and have significant impact on the losses position of PESCO thereby necessitating the revision of determined target of PESCO to 23% instead of 19.26% and still to achieve the said target, requires a sustained long term efforts in a time span of 6 to 8 years as huge finances are required for renovating and upgrading the existing Transmission & Distribution System besides other technical measures for controlling the pilferage of energy. The detail analysis of the requested and Determined Technical Losses for FY 2023-24 & FY 2024-25 and the impact of exclusion of HAZECO is as under:

3.2. T&D LOSSES FOR FY 2023-24

a) TECHNICAL LOSSES

3.2.1. NEPRA in its MYT determination dated June 02, 2022 has allowed T&D losses of 21.33%, 20.73%, 20.16%, 19.71% & 19.26% for the period FY 2020-21 to FY 2024-25. For FY 2023-24, NEPRA assumed Transmission Losses, 11KV Distribution Losses and LT Losses as 2.5%, 12.11% and 4.00% respectively, against the PESCO request of 27.8% for FY 2023-24, which is on lower side.

Based on the above facts, the detailed analysis is as under:

Description	NEPRA Existing (2024-25)	Target Revision (2024-25)	Tariff Petition (2025-26)
Technical Loss	18.26%	23.00%	22.01%

3.2.2. The breakup in the above table shows that the losses of 18.26% for FY 2024-25 are neither based on PESCO Tariff Petition nor based on third party study, which have direct impact not only on financial position of PESCO but also adversely affects the circular debt position.

3.2.3. The technical losses in our system are quite high as it is not up to the World standard due to overloaded / lengthy distribution and transmission network and allocation of limited resources. The Authority is requested to allow PESCO the requested Technical Losses of 22.01% for FY 2025-26.

b) MARGIN FOR LAW & ORDER

Description	NEPRA Existing (2024-25)	Target Revision (2024-25)	Tariff Petition (2025-26)
Law & Order Margin	1.00%	18.45%	18.53%

3.2.4. The Authority has allowed Law & Order Margin of 1 % for FY 2024-25 which is insufficient in view of law & order situation in the service territory especially after the segregation of PESCO and removal of more efficient areas through the creation of HAZECO, which not only affects the overall operational balance of PESCO but also puts additional financial and regulatory pressure to meet NEPRA's performance targets.

3.2.5. Previously, Law & Order Margin was reduced from 11% to 2.5% for FY 2018-19, that is a reduction of 8.50% which was on a very higher side and was contrary to the National Electricity Policy 2021, which stipulates a gradual decrease in Transmission and Distribution (T&D) losses. Consequently, this has caused an unbearable burden on PESCO and has adversely affected the already weak financial position of the company.

3.2.6. It is pertinent to mention here that the actual T&D losses of PESCO for FY 2024-25 is 35.1% and an unrealistic target of T&D losses of 19.26% for the period was determined which is neither achievable nor justifiable. Accordingly realistic target of T&D losses for the FY 2025-26 and onwards may be made.

c) REASONS FOR LOSSES:

The following are also the reasons for not achieving the desired losses:

3.2.7. Each DISCO has been provided staff with an approved yard stick as per the then WAPDA / PEPCO standards. The fulfillment of vacant positions is a pre-requisite of better service and performance.

3.2.8. The Government of Pakistan has introduced imposition of ban on all kind of recruitment since long which is subject to lifting of ban as conveyed from time to time. It is brought into the knowledge of the Regulator that the minimum period between each imposition of ban

is at least 5-years. As and when the ban is lifted it is subject to the approval of the GoP and the acceptance of minimum critical requirement.

3.2.9. Lifting of ban and process of recruitment along with provision of necessary training to these staff takes considerable time to get the minimum satisfactorily working standards, may be within 5-years.

3.2.10. It is pointed out that the practical requirement of the line staff and supervisory staff is much higher than the other staff. PESCO is provided with 24,385 sanctioned posts, out of which it has since been working on 41% (10,122 working) of the strength which is main cause of its low performance towards reducing line losses, recovery from dead defaulters, maintenance of line, augmentation of works, daily operation and maintenance etc.

3.2.11. At present PESCO is working with 41% of the sanctioned staff with drastically low level of line and maintenance staff, which is resulting, into the following:

- 1- Increased theft of electricity;
- 2- Non-collection of revenues;
- 3- incomplete billing;
- 4- System failures;
- 5- Disruptions of supply;
- 6- Line Patrolling / Chowkidara;
- 7- Theft of Transformers.



3.2.12. It is submitted that, unlike other DISCOs, the ground realities of PESCO are altogether different as far as the area of jurisdiction of company is concerned; it delivers services over stretched area of about 53,142 Square Kilometers.

3.2.13. According to the consumer statistics out of 3.57 million consumers, 88% are domestics and most of them either fall in cluster of villages or in very scattered area in hilly terrains and desert. Even in hilly areas single house is connected through HT/LT lines through distribution transformers. The commercial consumers contribute only 10% and these commercial centers of medium level shops except cities like Peshawar, Mardan and D.I.Khan etc. whereas industrial sectors which is considered as the backbone on account of no loss & 100 % recovery of any DISCO is only 0.64% in PESCO designated industrial areas.

3.2.14. It is also mentioned that FATA/TESCO was detached from PESCO during July -2003 and most of the areas falling on the border of FATA have still the same culture of using direct electricity through hooks and non-payment of bills. It is on record that areas of PESCO Operation Division like Bannu, Tank, DI Khan, Hangu, Mattani, Badaber, Warsak, Charssadda, Shubqadar etc. on the borders of FATA have worst results due to the influence of FATA culture, contrary to other areas like Swat, Hangu, Peshawar, Khyber, Mardan, Swabi etc. have good results compatible with good DISCOs.

3.2.15. PESCO intends proper & timely maintenance of above said huge system of company, complete all developmental works, removal of system constraints & hazardous locations and to provide better services to its consumers across Khyber Pukhtunkhawa but it is not possible with a deficit of approximately 59% staff due to ban on recruitment by successive Governments since 2002 (when the Transmission & Distribution System & Consumers were almost less than half) and shortage of vehicles.

3.2.16. Therefore, approval required from the Government /competent authority for allowing to fill the vacant post & requirement of vehicles mentioned above on immediate grounds, so that better services to the consumers, proper meter reading, establishment of proper complaint offices as per SoP for better services and sustainable chowkidara from theft of energy as per SoP provided by Nepra be provided. To improve performance standard of NEPRA Distribution Rules (PSDR), Annual performance standard (APRS), SAIFI, SAIDI of PESCO, beside improvement in safety of staff and public, through timely maintenance of Transmission & Distribution System from September to March (maintenance period) for removal of system constraints and execution of approved development works.

d) Acute Shortage of Vehicles

3.2.17. The Logistic requirement of the PESCO is not fulfilled as per yardstick of the Sub Divisions, Divisions and Circles. Government of Pakistan has imposed ban on the purchase of vehicles.

3.2.18. PESCO has been repeatedly requesting to Ministry to allow purchase of vehicles to meet with our critical field requirements. The shortage of vehicles adversely affecting the Company's performance in the following areas: -

- 1- Maintenance of existing feeders and lines;
- 2- Redressal of consumer complaints;
- 3- Redressal of Break downs (both Major / Minor) ;
- 4- Proposed LT / HT works;
- 5- Maintenance of Transformers, System Rehabilitation etc.

3.2.19. Due to above unfulfilled works, the consumers complaints and services are not as per standard and on the other side losses are uncontrolled as desired by the Regulator. The continued ban on the purchase of logistics is affecting revenue and system losses also, which are not up to the mark till now. The Authority need to consider the constraints of the company in this regard because in the light of shortage of vehicle and logistics facilities, the desired goal towards losses cannot be achieved, so far.

3.2.20. As the target losses are reduced by the Regulator, this will not be practically possible for the company and will contribute towards losses and overall performance and the targets will be difficult to be met with. These are the factors which make the decision of the Regulator non-achievable on one hand and failure of the company towards the compliance of the targets on the other hand. Therefore, the decision of the Regulator is unrealistic keeping in view the constraints mentioned above and need to be reviewed.

The present position / shortage of vehicles is as under: -

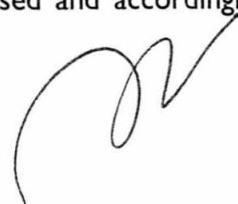
AUTHORIZED	AVAILABLE	SHORTAGE
1,071	785	286

Break-up of above shortage is as under: -

S #	Vehicle Type	Shortage
1.	Trucks	05
2.	Cranes	33
3.	Bucket Mounted Vehicles	19
4.	Suzuki Vans	05
5.	Pick ups	224
TOTAL		286

3.2.21. In the light of above submissions, the company management is facing severe resource shortage towards the day-to-day business as well as fulfilling its duties towards reduction of losses. These restrictions contribute in reduction in revenues and non-receipt of bills ultimately affecting the improvement of the system, therefore the Regulator should consider the request of the Company, otherwise it may result into non-achievement of goals.

3.2.22. Keeping in view the above facts, Authority is requested to reconsider its decision keeping in view the actual T&D losses for FY 2020-21 to FY 2024-25 and may allow losses ranging from 39.5% to 35.53%, as per proposal submitted in the DIIP. The determined T&D Loss target of 21.33% to 19.26% is not achievable, in a way is demotivating being unrealistic, and may discourage the urge to improve. The same (19.26%) cannot be set as baseline for Multiyear Tariff Petition against the actual 37.7% for FY 2023-24, otherwise it will be unachievable for the company. Accordingly, the target needs to be realistic and achievable and Authority is requested that the actual T&D Loss of FY 2023-24 should be set as base line for the Multiyear Tariff Petition and for FY 2025-26 to FY 2029-30 T&D loss target of 39.53%, 38.52%, 37.51%, 36.52% & 35.53% as per DIIP is proposed and accordingly be allowed.



4. RELIEF / DETERMINATION SOUGHT

4.1. OBJECTIVES OF THE PETITION

4.1.1. The aim of this petition is to obtain approval for the timely implementation of cost reflective tariff to yield PESCO's required revenues for the FY 2025-26 to 2029-30 and its recovery from consumers.

4.1.2. The implementation of cost reflective tariffs will benefit consumers and PESCO, as it will;

- i. Enable PESCO to improve service quality and reliability.
- ii. Enable the Company to pay its power purchase cost and play its role in mitigation of power shortage.
- iii. Provide adequate funds for the Operation, Maintenance and Expansion of Distribution Network.
- iv. Provide signals for efficient usage of distribution network and investment.
- v. Give price signal for efficient use of electricity.
- vi. Ensure the financial sustainability of PESCO.

4.2. FEATURES OF THE PETITION

4.2.1. The purpose of this petition is as follows:

- i. Sufficient average tariff to enable PESCO to recover prudently incurred operating costs and earn a reasonable return on its regulatory asset base to meet with its cash flow requirements.
- ii. Incentive for PESCO to make operating efficiencies.

4.3. TARIFF REVIEW FORMULA AND PROCESS

4.3.1. The tariff formula provides a transparent and predictable way of determining PESCO's distribution margin on annual basis. A formula is advantageous as it reduces uncertainty for the utility and for customers. It also provides a simple way for NEPRA to provide incentive to the company to reduce losses and/or make operating efficiencies as required.

4.3.2. Tariff Methodology

For the purpose of the tariff determination methodology, the following is hereby defined:

- **Base Year**, in this application, **FY 2024-25**, means the year on which the annual or multiyear tariff projection is being made.
- **Tariff Control Period** for Multiyear Tariff means a period of assessment under multiyear tariff regime, i.e. **2025-26 to 2029-30**.
- **Test Year** means the first year of tariff control period in multiyear tariff regime, i.e. **2025-26**.

4.3.3. For determination of Revenue Requirement, Power Purchase cost and Distribution Margin the following formulae have been proposed in the NEPRA Tariff Guidelines:

a) **Formula for Revenue Requirement:**

$$RR_D = PPP_D + DM_D \pm PYA_D$$

Where:

RR_D is the eligible distribution company's revenue requirement

PPP_D is the power purchase cost for an eligible distribution company

DM_D is the distribution margin for an eligible distribution company

PYA_D is the prior year adjustment for an eligible distribution company

b) **Formula for Power Purchase Cost:**

$$PPP = PP(EC) \times Q(p) + PP(cc) + TC + MoF$$

Where:

PPP is the Power Purchase Price

PP(EC) is the energy charge part of PPP

Q(p) is quantity purchased by the company

PP(cc) is the capacity charge part of PPP

TC is the transmission cost

MoF is the Market Operator Fee

c) **Formula for Distribution Margin:**

$$DM_D = RB_D * RORB_D + D_D + E_D + t_D \pm ORC_D$$

Where:

DM_D is the eligible distribution company's Distribution Margin

RB_D is the eligible distribution company's rate base

$RORB_D$ is the eligible distribution company's cost of capital

D_D is the eligible distribution company's depreciation expense

E_D is the eligible distribution company's expenses including but not limited to operation, maintenance and human resources

t_D is the eligible distribution company's federal and provincial taxes (allowed as pass through)

ORC_D is the eligible distribution company's other regulatory costs including other income

4.3.4. Under the proposed tariff-setting methodology, the average retail tariff would consist of (i) the Power Purchase Price (PPP), which would be passed through to the end users in the retail tariff and (ii) the average distribution margin, which would be set on the formula-based methodology.

4.3.5. For a multi-year tariff following periodic adjustments have been proposed for the tariff control period based on the periodic performance of the distribution companies evident in actual results:

a. For adjustments with regards to the power purchase cost:

• Quarterly PPP Adjustments the scope of which would be limited to:

- i. The adjustments pertaining to the capacity and transmission charges.
- ii. The impact of T&D losses.
- iii. Adjustment of Variable O&M.

• Monthly Fuel Adjustments

- i. The adjustments on account of variation in fuel cost component of PPP would be done on monthly basis. This adjustment reflects in the consumers' monthly bill as Fuel Adjustment Charge.

- ii. In view of any abnormal changes, the Authority may review these references along with any quarterly adjustment. Here it is pertinent to mention that PPP is pass through for all the DISCOs (variable cost) and its monthly references would continue to exist irrespective of the financial year, unless the new Schedule of Tariff (SOT) is notified by the GOP.

b. For adjustments with regards to the different components of the Distribution Margin will be reflected as follows:

- The O&M component of the Distribution Margin shall be indexed with CPI subject to adjustment for efficiency gains (X factor). Accordingly, the O&M will be indexed every year according to the following formula:

$$O\&M_{Rev} = [O\&M_{Ref} \times (1 + (\Delta CPI - X))] + O\&M_{Actual} + N$$

Where:

O&M (Rev)	is Revised O&M Expense for the Current Year
O&M (Ref)	is Reference O&M Expense for the Reference Year which is controllable cost
O&M (Actual)	is Actual O&M Expense for the Current Year and is uncontrollable cost
*ΔCPI	is Change in Consumer Price Index published by Pakistan Bureau of Statistics latest available on 1 st July against the CPI as on 1 st July of the Reference Year in terms of percentage (excluding pay & allowances and pension)
X	is Efficiency factor and may be allowed to the extent that the actual expenses are less than the determined instead of 30%, which is on a very higher side as CPI is not a true reflection of DISCOs expenses
N	is New Hiring (excluding outsourcing of Services like Bill Distributor, Drivers etc), including indexation of controllable and un-controllable costs to account for the expenditure that is not in the Base Cost
* Note:	Change in CPI may be used component wise instead of general NCPI, e.g., for vehicle expenses, NCPI under transport category should be used or it should be linked with PSO prices.

- 4.3.6. Under the proposed tariff-setting methodology, the average retail tariff would consist of (i) the Power Purchase Price (PPP), which would be passed through to the end users in the retail tariff and (ii) the average distribution margin, which would be set on the formula-based methodology.

4.4. PESCO'S REVENUE REQUIREMENT

4.4.1. The Revenue Requirement of PESCO has two components i.e. pass through cost and Distribution Margin. The power purchase cost forms the major portion of the pass through cost which the company must pay on regular basis to ensure continuous flow of power in its distribution system. Distribution Margin is equally important as PESCO must earn sufficient distribution margin and adequate stream of cash flow to maintain its system, discharge its financial commitments, invest to expand and maintain the network and to provide a reasonable return to the sponsors on their investment.

4.4.2. In view of the above, PESCO is submitting the tariff petition for the period FY 2025-26 to 2029-30 in light of the NEPRA (Amendment) Act 2018. Following are the cost categories to be considered as per the Tariff Guidelines:

- A) Power Purchase Price
 - B) Distribution Margin
 - C) Prior Year Adjustment
 - D) Supplemental Charges
 - E) Inadmissible Input Tax
 - F) Decision on Pending MLR of PESCO on NEPRA Indexation Decision for FY 2024-25.
- 

4.5. POWER PURCHASE PRICE (PPP):

4.5.1. PESCO pays Power Purchase Price in Rupees per kWh and Rupees per KW per month for the electricity it procures from CPPA-G or from other sources through CPPA-G, which would include the generation and transmission charges (regulated by NEPRA). This Power Purchase Price, adjusted for PESCO's distribution losses, would then be simply added to PESCO's overall distribution margin to work out retail tariff. Thus, the cost of the purchased electricity would be "passed through" to consumers through the retail tariff, without affecting PESCO's distribution margin.

4.5.2. While passing through the PPP, all distribution companies experience some level of distribution losses, defined as the percentage of the difference between the units received by the company and the units invoiced to the consumers. The PPP should thus be adjusted such that PESCO would be compensated for some losses, without hindering the incentive to eliminate the total losses.

$$PPP = \frac{\text{Unadjusted PPP}}{1 - L}$$

Where;

- Unadjusted PPP is the cost of electricity supply charged by CPPA-G or any other source at any given time;
- L is the target T & D losses for the year, defined as a percentage of purchased units, in accordance with a schedule established for the control period.

4.5.3. For the tariff control period, the following target of Transmission & Distribution losses is proposed for the consideration of the Authority:

YEAR	Technical Losses & Law & Order Margin	Administrative Losses (As per DIIP)	TOTAL T&D LOSSES (As per DIIP)
2025-26	22.01%	17.52%	39.53%
2026-27	21.02%	17.50%	38.52%
2027-28	20.03%	17.48%	37.51%
2028-29	19.04%	17.48%	36.52%
2029-30	18.05%	17.48%	35.53%

4.5.4. Based on the above formula, the compensation for T&D losses would be automatically adjusted for any changes in the power purchase cost.

4.5.5. The working of the power purchase cost for the Tariff Control Period would be projected and approved by NEPRA based on the information provided by CPPA-G, NTDC & DISCOs with regards to generation plan (including existing plants and future plants), target of transmission and distribution losses and assumptions based on fuel prices, dollar devaluation and local and international CPI etc.

4.5.6. The actual PPP is regulated by NEPRA over the period, thus any subsequent increase / decrease in the PPP determined by NEPRA is adjustable as proposed in the petition.

All the Power generated from different sources is procured by Central Power Purchasing Agency (CPPA-G) on behalf of DISCOs at the rates as per Authority's Determinations. The major sources of Power and their share in Energy are as under:

Description	Generation	
	GwH	Share
Hydel	38,117	32%
Nuclear	23,576	20%
RLNG	23,032	19%
Coal (Local & Imported)	21,701	18%
Gas	11,777	10%
Others	2,597	2%

4.5.7. From the above table it is clear that 19% of total generation is expected on RLNG, Similarly, share of Coal (mainly Imported) is 18%, which means that variation in generation mix and oil prices will have greater impact on the cost of generation and will ultimately affect the consumer-end tariff.

4.5.8. Following the previous generation trend, the PPP has been projected for the tariff control period is as under:

Description	UoM	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
Energy Charges	(Rs. Mln)	128,637	128,551	124,597	128,511	133,262	138,865
Capacity Charges	(Rs. Mln)	157,031	157,346	164,617	168,121	171,500	175,294
Use of System Charges	(Rs. Mln)	17,047	16,726	17,314	17,538	17,732	17,986
Market Operator Fee	(Rs. Mln)	60	56	58	59	60	60
Power Purchase Price (PPP)	(Rs./Kwh)	25.58	25.33	25.08	25.18	25.28	25.38

4.5.9. The actual PPP is regulated by NEPRA over the period, thus any subsequent increase / decrease in the PPP determined by NEPRA may be adjusted on monthly/quarterly/biannual basis. The PPP is projected at Rs. 25.33/ kWh, Rs. 25.08/ kWh, Rs. 25.18/ kWh, Rs. 25.28/ kWh, Rs. 25.38/ kWh for FY 2025-26 to FY 2029-30.

ADJUSTMENT MECHANISM:

4.5.10. As per the existing Tariff Methodology, Power Purchase Price (PPP) references are subject to adjustment on monthly and quarterly basis. The adjustment on account of variation in fuel cost component of PPP is undertaken on monthly basis and reflected uniformly in the consumers' monthly bill as Fuel Charges Adjustment. Whereas, adjustment for remaining component of PPP i.e. Capacity Charges, Transmission charges, Market Operator Fee (MoF), impact of T&D losses, and Variable O&M is to be undertaken on quarterly basis, the same mechanism may be continued, however it would be more appropriate to consider the adjustment of remaining components of PPP (apart from fuel cost component) on monthly basis as well to make the tariff more cost reflective and to ensure timely recovery of the legitimate power purchase cost by PESCO.

4.6. DISTRIBUTION MARGIN:

4.6.1. The Distribution Margin consists of the following factors:

- Operation & Maintenance Expenses:
 - Operational Expenses:
 - Salary Wages & Other Benefits
 - Travelling Expenses
 - Vehicle Expenses
 - Other Expenses
 - Repair & Maintenance Expenses
 - Other Income
- Depreciation Expense
- Return on Rate Base
- Provision for bad debts

4.6.2. The sum of the O&M Cost, Depreciation, Provision for Bad Debts and RORB minus Other Income results in PESCO's Distribution Margin, dividing this by the total units sold yields the average Distribution Margin per kWh. The actual DM of PESCO for FY 2023-24 was Rs. 6.06 per unit and from FY 2025-26 to FY 2029-30, it is proposed as under:

Description	UoM	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30
O&M Cost	Rs./Kwh	3.98	4.22	4.50	4.80	5.13
Depreciation	Rs./Kwh	0.60	0.70	0.75	0.82	0.86
Return on Rate Bae	Rs./Kwh	1.32	1.64	1.85	1.97	1.98
Less Other Revenue	Rs./Kwh	(0.67)	(0.67)	(0.65)	(0.63)	(0.58)
Distribution Margin	Rs./Kwh	5.22	5.88	6.45	6.97	7.39

Basis of Assumption for Distribution Margin for Distribution Function and Supply Function:

Salaries and wages:

4.6.3. Actual salaries and wages of GSO Circle, PD GSC and PD C&O has been allocated to Supply Function (EPS), since these circles / directorates are responsible for construction, rehabilitation, augmentation, maintenance and similar activities involved in Distribution Function for providing electricity to the end consumers.

4.6.4. The XEN offices comprise of technical as well as administrative staff, the salaries of technical and administrative staff such as XEN, SDO, line man, assistant line man, line superintendents etc. have been allocated to Distribution Function on actual basis except for meter readers, bill distributors and meter reading supervisors, and the same has been allocated to Supply of Electricity as their job description relates to billing and recovery.

4.6.5. Power Supply (Sale of Electric Power) comprises of actual expenditures of revenue offices and salaries and wages of meter reader, bill distributor and meter reading supervisors, since their primary role is administrative in nature comprising of billing to consumers, addition of new connections and recovery from consumers. Provision for doubtful debts is allocated to the Supply Business (Sale of Electric Power) along with partial allocation of depreciation for the furniture and fixtures, computer equipment, vehicles etc.

4.6.6. Moreover, the expenditure of HQ, and other offices has been allocated on the most suitable basis to Distribution Function or Supply of Power. Based on the above assumptions PESCO O&M expenditure for FY 2024-25 to FY 2029-30 (Projected) are bifurcated as under:

Rs. In Million

Financial Year	Distribution of Power (Xen/GSC/GSO/DEV/ HQ etc)	Supply of Power (ROs/Others/HQ etc)	Total
2024-25	24,189	12,959	37,148
2025-26	24,095	12,965	37,059
2026-27	26,469	14,241	40,710
2027-28	29,194	15,704	44,898
2028-29	32,246	17,340	49,587
2029-30	35,784	19,232	55,015

O&M Expenses

4.6.7. O&M expenses include Salaries & Wages, Repair & Maintenance, Travelling, Vehicle Running and Other Expenses. Based on the impact of increase in inflation, salaries and other allowances, the Audited O&M Expense for FY 2022-23 and FY 2023-24 are Rs. 25,439 Million and Rs. 31,861 Million respectively and the projections for FY 2024-25 to 2029-30 are as per detail below:

COMPARISON OF OPERATING AND MAINTENANCE EXPENSES

Rs. In Million

DESCRIPTION	FY 2024-25			FY 2023-24
	NEPRA Determination	Prov. Total	Variance	Audited
Salaries and Benefits	30,780	33,234	(2,454)	28,557
Repair and Maintenance	1,493	1,436	57	1,152
Traveling Expenses	444	373	71	275
Vehicle Expenses	320	455	(135)	221
Other Expenses	1,650	1,650	-	1,656
Total	34,687	37,148	(2,461)	31,861

4.6.8. The breakup of O&M cost for FY 2025-26 distributed between Distribution of Power and Supply of Power is as under:

Rs. in Million

Supply & Distribution of Power Business (Existing)								
Description	Nepa Determination	Prov. Base Year	Tariff Control Period					Avg. for Tariff Control Period
	2024-25	2024-25	Test Year	Y2	Y3	Y4	Y5	
			2025-26 Proj.	2026-27 Proj.	2027-28 Proj.	2028-29 Proj.	2029-30 Proj.	
Salaries and Benefits	30,780	33,234	32,743	35,951	39,650	43,800	48,634	40,156
Repair and Maintenance	1,493	1,436	1,580	1,738	1,911	2,102	2,313	1,929
Traveling Expenses	444	373	410	451	496	546	600	501
Vehicle Expenses	320	455	511	574	644	723	812	653
Other Expenses	1,650	1,650	1,815	1,997	2,196	2,416	2,657	2,216
Grand-Total	34,687	37,148	37,059	40,710	44,898	49,587	55,015	45,454
%Increase/(Decrease)			0%	10%	10%	10%	11%	

The breakup of O&M cost for FY 2025-26 for Distribution of Power is as under:

Rs. in Million

Distribution of Power Business								
Description	Nepa Determ'ion	Actual	Tariff Control Period					Avg. for Tariff Control Period
		Base Year	Test Year	Y2	Y3	Y4	Y5	
	2024-25	2024-25	2025-26 Proj.	2026-27 Proj.	2027-28 Proj.	2028-29 Proj.	2029-30 Proj.	
Salaries and Benefits	20,315	21,967	21,643	23,763	26,208	28,951	32,146	26,542
Repair and Maintenance	1,433	1,374	1,511	1,662	1,828	2,011	2,212	1,845
Traveling Expenses	315	266	293	322	354	389	428	357
Vehicle Expenses	243	348	391	439	493	553	621	499
Other Expenses	231	234	257	283	312	343	377	314
Grand-Total	22,537	24,189	24,095	26,469	29,194	32,246	35,784	29,557
%Increase/(Decrease)			0%	10%	10%	10%	11%	

The breakup of O&M cost for FY 2025-26 for Supply of Power is as under:

Rs. in Million

Supply of Power Business								
Description	Nepa Determ'ion	Actual	Tariff Control Period					Avg. for Tariff Control Period
		Base Year	Test Year	Y2	Y3	Y4	Y5	
	2024-25	2024-25	2025-26 Proj.	2026-27 Proj.	2027-28 Proj.	2028-29 Proj.	2029-30 Proj.	
Salaries and Benefits	10,465	11,267	11,101	12,188	13,442	14,849	16,488	13,614
Repair and Maintenance	60	62	69	76	83	91	101	84
Traveling Expenses	129	107	118	129	142	156	172	143
Vehicle Expenses	77	107	120	135	152	170	191	154
Other Expenses	1,419	1,416	1,558	1,713	1,885	2,073	2,280	1,902
Grand-Total	12,149	12,959	12,965	14,241	15,704	17,340	19,232	15,896
%Increase/(Decrease)			0%	10%	10%	10%	11%	

4.6.9. Salaries & Wages including employee's retirement benefits is the major component of O&M expense. Since PESCO was incorporated as company in compliance with power sector reform policy of Government of Pakistan and the WAPDA employees working in Area Electricity Board Peshawar gradually become employees of the company in terms of the Man Power Transition Plan, therefore PESCO had to Maintain the GOP pay scales and the terms of employment for the employees which were prevalent in WAPDA. The following additional increases are also made by GoP in its annual budget for FY 2024-25 along with various other impacts:

Increase in Pay & Allowances announced for FY 2025-26:

1. Expected increase in salaries (15%).
2. Impact of Additional recruitment.
3. Cost of new hiring is claimed as an additional item as PESCO is operating with only 42% of existing staff and facing severe shortage of resources and if PESCO could not hire required staff the operations of the company would be unsustainable.
4. Employees Retirement Benefits have been based on the average of annual increase in the last three years audited figures.
5. Keeping in view the above increases, the Salaries and Wages are based on the Audited Financial Statement of PESCO for FY 2023-24 and Provisional figure for FY 2024-25 and projected for FY 2025-26 to 2029-30 are as under:

I. Pay & Allowances (Existing Strength):

Rs. In Million

Description	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	Audited	Prov.	Proj.	Proj.	Proj.	Proj.	Proj.
Pay & Allowances	9,561	10,958	13,123	15,126	17,495	20,303	23,637
Pay & Allow: (Contract)	983	1,126	1,349	1,555	1,798	2,087	2,429
Pay & Allow: (Daily Wages)	11	13	16	18	21	24	28
Employee Benefits	348	399	477	550	636	738	860
Post-Retirement Benefits	14,292	16,816	13,792	14,539	15,262	15,798	16,354
Other Benefits	3,362	3,921	3,987	4,164	4,438	4,850	5,326
Total Salaries & Wages	28,557	33,234	32,743	35,951	39,650	43,800	48,634

II. New Recruitment:

Description	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
	Prov.	Proj.	Proj.	Proj.	Proj.
New Hiring (Nos)	1,020	1,015	1,015	1,014	1,012
Cost (Mln. Rs.)*	579	573	573	572	571

**The cost of new Recruitment is not included in the Salaries and Wages Cost and is covered through adjustment factor as variable "N" in the O&M adjustment mechanism.*

III. A comparison of PESCO sanctioned strength and actual working strength is as under:

Description	Sanctioned Strength	Working Strength	Shortfall	% Shortfall
Qualified Professional	558	391	167	30%
Staff	23,827	9,731	14,096	59%
Total	24,385	10,122	14,263	58%

Number of Employees	Existing	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
		Proj.	Proj.	Proj.	Proj.	Proj.
1. Qualified Professionals	391	494	494	494	494	494
Engineers	294	369	369	369	369	369
Others	97	125	125	125	125	125
2. Staff	9,731	11,155	12,170	13,185	14,199	15,211
Technical	5,941	6,766	7,455	8,144	8,833	9,522
Clerical	868	868	868	868	868	868
Non-Technical	2,922	3,521	3,847	4,173	4,498	4,821
3. Total (1+2)	10,122	11,649	12,664	13,679	14,693	15,705
4. Retirements	592	532	418	384	316	289
5. Net Total (3-4)	9,530	11,117	12,246	13,295	14,377	15,416

4.6.10. Multi-year Tariff requirement has been laid down in the proposal and the rationale used is that the number of consumers in Jan 2024 and Jan 2025 were compared and the increase was worked out. The No of retirements in 2026 to 2030 have been subtracted and new hiring of qualified professionals and staff have been worked out accordingly.

4.6.11. It is essential to mention here that these are only projections based on rationale and may be reviewed in the light of ground realities for the purpose of change in number or categories of staff. Furthermore, recruitments in PESCO are mostly dependent on the NOC of Govt of Pakistan / Ministry of Energy (Power Division).

- 4.6.12. However, the then PEPCO has devolved all the matters regarding HR affairs of DISCOs being processed by the then PEPCO to DISCOs vide letter No. GMHR#5778-5810, dated 14-01-2021 conveying that respective BoDs should exercise the powers of the MD PEPCO which will bring an opportunity for the Company to proceed for HR requirements through its BoD against critical requirements as and when considered necessary or unavoidable.
- 4.6.13. PESCO is currently working on strength of 10,122 employees approximately out of which 391 are officers of different grades. The shortage of the staff is the main cause of losses and system constraints being faced by PESCO at present.
- 4.6.14. The backlog of the shortage / situation is that there have been repeated ban on recruitments imposed by the Govt of Pakistan. Whenever, the ban was lifted, only a restricted number of staff was allowed for employment and the Company has to suffer in terms of trained and qualified staff at all levels. No other means or source of employment was availed as such it only affected the performance in all sectors.
- 4.6.15. There is a gap of at least five years in each recruitment which could not be made as per requirements / shortage / vacant posts rather only specific (constrained category is allowed by the Ministry of Power) was appointed. The recruitment process has been hampered by different forums and agencies in the name of investigation etc and the given opportunities could not be utilized.
- 4.6.16. This factor has affected the performance overall of the Company and that of HR particularly because the aging staff could not work at optimal output and sometime meet with fatal / non-fatal accidents which is also embarrassment for the management.
- 4.6.17. In this regard, a proposal year-wise initially for the year 2026 is projected including Grid System Operation staff which is required for GSO of newly commissioned grids waiting for minimum required staff. Moreover, such arrangement will continue till Dec 2030. The concerned authorities are requested for sympathetic consideration in this regard.
- 4.6.18. The O&M expenses are one of the major unknowns for XWDISCOs in Pakistan due to many uncontrollable factors such as statutory implications arising out of increase in salaries (as announced by the Federal Government), increase in certain expenses due to growth in consumer base, this includes increase in maintenance expenses, meter reading expenses,

whereas other expenses are directly linked to the rate of petroleum. The employees' cost includes costs related to salaries and benefits of all staff (administrative, operational and security).

4.6.19. To ensure an efficient, coordinated, economical distribution system and to build, maintain and operate the system more systematically, it will be employing a highly skilled and technically proficient team to manage all aspects of the distribution of power to ensure that all key commercial interests of all stakeholders are maintained, protected and prioritized.

4.6.20. The O&M cost needs to be bifurcated into controllable and uncontrollable cost components and the 'Uncontrollable costs' are requested to be trued-up at the end of every year and the 'Controllable costs' should be indexed every year with CPI change less agreed efficiency factor, adjustable in last two years, to pass on the benefit of system efficiency to the consumers.

Controllable Cost:

4.6.21. The controllable O&M costs are projected by assuming an inflation rate of 10% to 11% for each year of the tariff control period excluding the base year. The controllable cost during control period will also increase annually due to new projects (as envisaged in DM) and accordingly this new addition in per unit base cost of controllable component may be allowed in the related year in which project is planned to be completed and indexed subsequently as part of controllable cost component.

Uncontrollable Cost:

4.6.22. With regards to uncontrollable cost different growth rates are projected for different cost streams based on management experience. Uncontrollable cost factors could be affected by growth in employee benefits, consumer growth rates and growth in regulatory fee etc. The uncontrollable cost will also increase annually due to new projects (as envisaged in DIIP) and accordingly projected cost includes impact of new projects.

4.6.23. The detail of controllable and uncontrollable costs is as under:

Controllable Costs	Uncontrollable Costs
Travelling Expenses	Pay and Allowances – Existing
Office Supplies & Store handling	Rent, Rate & Taxes
Vehicle Expenses	Injuries & Damages
Power, Light & Water	Collection Expenses
Communication & Postage	Legal Charges
Advertising & Publicity	Management Fee
Subscription & Periodicals	Audit Charges
Misc. Expenses	
Bank Charges	
Insurance Premium	

Rs. In Million

Description	Prior Year	Base Year	Control Period				
(Un-Controllable Costs)	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	FY 2030
Pay and Allowances – Existing	28,557	33,234	32,743	35,951	39,650	43,800	48,634
Rent, Rate & Taxes	57	57	62	69	76	83	91
Injuries & Damages	23	23	26	28	31	34	38
Collection Expenses	175	174	191	211	232	255	280
Legal Charges	56	56	61	67	74	81	90
Management Fee	287	282	311	341	375	411	452
Audit Charges	1	4	5	6	7	8	10
Sub Total	29,155	33,830	33,400	36,673	40,444	44,673	49,594

ADJUSTMENT MECHANISM:

The following adjustment mechanism is proposed:

- The base year FY 2024-25 does not reflect the true cost rather showing with employees of 10,122 Nos with sanctioned posts of 24,385 Nos and accordingly factor "N" is included to account for the new recruitments.
- Adjustment in Salary & Pension (including pension part of post-retirement benefit) may be linked with the Increase announced by GoP in Annual Budget on actual basis.
- 5% increase on account of Annual Increment may be allowed.

- d. The remaining allowances / benefits may be adjusted on the basis of CPI for controllable costs and on the basis of actual in case of uncontrollable costs.
- e. An additional variable “N” may be included to account for the New Hiring (excluding outsourcing of Services like Bill Distributor, Drivers etc). against vacant positions and the same may be indexed as proposed above.
- f. The O&M part of Distribution Margin shall be indexed with CPI (component wise).

Accordingly, the O&M will be indexed every year according to the following formula:

$$O\&M_{Rev} = [O\&M_{Ref} \times (1 + (\Delta CPI - X))] + O\&M_{Actual} + N$$

Where:

O&M (Rev)	is Revised O&M Expense for the Current Year
O&M (Ref)	is Reference O&M Expense for the Reference Year which is controllable cost
O&M (Actual)	is Actual O&M Expense for the Current Year and is uncontrollable cost
*ΔCPI	is Change in Consumer Price Index published by Pakistan Bureau of Statistics latest available on 1 st July against the CPI as on 1 st July of the Reference Year in terms of percentage (excluding pay & allowances and pension)
X	is Efficiency factor and may be allowed to the extent that the actual expenses are less than the determined instead of 30%, which is on a very higher side as CPI is not a true reflection of DISCOs expenses
N	is New Hiring (excluding outsourcing of Services like Bill Distributor, Drivers etc), including indexation of controllable and un-controllable costs to account for the expenditure that is not in the Base Cost
* Note:	Change in CPI may be used component wise instead of general NCPI, e.g., for vehicle expenses, NCPI under transport category should be used or it should be linked with PSO prices.

ii) REPAIR & MAINTENANCE EXPENSES:

4.6.24. Repair and Maintenance expenses have been assumed @ around 2% of the net Fixed Assets in operation. PESCO has to maintain its old and over loaded system in order to ensure un-interrupted power supply to the consumers, moreover cost of material has also increased due to inflationary pressure. Therefore, Repair & Maintenance expenditure has been projected as Rs. 1,580 Million for FY 2025-26, Rs. 1,738 Million for FY 2026-27, Rs.

1,911 Million for FY 2027-28, Rs. 2,102 Million for FY 2028-29 & Rs. 2,313 Million for FY 2029-30. Repair and Maintenance budget is required for the following:

1. Repair of Power Transformers damaged at Grid Stations and controlling Breakers, Isolators etc.
2. Repairs and Maintenance of 5,153 KM Transmission Lines.
3. Repair & Maintenance of 1,132 Nos 11KV feeders.
4. Repair & Maintenance of 29,564 KMs HT Lines.
5. Repair & Maintenance of 46,260 KMs LT Lines.
6. Repair & Maintenance of 109,175 Nos of Distribution Transformers

Repair & Maintenance Cost for Tariff Control Period

4.6.25. The projected Repair & Maintenance for Distribution & Supply of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million									
Distribution & Supply of Power Business									
Description	Audited	Nepra Determ'ion	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
				2024-25	2025-26	2025-27	2025-28	2025-29	2025-30
Repair And Maintenance	1,152	1,493	1,436	1,580	1,738	1,911	2,102	2,313	1,929
%Increase/(Decrease)				10%	10%	10%	10%	10%	

4.6.26. The projected Repair & Maintenance for Supply of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million									
Supply of Power Business									
Description	Audited	Nepra Determ'ion	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
				2024-25	2025-26	2025-27	2025-28	2025-29	2025-30
Repair And Maintenance	50	60	62	69	76	83	91	101	84
%Increase/(Decrease)				10%	10%	10%	10%	10%	

4.6.27. Moreover, the projected Repair & Maintenance for Distribution of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million

Distribution Business									
Description	Audited	Nepra Determination	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
	2023-24	2024-25	2024-25	2025-26	2025-27	2025-28	2025-29	2025-30	
			Act/Pro.	Proj.	Proj.	Proj.	Proj.	Proj.	
Repair And Maintenance	1,102	1,433	1,374	1,511	1,662	1,828	2,011	2,212	1,845
%Increase/(Decrease)				10%	10%	10%	10%	10%	

ADJUSTMENT MECHANISM:

The following adjustment mechanism is proposed:

- a. Adjustment in Repair & Maintenance may be linked with the percentage of Fixed Assets (i.e. 2% of the net Fixed Assets) in operation.

iii) TRAVELLING EXPENSES:

4.6.28. Travelling Expenses have been projected Rs. 410 Million, Rs. 451 Million, Rs. 496 Million, Rs. 546 Million & Rs. 600 Million for FY 2025-26 to FY 2029-30, respectively. The projected Travelling Expenses for Distribution & Supply of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million

Distribution & Supply of Power Business									
Description	Audited	Nepra Determination	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
	2023-24	2024-25	2024-25	2025-26	2025-27	2025-28	2025-29	2025-30	
			Act/Pro.	Proj.	Proj.	Proj.	Proj.	Proj.	
Travelling Expense	275	444	373	410	451	496	546	600	501
%Increase/(Decrease)				10%	10%	10%	10%	10%	

4.6.29. The projected Travelling Expenses for Supply of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million

Supply of Power Business									
Description	Audited	Nepra Determination	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
				2024-25	2025-26	2025-27	2025-28	2025-29	2025-30
Travelling Expense	79	129	107	118	129	142	156	172	143
%Increase/(Decrease)				10%	10%	10%	10%	10%	

4.6.30. Moreover, the projected Travelling Expenses for Distribution of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million

Distribution of Power Business									
Description	Audited	Nepra Determination	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
				2024-25	2025-26	2025-27	2025-28	2025-29	2025-30
Travelling Expense	196	315	266	293	322	354	389	428	357
%Increase/(Decrease)				10%	10%	10%	10%	10%	

ADJUSTMENT MECHANISM:

The following adjustment mechanism is proposed:

- a. Adjustment in Travelling Expenses may be linked with the CPI.

iv) VEHICLE RUNNING EXPENSES:

4.6.31. The Authority's determination of Vehicle Running expenses for FY 2024-25 at Rs. 320 million, with only a marginal 20.8% increase from the determined amount of Rs. 265 million for FY 2023-24, appears much lesser than the prevailing market prices. Previously, the Authority acknowledged the fact that the increased POL prices will impact recovery campaigns and consumers services, as the same is required for door-to-door surveillance and monitoring as well as providing services to the consumers efficiently.

4.6.32. In the MYT Tariff Determinations, the Authority relied on the inflationary increase on General Category (CPI) instead of the Transport Category, despite a substantial 24.07% increase in transport prices in December 2021. Furthermore, data from the PSO website indicates a 39% increase in POL prices during FY 2021-22, a 67.8% increase during FY 2022-23 and a 13.18 % increase during FY 2023-24, consequently, the actual expenditure for FY 2024-25 is increased against the allocated amount.

4.6.33. An analysis of the increase in POL prices for the last four years is tabulated below:

Description	FY 20-21	FY 21-22		FY 22-23		FY 23-24	
	Ave. Rs. / Ltr.	Ave. Rs. / Ltr.	Incr (yoy)	Ave. Rs. / Ltr.	Incr (yoy)	Ave. Rs. / Ltr.	Incr (yoy)
Average POL Price (Petrol + Diesel / PKR)	108	150	39.20%	252	67.80%	285	13.18%
Determined Increased (yoy)			12.40%		8.60%		42%
NEPRA (Mln Rs.)			208		226		320

4.6.34. PESCO seeks adjustment of Rs. 455 million for Vehicle Running due to POL price rise, against the authority determination of Rs. 320 million. The Authority is requested to consider the prevailing market trends and enhance the Vehicle Running expenses accordingly.

Vehicle Running Expenses for Tariff Control Period

Rs. in Million

Distribution & Supply of Power Business									
Description	Audited	Neptra Determ'ion	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
				2024-25	2025-26	2025-27	2025-28	2025-29	2025-30
	2023-24	2024-25	Act/Pro.	Proj.	Proj.	Proj.	Proj.	Proj.	Proj.
Vehicle Expense	221	320	455	511	574	644	723	812	653
%Increase/(Decrease)				12%	12%	12%	12%	12%	

4.6.35. The projected Vehicle Running Expenses for Supply of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million

Supply of Power Business									
Description	Audited	Nepa Determ'ion	Base Year	Tariff Control Period					Avg. for Tariff Control Period
	2023-24	2024-25	2024-25	Test Year	Y2	Y3	Y4	Y5	
			Act/Pro.	Proj.	Proj.	Proj.	Proj.	Proj.	
Vehicle Expense	52	77	107	120	135	152	170	191	154
%Increase/(Decrease)				12%	12%	12%	12%	12%	

The projected Vehicle Running Expenses for Distribution of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million

Distribution of Power Business									
Description	Audited	Nepa Determ'ion	Base Year	Tariff Control Period					Avg. for Tariff Control Period
	2023-24	2024-25	2024-25	Test Year	Y2	Y3	Y4	Y5	
			Act/Pro.	Proj.	Proj.	Proj.	Proj.	Proj.	
Vehicle Expense	169	243	348	391	439	493	553	621	499
%Increase/(Decrease)				12%	12%	12%	12%	12%	

ADJUSTMENT MECHANISM:

The following adjustment mechanism is proposed:

- Adjustment in Vehicle Running Expenses may be linked with the CPI.

v) OPERATING EXPENSES:

4.6.36. Other Expenses include Rent, Rates and Taxes, Utility expenses, communications, office supplies, professional fees, auditor's remuneration, outsourced services, management fees, electricity bill collection expenses etc.

Other Operating expenses for Tariff Control Period

Rs. in Million

Distribution & Supply of Power Business									
Description	Audited	Nepra Determination	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
				2024-25	2025-26	2025-27	2025-28	2025-29	2025-30
Other Expense	1,656	1,650	1,650	1,815	1,997	2,196	2,416	2,657	2,216
%Increase/(Decrease)				10%	10%	10%	10%	10%	

4.6.37. The projected Other Expenses for Supply of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million

Supply of Power Business									
Description	Audited	Nepra Determination	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
				2024-25	2025-26	2025-27	2025-28	2025-29	2025-30
Other Expense	1,421	1,419	1,416	1,558	1,713	1,885	2,073	2,280	1,902
%Increase/(Decrease)				10%	10%	10%	10%	10%	

4.6.38. The projected Other Expenses for Distribution of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million

Distribution of Power Business									
Description	Audited	Nepra Determination	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
				2024-25	2025-26	2025-27	2025-28	2025-29	2025-30
Other Expense	235	231	234	257	283	312	343	377	314
%Increase/(Decrease)				10%	10%	10%	10%	10%	

ADJUSTMENT MECHANISM:

The following adjustment mechanism is proposed:

- Adjustment in Other Operating Expenses may be linked with the CPI.

vi) **DEPRECIATION**

4.6.39. Depreciation is calculated on the basis of the value of existing Assets plus the additions in assets during the year. The assets are depreciated on straight line method as per utility practice i.e land @ 0 %, buildings and civil works @ 2%, Plant and machinery @ 3.5%, office equipment and mobile plant @ 10% and other assets @ 10% based upon these assumptions the figure for depreciation has been worked as under:

Depreciation Expense for Tariff Control Period

Rs. in Million

Distribution & Supply of Power Business									
Description	Audited	Nepa Determ'ion	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
	2023-24	2024-25	2024-25 Act/Pro.	2025-26 Proj.	2025-27 Proj.	2025-28 Proj.	2025-29 Proj.	2025-30 Proj.	
Depreciation Expense	3,831	5,017	5,126	5,574	6,716	7,513	8,482	9,224	7,502
%Increase/(Decrease)				9%	20%	12%	13%	9%	

4.6.40. The projected Depreciation for Supply of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million

Supply of Power Business									
Description	Audited	Nepa Determ'ion	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
	2023-24	2024-25	2024-25 Act/Pro.	2025-26 Proj.	2025-27 Proj.	2025-28 Proj.	2025-29 Proj.	2025-30 Proj.	
Depreciation Expense	383	502	513	557	672	751	848	922	750
%Increase/(Decrease)				9%	20%	12%	13%	9%	

4.6.41. The projected Depreciation for Distribution of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million

Distribution of Power Business									
Description	Audited	Nepra Determination	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
				2024-25	2025-26	2025-27	2025-28	2025-29	2025-30
Depreciation Expense	3,448	4,515	4,613	5,016	6,044	6,761	7,634	8,301	6,751
%Increase/(Decrease)				9%	20%	12%	13%	9%	

ADJUSTMENT MECHANISM:

The following adjustment mechanism is proposed:

- Adjustment in Depreciation Expenses may be linked with the Gross Fixed Assets in operation.

viii) RETURN ON RATE BASE (RORB):

4.6.42. NEPRA allowed WACC to PESCO 20.4% for FY 2024-25 in its tariff determination for Adjustment/ Indexation of tariff for FY 2024-25 against the requested WACC of 21.27%, hence, the same needs to be reconsidered in view of the MYT determination wherein adjustments on account of variation in KIBOR is permissible on biannual basis. PESCO has calculated WACC of 17.05% based on the following calculations:

*Weighted Average Cost of Debt for FY 2024-25 include 3 month's Kibor plus 2% spread.

4.6.43. By incorporating the above adjustment of ERC, the calculation of WACC and RORB will be as under:

$$\text{WACC} = [14.47\% * 30\%] + [18.16\% * 70\%] = 17.05\%$$

4.6.44. PESCO has no other source of revenue except Tariff to pay off the principal, interest and exchange risk payable to EAD except for consumer end Tariff and if not allowed, it will in any way effect the consumers as the same will be passed in the form of deficit financing resulting in financial hardship to the consumers.

4.6.45. PESCO is of the opinion that return should be adequate enough to not only cover the cost of debt but also to cater for the exchange rate parity as well as reasonable return to the equity holders. Authority is therefore requested to allow RORB @17.05% WACC, including debt as per following calculations and further projection is also being made for the tariff control period:

Description	UoM	2025-26	2026-27	2027-28	2028-29	2029-30
		Proj.	Proj.	Proj.	Proj.	Proj.
Net Fixed Assets in Operation	[MIn Rs]	103,072	120,673	137,660	152,902	164,389
Add: Capital Work In Progress - Closing Bal	[MIn Rs]	47,731	52,813	53,211	51,525	44,981
Less: Cap. WIP-Deposit Portion	[MIn Rs]	12,692	12,865	12,779	12,822	12,800
Investment in Fixed Assets	[MIn Rs]	138,110	160,621	178,093	191,605	196,571
Less: Deferred Credits	[MIn Rs]	54,356	58,925	63,342	67,431	71,279
Regulatory Assets Base	[MIn Rs]	83,754	101,696	114,751	124,174	125,291
Average Regulatory Assets Base	[MIn Rs]	72,253	92,725	108,223	119,463	124,733
Rate of Return	[%age]	17.05%	17.05%	17.05%	17.05%	17.05%
Return on Rate Base	[MIn Rs]	12,318	15,809	18,451	20,367	21,266

4.6.46. The details of RORB is as under:

Rs. in Million

Distribution & Supply of Power Business									
Description	Audited	Nepa Determ'ion	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
				2024-25 Act/Pro.	2025-26 Proj.	2025-27 Proj.	2025-28 Proj.	2025-29 Proj.	2025-30 Proj.
RORB	10,390	15,145	9,603	12,318	15,809	18,451	20,367	21,266	17,642
%Increase/(Decrease)				28%	28%	17%	10%	4%	

4.6.47. The projected RORB for Supply of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million

Supply of Power Business									
Description	Audited	Nepra Determ'ion	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
	2023-24	2024-25	2024-25	2025-26	2025-27	2025-28	2025-29	2025-30	
			Act/Pro.	Proj.	Proj.	Proj.	Proj.	Proj.	
RORB	2,077	3,929	1,920	2,463	3,161	3,689	4,072	4,252	3,527
%Increase/(Decrease)				28%	28%	17%	10%	4%	

4.6.48. The projected RORB for Distribution of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million

Distribution of Power Business									
Description	Audited	Nepra Determ'ion	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
	2023-24	2024-25	2024-25	2025-26	2025-27	2025-28	2025-29	2025-30	
			Act/Pro.	Proj.	Proj.	Proj.	Proj.	Proj.	
RORB	8,313	12,116	7,683	9,855	12,648	14,762	16,295	17,014	14,115
%Increase/(Decrease)				28%	28%	17%	10%	4%	

ix) **PROVISION FOR BAD DEBTS:**

4.6.49. PESCO is pursuing the recovery of arrears from its consumers but due to the worst law and order situation in Khyber Pakhtunkhwa and non-payment culture particularly the attitude of consumers residing in areas adjacent to TESCO, the recovery campaign is affected. Administrative & Political obligations do not allow us to take severe action against the defaulters. Moreover, disconnection creates law and order situation in terms of road blockade, blast of transmission towers and attacks on PESCO staff, Grid Stations and offices.

4.6.50. Accordingly, provision for doubtful debts is made on the basis of ageing formula agreed with the Auditors and approved by BoD PESCO in its 75th meeting. Actual provision for FY 2022-23 was Rs. 10,558 Million & Rs. 12,189 million for FY 2023-24.

RECOVERY PLAN

1. Prompt billing
2. Recording Correct Meter Reading
3. Delivery of bills in time.
4. Reconciliation of billing disputes with Govt: agencies.
5. Timely debit of Audit Notes.
6. Prompt disconnection of running defaulter consumer
7. Installation of ABC cables on high loss feeders in order to control theft of energy & to make effective disconnection so that defaulter consumers may be compelled to make payment of arrears.
8. Out of court settlement of disputed cases.
9. Recovery through PESCO Police from defaulters.
10. Kuli Kachehri on weekly basis are being held on circle level to redress the genuine grievances of the consumers on the spot and to recover the outstanding dues from the defaulters.
11. Combing of feeders is being carried out through PESCO field formations in their respective areas aiming at removal of direct hooks, replacement of sluggish and defective meters, proper meterization and accurate billing through MMR system so as to eliminate theft of energy, bring the defaulter as well as un-registered consumers in billing network and to recover the legitimate arrears of PESCO.
12. Posting of Recovery Magistrate for recovery of outstanding arrears.
13. Recovery under Land Revenue Act, by Tehsildar Recovery Officer.

The detail of provision is as under:

Rs. In Million

Supply of Power Business								
Description	Audited	Base Year	Tariff Control Period					Avg. for Tariff Control Period
			Test Year	Y2	Y3	Y4	Y5	
	2023-24	2024-25	2025-26	2025-27	2025-28	2025-29	2025-30	
		Act/Pro.	Proj.	Proj.	Proj.	Proj.	Proj.	
Recovery %age	89%	88%	92%	92%	92%	93%	94%	93%
As Sales %age	4.9%	4.6%	5.2%	5.0%	4.8%	4.5%	4.4%	4.8%
Provision for Bad Debts	12,189	14,978	15,278	15,583	15,895	16,213	16,537	15,901
%Increase/(Decrease)			2%	2%	2%	2%	2%	

x) **OTHER INCOME:**

4.6.51. The main sources of other income include Interest Income, Sale of Scrape, Amortization of Deferred Credit, Rental & Service Income etc whereas the Wheeling Charges and Late Payment Surcharge have been excluded as per decision of NEPRA.

4.6.52. The projected Other Income for Distribution & Supply of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. In Million

Distribution & Supply of Power Business									
Description	Audited	Nepa Determ'ion	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
	2023-24	2024-25	2024-25 Act/Pro.	2025-26 Proj.	2025-27 Proj.	2025-28 Proj.	2025-29 Proj.	2025-30 Proj.	
Other Income	-5,523	-5,021	-5,021	-6,270	-6,451	-6,530	-6,466	-6,221	-6,388
%Increase/(Decrease)				25%	3%	1%	-1%	-4%	

4.6.53. The projected Other Income for Supply of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million

Supply of Power Business									
Description	Audited	Nepa Determ'ion	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
	2023-24	2024-25	2024-25 Act/Pro.	2025-26 Proj.	2025-27 Proj.	2025-28 Proj.	2025-29 Proj.	2025-30 Proj.	
Other Income	-1,728	-1,557	-1,571	-1,962	-2,019	-2,043	-2,023	-1,947	-1,999
%Increase/(Decrease)				25%	3%	1%	-1%	-4%	

4.6.54. Whereas, the projected Other Income for Distribution of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million

Distribution of Power Business									
Description	Audited	Nepa Determ'ion	Base Year	Tariff Control Period					Avg. for Tariff Control Period
				Test Year	Y2	Y3	Y4	Y5	
	2023-24	2024-25	2024-25 Act/Pro.	2025-26 Proj.	2025-27 Proj.	2025-28 Proj.	2025-29 Proj.	2025-30 Proj.	
Other Income	-3,795	-3,464	-3,450	-4,308	-4,432	-4,486	-4,443	-4,275	-4,389
%Increase/(Decrease)				25%	3%	1%	-1%	-4%	

4.6.55. Based on above the projected Distribution Margin (DM) for Distribution & Supply of Power Business for FY 2025-26 to FY 2029-30 would be as under:

Rs. in Million

Description	Distribution & Supply of Power Business						
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Prov.	Proj.	Proj.	Proj.	Proj.	Proj.
O & M Expenses	31,861	37,148	37,059	40,710	44,898	49,587	55,015
Depreciation	3,831	5,126	5,574	6,716	7,513	8,482	9,224
RORB	10,390	9,603	12,318	15,809	18,451	20,367	21,266
Gross DM	46,081	51,877	54,952	63,235	70,861	78,436	85,505
Less: Other Income	- 5,523	- 5,021	- 6,270	- 6,451	- 6,530	- 6,466	- 6,221
Net DM	40,558	46,856	48,682	56,783	64,332	71,970	79,284

4.6.56. The projected Distribution Margin (DM) for Supply of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million

Description	Supply of Power Business						
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Prov.	Proj.	Proj.	Proj.	Proj.	Proj.
O & M Expenses	11,283	12,959	12,965	14,241	15,704	17,340	19,232
Depreciation	383	513	557	672	751	848	922
RORB	2,077	1,920	2,463	3,161	3,689	4,072	4,252
Gross DM	13,744	15,392	15,985	18,074	20,144	22,261	24,406
Less: Other Income	- 1,728	- 1,571	- 1,962	- 2,019	- 2,043	- 2,023	- 1,947
Net DM	12,015	13,821	14,023	16,055	18,101	20,237	22,459

4.6.57. Whereas, the projected Distribution Margin (DM) for Distribution of Power Business for FY 2025-26 to FY 2029-30 is as under:

Rs. in Million

Description	Distribution of Power Business						
	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
	Actual	Prov.	Proj.	Proj.	Proj.	Proj.	Proj.
O & M Expenses	20,577	24,189	24,095	26,469	29,194	32,246	35,784
Depreciation	3,448	4,613	5,016	6,044	6,761	7,634	8,301
RORB	8,313	7,683	9,855	12,648	14,762	16,295	17,014
Gross DM	32,338	36,485	38,966	45,161	50,717	56,175	61,099
Less: Other Income	- 3,795	- 3,450	- 4,308	- 4,432	- 4,486	- 4,443	- 4,275
Net DM	28,543	33,035	34,658	40,728	46,231	51,732	56,824

4.7. PRIOR PERIOD ADJUSTMENT

4.7.1. PESCO has calculated the prior year adjustment pertaining to unrecovered distribution margin and prior year adjustment amounting to Rs. 29,344 million as per the following calculations:

FY 2025-26	
Rs. Mln	
Description	PESCO
4th Qtr. FY 2022-23 (Oct, Mar-24)	
Allowed Amount	8,647
Qtr. Rs./kWh	1.661
Recovered	7,465
Under/(Over) Recovery	1,182
1st Qtr. FY 2023-24 (Jan, Mar-24)	
Allowed Amount	2,197
Qtr. Rs./kWh	0.8359
Recovered	1,911
Under/(Over) Recovery	286
2nd Qtr. FY 2023-24 (Apr, Jun-24)	
Allowed Amount	11,877
Qtr. Rs./kWh	3.85
Recovered	10,598
Under/(Over) Recovery	1,279
3rd Qtr. FY 2023-24 (Jun, Aug-24)	
Allowed Amount	14,095
Qtr. Rs./kWh	3.5790
Recovered	10,377
Under/(Over) Recovery	3,718
4th Qtr. FY 2023-24 (Sept, Nov-24)	
Allowed Amount	504
Qtr. Rs./kWh	0.1850
Recovered	276
Under/(Over) Recovery	228
1st Qtr. FY 2024-25 (Dec-24)	
Allowed Amount	1,000
Qtr. Rs./kWh	1.221
Recovered	672
Under/(Over) Recovery	328
Distribution Margin FY 2023-24	
Allowed	46,460
Rate Rs/kWh	3.77
Recovered	40,907
Under/(Over) Recovery	5,553
PYA 2022	
Allowed	4,476
Rate Rs/kWh	0.36
Sales till Jul, 11 2024	12,675
Recovered	3,890
Under/(Over) Recovery	586

FY 2025-26	
Rs. Mln	
Description	PESCO
MYT True Ups FY 2023-24	
Depreciation FY 2023-24	
Allowed	4,343
Actual	4,595
Under / (Over) Recovery	252
RORB FY 2023-24	
Allowed	14,292
Actual	15,996
Under / (Over) Recovery	1,704
Other Income FY 2023-24	
Allowed	(3,590)
Actual	(5,967)
Under / (Over) Recovery	(2,377)
Sales Mix variace	
FY 2022-23	5,100
FY 2023-24	4,706
Total	9,806
Pending Adjustments	
Impact of positive FCA regarding Lifeline Consumers	286
Turnover Tax	
FY 2023-24 (Jan-Jun 24)	3,234
FY 2024-25 (upto Mar-25)	3,277
Total	6,512
Total Prior Period Adjustment	29,344

Further, details are enclosed as **Annex-E**.

Authority is requested to allow Rs. 29,344 million as prior year adjustment.

4.8. SUPPLEMENTAL CHARGES

4.8.1. NEPRA has allowed offsetting the Late Payment Charges (LPC) recovered from the consumers against the Late Payment Invoices of markup on delayed payments i.e supplemental charges raised by CPPA-G since FY 2014-15 yet the same is not enough to pay off the supplemental charges completely.

4.8.2. CPPA-G is charging supplementary charges to PESCO on account of delayed payments to IPPs and the shortfall is as under:

Rs. In Billion

Year	Supplemental Charges	Late Payment Charges Billed to the Consumers	LPS Collection from the Consumers	Shortfall
2009-10	1.002	0.669		1.002
2010-11	3.831	0.854		3.831
2011-12	5.596	1.074		5.596
2012-13	5.563	1.386		5.563
2013-14	9.639	1.373		9.639
Sub Total:	25.631	5.356	-	25.631
2014-15	4.941	1.637	1.118	3.823
2015-16	2.042	1.451	1.189	0.853
2016-17	2.621	1.595	1.233	1.388
2017-18	2.846	1.839	1.325	1.521
2018-19	7.973	2.044	1.290	6.683
2019-20	13.011	3.084	1.354	11.657
2020-21	17.006	2.895	1.786	15.220
2021-22	23.188	2.965	1.790	21.398
2022-23	14.443	5.324	3.685	10.758
2023-24	51.224	6.366	3.557	47.667
2024-25 (upto Mar-25)	45.056	4.676	2.589	42.467
Sub Total:	184.350	33.876	20.916	163.434
Grand Total:	209.981	39.232	20.916	189.065

The above reveals that PESCO has recovered Rs. 20.916 Billion as LPS from consumers since FY 2014-15 to FY 2024-25 (upto Mar-25) against the actual Supplemental Charges of Rs. 184.350 Billion which is not enough to pay off the same. Moreover, with increasing T&D losses coupled with low recoveries, it stands as one of the major contributors to the circular debt. Coupled with unfair tax charges by FBR on electricity sold to AJ&K, along with GST charged by CPPA-G on electricity being sold to PATA, the situation becomes even more precarious, as it deprives the DISCO of much needed cash flow, which could be used in other development projects. It is pertinent to mention here that as on 31-3-2025, Tariff Differential and Other Subsidies amounting to Rs. 32.113 Billion are receivables from the federal government. On one hand, the non-payment/ late payment of subsidy adversely affecting the cash flow position of PESCO, but also adding to the Supplemental Charges (Late Payment Charges) demanded by CPPA-G. So far, Rs. 209.981 Billion (up to Mar-2025) have been charged because of Supplemental Charges by CPPA-G.

Authority is therefore requested to allow the same to PESCO.

4.9. INADMISSIBLE INPUT TAX:

4.9.1. NEPRA guidelines for the Determination of Consumer end Tariff and Tariff Determination for FY 2017-18 allows for the claim of actual tax pertaining to relevant financial year. During FY 2023-24 & FY 2024-25 (upto Mar-25) due to change in sales tax regulations an amount of Rs. 4,586 Million and Rs. 3,972 Million respectively as Input Tax credit is not admissible under section 8(2) of Sales Tax Act, 1990 read with Rules 25 of Sales Tax Rules relating to exempt supplies and resulted in increase of Power Purchase Price as per applicable IFRS. The same may be allowed as per actual amount paid by PESCO.

4.9.2. PESCO has requested in its MYT and MLR petitions to allow the inadmissible input tax to PESCO, however, no decision has been taken in this regard. NEPRA guidelines for the Determination of Consumer End Tariff and Tariff Determination for FY 2017-18 allows for the claim of actual tax pertaining to relevant financial year. After the enactment of 25th Constitutional Amendments, the supply of electricity to erstwhile Tribal Areas (PATA) has been classified as Exempt Supplies under the Sales Tax Act, 1990 for the period 23rd July, 2018 up to 30th June, 2023. As per Section 8 of the Sales Tax Act, 1990 Input Tax Adjustment is not allowed on supplies classified as exempt. Resultantly, the input

tax credit on such supplies is disallowed to PESCO and sales tax charged by CPPA-G on such supplies to erstwhile Tribal Areas (PATA) has to be born by PESCO. Moreover, supplies made to AJK during FY 2024-25 has been exempted from Sales Tax vide Finance Act 2024, resultantly, tax credit is inadmissible on these supplies as well.

4.9.3. On the basis of declaration in the Sales Tax Returns, the detail of actual sales tax declared is as under:

FY	Sales Tax on Supplies to erstwhile Tribal Areas (PATA)
2018-19	3,315
2019-20	2,628
2020-21	2,298
2021-22	4,257
2022-23	4,780
2023-24	4,586
2024-25 (Jul 24 to Feb 25)	3,972
TOTAL	25,836



4.9.4. The above taxes are not admissible under-section 8(2) of Sales Tax Act, 1990 read with Rules 25 of Sales Tax Rules relating to exempt supplies and resulted in increase of Power Purchase Price as per applicable IFRS. The authority is again requested to allowed aforesaid amount to PESCO as per actual expenditure made by PESCO, since taxes are pass through items as clause 16(2) of the NEPRA Guidelines for determination of Consumer End Tariff (Methodology and Process) 2015.

4.10. Decision on Pending MLR of PESCO on NEPRA Indexation Decision for FY 2024-25:

4.10.1. Various adjustments were claimed in the Indexation/Adjustment application for FY 2024-25 under MYT regime and review motion for the same period, however, the decision on the review motion is still awaited (copy of the MLR petition for FY 2024-25 is enclosed as **Annex-F**).

4.10.2. The Authority is therefore, requested to consider PESCO MLR petition for FY 2024-25 and allow the relief as requested in the MLR.

5. INVESTMENT PLAN

Development Program has been projected as under:

DESCRIPTION	Unit	2025-26	2026-27	2027-28	2028-29	2029-30	Total
Distribution of Power (DOP)	M Rs.	4,225	4,376	4,466	4,576	4,751	22,394
Energy Loss Reduction (ELR)	M Rs.	4,615	4,691	4,784	4,871	5,028	23,989
Secondary Transmission & Grids (STG)	M Rs.	7,238	7,622	7,784	4,108	810	27,562
Support Plan	M Rs.	1,919	2,218	2,032	2,295	1,302	9,766
ABC Installation Project for Peshawar, Khyber & Bannu	M Rs.	508	340				848
Evacuation of Power from 220kV Swabi Grid Station	M Rs.	400					400
Establishment of Puran Grid Station	M Rs.	460					460
Deposit works	M Rs.	1,777	1,893	2,018	2,144	2,277	10,109
INVESTMENT IN LOCAL CURRENCY	M Rs.	21,142	21,140	21,084	17,994	14,168	95,528
World Bank Project (Spill Over)	M \$	44	23				67
World Bank Project (APMS Installation)	M \$		7	14	15		35
INVESTMENT IN FOREIGN CURRENCY	M \$	44	30	14	15	-	102
INVESTMENT IN LOCAL CURRENCY (@Rs. 278/1\$)	M Rs.	12,163	8,259	3,815	4,043	-	28,280
TOTAL INVESTMENT IN LOCAL CURRENCY	M Rs.	33,306	29,399	24,899	22,037	14,168	123,808

5.1.1. The Authority in its MYT determination for FY 2020-21 to FY 2024-25 approved the investment plan, however, mechanism for indexation of investment was not provided. Resultantly, unavoidable factors such as natural calamities and inflation-induced mismatches between the scope and amount of allowed investment. Such approach could lead to negative consequences for service quality and long-term efficiencies. It is therefore requested that indexation mechanism of Investment Plan may be allowed, considering the NCPI local and NCPI foreign indices for foreign-funded projects.

5.1.2. Based on the above projected Distribution Margin (DM) for Power Supply for FY 2025-26 to 2029-30 and consolidated Revenue Requirement including Distribution Function on the projected Units, are as under:

Description	UoM	FY 2023-24 (Actual)	FY 2024-25 (Prov.)	FY 2025-26 (Proj.)	FY 2026-27 (Proj.)	FY 2027-28 (Proj.)	FY 2028-29 (Proj.)	FY 2029-30 (Proj.)
Power Purchase Price	Rs.Mln.	293,566	338,463	302,678	306,586	314,229	322,554	332,205
O&M Expenses	Rs.Mln.	11,283	12,959	12,965	14,241	15,704	17,340	19,232
Depreciation	Rs.Mln.	383	513	557	672	751	848	922
RORB	Rs.Mln.	2,077	1,920	2,463	3,161	3,689	4,072	4,252
Gross DM	Rs.Mln.	13,744	15,392	15,985	18,074	20,144	22,261	24,406
Less: Other Income	Rs.Mln.	- 1,728	- 1,571	- 1,962	- 2,019	- 2,043	- 2,023	- 1,947
Net DM for SOP	Rs.Mln.	12,015	13,821	14,023	16,055	18,101	20,237	22,459
DM for DOP	Rs.Mln.	28,543	33,035	34,658	40,728	46,231	51,732	56,824
Consolidated DM	Rs.Mln.	40,558	46,856	48,682	56,783	64,332	71,970	79,284
PYA	Rs.Mln.	-	-	29,344	-	-	-	-
Taxation	Rs.Mln.	3,109	3,781	3,423	3,588	3,802	4,075	4,263
Revenue Requirement	Rs.Mln.	337,233	389,100	384,126	366,957	382,362	398,599	415,752

The Average Tariff for Tariff Control Period is assessed as under:

Description	UoM	FY 2023-24 (Actual)	FY 2024-25 (Prov.)	FY 2025-26 (Proj.)	FY 2026-27 (Proj.)	FY 2027-28 (Proj.)	FY 2028-29 (Proj.)	FY 2029-30 (Proj.)
Power Purchase Price	Rs./Kwh	43.85	37.13	32.47	31.75	31.48	31.22	30.97
O&M Expenses	Rs./Kwh	1.69	1.42	1.39	1.47	1.57	1.68	1.79
Depreciation	Rs./Kwh	0.06	0.06	0.06	0.07	0.08	0.08	0.09
RORB	Rs./Kwh	0.31	0.21	0.26	0.33	0.37	0.39	0.40
Gross DM	Rs./Kwh	2.05	1.69	1.72	1.87	2.02	2.15	2.27
Less: Other Income	Rs./Kwh	- 0.26	- 0.17	- 0.21	- 0.21	- 0.20	- 0.20	- 0.18
Net DM for SOP	Rs./Kwh	1.79	1.52	1.50	1.66	1.81	1.96	2.09
DM for DOP	Rs./Kwh	4.26	3.62	3.72	4.22	4.63	5.01	5.30
Consolidated DM	Rs./Kwh	6.06	5.14	5.22	5.88	6.45	6.97	7.39
PYA	Rs./Kwh	-	-	3.15	-	-	-	-
Taxation	Rs./Kwh	0.46	0.41	0.37	0.37	0.38	0.39	0.40
Revenue Requirement	Rs./Kwh	50.37	42.69	41.21	38.00	38.31	38.58	38.75

6. SUMMARY OF EVIDENCE & RELIEF SOUGHT:

6.1. RELIEF / DETERMINATION SOUGHT

In support of the petition in hand the standard formats are enclosed as per requirement;

- Approval of Category-wise Tariff for FY 2025-26 to 2029-30 – Form 27
- Approval of Revenue Requirement for FY 2025-26 to 2029-30 – Form 20.
- Summary of Category-wise Revenue Requirement for FY 2025-26 to 2029-30 - Form 27A.
- Any other relief

6.2. KEY ASSUMPTIONS TO THE FINANCIAL PROJECTIONS/ RELIEF SOUGHT

- **Total Unit Sales:** The units projected for FY 2025-26 to FY 2029-30 are 9,321 Million, 9,656 Million, 9,981 Million, 10,331 Million & 10,728 Million respectively.
- **Target Transmission & Distribution Losses:** The losses have been projected at 22.01%, 21.02%, 20.03%, 19.04% & 18.05% for FY 2025-26 to FY 2029-30, respectively.
- The Financial Projections are made on the basis of existing notified tariff and actual T&D losses adjusted with the proposed tariff.
- Moreover, following the unbundling of PESCO and incorporation of the Hazara Electric Supply Company (HAZECO), an application for License Proposed Modification in the Distribution and Supplier License has been filled vide letter No. 80-83/PESCO/CEO/DGMIRAD dated 23/01/2025 with NEPRA for excluding of areas falling within the jurisdiction of HAZECO, however, the Authority's decision is awaited.
- That in view of the grounds and facts mentioned above, it is respectively prayed that while admitting and allowing this petition, the Tariff of PESCO for the FY 2025-26 to 2029-30 as per the actual expenditure of FY 2023-24, may very graciously be determined as proposed, keeping in view the following:
 - a. Ensuring the financial viability of the petitioner for the reliable supply of electricity to its over 3.6 Million consumers;
 - b. Timely Determination of Tariff along with its monthly adjustments or quarterly adjustments as proposed, providing sufficient time to the petitioner for the recovery of the Determined Revenue Requirement;
 - c. Fixing of target of T&D losses by taking a realistic approach;

- d. Approving the investment plan of Rs. 33,306 Million, Rs. 29,399 Million, Rs. 24,899 Million, Rs. 22,037 Million & Rs. 14,168 Million for FY 2025-26 to FY 2029-30 as projected.
- e. Allowing Distribution Margin (DM) Rs. 48,682 million, Rs. 56,783 million, Rs. 64,332 million, Rs. 71,970 million & Rs. 79,284 million for FY 2025-26 to FY 2029-30 as projected.
- f. Post Retirement reduction made by Authority during last years in the O&M Expenses may be allowed in the FY 2025-26 to FY 2029-30 as prior period adjustments as PESCO has created Pension Fund in compliance to Authority's Direction. It is further respectfully prayed that PESCO may be allowed such expenses in O&M, so that PESCO after collecting the same through tariff, would be able to deposit into the fund created for the purpose.
- g. To allow Prior Year Adjustments.
- h. To allow Turn over Tax (including pending tax for FY 2023-2024) and pending Supplemental Charges for FY 2015-2025.
- i. To allow WACC @ 17.05%.
- j. To allow PESCO review motion claims as prior period adjustment.
- k. Any other relief.

The petitioner craves to grant of permission to raise additional grounds/points at the time of hearing, and also explain if any further points are raised during hearing proceedings.

Any other appropriate order deems fit by the honourable Authority may also be passed.

PETITIONER

THE PESHAWAR ELECTRIC SUPPLY COMPANY LTD

Through:

Engr. Akhtar Hamid

Chief Executive Officer PESCO

FORM - 1
Peshawar Electric Supply Company
Company Statistics

Supply Business

Peak demand during FY 2023-24	MW	3,271
Number of Consumers	Number	3,567,678
Area	Sq Km	53,142
Circles	Number	7
Divisions	Number	33
Sub Divisions	Number	161
Length of Feeders	Km	29,564 HT
Average Length of Feeders	Km	31 HT
Maximum Length of Feeder	Km	193 HT
Minimum Length of Feeder	Km	0 HT
Target for new connections	Number	90,000
Length of High Voltage Transmission lines (132 kV)	Km	4,650
Length of STG lines (132, 66 and 33 kV)	Km	5,153
Length of Low Voltage Distribution lines (400 V)	Km	46,260
Number of HV transformers	Number	268
Number of burned down HV transformers	Number	4
Number of STG transformers	Number	As above
Number of burned down STG transformers	Number	Nil
Number of LV transformers	Number	109,175
Number of burned down LV transformers	Number	6,216

Number of Employees	FY 2025 (Proj.)	FY 2026 (Proj.)	FY 2027 (Proj.)	FY 2028 (Proj.)	FY 2029 (Proj.)	FY 2030 (Proj.)
1. Qualified Professionals	391	494	494	494	494	494
Engineers	294	369	369	369	369	369
Others	97	125	125	125	125	125
2. Staff	9,731	11,155	12,170	13,185	14,199	15,211
Technical	5,941	6,766	7,455	8,144	8,833	9,522
Clerical	868	868	868	868	868	868
Non-Technical	2,922	3,521	3,847	4,173	4,498	4,821
3. Total (1+2)	10,122	11,649	12,664	13,679	14,693	15,705
4. Retirements	592	532	418	384	316	289
5. Net Total (3-4)	9,530	11,117	12,246	13,295	14,377	15,416

FORM - 2

Peshawar Electric Supply Company
Profit & Loss Statement

		2025-26	2026-27	2027-28	2028-29	2029-30
		Projected	Projected	Projected	Projected	Projected
Power Balances						
Units Received	[MkWh]	11,951	12,226	12,481	12,761	13,091
Units Lost	[MkWh]	2,630	2,570	2,500	2,430	2,363
Units Lost	[%age]	22.01%	21.02%	20.03%	19.04%	18.05%
Units Sold	[MkWh]	9,321	9,656	9,981	10,331	10,728
Revenue						
Sales Revenue	[Mln Rs]	273,841	287,018	304,136	325,993	341,060
Subsidy	[Mln Rs]	17,296	22,485	27,690	31,844	38,176
Total Sales Revenue	[Mln Rs]	291,137	309,502	331,826	357,837	379,237
Rental & Service Income	[Mln Rs]	59	62	65	69	72
Amortization of Def Credits	[Mln Rs]	2,792	3,059	3,330	3,599	3,869
Other Income	[Mln Rs]	10,270	10,411	10,351	10,024	9,345
Total Revenue	[Mln Rs]	304,259	323,035	345,573	371,528	392,524
Wheeling Charges Income (TESCO)	[Mln Rs]	3,007	3,108	3,167	3,171	3,101
Operating Cost						
Power Purchase Cost	[Mln Rs]	302,678	306,587	314,229	322,554	332,205
Inadmissible Sales Tax	[Mln Rs]	10,329	8,263	9,090	9,999	10,998
O&M Expenses	[Mln Rs]	37,059	40,710	44,897	49,586	55,015
Depreciation	[Mln Rs]	5,574	6,716	7,513	8,482	9,224
Provision for Bad Debt	[Mln Rs]	15,278	15,583	15,895	16,213	16,537
Total Operating Cost	[Mln Rs]	370,917	377,859	391,624	406,834	423,980
EBIT	[Mln Rs]	(63,652)	(51,717)	(42,884)	(32,134)	(28,355)
Financial Charges	[Mln Rs]	1,806	2,268	2,594	2,876	3,002
Profit for the period	[Mln Rs]	(68,881)	(57,573)	(49,280)	(39,085)	(35,621)



FORM - 3

Peshawar Electric Supply Company
Profit & Loss Statement (2021-26)

Profit & Loss Statement (2021-26)		Projected																
		Month 1	Month 2	Month 3	1st Qtr's Total	Month 4	Month 5	Month 6	2nd Qtr's Total	Month 7	Month 8	Month 9	3rd Qtr's Total	Month 10	Month 11	Month 12	4th Qtr's Total	Total
Power Balances																		
Units Received	[MkWh]	1,504	1,396	1,224	4,124	868	746	907	2,521	950	779	799	2,528	660	965	1,153	2,778	11,951
Units Lost	[MkWh]	400	317	249	966	67	104	231	402	239	156	189	584	119	284	275	678	2,630
Units Lost	[%age]	27%	23%	20%	23%	8%	14%	25%	16%	25%	20%	24%	23%	18%	29%	24%	24%	22%
Units Sold	[MkWh]	1,104	1,079	975	3,158	801	642	676	2,119	711	623	610	1,944	541	681	878	2,100	9,321
Revenue																		
Sales Revenue	[Min Rs]	32,429	31,713	28,637	92,778	23,525	18,861	19,874	62,260	20,886	18,291	17,928	57,105	15,885	20,022	25,792	61,699	273,841
Subsidy	[Min Rs]	2,048	2,003	1,809	5,860	1,486	1,191	1,255	3,932	1,319	1,155	1,132	3,607	1,003	1,265	1,629	3,897	17,296
Fuel Price Adjustment	[Min Rs]												-					-
Total Sales Revenue	[Min Rs]	34,477	33,716	30,445	98,638	25,011	20,052	21,130	66,192	22,205	19,446	19,061	60,712	16,888	21,287	27,421	65,595	291,137
Rental & Service Income	[Min Rs]	7	7	6	20	5	4	4	13	5	4	4	12	3	4	6	13	59
Amortization of Def Credits	[Min Rs]	331	323	292	946	240	192	203	635	213	186	183	582	162	204	263	629	2,792
Other Income	[Min Rs]	1,216	1,189	1,074	3,480	882	707	745	2,335	783	686	672	2,142	596	751	967	2,314	10,270
Total Revenue	[Min Rs]	36,031	35,235	31,817	103,083	26,138	20,956	22,082	69,176	23,206	20,323	19,920	63,448	17,649	22,246	28,656	68,552	304,259
Wheeling Charges Income (TESCO)	[Min Rs]	356	348	314	1,019	258	207	218	684	229	201	197	627	174	220	283	677	3,007
Operating Cost																		
Power Purchase Cost	[Min Rs]	28,212	33,750	23,702	85,664	23,759	17,527	27,149	68,436	29,697	23,258	22,888	75,843	23,271	21,109	28,355	72,735	302,678
Inadmissible Sales Tax	[Min Rs]	963	1,152	809	2,923	811	598	926	2,335	1,013	794	781	2,588	794	720	968	2,482	10,329
O&M Expenses	[Min Rs]	4,389	4,292	3,875	12,556	3,184	2,552	2,690	8,426	2,826	2,475	2,426	7,728	2,150	2,710	3,490	8,350	37,059
Depreciation	[Min Rs]	660	645	583	1,888	479	384	405	1,267	425	372	365	1,162	323	408	525	1,266	5,574
Provision for Bad Debt	[Min Rs]	1,809	1,769	1,598	5,176	1,312	1,052	1,109	3,473	1,165	1,020	1,000	3,186	886	1,117	1,439	3,442	15,278
Total Operating Cost	[Min Rs]	36,032	41,608	30,567	108,207	29,545	22,114	32,278	83,938	35,127	27,920	27,461	90,508	27,424	26,064	34,777	88,265	370,917
EBIT		[Min Rs]	355	(6,025)	1,555	(4,105)	(3,149)	(951)	(9,978)	(14,078)	(11,692)	(7,396)	(7,344)	(26,433)	(9,600)	(3,598)	(5,837)	(19,035)
Financial Charges	[Min Rs]	214	209	189	612	155	124	131	411	138	121	118	377	105	132	170	407	1,806
EBT	[Min Rs]	141	(6,234)	1,376	(4,717)	(3,304)	(1,076)	(10,109)	(14,489)	(11,830)	(7,517)	(7,462)	(26,809)	(9,705)	(3,730)	(6,007)	(19,441)	(65,457)
Tax	[Min Rs]	405	396	358	1,160	294	236	248	778	261	229	224	714	199	250	322	771	3,423
Profit for the period	[Min Rs]	(265)	(6,631)	1,018	(5,877)	(3,598)	(1,311)	(10,358)	(15,267)	(12,091)	(7,746)	(7,687)	(27,523)	(9,904)	(3,980)	(6,330)	(20,214)	(68,881)

FORM - 3

Peshawar Electric Supply Company
Profit & Loss Statement (2021-27)

Profit & Loss Statement (2021-27)		Projected																	
		Month 1	Month 2	Month 3	1st Qtr's Total	Month 4	Month 5	Month 6	2nd Qtr's Total	Month 7	Month 8	Month 9	3rd Qtr's Total	Month 10	Month 11	Month 12	4th Qtr's Total	Total	
Power Balances																			
Units Received	[MkWh]	1,538	1,429	1,252	4,219	888	763	928	2,579	972	797	817	2,586	675	988	1,179	2,842	12,226	
Units Lost	[MkWh]	394	310	242	947	60	99	227	386	235	152	185	572	115	281	269	666	2,570	
Units Lost	[%age]	26%	22%	19%	22%	7%	13%	24%	15%	24%	19%	23%	22%	17%	28%	23%	23%	21%	
Units Sold	[MkWh]	1,144	1,118	1,010	3,272	828	664	701	2,194	737	645	632	2,014	560	707	910	2,176	9,656	
Revenue																			
Sales Revenue	[Min Rs]	34,013	33,242	30,007	97,263	24,613	19,747	20,842	65,202	21,901	19,166	18,796	59,863	16,640	21,011	27,040	64,691	287,018	
Subsidy	[Min Rs]	2,665	2,604	2,351	7,619	1,928	1,547	1,633	5,108	1,716	1,501	1,472	4,690	1,304	1,646	2,118	5,068	22,485	
Fuel Price Adjustment	[Min Rs]												-					-	
Total Sales Revenue	[Min Rs]	36,678	35,846	32,358	104,882	26,541	21,294	22,474	70,309	23,617	20,667	20,268	64,552	17,943	22,657	29,158	69,759	309,502	
Rental & Service Income	[Min Rs]	7	7	7	21	5	4	5	14	5	4	4	13	4	5	6	14	62	
Amortization of Def Credits	[Min Rs]	363	354	320	1,037	262	210	222	695	233	204	200	638	177	224	288	689	3,059	
Other Income	[Min Rs]	1,234	1,206	1,088	3,528	893	716	756	2,365	794	695	682	2,171	604	762	981	2,347	10,411	
Total Revenue	[Min Rs]	38,281	37,413	33,773	109,468	27,702	22,225	23,457	73,384	24,650	21,571	21,164	67,375	18,728	23,648	30,433	72,809	323,035	
Wheeling Charges Income (TESCO)	[Min Rs]	368	360	325	1,053	266	214	226	706	237	208	203	648	180	227	293	700	3,108	
Operating Cost																			
Power Purchase Cost	[Min Rs]	28,946	34,914	23,897	87,758	23,888	17,369	27,561	68,818	30,360	23,544	23,046	76,950	23,384	21,070	28,606	73,061	306,586	
Inadmissible Sales Tax	[Min Rs]	780	941	644	2,365	644	468	743	1,855	818	635	621	2,074	630	568	771	1,969	8,263	
O&M Expenses	[Min Rs]	4,824	4,715	4,256	13,796	3,491	2,801	2,956	9,248	3,106	2,718	2,666	8,491	2,380	2,980	3,835	9,176	40,710	
Depreciation	[Min Rs]	796	778	702	2,276	576	462	488	1,526	512	448	440	1,401	389	492	633	1,514	6,716	
Provision for Bad Debt	[Min Rs]	1,847	1,805	1,629	5,281	1,336	1,072	1,132	3,540	1,189	1,041	1,020	3,250	903	1,141	1,468	3,512	15,583	
Total Operating Cost	[Min Rs]	37,193	43,153	31,129	111,475	29,935	22,173	32,879	84,987	35,986	28,386	27,794	92,165	27,667	26,251	35,313	89,231	377,858	
EBIT		[Min Rs]	1,456	(5,380)	2,969	(954)	(1,966)	266	(9,197)	(10,897)	(11,099)	(6,607)	(6,436)	(24,142)	(8,759)	(2,376)	(4,588)	(15,722)	(51,716)
Financial Charges	[Min Rs]	269	263	237	769	195	156	165	515	173	151	149	473	131	166	214	511	2,268	
EBT	[Min Rs]	1,187	(5,642)	2,732	(1,723)	(2,161)	110	(9,362)	(11,412)	(11,272)	(6,759)	(6,584)	(24,615)	(8,891)	(2,542)	(4,801)	(16,234)	(53,984)	
Tax	[Min Rs]	425	416	375	1,216	308	247	261	815	274	240	235	748	208	263	338	809	3,588	
Profit for the period	[Min Rs]	762	(6,058)	2,357	(2,939)	(2,469)	(137)	(9,622)	(12,227)	(11,546)	(6,998)	(6,819)	(25,364)	(9,099)	(2,804)	(5,139)	(17,042)	(57,572)	

FORM - 3

Peshawar Electric Supply Company

Profit & Loss Statement (2021-28)

		Projected																Total
		Month 1	Month 2	Month 3	1st Qtr's Total	Month 4	Month 5	Month 6	2nd Qtr's Total	Month 7	Month 8	Month 9	3rd Qtr's Total	Month 10	Month 11	Month 12	4th Qtr's Total	
Power Balances																		
Units Received	[MkWh]	1,570	1,458	1,278	4,307	908	779	948	2,633	992	813	834	2,640	689	1,008	1,204	2,901	12,481
Units Lost	[MkWh]	386	302	235	923	53	94	222	369	230	147	181	558	111	276	263	650	2,600
Units Lost	[%age]	25%	21%	18%	21%	6%	12%	23%	14%	23%	18%	22%	21%	16%	27%	22%	22%	20%
Units Sold	[MkWh]	1,184	1,156	1,043	3,383	854	686	725	2,265	762	666	654	2,082	578	732	941	2,251	9,981
Revenue																		
Sales Revenue	[Min Rs]	36,081	35,230	31,786	103,097	26,011	20,890	22,102	69,004	23,225	20,300	19,924	63,449	17,818	22,305	28,665	68,587	304,136
Subsidy	[Min Rs]	3,285	3,208	2,894	9,386	2,368	1,902	2,012	6,282	2,114	1,848	1,814	5,777	1,604	2,031	2,610	6,244	27,690
Fuel Price Adjustment	[Min Rs]																	
Total Sales Revenue	[Min Rs]	39,366	38,438	34,679	112,483	28,379	22,792	24,115	75,286	25,339	22,148	21,738	69,226	19,222	24,335	31,275	74,832	331,826
Rental & Service Income	[Min Rs]	8	8	7	22	6	4	5	15	5	4	4	14	4	5	6	15	65
Amortization of Def Credits	[Min Rs]	395	386	348	1,129	285	229	242	756	254	222	218	695	193	244	314	751	3,330
Other Income	[Min Rs]	1,228	1,199	1,082	3,509	885	711	752	2,348	790	691	678	2,159	600	759	976	2,334	10,351
Total Revenue	[Min Rs]	40,997	40,030	36,116	117,143	29,554	23,737	25,114	78,405	26,389	23,066	22,639	72,093	20,018	25,344	32,570	77,932	345,573
Wheeling Charges Income (TESCO)	[Min Rs]	376	367	331	1,074	271	218	230	719	242	211	207	661	183	232	298	714	3,167
Operating Cost																		
Power Purchase Cost	[Min Rs]	29,871	36,547	24,495	90,913	24,561	17,493	27,959	70,014	31,327	24,288	23,444	79,058	23,716	21,124	29,404	74,244	314,229
Inadmissible Sales Tax	[Min Rs]	864	1,057	709	2,630	710	506	809	2,025	906	703	678	2,287	686	811	851	2,148	9,090
O&M Expenses	[Min Rs]	5,326	5,201	4,692	15,219	3,840	3,084	3,263	10,186	3,429	2,997	2,941	9,367	2,601	3,293	4,232	10,125	44,897
Depreciation	[Min Rs]	891	870	785	2,547	643	516	546	1,704	574	501	492	1,567	435	551	708	1,694	7,613
Provision for Bad Debt	[Min Rs]	1,866	1,841	1,661	5,368	1,359	1,092	1,155	3,606	1,214	1,061	1,041	3,316	921	1,166	1,498	3,585	15,895
Total Operating Cost	[Min Rs]	38,839	45,516	32,342	116,697	31,113	22,691	33,732	87,536	37,449	29,549	28,596	95,595	28,359	26,744	36,692	91,796	391,623
EBIT	[Min Rs]	2,534	(5,119)	4,105	1,520	(1,288)	1,263	(8,388)	(8,413)	(10,818)	(6,272)	(5,750)	(22,841)	(8,158)	(1,168)	(3,824)	(13,150)	(42,884)
Financial Charges	[Min Rs]	308	300	271	879	222	178	189	589	198	173	170	541	150	190	244	585	2,694
EBT	[Min Rs]	2,226	(5,420)	3,834	640	(1,510)	1,085	(8,577)	(9,001)	(11,016)	(6,448)	(5,920)	(23,382)	(8,308)	(1,359)	(4,068)	(13,735)	(45,478)
Tax	[Min Rs]	451	440	397	1,289	325	261	276	863	290	254	249	793	220	279	358	857	3,802
Profit for the period	[Min Rs]	1,775	(5,860)	3,437	(648)	(1,835)	824	(8,853)	(9,864)	(11,307)	(6,699)	(6,169)	(24,175)	(8,528)	(1,637)	(4,426)	(14,592)	(49,279)

FORM - 3

Peshawar Electric Supply Company

Profit & Loss Statement (2023-29)

		Projected																Total
		Month 1	Month 2	Month 3	1st Qtr's Total	Month 4	Month 5	Month 6	2nd Qtr's Total	Month 7	Month 8	Month 9	3rd Qtr's Total	Month 10	Month 11	Month 12	4th Qtr's Total	
Power Balances																		
Units Received	[MkWh]	1,605	1,491	1,307	4,403	927	797	969	2,692	1,015	831	853	2,699	705	1,031	1,231	2,966	12,761
Units Lost	[MkWh]	378	294	227	900	46	88	217	351	225	142	176	543	107	272	257	635	2,430
Units Lost	[%age]	24%	20%	17%	20%	5%	11%	22%	13%	22%	17%	21%	20%	15%	26%	21%	21%	19%
Units Sold	[MkWh]	1,227	1,197	1,079	3,503	881	708	751	2,341	790	689	677	2,156	598	759	974	2,331	10,331
Revenue																		
Sales Revenue	[Min Rs]	38,719	37,768	34,056	110,544	27,798	22,352	23,711	73,862	24,914	21,749	21,364	68,027	18,867	23,955	30,739	73,560	325,993
Subsidy	[Min Rs]	3,782	3,689	3,327	10,798	2,715	2,183	2,316	7,215	2,434	2,125	2,087	6,645	1,843	2,340	3,003	7,186	31,844
Fuel Price Adjustment	[Min Rs]																	
Total Sales Revenue	[Min Rs]	42,502	41,457	37,383	121,342	30,514	24,536	26,027	81,077	27,347	23,873	23,451	74,672	20,710	26,295	33,741	80,746	357,837
Rental & Service Income	[Min Rs]	8	8	7	23	6	5	5	16	5	5	5	14	4	5	6	16	69
Amortization of Def Credits	[Min Rs]	428	417	376	1,221	307	247	262	816	275	240	236	751	208	264	339	812	3,599
Other Income	[Min Rs]	1,191	1,161	1,047	3,399	855	687	729	2,271	766	689	657	2,092	580	737	945	2,262	10,024
Total Revenue	[Min Rs]	44,128	43,044	38,814	125,985	31,681	25,474	27,023	84,179	28,394	24,787	24,349	77,529	21,602	27,301	35,032	83,835	371,528
Wheeling Charges Income (TESCO)	[Min Rs]	377	367	331	1,075	270	217	231	718	242	212	208	662	184	233	299	716	3,171
Operating Cost																		
Power Purchase Cost	[Min Rs]	31,045	38,251	25,004	94,299	24,989	17,555	28,720	71,263	32,401	24,902	23,897	81,199	24,118	21,337	30,338	75,793	322,554
Inadmissible Sales Tax	[Min Rs]	962	1,186	775	2,923	775	544	890	2,209	1,004	772	741	2,517	748	861	940	2,349	9,999
O&M Expenses	[Min Rs]	5,890	5,745	5,180	16,815	4,228	3,400	3,607	11,235	3,790	3,308	3,250	10,348	2,870	3,644	4,676	11,189	49,586
Depreciation	[Min Rs]	1,007	983	886	2,876	723	582	617	1,922	648	566	556	1,770	491	623	800	1,914	8,482
Provision for Bad Debt	[Min Rs]	1,926	1,878	1,694	5,498	1,383	1,112	1,179	3,673	1,239	1,082	1,063	3,383	938	1,191	1,529	3,658	16,213
Total Operating Cost	[Min Rs]	40,830	48,042	33,539	122,411	32,097	23,192	35,013	90,302	39,082	30,629	29,506	99,217	29,164	27,467	38,283	94,904	406,834
EBIT	[Min Rs]	3,675	(4,631)	5,606	4,650	(146)	2,500	(7,769)	(5,405)	(10,446)	(5,631)	(4,950)	(21,026)	(7,479)	77	(2,952)	(10,353)	(32,135)
Financial Charges	[Min Rs]	342	333	300	975	245	197	209	652	220	192	189	600	168	211	271	649	2,876
EBT	[Min Rs]	3,333	(4,964)	5,305	3,674	(391)	2,303	(7,968)	(6,058)	(10,666)	(5,823)	(5,138)	(21,627)	(7,645)	(134)	(3,223)	(11,002)	(35,011)
Tax	[Min Rs]	484	472	426	1,382	347	279	296	923	311	272	267	850	236	299	384	919	4,075
Profit for the period	[Min Rs]	2,849	(5,436)	4,880	2,292	(738)	2,023	(8,265)	(6,980)	(10,977)	(6,095)	(5,405)	(22,477)	(7,881)	(434)	(3,607)	(11,922)	(39,086)

FORM - 3

Peshawar Electric Supply Company**Profit & Loss Statement (2029-30)**

Profit & Loss Statement (2023-30)		Projected																
		Month 1	Month 2	Month 3	1st Qtr's Total	Month 4	Month 5	Month 6	2nd Qtr's Total	Month 7	Month 8	Month 9	3rd Qtr's Total	Month 10	Month 11	Month 12	4th Qtr's Total	Total
Power Balances																		
Units Received	[MkWh]	1,647	1,530	1,341	4,517	951	817	994	2,762	1,041	853	875	2,769	723	1,057	1,263	3,043	13,091
Units Lost	[MkWh]	371	286	220	878	39	83	213	335	220	138	172	530	103	287	251	621	2,363
Units Lost	[%age]	23%	19%	16%	19%	4%	10%	21%	12%	21%	16%	20%	19%	14%	25%	20%	20%	18%
Units Sold	[MkWh]	1,276	1,243	1,120	3,639	912	734	781	2,427	821	715	703	2,239	620	790	1,012	2,422	10,728
Revenue																		
Sales Revenue	[Min Rs]	40,560	39,521	35,616	115,697	28,991	23,341	24,830	77,162	26,088	22,743	22,361	71,192	19,719	25,115	32,175	77,010	341,060
Subsidy	[Min Rs]	4,540	4,424	3,987	12,950	3,245	2,613	2,779	8,637	2,920	2,546	2,503	7,969	2,207	2,811	3,601	8,620	38,176
Fuel Price Adjustment	[Min Rs]												-					-
Total Sales Revenue	[Min Rs]	45,100	43,945	39,602	128,647	32,236	25,953	27,610	85,799	29,008	25,288	24,864	79,161	21,927	27,926	35,777	85,630	379,237
Rental & Service Income	[Min Rs]	9	8	8	24	6	5	5	16	6	5	5	15	4	5	7	16	72
Amortization of Def Credits	[Min Rs]	460	448	404	1,313	329	265	282	875	296	258	254	808	224	285	365	874	3,869
Other Income	[Min Rs]	1,111	1,083	976	3,170	794	640	680	2,114	715	623	613	1,951	540	688	882	2,110	9,345
Total Revenue	[Min Rs]	46,881	45,484	40,990	133,155	33,366	26,863	28,577	88,805	30,024	26,174	25,735	81,934	22,695	28,905	37,030	88,630	392,524
Wheeling Charges Income (TESCO)	[Min Rs]	369	359	324	1,052	264	212	226	701	237	207	203	647	179	228	293	700	3,101
Operating Cost																		
Power Purchase Cost	[Min Rs]	32,382	40,160	25,605	98,147	25,501	17,873	29,592	72,766	33,612	25,619	24,439	83,670	24,601	21,619	31,402	77,622	332,205
Inadmissible Sales Tax	[Min Rs]	1,072	1,330	848	3,249	844	585	980	2,409	1,113	848	809	2,770	814	716	1,040	2,570	10,998
O&M Expenses	[Min Rs]	6,543	6,375	5,745	18,663	4,676	3,765	4,005	12,447	4,208	3,669	3,607	11,484	3,181	4,051	5,190	12,422	56,015
Depreciation	[Min Rs]	1,097	1,069	963	3,129	784	631	672	2,087	706	615	605	1,925	533	679	870	2,083	9,224
Provision for Bad Debt	[Min Rs]	1,967	1,916	1,727	5,610	1,406	1,132	1,204	3,741	1,285	1,103	1,084	3,452	956	1,218	1,560	3,734	16,537
Total Operating Cost	[Min Rs]	43,060	50,850	34,888	128,798	33,211	23,786	36,452	93,450	40,904	31,853	30,544	103,301	30,086	28,283	40,061	98,431	423,979
EBIT																		
EBIT	[Min Rs]	3,989	(5,006)	6,425	5,409	418	3,288	(7,649)	(3,943)	(10,642)	(5,472)	(4,806)	(20,720)	(7,212)	850	(2,739)	(9,101)	(28,355)
Financial Charges	[Min Rs]	357	348	314	1,018	255	205	219	679	230	200	197	627	174	221	283	678	3,002
EBT	[Min Rs]	3,632	(5,354)	6,112	4,390	163	3,083	(7,868)	(4,622)	(10,872)	(5,672)	(4,803)	(21,347)	(7,386)	629	(3,022)	(9,779)	(31,357)
Tax	[Min Rs]	507	494	445	1,446	362	292	310	966	326	284	280	890	246	314	402	963	4,263
Profit for the period	[Min Rs]	3,125	(5,848)	5,667	2,944	(199)	2,791	(8,178)	(5,587)	(11,198)	(5,956)	(5,082)	(22,237)	(7,632)	315	(3,424)	(10,742)	(35,621)

FORM - 4

Peshawar Electric Supply Company
Balance Sheet [in million Rupees]

Description	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
Intangible Fixed Assets					
Net Fixed Assets in Operations	103,072	120,673	137,660	152,902	164,389
Total Net Fixed Assets in Operations	103,072	120,673	137,660	152,902	164,389
Capital Work in Progress	47,731	52,813	53,211	51,525	44,981
Long Term Loans to Employees	1	1	1	1	1
Deferred Cost & Long Term Deposits					
	47,732	52,814	53,212	51,525	44,982
Current Assets					
Stores & Spares	13,080	24,257	31,440	40,070	51,584
Trade Debts	166,513	187,651	209,568	229,093	247,836
Advances, Prepayments, Other Receivables	85,677	81,393	77,324	73,457	69,785
Tariff Subsidy (Receivable from GoP)	25,219	23,605	21,811	19,892	17,902
Receivable from Associated Companies	6,796	6,851	6,885	6,919	6,954
Cash & Bank Balances	7,240	7,943	8,133	9,589	10,058
Total Current Assets	304,525	331,700	355,161	379,020	404,119
Total Assets	455,328	505,186	546,033	583,448	613,491
Subscribed Equity	205,850	206,879	207,914	208,953	209,998
Grant in Aid (Subsidy)					
Unappropriated Profit	(793,558)	(851,131)	(900,410)	(939,496)	(975,117)
Total Equity	(587,708)	(644,251)	(692,497)	(730,542)	(765,119)
Long Term Liability					
Liability against Govt Investment					
Security Deposits	7,096	7,806	8,586	9,445	10,390
Employee Retirement Benefits	170,916	183,541	196,671	210,196	224,126
TFCs & SUKUK					
Deferred Credits	54,356	58,925	63,342	67,431	71,279
Total Long Term Loan	22,979	31,089	22,904	26,947	35,020
Total Long Term Liability	255,347	281,361	291,505	314,019	340,815
Current Liability					
Current Maturity on Long Term Loans	5,202	8,530	9,484	10,494	12,593
Subsidy Received in Advance from GoP					
Provision for Taxation	3,423	3,588	3,802	4,075	4,263
Payable to NTDC/CPPA	768,529	844,103	915,181	975,102	1,009,378
Creditors, Accrued and Other Liabilities	10,536	11,856	18,560	10,300	11,560
Total Current Liability	787,689	868,076	947,026	999,971	1,037,794
Total Liabilities and Commitments					
Total Liabilities and Equity	455,328	505,186	546,033	583,448	613,491

FORM - 5

Peshawar Electric Supply Company

Cash Flow Statement [in million Rupees]

Description	Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
Average Monthly Demand Index (MDI) [MW]	2,657	2,682	2,795	2,871	2,948
Units Purchased [GWh]	11,951	12,226	12,481	12,761	13,091
Transmission Losses (132 kV) [GWh]	2%	2%	2%	2%	2%
Distribution Losses [GWh]	20%	19%	18%	17%	16%
Units Sold to Customers [GWh]	9,321	9,656	9,981	10,331	10,728
Average Tariff Required [Rs/unit]	31.24	32.05	33.25	34.64	35.35
Average Tariff Existing [Rs/unit]	37.35	37.35	37.35	37.35	37.35
Tariff Difference [Rs/unit]	-6.11	-5.29	-4.10	-2.71	-2.00
Revenue from Sales	273,841	287,018	304,136	325,993	341,060
Collection from Required [%]	92%	92%	92%	93%	94%
Inflows from Operations					
Collection from Current Sales	250,565	264,630	280,718	304,477	320,256
Prior Year Recovery	6,752	7,092	7,331	7,742	7,689
Total Inflows from Operations	257,317	271,723	288,048	312,219	327,945
Outflow from Operations					
Payment for electricity (to CPPA)	220,258	231,013	243,151	262,633	297,930
Distribution Service Cost (=DMC)	37,059	40,710	44,897	49,586	55,015
Total Outflow from Operations	257,317	271,723	288,048	312,219	352,945
Surplus/Deficit from Operations					
Inflows from Other Sources					
Capital Contributions	5,157	5,394	5,591	5,805	6,078
Consumer Security Deposits	645	710	781	859	945
Other Incomes	16,129	16,640	16,914	16,863	16,388
GOP Subsidy (Actual and Estimated)	18,679	24,099	29,484	33,763	40,165
Government Grant	968	340	408	490	798
Long Term Loan / Redeemable Capital	12,345	8,111	3,815	4,043	8,073
Total Inflows from Other Sources	53,923	55,292	56,992	61,822	72,446
Outflow Others					
Financial Charges	1,806	2,268	2,594	2,876	3,002
Repayment of Long Term Loans					
Investment Program	33,306	29,399	24,899	22,037	14,168
Working Capital/other Changes	19,594	22,923	29,309	35,453	29,807
Total Outflow Others	54,706	54,590	56,802	60,366	46,977
Surplus/Deficit Others					
Total Inflows (Operations + Others)	311,240	327,015	345,040	374,041	400,391
Total Outflows (Operations + Others)	312,024	326,313	344,850	372,585	399,922
Opening Balance	8,024	7,240	7,943	8,133	9,589
Surplus/Deficit for Fiscal Year	(784)	703	190	1,456	470
Deficit from Financing/Loans					
Closing Balance	7,240	7,943	8,133	9,589	10,058

FORM - 6

Peshawar Electric Supply Company
Power Purchase (Projected)

2025-26

		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total
Demand & Energy														
Units Received	[MkWh]	1,504	1,396	1,224	868	746	907	950	779	799	660	965	1,153	11,951
MDI	[MW]	3,287	3,105	2,879	2,406	2,254	2,645	2,645	2,343	2,327	2,336	2,523	3,134	2,657
Energy Purchase Price	[Rs/ kWh]	11.20	12.01	10.04	11.29	6.66	11.50	13.60	7.63	8.81	13.42	10.34	12.32	10.88
Capacity Purchase Price	[Rs/ kW/ M]	2,960	4,972	3,279	5,155	4,876	5,624	5,667	6,712	6,122	5,519	3,843	3,968	4,794
Transmission Charge NTDC	[Rs/ kW/ M]	235.3	235.3	235.3	235.3	235.3	235.3	235.3	235.3	235.3	235.3	235.3	235.3	235
Transmission Charge PMLTC	[Rs/ kW/ M]	261	257	449	410	457	459	436	442	452	411	330	309	382
Market Operator Fee	[Rs/ kW/ M]	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06
Power Purchase Cost														
Energy Charge	[Mln Rs]	16,844	16,776	12,285	9,798	4,971	10,431	12,927	5,941	7,038	8,861	9,982	14,204	130,057
Capacity Charge	[Mln Rs]	9,730	15,439	9,441	12,404	10,991	14,876	14,989	15,726	14,247	12,895	9,696	12,438	152,871
Transmission Charge NTDC	[Mln Rs]	773	731	677	566	530	622	622	551	548	550	594	738	7,503
Transmission Charge PMLTC	[Mln Rs]	857	799	1,292	987	1,031	1,214	1,153	1,035	1,052	960	833	969	12,182
Market Operator Fee	[Mln Rs]	7	6	6	5	5	5	5	5	5	5	5	6	66
Adjustment **	[Mln Rs]													
PPP Cost Including Wire Business	[Mln Rs]	28,212	33,750	23,702	23,759	17,527	27,149	29,697	23,258	22,888	23,271	21,109	28,355	302,678



FORM - 6

Peshawar Electric Supply Company

Power Purchase (Projected)

2026-27

		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total
Demand & Energy														
Units Received	[MkWh]	1,538	1,429	1,252	888	763	928	972	797	817	675	988	1,179	12,226
MDI	[MW]	3,376	3,189	2,957	2,471	2,315	2,716	2,716	2,406	2,390	2,400	2,591	2,660	2,682
Energy Purchase Price	[Rs/ kWh]	11.47	12.29	10.00	11.06	6.30	11.32	13.61	7.27	8.46	13.07	10.15	12.42	10.82
Capacity Purchase Price	[Rs/ kW/ M]	2,857	4,955	3,160	5,054	4,742	5,589	5,635	6,699	6,063	5,426	3,708	4,710	4,800
Transmission Charge NTDC	[Rs/ kW/ M]	235	235	235	235	235	235	235	235	235	235	235	235	235
Transmission Charge PMLTC	[Rs/ kW/ M]	255	250	451	400	447	454	435	441	448	404	319	302	378
Market Operator Fee	[Rs/ kW/ M]	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06
Power Purchase Cost														
Energy Charge	[Mln Rs]	17,638	17,559	12,519	9,823	4,809	10,503	13,226	5,791	6,918	8,826	10,020	14,647	132,279
Capacity Charge	[Mln Rs]	9,645	15,802	9,343	12,489	10,977	15,181	15,306	16,120	14,491	13,019	9,610	12,526	154,509
Transmission Charge NTDC	[Mln Rs]	794	750	696	581	545	639	639	566	562	565	610	626	7,574
Transmission Charge PMLTC	[Mln Rs]	862	796	1,333	989	1,035	1,232	1,182	1,061	1,071	969	826	803	12,159
Market Operator Fee	[Mln Rs]	7	7	6	5	5	6	6	5	5	5	5	5	66
Adjustment **	[Mln Rs]													
PPP Cost Including Wire Business	[Mln Rs]	28,946	34,914	23,897	23,888	17,369	27,561	30,360	23,544	23,046	23,384	21,070	28,606	306,586



FORM - 6

Peshawar Electric Supply Company

Power Purchase (Projected)

2027-28

		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total
Demand & Energy														
Units Received	[MkWh]	1,570	1,458	1,278	906	779	948	992	813	834	689	1,008	1,204	12,481
MDI	[MW]	3,219	3,467	3,275	3,037	2,538	2,377	2,790	2,790	2,471	2,454	2,464	2,661	2,795
Energy Purchase Price	[Rs/ kWh]	11.9	12.7	10.1	11.0	6.0	11.3	13.8	7.0	8.2	12.9	10.1	12.7	10.89
Capacity Purchase Price	[Rs/ kW/ M]	2,999	4,709	2,850	4,180	4,361	6,577	5,655	5,978	6,020	5,406	3,902	4,784	4,700
Transmission Charge NTDC	[Rs/ kW/ M]	235	235	235	235	235	235	235	235	235	235	235	235	235
Transmission Charge PMLTC	[Rs/ kW/ M]	254	246	460	397	444	456	441	447	451	404	313	299	380
Market Operator Fee	[Rs/ kW/ M]	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.1	2.06
Power Purchase Cost														
Energy Charge	[Mln Rs]	18,636	18,546	12,877	9,941	4,697	10,674	13,659	5,700	6,866	8,875	10,153	15,242	135,866
Capacity Charge	[Mln Rs]	9,653	16,324	9,334	12,693	11,067	15,637	15,775	16,677	14,876	13,268	9,615	12,733	157,653
Transmission Charge NTDC	[Mln Rs]	757	816	771	715	597	559	656	656	581	578	580	626	7,893
Transmission Charge PMLTC	[Mln Rs]	818	853	1,507	1,206	1,127	1,083	1,231	1,248	1,115	991	771	797	12,748
Market Operator Fee	[Mln Rs]	7	7	7	6	5	5	6	6	5	5	5	5	69
Adjustment **	[Mln Rs]													
PPP Cost Including Wire Business	[Mln Rs]	29,871	36,547	24,495	24,561	17,493	27,959	31,327	24,288	23,444	23,716	21,124	29,404	314,229

FORM - 6

Peshawar Electric Supply Company

Power Purchase (Projected)

2028-29

		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total
Demand & Energy														
Units Received	[MkWh]	1,605	1,491	1,307	927	797	969	1,015	831	853	705	1,031	1,231	12,761
MDI	[MW]	3,306	3,561	3,363	3,119	2,606	2,442	2,865	2,865	2,538	2,521	2,531	2,733	2,871
Energy Purchase Price	[Rs/ kWh]	12.29	13.17	10.16	10.88	5.77	11.23	13.94	6.77	8.01	12.69	10.01	12.92	10.97
Capacity Purchase Price	[Rs/ kW/ M]	2,930	4,748	2,780	4,147	4,292	6,613	5,689	6,037	6,032	5,378	3,811	4,748	4,682
Transmission Charge NTDC	[Rs/ kW/ M]	235	235	235	235	235	235	235	235	235	235	235	235	235
Transmission Charge PMLTC	[Rs/ kW/ M]	253	243	469	394	441	457	447	453	454	403	307	297	381
Market Operator Fee	[Rs/ kW/ M]	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06	2.06
Power Purchase Cost														
Energy Charge	[Mln Rs]	19,738	19,636	13,278	10,087	4,600	10,876	14,140	5,625	6,832	8,947	10,314	15,902	139,976
Capacity Charge	[Mln Rs]	9,685	16,906	9,349	12,933	11,187	16,147	16,299	17,297	15,310	13,556	9,646	12,977	161,291
Transmission Charge NTDC	[Mln Rs]	778	838	791	734	613	574	674	674	597	593	596	643	8,106
Transmission Charge PMLTC	[Mln Rs]	836	864	1,579	1,228	1,149	1,117	1,282	1,299	1,153	1,016	777	811	13,111
Market Operator Fee	[Mln Rs]	7	7	7	6	5	5	6	6	5	5	5	6	71
Adjustment **	[Mln Rs]													
PPP Cost Including Wire Business	[Mln Rs]	31,045	38,251	25,004	24,989	17,555	28,720	32,401	24,902	23,897	24,118	21,337	30,338	322,554



FORM - 6 (A)

Peshawar Electric Supply Company

Power Purchase (Projected)

2029-30

		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total
Demand & Energy														
Units Received	[MkWh]	1,647	1,530	1,341	951	817	994	1,041	853	875	723	1,057	1,263	13,091
MDI	[MW]	3,395	3,657	3,454	3,203	2,677	2,507	2,942	2,942	2,606	2,589	2,599	2,807	2,948
Energy Purchase Price	[Rs/ kWh]	13	14	10	11	6	11	14	7	8	13	10	13	11.06
Capacity Purchase Price	[Rs/ kW/ M]	2,871	4,803	2,720	4,128	4,238	6,670	5,741	6,116	6,064	5,367	3,735	4,726	4,680
Transmission Charge NTDC	[Rs/ kW/ M]	235	235	235	235	235	235	235	235	235	235	235	235	235
Transmission Charge PMLTC	[Rs/ kW/ M]	252	240	480	391	439	460	454	460	458	403	302	295	382
Market Operator Fee	[Rs/ kW/ M]	2	2	2	2	2	2	2	2	2	2	2	2	2.06
Power Purchase Cost														
Energy Charge	[Mln Rs]	20,970	20,853	13,734	10,267	4,521	11,117	14,684	5,570	6,820	9,049	10,511	16,641	144,737
Capacity Charge	[Mln Rs]	9,749	17,563	9,394	13,220	11,344	16,725	16,893	17,996	15,806	13,894	9,707	13,267	165,557
Transmission Charge NTDC	[Mln Rs]	799	860	813	754	630	590	692	692	613	609	612	661	8,325
Transmission Charge PMLTC	[Mln Rs]	857	876	1,657	1,254	1,174	1,154	1,337	1,355	1,194	1,044	784	828	13,513
Market Operator Fee	[Mln Rs]	7	8	7	7	6	5	6	6	5	5	5	6	73
Adjustment **	[Mln Rs]													
PPP Cost Including Wire Business	[Mln Rs]	32,382	40,160	25,605	25,501	17,673	29,592	33,612	25,619	24,439	24,601	21,619	31,402	332,205

FORM - 7

Peshawar Electric Supply Company

Line Losses * (Projected) 2025-26

		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total
Power Balances														
Units Received	[MkWh]	1,504	1,396	1,224	868	746	907	950	779	799	660	965	1,153	11,951
Units Sold	[MkWh]	1,104	1,079	975	801	642	676	711	623	610	541	681	878	9,321
Units Lost	[MkWh]	400	317	249	67	104	231	239	156	189	119	284	275	2,630
Units Lost	[%age]	26.6%	22.7%	20.4%	7.7%	14.0%	25.4%	25.2%	20.0%	23.6%	18.1%	29.4%	23.8%	22.0%
Technical Losses	[%age]	26.6%	22.7%	20.4%	7.7%	14.0%	25.4%	25.2%	20.0%	23.6%	18.1%	29.4%	23.8%	22.01%
Administrative Losses	[%age]	21.2%	18.1%	16.2%	6.2%	11.1%	20.3%	20.0%	16.0%	18.8%	14.4%	23.4%	19.0%	17.52%
Total T&D Losses	[%age]	47.8%	40.8%	36.6%	13.9%	25.1%	45.7%	45.2%	36.0%	42.4%	32.5%	52.8%	42.8%	39.53%
Technical Losses at Different Levels														
Transmission Losses 132 kV	[%age]	2.9%	2.5%	2.3%	0.9%	1.5%	2.8%	2.8%	2.2%	2.6%	2.0%	3.3%	2.6%	2.44%
11 kV Losses	[%age]	19.6%	16.2%	14.1%	2.9%	8.4%	18.6%	18.4%	13.8%	17.0%	12.1%	22.1%	17.2%	15.57%
LT Losses	[%age]	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.00%
Total Technical Losses	[%age]	26.6%	22.7%	20.4%	7.7%	14.0%	25.4%	25.2%	20.0%	23.6%	18.1%	29.4%	23.8%	22.01%

FORM - 7

Peshawar Electric Supply Company

Line Losses * (Projected) 2026-27

		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total
Power Balances														
Units Received	[MkWh]	1,538	1,429	1,252	888	763	928	972	797	817	675	988	1,179	12,226
Units Sold	[MkWh]	1,144	1,118	1,010	828	664	701	737	645	632	560	707	910	9,656
Units Lost	[MkWh]	394	310	242	60	99	227	235	152	185	115	281	269	2,570
Units Lost	[%age]	25.6%	21.7%	19.4%	6.7%	13.0%	24.5%	24.2%	19.1%	22.6%	17.1%	28.4%	22.9%	21.0%
Technical Losses	[%age]	25.6%	21.7%	19.4%	6.7%	13.0%	24.5%	24.2%	19.1%	22.6%	17.1%	28.4%	22.9%	21.02%
Administrative Losses	[%age]	20.9%	18.0%	16.3%	6.8%	11.5%	20.1%	19.9%	16.0%	18.7%	14.6%	23.0%	18.9%	17.50%
Total T&D Losses		46.5%	39.7%	35.6%	13.6%	24.4%	44.5%	44.1%	35.1%	41.3%	31.7%	51.5%	41.7%	38.52%
Technical Losses at Different Levels														
Transmission Losses 132 kV	[%age]	3.0%	2.5%	2.2%	0.8%	1.5%	2.8%	2.8%	2.2%	2.6%	2.0%	3.3%	2.7%	2.44%
11 kV Losses	[%age]	18.6%	15.2%	13.1%	2.0%	7.5%	17.6%	17.4%	12.8%	16.0%	11.1%	21.1%	16.2%	14.58%
LT Losses	[%age]	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.00%
Total Technical Losses	[%age]	25.6%	21.7%	19.4%	6.7%	13.0%	24.5%	24.2%	19.1%	22.6%	17.1%	28.4%	22.9%	21.02%

FORM - 7

Peshawar Electric Supply Company

Line Losses * (Projected) 2027-28

		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total
Power Balances														
Units Received	[MkWh]	1,570	1,458	1,278	906	779	948	992	813	834	689	1,008	1,204	12,481
Units Sold	[MkWh]	1,184	1,156	1,043	854	686	725	762	666	654	578	732	941	9,981
Units Lost	[MkWh]	386	302	235	53	94	222	230	147	181	111	276	263	2,500
Units Lost	[%age]	24.6%	20.7%	18.4%	5.8%	12.0%	23.4%	23.2%	18.1%	21.6%	16.1%	27.4%	21.9%	20.0%
Technical Losses	[%age]	24.6%	20.7%	18.4%	5.8%	12.0%	23.4%	23.2%	18.1%	21.6%	16.1%	27.4%	21.9%	20.03%
Administrative Losses	[%age]	21.5%	18.1%	16.0%	5.1%	10.5%	20.5%	20.2%	15.8%	18.9%	14.1%	23.9%	19.1%	17.48%
Total T&D Losses		46.1%	38.8%	34.4%	10.9%	22.5%	43.9%	43.4%	33.8%	40.5%	30.2%	51.3%	40.9%	37.51%
Technical Losses at Different Levels														
Transmission Losses 132 kV	[%age]	3.0%	2.5%	2.2%	0.7%	1.5%	2.9%	2.8%	2.2%	2.6%	2.0%	3.3%	2.7%	2.44%
11 kV Losses	[%age]	17.6%	14.2%	12.1%	1.1%	6.6%	16.6%	16.4%	11.9%	15.0%	10.2%	20.1%	15.2%	13.59%
LT Losses	[%age]	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.00%
Total Technical Losses	[%age]	24.6%	20.7%	18.4%	5.8%	12.0%	23.4%	23.2%	18.1%	21.6%	16.1%	27.4%	21.9%	20.03%

FORM - 7

Peshawar Electric Supply Company

Line Losses * (Projected) 2023-29

		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total
Power Balances														
Units Received	[MkWh]	1,605	1,491	1,307	927	797	969	1,015	831	853	705	1,031	1,231	12,761
Units Sold	[MkWh]	1,227	1,197	1,079	881	708	751	790	689	677	598	759	974	10,331
Units Lost	[MkWh]	378	294	227	46	88	217	225	142	176	107	272	257	2,430
Units Lost	[%age]	23.6%	19.7%	17.4%	4.9%	11.1%	22.4%	22.2%	17.1%	20.6%	15.2%	26.3%	20.9%	19.0%
Technical Losses	[%age]	23.6%	19.7%	17.4%	4.9%	11.1%	22.4%	22.2%	17.1%	20.6%	15.2%	26.3%	20.9%	19.04%
Administrative Losses	[%age]	21.6%	18.1%	16.0%	4.5%	10.2%	20.6%	20.4%	15.7%	18.9%	13.9%	24.2%	19.1%	17.48%
Total T&D Losses		45.2%	37.8%	33.4%	9.5%	21.3%	43.0%	42.5%	32.8%	39.6%	29.1%	50.5%	40.0%	36.52%
Technical Losses at Different Levels														
Transmission Losses 132 kV	[%age]	3.0%	2.5%	2.2%	0.6%	1.4%	2.9%	2.8%	2.2%	2.6%	1.9%	3.4%	2.7%	2.44%
11 kV Losses	[%age]	16.5%	13.2%	11.2%	0.3%	5.7%	15.6%	15.3%	10.9%	14.0%	9.2%	19.0%	14.2%	12.60%
LT Losses	[%age]	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.00%
Total Technical Losses	[%age]	23.6%	19.7%	17.4%	4.9%	11.1%	22.4%	22.2%	17.1%	20.6%	15.2%	26.3%	20.9%	19.04%

FORM - 7

Peshawar Electric Supply Company

Line Losses * (Projected) 2029-30

		Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total
Power Balances														
Units Received	[MkWh]	1,647	1,530	1,341	951	817	994	1,041	853	875	723	1,057	1,263	13,091
Units Sold	[MkWh]	1,276	1,243	1,120	912	734	781	821	715	703	620	790	1,012	10,728
Units Lost	[MkWh]	371	286	220	39	83	213	220	138	172	103	267	251	2,363
Units Lost	[%age]	22.5%	18.7%	16.4%	4.1%	10.2%	21.4%	21.2%	16.1%	19.6%	14.2%	25.3%	19.8%	18.05%
Technical Losses	[%age]	22.5%	18.7%	16.4%	4.1%	10.2%	21.4%	21.2%	16.1%	19.6%	14.2%	25.3%	19.8%	18.05%
Administrative Losses	[%age]	21.8%	18.1%	15.9%	4.0%	9.9%	20.7%	20.5%	15.6%	19.0%	13.8%	24.5%	19.2%	17.48%
Total T&D Losses		44.4%	36.9%	32.4%	8.0%	20.0%	42.1%	41.7%	31.7%	38.6%	28.0%	49.8%	39.1%	35.53%
Technical Losses at Different Levels														
Transmission Losses 132 kV	[%age]	3.0%	2.5%	2.2%	0.6%	1.4%	2.9%	2.9%	2.2%	2.7%	1.9%	3.4%	2.7%	2.44%
11 kV Losses	[%age]	15.5%	12.2%	10.2%	-0.5%	4.8%	14.5%	14.3%	9.9%	13.0%	8.3%	17.9%	13.2%	11.61%
LT Losses	[%age]	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.0%	4.00%
Total Technical Losses	[%age]	22.5%	18.7%	16.4%	4.1%	10.2%	21.4%	21.2%	16.1%	19.6%	14.2%	25.3%	19.8%	18.05%



FORM - 8**Operational and Technical Information**

DISCO load factors on yearly basis 45%

NTDC/DISCO Delivery Points metering accuracy 100%

DISCO metering accuracy

For all customers (residential, commercial, industrial, etc.) All OK with $\pm$ 1.00%

Estimated High Voltage Transmission lines losses (132 kV) 2.44%



FROM - 9 Peshawar Electric Supply Company Average Rate per Unit Purchased and Sold - Weighted Average Cost per Unit Sold to Customers			2025-26
10.01	Use of System Charges (NTDC)		
10.02	Estimated Average Rate	(Table 11 - 11.16)	617
10.03	Estimated Maximum Demand Indicator (MDI)	(Table 11 - 11.17)	2,657
10.04	Number of Months (Fiscal Year)		12.00
10.05	Estimated Use of System Charges = (10.02 x 10.03 x 10.04)		19,685
10.05A	Market Operator Fee		65.68
10.06	Fixed/Capacity Charge		
10.07	Estimated Average Rate	(Table 11 - 11.33)	4,794
10.08	Estimated MDI	Form 6 (A)	2,657
10.09	Number of Months (Fiscal Year)		12.00
10.10	Estimated Capacity Charge = (10.07 x 10.08 x 10.09)		152,871
10.11	Energy Charge		
10.12	Estimated Average Energy Charge	(Table 11 - 11.33)	10.88
10.13	Estimated Energy Purchase for Fiscal Year		11,951
10.14	Estimated Energy Charges = (10.12 x 10.13)		130,067
10.15	Estimated Power Purchase Price = (10.05 + 10.05A + 10.10 + 10.14)		302,678
10.16	Average Rate per Unit Purchased = (10.15 / 10.13)		25.33
10.17	Estimated Energy Sold		9,321
10.18	Average Energy Rate per Unit Sold = (10.15 / 10.17)		32.47
10.19	Distribution Margin		48,681
10.20	Distribution Margin per Unit Sold = (10.19 / 10.17)		5.22
10.20A	TFCs Interest charges		
10.20B	TFCs Interest charges per unit sold		
10.21	Total Cost per Unit Sold to Customers = (10.20 + 10.18)		37.70
10.22	Estimated Revenue from Energy Sold (10.18 + 10.20 + 10.20B)		37.70
10.23	Prior Period Adjustment (Unrecovered Costs)		3.52
10.24	Required Estimated Revenue from Energy Sold (10.22 + 10.23)		41.21

While submitting Quarterly Petitions, this form should be submitted with actual amounts of previous quarters and projected figures of next quarter.

Figures in the forms should be substantiated with the forms below.

FORM - 9 (A)

Table 11 - CPPA Charges: Use of System, Capacity and Energy

2025-26

11.01 Use of System Charges (NTDC)1000

11.02	Month	Year	Demand [kW]	Fixed Use of System Rate [Rs/kW]	Fixed Use of System Charges [Rs]	Energy [kWh]	Variable Use of System Rate [Rs/kWh]	Variable Use of System Charges [Rs]	Sum Use of System Charges [Rs]
11.03	1	2	3	4	5 = 3 x 4	6	7	8 = 6 x 7	9
11.04	Jul	2025-26	3,287,000	235.30	773,431,100	1,503,579,866	260.69	856,882,006	1,630,313,106
11.05	Aug	2025-26	3,105,000	235.30	730,606,500	1,396,369,576	257.29	798,887,824	1,529,494,324
11.06	Sep	2025-26	2,879,000	235.30	677,428,700	1,223,856,526	448.83	1,292,187,995	1,969,616,695
11.07	Oct	2025-26	2,406,000	235.30	566,131,800	867,939,540	410.07	986,618,199	1,552,749,999
11.08	Nov	2025-26	2,254,000	235.30	530,366,200	746,139,005	457.30	1,030,746,855	1,561,113,055
11.09	Dec	2025-26	2,645,000	235.30	622,368,500	907,265,655	458.97	1,213,979,909	1,836,348,409
11.10	Jan	2025-26	2,645,000	235.30	622,368,500	950,167,389	436.04	1,153,327,392	1,775,695,892
11.11	Feb	2025-26	2,343,000	235.30	551,307,900	778,628,060	441.82	1,035,189,093	1,586,496,993
11.12	Mar	2025-26	2,327,000	235.30	547,543,100	798,933,169	452.05	1,051,910,139	1,599,453,239
11.13	Apr	2025-26	2,336,425	235.30	549,760,803	660,118,562	410.95	960,161,187	1,509,921,989
11.14	May	2025-26	2,523,339	235.30	593,741,667	965,343,131	330.01	832,727,134	1,426,468,800
11.15	Jun	2025-26	3,134,404	235.30	737,525,261	1,152,659,520	309.25	969,329,084	1,706,854,345
11.16			31,885,168	235.300	7,502,580,030	11,951,000,000	382.057	12,181,946,814	19,684,526,844
11.17	Avg per month [MW]		2,657			995,917			

11.18 Capacity and Energy

11.19	Month	Year	Capacity Charge [Rs]	Energy Charge [Rs]	Sum of all Charges [Rs]	Use Of System Rate per kWh [Rs/kWh]	Capacity Rate per kWh [Rs/kWh]	Energy Rate per kWh [Rs/kWh]	Final Rate per kWh [Rs/kWh]
11.20	1	2	11	12	13 = 9 + 11 + 12	14 = 9 / 6	15 = 11 / 6	16 = 12 / 6	17 = 13 / 6
11.21	Jul	2025-26	9,730,167,260	16,844,260,234	28,204,740,600	1.08	6.47	11.20	18.76
11.22	Aug	2025-26	15,438,526,299	16,775,890,667	33,743,911,290	1.10	11.06	12.01	24.17
11.23	Sep	2025-26	9,441,306,012	12,285,119,306	23,696,042,013	1.61	7.71	10.04	19.36
11.24	Oct	2025-26	12,403,762,561	9,798,026,465	23,754,539,024	1.79	14.29	11.29	27.37
11.25	Nov	2025-26	10,990,597,577	4,970,946,928	17,522,657,559	2.09	14.73	6.66	23.48
11.26	Dec	2025-26	14,875,805,624	10,431,382,896	27,143,536,929	2.02	16.40	11.50	29.92
11.27	Jan	2025-26	14,989,104,045	12,926,783,218	29,691,583,155	1.87	15.78	13.60	31.25
11.28	Feb	2025-26	15,725,659,189	5,940,980,317	23,253,136,499	2.04	20.20	7.63	29.86
11.29	Mar	2025-26	14,246,704,349	7,037,545,757	22,883,703,345	2.00	17.83	8.81	28.64
11.30	Apr	2025-26	12,894,945,998	8,860,843,677	23,265,711,664	2.29	19.53	13.42	35.24
11.31	May	2025-26	9,696,213,989	9,981,600,350	21,104,283,139	1.48	10.04	10.34	21.86
11.32	Jun	2025-26	12,438,026,418	14,203,598,584	28,348,479,347	1.48	10.79	12.32	24.59
11.33			152,870,819,322	130,056,978,399	302,612,324,565	1.65	12.79	10.88	25.32
11.34	Avg Cap. Charge =		4,794						

FROM - 9
Peshawar Electric Supply Company
Average Rate per Unit Purchased and Sold
- Weighted Average Cost per Unit Sold to Customers

2026-27

10.01	Use of System Charges (NTDC)		
10.02	Estimated Average Rate	(Table 11 - 11.16)	613
10.03	Estimated Maximum Demand Indicator (MDI)	(Table 11 - 11.17)	2,682
10.04	Number of Months (Fiscal Year)		12.00
10.05	Estimated Use of System Charges = (10.02 x 10.03 x 10.04)		19,733
10.05A	Market Operator Fee		66.30
10.06	Fixed/Capacity Charge		
10.07	Estimated Average Rate	(Table 11 - 11.33)	4,800
10.08	Estimated MDI	Form 6 (A)	2,682
10.09	Number of Months (Fiscal Year)		12.00
10.10	Estimated Capacity Charge = (10.07 x 10.08 x 10.09)		154,509
10.11	Energy Charge		
10.12	Estimated Average Energy Charge	(Table 11 - 11.33)	10.82
10.13	Estimated Energy Purchase for Fiscal Year		12,226
10.14	Estimated Energy Charges = (10.12 x 10.13)		132,278
10.15	Estimated Power Purchase Price = (10.05 + 10.05A + 10.10 + 10.14)		306,586
10.16	Average Rate per Unit Purchased = (10.15 / 10.13)		25.08
10.17	Estimated Energy Sold		9,656
10.18	Average Energy Rate per Unit Sold = (10.15 / 10.17)		31.75
10.19	Distribution Margin		56,783
10.20	Distribution Margin per Unit Sold = (10.19 / 10.17)		5.88
10.20A	TFCs Interest charges		
10.20B	TFCs Interest charges per unit sold		-
10.21	Total Cost per Unit Sold to Customers = (10.20 + 10.18)		37.63
10.22	Estimated Revenue from Energy Sold (10.18 + 10.20 + 10.20B)		37.63
10.23	Prior Period Adjustment (Unrecovered Costs)		0.37
10.24	Required Estimated Revenue from Energy Sold (10.22 + 10.23)		38.00

While submitting Quarterly Petitions, this form should be submitted with actual amounts of previous quarters and projected figures of next quarter.

Figures in the forms should be substantiated with the forms below.

FORM - 9 (A)

Table 11 - CPPA Charges: Use of System, Capacity and Energy										2026-27
11.01	Use of System Charges (NTDC)									1000
11.02	Month	Year	Demand [kW]	Fixed Use of System Rate [Rs/kW]	Fixed Use of System Charges [Rs]	Energy [kWh]	Variable Use of System Rate [Rs/kWh]	Variable Use of System Charges [Rs]	Sum Use of System Charges [Rs]	
11.03	1	2	3	4	5 = 3 x 4	6	7	8 = 6 x 7	9	
11.04	Jul	2026-27	3,375,749	235.30	794,313,740	1,538,178,182	255.37	862,081,374	1,656,395,114	
11.05	Aug	2026-27	3,188,835	235.30	750,332,876	1,428,500,915	249.61	795,956,715	1,546,289,590	
11.06	Sep	2026-27	2,956,733	235.30	695,719,275	1,252,018,232	450.88	1,333,142,225	2,028,861,500	
11.07	Oct	2026-27	2,470,962	235.30	581,417,359	887,911,373	400.31	989,152,899	1,570,570,257	
11.08	Nov	2026-27	2,314,858	235.30	544,686,087	763,308,131	446.94	1,034,801,059	1,579,287,146	
11.09	Dec	2026-27	2,716,415	235.30	639,172,450	928,142,406	453.67	1,232,347,314	1,871,519,764	
11.10	Jan	2026-27	2,716,415	235.30	639,172,450	972,031,336	435.24	1,182,282,883	1,821,455,332	
11.11	Feb	2026-27	2,406,261	235.30	566,193,213	796,544,780	441.01	1,061,175,089	1,627,368,303	
11.12	Mar	2026-27	2,389,829	235.30	562,326,764	817,317,122	448.03	1,070,726,000	1,633,052,763	
11.13	Apr	2026-27	2,399,508	235.30	564,604,344	675,308,304	404.00	969,412,818	1,534,017,162	
11.14	May	2026-27	2,591,469	235.30	609,772,692	987,556,282	318.67	825,835,725	1,435,608,417	
11.15	Jun	2026-27	2,659,599	235.30	625,803,717	1,179,182,938	301.79	802,648,769	1,428,452,486	
11.16			32,186,634	235.300	7,573,514,965	12,226,000,000	377.777	12,159,362,870	19,732,877,835	
11.17	Avg per month [MW]		2,682		Avg per month [MWh]		1,018,833			
11.18	Capacity and Energy									
11.19	Month	Year	Capacity Charge [Rs]	Energy Charge [Rs]	Sum of all Charges [Rs]	Use Of System Rate per kWh [Rs/kWh]	Capacity Rate per kWh [Rs/kWh]	Energy Rate per kWh [Rs/kWh]	Final Rate per kWh [Rs/kWh]	
11.20	1	2	11	12	13 = 9+11+12	14 = 9 / 6	15 = 11 / 6	16 = 12 / 6	17 = 13 / 6	
11.21	Jul	2026-27	9,645,390,573	17,637,647,273	28,939,432,960	1.08	6.27	11.47	18.81	
11.22	Aug	2026-27	15,802,183,987	17,559,321,707	34,907,795,284	1.08	11.06	12.29	24.44	
11.23	Sep	2026-27	9,342,644,561	12,519,395,403	23,890,901,464	1.62	7.46	10.00	19.08	
11.24	Oct	2026-27	12,488,895,232	9,823,038,805	23,882,504,294	1.77	14.07	11.06	26.90	
11.25	Nov	2026-27	10,976,752,251	4,808,591,327	17,364,630,725	2.07	14.38	6.30	22.75	
11.26	Dec	2026-27	15,181,246,414	10,502,855,947	27,555,622,125	2.02	16.36	11.32	29.69	
11.27	Jan	2026-27	15,306,030,900	13,226,431,665	30,353,917,897	1.87	15.75	13.61	31.23	
11.28	Feb	2026-27	16,120,143,678	5,791,275,489	23,538,787,470	2.04	20.24	7.27	29.55	
11.29	Mar	2026-27	14,490,547,609	6,917,820,718	23,041,421,091	2.00	17.73	8.46	28.19	
11.30	Apr	2026-27	13,019,155,752	8,825,991,828	23,379,164,742	2.27	19.28	13.07	34.62	
11.31	May	2026-27	9,609,758,813	10,019,586,806	21,064,954,035	1.45	9.73	10.15	21.33	
11.32	Jun	2026-27	12,525,807,809	14,646,621,824	28,600,882,119	1.21	10.62	12.42	24.25	
11.33			154,508,557,578	132,278,578,792	306,520,014,205	1.61	12.64	10.82	25.07	
11.34	Avg Cap. Charge =		4,800							

FROM - 9
Peshawar Electric Supply Company
Average Rate per Unit Purchased and Sold
- Weighted Average Cost per Unit Sold to Customers

2027-28

10.01	Use of System Charges (NTDC)		
10.02	Estimated Average Rate	(Table 11 - 11.16)	615
10.03	Estimated Maximum Demand Indicator (MDI)	(Table 11 - 11.17)	2,795
10.04	Number of Months (Fiscal Year)		12.00
10.05	Estimated Use of System Charges = (10.02 x 10.03 x 10.04)		20,641
10.05A	Market Operator Fee		69.10
10.06	Fixed/Capacity Charge		
10.07	Estimated Average Rate	(Table 11 - 11.33)	4,700
10.08	Estimated MDI	Form 6 (A)	2,795
10.09	Number of Months (Fiscal Year)		12.00
10.10	Estimated Capacity Charge = (10.07 x 10.08 x 10.09)		157,653
10.11	Energy Charge		
10.12	Estimated Average Energy Charge	(Table 11 - 11.33)	10.89
10.13	Estimated Energy Purchase for Fiscal Year		12,481
10.14	Estimated Energy Charges = (10.12 x 10.13)		135,867
10.15	Estimated Power Purchase Price = (10.05 + 10.05A+10.10 + 10.14)		314,229
10.16	Average Rate per Unit Purchased = (10.15 / 10.13)		25.18
10.17	Estimated Energy Sold		9,981
10.18	Average Energy Rate per Unit Sold = (10.15 / 10.17)		31.48
10.19	Distribution Margin		64,332
10.20	Distribution Margin per Unit Sold = (10.19 / 10.17)		6.45
10.20A	TFCs Interest charges		
10.20B	TFCs Interest charges per unit sold		-
10.21	Total Cost per Unit Sold to Customers = (10.20 + 10.18)		37.93
10.22	Estimated Revenue from Energy Sold (10.18 + 10.20 + 10.20B)		37.93
10.23	Prior Period Adjustment (Unrecovered Costs)		0.38
10.24	Required Estimated Revenue from Energy Sold (10.22 + 10.23)		38.31

While submitting Quarterly Petitions , this form should be submitted with actual amounts of previous quarters and projected figures of next quarter .

Figures in the forms should be substantiated with the forms below.

FORM - 9 (A)

Table 11 - CPPA Charges: Use of System, Capacity and Energy										2027-28
11.01	Use of System Charges (NTDC)									1000
11.02	Month	Year	Demand [kW]	Fixed Use of System Rate [Rs/kW]	Fixed Use of System Rate [Rs]	Energy [kWh]	Variable Use of System Rate [Rs/kWh]	Variable Use of System Rate [Rs]	Sum Use of System Charges [Rs]	
11.03	1	2	3	4	5 = 3 x 4	6	7	8 = 6 x 7	9	
11.04	Jul	2027-28	3,219,033	235.30	757,438,443	1,570,260,255	254.27	818,492,834	1,575,931,277	
11.05	Aug	2027-28	3,466,894	235.30	815,760,211	1,458,295,429	246.16	853,402,947	1,869,163,157	
11.06	Sep	2027-28	3,274,934	235.30	770,591,863	1,278,131,814	460.18	1,507,050,847	2,277,842,710	
11.07	Oct	2027-28	3,036,565	235.30	714,503,695	906,430,709	397.21	1,206,153,973	1,920,657,668	
11.08	Nov	2027-28	2,537,678	235.30	597,115,627	779,228,594	443.99	1,126,694,877	1,723,810,504	
11.09	Dec	2027-28	2,377,359	235.30	559,392,612	947,500,848	455.70	1,083,365,649	1,842,758,261	
11.10	Jan	2027-28	2,789,758	235.30	656,430,106	992,305,178	441.42	1,231,444,280	1,887,874,386	
11.11	Feb	2027-28	2,789,758	235.30	656,430,106	813,158,466	447.27	1,247,763,810	1,904,193,916	
11.12	Mar	2027-28	2,471,230	235.30	581,480,430	834,364,060	451.25	1,115,134,493	1,696,614,923	
11.13	Apr	2027-28	2,454,354	235.30	577,509,586	689,393,337	403.66	990,713,674	1,568,223,261	
11.14	May	2027-28	2,464,295	235.30	579,848,661	1,008,153,930	312.84	770,933,718	1,350,782,379	
11.15	Jun	2027-28	2,861,439	235.30	626,236,554	1,203,777,380	299.35	796,710,830	1,422,947,384	
11.16			33,543,297	235.300	7,892,737,895	12,481,000,000	380.042	12,747,861,931	20,540,599,826	
11.17			Avg per month [MW]	2,795	Avg per month [MWh]	1,040,083				
11.18	Capacity and Energy									
11.19	Month	Year	Capacity Charge [Rs]	Energy Charge [Rs]	Sum of all Charges [Rs]	Use Of System Rate per kWh [Rs/kWh]	Capacity Rate per kWh [Rs/kWh]	Energy Rate per kWh [Rs/kWh]	Final Rate per kWh [Rs/kWh]	
11.20	1	2	11	12	13 = 9+11+12	14 = 9 / 6	15 = 11 / 6	16 = 12 / 6	17 = 13 / 6	
11.21	Jul	2027-28	9,652,869,216	18,635,752,135	29,864,552,628	1.00	6.15	11.87	19.02	
11.22	Aug	2027-28	16,324,340,836	18,545,943,908	36,539,447,902	1.14	11.19	12.72	25.06	
11.23	Sep	2027-28	9,333,858,318	12,876,924,739	24,488,225,766	1.78	7.30	10.07	19.16	
11.24	Oct	2027-28	12,693,108,432	9,941,317,237	24,555,083,337	2.12	14.00	10.97	27.09	
11.25	Nov	2027-28	11,067,073,187	4,897,162,932	17,488,046,623	2.21	14.20	6.03	22.44	
11.26	Dec	2027-28	15,637,000,330	10,674,471,144	27,954,229,734	1.73	16.50	11.27	29.50	
11.27	Jan	2027-28	15,774,884,363	13,858,520,157	31,321,278,907	1.90	15.90	13.76	31.56	
11.28	Feb	2027-28	16,677,473,940	5,700,291,383	24,281,959,239	2.34	20.51	7.01	29.86	
11.29	Mar	2027-28	14,876,052,590	6,865,769,643	23,438,437,155	2.03	17.83	8.23	28.09	
11.30	Apr	2027-28	13,268,089,352	8,875,019,191	23,711,331,803	2.27	19.25	12.87	34.39	
11.31	May	2027-28	9,615,253,117	10,152,784,937	21,118,820,433	1.34	9.54	10.07	20.95	
11.32	Jun	2027-28	12,733,055,173	15,242,432,371	29,398,434,929	1.18	10.58	12.66	24.42	
11.33			157,652,858,853	135,866,389,775	314,159,848,455	1.65	12.63	10.89	25.17	
11.34			Avg Cap. Charge =	4,700						

FROM - 9 Peshawar Electric Supply Company Average Rate per Unit Purchased and Sold - Weighted Average Cost per Unit Sold to Customers			2028-29
10.01	Use of System Charges (NTDC)		
10.02	Estimated Average Rate	(Table 11 - 11.16)	616
10.03	Estimated Maximum Demand Indicator (MDI)	(Table 11 - 11.17)	2,871
10.04	Number of Months (Fiscal Year)		12.00
10.05	Estimated Use of System Charges = (10.02 x 10.03 x 10.04)		21,217
10.05A	Market Operator Fee		70.96
10.06	Fixed/Capacity Charge		
10.07	Estimated Average Rate	(Table 11 - 11.33)	4,682
10.08	Estimated MDI	Form 6 (A)	2,871
10.09	Number of Months (Fiscal Year)		12.00
10.10	Estimated Capacity Charge = (10.07 x 10.08 x 10.09)		161,291
10.11	Energy Charge		
10.12	Estimated Average Energy Charge	(Table 11 - 11.33)	10.97
10.13	Estimated Energy Purchase for Fiscal Year		12,761
10.14	Estimated Energy Charges = (10.12 x 10.13)		139,975
10.15	Estimated Power Purchase Price = (10.05 + 10.05A + 10.10 + 10.14)		322,554
10.16	Average Rate per Unit Purchased = (10.15 / 10.13)		25.28
10.17	Estimated Energy Sold		10,331
10.18	Average Energy Rate per Unit Sold = (10.15 / 10.17)		31.22
10.19	Distribution Margin		71,970
10.20	Distribution Margin per Unit Sold = (10.19 / 10.17)		6.97
10.20A	TFCs Interest charges		
10.20B	TFCs Interest charges per unit sold		-
10.21	Total Cost per Unit Sold to Customers = (10.20 + 10.18)		38.19
10.22	Estimated Revenue from Energy Sold (10.18 + 10.20 + 10.20B)		38.19
10.23	Prior Period Adjustment (Unrecovered Costs)		0.39
10.24	Required Estimated Revenue from Energy Sold (10.22 + 10.23)		38.58

While submitting Quarterly Petitions, this form should be submitted with actual amounts of previous quarters and projected figures of next quarter.

Figures in the forms should be substantiated with the forms below.

FORM - 9 (A)

Table 11 - CPPA Charges: Use of System, Capacity and Energy										2028-29
11.01	Use of System Charges (NTDC)									1000
11.02	Month	Year	Demand [kW]	Fixed Use of System Rate [Rs/kW]	Fixed Use of System Charges [Rs]	Energy [kWh]	Variable Use of System Rate [Rs/kWh]	Variable Use of System Charges [Rs]	Sum Use of System Charges [Rs]	
11.03	1	2	3	4	5 = 3 x 4	6	7	8 = 6 x 7	9	
11.04	Jul	2028-29	3,305,947	235.30	777,889,281	1,605,487,631	253.03	836,490,112	1,614,379,394	
11.05	Aug	2028-29	3,560,500	235.30	837,785,736	1,491,010,974	242.62	863,858,466	1,701,644,202	
11.06	Sep	2028-29	3,363,357	235.30	791,397,843	1,306,805,550	469.41	1,579,807,900	2,370,205,743	
11.07	Oct	2028-29	3,118,552	235.30	733,795,295	926,765,666	393.92	1,228,455,303	1,962,250,598	
11.08	Nov	2028-29	2,606,195	235.30	613,237,749	796,709,886	440.81	1,148,845,445	1,762,083,194	
11.09	Dec	2028-29	2,441,548	235.30	574,496,212	968,757,177	457.50	1,117,004,827	1,691,500,840	
11.10	Jan	2028-29	2,865,082	235.30	674,153,718	1,014,566,651	447.44	1,281,966,210	1,956,119,929	
11.11	Feb	2028-29	2,865,082	235.30	674,153,718	831,400,944	453.37	1,298,951,046	1,973,104,764	
11.12	Mar	2028-29	2,537,953	235.30	597,180,402	853,082,267	454.24	1,152,834,797	1,750,015,199	
11.13	Apr	2028-29	2,520,622	235.30	593,102,345	704,859,256	403.09	1,016,033,376	1,609,135,721	
11.14	May	2028-29	2,530,831	235.30	595,504,575	1,030,770,956	306.95	776,828,141	1,372,332,717	
11.15	Jun	2028-29	2,733,298	235.30	643,144,941	1,230,783,042	296.77	811,165,198	1,454,310,139	
11.16			34,448,967	235.30	8,105,841,818	12,761,000,000	380.599	13,111,240,622	21,217,082,440	
11.17	Avg per month [MW]		2,871			1,063,417				
11.18	Capacity and Energy									
11.19	Month	Year	Capacity Charge [Rs]	Energy Charge [Rs]	Sum of all Charges [Rs]	Use Of System Rate per kWh [Rs/kWh]	Capacity Rate per kWh [Rs/kWh]	Energy Rate per kWh [Rs/kWh]	Final Rate per kWh [Rs/kWh]	
11.20	1	2	11	12	13 = 9 + 11 + 12	14 = 9 / 6	15 = 11 / 6	16 = 12 / 6	17 = 13 / 6	
11.21	Jul	2028-29	9,685,242,797	19,738,389,980	31,038,012,171	1.01	6.03	12.29	19.33	
11.22	Aug	2028-29	16,905,842,476	19,635,821,594	38,243,308,272	1.14	11.34	13.17	25.65	
11.23	Sep	2028-29	9,348,746,798	13,277,866,514	24,996,819,055	1.81	7.15	10.16	19.13	
11.24	Oct	2028-29	12,933,388,990	10,086,652,728	24,982,292,316	2.12	13.96	10.88	26.96	
11.25	Nov	2028-29	11,186,672,867	4,600,427,895	17,549,183,956	2.21	14.04	5.77	22.03	
11.26	Dec	2028-29	16,146,755,100	10,876,413,765	28,714,869,705	1.75	16.67	11.23	29.64	
11.27	Jan	2028-29	16,299,773,977	14,139,941,744	32,394,835,650	1.93	16.06	13.94	31.93	
11.28	Feb	2028-29	17,297,074,589	5,625,434,424	24,895,613,777	2.37	20.80	6.77	29.94	
11.29	Mar	2028-29	15,310,170,197	6,831,813,039	23,891,998,435	2.05	17.95	8.01	28.01	
11.30	Apr	2028-29	13,555,993,394	8,947,202,411	24,112,331,526	2.28	19.23	12.69	34.21	
11.31	May	2028-29	9,645,542,711	10,313,931,906	21,331,807,334	1.33	9.36	10.01	20.70	
11.32	Jun	2028-29	12,976,562,724	15,901,781,296	30,332,654,159	1.18	10.54	12.92	24.65	
11.33			161,290,766,621	139,975,677,297	322,483,526,358	1.66	12.64	10.97	25.27	
11.34	Avg Cap. Charge =		4,682							

FROM - 9		2029-30
Peshawar Electric Supply Company		
Average Rate per Unit Purchased and Sold		
- Weighted Average Cost per Unit Sold to Customers		
10.01	Use of System Charges (NTDC)	
10.02	Estimated Average Rate (Table 11 - 11.16)	617
10.03	Estimated Maximum Demand Indicator (MDI) (Table 11 - 11.17)	2,948
10.04	Number of Months (Fiscal Year)	12.00
10.05	Estimated Use of System Charges = (10.02 x 10.03 x 10.04)	21,838
10.05A	Market Operator Fee	70.96
10.06	Fixed/Capacity Charge	
10.07	Estimated Average Rate (Table 11 - 11.33)	4,680
10.08	Estimated MDI Form 6 (A)	2,948
10.09	Number of Months (Fiscal Year)	12.00
10.10	Estimated Capacity Charge = (10.07 x 10.08 x 10.09)	165,558
10.11	Energy Charge	
10.12	Estimated Average Energy Charge (Table 11 - 11.33)	11.06
10.13	Estimated Energy Purchase for Fiscal Year	13,091
10.14	Estimated Energy Charges = (10.12 x 10.13)	144,737
10.15	Estimated Power Purchase Price = (10.05 + 10.05A + 10.10 + 10.14)	332,203
10.16	Average Rate per Unit Purchased = (10.15 / 10.13)	25.38
10.17	Estimated Energy Sold	10,728
10.18	Average Energy Rate per Unit Sold = (10.15 / 10.17)	30.97
10.19	Distribution Margin	79,284
10.20	Distribution Margin per Unit Sold = (10.19 / 10.17)	7.39
10.20A	TFCs Interest charges	
10.20B	TFCs Interest charges per unit sold	-
10.21	Total Cost per Unit Sold to Customers = (10.20 + 10.18)	38.36
10.22	Estimated Revenue from Energy Sold (10.18 + 10.20 + 10.20B)	38.36
10.23	Prior Period Adjustment (Unrecovered Costs)	0.40
10.24	Required Estimated Revenue from Energy Sold (10.22 + 10.23)	38.75

While submitting Quarterly Petitions, this form should be submitted with actual amounts of previous quarters and projected figures of next quarter.

Figures in the forms should be substantiated with the forms below.

FORM - 9 (A)

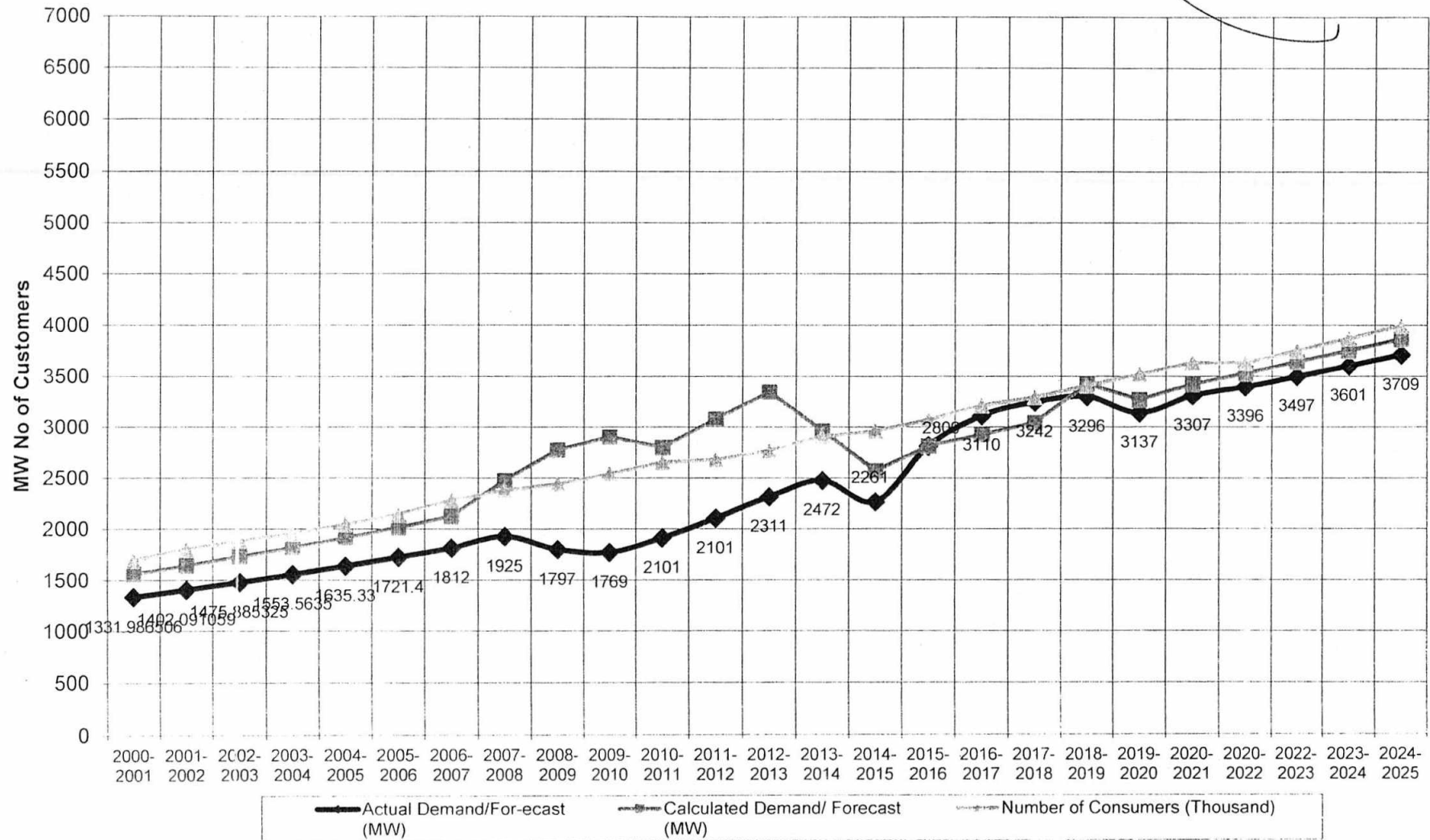
Table 11 - CPPA Charges: Use of System, Capacity and Energy										2029-30
11.01	Use of System Charges (NTDC)									1000
11.02	Month	Year	Demand [kW]	Fixed Use of System Rate [Rs/kW]	Fixed Use of System Charges [Rs]	Energy [kWh]	Variable Use of System Rate [Rs/kWh]	Variable Use of System Charges [Rs]	Sum Use of System Charges [Rs]	
11.03	1	2	3	4	5 = 3 x 4	6	7	8 = 6 x 7	9	
11.04	Jul	2029-30	3,395,207	235.30	798,892,292	1,647,005,609	252.28	856,558,619	1,655,450,910	
11.05	Aug	2029-30	3,656,634	235.30	860,405,951	1,529,568,581	239.62	876,189,013	1,736,594,964	
11.06	Sep	2029-30	3,454,167	235.30	812,765,585	1,340,599,597	479.73	1,657,064,061	2,469,829,646	
11.07	Oct	2029-30	3,202,753	235.30	753,607,768	950,731,865	391.43	1,253,638,074	2,007,245,842	
11.08	Nov	2029-30	2,676,563	235.30	629,795,168	817,312,837	438.52	1,173,737,922	1,803,533,091	
11.09	Dec	2029-30	2,507,470	235.30	590,007,610	993,809,278	460.19	1,153,905,487	1,743,913,097	
11.10	Jan	2029-30	2,942,439	235.30	692,355,869	1,040,803,388	454.41	1,337,080,463	2,029,436,332	
11.11	Feb	2029-30	2,942,439	235.30	692,355,869	852,901,007	460.43	1,354,791,116	2,047,146,985	
11.12	Mar	2029-30	2,606,478	235.30	613,304,273	875,143,010	458.12	1,194,091,893	1,807,396,165	
11.13	Apr	2029-30	2,588,679	235.30	609,116,108	723,086,946	403.31	1,044,028,138	1,653,144,246	
11.14	May	2029-30	2,599,164	235.30	611,583,199	1,057,426,737	301.77	784,345,636	1,395,928,834	
11.15	Jun	2029-30	2,807,097	235.30	660,509,855	1,262,611,143	294.79	827,512,739	1,488,022,594	
11.16			35,379,089	235.30	8,324,699,547	13,091,000,000	381.947	13,512,943,161	21,837,642,708	
11.17	Avg per month [MW]		2,948	Avg per month [MWh]		1,090,917				
11.18	Capacity and Energy									
11.19	Month	Year	Capacity Charge [Rs]	Energy Charge [Rs]	Sum of all Charges [Rs]	Use Of System Rate per kWh [Rs/kWh]	Capacity Rate per kWh [Rs/kWh]	Energy Rate per kWh [Rs/kWh]	Final Rate per kWh [Rs/kWh]	
11.20	1	2	11	12	13 = 9+11+12	14 = 9 / 6	15 = 11 / 6	16 = 12 / 6	17 = 13 / 6	
11.21	Jul	2029-30	9,749,031,515	20,970,070,903	32,374,553,329	1.01	5.92	12.73	19.66	
11.22	Aug	2029-30	17,562,704,641	20,853,218,225	40,152,517,830	1.14	11.48	13.63	26.25	
11.23	Sep	2029-30	9,394,078,544	13,734,211,549	25,598,119,738	1.84	7.01	10.24	19.09	
11.24	Oct	2029-30	13,220,023,925	10,266,717,009	25,493,986,776	2.11	13.91	10.80	26.82	
11.25	Nov	2029-30	11,343,724,821	4,520,555,469	17,667,813,380	2.21	13.88	5.53	21.62	
11.26	Dec	2029-30	16,725,320,248	11,117,333,696	29,586,567,041	1.75	16.83	11.19	29.77	
11.27	Jan	2029-30	16,892,746,285	14,684,037,912	33,606,220,529	1.95	16.23	14.11	32.29	
11.28	Feb	2029-30	17,995,605,644	5,569,744,142	25,612,496,771	2.40	21.10	6.53	30.03	
11.29	Mar	2029-30	15,806,444,929	6,820,107,519	24,433,948,613	2.07	18.06	7.79	27.92	
11.30	Apr	2029-30	13,893,963,031	9,048,893,642	24,596,000,919	2.29	19.21	12.51	34.02	
11.31	May	2029-30	9,707,105,959	10,510,975,367	21,614,010,161	1.32	9.18	9.94	20.44	
11.32	Jun	2029-30	13,266,672,544	16,641,052,872	31,395,748,011	1.18	10.51	13.18	24.87	
11.33			165,557,422,086	144,736,918,305	332,131,983,099	1.67	12.65	11.06	25.37	
11.34	Avg Cap. Charge =		4,680							

DEMAND (Actual and Calculated)

Fiscal Year	Actual Demand/Forecast (MW)	Change (MW)	Calculated Demand/Forecast (MW)	Change (MW)	Number of Consumers (Thousand)	Change (Thousand)
2000-2001	1332 / 1465	133.20	1557 / 1713	155.69	1691.27	96.00
2001-2002	1402 / 1542	140.20	1639 / 1803	163.89	1801.10	109.83
2002-2003	1476 / 1624	147.60	1725 / 1898	172.51	1882.18	81.08
2003-2004	1554 / 1709	155.40	1816 / 1998	181.59	1951.40	69.22
2004-2005	1635 / 1799	163.50	1911 / 2102	191.15	2043.31	91.91
2005-2006	1721 / 1893	172.10	2012 / 2213	201.21	2139.14	95.83
2006-2007	1812 / 1993	181.20	2118 / 2330	211.80	2277.03	137.89
2007-2008	1925 / 2118	192.50	2474 / 2721	247.40	2375.82	98.78
2008-2009	1797 / 1977	179.70	2773 / 3050	277.30	2437.60	61.78
2009-2010	1769 / 1946	176.90	2898 / 3188	289.80	2536.15	98.55
2010-2011	2101 / 2372	271.00	3075 / 3382	308.00	2598.56	62.41
2011-2012	2696 / 2858	188.72	3440 / 3677	236.74	2686.76	88.20
2012-2013	2757 / 2949	192.99	3720 / 4001	297.00	2781.05	94.28
2013-2014	2723 / 2859	136.15	4092 / 4419	327.00	2867.78	86.73
2014-2015	2798 / 2965	167.88	4501 / 4703	202.54	2956.57	88.79
2015-2016	2409 / 2602	192.72	2809 / 2921	112.36	3069.98	113.41
2016-2017	3110 / 3421	311.00	2921 / 3213	292.1	3184.58	114.60
2017-2018	3242 / 3363	121.00	3213 / 3534	321.3	3330.91	146.33
2018-2019	3296 / 3401	105.00	3305 / 3411	106	3472.45	141.54
2019-2020	3137 / 3213	76.00	3213 / 3316	103	3650.13	177.69
2020-2021	3307 / 3437	130.00	3347 / 3411	64	3764.43	114.30
2021-2022	3396 / 3501	105.00	3421 / 3534	113	3882.43	118.00
2022-2023	3497 / 3606	108.00	3523 / 3640	116	4006.67	124.24
2023-2024	3601 / 3714	112.00	3628 / 3749	120	4134.88	128.21
2024-2025	2245 / 2659	116.00	/2761	124	4267.20	132.32
2025-2026	/2686		/2806		4403.75	136.55
2026-2027	/2707		/2827		4544.67	140.92
2027-2028	/2734		/2854		4690.10	145.43
2028-2029	/2762		/2882		4840.18	150.08
2029-2030	/2800		/2921		4995.07	154.89



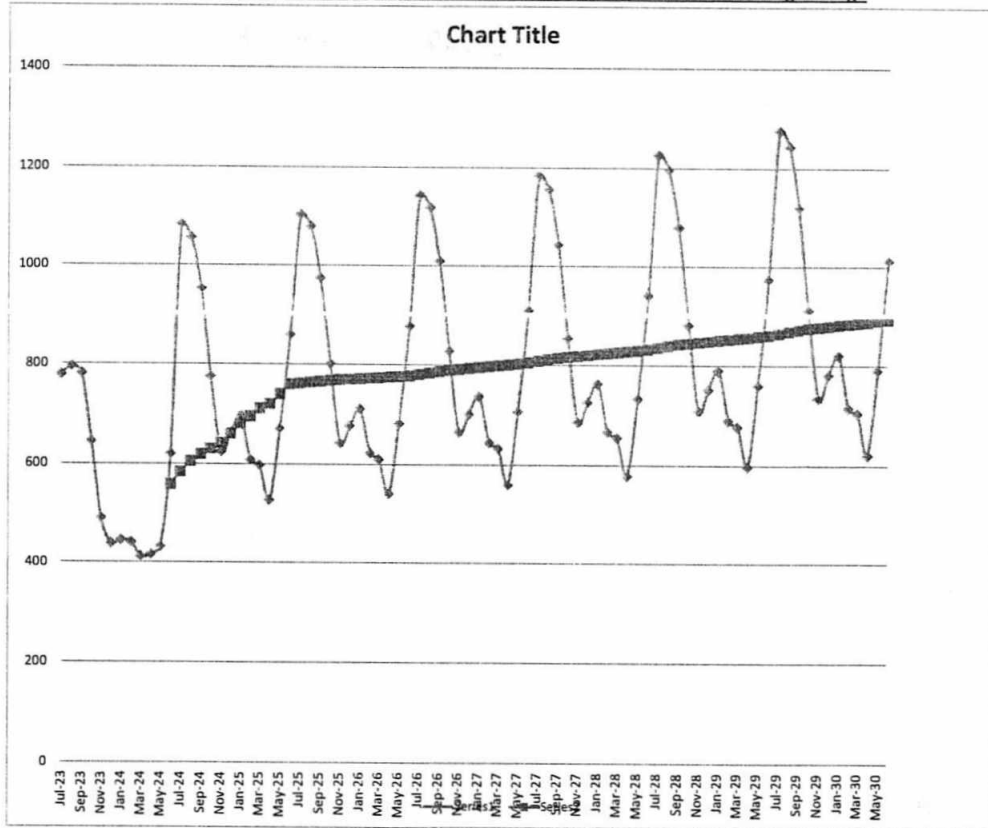
Demand Actual/Forecasted and # of Customers



Sold Energy Evaluation and Setting up Sold Energy Average
PESCO Evaluation of Sold Energy to Consumers by using 12 months moving average

FORM - 11

Month	Load [MKWh]	12 months moving average
Jul-23	778	
Aug-23	795	
Sep-23	781	
Oct-23	645	
Nov-23	489	
Dec-23	438	
Jan-24	446	
Feb-24	441	
Mar-24	412	
Apr-24	417	
May-24	432	
Jun-24	620	558
Jul-24	1083	583
Aug-24	1056	605
Sep-24	952	619
Oct-24	776	630
Nov-24	624	641
Dec-24	663	660
Jan-25	697	681
Feb-25	608	695
Mar-25	598	711
Apr-25	527	720
May-25	671	740
Jun-25	860	760
Jul-25	1104	761
Aug-25	1079	763
Sep-25	975	765
Oct-25	801	767
Nov-25	642	769
Dec-25	676	770
Jan-26	711	771
Feb-26	623	772
Mar-26	610	773
Apr-26	541	774
May-26	681	775
Jun-26	878	777
Jul-26	1144	780
Aug-26	1118	783
Sep-26	1010	786
Oct-26	828	789
Nov-26	664	790
Dec-26	701	792
Jan-27	737	795
Feb-27	645	796
Mar-27	632	798
Apr-27	560	800
May-27	707	802
Jun-27	910	805
Jul-27	1184	808
Aug-27	1156	811
Sep-27	1043	814
Oct-27	854	816
Nov-27	686	818
Dec-27	725	820
Jan-28	762	822
Feb-28	666	824
Mar-28	654	826
Apr-28	578	827
May-28	732	829
Jun-28	941	832
Jul-28	1227	835
Aug-28	1197	839
Sep-28	1079	842
Oct-28	881	844
Nov-28	708	846
Dec-28	751	848
Jan-29	790	850
Feb-29	689	852
Mar-29	677	854
Apr-29	598	856
May-29	759	858
Jun-29	974	861
Jul-29	1276	865
Aug-29	1243	869
Sep-29	1120	872
Oct-29	912	875
Nov-29	734	877
Dec-29	781	879
Jan-30	821	882
Feb-30	715	884
Mar-30	703	886
Apr-30	620	888
May-30	790	891
Jun-30	1012	894

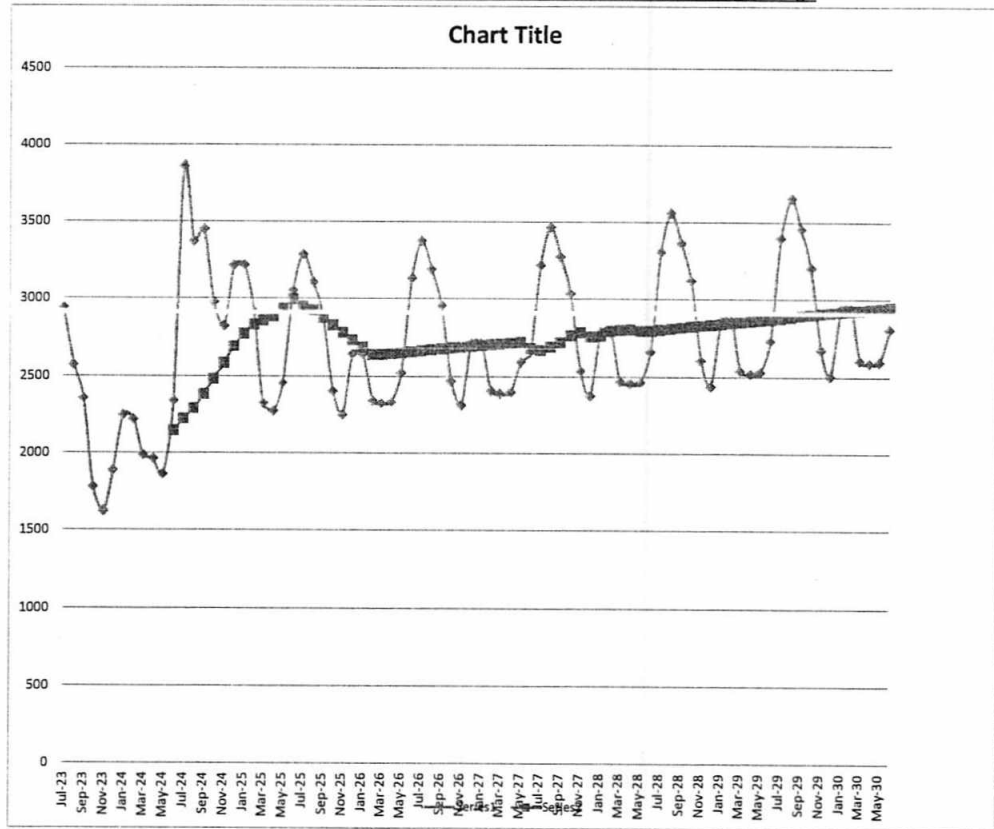


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Load Growth Evaluation and Setting up Load Average PESCO Evaluation of Load Growth by using 12 months moving average

FORM - 12

Month	Max Load [MW]	12 months moving average
Jul-23	2943	
Aug-23	2575	
Sep-23	2358	
Oct-23	1778	
Nov-23	1622	
Dec-23	1890	
Jan-24	2251	
Feb-24	2221	
Mar-24	1988	
Apr-24	1962	
May-24	1861	
Jun-24	2341	2149
Jul-24	3857	2226
Aug-24	3374	2292
Sep-24	3449	2383
Oct-24	2976	2483
Nov-24	2824	2583
Dec-24	3215	2693
Jan-25	3215	2774
Feb-25	2913	2831
Mar-25	2327	2860
Apr-25	2275	2886
May-25	2457	2935
Jun-25	3052	2995
Jul-25	3287	2947
Aug-25	3105	2925
Sep-25	2879	2877
Oct-25	2406	2830
Nov-25	2254	2782
Dec-25	2645	2735
Jan-26	2645	2687
Feb-26	2343	2640
Mar-26	2327	2640
Apr-26	2336	2645
May-26	2523	2650
Jun-26	3134	2657
Jul-26	3376	2664
Aug-26	3189	2671
Sep-26	2957	2678
Oct-26	2471	2683
Nov-26	2315	2688
Dec-26	2716	2694
Jan-27	2716	2700
Feb-27	2406	2706
Mar-27	2390	2711
Apr-27	2400	2716
May-27	2591	2722
Jun-27	2660	2682
Jul-27	3219	2669
Aug-27	3467	2692
Sep-27	3275	2719
Oct-27	3037	2766
Nov-27	2538	2785
Dec-27	2377	2756
Jan-28	2790	2762
Feb-28	2790	2794
Mar-28	2471	2801
Apr-28	2454	2806
May-28	2464	2795
Jun-28	2661	2795
Jul-28	3306	2803
Aug-28	3561	2810
Sep-28	3363	2818
Oct-28	3119	2825
Nov-28	2606	2830
Dec-28	2442	2836
Jan-29	2865	2842
Feb-29	2865	2848
Mar-29	2538	2854
Apr-29	2521	2859
May-29	2531	2865
Jun-29	2733	2871
Jul-29	3395	2878
Aug-29	3657	2886
Sep-29	3454	2894
Oct-29	3203	2901
Nov-29	2677	2907
Dec-29	2507	2912
Jan-30	2942	2919
Feb-30	2942	2925
Mar-30	2606	2931
Apr-30	2589	2936
May-30	2599	2942
Jun-30	2807	2948



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FROM -13									
Asset register as the year ended at date									
FY 2025-26									
No.	Description	Cost			Accumulated Depreciation				Book Value as on June 30,
		01.07.2025	Addition/ deletions	30.06.2026	01.07.2025	Charge during the year	Adjustments	30.06.2026	
A.	Land								
1	Freehold	1,179,337,583	51,171,166	1,230,508,749	-		-	-	1,230,508,749
2	Leasehold	878,400		878,400	-		-	-	878,400
	Total	1,180,215,983	51,171,166	1,231,387,149	-	-	-	-	1,231,387,149
B.	Buildings								
1	Residential Buildings	234,555,634	78,748,774	313,304,408	125,010,020	17,354,074	-	142,364,094	170,940,315
2	Non-Residential Buildings	1,575,325,799	112,636,039	1,687,961,838	401,693,671	34,548,491	-	436,242,163	1,251,719,675
3	GSO Residential Buildings	975,242,348	78,408,087	1,053,650,435	207,935,619	18,679,428	-	226,615,047	827,035,388
4	Non GSO Residential Buildings	968,868,885	81,452,937	1,048,321,822	255,259,313	19,484,373	-	277,784,291	770,537,531
	Total	3,751,992,666	351,245,837	4,103,238,503	992,939,228	90,066,367	-	1,083,005,595	3,020,232,908
C.	Sub Transmission								
1	132 KV Sub Transmission Lines	12,649,078,492	2,470,258,769	15,119,337,261	3,621,244,856	426,908,768		4,048,153,623	11,071,183,638
2	66 KV Sub Transmission Lines	433,096,924	409,854,541	842,951,465	372,739,412	252,736,147		625,475,559	217,475,906
3	33 KV Sub Transmission Lines	9,836,136	9,119,008	18,755,144	6,395,806	5,052,572		11,448,377	7,306,766
	Total	13,091,811,552	2,889,232,318	15,981,043,870	4,000,380,073	684,697,486	-	4,685,077,559	11,295,966,310
D.	Grid Station								
1	132 KV Grid Station	20,257,996,410	2,270,839,942	22,528,836,352	6,298,620,394	934,616,994	-	7,233,237,888	15,295,598,464
2	66 KV Grid Station	175,023,232	165,630,514	340,653,746	201,657,092	90,835,053	-	292,492,145	48,161,601
3	33 KV Grid Station	-	-	-	-	-	-	-	-
	Total	20,433,019,642	2,436,470,456	22,869,490,098	6,500,277,985	1,025,452,047	-	7,525,730,033	15,343,760,066
E.	11 KV Distribution Equipments								
1	11 KV Poles	13,779,509,589	5,251,824,063	19,031,333,652	4,430,605,336	192,834,475	-	4,623,439,812	14,407,893,840
2	11KV Line	12,331,390,240	4,169,619,431	16,501,009,671	5,121,934,440	847,063,024		5,968,997,464	10,532,012,207
3	Distribution Transformer	22,721,232,010	3,001,884,655	25,723,116,665	7,508,231,319	1,205,297,975		8,713,529,294	17,009,587,371
	Total	48,832,131,839	12,423,328,149	61,255,459,988	17,060,771,096	2,245,195,474	-	19,305,966,570	41,949,493,418
F.	LV Distribution Equipments								
1	LV Poles	12,339,013,287	1,676,833,383	14,015,846,670	3,441,459,464	256,771,658		3,698,231,123	10,317,615,547
2	440 LV Distribution Line	-	-	-	-	-	-	-	-
3	220 LV Distribution Line	10,966,533,736	378,008,699	11,344,542,435	4,258,879,258	30,324,171		4,289,203,429	7,055,339,006
4	KWh Meters & Service Cable	16,900,671,297	993,687,519	17,894,358,816	6,172,993,879	841,716,783		7,014,710,662	10,879,648,154
5	Misc. Equipment	-	-	-	-	-		-	-
	Total	40,206,218,320	3,048,529,601	43,254,747,921	13,873,332,602	1,128,812,612	-	15,002,145,214	28,252,602,707
G.	Vehicles								
1	132/66/33 KV GSO Vehicles	108,424,900	52,042,046	160,466,946	81,295,488	91,531,098		172,826,586	(12,359,640)
2	Vehicles	1,262,690,366	76,255,126	1,338,945,492	850,086,656	105,256,777		955,343,433	383,602,059
	Total	1,371,115,265	128,297,172	1,499,412,438	931,382,144	196,787,875	-	1,128,170,019	371,242,419
H.	Detail of General Plant Assets								
1	Computer Equipment	1,223,705,416	363,080,463	1,586,785,879	693,239,804	147,278,079	-	840,517,883	746,267,996
2	Furniture	108,962,588	53,052,173	162,014,761	59,709,459	11,124,552	-	70,834,011	91,180,749
3	Workshop Equipment	47,403,117	48,216,820	95,619,937	34,283,194	10,645,681	-	44,928,874	50,690,862
4	Laboratory Equipment	171,443,805	73,228,928	244,672,733	117,216,294	12,207,621	-	129,423,915	115,248,818
5	Misc. Equipment	1,121,050,706	111,113,577	1,232,164,284	606,689,274	21,426,228	-	628,115,501.67	604,048,782
	Total	2,672,565,631	648,691,762	3,321,257,393	1,511,138,024	202,682,162	-	1,713,820,186	1,607,437,207
	Grand Total	131,539,070,898	21,976,966,461	153,516,037,359	44,870,221,152	5,573,694,024	-	50,443,915,175	103,072,122,184

While submitting Quarterly Petitions, this form should be submitted with actual figures of previous quarters and projected figures of next quarter. The Asset Register should be substantiated with notes to the accounts, if required.

Asset register as the year ended at date									
FY 2026-27									
No.	Description	Cost			Accumulated Depreciation				Book Value as on June 30,
		01.07.2026	Addition/deletions	30.06.2027	01.07.2026	Charge during the year	Adjustments	30.06.2027	
A.	Land								
1	Freehold	1,230,508,749	84,929,211	1,315,437,960	-	-	-	-	1,315,437,960
2	Leasehold	878,400		878,400	-	-	-	-	878,400
	Total	1,231,387,149	84,929,211	1,316,316,360	-	-	-	-	1,316,316,360
B.	Buildings								
1	Residential Buildings	313,304,408	59,978,646	373,283,055	142,364,094	17,618,381	-	159,982,475	213,300,580
2	Non-Residential Buildings	1,687,961,838	136,991,334	1,824,953,172	436,242,163	45,965,846	-	482,208,009	1,342,745,163
3	GSO Residential Buildings	1,053,650,435	97,785,552	1,151,435,987	226,615,047	18,957,193	-	245,572,241	905,863,747
4	Non-GSO Residential Buildings	1,048,321,822	91,658,635	1,139,980,456	277,784,291	19,770,312	-	297,554,603	842,425,854
	Total	4,103,238,503	386,414,168	4,489,652,671	1,083,005,595	102,311,732	-	1,185,317,327	3,304,335,344
C.	Sub Transmission								
1	132 KV Sub Transmission Lines	15,119,337,261	1,304,389,844	16,423,727,106	4,048,153,623	829,954,090		4,878,107,713	11,545,619,392
2	66 KV Sub Transmission Lines	842,951,465	797,515,537	1,640,467,001	625,475,559	491,761,800		1,117,237,358	523,229,643
3	33 KV Sub Transmission Lines	18,755,144	17,744,223	36,499,367	11,448,377	10,831,298		22,279,676	14,219,691
	Total	15,981,043,870	2,119,649,604	18,100,693,474	4,685,077,559	1,332,547,188	-	6,017,624,747	12,083,068,726
D.	Grid Station								
1	132 KV Grid Station	22,528,836,352	9,687,252,683	32,216,089,035	7,233,237,888	843,359,123	-	8,076,597,011	24,139,492,024
2	66 KV Grid Station	340,653,746	322,292,168	662,945,915	292,492,145	176,726,526	-	469,218,671	193,727,244
3	33 KV Grid Station	-	-	-	-	-	-	-	-
	Total	22,869,490,098	10,009,544,851	32,879,034,949	7,525,730,033	1,020,085,649	-	8,545,815,682	24,333,219,268
E.	11 KV Distribution Equipments								
1	11 KV Poles	19,031,333,552	3,005,525,713	22,036,859,364	4,623,439,812	374,231,777	-	4,997,671,588	17,039,187,776
2	11KV Line	16,501,009,671	2,611,588,728	19,112,598,398	5,968,997,464	1,160,985,718	-	7,129,983,182	11,982,615,216
3	Distribution Transformer	25,723,116,665	1,336,814,922	27,059,931,587	8,713,529,294	243,861,341		8,957,390,635	18,102,340,952
	Total	61,255,459,888	6,953,929,362	68,209,389,250	19,305,966,570	1,779,078,836	-	21,085,045,406	47,124,143,944
F.	LV Distribution Equipments								
1	LV Poles	14,015,846,670	1,260,378,501	15,276,225,171	3,698,231,123	498,892,762		4,197,123,885	11,079,101,286
2	440 LV Distribution Line	-	-	-	-	-	-	-	-
3	220 LV Distribution Line	11,344,542,435	733,060,239	12,077,602,674	4,289,203,429	858,011,070		5,147,214,499	6,930,388,175
4	KWh Meters & Service Cable	17,894,358,816	1,929,834,959	19,824,193,775	7,014,710,662	636,610,734		7,651,321,396	12,172,872,379
5	Misc. Equipment	-	-	-	-	-		-	-
	Total	43,254,747,921	3,923,273,699	47,178,021,620	15,002,145,214	1,993,514,566	-	16,995,659,780	30,182,361,840
G.	Vehicles								
1	132/66/33 KV GSO Vehicles	160,466,946	54,241,276	214,708,222	172,826,586	93,490,929		266,317,515	(51,609,293)
2	Vehicles	1,338,945,492	101,901,884	1,440,847,356	955,343,433	29,297,008		984,640,441	456,206,915
	Total	1,499,412,438	156,143,140	1,655,555,578	1,128,170,019	122,787,937	-	1,250,957,955	404,597,623
H.	Detail of General Plant Assets								
1	Computer Equipment	1,586,785,879	348,184,260	1,934,970,139	840,517,883	186,451,042	-	1,026,968,925	908,001,214
2	Furniture	162,014,761	3,272,541	165,287,301	70,834,011	1,430,778	-	72,264,790	93,022,512
3	Workshop Equipment	95,619,737	101,931,426	197,551,162	44,928,874	30,907,520	-	75,836,394	121,714,768
4	Laboratory Equipment	244,672,733	104,942,151	349,614,884	129,423,915	43,902,599	-	173,326,514	176,288,370
5	Misc. Equipment	1,232,164,284	124,888,520	1,357,052,803	628,115,502	102,687,322	-	730,802,824	626,249,980
	Total	3,321,257,393	683,218,897	4,004,476,290	1,713,820,186	365,379,261	-	2,079,199,446	1,925,276,843
	Grand Total	153,516,037,359	24,316,902,932	177,832,940,291	50,443,915,175	6,715,705,168	-	57,159,620,344	120,673,319,947

While submitting Quarterly Petitions, this form should be submitted with actual figures of previous quarters and projected figures of next quarter. The Asset Register should be substantiated with notes to the accounts, if required.

FROM -13									
Asset register as the year ended at date									
FY 2027-28									
No.	Description	Cost			Accumulated Depreciation				Book Value as on June 30,
		01.07.2027	Addition/deletions	30.06.2028	01.07.2027	Charge during the year	Adjustments	30.06.2028	
A.	Land								
1	Freehold	1,315,437,960	71,308,190	1,386,746,150	-		-	-	1,386,746,150
2	Leasehold	878,400		878,400	-		-	-	878,400
	Total	1,316,316,360	71,308,190	1,387,624,550	-	-	-	-	1,387,624,550
B.	Buildings								
1	Residential Buildings	373,283,055	60,948,866	434,231,921	159,982,475	17,905,685	-	177,888,160	256,343,761
2	Non-Residential Buildings	1,824,953,172	182,985,803	2,007,938,975	482,208,009	51,892,500	-	534,100,509	1,473,838,366
3	GSO Residential Buildings	1,151,435,987	73,349,985	1,224,785,972	245,572,241	19,269,696	-	264,841,936	959,944,036
4	Non-GSO Residential Buildings	1,139,980,458	73,187,422	1,213,167,879	297,554,603	20,098,118	-	317,652,721	895,495,158
	Total	4,489,652,671	390,452,076	4,880,104,747	1,185,317,327	109,166,099	-	1,294,483,427	3,585,621,321
C.	Sub Transmission								
1	132 KV Sub Transmission Lines	18,423,727,106	2,540,405,284	18,964,132,390	4,878,107,713	653,367,108		5,531,474,821	13,432,657,569
2	66 KV Sub Transmission Lines	1,640,467,001	1,552,237,315	3,192,704,316	1,117,237,358	1,057,147,938		2,174,385,296	1,018,319,020
3	33 KV Sub Transmission Lines	36,499,367	34,536,311	71,035,678	22,279,676	21,081,402		43,361,078	27,674,600
	Total	18,100,693,474	4,127,178,910	22,227,872,384	6,017,624,747	1,731,596,447	-	7,749,221,195	14,478,651,189
D.	Grid Station								
1	132 KV Grid Station	32,216,089,035	6,246,838,077	38,462,927,112	8,076,597,011	642,211,178	-	8,718,808,189	29,744,118,923
2	66 KV Grid Station	662,945,915	627,290,513	1,290,236,427	469,218,671	443,982,554	-	913,201,225	377,035,202
3	33 KV Grid Station	-	-	-	-	-	-	-	-
	Total	32,879,034,949	6,874,128,590	39,753,163,539	8,545,815,682	1,086,193,732	-	9,632,009,414	30,121,154,125
E.	11 KV Distribution Equipments								
1	11 KV Poles	22,036,859,364	2,851,644,911	24,888,504,275	4,997,671,588	728,880,446	-	5,726,552,035	19,161,952,240
2	11KV Line	19,112,598,398	3,084,660,275	22,197,258,673	7,129,983,182	746,509,340	-	7,876,492,522	14,320,766,151
3	Distribution Transformer	27,059,731,587	2,604,370,619	29,664,102,206	8,957,390,635	475,632,837		9,433,023,472	20,231,078,734
	Total	68,209,189,349	8,540,675,804	76,749,865,153	21,085,045,406	1,951,022,623	-	23,036,068,029	53,713,797,125
F.	LV Distribution Equipments								
1	LV Poles	15,276,225,171	454,619,761	15,730,844,932	4,197,123,885	971,388,819		5,168,512,704	10,562,332,228
2	440 LV Distribution Line	-	-	-	-	-	-	-	-
3	220 LV Distribution Line	12,077,602,674	2,428,029,655	14,505,632,329	5,147,214,499	870,380,449		6,017,594,949	8,488,037,381
4	KWh Meters & Service Cable	19,824,193,775	757,983,722	20,582,177,498	7,651,321,396	239,808,278		7,891,129,674	12,691,047,824
5	Misc. Equipment	-	-	-	-	-		-	-
	Total	47,178,021,620	3,640,633,139	50,818,654,759	16,995,659,780	2,081,577,547	-	19,077,237,327	31,741,417,432
G.	Vehicles								
1	132/66/33 KV GSO Vehicles	214,708,222	65,190,328	279,898,550	286,317,515	95,197,555		381,515,070	(81,616,519)
2	Vehicles	1,440,847,356	88,578,115	1,529,425,471	984,640,441	119,216,620		1,103,857,061	425,568,410
	Total	1,655,555,578	153,768,443	1,809,324,021	1,250,957,955	214,414,175	-	1,485,372,131	343,951,891
H.	Detail of General Plant Assets								
1	Computer Equipment	1,934,970,139	377,789,668	2,312,759,807	1,026,968,925	218,756,966	-	1,245,725,891	1,067,033,916
2	Furniture	165,287,301	64,225,610	229,513,111	72,264,790	1,410,347	-	73,675,137	155,837,975
3	Workshop Equipment	197,551,162	64,855,484	262,406,646	75,836,394	1,480,052	-	77,316,446	185,090,200
4	Laboratory Equipment	349,614,884	67,823,218	417,438,102	173,326,514	3,382,707	-	176,709,221	240,728,881
5	Misc. Equipment	1,357,052,803	127,484,763	1,484,537,566	730,802,824	113,606,556	-	844,409,380	640,128,188
	Total	4,004,476,290	702,178,944	4,706,655,233	2,079,199,446	338,636,628	-	2,417,836,074	2,288,819,159
	Grand Total	177,832,940,291	24,500,324,096	202,333,264,387	57,169,620,344	7,512,607,252	-	64,672,227,596	137,661,036,791

While submitting Quarterly Petitions, this form should be submitted with actual figures of previous quarters and projected figures of next quarter. The Asset Register should be substantiated with notes to the accounts, if required.

FROM -13									
Asset register as the year ended at date									
FY 2028-29									
No.	Description	Cost			Accumulated Depreciation				Book Value as on June 30,
		01.07.2028	Addition/ deletions	30.06.2029	01.07.2028	Charge during the year	Adjustments	30.06.2029	
A.	Land								
1	Freehold	1,386,746,150	75,952,728	1,462,698,878	-	-	-	-	1,462,698,878
2	Leasehold	878,400		878,400	-	-	-	-	878,400
	Total	1,387,624,550	75,952,728	1,463,577,278	-	-	-	-	1,463,577,278
B.	Buildings								
1	Residential Buildings	434,231,921	6,910,231	441,142,151	177,888,160	28,186,963	-	206,075,124	235,067,028
2	Non-Residential Buildings	2,007,938,976	181,825,375	2,189,764,351	534,100,809	30,545,139	-	564,645,748	1,625,118,603
3	GSO Residential Buildings	1,224,785,972	114,490,860	1,339,276,832	264,841,936	29,570,719	-	294,412,655	1,044,864,177
4	Non GSO Residential Buildings	1,213,147,879	74,205,555	1,287,353,434	317,652,721	30,411,133	-	348,063,854	939,290,680
	Total	4,880,104,747	377,532,120	5,257,636,868	1,294,483,427	118,713,953	-	1,413,197,380	3,844,439,488
C.	Sub Transmission								
1	132 KV Sub Transmission Lines	18,964,132,390	1,943,062,960	20,907,195,350	5,531,474,821	1,675,743,148	-	7,207,217,969	13,699,977,382
2	66 KV Sub Transmission Lines	3,192,704,316	2,720,802,290	5,913,506,606	2,174,385,296	1,057,311,743	-	3,231,697,040	2,681,809,567
3	33 KV Sub Transmission Lines	71,035,678	67,210,965	138,246,643	43,361,078	41,026,425	-	84,387,503	53,859,140
	Total	22,227,872,384	4,731,076,215	26,958,948,599	7,749,221,195	2,774,081,316	-	10,523,302,511	16,435,646,088
D.	Grid Station								
1	132 KV Grid Station	38,462,927,112	2,155,436,688	40,618,363,800	8,718,808,189	249,368,917	-	8,968,177,106	31,650,186,694
2	66 KV Grid Station	1,290,236,427	1,220,767,340	2,511,003,767	913,201,225	864,032,519	-	1,777,233,744	733,770,023
3	33 KV Grid Station	-	-	-	-	-	-	-	-
	Total	39,753,163,539	3,376,204,027	43,129,367,567	9,632,009,414	1,113,401,436	-	10,745,410,850	32,383,956,717
E.	11 KV Distribution Equipments								
1	11 KV Poles	24,888,504,275	3,548,453,998	28,436,958,273	5,726,552,035	418,222,231	-	6,144,774,266	22,292,184,007
2	11KV Line	22,197,258,673	1,002,110,812	23,199,369,485	7,876,492,522	452,405,326	-	8,328,897,849	14,870,471,636
3	Distribution Transformer	29,864,102,206	2,706,086,101	32,570,188,307	9,433,023,472	925,129,322	-	10,358,152,794	22,012,035,512
	Total	76,749,865,153	7,256,650,911	84,006,516,064	23,036,068,029	1,795,756,879	-	24,831,824,908	59,174,691,156
F.	LV Distribution Equipments								
1	LV Poles	15,730,844,932	883,862,611	16,614,707,543	5,168,512,704	890,228,931	-	6,058,741,636	10,555,965,908
2	440 LV Distribution Line	-	-	-	-	-	-	-	-
3	220 LV Distribution Line	14,505,632,329	3,724,618,074	18,230,250,403	6,017,594,949	693,594,772	-	6,711,189,721	11,519,060,683
4	KWh Meters & Service Cable	20,582,177,498	2,473,989,061	23,056,166,558	7,891,129,874	466,254,383	-	8,357,384,056	14,698,782,502
5	Misc. Equipment	-	-	-	-	-	-	-	-
	Total	50,818,654,759	7,082,469,746	57,901,124,505	19,077,237,327	2,050,078,086	-	21,127,315,413	36,773,809,092
G.	Vehicles								
1	132/66/33 KV GSO Vehicles	279,898,550	66,558,143	346,456,693	361,515,070	97,178,860	-	458,693,929	(112,237,236)
2	Vehicles	1,529,425,471	90,828,866	1,620,254,337	1,103,857,061	121,920,068	-	1,225,777,129	394,477,208
	Total	1,809,324,021	157,387,009	1,966,711,030	1,465,372,131	219,098,928	-	1,684,471,058	282,239,972
H.	Detail of General Plant Assets								
1	Computer Equipment	2,312,759,807	352,752,916	2,665,512,723	1,245,725,891	254,483,956	-	1,500,209,847	1,165,302,876
2	Furniture	229,513,111	84,557,604	314,070,715	73,675,137	1,463,019	-	75,138,156	238,932,559
3	Workshop Equipment	262,406,646	65,668,780	328,075,426	77,316,446	1,535,327	-	78,851,773	249,223,653
4	Laboratory Equipment	417,438,102	68,747,349	486,185,451	176,709,221	3,509,040	-	180,218,260	305,967,190
5	Misc. Equipment	1,484,537,566	94,738,246	1,579,275,812	844,409,380	149,732,170	-	994,141,549	585,134,263
	Total	4,706,655,233	666,464,894	5,373,120,128	2,417,836,074	410,723,511	-	2,828,559,586	2,544,560,542
	Grand Total	202,333,264,387	23,723,737,652	226,057,002,039	64,672,227,596	8,481,854,110	-	73,154,081,706	162,902,920,333

While submitting Quarterly Petitions, this form should be submitted with actual figures of previous quarters and projected figures of next quarter. The Asset Register should be substantiated with notes to the accounts, if required.

FROM -13									
Asset register as the year ended at date									
FY 2029-30									
No.	Description	Cost			Accumulated Depreciation				Book Value as on June 30,
		01.07.2029	Addition/deletions	30.06.2030	01.07.2029	Charge during the year	Adjustments	30.06.2030	
A.	Land								
1	Freehold	1,462,698,878	63,293,270	1,525,992,148	-	-	-	-	1,525,992,148
2	Leasehold	878,400		878,400	-	-	-	-	878,400
	Total	1,463,577,278	63,293,270	1,526,870,548	-	-	-	-	1,526,870,548
B.	Buildings								
1	Residential Buildings	441,142,151	7,025,254	448,167,405	206,075,124	28,637,884	-	234,713,007	213,454,398
2	Non-Residential Buildings	2,189,764,351	134,872,320	2,324,636,671	564,845,748	35,995,222	-	600,640,970	1,723,995,701
3	GSO Residential Buildings	1,339,276,832	67,424,952	1,406,701,784	294,412,655	30,044,872	-	324,457,327	1,082,244,457
4	Non GSO Residential Buildings	1,287,453,534	120,502,887	1,407,956,421	348,063,954	30,899,075	-	378,962,929	1,028,993,492
	Total	5,257,636,868	329,825,414	5,587,462,281	1,413,197,380	125,576,853	-	1,538,774,233	4,048,688,049
C.	Sub Transmission								
1	132 KV Sub Transmission Lines	20,907,195,350	1,782,122,592	22,689,317,942	7,207,217,969	261,472,823	-	7,468,690,792	15,220,627,150
2	66 KV Sub Transmission Lines	5,913,506,606	1,595,284,813	7,508,791,419	3,231,697,040	57,790,677	-	3,289,487,716	4,219,303,703
3	33 KV Sub Transmission Lines	138,246,643	30,807,217	169,053,859	84,387,503	79,846,383	-	164,233,885	4,819,974
	Total	26,958,948,599	3,408,214,622	30,367,163,221	10,523,302,511	399,109,883	-	10,922,412,394	19,444,750,827
D.	Grid Station								
1	132 KV Grid Station	40,618,363,800	1,696,015,525	42,314,379,324	8,968,177,106	927,669,984	-	9,895,847,090	32,418,532,235
2	66 KV Grid Station	2,511,003,767	1,139,315,657	3,650,319,424	1,777,233,744	681,595,987	-	2,458,629,731	1,191,489,693
3	33 KV Grid Station	-	-	-	-	-	-	-	-
	Total	43,129,367,567	2,835,331,182	45,964,698,748	10,745,410,850	1,609,265,971	-	12,354,676,821	33,610,021,927
E.	11 KV Distribution Equipments								
1	11 KV Poles	28,436,958,273	1,906,688,595	30,343,646,868	6,144,774,266	518,245,232	-	6,663,019,498	23,680,627,370
2	11KV Line	23,199,369,485	1,950,948,833	25,150,318,118	8,328,897,849	1,322,792,074	-	9,651,689,922	15,498,628,196
3	Distribution Transformer	32,370,188,307	3,709,974,929	36,080,163,236	10,358,152,794	1,242,847,319	-	11,601,000,113	24,479,163,122
	Total	84,006,516,064	7,567,612,158	91,574,128,222	24,831,824,908	3,083,884,625	-	27,915,709,533	63,658,418,689
F.	LV Distribution Equipments								
1	LV Poles	16,614,707,543	1,720,625,169	18,335,332,713	6,058,741,636	1,174,799,110	-	7,233,540,745	11,101,791,968
2	440 LV Distribution Line	-	-	-	-	-	-	-	-
3	220 LV Distribution Line	18,230,250,403	1,249,231,298	19,479,481,700	6,711,189,721	792,137,198	-	7,503,326,918	11,976,154,781
4	KWh Meters & Service Cable	23,056,166,558	2,815,451,844	25,871,618,402	8,357,384,056	1,349,745,362	-	9,707,129,418	16,164,488,984
5	Misc. Equipment	-	-	-	-	-	-	-	-
	Total	57,901,124,505	5,785,308,309	63,686,432,814	21,127,315,413	3,316,681,669	-	24,443,997,081	39,242,435,733
G.	Vehicles								
1	132/66/33 KV GSO Vehicles	346,456,693	67,820,708	414,277,401	458,693,929	119,030,328	-	577,724,257	(163,446,856)
2	Vehicles	1,620,254,337	92,898,019	1,713,152,356	1,225,777,129	181,078,077	-	1,406,855,206	306,297,151
	Total	1,966,711,030	160,718,727	2,127,429,758	1,684,471,058	300,108,404	-	1,984,579,463	142,850,295
H.	Detail of General Plant Assets								
1	Computer Equipment	2,665,512,723	313,657,221	2,979,169,944	1,500,209,847	283,110,188	-	1,783,320,035	1,195,849,909
2	Furniture	314,070,715	37,103,967	351,174,682	75,138,156	21,479,248	-	96,617,404	254,557,278
3	Workshop Equipment	328,075,426	9,458,835	337,534,262	78,851,773	21,552,358	-	100,404,132	237,130,130
4	Laboratory Equipment	486,185,451	89,571,555	575,757,005	180,218,260	23,547,965	-	203,766,225	371,990,780
5	Misc. Equipment	1,579,275,812	111,091,273	1,690,367,085	994,141,549	39,571,709	-	1,033,713,258	656,653,827
	Total	5,373,120,128	560,882,851	5,934,002,978	2,828,559,586	389,261,468	-	3,217,821,054	2,716,181,924
	Grand Total	226,057,002,039	20,711,186,532	246,768,188,571	73,154,081,706	9,223,888,873	-	82,377,970,578	164,390,217,992

While submitting Quarterly Petitions, this form should be submitted with actual figures of previous quarters and projected figures of next quarter. The Asset Register should be substantiated with notes to the accounts, if required.

FORM - 14			Projected	Projected	Projected	Projected	Projected
Aging of Accounts Receivables as on 30th June			2025-26	2026-27	2027-28	2028-29	2029-30
Outstanding for current year	Rs In Million	31,503	35,219	39,071	42,509	45,813	
Outstanding for more than 1 year	Rs In Million	18,463	20,641	22,899	24,914	26,851	
Outstanding for more than 2 years	Rs In Million	9,458	10,574	11,730	12,763	13,755	
Outstanding for more than 3 years	Rs In Million	6,123	6,845	7,594	8,262	8,904	
Outstanding for more than 4 years	Rs In Million	7,986	8,928	9,905	10,777	11,614	
Outstanding for more than 5 years	Rs In Million	108,257	121,027	134,265	146,081	157,436	
Total Receivables as on June 30,	Rs In Million	181,790	203,234	225,463	245,306	264,373	

Form- 15
PESCO Tariff Statement for FY 2025-26

Category	Voltage Level	Energy Purchased GWh	Energy Sales GWh	Distribution Losses %
A1 Domestic				
UPTO-50 Units per month Life Line	LV	56	41	25.89%
51-100 Units per month Life Line	LV	70	52	25.89%
1-100 Units P/M Protected	LV	909	674	25.89%
101-200 Units P/M Protected	LV	1,214	900	25.89%
1-100 Units P/M Un-Protected	LV	398	265	33.30%
101-200 Units P/M Un-Protected	LV	1,659	600	63.84%
201-300 Units P/M	LV	1,684	609	63.84%
301-400 Units P/M	LV	809	293	63.84%
401-500 Units P/M	LV	477	172	63.84%
501-600 Units P/M	LV	280	101	63.84%
601-700 Units P/M	LV	175	63	63.84%
ABOVE 700 Units	LV	261	193	25.89%
Time of Day (TOD) For Load 5Kw & Above	LV	301	223	25.89%
Temporary E-1 (i) Residential Supply	LV	29	21	25.89%
Summary		8,321	4,208	49.43%
A2 Commercial				
A2 - A	LV	381	312	18.00%
> 20 kW	LV	0.1	0	18.09%
A2(2) TOD	LV	683	560	18.00%
Temporary Commercial	LV	3	3	17.99%
Summary		1,067	875	18.00%
Industry				
B-1 400 V Upto 40 kW	LV	3	2	43.70%
B1 (TOD)	LV	61	50	18.71%
B-2 400 V Upto (41-500 kW)	LV	0	0	5.57%
B-2 400 V (TOD)	LV	571	549	3.92%
B-3 11/33 KV	HV			
B-3 11/33 KV (TOD)	HV	375	371	1.00%
B-4 66/132/220 KV	STG			
B-4 66/132/220 KV (TOD)	STG	247	245	1.00%
Summary		1,258	1,216	3.30%
Bulk Supply				
C-1(a) upto 20 kW	LV	0	0	13.02%
C-1(b) above 20 kW	LV	7	6	17.51%
C-1(C) upto 500 kW	LV	61	52	15.39%
C-2 11/33 KV	HV	3	2	17.88%
C2 (TOD)	STG	290	261	9.87%
C-3 (66/132/220 KV)	STG			
C3 (TOD)	STG			
Temporary (E2-ia,E2ib,E2iii)	HV			
K(A) - AJK	HV			
K(B) - KESC (Billing)	STG			
K(C) Rawat Lab	HV			
Summary		360	321	11.00%
Tubewells				
D-1 Scarp	LV	1	0	44.93%
D-1 (TOD)	LV	17	9	45.00%
D-2 (i) Punjab & Sind	LV			
D-2 (ii) NWFP & Balochistan	LV	0	0	44.92%
AGRI T/W D-2 (1)STOD	LV	3	2	45.01%
D-2 (ii) STOD	LV	68	37	45.00%
D-2 (1) TOD				
D-2 (II) TOD				
Summary		89	49	45.00%
Others				
G-1 Public Lighting	LV	25	16	34.75%
G-2 Public Lighting	LV			
H-1 Residential Colonies	HV	3	2	34.75%
H-2 Residential Colonies	HV			
I-Traction	HV			
J-Co-Generation	HV			
General Services (66)	LV	829	541	34.75%
Summary		856	559	34.75%
Total		11,951	7,227	39.53%

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Form- 15
PESCO Tariff Statement for FY 2026-27

Category	Voltage Level	Energy Purchased GWh	Energy Sales GWh	Distribution Losses %
A1 Domestic				
UPTO-50 Units per month Life Line	LV	57	43	24.27%
51-100 Units per month Life Line	LV	71	54	24.27%
1-100 Units P/M Protected	LV	929	704	24.27%
101-200 Units P/M Protected	LV	1,241	940	24.27%
1-100 Units P/M Un-Protected	LV	407	277	31.85%
101-200 Units P/M Un-Protected	LV	1,695	626	63.05%
201-300 Units P/M	LV	1,721	636	63.05%
301-400 Units P/M	LV	827	306	63.05%
401-500 Units P/M	LV	488	180	63.05%
501-600 Units P/M	LV	286	106	63.05%
601-700 Units P/M	LV	179	66	63.05%
ABOVE 700 Units	LV	267	202	24.27%
Time of Day (TOD) For Load 5Kw & Above	LV	308	233	24.27%
Temporary E-1 (i) Residential Supply	LV	29	22	24.27%
Summary		8,505	4,395	48.33%
A2 Commercial				
A2 - A	LV	389	325	16.60%
> 20 kW	LV	0.1	0	16.69%
A2(2) TOD	LV	699	583	16.60%
Temporary Commercial	LV	3	3	16.59%
Summary		1,092	910	16.60%
Industry				
B-1 400 V Upto 40 kW	LV	4	2	43.59%
B1 (TOD)	LV	63	51	18.54%
B-2 400 V Upto (41-500 kW)	LV	0	0	5.37%
B-2 400 V (TOD)	LV	587	565	3.72%
B-3 11/33 KV	HV			
B-3 11/33 KV (TOD)	HV	386	382	1.00%
B-4 66/132/220 KV	STG			
B-4 66/132/220 KV (TOD)	STG	254	252	1.00%
Summary		1,294	1,252	3.20%
Bulk Supply				
C-1(a) upto 20 kW	LV	0	0	12.18%
C-1(b) above 20 kW	LV	7	6	16.71%
C-1(C) upto 500 kW	LV	62	53	14.57%
C-2 11/33 KV	HV	3	2	17.08%
C2 (TOD)	STG	297	270	9.00%
C-3 (66/132/220 KV)	STG			
C3 (TOD)	STG			
Temporary (E2-ia, E2ib, E2iii)	HV			
K(A) - AJK	HV			
K(B) - KESC (Billing)	STG			
K(C) Rawat Lab	HV			
Summary		369	331	10.14%
Tubewells				
D-1 Scarp	LV	1	0	44.33%
D-1 (TOD)	LV	17	10	44.40%
D-2 (i) Punjab & Sind	LV			
D-2 (ii) NWFP & Balochistan	LV	0	0	44.31%
AGRI T/W D-2 (1)STOD	LV	3	2	44.40%
D-2 (ii) STOD	LV	70	39	44.40%
D-2 (1) TOD				
D-2 (II) TOD				
Summary		91	51	44.40%
Others				
G-1 Public Lighting	LV	25	17	34.15%
G-2 Public Lighting	LV			
H-1 Residential Colonies	HV	3	2	34.15%
H-2 Residential Colonies	HV			
I-Traction	HV			
J-Co-Generation	HV			
General Services (66)	LV	848	559	34.15%
Summary		876	577	34.15%
Total		12,226	7,516	38.52%

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Form- 15
PESCO Tariff Statement for FY 2027-28

Category	Voltage Level	Energy Purchased GWh	Energy Sales GWh	Distribution Losses %
A1 Domestic				
UPTO-50 Units per month Life Line	LV	58	45	22.56%
51-100 Units per month Life Line	LV	73	56	22.56%
1-100 Units P/M Protected	LV	946	733	22.56%
101-200 Units P/M Protected	LV	1,264	979	22.56%
1-100 Units P/M Un-Protected	LV	414	289	30.30%
101-200 Units P/M Un-Protected	LV	1,727	652	62.22%
201-300 Units P/M	LV	1,753	662	62.22%
301-400 Units P/M	LV	842	318	62.22%
401-500 Units P/M	LV	497	188	62.22%
501-600 Units P/M	LV	292	110	62.22%
601-700 Units P/M	LV	182	69	62.22%
ABOVE 700 Units	LV	271	210	22.56%
Time of Day (TOD) For Load 5Kw & Above	LV	314	243	22.56%
Temporary E-1 (i) Residential Supply	LV	30	23	22.56%
Summary		8,663	4,578	47.16%
A2 Commercial				
A2 - A	LV	401	337	16.00%
> 20 kW	LV	0.1	0	16.09%
A2(2) TOD	LV	720	605	16.00%
Temporary Commercial	LV	3	3	15.99%
Summary		1,125	945	16.00%
Industry				
B-1 400 V Upto 40 kW	LV	4	2	43.47%
B1 (TOD)	LV	64	53	18.37%
B-2 400 V Upto (41-500 kW)	LV	0	0	5.18%
B-2 400 V (TOD)	LV	603	581	3.52%
B-3 11/33 KV	HV			
B-3 11/33 KV (TOD)	HV	398	394	1.00%
B-4 66/132/220 KV	STG			
B-4 66/132/220 KV (TOD)	STG	262	259	1.00%
Summary		1,330	1,289	3.10%
Bulk Supply				
C-1(a) upto 20 kW	LV	0	0	11.28%
C-1(b) above 20 kW	LV	7	6	15.86%
C-1(C) upto 500 kW	LV	64	55	13.69%
C-2 11/33 KV	HV	3	2	16.23%
C2 (TOD)	STG	303	278	8.06%
C-3 (66/132/220 KV)	STG			
C3 (TOD)	STG			
Temporary (E2-ia,E2ib,E2iii)	HV			
K(A) - AJK	HV			
K(B) - KESC (Billing)	STG			
K(C) Rawat Lab	HV			
Summary		376	342	9.22%
Tubewells				
D-1 Scarp	LV	1	0	43.69%
D-1 (TOD)	LV	17	10	43.76%
D-2 (i) Punjab & Sind	LV			
D-2 (ii) NWFP & Balochistan	LV	0	0	43.67%
AGRI T/W D-2 (1)STOD	LV	3	2	43.77%
D-2 (ii) STOD	LV	71	40	43.76%
D-2 (1) TOD				
D-2 (II) TOD				
Summary		93	52	43.76%
Others				
G-1 Public Lighting	LV	26	17	33.50%
G-2 Public Lighting	LV	-		
H-1 Residential Colonies	HV	3	2	33.50%
H-2 Residential Colonies	HV	-		
I-Traction	HV	-		
J-Co-Generation	HV	-		
General Services (66)	LV	866	576	33.50%
Summary		894	595	33.50%
Total		12,481	7,800	37.51%

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Form- 15
PESCO Tariff Statement for FY 2028-29

Category	Voltage Level	Energy Purchased GWh	Energy Sales GWh	Distribution Losses %
A1 Domestic				
UPTO-50 Units per month Life Line	LV	59	47	20.80%
51-100 Units per month Life Line	LV	74	59	20.80%
1--100 Units P/M Protected	LV	965	765	20.80%
101--200 Units P/M Protected	LV	1,289	1,021	20.80%
1--100 Units P/M Un-Protected	LV	422	301	28.72%
101--200 Units P/M Un-Protected	LV	1,761	681	61.36%
201--300 Units P/M	LV	1,788	691	61.36%
301--400 Units P/M	LV	859	332	61.36%
401--500 Units P/M	LV	506	196	61.36%
501--600 Units P/M	LV	297	115	61.36%
601--700 Units P/M	LV	186	72	61.36%
ABOVE 700 Units	LV	277	219	20.80%
Time of Day (TOD) For Load 5Kw & Above	LV	320	253	20.80%
Temporary E-1 (i) Residential Supply	LV	30	24	20.80%
Summary		8,835	4,775	45.95%
A2 Commercial				
A2 - A	LV	416	350	15.80%
> 20 kW	LV	0.1	0	15.89%
A2(2) TOD	LV	747	629	15.80%
Temporary Commercial	LV	4	3	15.79%
Summary		1,166	982	15.80%
Industry				
B-1 400 V Upto 40 kW	LV	4	2	43.41%
B1 (TOD)	LV	66	54	18.29%
B-2 400 V Upto (41-500 kW)	LV	0	0	5.08%
B-2 400 V (TOD)	LV	619	597	3.42%
B-3 11/33 KV	HV			
B-3 11/33 KV (TOD)	HV	409	404	1.00%
B-4 66/132/220 KV	STG			
B-4 66/132/220 KV (TOD)	STG	269	266	1.00%
Summary		1,366	1,324	3.05%
Bulk Supply				
C-1(a) upto 20 kW	LV	0	0	10.44%
C-1(b) above 20 kW	LV	7	6	15.06%
C-1(C) upto 500 kW	LV	65	57	12.88%
C-2 11/33 KV	HV	3	2	15.44%
C2 (TOD)	STG	310	287	7.19%
C-3 (66/132/220 KV)	STG			
C3 (TOD)	STG			
Temporary (E2-iiia,E2iib,E2iii)	HV			
K(A) - AJK	HV			
K(B) - KESC (Billing)	STG			
K(C) Rawat Lab	HV			
Summary		385	352	8.36%
Tubewells				
D-1 Scarp	LV	1	0	43.09%
D-1 (TOD)	LV	18	10	43.16%
D-2 (i) Punjab & Sind	LV			
D-2 (ii) NWFP & Balochistan	LV	0	0	43.07%
AGRI T/W D-2 (1)STOD	LV	4	2	43.17%
D-2 (ii) STOD	LV	73	41	43.16%
D-2 (1) TOD				
D-2 (II) TOD				
Summary		95	54	43.16%
Others				
G-1 Public Lighting	LV	26	18	32.90%
G-2 Public Lighting	LV	-		
H-1 Residential Colonies	HV	3	2	32.90%
H-2 Residential Colonies	HV	-		
I-Traction	HV	-		
J-Co-Generation	HV	-		
General Services (66)	LV	885	594	32.90%
Summary		914	613	32.90%
Total		12,761	8,101	36.52%

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Form- 15
PESCO Tariff Statement for FY 2029-30

Category	Voltage Level	Energy Purchased GWh	Energy Sales GWh	Distribution Losses %
A1 Domestic				
UPTO-50 Units per month Life Line	LV	61	49	19.01%
51-100 Units per month Life Line	LV	76	61	19.01%
1-100 Units P/M Protected	LV	988	800	19.01%
101-200 Units P/M Protected	LV	1,320	1,069	19.01%
1-100 Units P/M Un-Protected	LV	432	315	27.11%
101-200 Units P/M Un-Protected	LV	1,803	713	60.49%
201-300 Units P/M	LV	1,830	723	60.49%
301-400 Units P/M	LV	880	348	60.49%
401-500 Units P/M	LV	519	205	60.49%
501-600 Units P/M	LV	304	120	60.49%
601-700 Units P/M	LV	190	75	60.49%
ABOVE 700 Units	LV	283	230	19.01%
A1 Time of Day (TOD) For Load 5Kw & Above	LV	328	265	19.01%
Temporary E-1 (i) Residential Supply	LV	31	25	19.01%
Summary		9,047	4,999	44.74%
A2 Commercial				
A2 - A	LV	430	363	15.50%
> 20 kW	LV	0.1	0	15.59%
A2(2) TOD	LV	771	652	15.50%
Temporary Commercial	LV	4	3	15.49%
Summary		1,205	1,018	15.50%
Industry				
B-1 400 V Upto 40 kW	LV	4	2	43.35%
B1 (TOD)	LV	68	56	18.21%
B-2 400 V Upto (41-500 kW)	LV	0	0	4.98%
B-2 400 V (TOD)	LV	638	617	3.32%
B-3 11/33 KV	HV			
B-3 11/33 KV (TOD)	HV	422	418	1.00%
B-4 66/132/220 KV	STG			
B-4 66/132/220 KV (TOD)	STG	278	275	1.00%
Summary		1,410	1,367	3.00%
Bulk Supply				
C-1(a) upto 20 kW	LV	0	0	9.65%
C-1(b) above 20 kW	LV	7	6	14.31%
C-1(C) upto 500 kW	LV	67	59	12.11%
C-2 11/33 KV	HV	3	2	14.70%
C2 (TOD)	STG	318	297	6.38%
C-3 (66/132/220 KV)	STG			
C3 (TOD)	STG			
Temporary (E2-ii, E2iib, E2iii)	HV			
K(A) - AJK	HV			
K(B) - KESC (Billing)	STG			
K(C) Rawat Lab	HV			
Summary		395	365	7.56%
Tubewells				
D-1 Scarp	LV	1	0	42.51%
D-1 (TOD)	LV	18	11	42.58%
D-2 (i) Punjab & Sind	LV			
D-2 (ii) NWFP & Balochistan	LV	0	0	42.50%
AGRI T/W D-2 (1)STOD	LV	4	2	42.59%
D-2 (ii) STOD	LV	74	43	42.59%
D-2 (1) TOD				
D-2 (II) TOD				
Summary		97	56	42.58%
Others				
G-1 Public Lighting	LV	27	18	32.33%
G-2 Public Lighting	LV	-		
H-1 Residential Colonies	HV	3	2	32.33%
H-2 Residential Colonies	HV	-		
I-Traction	HV	-		
J-Co-Generation	HV	-		
General Services (66)	LV	908	614	32.34%
Summary		938	635	32.34%
Total		13,091	8,440	35.53%

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Peshawar Electric Supply Company**Operating Cost**

		2025-26	2026-27	2027-28	2028-29	2029-30
		Projected	Projected	Projected	Projected	Projected
A Power Purchase Cost						
Energy Charge	[Mln Rs]	130,057	132,279	135,866	139,976	144,737
Capacity Charge	[Mln Rs]	152,871	154,509	157,653	161,291	165,557
Transmission Charge	[Mln Rs]	19,685	19,733	20,641	21,217	21,838
Market Operator Fee	[Mln Rs]	66	66	69	71	73
Inadmissible Sales Tax	[Mln Rs]	-	-	-	-	-
Total Power Purchase Cost	[Mln Rs]	302,678	306,586	314,229	322,554	332,205

* Provide the detail of adjustment

B Operation & Maintenance ***Employees Cost ****

Salaries, Wages & Benefits	[Mln Rs]	16,493	19,010	21,988	25,517	29,707
Retirement Benefits	[Mln Rs]	16,250	16,941	17,662	18,282	18,926
Total Employees Cost	[Mln Rs]	32,743	35,951	39,650	43,800	48,634
Admin Expenses	[Mln Rs]					
Repair & Maintenance	[Mln Rs]	1,580	1,738	1,911	2,102	2,313
Travelling	[Mln Rs]	410	451	496	546	600
Transportation	[Mln Rs]	511	574	644	723	812
Management Fee***	[Mln Rs]					
Miscellaneous Expenses	[Mln Rs]	1,815	1,997	2,196	2,416	2,657
Total O&M	[Mln Rs]	37,059	40,710	44,898	49,587	55,015

C Depreciation & Amortization

Depreciation	[Mln Rs]	5,574	6,716	7,513	8,482	9,224
Amortization of Leased Assets	[Mln Rs]					
Total	[Mln Rs]	5,574	6,716	7,513	8,482	9,224

D Provision for Bad Debts

Provision for bad debts *	[Mln Rs]	15,278	15,583	15,895	16,213	16,537
Bad debts written off	[Mln Rs]					
Total	[Mln Rs]	15,278	15,583	15,895	16,213	16,537



FORM - 17**Peshawar Electric Supply Company****Distribution Margin Comparison**

	Projected	Projected	Projected	Projected	Projected
	2025-26	2026-27	2027-28	2028-29	2029-30
O&M Expenses	37,059	40,710	44,897	49,586	55,015
Increase in %	0%	10%	10%	10%	11%
Depreciation	5,574	6,716	7,513	8,482	9,224
RORB	12,318	15,809	18,451	20,367	21,266
Other Income	(6,270)	(6,451)	(6,530)	(6,466)	(6,221)
Distribution Margin	48,681	56,783	64,332	71,970	79,284
Energy Sold	9,321	9,656	9,981	10,331	10,728
DM per unit	5.22	5.88	6.45	6.97	7.39
DM per unit increase %	2%	13%	10%	8%	6%



FORM - 18

Peshawar Electric Supply Company**Financial Charges**

Rs. In Mln

	2025-26	2026-27	2027-28	2028-29	2029-30
	Projected	Projected	Projected	Projected	Projected
A Long Term Loans					
GOP loans					
Foreign Loans	1,806	2,268	2,594	2,876	3,002
Bonds					
TFCs					
Others					
Total	1,806	2,268	2,594	2,876	3,002
B Short Term Loan					
Running Finance					
Short Term Loan					
Others					
Total	-	-	-	-	-
C Total Financial Charges (A+B)	1,806	2,268	2,594	2,876	3,002



FORM - 19

Peshawar Electric Supply Company
RORB Calculation

Description			Projected 2025-26	Projected 2026-27	Projected 2027-28	Projected 2028-29	Projected 2029-30
A	Gross Fixed Assets in Operation - Opening Bal	[Mln Rs]	131,538	153,515	177,832	202,333	226,056
B	Addition in Fixed Assets	[Mln Rs]	21,977	24,317	24,500	23,724	20,711
C	Gross Fixed Assets in Operation - Closing Bal	[Mln Rs]	153,515	177,832	202,333	226,056	246,767
D	Less: Accumulated Depreciation	[Mln Rs]	50,444	57,160	64,672	73,154	82,378
E	Net Fixed Assets in Operation	[Mln Rs]	103,072	120,673	137,660	152,902	164,389
F1	Add: Capital Work In Progress - Closing Bal	[Mln Rs]	47,731	52,813	53,211	51,525	44,981
F2	Less: Cap. WIP-Deposit Portion	[Mln Rs]	12,692	12,865	12,779	12,822	12,800
G	Investment in Fixed Assets	[Mln Rs]	138,110	160,621	178,093	191,605	196,571
H	Less: Deferred Credits	[Mln Rs]	54,356	58,925	63,342	67,431	71,279
I	Regulatory Assets Base	[Mln Rs]	83,754	101,696	114,751	124,174	125,291
J	Average Regulatory Assets Base	[Mln Rs]	72,253	92,725	108,223	119,463	124,733
Rate of Return			[%age]	17.05%	17.05%	17.05%	17.05%
Return on Rate Base			[Mln Rs]	12,318	15,809	18,451	20,367
						21,266	



FORM - 20

Peshawar Electric Supply Company**Revenue Requirement**

		2025-26	2026-27	2027-28	2028-29	2029-30	
		Projected	Projected	Projected	Projected	Projected	
A	Power Purchase Price	[Mln Rs]	302,678	306,587	314,229	322,554	332,205
B	DM						
	O&M	[Mln Rs]	37,059	40,710	44,898	49,587	55,015
	Depreciation	[Mln Rs]	5,574	6,716	7,513	8,482	9,224
	RORB	[Mln Rs]	12,318	15,809	18,451	20,367	21,266
	Other Income	[Mln Rs]	(6,270)	(6,451)	(6,530)	(6,466)	(6,221)
	Impact of Disallowed Losses	[Mln Rs]	-				
	Total DM	[Mln Rs]	48,682	56,783	64,332	71,970	79,284
C	Wheeling Charges Income (TESCO)	[Mln Rs]					
D	Revenue Requirement (A+B+C)	[Mln Rs]	351,360	363,370	378,561	394,524	411,489
E	Financial Charges	[Mln Rs]					
F	Less/ (Excess) Recovery PYA/Turn over	[Mln Rs]	32,767	3,588	3,802	4,075	4,263
G	Total Revenue Requirement (D+E+F)	[Mln Rs]	384,127	366,958	382,363	398,599	415,752

FORM - 20 (A)

Revenue Requirement (per unit sold)

			2025-26	2026-27	2027-28	2028-29	2029-30
			Projected	Projected	Projected	Projected	Projected
A	Power Purchase Price	[Rs/ kWh]	32.47	31.75	31.48	31.22	30.97
B	DM						
	O&M	[Rs/ kWh]	3.98	4.22	4.50	4.80	5.13
	Depreciation	[Rs/ kWh]	0.60	0.70	0.75	0.82	0.86
	RORB	[Rs/ kWh]	1.32	1.64	1.85	1.97	1.98
	Other Income	[Rs/ kWh]	(0.67)	(0.67)	(0.65)	(0.63)	(0.58)
	Impact of Disallowed Losses	[Rs/ kWh]					
	Total DM	[Rs/ kWh]	5.22	5.88	6.45	6.97	7.39
C	Wheeling Charges						
D	Revenue Requirement (A+B+C)	[Rs/ kWh]	37.70	37.63	37.93	38.19	38.36
E	Financial Charges	[Rs/ kWh]	-				
F	Less/ (Excess) Recovery PYA/Turn over	[Rs/ kWh]	3.52	0.37	0.38	0.39	0.40
G	Total Revenue Requirement (D+E+F)	[Rs/ kWh]	41.21	38.00	38.31	38.58	38.75

FORM-21

Peshawar Electric Supply Company

Investment

		2025-26	2026-27	2027-28	2028-29	2029-30
		Projected	Projected	Projected	Projected	Projected
A Investment Plan						
Distribution of Power (DOP)	[Mln Rs]	4,225	4,376	4,466	4,576	4,751
Energy Loss Reduction (ELR)	[Mln Rs]	4,615	4,691	4,784	4,871	5,028
Secondary Transmission & Grids (STG)	[Mln Rs]	7,238	7,622	7,784	4,108	810
Support Plan	[Mln Rs]	1,919	2,218	2,032	2,295	1,302
Electrification Work at Different Valleys of Chitral	[Mln Rs]					
ABC Installation Project for Peshawar, Khyber & Bannu	[Mln Rs]	508	340			
Evacuation of Power from 220kV Swabi Grid Station	[Mln Rs]	400				
Establishment of Puran Grid Station	[Mln Rs]	460				
Supply of Power to Special Economic Zone Hattar	[Mln Rs]					
Supply of Power to Special Economic Zone Rashakai	[Mln Rs]					
Installation of APMS Project (WB/ADB/Own)/WB Project	[Mln Rs]					
Deposit works	[Mln Rs]	1,777	1,893	2,018	2,144	2,277
Total	[Mln Rs]	21,142	21,140	21,084	17,994	14,168
World Bank Project	[Mln \$]	43.72	23.10			
Anticipated ADB Loan	[Mln \$]		6.59	13.71	14.53	
Total	[Mln \$]	44	30	14	15	-
B Financing Arrangement						
Local	[Mln Rs]					
Loan/ PSDP	[Mln Rs]	12,563	8,259	3,815	4,043	-
Own Resources	[Mln Rs]	14,617	15,406	15,493	12,189	8,090
Grant	[Mln Rs]	968	340	-	-	-
Consumer Contribution	[Mln Rs]	5,157	5,394	5,591	5,805	6,078
Others (Please Mention)	[Mln Rs]					
Total	[Mln Rs]	33,306	29,399	24,899	22,037	14,168



FORM - 22

Peshawar Electric Supply Company
Interest on Development Loans

Rs. Million

Sr. No.	Loans	Interest Rate %	2025-26	2026-27	2027-28	2028-29	2029-30
			Annual	Annual	Annual	Annual	Annual
1	Power Distribution Enhancement Project ADB Loan 2438-PAK	17.0%	-	-	-	-	-
2	Power Distribution Enhancement Project ADB Loan 2727-PAK	15.0%	60	49	37	25	14
3	Power Distribution Enhancement Project ADB Loan-PAK 2972	15.0%	189	173	158	142	127
4	Power Distribution Enhancement Project ADB Loan -PAK 3096	15.0%	166	155	142	130	117
5	Loan from GoP	-	-	-	-	-	-
6	Electrification Work at Chitral(Federal PSDP) CCPR-3129.	15.6%	294	294	294	294	294
7	132 KV Grid system Chitral (Federal PSDP) CCPR-3130.	15.6%	54	54	54	54	54
8	Evacuation of Power from Swabi(Federal PSDP) CCPR-3131.	15.6%	187	223	223	223	223
9	Supply of Power to Rashkai E.Zone(Federal PSDP) CCPR-7018.	15.6%	488	488	488	488	488
10	World Bank Project	SOFR+Variable Spread	367	759	895	895	895
11	Anticipated ADB Loan	8.2%	-	74	304	626	792
Total			1,806	2,268	2,594	2,876	3,002

This form should be submitted for each loan appearing on the DISCO's Balance Sheet

Detailed working in RORB Sheet

Peshawar Electric Supply Company

FORM - 23

DEVOLPOMENT LOAN FOR FY 2025-26

Devaluation in Pak Rupee per Annum

Rs.In Million

Sr. No.	Loan	Interest Rate	2025-26				
			O/Bal	Disbursement	Interest Paid	Repayment /Exchange Risk Adjustment	C/Bal
1	Power Distribution Enhancement Project ADB Loan 2438-PAK	17.0%	847	-	-	-	847
2	Power Distribution Enhancement Project ADB Loan2727-PAK	15.0%	955	-	60	-	955
3	Power Distribution Enhancement Project ADB Loan-PAK 2972	15.0%	1,977	-	189	-	1,977
4	Power Distribution Enhancement Project ADB Loan -PAK 3096	15.0%	1,668	-	168	-	1,668
5	Loan from GoP		125				125
6	Electrification Work at Chitral(Federal PSDP) CCPR-3129.	17.8%	1,648		294		1,648
7	132 KV Grid system Chitral (Federal PSDP) CCPR-3130.	17.8%	300		54		300
8	Evacuation of Power from Swabi(Federal PSDP) CCPR-3131.	17.8%	850	400	187		1,250
9	Supply of Power to Rashkai E.Zone(Federal PSDP) CCPR-7018.	17.8%	2,733		488		2,733
10	World Bank Project	SOFR+Variable	2,561	11,945	367		14,506
11	Anticipated ADB Loan	8.2%	-	-	-	-	-
			13,664	12,345	1,806	-	26,009

FORM - 23

DEVOLPOMENT LOAN FOR FY 2026-27

Devaluation in Pak Rupee per Annum

Rs.In Million

Sr. No.	Loan	Interest Rate	2026-27				
			O/Bal	Disbursement	Interest Paid	Repayment /Exchange Risk Adjustment	C/Bal
1	Power Distribution Enhancement Project ADB Loan 2438-PAK	17.0%	847	-	-	-	847
2	Power Distribution Enhancement Project ADB Loan2727-PAK	15.0%	955	-	49	-	955
3	Power Distribution Enhancement Project ADB Loan-PAK 2972	15.0%	1,977	-	173	-	1,977
4	Power Distribution Enhancement Project ADB Loan -PAK 3096	15.0%	1,668	-	155	-	1,668
5	Loan from GoP		125				125
6	Electrification Work at Chitral(Federal PSDP) CCPR-3129.	17.8%	1,648		294		1,648
7	132 KV Grid system Chitral (Federal PSDP) CCPR-3130.	17.8%	300		54		300
8	Evacuation of Power from Swabi(Federal PSDP) CCPR-3131.	17.8%	1,250		223		1,250
9	Supply of Power to Rashkai E.Zone(Federal PSDP) CCPR-7018.	17.8%	2,733		488		2,733
10	World Bank Project	SOFR+Variable	14,506	6,311	759		20,817
11	Anticipated ADB Loan	8.2%	-	1,799	74		1,799
			26,009	8,111	2,268	-	34,120

FORM - 23

DEVOLPOMENT LOAN FOR FY 2027-28

Devaluation in Pak Rupee per Annum

Rs.In Million

Sr. No.	Loan	Interest Rate	2027-28				
			O/Bal	Disbursement	Interest Paid	Repayment /Exchange Risk Adjustment	C/Bal
1	Power Distribution Enhancement Project ADB Loan 2438-PAK	17.0%	847	-	-	-	847
2	Power Distribution Enhancement Project ADB Loan2727-PAK	15.0%	955	-	37	-	955
3	Power Distribution Enhancement Project ADB Loan-PAK 2972	15.0%	1,977	-	158	-	1,977
4	Power Distribution Enhancement Project ADB Loan -PAK 3096	15.0%	1,668	-	142	-	1,668
5	Loan from GoP		125				125
6	Electrification Work at Chitral(Federal PSDP) CCPR-3129.	17.8%	1,648		294		1,648
7	132 KV Grid system Chitral (Federal PSDP) CCPR-3130.	17.8%	300		54		300
8	Evacuation of Power from Swabi(Fed	17.8%	1,250		223		1,250
9	Supply of Power to Rashkai E.Zone(F	17.8%	2,733		488		2,733
10	World Bank Project	SOFR+Variable	20,817		895		20,817
11	Anticipated ADB Loan	8.2%	1,799	3,814.880	304		5,614
			34,120	3,815	2,594	-	37,935

FORM - 23

DEVOLPOMENT LOAN FOR FY 2028-29

Devaluation in Pak Rupee per Annum

Rs.In Million

Sr. No.	Loan	Interest Rate	2028-29				
			O/Bal	Disbursement	Interest Paid	Repayment /Exchange Risk Adjustment	C/Bal
1	Power Distribution Enhancement Project ADB Loan 2438-PAK	17.0%	847	-	-	-	847
2	Power Distribution Enhancement Project ADB Loan 2727-PAK	15.0%	955	-	25	-	955
3	Power Distribution Enhancement Project ADB Loan-PAK 2972	15.0%	1,977	-	142	-	1,977
4	Power Distribution Enhancement Project ADB Loan -PAK 3096	15.0%	1,668	-	130	-	1,668
5	Loan from GoP		125				125
6	Electrification Work at Chitral(Federal PSDP) CCPR-3129.	17.8%	1,648		294		1,648
7	132 KV Grid system Chitral (Federal PSDP) CCPR-3130.	17.8%	300		54		300
8	Evacuation of Power from Swabi(Fed	17.8%	1,250		223		1,250
9	Supply of Power to Rashkai E.Zone(F	17.8%	2,733		488		2,733
10	World Bank Project	SOFR+Variable	20,817		895		20,817
11	Anticipated ADB Loan	8.2%	5,614	4,043.052	626		9,657
			37,935	4,043	2,876	-	41,978

FORM - 23

DEVOLPOMENT LOAN FOR FY 2029-30

Devaluation in Pak Rupee per Annum

Rs.In Million

Sr. No.	Loan	Interest Rate	2029-30				
			O/Bal	Disbursement	Interest Paid	Repayment /Exchange Risk Adjustment	C/Bal
1	Power Distribution Enhancement Project ADB Loan 2438-PAK	17.0%	847	-	-	-	847
2	Power Distribution Enhancement Project ADB Loan 2727-PAK	15.0%	955	-	14	-	955
3	Power Distribution Enhancement Project ADB Loan-PAK 2972	15.0%	1,977	-	127	-	1,977
4	Power Distribution Enhancement Project ADB Loan -PAK 3096	15.0%	1,668	-	117	-	1,668
5	Loan from GoP		125				125
6	Electrification Work at Chitral(Federal PSDP) CCPR-3129.	17.8%	1,648		294		1,648
7	132 KV Grid system Chitral (Federal PSDP) CCPR-3130.	17.8%	300		54		300
8	Evacuation of Power from Swabi(Federal PSDP) CCPR-3131.	17.8%	1,250		223		1,250
9	Supply of Power to Rashkai E.Zone(Federal PSDP) CCPR-7018.	17.8%	2,733		488		2,733
10	World Bank Project	SOFR+Variable	20,817		895		20,817
11	Anticipated ADB Loan	8.2%	9,657		792		9,657
			41,978	-	3,002	-	41,978

FORM - 24

Peshawar Electric Supply Company

BONDS

Particulars	Interest Rate	FY 2025-26 to FY 2029-30			
		Opening Balance	Redemption	Closing Balance	Interest Charges
		NIL			



Peshawar Electric Supply Company

Domestic Consumers (Units Sold) For (07/2023 to 06/2024)

Slabs	No. of Customers	0 - 50 (L.L.)	51 - 100 (L.L.)	0 - 100 (P.)	101 - 200 (P.)	0 - 100	101 - 200	201 - 300	301 - 400	401 - 500	501 - 600	601 - 700	Above 700	Total	Revenue Rs. Million	Average Rate Ps./kWh
0 - 50 (Life Line)	275,530	38,111,661												38,111,661	894,210,395	23.5
51 - 100 (Life Line)	46,355		51,306,310											51,306,310	513,723,325	10.0
0 - 100 (Pro.)	939,512			560,906,508										560,906,508	11,030,554,420	19.7
101 - 200 (Pro.)	767,160				732,476,242									732,476,242	11,854,431,341	16.2
0 - 100	374,483					257,905,095								257,905,095	9,768,294,619	37.9
101 - 200	141,875						546,717,942							546,717,942	20,312,678,579	37.2
201 - 300	340,709							732,811,828						732,811,828	28,173,902,354	38.4
301 - 400	115,730								344,056,618					344,056,618	15,507,647,898	45.1
401 - 500	45,073									203,510,396				203,510,396	9,834,054,505	48.3
501 - 600	21,440										118,793,872			118,793,872	6,160,790,365	51.9
601 - 700	9,797											75,459,001		75,459,001	4,055,403,190	53.7
Above 700	17,545												231,631,222	231,631,222	13,941,512,828	60.2
Total	3,095,209	38,111,661	51,306,310	560,906,508	732,476,242	257,905,095	546,717,942	732,811,828	344,056,618	203,510,396	118,793,872	75,459,001	231,631,222	3,804,268,724	130,639,270,098	34.3

FORM - 26

Peshawar Electric Supply Company

Provision for Tax

Rs. Million

Sr. No.	Provision for Tax allowed	Actual tax paid during				
		2025-26	2026-27	2027-28	2028-29	2029-30
	Provision for Tax	3,423	3,588	3,802	4,075	4,263
		3,423	3,588	3,802	4,075	4,263



Distribution Company
Existing & Proposed Tariff Statement
(Monthly, Quarterly as well as Consolidated)

2025-26

Description	MVA Charge	Sales: Sales Unit	Sales MVA: Sales MVA	No. of Consumers: Sales Unit	NEPA Existing Tariff		Existing Tariff Structure (Proposed Tariff)				Difference (Prop. V New)		
					Fixed Charge	Variable Charge	Fixed Charge	Variable Charge	Fixed Charge	Variable Charge	Fixed Charge	Variable Charge	Variable Charge
	(KVA)	(MVA)	(MVA)		(Rs/MVA)	(Rs/Unit)	(Rs/MVA)	(Rs/Unit)	(Rs/MVA)	(Rs/Unit)	(Rs/MVA)	(Rs/Unit)	(Rs/Unit)
Residential - A1 Sanctioned Load Less Than 5KW													
UPTO-40 Units per month Life Line	-	49	0.53%	3.42	-	8.28	-	-	7.66	-	-	-	1.40
51-100 Units per month Life Line	-	72	0.77%	0.06	-	10.77	-	-	13.19	-	-	-	2.42
1-100 Units P/M Protected	-	1,582	18.04%	0.94	-	29.21	-	-	35.77	-	-	-	8.56
101-200 Units P/M Protected	-	379	4.07%	0.40	-	31.59	-	-	38.68	-	-	-	7.09
1-100 Units P/M Un-Protected	-	252	3.13%	0.25	-	29.21	-	-	35.77	-	-	-	6.56
101-200 Units P/M Un-Protected	-	701	7.52%	0.25	-	33.51	-	-	41.03	-	-	-	7.52
201-300 Units P/M	-	822	8.81%	0.08	-	36.92	-	-	45.21	-	-	-	8.29
301-400 Units P/M	-	349	3.71%	0.02	200	40.16	-	200	48.17	-	-	-	9.01
401-500 Units P/M	-	198	2.11%	0.01	400	41.45	-	400	50.75	-	-	-	9.30
501-600 Units P/M	-	108	1.19%	0.00	600	42.81	-	600	52.42	-	-	-	9.61
601-700 Units P/M	-	42	0.37%	0.00	800	44.14	-	800	54.04	-	-	-	9.90
ABOVE 700 Units	-	187	2.11%	0.05	1,000	48.89	-	1,000	59.87	-	-	-	10.97
Time of Day (TOD - Peak) For Load 5KW & Above	-	49	0.52%	-	-	48.91	-	-	57.43	-	-	-	10.53
Time of Day (TOD - Off-Peak) For Load 5KW & Above	-	158	2.03%	0.05	1,000	40.58	-	1,000	49.68	-	-	-	9.11
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	2,000	58.80	-	2,000	73.21	-	-	-	13.42
TOTAL DOMESTIC	-	5,144	56.18%	4.19	-	9.01	33.74	-	9.01	41.31	-	-	7.67
Commercial - A2													
For Load Less 5KW	-	333	3.58%	0.42	1,000	38.45	-	1,000	47.07	-	-	-	8.63
For Load requirement 5KW & Above	0.000	0	0.00%	0.00	1,250	39.83	1,250	-	46.77	-	-	-	8.94
Time of Day (TOD - Peak)	-	115	1.23%	-	-	46.19	-	-	56.56	-	-	-	10.37
Time of Day (TOD - Off-Peak)	0.093	483	5.18%	0.02	1,250	35.63	1,250	-	43.63	-	-	-	8.00
Temporary E-1 (ii) Commercial Supply	-	2	0.03%	0.00	5,000	54.14	-	5,000	66.29	-	-	-	12.15
TOTAL COMMERCIAL	0.293	933	10.01%	0.44	0.39	0.48	37.88	0.38	0.48	46.61	-	-	8.62
INDUSTRIAL													
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	1,000	29.19	-	1,000	35.74	-	-	-	6.55
B-1b (09) T Peak	-	5	0.07%	-	-	35.71	-	-	43.72	-	-	-	8.01
B-1b (09) T Off Peak	0.073	52	0.59%	0.01	1,000	29.30	-	1,000	35.87	-	-	-	6.57
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.000	0	0.00%	0.00	1,250	27.52	1,250	-	33.69	-	-	-	6.17
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	89	0.95%	-	-	37.29	-	-	45.68	-	-	-	8.37
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.378	630	6.75%	0.21	1,250	26.89	1,250	-	32.68	-	-	-	5.99
B-3 TOD (peak) for all loads upto 5000 Kw at 11, 33 KV	-	83	0.89%	-	-	34.97	-	-	42.81	-	-	-	7.85
B-3 -TOD (off-peak)	0.128	612	6.55%	0.02	1,250	25.78	1,250	-	31.57	-	-	-	5.79
B-4 TOD (peak) for all loads at 66, 132 KV & Above	-	45	0.48%	-	-	35.40	-	-	44.57	-	-	-	8.17
B-4 TOD (off-peak)	0.114	347	3.72%	0.00	1,250	26.91	1,250	-	32.95	-	-	-	6.04
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	5,000	40.73	-	5,000	49.87	-	-	-	9.14
TOTAL INDUSTRIAL	0.78	1,871	20.07%	0.03	0.48	0.01	27.82	0.48	0.01	33.82	-	-	6.20
Single Point Supply (Bulk)													
C-1 (a) Sanctioned Load Less than 5KW	0.000	0	0.00%	0.00	2,000	39.66	-	2,000	48.56	-	-	-	8.90
C-1 (b) Sanctioned Load 5KW & upto 500 Kw	0.002	5	0.07%	0.00	1,250	37.26	1,250	-	45.52	-	-	-	8.26
Bulk Supply C-1(c) for supply at 400/230 Volts 5KW & upto 500 Kw (Peak)	-	10	0.11%	-	-	48.43	-	-	56.35	-	-	-	10.42
Bulk Supply C-1(c) (TOD) (Off-Peak)	0.020	48	0.52%	0.00	1,250	36.83	1,250	-	45.09	-	-	-	8.26
C-2 (a) 11/33 KV upto & including 5000 Kw	0.002	9	0.06%	0.30	1,250	40.06	1,250	-	49.05	-	-	-	8.99
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	44	0.47%	-	-	48.16	-	-	58.97	-	-	-	10.81
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.085	153	2.07%	0.00	1,250	36.35	1,250	-	44.51	-	-	-	8.16
C-3 Supply above 11 KV	0.001	0	0.00%	0.00	1,250	37.76	1,250	-	46.23	-	-	-	8.47
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	47.20	-	-	57.79	-	-	-	10.59
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.006	13	0.14%	0.00	1,250	35.33	1,250	-	43.26	-	-	-	7.93
TOTAL BULK SUPPLY	0.085	324	3.47%	0.00	0.33	0.00	38.49	0.33	0.00	47.13	-	-	8.64
Agricultural T-Well - Tariff D													
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	39.09	-	-	47.89	-	-	-	8.77
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	32.40	-	-	39.67	-	-	-	7.27
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.001	1	0.01%	0.00	400	25.72	400	-	31.49	-	-	-	5.77
D-2 Agri T-Well	0.011	3	0.09%	0.02	400	24.80	400	-	30.37	-	-	-	5.57
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	5	0.05%	-	-	31.08	-	-	38.06	-	-	-	6.97
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.000	27	0.29%	0.01	400	29.91	400	-	36.62	-	-	-	6.71
TOTAL AGRICULTURAL T-Well	0.012	43	0.44%	0.02	0.11	28.01	0.11	-	36.82	-	-	-	8.81
Public Lighting - Tariff G													
Public Lighting - Tariff G	-	14	0.15%	0.00	2,000	42.28	-	2,000	51.76	-	-	-	9.48
Residential Colony att. to Industrial - H													
K (AJK)	0.000	-	0.00%	0.00	1,250	32.13	1,250	-	39.34	-	-	-	7.21
Time of Day (TOD - Peak)	-	102	1.09%	-	-	35.78	-	-	43.81	-	-	-	8.03
Time of Day (TOD - Off-Peak)	0.119	409	4.35%	0.00	1,250	31.43	1,250	-	38.49	-	-	-	7.05
Tariff K - Rawat Lab													
Tariff K - Railway Traction	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General Supplies													
A3 General Supplies	0.129	480	5.15%	0.05	1,000	42.76	-	1,000	52.36	-	-	-	9.60
Company Total	1.403	9,321	100.00%	4.645	0.18	0.08	33.48	0.16	0.08	40.99	-	-	7.61

(Monthly, Quarterly as well as Consolidated)

Description	MCH Charged	Sales	Base MCH	No. of Consumers	WEPRA Existing Tariff			Existing Tariff Structure (Proposed Tariff)			Difference (Prop. V. New)		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	(RM)	(RM)	(RM)		(RM/Day)	(RM/Day)	(RM/Day)	(RM/Day)	(RM/Day)	(RM/Day)	(RM/Day)	(RM/Day)	(RM/Day)
Residential - A1 Sanctioned Load Less Than 5KW	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
UPTO-50 Units per month Life Line	-	49	0.53%	0.42	-	-	309	-	-	375	-	-	89
51-100 Units per month Life Line	-	72	0.77%	0.06	-	-	778	-	-	952	-	-	174
1-100 Units P/M Protected	-	1,882	18.04%	1.94	-	-	49,123	-	-	60,146	-	-	11,023
101-200 Units P/M Protected	-	379	4.07%	0.40	-	-	11,981	-	-	14,670	-	-	2,689
1-100 Units P/M Un-Protected	-	282	3.13%	0.86	-	-	8,522	-	-	10,434	-	-	1,912
101-200 Units P/M Un-Protected	-	701	7.52%	0.25	-	-	23,495	-	-	28,787	-	-	5,292
201-300 Units P/M	-	822	8.81%	0.08	-	-	30,334	-	-	37,141	-	-	6,807
301-400 Units P/M	-	348	3.71%	0.02	-	4	13,897	-	4	17,015	-	-	3,118
401-600 Units P/M	-	196	2.11%	0.01	-	4	8,140	-	4	9,966	-	-	1,827
601-800 Units P/M	-	108	1.16%	0.00	-	2	4,617	-	2	5,654	-	-	1,036
801-700 Units P/M	-	82	0.87%	0.00	-	2	2,758	-	2	3,377	-	-	619
ABOVE 700 Units	-	197	2.11%	0.00	-	5	9,621	-	5	11,779	-	-	2,159
Time of Day (TOD - Peak) For Load 5KW & Above	-	49	0.52%	-	-	-	2,286	-	-	2,796	-	-	513
Time of Day (TOD - Off-Peak) For Load 5KW & Above	-	189	2.03%	0.05	-	48	7,679	-	48	9,402	-	-	1,723
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	1	7	-	1	9.01	-	-	1.65
TOTAL DOMESTIC	-	5,144	56.19%	4.15	-	88	173,644	-	88	212,486	-	-	38,843
Commercial - A2	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
For Load Less 5KW	-	333	3.56%	0.42	-	418	12,812	-	418	15,687	-	-	2,875
For Load requirement 5KW & Above	0.000	0	0.00%	0.00	0	-	3	0	-	4.24	-	-	1
Time of Day (TOD - Peak)	-	116	1.23%	-	-	-	5,310	-	-	6,501	-	-	1,191
Time of Day (TOD - Off-Peak)	0.283	483	5.19%	0.02	366	-	17,195	366	-	21,053	-	-	3,858
Temporary E-1(ii) Commercial Supply	-	2	0.03%	0.00	-	12	130	-	12	159	-	-	29
TOTAL COMMERCIAL	0.283	933	10.01%	0.44	366	429	36,460	366	429	43,464	-	-	7,004
INDUSTRIAL	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0.003621	0.00%	0.01	-	11	0	-	11	0	-	-	0
B-1b (08) T Peak	-	8	0.07%	-	-	-	230	-	-	282	-	-	52
B-1b (08) T Off Peak	0.073	56	0.59%	0.01	-	10	1,619	-	10	1,982	-	-	363
B-2(a) exceeding 25-600 Kw (at 400 Volts)	0.000	0	0.00%	0.00	0	-	2	0	-	2	-	-	0
B-2 (b) -TOD (Peak) exceeding 25-600 Kw (at 400 Volts)	-	89	0.96%	-	-	-	3,315	-	-	4,059	-	-	744
B-2 -TOD (off-peak) exceeding 25-600 Kw (at 400 Volts)	0.378	830	8.76%	0.01	474	-	16,822	474	-	20,597	-	-	3,775
B-3 TOD (peak) for all loads upto 6000 Kw at 11, 33 KV	-	83	0.89%	-	-	-	2,917	-	-	3,571	-	-	654
B-3 - TOD (off-peak)	0.188	612	6.54%	0.00	247	-	15,775	247	-	19,315	-	-	3,540
B-4 TOD (peak) for all loads at 66, 132 KV & Above	-	46	0.49%	-	-	-	1,629	-	-	1,994	-	-	366
B-4 TOD (off-peak)	0.114	347	3.72%	0.00	142	-	9,338	142	-	11,433	-	-	2,095
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	1	40	-	1	48.99	-	-	8.98
TOTAL INDUSTRIAL	0.763	1,871	20.07%	0.63	863	22	51,887	863	22	63,286	-	-	11,598
Single Point Supply (Bulk)	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5KW	0.000	0	0.00%	0.00	-	0	1	-	0	1	-	-	0
C-1 (b) Sanctioned Load 5KW & upto 500 Kw	0.002	8	0.07%	0.00	2	-	238	2	-	292	-	-	53
Bulk Supply C-1(c) for supply at 400/230 Volts 5KW & upto 500 Kw (Peak)	-	10	0.11%	-	-	-	456	-	-	574	-	-	105
Bulk Supply C-1(c) (TOD) (Off-Peak)	0.020	48	0.52%	0.00	24	-	1,768	24	-	2,165	-	-	397
C-2 (a) 11/33 KV upto & including 5000 Kw	0.002	8	0.08%	0.00	3	-	242	3	-	297	-	-	54
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	44	0.47%	-	-	-	2,132	-	-	2,610	-	-	478
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.056	183	2.07%	0.00	58	-	7,024	58	-	8,600	-	-	1,576
C-3 Supply above 11 KV	0.001	0	0.00%	0.00	2	-	4	2	-	5	-	-	1
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	129	-	-	158	-	-	29
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.008	13	0.14%	0.00	8	-	453	8	-	555	-	-	102
TOTAL BULK SUPPLY	0.086	324	3.47%	0.00	107	0	12,480	107	0	16,286	-	-	3,796
Agricultural T-Well - Tariff D	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	11	-	-	13	-	-	2
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	9	-	-	11	-	-	2
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.001	1	0.01%	0.00	0	-	35	0	-	42	-	-	8
D-2 Agri T/Well	0.011	8	0.09%	0.02	4	-	204	4	-	250	-	-	46
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	6	0.06%	-	-	-	156	-	-	191	-	-	35
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.000	27	0.29%	0.01	0	-	822	0	-	1,007	-	-	185
TOTAL AGRICULTURAL T/Well	0.012	43	0.46%	0.02	6	-	1,237	6	-	1,516	-	-	278
Public Lighting - Tariff-G	-	14	0.15%	0.00	-	3	577	-	3	708	-	-	129
Residential Colony att. to Industrial - H	-	2	0.02%	0.00	-	0	75	-	0	92	-	-	17
K (AJK)	0.000	-	0.00%	0.00	0	-	0	-	0	-	-	-	-
Time of Day (TOD - Peak)	-	192	1.09%	-	-	-	3,640	-	-	4,457	-	-	817
Time of Day (TOD - Off-Peak)	0.119	409	4.39%	0.00	149	-	12,840	149	-	15,721	-	-	2,881
Tariff K - Rawat Lab	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.129	480	5.16%	0.05	-	49	20,535	-	49	25,143	-	-	4,608
Company Total	1.403	9,321	100.00%	4.65	1,481	869	312,046	1,481	869	382,096	-	-	70,050

Distribution Company
Existing & Proposed Tariff Statement

2026-27

(Monthly, Quarterly as well as Consolidated)

Description	MCI Charge	Rate	Base MVA	No. of Consumers	NEPA Existing Tariff			Existing Tariff Structure (New Tariff)			Difference		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	(Rs/Cu)	(Rs/kWh)	(Rs/kWh)		(Rs/kWh)	(Rs/Cu/M)	(Rs/kWh)	(Rs/kWh)	(Rs/Cu/M)	(Rs/kWh)	(Rs/kWh/M)	(Rs/Cu/M)	(Rs/kWh)
Residential - A1 Sanctioned Load Less Than 5Kw													
UPTO-60 Units per month Life Line	-	51	0.53%	0.44	-	-	6.26	-	-	7.06	-	-	0.81
51-100 Units per month Life Line	-	75	0.77%	0.06	-	-	10.77	-	-	12.16	-	-	1.39
1-100 Units P/M Protected	-	1,742	18.04%	2.00	-	-	29.21	-	-	32.97	-	-	3.76
101-200 Units P/M Protected	-	303	4.07%	0.42	-	-	31.59	-	-	35.65	-	-	4.06
1-100 Units P/M Un-Protected	-	302	3.13%	0.89	-	-	29.21	-	-	32.97	-	-	3.76
101-200 Units P/M Un-Protected	-	729	7.52%	0.25	-	-	33.51	-	-	37.82	-	-	4.31
201-300 Units P/M	-	851	8.81%	0.68	-	-	36.92	-	-	41.67	-	-	4.75
301-400 Units P/M	-	358	3.71%	0.02	200	40.16	-	200	45.33	-	-	-	5.17
401-600 Units P/M	-	203	2.11%	0.01	400	41.45	-	400	46.78	-	-	-	5.33
601-800 Units P/M	-	112	1.16%	0.00	600	42.81	-	600	48.32	-	-	-	5.51
801-700 Units P/M	-	65	0.67%	0.00	800	44.14	-	800	49.62	-	-	-	5.68
ABOVE 700 Units	-	204	2.11%	0.00	1,000	46.89	-	1,000	55.19	-	-	-	6.29
Time of Day (TOD - Peak) For Load 5Kw & Above	-	50	0.52%	-	-	-	46.91	-	-	52.14	-	-	5.24
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	196	2.03%	0.05	1,000	40.58	-	1,000	45.80	-	-	-	5.22
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	2,000	59.80	-	2,000	67.49	-	-	-	7.69
TOTAL DOMESTIC	-	5,329	56.19%	4.24	-	0.01	33.74	-	0.01	38.08	-	-	4.34
Commercial - A2													
For Load Less 5KW	-	345	4%	0.43	1,000	38.45	-	1,000	43.39	-	-	-	4.95
For Load requirement 5KW & Above	0.000	0	0%	0.00	1,250	39.83	1,250	-	44.56	-	-	-	5.13
Time of Day (TOD - Peak)	-	119	1%	-	-	-	46.19	-	-	52.14	-	-	5.94
Time of Day (TOD - Off-Peak)	0.230	500	5%	0.02	1,250	35.63	1,250	-	40.22	-	-	-	4.59
Temporary E-1(ii) Commercial Supply	-	2	0%	0.00	5,000	54.14	-	5,000	61.11	-	-	-	6.97
TOTAL COMMERCIAL	0.230	967	10%	0.458	0.38	0.48	37.98	0.38	0.48	42.87	-	-	4.89
INDUSTRIAL													
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0%	0.01	1,000	29.19	-	1,000	32.95	-	-	-	3.76
B-1b (09) T Peak	-	7	0%	-	-	-	35.71	-	-	40.31	-	-	4.60
B-1b (09) T Off Peak	0.073	57	1%	0.01	1,300	29.30	-	1,000	33.07	-	-	-	3.77
B-2(a) exceeding 25-600 Kw (at 400 Volts)	0.000	0	0%	0.00	1,250	27.52	1,250	-	31.08	-	-	-	3.54
B-2 (b) -TOD (Peak) exceeding 25-600 Kw (at 400 Volts)	-	92	1%	-	-	-	37.29	-	-	42.09	-	-	4.80
B-2 -TOD (off-peak) exceeding 25-600 Kw (at 400 Volts)	0.379	653	7%	0.01	1,250	26.69	1,250	-	30.13	-	-	-	3.43
B-3 TOD (peak) for all loads upto 5000 Kw (at 11, 33 KV)	-	86	1%	-	-	-	34.97	-	-	39.47	-	-	4.50
B-3 - TOD (off-peak)	0.198	634	7%	0.00	1,250	25.78	1,250	-	29.10	-	-	-	3.32
B-4 TOD (peak) for all loads at 66, 132 KV & Above	-	46	0%	-	-	-	36.40	-	-	41.08	-	-	4.68
B-4 TOD (off-peak)	0.114	360	4%	0.00	1,250	26.91	1,250	-	30.37	-	-	-	3.46
Temporary E-2 Industrial Supply	-	1	0%	0.00	5,000	40.73	-	5,000	45.37	-	-	-	5.24
TOTAL INDUSTRIAL	0.78	1,838	20%	0.03	0.48	0.01	27.82	0.48	0.01	31.18	-	-	3.66
Single Point Supply (Bulk)													
C-1 (a) Sanctioned Load Less than 5Kw	0.000	0	0%	0.00	2,000	39.66	-	2,000	44.77	-	-	-	5.10
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.002	7	0%	0.00	1,250	37.28	1,250	-	42.05	-	-	-	4.79
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	10	0%	-	-	-	46.43	-	-	52.41	-	-	5.98
Bulk Supply C-1(c) (TOD) Off-Peak	0.020	50	1%	0.00	1,250	36.83	1,250	-	41.57	-	-	-	4.74
C-2 (a) 11/33 KV upto & including 5000 Kw	0.002	8	0%	0.00	1,250	40.06	1,250	-	45.21	-	-	-	5.15
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	48	0%	-	-	-	48.16	-	-	54.36	-	-	6.20
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.055	200	2%	0.00	1,250	36.35	1,250	-	41.03	-	-	-	4.68
C-3 Supply above 11 KV	0.001	0	0%	0.00	1,250	37.76	1,250	-	42.62	-	-	-	4.86
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0%	-	-	-	47.20	-	-	53.27	-	-	6.07
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.006	13	0%	0.00	1,250	35.33	1,250	-	39.88	-	-	-	4.55
TOTAL BULK SUPPLY	0.086	336	3%	0.001	0.32	0.00	38.48	0.32	0.00	43.44	-	-	4.96
Agricultural T-Wells - Tariff D													
D-1(b) Scarp Less than 5KW	-	0	0.0030%	0.00	-	-	39.09	-	-	44.12	-	-	5.03
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.0029%	-	-	-	32.40	-	-	36.57	-	-	4.17
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.001	1	0.0145%	0.00	400	25.72	400	-	29.03	-	-	-	3.31
D-2 Agri T/Well	0.011	9	0.0852%	0.02	400	24.80	400	-	28.00	-	-	-	3.19
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	5	0.0540%	-	-	-	31.08	-	-	35.08	-	-	4.00
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.000	28	0.2949%	0.01	400	29.51	400	-	33.76	-	-	-	3.85
TOTAL AGRICULTURAL T/WELL	0.012	44	0.48%	0.025	0.11	-	29.01	0.11	-	32.74	-	-	3.73
Public Lighting - Tariff-G													
Public Lighting - Tariff-G	-	14	0%	0.00	2,000	42.28	-	2,000	47.72	-	-	-	5.44
Residential Colony att. to industrial - H													
H (AJK)	0.000	-	0%	0.00	1,250	32.13	1,250	-	36.27	-	-	-	4.13
Time of Day (TOD - Peak)	-	105	1%	-	-	-	35.78	-	-	40.39	-	-	4.60
Time of Day (TOD - Off-Peak)	0.119	423	4%	0.00	1,250	31.43	1,250	-	35.48	-	-	-	4.04
Tariff K - Rawat Lab	-	-	-	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.129	497	5%	0.05	1,000	42.76	-	1,000	48.27	-	-	-	5.50
Company Total	1.403	9,898	100%	4.807	0.16	0.08	33.48	0.16	0.08	37.79	-	-	4.31

Distribution Company
Existing & Proposed Tariff Statement
(Monthly, Quarterly as well as Consolidated)

2026-27

Description	WU Charged	Sales	Sales Mix	No. of Consumers	NEMA Existing Tariff			Existing Tariff Structure (New Tariff)			Differences		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	(000)	(MMH)	(Nep)		(Mn Rs)	(Mn Rs)	(Mn Rs)	(Mn Rs)	(Mn Rs)	(Mn Rs)	(Mn Rs)	(Mn Rs)	(Mn Rs)
Residential - A1 Sanctioned Load Less Than 5Kw	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
UPTO-50 Units per month Life Line	-	51	0.53%	0.44	-	-	317	-	-	358	-	-	41
51-100 Units per month Life Line	-	75	0.77%	0.06	-	-	806	-	-	909	-	-	104
1-100 Units P/M Protected	-	1,742	18.04%	2.00	-	-	50,891	-	-	57,440	-	-	6,549
101-200 Units P/M Protected	-	383	4.07%	0.42	-	-	12,413	-	-	14,010	-	-	1,597
1-100 Units P/M Un-Protected	-	302	3.13%	0.89	-	-	8,829	-	-	9,965	-	-	1,135
101-200 Units P/M Un-Protected	-	728	7.52%	0.25	-	-	24,341	-	-	27,473	-	-	3,132
201-300 Units P/M	-	851	8.81%	0.08	-	-	31,425	-	-	35,470	-	-	4,044
301-400 Units P/M	-	358	3.71%	0.02	-	4	14,397	-	4	16,250	-	-	1,853
401-500 Units P/M	-	203	2.11%	0.01	-	4	8,433	-	4	9,518	-	-	1,085
501-600 Units P/M	-	112	1.16%	0.00	-	2	4,784	-	2	5,399	-	-	616
601-700 Units P/M	-	65	0.67%	0.00	-	2	2,957	-	2	3,225	-	-	268
ABOVE /90 Units	-	264	2.77%	0.00	-	2	8,950	-	2	11,429	-	-	1,479
Time of Day (TOD - Peak) For Load 5Kw & Above	-	50	0.52%	-	-	-	2,368	-	-	2,673	-	-	305
Time of Day (TOD - Off-Peak For Load 5Kw & Above	-	196	2.03%	0.05	-	50	7,956	-	50	8,979	-	-	1,024
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	1	8	-	1	8.61	-	-	0.61
TOTAL DOMESTIC	-	5,329	55.19%	4.24	-	98	178,791	-	98	202,927	-	-	23,136
Commercial - A2	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
For Load Less 5KW	-	345	3.68%	0.43	-	432	13,273	-	432	14,981	-	-	1,708
For Load requirement 5KW & Above	0.000	0	0.00%	0.00	0	-	4	0	-	4.05	-	-	0
Time of Day (TOD - Peak)	-	119	1.23%	-	-	-	5,501	-	-	6,209	-	-	708
Time of Day (TOD - Off-Peak	0.293	500	5.19%	0.02	366	-	17,814	366	-	20,106	-	-	2,292
Temporary E-1(ii) Commercial Supply	-	2	0.03%	0.00	-	12	135	-	12	152	-	-	17
TOTAL COMMERCIAL	0.293	967	10.01%	0.46	366	444	38,728	366	444	41,452	-	-	4,728
INDUSTRIAL	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	12	0	-	12	0	-	-	0
B-1b (06) T Peak	-	7	0.07%	-	-	-	239	-	-	269	-	-	31
B-1b (06) T Off Peak	0.073	57	0.59%	0.01	-	11	1,877	-	11	1,893	-	-	16
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.000	0	0.00%	0.00	0	-	2	0	-	2	-	-	0
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	92	0.96%	-	-	-	3,434	-	-	3,876	-	-	442
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.379	553	5.76%	0.01	474	-	17,428	474	-	19,670	-	-	2,243
B-3 TOD (peak) for all loads upto 5000 Kw at 11, 33 KV	-	86	0.89%	-	-	-	3,022	-	-	3,410	-	-	389
B-3 - TOD (off-peak)	0.198	634	6.58%	0.00	247	-	18,343	247	-	18,446	-	-	1,003
B-4 TOD (peak) for all loads at 66, 132 KV & Above	-	48	0.48%	-	-	-	1,587	-	-	1,905	-	-	217
B-4 TOD (off-peak)	0.114	380	3.72%	0.00	142	-	9,574	142	-	10,919	-	-	1,245
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	1	41	-	1	46.79	-	-	5.33
TOTAL INDUSTRIAL	0.783	1,338	20.07%	0.03	863	23	63,547	863	23	60,438	-	-	6,891
Single Point Supply (Bulk)	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5Kw	0.000	0	0.00%	0.00	-	0	1	-	0	1	-	-	0
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.002	7	0.07%	0.00	2	-	247	2	-	279	-	-	32
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	10	0.11%	-	-	-	485	-	-	548	-	-	63
Bulk Supply C-1(c) (TOD) Off-Peak	0.020	50	0.52%	0.00	24	-	1,832	24	-	2,088	-	-	236
C-2 (a) 11/33 KV upto & including 5000 Kw	0.002	6	0.06%	0.00	3	-	251	3	-	283	-	-	32
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	48	0.47%	-	-	-	2,208	-	-	2,492	-	-	284
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.055	200	2.07%	0.00	58	-	7,277	58	-	8,213	-	-	936
C-3 Supply above 11 KV	0.001	0	0.00%	0.00	2	-	4	2	-	5	-	-	1
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	134	-	-	151	-	-	17
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.006	13	0.14%	0.00	8	-	469	8	-	530	-	-	60
TOTAL BULK SUPPLY	0.085	335	3.47%	0.00	107	0	12,908	107	0	14,570	-	-	1,661
Agricultural T-Well - Tariff D	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	11	-	-	13	-	-	1
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	9	-	-	10	-	-	1
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.001	1	0.01%	0.00	0	-	36	0	-	41	-	-	5
D-2 Agri TWell	0.011	9	0.09%	0.02	4	-	211	4	-	239	-	-	27
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	5	0.05%	-	-	-	162	-	-	183	-	-	21
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.000	28	0.29%	0.01	0	-	852	0	-	961	-	-	110
TOTAL AGRICULTURAL TWELL	0.012	44	0.46%	0.02	5	-	1,282	5	-	1,446	-	-	166
Public Lighting - Tariff-G	-	14	0.15%	0.00	-	3	598	-	3	675	-	-	77
Residential Colony att. to Industrial - H	-	2	0.02%	0.00	-	0	78	-	0	88	-	-	10
K (AJK)	0.000	-	0.00%	0.00	0	-	-	0	-	-	-	-	-
Time of Day (TOD - Peak)	-	106	1.09%	-	-	-	3,771	-	-	4,257	-	-	485
Time of Day (TOD - Off-Peak	0.119	423	4.38%	0.00	149	-	13,302	149	-	15,014	-	-	1,712
Tariff K - Rawat Lab	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.129	497	5.15%	0.05	-	50	21,274	-	50	24,012	-	-	2,738
Company Total	1.403	9,656	100.00%	4.81	1,491	589	323,277	1,491	589	364,878	-	-	41,601

(Monthly, Quarterly as well as Consolidated)

Description	MDI Charged	Sales	Loss Mch.	No. of Consumers	MDWA Existing Tariff			Existing Tariff Structure (New Tariff)			Difference		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	(Rs/Unit)	(Rs/Unit)	(Rs/Unit)		(Rs/Unit)	(Rs/Unit)	(Rs/Unit)	(Rs/Unit)	(Rs/Unit)	(Rs/Unit)	(Rs/Unit)	(Rs/Unit)	(Rs/Unit)
Residential - A1 Sanctioned Load Less Than 8Kw													
UPTO-40 Units per month Life Line	-	52	0.53%	0.45	-	-	6.26	-	-	7.12	-	-	0.86
51-100 Units per month Life Line	-	77	0.77%	0.06	-	-	10.77	-	-	12.26	-	-	1.49
1-100 Units P/M Protected	-	1,801	18.04%	2.07	-	-	29.21	-	-	33.24	-	-	4.03
101-200 Units P/M Protected	-	406	4.07%	0.43	-	-	31.59	-	-	35.95	-	-	4.36
1-100 Units P/M Un-Protected	-	312	3.13%	0.92	-	-	29.21	-	-	33.24	-	-	4.03
101-200 Units P/M Un-Protected	-	751	7.52%	0.26	-	-	33.51	-	-	38.13	-	-	4.62
201-300 Units P/M	-	880	8.81%	0.08	-	-	36.92	-	-	42.02	-	-	5.09
301-400 Units P/M	-	371	3.71%	0.02	200	40.16	-	200	45.70	-	-	-	5.54
401-600 Units P/M	-	210	2.11%	0.01	400	41.45	-	400	47.16	-	-	-	5.72
601-800 Units P/M	-	115	1.16%	0.00	600	42.81	-	600	48.72	-	-	-	5.91
801-700 Units P/M	-	67	0.67%	0.00	800	44.14	-	800	50.23	-	-	-	6.09
ABOVE 700 Units	-	211	2.11%	0.01	1,000	48.69	-	1,000	55.64	-	-	-	6.75
Time of Day (TOD - Peak) For Load 8Kw & Above	-	52	0.52%	-	-	-	48.91	-	-	53.38	-	-	6.47
Time of Day (TOD - Off-Peak) For Load 8Kw & Above	-	203	2.03%	0.05	1,000	40.58	-	1,000	46.16	-	-	-	5.60
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	2,000	58.80	-	2,000	68.05	-	-	-	8.25
TOTAL DOMESTIC	-	5,609	56.19%	4.36	-	0.01	33.74	-	0.01	38.38	-	-	4.66
Commercial - A2													
For Load Less 8Kw	-	357	4%	0.45	-	-	1,000	38.45	-	1,000	43.75	-	5.30
For Load requirement 8Kw & Above	0.000	0	0%	0.00	1,250	-	39.83	1,250	-	45.33	-	-	5.50
Time of Day (TOD - Peak)	-	123	1%	-	-	-	46.19	-	-	52.57	-	-	6.37
Time of Day (TOD - Off-Peak)	3.223	517	5%	0.02	1,250	-	35.63	1,250	-	40.55	-	-	4.92
Temporary E-1(ii) Commercial Supply	-	3	0%	0.00	5,000	54.14	-	5,000	61.61	-	-	-	7.47
TOTAL COMMERCIAL	-	0.293	999	10%	0.47	0.37	37.98	0.37	0.48	43.23	-	-	5.24
INDUSTRIAL													
B-1 upto 28 Kw (at 400/230 VOLTS)	-	0	0%	0.01	1,000	29.19	-	1,000	33.22	-	-	-	4.03
B-1b (28) T Peak	-	7	0%	-	-	-	35.71	-	-	40.64	-	-	4.93
B-1b (28) T Off Peak	0.073	59	1%	0.01	1,000	29.30	-	1,000	33.34	-	-	-	4.04
B-2(a) exceeding 25-600 Kw (at 400 Volts)	0.000	0	0%	0.00	1,250	-	27.52	1,250	-	31.31	-	-	3.80
B-2 (b) TOD (Peak) exceeding 25-600 Kw (at 400 Volts)	-	93	1%	-	-	-	37.29	-	-	42.44	-	-	5.15
B-2 - TOD (off-peak) exceeding 25-600 Kw (at 400 Volts)	0.379	675	7%	0.01	1,250	-	26.69	1,250	-	30.38	-	-	3.69
B-3 TOD (peak) for all loads upto 6000 Kw at 11, 33 KV	-	89	1%	-	-	-	34.97	-	-	39.79	-	-	4.82
B-3 - TOD (off-peak)	0.198	656	7%	0.00	1,250	-	25.78	1,250	-	29.34	-	-	3.56
B-4 TOD (peak) for all loads at 66, 132 KV & Above	-	48	0%	-	-	-	36.40	-	-	41.42	-	-	5.02
B-4 TOD (off-peak)	0.114	372	4%	0.00	1,250	-	26.91	1,250	-	30.62	-	-	3.71
Temporary E-2 Industrial Supply	-	1	0%	0.00	5,000	40.73	-	5,000	46.35	-	-	-	5.62
TOTAL INDUSTRIAL	-	0.78	2,004	20%	0.03	0.43	0.01	27.82	0.43	0.01	31.44	-	3.61
Single Point Supply (Bulk)													
C-1 (a) Sanctioned Load Less than 8Kw	3.000	0	0%	0.00	2,000	39.66	-	2,000	45.13	-	-	-	5.47
C-1 (b) Sanctioned Load 8Kw & upto 500 Kw	0.002	7	0%	0.00	1,250	-	37.26	1,250	-	42.40	-	-	5.14
Bulk Supply C-1(c) for supply at 400/230 Volts 8Kw & upto 500 Kw Peak	-	11	0%	-	-	-	48.43	-	-	52.84	-	-	6.41
Bulk Supply C-1(c) (TOD) Off-Peak	0.020	51	1%	0.00	1,250	-	36.83	1,250	-	41.91	-	-	5.08
C-2 (a) 11/33 KV upto & including 5000 Kw	0.002	6	0%	0.00	1,250	-	40.08	1,250	-	45.58	-	-	5.53
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	47	0%	-	-	-	48.16	-	-	54.81	-	-	6.65
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.055	237	2%	0.00	1,250	-	36.35	1,250	-	41.36	-	-	5.02
C-3 Supply above 11 KV	0.001	0	0%	0.00	1,250	-	37.76	1,250	-	42.97	-	-	5.21
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0%	-	-	-	47.20	-	-	53.71	-	-	6.51
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.006	14	0%	0.00	1,250	-	35.33	1,250	-	40.21	-	-	4.88
TOTAL BULK SUPPLY	-	0.085	347	3%	0.00	0.31	0.00	38.49	0.31	0.00	43.80	-	5.31
Agricultural T-Wells - Tariff D													
D-1(b) Scarp Less than 8Kw	-	0	0.0030%	0.00	-	-	39.09	-	-	44.49	-	-	5.39
D-1 (b) - Peak Scarp & Agricultural Less than 8Kw	-	0	0.0029%	-	-	-	32.40	-	-	36.87	-	-	4.47
D-1 (a) Off-Peak Scarp & Agricultural Less than 8Kw	0.001	1	0.0145%	0.00	400	-	25.72	400	-	29.28	-	-	3.55
D-2 Agri T/Well	0.011	9	0.0982%	0.02	400	-	24.80	400	-	28.23	-	-	3.42
D-1 (b) - Peak Scarp & Agricultural 8Kw & Above	-	5	0.0540%	-	-	-	31.08	-	-	35.37	-	-	4.29
D-1 (b) Off-Peak Scarp & Agricultural 8Kw & Above	0.000	29	0.2949%	0.01	400	-	29.91	400	-	34.04	-	-	4.13
TOTAL AGRICULTURAL T/WELL	-	0.012	48	0.48%	0.03	0.11	-	29.01	0.11	-	33.01	-	4.00
Public Lighting - Tariff G													
Residential Colony att. to Industrial - H	-	2	0%	0.00	2,000	42.74	-	2,000	48.64	-	-	-	5.90
K (AJK)	0.000	-	0%	0.00	1,250	-	32.13	1,250	-	36.56	-	-	4.43
Time of Day (TOD - Peak)	-	109	1%	-	-	-	35.78	-	-	40.72	-	-	4.94
Time of Day (TOD - Off-Peak)	0.119	437	4%	0.00	1,250	-	31.43	1,250	-	35.77	-	-	4.34
Tariff K - Rawat Lab	-	-	-	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.129	514	5%	0.05	1,000	42.78	-	1,000	48.66	-	-	-	5.90
Company Total	-	1.403	9,991	100%	4,998	0.15	0.06	33.48	0.15	0.06	38.10	-	4.62

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(Monthly, Quarterly as well as Consolidated)

Description	MDI Charges	Sales	Sales Mix	No. of Customers	NEPRA Existing Tariff			Existing Tariff Structure (New Tariff)			Differences		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	ADP	ADP/Wh	ADP/Wh		(Rs/Wh)	(Rs/Wh)	(Rs/Wh)	(Rs/Wh)	(Rs/Wh)	(Rs/Wh)	(Rs/Wh)	(Rs/Wh)	(Rs/Wh)
Residential - A1 Sanctioned Load Less Than 5Kw	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
UPTO-50 Units per month Life Line	-	82	0.53%	0.45	-	-	328	-	-	373	-	-	45
51-100 Units per month Life Line	-	77	0.77%	0.06	-	-	833	-	-	947	-	-	115
1-100 Units P/M Protected	-	1,801	18.04%	2.07	-	-	52,604	-	-	59,862	-	-	7,258
101-200 Units P/M Protected	-	406	4.07%	0.43	-	-	12,830	-	-	14,601	-	-	1,770
1-100 Units P/M Un-Protected	-	312	3.13%	0.92	-	-	9,128	-	-	10,385	-	-	1,259
101-200 Units P/M Un-Protected	-	781	7.82%	0.26	-	-	25,160	-	-	28,631	-	-	3,471
201-300 Units P/M	-	880	8.81%	0.08	-	-	32,483	-	-	36,965	-	-	4,482
301-400 Units P/M	-	371	3.71%	0.02	-	4	14,882	-	4	16,935	-	-	2,053
401-600 Units P/M	-	219	2.11%	0.01	-	4	8,716	-	4	9,919	-	-	1,203
601-800 Units P/M	-	116	1.16%	0.00	-	2	4,945	-	2	5,627	-	-	682
801-700 Units P/M	-	87	0.87%	0.00	-	2	2,954	-	2	3,381	-	-	408
ABOVE 700 Units	-	211	2.11%	0.01	-	5	10,302	-	5	11,724	-	-	1,421
Time of Day (TOD - Peak) For Load 5Kw & Above	-	52	0.52%	-	-	-	2,448	-	-	2,785	-	-	338
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	203	2.03%	0.05	-	52	8,223	-	52	9,358	-	-	1,135
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	1	8	-	1	8	-	-	1.09
TOTAL DOMESTIC	-	5,508	55.19%	4.38	-	71	185,841	-	71	215,483	-	-	29,642
Commercial - A2	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
For Load Less 5KW	-	287	3.58%	0.45	-	-	447	-	-	15,613	-	-	1,893
For Load requirement 5KW & Above	0.000	0	0.00%	0.00	0	-	4	0	-	4	-	-	1
Time of Day (TOD - Peak)	-	123	1.23%	-	-	-	5,686	-	-	6,470	-	-	785
Time of Day (TOD - Off-Peak)	0.293	517	5.16%	0.02	366	-	18,413	366	-	20,954	-	-	2,541
Temporary E-1(ii) Commercial Supply	-	3	0.03%	0.00	-	12	139	-	12	158	-	-	19
TOTAL COMMERCIAL	0.293	899	10.01%	0.47	366	459	37,962	366	459	45,199	-	-	5,238
INDUSTRIAL	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	12	0	-	12	0	-	-	0
B-1b (98) T Peak	-	7	0.07%	-	-	-	247	-	-	281	-	-	34
B-1b (98) T Off Peak	0.073	58	0.59%	0.01	-	11	1,734	-	11	1,973	-	-	239
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.000	0	0.00%	0.00	0	-	2	0	-	2	-	-	0
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	96	0.96%	-	-	-	3,550	-	-	4,039	-	-	490
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.379	875	8.78%	0.01	474	-	18,014	474	-	20,500	-	-	2,486
B-3 TOD (peak) for all loads upto 5000 Kw at 11, 33 KV	-	89	0.89%	-	-	-	3,123	-	-	3,554	-	-	431
B-3 -TOD (off-peak)	0.188	855	8.56%	0.00	247	-	16,693	247	-	19,224	-	-	2,531
B-4 TOD (peak) for all loads at 66, 132 KV & Above	-	48	0.48%	-	-	-	1,744	-	-	1,985	-	-	241
B-4 TOD (off-peak)	0.114	372	3.72%	0.00	142	-	10,000	142	-	11,380	-	-	1,380
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	1	43	-	1	48	-	-	5
TOTAL INDUSTRIAL	0.783	2,004	20.07%	0.53	863	24	56,349	863	24	62,968	-	-	7,637
Single Point Supply (Bulk)	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5Kw	0.000	0	0.00%	0.00	-	0	1	-	0	1	-	-	0
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.002	7	0.07%	0.00	2	-	255	2	-	290	-	-	35
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	11	0.11%	-	-	-	502	-	-	571	-	-	69
Bulk Supply C-1(c) (TOD) Off-Peak	0.020	51	0.52%	0.00	24	-	1,894	24	-	2,155	-	-	261
C-2 (a) 11/33 KV upto & including 5000 Kw	0.002	8	0.08%	0.00	3	-	260	3	-	295	-	-	36
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	47	0.47%	-	-	-	2,283	-	-	2,598	-	-	315
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.085	207	2.07%	0.00	68	-	7,522	68	-	8,560	-	-	1,038
C-3 Supply above 11 KV	0.001	0	0.00%	0.00	2	-	4	2	-	5	-	-	1
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	138	-	-	157	-	-	19
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.006	14	0.14%	0.00	8	-	485	8	-	552	-	-	67
TOTAL BULK SUPPLY	0.085	347	3.47%	0.00	107	0	13,343	107	0	15,184	-	-	1,841
Agricultural T-Well - Tariff D	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	12	-	-	13	-	-	2
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	9	-	-	11	-	-	1
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.001	1	0.01%	0.00	0	-	37	0	-	42	-	-	5
D-2 Agri TWell	0.011	9	0.09%	0.02	4	-	218	4	-	249	-	-	30
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	5	0.05%	-	-	-	167	-	-	191	-	-	23
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.000	29	0.29%	0.01	0	-	880	0	-	1,002	-	-	121
TOTAL AGRICULTURAL TWELL	0.012	48	0.48%	0.03	6	-	1,325	6	-	1,607	-	-	183
Public Lighting - Tariff-G	-	16	0.16%	0.00	-	3	618	-	3	703	-	-	85
Residential Colony att. to Industrial - H	-	2	0.02%	0.00	-	0	80	-	0	91	-	-	11
K (A/R)	0.000	-	0.00%	0.00	0	-	-	0	-	-	-	-	-
Time of Day (TOD - Peak)	-	108	1.08%	-	-	-	3,898	-	-	4,438	-	-	538
Time of Day (TOD - Off-Peak)	0.119	437	4.38%	0.00	149	-	13,750	149	-	15,647	-	-	1,897
Tariff K - Rawat Lab	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.129	514	5.16%	0.05	-	52	21,990	-	52	25,024	-	-	3,034
Company Total	1.403	9,981	100.00%	4.97	1,481	809	334,187	1,481	809	380,283	-	-	46,106

Distribution Company
Existing & Proposed Tariff Statement
(Monthly, Quarterly as well as Consolidated)

2028-29

Description	MCI Charged	Sewa	Sales Mix	No. of Consumers	NREDA Existing Tariff			Existing Tariff Structure (New Tariff)			Difference		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	(Rs)	(Rs/MH)	(Rs/KW)		(Rs/MH)	(Rs/Conn. Mt)	(Rs/KWH)	(Rs/MH)	(Rs/Conn. Mt)	(Rs/KWH)	(Rs/MH)	(Rs/Conn. Mt)	(Rs/KWH)
Residential - A1 Sanctioned Load Less Than 5KW													
UPTO-50 Units per month Life Line	-	54	0.53%	0.47	-	-	8.28	-	-	7.17	-	-	0.92
51-100 Units per month Life Line	-	80	0.77%	0.06	-	-	10.77	-	-	12.35	-	-	1.58
1-100 Units PIM Protected	-	1,564	18.04%	2.14	-	-	29.21	-	-	33.49	-	-	4.27
101-200 Units PIM Protected	-	420	4.07%	0.44	-	-	31.58	-	-	36.21	-	-	4.62
1-100 Units PIM Un-Protected	-	323	3.13%	0.95	-	-	29.21	-	-	33.49	-	-	4.27
101-200 Units PIM Un-Protected	-	777	7.52%	0.27	-	-	33.51	-	-	38.41	-	-	4.90
201-300 Units PIM	-	911	8.81%	0.08	-	-	36.92	-	-	42.32	-	-	5.40
301-400 Units PIM	-	364	3.71%	0.02	-	200	40.16	-	200	46.03	-	-	5.87
401-500 Units PIM	-	218	2.11%	0.01	-	400	41.45	-	400	47.51	-	-	6.06
501-600 Units PIM	-	120	1.16%	0.00	-	600	42.81	-	600	49.08	-	-	6.28
601-700 Units PIM	-	69	0.67%	0.03	-	800	44.14	-	800	50.59	-	-	6.46
ABOVE 700 Units	-	218	2.11%	0.01	-	1,000	46.89	-	1,000	56.05	-	-	7.15
Time of Day (TOD - Peak) For Load 5KW & Above	-	54	0.52%	-	-	-	46.91	-	-	53.77	-	-	6.86
Time of Day (TOD - Off-Peak) For Load 5KW & Above	-	210	2.03%	0.05	-	1,000	40.58	-	1,000	46.51	-	-	5.94
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	2,000	59.60	-	2,000	68.54	-	-	8.75
TOTAL DOMESTIC	-	6,702	66.19%	4.52	-	0.01	33.74	-	0.01	38.67	-	-	4.94
Commercial - A2													
For Load Less 5KW	-	369	4%	0.46	-	1,000	38.45	-	1,000	44.07	-	-	5.62
For Load requirement 5KW & Above	0.000	0	0%	0.00	1,250	-	39.83	1,250	-	45.66	-	-	5.83
Time of Day (TOD - Peak)	-	127	1%	-	-	-	46.19	-	-	52.95	-	-	6.76
Time of Day (TOD - Off-Peak)	0.293	535	5%	0.02	1,250	-	35.63	1,250	-	40.84	-	-	5.21
Temporary E-1(ii) Commercial Supply	-	3	0%	0.00	-	5,000	54.14	-	5,000	62.08	-	-	7.92
TOTAL COMMERCIAL	0.293	1,034	10%	0.48	0.35	0.48	37.88	0.35	0.48	43.54	-	-	5.66
INDUSTRIAL													
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0%	0.01	-	1,000	29.19	-	1,000	33.46	-	-	4.27
B-1b (50) T Peak	-	7	0%	-	-	-	35.71	-	-	40.93	-	-	5.22
B-1b (50) T Off Peak	0.073	61	1%	0.01	-	1,000	29.30	-	1,000	33.58	-	-	4.29
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.000	0	0%	0.00	1,250	-	27.52	1,250	-	31.54	-	-	4.03
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	96	1%	-	-	-	37.29	-	-	42.75	-	-	5.46
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.379	699	7%	0.01	1,250	-	26.69	1,250	-	30.60	-	-	3.90
B-3 TOD (peak) for all loads upto 5000 Kw at 11, 33 KV	-	92	1%	-	-	-	34.97	-	-	40.08	-	-	5.12
B-3 - TOD (off-peak)	0.198	678	7%	0.00	1,250	-	25.78	1,250	-	29.56	-	-	3.77
B-4 TOD (peak) for all loads at 66, 132 KV & Above	-	50	0%	-	-	-	36.40	-	-	41.72	-	-	5.32
B-4 TOD (off-peak)	0.114	385	4%	0.00	1,250	-	26.91	1,250	-	30.85	-	-	3.94
Temporary E-2 Industrial Supply	-	1	0%	0.00	-	5,000	40.73	-	5,000	46.69	-	-	5.96
TOTAL INDUSTRIAL	0.78	2,074	20%	0.03	0.42	0.01	27.82	0.42	0.01	31.87	-	-	4.04
Single Point Supply (Bulk)													
C-1 (a) Sanctioned Load Less than 5Kw	0.000	0	0%	0.00	-	2,000	39.66	-	2,000	45.46	-	-	5.80
C-1 (b) Sanctioned Load 5Kw to upto 500 Kw	0.002	7	0%	0.00	1,250	-	37.26	1,250	-	42.71	-	-	5.45
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw to upto 500 Kw Peak	-	11	0%	-	-	-	46.43	-	-	53.23	-	-	6.79
Bulk Supply C-1(c) (TOD) Off-Peak	0.020	53	1%	0.00	1,250	-	36.83	1,250	-	42.22	-	-	5.39
C-2 (a) 11/33 KV upto & including 5000 Kw	0.002	7	0%	0.00	1,250	-	40.08	1,250	-	45.92	-	-	5.88
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	49	0%	-	-	-	48.16	-	-	55.21	-	-	7.05
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.055	214	2%	0.00	1,250	-	36.35	1,250	-	41.67	-	-	5.32
C-3 Supply above 11 KV	0.001	0	0%	0.00	1,250	-	37.78	1,250	-	43.28	-	-	5.52
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0%	-	-	-	47.20	-	-	54.10	-	-	6.90
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.006	14	0%	0.00	1,250	-	35.33	1,250	-	40.50	-	-	5.17
TOTAL BULK SUPPLY	0.086	369	3%	0.00	0.30	0.00	38.48	0.30	0.00	44.12	-	-	5.63
Agricultural T-Well - Tariff D													
D-1(b) Scarp Less than 5KW	-	0	0.0030%	0.00	-	-	39.09	-	-	44.81	-	-	5.72
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.0023%	-	-	-	32.40	-	-	37.14	-	-	4.74
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.001	1	0.0145%	0.00	400	-	25.72	400	-	29.48	-	-	3.76
D-2 Agri TWell	0.011	9	0.0852%	0.02	400	-	24.80	400	-	28.43	-	-	3.63
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	6	0.0540%	-	-	-	31.08	-	-	35.63	-	-	4.55
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.000	30	0.2949%	0.01	400	-	29.91	400	-	34.29	-	-	4.38
TOTAL AGRICULTURAL T.WELL	0.012	47	0.48%	0.03	0.10	-	24.01	0.10	-	33.25	-	-	4.24
Public Lighting - Tariff-G	-	15	0%	0.00	-	2,000	42.28	-	2,000	48.46	-	-	6.18
Residential Colony att. to industrial - H	-	2	0%	0.00	-	2,000	42.74	-	2,000	48.99	-	-	6.25
K (AJK)	0.000	-	0%	0.00	1,250	-	32.13	1,250	-	36.83	-	-	4.70
Time of Day (TOD - Peak)	-	113	1%	-	-	-	35.78	-	-	41.02	-	-	5.23
Time of Day (TOD - Off-Peak)	0.119	453	4%	0.00	1,250	-	31.43	1,250	-	36.03	-	-	4.60
Tariff K - Rawat Lab	-	-	-	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.129	532	5%	0.05	-	1,000	42.78	-	1,000	49.02	-	-	6.25
Company Total	1.403	10,331	100%	5.119	0.14	0.06	33.48	0.14	0.06	38.38	-	-	4.90

Description	MD Charge	Basic	Sales Tax	No. of Consumers	NEPA Existing Tariff			Existing Tariff Structure (New Tariff)			Difference		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	(Rs)	(Rs)	(Rs)		(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)
Residential - A1 Sanctioned Load Less Than 5Kw	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
UPTO-40 Units per month Life Line	-	54	0.53%	0.47	-	-	340	-	-	369	-	-	50
51-100 Units per month Life Line	-	80	0.77%	0.05	-	-	862	-	-	988	-	-	126
1-100 Units P/M Protected	-	1,864	18.04%	2.14	-	-	54,450	-	-	62,415	-	-	7,965
101-200 Units P/M Protected	-	420	4.07%	0.44	-	-	13,251	-	-	15,224	-	-	1,943
1-100 Units P/M Un-Protected	-	323	3.13%	0.55	-	-	9,446	-	-	10,828	-	-	1,382
101-200 Units P/M Un-Protected	-	777	7.52%	0.27	-	-	25,043	-	-	29,652	-	-	3,610
201-300 Units P/M	-	911	8.81%	0.08	-	-	33,623	-	-	38,542	-	-	4,919
301-400 Units P/M	-	384	3.71%	0.02	-	5	15,404	-	5	17,657	-	-	2,253
401-600 Units P/M	-	219	2.11%	0.01	-	4	9,022	-	4	10,342	-	-	1,320
601-700 Units P/M	-	120	1.16%	0.00	-	2	5,116	-	2	5,887	-	-	749
801-700 Units P/M	-	69	0.97%	0.00	-	2	3,057	-	2	3,504	-	-	447
ABOVE 700 Units	-	218	2.11%	0.01	-	5	10,654	-	5	12,224	-	-	1,560
Time of Day (TOD - Peak) For Load 5Kw & Above	-	54	0.52%	-	-	-	2,533	-	-	2,904	-	-	371
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	210	2.03%	0.05	-	53	8,512	-	53	9,757	-	-	1,245
Temporary E-1(i) Residential Supply	-	0	0.00%	0.00	-	1	8	-	1	9.35	-	-	1.19
TOTAL DOMESTIC	-	5,702	65.19%	4.82	-	73	192,383	-	73	220,503	-	-	28,140
Commercial - A2	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
For Load Less 5Kw	-	369	3.58%	0.46	-	460	14,201	-	460	16,279	-	-	2,077
For Load requirement 5Kw & Above	0.000	0	0.00%	0.00	0	-	4	0	-	4.40	-	-	1
Time of Day (TOD - Peak)	-	127	1.23%	-	-	-	5,885	-	-	6,746	-	-	861
Time of Day (TOD - Off-Peak)	0.293	636	6.18%	0.02	366	-	19,059	366	-	21,847	-	-	2,788
Temporary E-1(ii) Commercial Supply	-	3	0.03%	0.00	-	13	144	-	13	165	-	-	21
TOTAL COMMERCIAL	0.293	1,034	10.01%	0.48	366	473	39,294	366	473	48,042	-	-	5,748
INDUSTRIAL	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	13	0	-	13	0	-	-	0
B-1b (08) T Peak	-	7	0.07%	-	-	-	255	-	-	293	-	-	37
B-1b (08) T Off Peak	0.073	591	0.59%	0.01	-	12	1,795	-	12	2,057	-	-	263
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.000	0	0.00%	0.00	0	-	2	0	-	2	-	-	0
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	99	0.95%	-	-	-	3,674	-	-	4,212	-	-	538
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.379	699	6.78%	0.01	474	-	18,646	474	-	21,374	-	-	2,728
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	92	0.89%	-	-	-	3,233	-	-	3,706	-	-	473
B-3 -TOD (off-peak)	0.198	678	6.56%	0.00	247	-	17,486	247	-	20,044	-	-	2,558
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	60	0.49%	-	-	-	1,806	-	-	2,070	-	-	264
B-4 TOD (off-peak)	0.114	385	3.72%	0.00	142	-	10,351	142	-	11,865	-	-	1,514
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	1	44	-	1	50.44	-	-	6.49
TOTAL INDUSTRIAL	0.763	2,074	20.07%	0.03	863	25	67,292	863	25	88,673	-	-	8,381
Single Point Supply (Bulk)	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5Kw	0.000	0	0.00%	0.00	-	0	1	-	0	1	-	-	0
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.002	7	0.07%	0.00	2	-	264	2	-	303	-	-	39
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	11	0.11%	-	-	-	519	-	-	595	-	-	76
Bulk Supply C-1(c) (TOD) Off-Peak	0.020	53	0.52%	0.00	24	-	1,960	24	-	2,247	-	-	287
C-2 (a) 11/33 KV upto & including 5000 Kw	0.002	7	0.06%	0.00	3	-	269	3	-	308	-	-	39
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	49	0.47%	-	-	-	2,383	-	-	2,708	-	-	346
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.055	214	2.07%	0.00	68	-	7,786	68	-	8,925	-	-	1,139
C-3 Supply above 11 KV	0.001	0	0.00%	0.00	2	-	4	2	-	5	-	-	1
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	143	-	-	164	-	-	21
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.008	14	0.14%	0.00	8	-	502	8	-	576	-	-	73
TOTAL BULK SUPPLY	0.085	359	3.47%	0.00	107	0	13,811	107	0	16,832	-	-	2,020
Agricultural T-Well - Tariff D	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5Kw	-	0	0.00%	0.00	-	-	12	-	-	14	-	-	2
D-1 (b) - Peak Scarp & Agricultural Less than 5Kw	-	0	0.00%	-	-	-	10	-	-	11	-	-	1
D-1 (a) Off-Peak Scarp & Agricultural Less than 5Kw	0.001	1	0.01%	0.00	0	-	38	0	-	44	-	-	6
D-2 Agri TWell	0.011	9	0.09%	0.02	4	-	226	4	-	259	-	-	33
D-1 (b) - Peak Scarp & Agricultural 5Kw & Above	-	8	0.06%	-	-	-	173	-	-	199	-	-	25
D-1 (b) Off-Peak Scarp & Agricultural 5Kw & Above	0.000	30	0.29%	0.01	0	-	911	0	-	1,045	-	-	133
TOTAL AGRICULTURAL TWELL	0.012	47	0.46%	0.03	5	-	1,371	5	-	1,672	-	-	291
Public Lighting - Tariff-G	-	16	0.15%	0.00	-	3	639	-	3	733	-	-	94
Residential Colony att. to Industrial - H	-	2	0.02%	0.00	-	0	83	-	0	95	-	-	12
K (AJK)	0.000	-	0.00%	0.00	0	-	-	0	-	-	-	-	-
Time of Day (TOD - Peak)	-	113	1.09%	-	-	-	4,035	-	-	4,628	-	-	590
Time of Day (TOD - Off-Peak)	0.119	463	4.39%	0.00	149	-	14,233	149	-	16,315	-	-	2,082
Tariff K - Rawat Lab	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.129	632	5.15%	0.05	-	54	22,762	-	54	26,092	-	-	3,330
Company Total	1.403	10,331	100.00%	5.12	1,491	827	346,883	1,491	827	396,491	-	-	50,898

Distribution Company
Existing & Proposed Tariff Statement
(Monthly, Quarterly as well as Consolidated)

2029-30

Description	KVA Charge	Size	Sales Vol.	No. of Consumers	NEHA Existing Tariff			Existing Tariff (New Tariff)			Difference		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	(KW)	(KVAH)	(MWh)		(Ru/MWh)	(Ru/Cons.M)	(Ru/MWh)	(Ru/MWh)	(Ru/Cons.M)	(Ru/MWh)	(Ru/MWh)	(Ru/Cons.M)	(Ru/MWh)
Residential - A1 Sanctioned Load Less Than 5Kw													
UPTO-40 Units per month Life Line	-	58	0.53%	0.48	-	-	8.28	-	-	7.20	-	-	0.95
51-100 Units per month Life Line	-	83	0.77%	0.07	-	-	10.77	-	-	12.40	-	-	1.63
1-100 Units P/M Protected	-	1,038	18.04%	2.20	-	-	29.21	-	-	33.64	-	-	4.43
101-200 Units P/M Protected	-	437	4.07%	0.45	-	-	31.59	-	-	36.38	-	-	4.79
1-100 Units P/M Un-Protected	-	336	3.13%	0.28	-	-	29.21	-	-	33.64	-	-	4.43
101-200 Units P/M Un-Protected	-	807	7.52%	0.23	-	-	33.51	-	-	38.59	-	-	5.08
201-300 Units P/M	-	945	8.81%	0.09	-	-	36.92	-	-	42.52	-	-	5.60
301-400 Units P/M	-	398	3.71%	0.02	-	200	40.16	-	200	46.25	-	-	6.09
401-500 Units P/M	-	226	2.11%	0.01	-	400	41.45	-	400	47.73	-	-	6.28
501-600 Units P/M	-	124	1.16%	0.00	-	600	42.81	-	600	49.31	-	-	6.49
601-700 Units P/M	-	72	0.67%	0.00	-	800	44.14	-	800	50.83	-	-	6.69
ABOVE 700 Units	-	426	2.11%	0.01	-	1,000	45.09	-	1,000	50.91	-	-	7.41
Time of Day (TOD - Peak) For Load 5Kw & Above	-	56	0.52%	-	-	-	46.91	-	-	54.02	-	-	7.11
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	216	2.03%	0.05	-	1,000	40.58	-	1,000	46.73	-	-	6.15
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	-	2,000	59.80	-	2,000	66.86	-	0.08
TOTAL DOMESTIC	-	5,821	56.19%	4.85	-	0.01	33.74	-	0.01	38.86	-	-	5.11
Commercial - A2													
For Load Less 5KW	-	384	4%	0.47	-	1,000	38.45	-	1,000	44.27	-	-	5.83
For Load requirement 5KW & Above	0.003	3	0%	0.00	1,250	-	39.83	1,250	-	45.87	-	-	6.04
Time of Day (TOD - Peak)	-	132	1%	-	-	-	45.19	-	-	53.20	-	-	7.00
Time of Day (TOD - Off-Peak)	0.293	555	5%	0.03	1,250	-	35.63	1,250	-	41.03	-	-	5.40
Temporary E-1(ii) Commercial Supply	-	3	0%	0.00	-	5,000	54.14	-	5,000	62.35	-	-	8.21
TOTAL COMMERCIAL	0.293	1,074	10%	0.50	0.34	0.45	37.98	0.34	0.45	43.74	-	-	5.76
INDUSTRIAL													
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0%	0.01	-	1,000	29.19	-	1,000	33.62	-	-	4.43
B-1a (99) T Peak	-	7	0%	-	-	-	35.71	-	-	41.12	-	-	5.41
B-1a (99) T Off Peak	0.073	64	1%	0.01	-	1,000	29.30	-	1,000	33.74	-	-	4.44
B-2(a) exceeding 25-400 Kw (at 400 Volts)	0.000	0	0%	0.00	1,250	-	27.52	1,250	-	31.69	-	-	4.17
B-2 (b) -TOD (Peak) exceeding 25-400 Kw (at 400 Volts)	-	102	1%	-	-	-	37.29	-	-	42.95	-	-	5.65
B-2 -TOD (off-peak) exceeding 25-400 Kw (at 400 Volts)	0.379	725	7%	0.01	1,250	-	26.69	1,250	-	30.74	-	-	4.05
B-3 TOD (peak) for all loads upto 5000 Kw at 11, 33 KV	-	98	1%	-	-	-	34.97	-	-	40.27	-	-	5.30
B-3 - TOD (off-peak)	0.198	704	7%	0.00	1,250	-	25.78	1,250	-	29.69	-	-	3.91
B-4 TOD (peak) for all loads at 66, 132 KV & Above	-	52	0%	-	-	-	35.40	-	-	41.92	-	-	5.52
B-4 TOD (off-peak)	0.114	399	4%	0.00	1,250	-	26.91	1,250	-	30.99	-	-	4.08
Temporary E-2 Industrial Supply	-	1	0%	0.00	-	5,000	40.73	-	5,000	46.91	-	-	6.17
TOTAL INDUSTRIAL	0.78	2,154	20%	0.03	0.40	0.01	27.82	0.40	0.01	31.81	-	-	4.19
Single Point Supply (Bulk)													
C-1 (a) Sanctioned Load Less than 5Kw	0.000	0	0%	0.00	-	2,000	39.66	-	2,000	45.67	-	-	6.01
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.002	7	0%	0.00	1,250	-	37.28	1,250	-	42.91	-	-	5.65
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	12	0%	-	-	-	46.43	-	-	53.47	-	-	7.04
Bulk Supply C-1(c) (TOD) Off-Peak	0.020	55	1%	0.00	1,250	-	36.83	1,250	-	42.41	-	-	5.58
C-2 (a) 11/33 KV upto & including 5000 Kw	0.002	7	0%	0.00	1,250	-	40.06	1,250	-	46.13	-	-	6.07
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	51	0%	-	-	-	48.16	-	-	55.46	-	-	7.30
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.055	222	2%	0.00	1,250	-	36.35	1,250	-	41.86	-	-	5.51
C-3 Supply above 11 KV	0.001	0	0%	0.00	1,250	-	37.76	1,250	-	43.48	-	-	5.72
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0%	-	-	-	47.20	-	-	54.35	-	-	7.16
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.006	15	0%	0.00	1,250	-	35.33	1,250	-	40.69	-	-	5.36
TOTAL BULK SUPPLY	0.086	373	3%	0.00	0.23	0.00	38.48	0.23	0.00	44.32	-	-	5.83
Agricultural T-Well - Tariff D													
D-1(b) Scarp Less than 5KW	-	0	0.0030%	0.00	-	-	39.09	-	-	45.02	-	-	5.93
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.0029%	-	-	-	32.40	-	-	37.31	-	-	4.91
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.001	2	0.0145%	0.00	400	-	25.72	400	-	29.62	-	-	3.90
D-2 Agri TWell	0.011	9	0.0882%	0.02	400	-	24.80	400	-	28.58	-	-	3.78
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	6	0.0540%	-	-	-	31.08	-	-	35.79	-	-	4.71
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.000	32	0.2945%	0.01	400	-	29.91	400	-	34.44	-	-	4.53
TOTAL AGRICULTURAL T.WELL	0.012	48	0.40%	0.03	0.10	-	29.01	0.10	-	33.40	-	-	4.40
Public Lighting - Tariff-G													
Residential Colony att. to Industrial - H	-	16	0%	0.00	-	2,000	42.28	-	2,000	48.69	-	-	6.41
K (A&K)	0.000	-	0%	0.00	1,250	-	32.13	1,250	-	37.00	-	-	4.87
Time of Day (TOD - Peak)	-	117	1%	-	-	-	35.78	-	-	41.21	-	-	5.42
Time of Day (TOD - Off-Peak)	0.119	470	4%	0.00	1,250	-	31.43	1,250	-	36.20	-	-	4.77
Tariff K - Rawat Lab	-	-	-	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.129	553	5%	0.06	-	1,000	42.76	-	1,000	49.25	-	-	6.48
Company Total	1.403	10,728	100%	6.270	0.14	0.06	33.48	0.14	0.06	38.66	-	-	5.08

Description	MDI Charged (₹CV)	Sales (MWh)	Sales MIs (MWh)	No. of Consumers	MDPA Existing Tariff			Existing Tariff Structure (New Tariff)			Difference		
					Fixed Charge (₹/Mh Rs)	Fixed Charge (₹/Mh Rs)	Variable Charge (₹/Mh Rs)	Fixed Charge (₹/Mh Rs)	Fixed Charge (₹/Mh Rs)	Variable Charge (₹/Mh Rs)	Fixed Charge (₹/Mh Rs)	Fixed Charge (₹/Mh Rs)	Variable Charge (₹/Mh Rs)
Residential - A1 Sanctioned Load Less Than 5Kw	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
UPTO-60 Units per month Life Line	-	64	0.63%	0.48	-	-	353	-	-	408	-	-	53
61-100 Units per month Life Line	-	83	0.77%	0.07	-	-	865	-	-	1,031	-	-	136
1-100 Units P/M Protected	-	1,836	18.04%	2.20	-	-	56,541	-	-	65,112	-	-	8,572
101-200 Units P/M Protected	-	437	4.07%	0.46	-	-	13,791	-	-	15,881	-	-	2,091
1-100 Units P/M Un-Protected	-	336	3.13%	0.98	-	-	9,609	-	-	11,296	-	-	1,487
101-200 Units P/M Un-Protected	-	807	7.52%	0.28	-	-	27,043	-	-	31,142	-	-	4,100
201-300 Units P/M	-	946	8.81%	0.09	-	-	34,915	-	-	40,208	-	-	5,293
301-400 Units P/M	-	386	3.71%	0.02	-	5	15,995	-	5	16,420	-	-	2,425
401-600 Units P/M	-	228	2.11%	0.01	-	5	9,369	-	5	10,789	-	-	1,420
601-800 Units P/M	-	124	1.18%	0.00	-	2	5,315	-	2	6,120	-	-	806
801-700 Units P/M	-	72	0.87%	0.00	-	2	3,175	-	2	3,656	-	-	481
ABOVE 700 Units	-	225	2.11%	-	-	-	-	-	-	-	-	-	-
Time of Day (TOD - Peak) For Load 5Kw & Above	-	56	0.52%	-	-	-	2,631	-	-	3,029	-	-	399
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	218	2.03%	0.05	-	55	8,839	-	55	10,179	-	-	1,340
Temporary E-1 (I) Residential Supply	-	0	0.00%	0.00	-	1	8	-	1	9,79	-	-	1,28
TOTAL DOMESTIC	-	5,821	56.19%	4.65	-	76	199,750	-	76	230,032	-	-	30,282
Commercial - A2	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
For Load Less 5Kw	-	384	3.69%	0.47	-	474	14,746	-	474	16,982	-	-	2,236
For Load requirement 5Kw & Above	0.000	0	0.00%	0.00	0	-	4	0	-	4,59	-	-	1
Time of Day (TOD - Peak)	-	132	1.23%	-	-	-	6,111	-	-	7,036	-	-	926
Time of Day (TOD - Off-Peak)	0.293	666	5.18%	0.03	366	-	19,731	366	-	22,792	-	-	3,000
Temporary E-1 (II) Commercial Supply	-	3	0.03%	0.00	-	13	150	-	13	172	-	-	23
TOTAL COMMERCIAL	0.293	1,074	10.01%	0.50	366	487	40,803	366	487	46,968	-	-	6,166
INDUSTRIAL	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	13	0	-	13	0	-	-	0
B-1b (08) T Peak	-	7	0.07%	-	-	-	265	-	-	305	-	-	40
B-1b (08) T Off Peak	0.073	54	0.59%	0.01	-	12	1,863	-	12	2,146	-	-	283
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.000	0	0.00%	0.03	0	-	2	0	-	2	-	-	0
B-2 (b) (TOD - Peak) exceeding 25-500 Kw (at 400 Volts)	-	102	0.96%	-	-	-	3,815	-	-	4,394	-	-	578
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.379	726	6.78%	0.01	474	-	19,362	474	-	22,298	-	-	2,935
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	96	0.89%	-	-	-	3,357	-	-	3,866	-	-	509
B-3 - TOD (off-peak)	0.198	704	6.56%	0.00	247	-	18,157	247	-	20,910	-	-	2,753
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	82	0.48%	-	-	-	1,878	-	-	2,159	-	-	284
B-4 TOD (off-peak)	0.114	389	3.72%	0.00	142	-	10,748	142	-	12,378	-	-	1,629
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	1	46	-	1	53,04	-	-	9,98
TOTAL INDUSTRIAL	0.783	2,164	20.07%	0.63	883	26	59,492	883	26	68,611	-	-	9,619
Single Point Supply (Bulk)	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5Kw	0.000	0	0.00%	0.00	-	0	1	-	0	1	-	-	0
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.002	7	0.07%	0.00	2	-	274	2	-	316	-	-	42
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	12	0.11%	-	-	-	539	-	-	621	-	-	82
Bulk Supply C-1(c) (TOD) Off-Peak	0.020	66	0.62%	0.00	24	-	2,036	24	-	2,344	-	-	309
C-2 (a) 11/33 KV upto & including 5000 Kw	0.002	7	0.06%	0.00	3	-	279	3	-	321	-	-	42
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	81	0.47%	-	-	-	2,453	-	-	2,825	-	-	372
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.066	222	2.07%	0.00	68	-	8,065	68	-	9,310	-	-	1,226
C-3 Supply above 11 KV	0.001	0	0.00%	0.00	2	-	4	2	-	5	-	-	1
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	148	-	-	171	-	-	23
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.008	16	0.14%	0.00	6	-	521	6	-	601	-	-	79
TOTAL BULK SUPPLY	0.085	373	3.47%	0.00	107	0	14,342	107	0	16,618	-	-	2,174
Agricultural T-Wells - Tariff D	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5Kw	-	0	0.00%	0.00	-	-	13	-	-	15	-	-	2
D-1 (b) - Peak Scarp & Agricultural Less than 5Kw	-	0	0.00%	-	-	-	10	-	-	12	-	-	2
D-1 (a) Off-Peak Scarp & Agricultural Less than 5Kw	0.001	2	0.01%	0.00	0	-	40	0	-	46	-	-	6
D-2 Agri T/Well	0.011	9	0.06%	0.02	4	-	236	4	-	270	-	-	36
D-1 (b) - Peak Scarp & Agricultural 5Kw & Above	-	8	0.06%	-	-	-	180	-	-	207	-	-	27
D-1 (b) Off-Peak Scarp & Agricultural 5Kw & Above	0.000	32	0.29%	0.01	0	-	946	0	-	1,090	-	-	143
TOTAL AGRICULTURAL T/WELL	0.012	48	0.46%	0.03	6	-	1,424	6	-	1,640	-	-	216
Public Lighting - Tariff-G	-	16	0.15%	0.00	-	3	664	-	3	765	-	-	101
Residential Colony att. to Industrial - H	-	2	0.02%	0.00	-	0	86	-	0	99	-	-	13
K (AJK)	0.000	-	0.00%	0.00	0	-	-	0	-	-	-	-	-
Time of Day (TOD - Peak)	-	117	1.06%	-	-	-	4,190	-	-	4,825	-	-	635
Time of Day (TOD - Off-Peak)	0.119	470	4.38%	0.00	149	-	14,779	149	-	17,020	-	-	2,240
Tariff K - Rawat Lab	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.129	663	5.16%	0.06	-	55	23,636	-	55	27,219	-	-	3,583
Company Total	1.403	10,728	100.00%	5.27	1,491	646	358,166	1,491	646	413,616	-	-	54,448

Distribution Company
Revenue & Subsidy Statement

2025-26

(Monthly, Quarterly as well as Consolidated)

Description	MCR Charged	Sales	Sales Mix	No. of Consumers	NEPRA Existing Tariff			GOP Notified Tariff			Subsidy		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	(KW)	(MWH)	(%)		(Rs/MWH)	(Rs/Cons M)	(Rs/MWH)	(Rs/MWH)	(Rs/Cons M)	(Rs/MWH)	(Rs/MWH)	(Rs/Cons M)	(Rs/MWH)
Residential - A1 Sanctioned Load Less Than 5Kw													
UPTO-50 Units per month Life Line	-	49	0.53%	0.42	-	-	6.26	-	-	3.95	-	-	2.31
51-100 Units per month Life Line	-	72	0.77%	0.06	-	-	10.77	-	-	7.74	-	-	3.03
1-100 Units P/M Protected	-	1,682	18.04%	1.94	-	-	29.21	-	-	11.89	-	-	17.52
101-200 Units P/M Protected	-	379	4.07%	0.40	-	-	31.59	-	-	14.16	-	-	17.43
1-100 Units P/M Un-Protected	-	292	3.13%	0.86	-	-	29.21	-	-	23.59	-	-	5.62
101-200 Units P/M Un-Protected	-	701	7.52%	0.25	-	-	33.51	-	-	30.07	-	-	3.44
201-300 Units P/M	-	822	8.81%	0.08	-	-	36.92	-	-	34.26	-	-	2.66
301-400 Units P/M	-	346	3.71%	0.02	-	200	40.16	-	200	39.15	-	-	1.01
401-500 Units P/M	-	196	2.11%	0.01	-	400	41.45	-	400	41.36	-	-	0.09
501-600 Units P/M	-	108	1.16%	0.00	-	600	42.81	-	600	42.78	-	-	0.03
601-700 Units P/M	-	52	0.56%	0.00	-	800	44.11	-	800	43.22	-	-	0.89
ABOVE 700 Units	-	197	2.11%	0.00	-	1,000	48.89	-	1,000	48.84	-	-	0.05
Time of Day (TOD - Peak) For Load 5Kw & Above	-	49	0.52%	-	-	-	46.91	-	-	48.00	-	-	(1.09)
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	189	2.03%	0.05	-	1,000	40.58	-	1,000	41.68	-	-	(1.10)
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	2,000	59.80	-	2,000	59.09	-	-	0.71
TOTAL DOMESTIC	-	5,144	55.19%	4.10	-	0.01	33.74	-	0.01	25.42	-	-	8.32
Commercial - A2	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
For Load Less 5KW	-	333	3.58%	0.42	-	1,000	38.45	-	1,000	38.59	-	-	(0.14)
For Load requirement 5KW & Above	0.00	0	0.00%	0.00	1,250	-	39.83	1,250	-	40.91	-	-	(1.08)
Time of Day (TOD - Peak)	-	115	1.23%	-	-	-	46.19	-	-	44.97	-	-	1.22
Time of Day (TOD - Off-Peak)	0.29	483	5.18%	0.02	1,250	-	35.63	1,250	-	36.30	-	-	(0.67)
Temporary E-1(ii) Commercial Supply	-	2	0.03%	0.00	-	5,000	54.14	-	5,000	54.60	-	-	(0.46)
TOTAL COMMERCIAL	0.29	933	10.01%	0.44	0.39	0.48	37.98	0.39	0.48	38.23	-	-	(0.25)
INDUSTRIAL	-	-	0.00%	-	-	-	-	-	-	-	0.00	0.00	0.00
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	1,000	29.19	-	1,000	31.95	-	-	(2.76)
B-1b (09) T Peak	-	6	0.07%	-	-	-	35.71	-	-	37.89	-	-	(2.18)
B-1b (09) T Off Peak	0.07	55	0.59%	0.01	-	1,000	29.30	-	1,000	31.20	-	-	(1.90)
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0.00%	0.00	1,250	-	27.52	1,250	-	31.88	-	-	(4.36)
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	89	0.95%	-	-	-	37.29	-	-	37.83	-	-	(0.54)
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	630	6.76%	0.01	1,250	-	26.69	1,250	-	28.56	-	-	(1.87)
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	83	0.89%	-	-	-	34.97	-	-	37.83	-	-	(2.86)
B-3 - TOD (off-peak)	0.20	812	8.59%	0.00	1,250	-	25.78	1,250	-	29.39	-	-	(3.61)
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	45	0.48%	-	-	-	36.40	-	-	37.83	-	-	(1.43)
B-4 TOD (off-peak)	0.11	347	3.72%	0.00	1,250	-	26.91	1,250	-	29.11	-	-	(2.20)
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	5,000	40.73	-	5,000	43.40	-	-	(2.67)
TOTAL INDUSTRIAL	0.76	1,871	20.07%	0.03	0.48	0.01	27.62	0.48	0.01	30.89	-	-	(2.47)
Single Point Supply (Bulk)	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0.00%	0.00	-	2,000	39.66	-	2,000	44.55	-	-	(4.89)
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	6	0.07%	0.00	1,250	-	37.26	1,250	-	41.78	-	-	(4.52)
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw	-	10	0.11%	-	-	-	46.43	-	-	47.47	-	-	(1.04)
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	48	0.52%	0.00	1,250	-	36.83	1,250	-	38.70	-	-	(1.87)
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	6	0.06%	0.00	1,250	-	40.06	1,250	-	41.72	-	-	(1.66)
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	44	0.47%	-	-	-	48.16	-	-	47.47	-	-	0.69
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.05	193	2.07%	0.00	1,250	-	36.35	1,250	-	37.18	-	-	(0.83)
C-3 Supply above 11 KV	0.00	0	0.00%	0.00	1,250	-	37.78	1,250	-	41.92	-	-	(4.16)
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above &	-	3	0.03%	-	-	-	47.20	-	-	47.47	-	-	(0.27)
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above &	0.01	13	0.14%	0.00	1,250	-	35.33	1,250	-	36.91	-	-	(1.58)
TOTAL BULK SUPPLY	0.09	324	3.47%	0.00	0.33	0.00	38.49	0.33	0.00	39.39	-	-	(0.90)
Agricultural T-Well - Tariff D	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	39.09	-	-	41.02	-	-	(1.93)
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	32.40	-	-	43.94	-	-	(11.54)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	1	0.01%	0.00	400	-	25.72	400	-	35.86	-	-	(10.14)
D-2 Agri T-Well	0.01	8	0.09%	0.02	400	-	24.80	400	-	30.05	-	-	(5.25)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	5	0.05%	-	-	-	31.08	-	-	30.69	-	-	0.39
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	27	0.29%	0.01	400	-	29.91	400	-	29.85	-	-	0.06
TOTAL AGRICULTURAL TWELL	0.01	43	0.46%	0.02	0.11	-	29.01	0.11	-	30.34	-	-	(1.33)
Public Lighting - Tariff-G	-	14	0.15%	0.00	-	2,000	42.28	-	2,000	44.06	-	-	(1.78)
Residential Colony att. to industrial - H	-	2	0.02%	0.00	-	2,000	42.74	-	2,000	43.25	-	-	(0.51)
K (A/J/K)	0.00	-	0.00%	0.00	1,250	-	32.13	1,250	-	37.60	-	-	4.53
Time of Day (TOD - Peak)	-	102	1.09%	-	-	-	35.78	-	-	27.60	-	-	5.78
Time of Day (TOD - Off-Peak)	0.12	409	4.38%	0.00	1,250	-	31.43	1,250	-	26.88	-	-	4.55
Tariff K - Rawat Lab	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	480	5.15%	0.05	-	1,000	42.76	-	1,000	43.64	-	-	(0.88)
Company Total	1.40	9,321	100.00%	4.65	0.16	0.06	33.48	0.16	0.06	29.23	-	-	4.25

FORM - 28 (A)
Distribution Company
Revenue & Subsidy Statement

2025-26

(Monthly, Quarterly as well as Consolidated)

Description	MDI Charges	Sales	Basic Mtr	No. of Consumers	NEPRA Existing Tariff			GOP Notified Tariff			Subsidy		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	(KW)	(MVA)	(%)		(Min Rs)	(Min Rs)	(Min Rs)	(Min Rs)	(Min Rs)	(Min Rs)	(Min Rs)	(Min Rs)	(Min Rs)
Residential - A1 Sanctioned Load Less Than 5Kw													
UPTO-50 Units per month Life Line	-	49	0.53%	0.42	-	-	306.36	-	-	193	-	-	113
51-100 Units per month Life Line	-	72	0.77%	0.06	-	-	778	-	-	559	-	-	219
1-100 Units P/M Protected	-	1,682	18.04%	1.94	-	-	49,123	-	-	19,658	-	-	29,465
101-200 Units P/M Protected	-	379	4.07%	0.40	-	-	11,981	-	-	5,371	-	-	6,611
1-100 Units P/M Un-Protected	-	292	3.13%	0.86	-	-	8,522	-	-	6,882	-	-	1,640
101-200 Units P/M Un-Protected	-	701	7.52%	0.25	-	-	23,495	-	-	21,083	-	-	2,412
201-300 Units P/M	-	822	8.81%	0.08	-	-	30,334	-	-	28,146	-	-	2,188
301-400 Units P/M	-	346	3.71%	0.02	-	4	13,897	-	4	13,547	-	-	349
401-500 Units P/M	-	196	2.11%	0.01	-	4	8,140	-	4	8,123	-	-	17
501-600 Units P/M	-	108	1.16%	0.00	-	2	4,617	-	2	4,614	-	-	4
601-700 Units P/M	-	22	0.24%	0.00	-	2	2,755	-	2	2,745	-	-	11
ABOVE 700 Units	-	197	2.11%	0.00	-	5	9,821	-	5	9,810	-	-	11
Time of Day (TOD - Peak) For Load 5Kw & Above	-	49	0.52%	-	-	-	2,286	-	-	2,339	-	-	(53)
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	189	2.03%	0.05	-	48	7,679	-	48	7,688	-	-	(209)
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	1	7	-	1	7	-	-	0
TOTAL DOMESTIC	-	5,144	66.19%	4.19	-	66	173,544	-	66	130,783	-	-	42,760
Commercial - A2													
For Load Less 5KW	-	333	3.58%	0.42	-	418	12,812	-	418	12,660	-	-	(48)
For Load requirement 5KW & Above	0.00	0	0.00%	0.00	0.13	-	3	0	-	3.56	-	-	(0)
Time of Day (TOD - Peak)	-	115	1.23%	-	-	-	5,310	-	-	5,169	-	-	141
Time of Day (TOD - Off-Peak)	0.29	483	5.18%	0.02	368.03	-	17,195	366	-	17,518	-	-	(323)
Temporary E-1(ii) Commercial Supply	-	2	0.03%	0.00	-	12	130	-	12	131	-	-	(1)
TOTAL COMMERCIAL	0.29	933	10.01%	0.44	366.16	429	35,460	366	429	35,681	-	-	(232)
INDUSTRIAL													
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	11	0	-	11	0	-	-	(0)
B-1b (09) T Peak	-	6	0.07%	-	-	-	230	-	-	244	-	-	(14)
B-1b (09) T Off Peak	0.07	55	0.59%	0.01	-	10	1,619	-	10	1,724	-	-	(105)
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0.00%	0.00	0.30	-	2	0	-	2	-	-	(0)
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	89	0.95%	-	-	-	3,315	-	-	3,362	-	-	(48)
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	630	6.76%	0.01	473.74	-	16,822	474	-	17,999	-	-	(1,177)
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	83	0.88%	-	-	-	2,917	-	-	3,155	-	-	(239)
B-3 - TOD (off-peak)	0.20	612	6.56%	0.00	247.08	-	15,775	247	-	17,582	-	-	(2,206)
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	45	0.48%	-	-	-	1,629	-	-	1,693	-	-	(64)
B-4 TOD (off-peak)	0.11	347	3.72%	0.00	142.31	-	9,338	142	-	10,102	-	-	(764)
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	1	40	-	1	42.64	-	-	(3)
TOTAL INDUSTRIAL	0.78	1,671	20.65%	0.03	863.44	22	51,687	863	22	56,306	-	-	(4,619)
Single Point Supply (Bulk)													
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0.00%	0.00	-	0	1	-	0	1	-	-	(0)
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	6	0.07%	0.00	2.00	-	238	2	-	267	-	-	(29)
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	10	0.11%	-	-	-	468	-	-	479	-	-	(10)
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	48	0.52%	0.00	24.42	-	1,768	24	-	1,858	-	-	(90)
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	6	0.06%	0.00	2.61	-	242	3	-	253	-	-	(10)
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	44	0.47%	-	-	-	2,132	-	-	2,101	-	-	31
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.06	193	2.07%	0.00	68.37	-	7,024	68	-	7,185	-	-	(160)
C-3 Supply above 11 KV	0.00	0	0.00%	0.00	1.50	-	4	2	-	4	-	-	(0)
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	129	-	-	130	-	-	(1)
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	13	0.14%	0.00	7.73	-	453	8	-	473	-	-	(20)
TOTAL BULK SUPPLY	0.09	324	3.47%	0.00	106.64	0	12,460	107	0	12,781	-	-	(291)
Agricultural T-Wells - Tariff D													
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	11	-	-	12	-	-	(1)
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	9	-	-	12	-	-	(3)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	1	0.01%	0.00	0.39	-	35	0	-	48	-	-	(14)
D-2 Agri TWell	0.01	8	0.09%	0.02	4.41	-	204	4	-	247	-	-	(43)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	5	0.05%	-	-	-	156	-	-	154	-	-	2
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	27	0.29%	0.01	0.04	-	822	0	-	821	-	-	2
TOTAL AGRICULTURAL T/WELL	0.01	43	0.46%	0.02	4.84	-	1,237	5	-	1,284	-	-	(67)
Public Lighting - Tariff-G	-	14	0.15%	0.00	-	3	577	-	3	601	-	-	(24)
Residential Colony att. to industrial - H	-	2	0.02%	0.00	-	0	75	-	0	76	-	-	(1)
K (AJK)	0.00	-	0.00%	0.00	0.37	-	-	0	-	-	-	-	-
Time of Day (TOD - Peak)	-	102	1.09%	-	-	-	3,640	-	-	3,052	-	-	588
Time of Day (TOD - Off-Peak)	0.12	409	4.36%	0.00	149.32	-	12,840	149	-	10,981	-	-	1,860
Tariff K - Rawat Lab	-	-	-	-	-	-	-	-	-	-	-	-	-
Tariff L- Railway Traction	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	480	5.15%	0.05	-	49	20,535	-	49	20,956	-	-	(421)
Company Total	1.40	9,321	100%	4.65	1,491	569	312,045	1,491	569	272,461	-	-	39,584

Distribution Company
Revenue & Subsidy Statement

2026-27

(Monthly, Quarterly as well as Consolidated)

Description	MDI Charged	Sales	Sales Mix	No. of Consumers	NEPRA Existing Tariff			GOP Modified Tariff			Subsidy		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	(KW)	(MVA)	(%)		(Ru/W/M)	(Ru/Cons/M)	(Ru/W/h)	(Ru/W/M)	(Ru/Cons/M)	(Ru/W/h)	(Ru/W/M)	(Ru/Cons/M)	(Ru/W/h)
Residential - A1 Sanctioned Load Less Than 5Kw													
UPTO-50 Units per month Life Line	-	51	0.53%	0.44	-	-	8.26	-	-	3.95	-	-	2.31
51-100 Units per month Life Line	-	75	0.77%	0.06	-	-	10.77	-	-	7.74	-	-	3.03
1-100 Units P/M Protected	-	1,742	18.04%	2.00	-	-	29.21	-	-	11.69	-	-	17.52
101-200 Units P/M Protected	-	393	4.07%	0.42	-	-	31.59	-	-	14.18	-	-	17.43
1-100 Units P/M Un-Protected	-	302	3.13%	0.89	-	-	29.21	-	-	23.59	-	-	5.62
101-200 Units P/M Un-Protected	-	726	7.52%	0.25	-	-	33.51	-	-	30.07	-	-	3.44
201-300 Units P/M	-	651	8.81%	0.08	-	-	36.92	-	-	34.28	-	-	2.66
301-400 Units P/M	-	358	3.71%	0.02	200	40.16	-	200	39.15	-	-	-	1.01
401-500 Units P/M	-	203	2.11%	0.01	400	41.45	-	400	41.36	-	-	-	0.09
501-600 Units P/M	-	112	1.16%	0.00	600	42.81	-	600	42.78	-	-	-	0.03
601-700 Units P/M	-	65	0.67%	0.00	800	44.14	-	800	44.02	-	-	-	0.02
ABOVE 700 Units	-	204	2.11%	0.00	1,000	46.69	-	1,000	46.84	-	-	-	0.05
Time of Day (TOD - Peak) For Load 5Kw & Above	-	50	0.52%	-	-	-	46.91	-	-	48.00	-	-	(1.09)
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	196	2.03%	0.05	1,000	40.58	-	1,000	41.88	-	-	-	(1.10)
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	2,000	59.80	-	2,000	56.09	-	-	-	0.71
TOTAL DOMESTIC	-	5,329	55.19%	4.24	-	0.91	33.74	-	0.91	25.42	-	-	8.32
Commercial - A2	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
For Load Less 5KW	-	345	3.58%	0.43	-	1,000	38.45	-	1,000	38.59	-	-	(0.14)
For Load requirement 5KW & Above	0.00	0	0.00%	0.00	1,250	-	38.83	1,250	-	40.91	-	-	(1.08)
Time of Day (TOD - Peak)	-	119	1.23%	-	-	-	46.19	-	-	44.97	-	-	1.22
Time of Day (TOD - Off-Peak)	0.29	500	5.16%	0.02	1,250	-	35.63	1,250	-	36.30	-	-	(0.67)
Temporary E-1(ii) Commercial Supply	-	2	0.03%	0.00	-	5,000	54.14	-	5,000	54.60	-	-	(0.46)
TOTAL COMMERCIAL	0.29	967	10.01%	0.46	0.38	0.46	37.98	0.38	0.46	38.23	-	-	(0.25)
INDUSTRIAL	-	-	0.00%	-	-	-	-	-	-	-	0.00	0.00	0.00
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	1,000	29.19	-	1,000	31.95	-	-	(2.76)
B-1b (09) T Peak	-	7	0.07%	-	-	-	35.71	-	-	37.89	-	-	(2.18)
B-1b (09) T Off Peak	0.07	57	0.59%	0.01	-	1,000	29.30	-	1,000	31.20	-	-	(1.90)
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0.00%	0.00	1,250	-	27.52	1,250	-	31.88	-	-	(4.36)
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	92	0.95%	-	-	-	37.29	-	-	37.83	-	-	(0.54)
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	653	6.76%	0.01	1,250	-	26.69	1,250	-	28.56	-	-	(1.87)
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	86	0.89%	-	-	-	34.97	-	-	37.83	-	-	(2.86)
B-3 - TOD (off-peak)	0.20	634	6.56%	0.00	1,250	-	25.78	1,250	-	29.39	-	-	(3.61)
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	46	0.48%	-	-	-	36.40	-	-	37.83	-	-	(1.43)
B-4 TOD (off-peak)	0.11	360	3.72%	0.00	1,250	-	26.91	1,250	-	29.11	-	-	(2.20)
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	5,000	40.73	-	5,000	43.40	-	-	(2.67)
TOTAL INDUSTRIAL	0.76	1,938	20.07%	0.03	0.45	0.91	27.62	0.45	0.91	30.08	-	-	(2.47)
Single Point Supply (Bulk)	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0.00%	0.00	-	2,000	39.66	-	2,000	44.55	-	-	(4.89)
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	7	0.07%	0.00	1,250	-	37.26	1,250	-	41.79	-	-	(4.52)
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	10	0.11%	-	-	-	46.43	-	-	47.47	-	-	(1.04)
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	50	0.52%	0.00	1,250	-	36.83	1,250	-	38.70	-	-	(1.87)
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	8	0.06%	0.00	1,250	-	40.06	1,250	-	41.72	-	-	(1.66)
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	46	0.47%	-	-	-	48.16	-	-	47.47	-	-	0.69
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.05	200	2.07%	0.00	1,250	-	36.35	1,250	-	37.18	-	-	(0.83)
C-3 Supply above 11 KV	0.00	0	0.00%	0.00	1,250	-	37.76	1,250	-	41.92	-	-	(4.16)
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	47.20	-	-	47.47	-	-	(0.27)
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	13	0.14%	0.00	1,250	-	35.33	1,250	-	36.91	-	-	(1.58)
TOTAL BULK SUPPLY	0.09	335	3.47%	0.00	0.32	0.90	38.48	0.32	0.90	39.39	-	-	(8.90)
Agricultural T-Well - Tariff D	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	39.09	-	-	41.02	-	-	(1.93)
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	32.40	-	-	43.94	-	-	(11.54)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	1	0.01%	0.00	400	-	25.72	400	-	35.86	-	-	(10.14)
D-2 Agri TWell	0.01	9	0.09%	0.02	400	-	24.80	400	-	30.05	-	-	(5.25)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	5	0.05%	-	-	-	31.08	-	-	30.69	-	-	0.39
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	28	0.29%	0.01	400	-	29.91	400	-	29.85	-	-	0.06
TOTAL AGRICULTURAL TWell	0.01	44	0.46%	0.02	0.11	-	29.91	0.11	-	30.34	-	-	(1.33)
Public Lighting - Tariff-G	-	14	0.15%	0.00	-	2,000	42.28	-	2,000	44.06	-	-	(1.78)
Residential Colony att. to industrial - H	-	2	0.02%	0.00	-	2,000	42.74	-	2,000	43.25	-	-	(0.51)
K (AJK)	0.00	-	0.00%	0.00	1,250	-	32.13	1,250	-	27.60	-	-	4.53
Time of Day (TOD - Peak)	-	105	1.09%	-	-	-	35.78	-	-	30.00	-	-	5.78
Time of Day (TOD - Off-Peak)	0.12	423	4.38%	0.00	1,250	-	31.43	1,250	-	26.88	-	-	4.55
Tariff K - Rawat Lab	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
Tariff I - Railway Traction	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	497	5.15%	0.05	-	1,000	42.76	-	1,000	43.64	-	-	(0.88)
Company Total	1.40	9,656	100.00%	4.81	0.16	0.06	33.48	0.16	0.06	29.23	-	-	4.25

(23)

Distribution Company
Revenue & Subsidy Statement

2026-27

(Monthly, Quarterly as well as Consolidated)

Description	MCI Charged (KW)	Sales (MWH)	Sales Mix (%)	No. of Consumers	NEPRA Existing Tariff			GOP Notified Tariff			Subsidy		
					Fixed Charge (Min Rs)	Fixed Charge (Min Rs)	Variable Charge (Min Rs)	Fixed Charge (Min Rs)	Fixed Charge (Min Rs)	Variable Charge (Min Rs)	Fixed Charge (Min Rs)	Fixed Charge (Min Rs)	Variable Charge (Min Rs)
Residential - A1 Sanctioned Load Less Than 5Kw	-	-	-	-	-	-	-	-	-	-	-	-	-
UPTO-50 Units per month Life Line	-	51	0.53%	0.44	-	-	317.38	-	-	200	-	-	117
51-100 Units per month Life Line	-	75	0.77%	0.06	-	-	806	-	-	579	-	-	227
1-100 Units P/M Protected	-	1,742	18.04%	2.00	-	-	50,891	-	-	20,365	-	-	30,526
101-200 Units P/M Protected	-	393	4.07%	0.42	-	-	12,413	-	-	5,564	-	-	6,848
1-100 Units P/M Un-Protected	-	302	3.13%	0.89	-	-	8,829	-	-	7,130	-	-	1,699
101-200 Units P/M Un-Protected	-	726	7.52%	0.25	-	-	24,341	-	-	21,841	-	-	2,499
201-300 Units P/M	-	851	8.81%	0.06	-	-	31,426	-	-	29,159	-	-	2,267
301-400 Units P/M	-	358	3.71%	0.02	-	4	14,397	-	4	14,036	-	-	362
401-500 Units P/M	-	203	2.11%	0.01	-	4	8,433	-	4	8,415	-	-	18
501-600 Units P/M	-	112	1.15%	0.00	-	2	4,784	-	2	4,780	-	-	4
601-700 Units P/M	-	55	0.57%	0.00	-	2	2,357	-	2	2,343	-	-	14
ABOVE 700 Units	-	204	2.11%	0.00	-	5	9,967	-	5	9,958	-	-	11
Time of Day (TOD - Peak) For Load 5Kw & Above	-	50	0.52%	-	-	-	2,368	-	-	2,423	-	-	(55)
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	196	2.03%	0.05	-	50	7,956	-	50	8,172	-	-	(216)
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	1	8	-	1	8	-	-	0
TOTAL DOMESTIC	-	5,329	55.19%	4.24	-	68	179,791	-	68	135,470	-	-	44,320
Commercial - A2	-	-	-	-	-	-	-	-	-	-	-	-	-
For Load Less 5KW	-	345	3.58%	0.43	-	432	13,273	-	432	13,323	-	-	(50)
For Load requirement 5KW & Above	0.00	0	0.00%	0.00	0.13	-	4	0	-	3.69	-	-	(0)
Time of Day (TOD - Peak)	-	119	1.23%	-	-	-	5,501	-	-	5,355	-	-	146
Time of Day (TOD - Off-Peak)	0.29	500	5.18%	0.02	368.03	-	17,814	366	-	18,148	-	-	(335)
Temporary E-1(ii) Commercial Supply	-	2	0.03%	0.00	-	12	135	-	12	136	-	-	(1)
TOTAL COMMERCIAL	0.29	967	10.01%	0.46	366.16	444	36,728	366	444	36,966	-	-	(240)
INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	12	0	-	12	0	-	-	(0)
B-1b (09) T Peak	-	7	0.07%	-	-	-	239	-	-	253	-	-	(15)
B-1b (09) T Off Peak	0.07	57	0.59%	0.01	-	11	1,677	-	11	1,796	-	-	(109)
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0.00%	0.00	0.30	-	2	0	-	2	-	-	(0)
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	92	0.95%	-	-	-	3,434	-	-	3,483	-	-	(49)
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	653	6.76%	0.01	473.74	-	17,428	474	-	18,847	-	-	(1,219)
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	86	0.89%	-	-	-	3,022	-	-	3,269	-	-	(247)
B-3 -TOD (off-peak)	0.20	634	6.56%	0.00	247.08	-	16,343	247	-	18,629	-	-	(2,286)
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	46	0.48%	-	-	-	1,687	-	-	1,754	-	-	(66)
B-4 TOD (off-peak)	0.11	360	3.72%	0.00	142.31	-	9,674	142	-	10,465	-	-	(791)
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	1	41	-	1	44.17	-	-	(3)
TOTAL INDUSTRIAL	0.76	1,938	20.08%	0.03	863.44	23	53,547	863	23	58,333	-	-	(4,786)
Single Point Supply (Bulk)	-	-	-	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5Kw	-	0	0.00%	0.00	-	0	1	-	0	1	-	-	(0)
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	7	0.07%	0.00	2.00	-	247	2	-	277	-	-	(30)
Bulk Supply C-1(c) for supply at 400/230 VOLTS 5KW & upto 500 Kw Peak	-	10	0.11%	-	-	-	485	-	-	496	-	-	(11)
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	50	0.52%	0.00	24.42	-	1,832	24	-	1,925	-	-	(93)
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	6	0.06%	0.00	2.61	-	251	3	-	262	-	-	(10)
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	46	0.47%	-	-	-	2,208	-	-	2,177	-	-	32
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.05	200	2.07%	0.00	68.37	-	7,277	68	-	7,443	-	-	(166)
C-3 Supply above 11 KV	0.00	0	0.00%	0.00	1.50	-	4	2	-	4	-	-	(0)
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	134	-	-	134	-	-	(1)
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	13	0.14%	0.00	7.73	-	469	8	-	490	-	-	(21)
TOTAL BULK SUPPLY	0.09	335	3.47%	0.00	106.64	0	12,908	107	0	13,210	-	-	(301)
Agricultural T-Well - Tariff D	-	-	-	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	11	-	-	12	-	-	(1)
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	9	-	-	12	-	-	(3)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	1	0.01%	0.00	0.39	-	36	0	-	50	-	-	(14)
D-2 Agri TWell	0.01	9	0.09%	0.02	4.41	-	211	4	-	256	-	-	(45)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	5	0.05%	-	-	-	162	-	-	160	-	-	2
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	28	0.29%	0.01	0.04	-	852	0	-	850	-	-	2
TOTAL AGRICULTURAL T/WELL	0.01	44	0.46%	0.02	4.84	-	1,282	5	-	1,346	-	-	(69)
Public Lighting - Tariff G	-	14	0.15%	0.00	-	3	598	-	3	623	-	-	(25)
Residential Colony att. to industrial - H	-	2	0.02%	0.00	-	0	78	-	0	79	-	-	(1)
K (AJK)	0.00	-	0.00%	0.00	0.37	-	-	0	-	-	-	-	-
Time of Day (TOD - Peak)	-	105	1.09%	-	-	-	3,771	-	-	3,162	-	-	610
Time of Day (TOD - Off-Peak)	0.12	423	4.38%	0.00	149.32	-	13,302	149	-	11,378	-	-	1,925
Tariff K - Rawat Lab	-	-	-	-	-	-	-	-	-	-	-	-	-
Tariff I - Railway Traction	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	497	5.15%	0.05	-	50	21,274	-	50	21,710	-	-	(436)
Company Total	1.40	9,656	100%	4.81	1,491	589	323,277	1,491	589	282,269	-	-	41,008

Distribution Company
Revenue & Subsidy Statement

2027-28

(Monthly, Quarterly as well as Consolidated)

Description	MD Charged	Sales	Sales Mix	No. of Consumers	NEPRA Existing Tariff			GOF Modified Tariff			Subsidy		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	(Kw)	(MMWh)	(%)		(Rs/Wh)	(Rs/Conn/M)	(Rs/Wh)	(Rs/Wh)	(Rs/Conn/M)	(Rs/Wh)	(Rs/Wh)	(Rs/Conn/M)	(Rs/Wh)
Residential - A1 Sanctioned Load Less Than 5Kw													
UPTO-50 Units per month Life Line	-	52	0.53%	0.45	-	-	6.25	-	-	3.95	-	-	2.31
51-100 Units per month Life Line	-	77	0.77%	0.06	-	-	10.77	-	-	7.74	-	-	3.03
1-100 Units P/M Protected	-	1,801	18.04%	2.07	-	-	29.21	-	-	11.69	-	-	17.52
101-200 Units P/M Protected	-	406	4.07%	0.43	-	-	31.59	-	-	14.16	-	-	17.43
1-100 Units P/M Un-Protected	-	312	3.13%	0.92	-	-	29.21	-	-	23.59	-	-	5.62
101-200 Units P/M Un-Protected	-	751	7.52%	0.26	-	-	33.51	-	-	30.07	-	-	3.44
201-300 Units P/M	-	880	8.81%	0.08	-	-	36.92	-	-	34.26	-	-	2.66
301-400 Units P/M	-	371	3.71%	0.02	-	200	40.16	-	200	39.15	-	-	1.01
401-500 Units P/M	-	210	2.11%	0.01	-	400	41.45	-	400	41.36	-	-	0.09
501-600 Units P/M	-	115	1.16%	0.00	-	600	42.81	-	600	42.78	-	-	0.03
601-700 Units P/M	-	57	0.57%	0.00	-	800	44.11	-	800	43.92	-	-	0.00
ABOVE 700 Units	-	211	2.11%	0.01	-	1,000	46.89	-	1,000	46.84	-	-	0.05
Time of Day (TOD - Peak) For Load 5Kw & Above	-	52	0.52%	-	-	-	46.91	-	-	48.00	-	-	(1.09)
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	203	2.03%	0.05	-	1,000	40.58	-	1,000	41.68	-	-	(1.10)
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	2,000	59.80	-	2,000	59.09	-	-	0.71
TOTAL DOMESTIC	-	5,509	55.19%	4.38	-	0.91	33.74	-	0.91	25.42	-	-	8.32
Commercial - A2													
For Load Less 5KW	-	357	3.58%	0.45	-	1,000	38.45	-	1,000	38.59	-	-	(0.14)
For Load requirement 5KW & Above	0.00	0	0.00%	0.00	1,250	-	39.83	1,250	-	40.91	-	-	(1.08)
Time of Day (TOD - Peak)	-	123	1.23%	-	-	-	46.19	-	-	44.97	-	-	1.22
Time of Day (TOD - Off-Peak)	0.29	517	5.18%	0.02	1,250	-	35.63	1,250	-	36.30	-	-	(0.67)
Temporary E-1(ii) Commercial Supply	-	3	0.03%	0.00	-	5,000	54.14	-	5,000	54.60	-	-	(0.46)
TOTAL COMMERCIAL	0.29	999	10.01%	0.47	0.37	0.48	37.98	0.37	0.48	38.23	-	-	(0.25)
INDUSTRIAL											0.00	0.00	0.00
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	1,000	29.19	-	1,000	31.95	-	-	(2.76)
B-1b (08) T Peak	-	7	0.07%	-	-	-	35.71	-	-	37.89	-	-	(2.18)
B-1b (08) T Off Peak	0.07	59	0.59%	0.01	-	1,000	29.30	-	1,000	31.20	-	-	(1.90)
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0.00%	0.00	1,250	-	27.52	1,250	-	31.88	-	-	(4.36)
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	95	0.95%	-	-	-	37.29	-	-	37.83	-	-	(0.54)
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	675	6.76%	0.01	1,250	-	26.69	1,250	-	28.56	-	-	(1.87)
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	89	0.89%	-	-	-	34.97	-	-	37.83	-	-	(2.86)
B-3 - TOD (off-peak)	0.20	655	6.55%	0.00	1,250	-	25.78	1,250	-	29.39	-	-	(3.61)
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	48	0.48%	-	-	-	36.40	-	-	37.83	-	-	(1.43)
B-4 TOD (off-peak)	0.11	372	3.72%	0.00	1,250	-	26.91	1,250	-	29.11	-	-	(2.20)
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	5,000	40.73	-	5,000	43.40	-	-	(2.67)
TOTAL INDUSTRIAL	0.78	2,004	20.07%	0.03	0.43	0.91	27.62	0.43	0.91	30.09	-	-	(2.47)
Single Point Supply (Bulk)													
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0.00%	0.00	-	2,000	39.66	-	2,000	44.55	-	-	(4.89)
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	7	0.07%	0.00	1,250	-	37.26	1,250	-	41.78	-	-	(4.52)
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	11	0.11%	-	-	-	46.43	-	-	47.47	-	-	(1.04)
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	51	0.52%	0.00	1,250	-	36.83	1,250	-	38.70	-	-	(1.87)
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	8	0.06%	0.00	1,250	-	40.08	1,250	-	41.72	-	-	(1.66)
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	47	0.47%	-	-	-	48.16	-	-	47.47	-	-	0.69
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.05	207	2.07%	0.00	1,250	-	36.35	1,250	-	37.18	-	-	(0.83)
C-3 Supply above 11 KV	0.00	0	0.00%	0.00	1,250	-	37.76	1,250	-	41.92	-	-	(4.16)
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	47.20	-	-	47.47	-	-	(0.27)
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	14	0.14%	0.00	1,250	-	35.33	1,250	-	36.91	-	-	(1.58)
TOTAL BULK SUPPLY	0.09	347	3.47%	0.00	0.31	0.90	38.48	0.31	0.90	39.29	-	-	(0.99)
Agricultural T-Wells - Tariff D													
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	39.09	-	-	41.02	-	-	(1.93)
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	32.40	-	-	43.94	-	-	(11.54)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	1	0.01%	0.00	400	-	25.72	400	-	35.86	-	-	(10.14)
D-2 Agri T/Well	0.01	9	0.09%	0.02	400	-	24.80	400	-	30.05	-	-	(5.25)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	5	0.05%	-	-	-	31.08	-	-	30.89	-	-	0.39
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	29	0.29%	0.01	400	-	29.91	400	-	29.85	-	-	0.06
TOTAL AGRICULTURAL T/WELL	0.01	46	0.46%	0.03	0.11	-	29.91	0.11	-	30.34	-	-	(1.33)
Public Lighting - Tariff-G													
G-1 Public Lighting	-	15	0.15%	0.00	-	2,000	42.28	-	2,000	44.06	-	-	(1.78)
Residential Colony att. to Industrial - H													
H-1 Residential Colony	-	2	0.02%	0.00	-	2,000	42.74	-	2,000	43.25	-	-	(0.51)
K (AJK)													
K-1 Time of Day (TOD - Peak)	-	109	1.09%	-	-	-	35.78	-	-	30.00	-	-	5.78
K-2 Time of Day (TOD - Off-Peak)	0.12	437	4.36%	0.00	1,250	-	31.43	1,250	-	26.88	-	-	4.55
Tariff K - Rawat Lab													
K-3 Tariff K - Railway Traction	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies													
A3-1 General Supplies	0.13	514	5.15%	0.05	-	1,000	42.76	-	1,000	43.64	-	-	(0.88)
Company Total	1.40	9,981	100.00%	4.97	0.18	0.98	33.48	0.18	0.98	29.23	-	-	4.28

Distribution Company
Revenue & Subsidy Statement

2027-28

(Monthly, Quarterly as well as Consolidated)

Description	MDL Charged	Sales	Sales %	No. of Consumers	NEVRA Existing Tariff			GOP Notified Tariff			Subsidy		
	(KWh)	(MWH)	(%)		Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
					(Min Rs)	(Min Rs)	(Min Rs)	(Min Rs)	(Min Rs)	(Min Rs)	(Min Rs)	(Min Rs)	(Min Rs)
Residential - A1 Sanctioned Load Less Than 5KW	-	-	-	-	-	-	-	-	-	-	-	-	-
UPTO-50 Units per month Life Line	-	52	0.53%	0.45	-	-	328.08	-	-	207	-	-	121
51-100 Units per month Life Line	-	77	0.77%	0.08	-	-	833	-	-	598	-	-	234
1-100 Units P/M Protected	-	1,501	18.04%	2.07	-	-	52,604	-	-	21,051	-	-	31,553
101-200 Units P/M Protected	-	408	4.07%	0.43	-	-	12,830	-	-	5,752	-	-	7,079
1-100 Units P/M Un-Protected	-	312	3.13%	0.92	-	-	9,126	-	-	7,370	-	-	1,756
101-200 Units P/M Un-Protected	-	751	7.52%	0.26	-	-	25,160	-	-	22,576	-	-	2,583
201-300 Units P/M	-	880	8.81%	0.08	-	-	32,483	-	-	30,140	-	-	2,343
301-400 Units P/M	-	371	3.71%	0.02	-	4	14,882	-	4	14,507	-	-	374
401-500 Units P/M	-	210	2.11%	0.01	-	4	8,716	-	4	8,698	-	-	18
501-600 Units P/M	-	115	1.16%	0.00	-	2	4,945	-	2	4,941	-	-	4
601-700 Units P/M	-	57	0.57%	0.00	-	2	2,251	-	2	2,233	-	-	18
ABOVE 700 Units	-	211	2.11%	0.01	-	5	10,302	-	5	10,291	-	-	12
Time of Day (TOD - Peak) For Load 5KW & Above	-	52	0.52%	-	-	-	2,448	-	-	2,505	-	-	(57)
Time of Day (TOD - Off-Peak) For Load 5KW & Above	-	203	2.03%	0.05	-	52	8,223	-	52	8,447	-	-	(224)
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	1	8	-	1	8	-	-	0
TOTAL DOMESTIC	-	5,509	86.19%	4.38	-	71	185,841	-	71	140,030	-	-	45,812
Commercial - A2	-	-	-	-	-	-	-	-	-	-	-	-	-
For Load Less 5KW	-	357	3.58%	0.45	-	447	13,720	-	447	13,771	-	-	(51)
For Load requirement 5KW & Above	0.00	0	0.00%	0.00	0.13	-	4	0	-	3.81	-	-	(0)
Time of Day (TOD - Peak)	-	123	1.23%	-	-	-	5,686	-	-	5,535	-	-	151
Time of Day (TOD - Off-Peak)	0.29	517	5.18%	0.02	368.03	-	18,413	368	-	18,759	-	-	(346)
Temporary E-1(ii) Commercial Supply	-	3	0.03%	0.00	-	12	139	-	12	140	-	-	(1)
TOTAL COMMERCIAL	0.29	999	10.01%	0.47	366.16	459	37,862	368	459	38,210	-	-	(248)
INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	12	0	-	12	0	-	-	(0)
B-1b (09) T Peak	-	7	0.07%	-	-	-	247	-	-	262	-	-	(15)
B-1b (09) T Off Peak	0.07	59	0.59%	0.01	-	11	1,734	-	11	1,846	-	-	(113)
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0.00%	0.00	0.30	-	2	0	-	2	-	-	(0)
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	95	0.95%	-	-	-	3,550	-	-	3,601	-	-	(51)
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	675	6.76%	0.01	473.74	-	18,014	474	-	19,274	-	-	(1,260)
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	89	0.89%	-	-	-	3,123	-	-	3,379	-	-	(256)
B-3 -TOD (off-peak)	0.20	655	6.56%	0.00	247.08	-	18,693	247	-	19,256	-	-	(2,363)
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	48	0.48%	-	-	-	1,744	-	-	1,813	-	-	(69)
B-4 TOD (off-peak)	0.11	372	3.72%	0.00	142.31	-	10,000	142	-	10,817	-	-	(818)
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	1	43	-	1	45.66	-	-	(3)
TOTAL INDUSTRIAL	0.76	2,004	29.95%	0.63	863.44	24	55,349	863	24	60,298	-	-	(4,947)
Single Point Supply (Bulk)	-	-	-	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5KW	0.00	0	0.00%	0.00	-	0	1	-	0	1	-	-	(0)
C-1 (b) Sanctioned Load 5KW & upto 800 Kw	0.00	7	0.07%	0.00	2.00	-	255	2	-	286	-	-	(31)
Bulk Supply C-1(c) for supply at 400/230 Volts 5KW & upto 500 Kw Peak	-	11	0.11%	-	-	-	502	-	-	513	-	-	(11)
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	51	0.52%	0.00	24.42	-	1,894	24	-	1,990	-	-	(96)
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	6	0.06%	0.00	2.61	-	260	3	-	270	-	-	(11)
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	47	0.47%	-	-	-	2,283	-	-	2,250	-	-	33
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.05	207	2.07%	0.00	68.37	-	7,522	68	-	7,694	-	-	(172)
C-3 Supply above 11 KV	0.00	0	0.00%	0.00	1.50	-	4	2	-	5	-	-	(0)
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	138	-	-	139	-	-	(1)
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	14	0.14%	0.00	7.73	-	485	8	-	507	-	-	(22)
TOTAL BULK SUPPLY	0.09	347	3.47%	0.00	108.64	0	13,343	107	0	13,654	-	-	(311)
Agricultural T-Well - Tariff D	-	-	-	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	12	-	-	12	-	-	(1)
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	9	-	-	13	-	-	(3)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	1	0.01%	0.00	0.39	-	37	0	-	52	-	-	(15)
D-2 Agrl TWell	0.01	9	0.09%	0.02	4.41	-	218	4	-	265	-	-	(46)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	5	0.05%	-	-	-	167	-	-	165	-	-	2
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	29	0.29%	0.01	0.04	-	880	0	-	879	-	-	1
TOTAL AGRICULTURAL T.WELL	0.01	46	0.46%	0.03	4.84	-	1,325	5	-	1,388	-	-	(61)
Public Lighting - Tariff-G	-	15	0.15%	0.00	-	3	618	-	3	644	-	-	(26)
Residential Colony att. to Industrial - H	-	2	0.02%	0.00	-	0	80	-	0	81	-	-	(1)
K (AJK)	0.00	-	0.00%	0.00	0.37	-	-	0	-	-	-	-	-
Time of Day (TOD - Peak)	-	109	1.09%	-	-	-	3,896	-	-	3,268	-	-	630
Time of Day (TOD - Off-Peak)	0.12	437	4.38%	0.00	149.32	-	13,750	149	-	11,759	-	-	1,991
Tariff K - Rawat Lab	-	-	-	-	-	-	-	-	-	-	-	-	-
Tariff I - Railway Traction	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	514	5.15%	0.05	-	52	21,990	-	52	22,441	-	-	(451)
Company Total	1.40	9,981	100%	4.97	1,491	809	334,157	1,491	809	291,788	-	-	42,389

Distribution Company
Revenue & Subsidy Statement

2028-29

(Monthly, Quarterly as well as Consolidated)

Description	MID Charged (MW)	Sales (MWH)	Sales Bill. (MW)	No. of Consumers	Fixed Charge		Variable Charge		G&P Related Tariff		Subsidy	
					(Rs/MWH)	(Rs/MWH)	(Rs/MWH)	(Rs/MWH)	(Rs/MWH)	(Rs/MWH)	(Rs/MWH)	(Rs/MWH)
Residential - A1 Sanctioned Load Less Than 5KW	-	54	0.53%	0.47	-	-	6.26	-	-	-	3.55	-
UPTC-60 Units per month Life Line	-	80	0.77%	0.86	-	-	10.77	-	-	-	7.74	-
51-100 Units per month	-	1,864	18.04%	2.14	-	-	29.21	-	-	-	11.89	-
1-100 Units PPM	-	420	4.07%	0.44	-	-	31.59	-	-	-	14.16	-
101-200 Units PPM	-	323	3.13%	0.36	-	-	29.21	-	-	-	23.59	-
101-200 Units PPM Un-Protected	-	777	7.52%	0.27	-	-	33.51	-	-	-	30.07	-
201-300 Units PPM	-	911	8.81%	0.08	-	-	36.92	-	-	-	34.26	-
301-400 Units PPM	-	384	3.71%	0.02	-	-	40.16	-	-	-	39.15	-
401-500 Units PPM	-	218	2.14%	0.01	-	-	42.31	-	-	-	41.26	-
501-600 Units PPM	-	120	1.16%	0.00	-	-	46.03	-	-	-	44.78	-
601-700 Units PPM	-	35	0.33%	0.20	-	-	48.99	-	-	-	48.94	-
ABOVE 700 Units	-	218	2.11%	0.01	-	-	48.91	-	-	-	48.00	-
Time of Day (TOD - Peak) For Load 5KW & Above	-	54	0.52%	-	-	-	40.39	-	-	-	41.89	-
Time of Day (TOD - Off-Peak) For Load 5KW & Above	-	210	2.03%	0.05	-	-	59.90	-	-	-	59.09	-
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	-	2,000	-	-	-	2,000	-
Temporary E-1 (ii) Residential Supply	-	5,732	55.19%	4.32	-	-	33.74	-	-	-	26.42	-
TOTAL DOMESTIC	-	-	-	-	-	-	-	-	-	-	-	-
Commercial - A2	-	-	3.50%	0.46	-	-	38.45	-	-	-	38.59	-
For Load Less Than 5KW	-	369	3.50%	0.46	-	-	38.45	-	-	-	38.59	-
For Load requirement 5KW & Above	-	0	0.00%	0.00	-	-	39.83	-	-	-	40.31	-
Time of Day (TOD - Peak)	-	127	1.23%	-	-	-	46.19	-	-	-	44.97	-
Time of Day (TOD - Off-Peak)	-	535	5.18%	0.02	-	-	35.83	-	-	-	36.30	-
Temporary E-1 (i) Commercial Supply	-	3	0.03%	0.00	-	-	54.14	-	-	-	54.60	-
Temporary E-1 (ii) Commercial Supply	-	1,034	10.01%	0.46	-	-	37.98	-	-	-	38.23	-
TOTAL COMMERCIAL	-	-	-	-	-	-	-	-	-	-	-	-
INDUSTRIAL	-	-	0.00%	-	-	-	-	-	-	-	0.00	0.00
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	-	29.19	-	-	-	31.55	-
B-1b (00) T Peak	-	7	0.07%	-	-	-	35.71	-	-	-	37.89	-
B-1b (00) T Off Peak	-	61	0.59%	0.01	-	-	28.30	-	-	-	31.20	-
B-2 (a) exceeding 25-50 Kw (at 400 Volts)	-	0	0.00%	0.00	-	-	27.52	-	-	-	31.88	-
B-2 (b) TOD (Peak) exceeding 25-50 Kw (at 400 Volts)	-	99	0.95%	-	-	-	37.29	-	-	-	37.63	-
B-2 TOD (off-peak) exceeding 25-50 Kw (at 400 Volts)	-	699	6.73%	0.01	-	-	28.89	-	-	-	28.56	-
B-3 TOD (Peak) (for all loads upto 6000 Kw at 11, 33 KV)	-	92	0.89%	-	-	-	34.97	-	-	-	37.03	-
B-3 TOD (off-peak)	-	678	6.56%	0.00	-	-	25.78	-	-	-	29.39	-
B-4 TOD (Peak) (for all loads at 66, 132 KV & Above)	-	50	0.48%	-	-	-	36.40	-	-	-	37.83	-
B-4 TOD (off-peak)	-	385	3.72%	0.00	-	-	28.91	-	-	-	29.11	-
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	-	40.73	-	-	-	43.40	-
TOTAL INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-
Single Point Supply (Bulk)	-	-	20.07%	0.03	-	-	27.82	-	-	-	30.89	-
C-1 (a) Sanctioned Load Less than 5KW	-	0	0.00%	0.00	-	-	39.86	-	-	-	44.55	-
C-1 (b) Sanctioned Load 5KW & upto 600 Kw	-	7	0.07%	0.00	-	-	37.26	-	-	-	41.78	-
Bulk Supply C-1(c) (for supply at 400/230 Volts 5KW & upto 600 Kw)	-	11	0.11%	-	-	-	46.43	-	-	-	47.47	-
Bulk Supply C-1(c) (TOD) Off-Peak	-	53	0.52%	0.00	-	-	35.83	-	-	-	38.70	-
C-2 (a) 1103 KV upto & including 5000 Kw	-	7	0.06%	0.00	-	-	40.06	-	-	-	41.72	-
Bulk Supply C-2(b) (TOD) Peak 1103 KV upto & including 5000 Kw	-	49	0.47%	-	-	-	48.16	-	-	-	47.47	-
Bulk Supply C-2(b) (TOD) Off-Peak 1103 KV upto & including 5000 Kw	-	214	2.07%	0.00	-	-	35.35	-	-	-	37.18	-
C-3 Supply above 11 KV	-	0	0.00%	0.00	-	-	37.76	-	-	-	41.62	-
Bulk Supply C-3 (b) (TOD) Peak at 66 KV & above & functional load above 6000 Kw	-	3	0.03%	0.00	-	-	47.20	-	-	-	47.47	-
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 KV & above & functional load above 6000 Kw	-	14	0.14%	0.00	-	-	35.33	-	-	-	36.31	-
TOTAL BULK SUPPLY	-	359	3.47%	0.00	-	-	38.49	-	-	-	39.39	-
Agricultural T-Weils - Tariff D	-	-	0.00%	-	-	-	-	-	-	-	-	-
D-1 (b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	39.09	-	-	-	41.02	-
D-1 (b) Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	32.40	-	-	-	43.94	-
D-2 (a) Off-Peak Scarp & Agricultural Less than 5KW	-	1	0.01%	0.00	-	-	25.72	-	-	-	35.86	-
D-2 Agri TWELL	-	9	0.09%	0.02	-	-	24.60	-	-	-	30.05	-
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	-	6	0.05%	-	-	-	31.08	-	-	-	30.89	-
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	-	30	0.29%	0.01	-	-	29.91	-	-	-	29.95	-
TOTAL AGRICULTURAL TWELL	-	47	0.46%	0.03	-	-	29.01	-	-	-	30.34	-
Public Lighting - Tariff G	-	15	0.15%	0.00	-	-	42.28	-	-	-	44.06	-
Residential Colony att. to Industrial - H	-	2	0.02%	0.00	-	-	42.74	-	-	-	43.25	-
K (A&K)	-	-	0.00%	0.00	-	-	32.13	-	-	-	27.60	-
Time of Day (TOD - Peak)	-	113	1.09%	-	-	-	35.78	-	-	-	30.00	-
Time of Day (TOD - Off-Peak)	-	453	4.38%	0.00	-	-	31.43	-	-	-	28.68	-
Tariff K - Rawat Lab	-	-	0.00%	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	0.00%	-	-	-	-	-	-	-	-	-
Ad General Supplies	-	532	5.15%	0.05	-	-	42.76	-	-	-	43.24	-
Company Total	-	10,331	100.00%	5.12	-	-	31.48	-	-	-	29.23	-

Distribution Company
Revenue & Subsidy Statement

2028-29

(Monthly, Quarterly as well as Consolidated)

Description	MDI Charged (KW)	Sales (MkWh)	Sales Wt. (%)	No. of Consumers	NEPRA Existing Tariff			GOP Notified Tariff			Subsidy		
					Fixed Charge (Min Rs)	Fixed Charge (Min Rs)	Variable Charge (Min Rs)	Fixed Charge (Min Rs)	Fixed Charge (Min Rs)	Variable Charge (Min Rs)	Fixed Charge (Min Rs)	Fixed Charge (Min Rs)	Variable Charge (Min Rs)
Residential - A1 Sanctioned Load Less Than 5Kw	-	-	-	-	-	-	-	-	-	-	-	-	-
UPTO-50 Units per month Life Line	-	54	0.53%	0.47	-	-	339.58	-	-	214	-	-	125
51-100 Units per month Life Line	-	80	0.77%	0.06	-	-	862	-	-	619	-	-	243
1-100 Units P/M Protected	-	1,864	18.04%	2.14	-	-	54,450	-	-	21,789	-	-	32,660
101-200 Units P/M Protected	-	420	4.07%	0.44	-	-	13,281	-	-	5,953	-	-	7,327
1-100 Units P/M Un-Protected	-	323	3.13%	0.95	-	-	9,446	-	-	7,628	-	-	1,818
101-200 Units P/M Un-Protected	-	777	7.52%	0.27	-	-	26,043	-	-	23,369	-	-	2,674
201-300 Units P/M	-	911	8.81%	0.08	-	-	33,623	-	-	31,198	-	-	2,425
301-400 Units P/M	-	384	3.71%	0.02	-	5	15,404	-	5	15,016	-	-	387
401-500 Units P/M	-	218	2.11%	0.01	-	4	9,022	-	4	9,004	-	-	19
501-600 Units P/M	-	120	1.16%	0.00	-	2	5,118	-	2	5,114	-	-	4
601-700 Units P/M	-	89	0.87%	0.00	-	3	3,057	-	3	3,049	-	-	8
ABOVE 700 Units	-	218	2.11%	0.01	-	5	10,664	-	5	10,652	-	-	12
Time of Day (TOD - Peak) For Load 5Kw & Above	-	54	0.52%	-	-	-	2,533	-	-	2,592	-	-	(59)
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	210	2.03%	0.05	-	53	8,512	-	53	8,743	-	-	(231)
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	1	8	-	1	8	-	-	0
TOTAL DOMESTIC	-	5,702	86.18%	4.52	-	73	192,363	-	73	144,943	-	-	47,419
Commercial - A2	-	-	-	-	-	-	-	-	-	-	-	-	-
For Load Less 5KW	-	369	3.58%	0.48	-	460	14,201	-	460	14,254	-	-	(53)
For Load requirement 5KW & Above	0.00	0	0.00%	0.00	0.13	-	4	0	-	3.95	-	-	(0)
Time of Day (TOD - Peak)	-	127	1.23%	-	-	-	5,865	-	-	5,730	-	-	136
Time of Day (TOD - Off-Peak)	0.29	535	5.18%	0.02	366.03	-	19,059	366	-	19,418	-	-	(358)
Temporary E-1(ii) Commercial Supply	-	3	0.03%	0.00	-	13	144	-	13	145	-	-	(1)
TOTAL COMMERCIAL	0.29	1,034	10.01%	0.49	366.16	473	39,294	366	473	39,560	-	-	(287)
INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	13	0	-	13	0	-	-	(0)
B-1b (09) T Peak	-	7	0.07%	-	-	-	255	-	-	271	-	-	(16)
B-1b (09) T Off Peak	0.07	61	0.59%	0.01	-	12	1,795	-	12	1,911	-	-	(117)
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0.00%	0.00	0.30	-	2	0	-	2	-	-	(0)
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	99	0.95%	-	-	-	3,674	-	-	3,727	-	-	(53)
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	699	6.76%	0.01	473.74	-	18,646	474	-	19,951	-	-	(1,304)
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	92	0.89%	-	-	-	3,233	-	-	3,468	-	-	(265)
B-3 - TOD (off-peak)	0.20	678	6.56%	0.00	247.08	-	17,486	247	-	19,932	-	-	(2,446)
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	50	0.48%	-	-	-	1,805	-	-	1,876	-	-	(71)
B-4 TOD (off-peak)	0.11	385	3.72%	0.00	142.31	-	10,351	142	-	11,197	-	-	(846)
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	1	44	-	1	47.28	-	-	(3)
TOTAL INDUSTRIAL	0.76	2,074	20.05%	0.63	863.44	25	87,292	863	25	92,412	-	-	(5,120)
Single Point Supply (Bulk)	-	-	-	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0.00%	0.00	-	0	1	-	0	1	-	-	(0)
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	7	0.07%	0.00	2.00	-	254	2	-	296	-	-	(32)
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	11	0.11%	-	-	-	519	-	-	531	-	-	(12)
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	53	0.52%	0.00	24.42	-	1,960	24	-	2,060	-	-	(100)
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	7	0.06%	0.00	2.61	-	269	3	-	280	-	-	(11)
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	49	0.47%	-	-	-	2,363	-	-	2,329	-	-	34
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.05	214	2.07%	0.00	68.37	-	7,786	68	-	7,964	-	-	(178)
C-3 Supply above 11 KV	0.00	0	0.00%	0.00	1.50	-	4	2	-	5	-	-	(0)
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	143	-	-	144	-	-	(1)
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	14	0.14%	0.00	7.73	-	502	8	-	525	-	-	(22)
TOTAL BULK SUPPLY	0.09	359	3.47%	0.00	106.64	0	13,811	107	0	14,133	-	-	(322)
Agricultural T-Wells - Tariff D	-	-	-	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	12	-	-	13	-	-	(1)
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	10	-	-	13	-	-	(3)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	1	0.01%	0.00	0.39	-	38	0	-	54	-	-	(15)
D-2 Agri T/Well	0.01	9	0.09%	0.02	4.41	-	226	4	-	274	-	-	(48)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	6	0.05%	-	-	-	173	-	-	171	-	-	2
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	30	0.29%	0.01	0.04	-	911	0	-	910	-	-	2
TOTAL AGRICULTURAL T/WELL	0.01	47	0.46%	0.03	4.84	-	1,371	5	-	1,434	-	-	(63)
Public Lighting - Tariff-G	-	15	0.15%	0.00	-	3	639	-	3	666	-	-	(27)
Residential Colony att. to Industrial - H	-	2	0.02%	0.00	-	0	83	-	0	84	-	-	(1)
K (AJK)	0.00	-	0.00%	0.00	0.37	-	-	0	-	-	-	-	-
Time of Day (TOD - Peak)	-	113	1.09%	-	-	-	4,035	-	-	3,383	-	-	652
Time of Day (TOD - Off-Peak)	0.12	453	4.38%	0.00	149.32	-	14,233	149	-	12,171	-	-	2,061
Tariff K - Rawat Lab	-	-	-	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	532	5.15%	0.05	-	54	22,762	-	54	23,229	-	-	(467)
Company Total	1.40	10,331	100%	5.12	1,491	627	348,883	1,491	627	302,007	-	-	45,876

(Monthly, Quarterly as well as Consolidated)

Description	No. of Consumers	Sales	Sales Mix	No. of Consumers	NDPA Existing Tariff			GCP Notified Tariff			Subsidy		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
		(KWh)	(%)		(Rs/KWh)	(Rs/Cons/M)	(Rs/KWh)	(Rs/KWh)	(Rs/Cons/M)	(Rs/KWh)	(Rs/KWh)	(Rs/Cons/M)	(Rs/KWh)
Residential - A1 Sanctioned Load Less Than 5Kw													
UPTO-50 Units per month Life Line	-	56	0.53%	0.48	-	-	6.26	-	-	3.95	-	-	2.31
51-100 Units per month Life Line	-	83	0.77%	0.07	-	-	10.77	-	-	7.74	-	-	3.03
1-100 Units P/M Protected	-	1,936	18.04%	2.20	-	-	29.21	-	-	11.89	-	-	17.52
101-200 Units P/M Protected	-	437	4.07%	0.46	-	-	31.59	-	-	14.16	-	-	17.43
1-100 Units P/M Un-Protected	-	336	3.13%	0.98	-	-	29.21	-	-	23.59	-	-	5.62
101-200 Units P/M Un-Protected	-	807	7.52%	0.28	-	-	33.51	-	-	30.07	-	-	3.44
201-300 Units P/M	-	946	8.81%	0.09	-	-	36.92	-	-	34.26	-	-	2.66
301-400 Units P/M	-	398	3.71%	0.02	200	40.16	-	200	39.15	-	-	-	1.01
401-500 Units P/M	-	226	2.11%	0.01	400	41.45	-	400	41.36	-	-	-	0.09
501-600 Units P/M	-	124	1.16%	0.00	600	42.81	-	600	42.78	-	-	-	0.03
601-700 Units P/M	-	72	0.67%	0.00	800	44.16	-	800	44.02	-	-	-	0.14
ABOVE 700 Units	-	226	2.11%	0.01	1,000	48.89	-	1,000	48.84	-	-	-	0.05
Time of Day (TOD - Peak) For Load 5Kw & Above	-	56	0.52%	-	-	-	46.91	-	-	48.00	-	-	(1.09)
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	218	2.03%	0.05	-	-	40.58	-	-	41.68	-	-	(1.10)
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	-	59.80	-	-	59.09	-	-	0.71
TOTAL DOMESTIC	-	5,921	55.19%	4.85	-	0.91	33.74	-	0.91	25.42	-	-	8.32
Commercial - A2													
For Load Less 5KW	-	364	3.58%	0.47	-	-	38.45	-	-	38.59	-	-	(0.14)
For Load requirement 5KW & Above	0.00	0	0.00%	0.00	1,250	-	39.83	1,250	-	40.91	-	-	(1.08)
Time of Day (TOD - Peak)	-	132	1.23%	-	-	-	46.19	-	-	44.97	-	-	1.22
Time of Day (TOD - Off-Peak)	0.29	555	5.18%	0.03	1,250	-	35.63	1,250	-	36.30	-	-	(0.67)
Temporary E-1(ii) Commercial Supply	-	3	0.03%	0.00	-	-	54.14	-	-	54.60	-	-	(0.46)
TOTAL COMMERCIAL	0.29	1,074	10.01%	0.50	0.34	0.46	37.98	0.34	0.46	38.23	-	-	(0.25)
INDUSTRIAL													
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	-	29.19	-	-	31.95	-	-	(2.76)
B-1b (08) T Peak	-	7	0.07%	-	-	-	35.71	-	-	37.89	-	-	(2.18)
B-1b (08) T Off Peak	0.07	64	0.59%	0.01	-	-	29.30	-	-	31.20	-	-	(1.90)
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0.00%	0.00	1,250	-	27.52	1,250	-	31.88	-	-	(4.36)
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	102	0.95%	-	-	-	37.29	-	-	37.83	-	-	(0.54)
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	725	6.76%	0.01	1,250	-	26.69	1,250	-	28.56	-	-	(1.87)
B-3 TOD (peak) for all loads upto 5000 Kw at 11, 33 KV	-	96	0.89%	-	-	-	34.97	-	-	37.83	-	-	(2.86)
B-3 - TOD (off-peak)	0.20	704	6.55%	0.00	1,250	-	25.78	1,250	-	29.39	-	-	(3.61)
B-4 TOD (peak) for all loads at 66, 132 KV & Above	-	52	0.48%	-	-	-	36.40	-	-	37.83	-	-	(1.43)
B-4 TOD (off-peak)	0.11	399	3.72%	0.00	1,250	-	26.91	1,250	-	29.11	-	-	(2.20)
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	-	40.73	-	-	43.40	-	-	(2.67)
TOTAL INDUSTRIAL	0.76	2,154	20.07%	0.03	0.40	0.91	27.82	0.40	0.91	30.09	-	-	(2.47)
Single Point Supply (Bulk)													
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0.00%	0.00	-	-	39.88	-	-	44.55	-	-	(4.67)
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	7	0.07%	0.00	1,250	-	37.25	1,250	-	41.78	-	-	(4.52)
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	12	0.11%	-	-	-	46.43	-	-	47.47	-	-	(1.04)
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	55	0.52%	0.00	1,250	-	36.83	1,250	-	38.70	-	-	(1.87)
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	7	0.06%	0.00	1,250	-	40.06	1,250	-	41.72	-	-	(1.66)
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	51	0.47%	-	-	-	48.16	-	-	47.47	-	-	0.69
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.05	222	2.07%	0.00	1,250	-	36.35	1,250	-	37.18	-	-	(0.83)
C-3 Supply above 11 KV	0.00	0	0.00%	0.00	1,250	-	37.76	1,250	-	41.92	-	-	(4.16)
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	47.20	-	-	47.47	-	-	(0.27)
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	15	0.14%	0.00	1,250	-	35.33	1,250	-	36.91	-	-	(1.58)
TOTAL BULK SUPPLY	0.09	373	3.47%	0.00	0.29	0.90	38.49	0.29	0.90	39.39	-	-	(0.90)
Agricultural T-Well - Tariff D													
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	39.09	-	-	41.02	-	-	(1.93)
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	32.40	-	-	43.94	-	-	(11.54)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	2	0.01%	0.00	400	-	25.72	400	-	35.86	-	-	(10.14)
D-2 Agri TWell	0.01	9	0.09%	0.02	400	-	24.80	400	-	30.05	-	-	(5.25)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	6	0.06%	-	-	-	31.08	-	-	30.69	-	-	0.39
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	32	0.29%	0.01	400	-	29.91	400	-	29.85	-	-	0.06
TOTAL AGRICULTURAL T.WELL	0.01	49	0.46%	0.03	9.10	-	28.91	9.10	-	30.34	-	-	(1.33)
Public Lighting - Tariff G													
Residential Colony att. to Industrial - H	-	2	0.02%	0.00	-	-	42.74	-	-	44.06	-	-	(1.78)
K (AJK)	0.00	-	0.00%	0.00	1,250	-	32.13	1,250	-	43.25	-	-	(10.51)
Time of Day (TOD - Peak)	-	117	1.09%	-	-	-	35.78	-	-	27.60	-	-	4.53
Time of Day (TOD - Off-Peak)	0.12	470	4.38%	0.00	1,250	-	31.43	1,250	-	30.00	-	-	5.78
Tariff K - Rawat Lab	-	-	0.00%	-	-	-	-	-	-	26.88	-	-	4.55
Tariff I - Railway Traction	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	553	5.15%	0.06	-	-	42.76	-	-	43.64	-	-	(0.88)
Company Total	1.40	10,728	100.00%	5.27	0.14	0.96	33.48	0.14	0.96	29.23	-	-	4.28

Distribution Company
Revenue & Subsidy Statement

2029-30

(Monthly, Quarterly as well as Consolidated)

Description	MOI Charged (KW)	Sales (MWH)	Sales Use (Kage)	No. of Consumers	NEPA Existing Tariff			OOP Notified Tariff			Subsidy		
					Fixed Charge (Min Rs)	Fixed Charge (Min Rs)	Variable Charge (Min Rs)	Fixed Charge (Min Rs)	Fixed Charge (Min Rs)	Variable Charge (Min Rs)	Fixed Charge (Min Rs)	Fixed Charge (Min Rs)	Variable Charge (Min Rs)
Residential - A1 Sanctioned Load Less Than 5Kw	-	-	-	-	-	-	-	-	-	-	-	-	-
UPTO-50 Units per month Life Line	-	56	0.53%	0.48	-	-	352.62	-	-	223	-	-	130
51-100 Units per month Life Line	-	83	0.77%	0.07	-	-	895	-	-	643	-	-	252
1-100 Units P/M Protected	-	1,936	18.04%	2.20	-	-	56,541	-	-	22,626	-	-	33,915
101-200 Units P/M Protected	-	437	4.07%	0.46	-	-	13,791	-	-	5,182	-	-	7,509
1-100 Units P/M Un-Protected	-	336	3.13%	0.98	-	-	9,809	-	-	7,921	-	-	1,888
101-200 Units P/M Un-Protected	-	807	7.52%	0.28	-	-	27,043	-	-	24,266	-	-	2,777
201-300 Units P/M	-	946	8.81%	0.09	-	-	34,915	-	-	32,396	-	-	2,518
301-400 Units P/M	-	368	3.71%	0.02	-	5	15,995	-	5	15,593	-	-	402
401-500 Units P/M	-	228	2.11%	0.01	-	5	9,369	-	5	9,349	-	-	19
501-600 Units P/M	-	124	1.16%	0.00	-	2	5,315	-	2	5,310	-	-	4
601-700 Units P/M	-	71	0.67%	0.00	-	1	1,174	-	1	1,169	-	-	4
ABOVE 700 Units	-	225	2.11%	0.01	-	5	11,073	-	5	11,061	-	-	12
Time of Day (TOD - Peak) For Load 5Kw & Above	-	56	0.52%	-	-	-	2,631	-	-	2,692	-	-	(61)
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	218	2.03%	0.05	-	55	8,839	-	55	9,079	-	-	(240)
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	1	8	-	1	8	-	-	0
TOTAL DOMESTIC	-	5,921	56.19%	4.86	-	75	199,750	-	75	150,510	-	-	49,241
Commercial - A2	-	-	-	-	-	-	-	-	-	-	-	-	-
For Load Less 5KW	-	384	3.58%	0.47	-	474	14,746	-	474	14,802	-	-	(55)
For Load requirement 5KW & Above	0.00	0	0.00%	0.00	0.13	-	4	0	-	4.10	-	-	(0)
Time of Day (TOD - Peak)	-	132	1.23%	-	-	-	6,111	-	-	5,950	-	-	162
Time of Day (TOD - Off-Peak)	0.29	555	5.16%	0.03	366.03	-	19,791	366	-	20,163	-	-	(372)
Temporary E-1(ii) Commercial Supply	-	3	0.03%	0.00	-	13	150	-	13	151	-	-	(1)
TOTAL COMMERCIAL	0.29	1,074	10.01%	0.50	366.16	487	40,803	366	487	41,069	-	-	(267)
INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	13	0	-	13	0	-	-	(0)
B-1b (09) T Peak	-	7	0.07%	-	-	-	265	-	-	281	-	-	(16)
B-1b (09) T Off Peak	0.07	64	0.59%	0.01	-	12	1,863	-	12	1,965	-	-	(121)
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0.00%	0.00	0.30	-	2	0	-	2	-	-	(0)
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	102	0.95%	-	-	-	3,815	-	-	3,870	-	-	(55)
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	725	6.76%	0.01	473.74	-	19,362	474	-	20,717	-	-	(1,355)
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	96	0.89%	-	-	-	3,357	-	-	3,632	-	-	(275)
B-3 - TOD (off-peak)	0.20	704	6.56%	0.00	247.08	-	18,157	247	-	20,697	-	-	(2,540)
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	52	0.48%	-	-	-	1,875	-	-	1,949	-	-	(74)
B-4 TOD (off-peak)	0.11	399	3.72%	0.00	142.31	-	10,748	142	-	11,627	-	-	(879)
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	1	46	-	1	49.07	-	-	(3)
TOTAL INDUSTRIAL	0.76	2,154	20.05%	0.03	863.44	26	59,492	863	26	64,209	-	-	(5,317)
Single Point Supply (Bulk)	-	-	-	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0.00%	0.00	-	0	1	-	0	1	-	-	(0)
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	7	0.07%	0.00	2.00	-	274	2	-	307	-	-	(33)
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	12	0.11%	-	-	-	539	-	-	551	-	-	(12)
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	55	0.52%	0.00	24.42	-	2,036	24	-	2,139	-	-	(103)
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	7	0.06%	0.00	2.61	-	279	3	-	291	-	-	(12)
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	51	0.47%	-	-	-	2,453	-	-	2,418	-	-	35
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.05	222	2.07%	0.00	68.37	-	8,065	68	-	8,269	-	-	(185)
C-3 Supply above 11 KV	0.00	0	0.00%	0.00	1.50	-	4	2	-	5	-	-	(0)
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	148	-	-	149	-	-	(1)
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	15	0.14%	0.00	7.73	-	521	8	-	545	-	-	(23)
TOTAL BULK SUPPLY	0.09	373	3.47%	0.00	106.64	0	14,342	107	0	14,878	-	-	(334)
Agricultural T-Wells - Tariff D	-	-	-	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	13	-	-	13	-	-	(1)
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	10	-	-	14	-	-	(4)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	2	0.01%	0.00	0.39	-	40	0	-	56	-	-	(16)
D-2 Agri TWell	0.01	9	0.09%	0.02	4.41	-	235	4	-	284	-	-	(50)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	6	0.05%	-	-	-	180	-	-	178	-	-	2
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	32	0.29%	0.01	0.04	-	946	0	-	944	-	-	2
TOTAL AGRICULTURAL TWELL	0.01	49	0.46%	0.03	4.84	-	1,424	5	-	1,489	-	-	(65)
Public Lighting - Tariff G	-	16	0.15%	0.00	-	3	664	-	3	692	-	-	(28)
Residential Colony att. to Industrial - H	-	2	0.02%	0.00	-	0	86	-	0	87	-	-	(1)
K (AJK)	0.00	-	0.00%	0.00	0.37	-	-	0	-	-	-	-	-
Time of Day (TOD - Peak)	-	117	1.09%	-	-	-	4,190	-	-	3,513	-	-	577
Time of Day (TOD - Off-Peak)	0.12	470	4.36%	0.00	149.32	-	14,779	149	-	12,639	-	-	2,140
Tariff K - Rawat Lab	-	-	-	-	-	-	-	-	-	-	-	-	-
Tariff I - Railway Traction	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	553	5.15%	0.06	-	55	23,636	-	55	24,121	-	-	(465)
Company Total	1.40	10,728	100%	5.27	1,491	646	359,166	1,491	646	313,805	-	-	45,361

Distribution Company
Proposed Revenue & Subsidy Statement
 (Monthly, Quarterly as well as Consolidated)

2025-26

Description	MDI Charged	Sales	Sales Mix	No. of Consumers	Proposed New Tariff			GCP Notified Tariff			Subsidy		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	(KW)	(MWH)	(%)		(Rs/W/M)	(Rs/Cons./M)	(Rs/W/H)	(Rs/W/M)	(Rs/Cons./M)	(Rs/W/H)	(Rs/W/M)	(Rs/Cons./M)	(Rs/W/H)
Residential - A1 Sanctioned Load Less Than 5Kw													
UPTO-50 Units per month Life Line	-	49	1%	0.42	-	-	7.66	-	-	3.95	-	-	3.71
51-100 Units per month Life Line	-	72	1%	0.06	-	-	13.19	-	-	7.74	-	-	5.45
1-100 Units P/M Protected	-	1,682	18%	1.94	-	-	35.77	-	-	11.69	-	-	24.08
101-200 Units P/M Protected	-	379	4%	0.40	-	-	38.68	-	-	14.16	-	-	24.52
1-100 Units P/M Un-Protected	-	292	3%	0.86	-	-	35.77	-	-	23.59	-	-	12.18
101-200 Units P/M Un-Protected	-	701	8%	0.25	-	-	41.03	-	-	30.07	-	-	10.96
201-300 Units P/M	-	822	9%	0.08	-	-	45.21	-	-	34.26	-	-	10.95
301-400 Units P/M	-	346	4%	0.02	-	200	49.17	-	200	39.15	-	-	10.02
401-500 Units P/M	-	196	2%	0.01	-	400	50.75	-	400	41.36	-	-	9.39
501-600 Units P/M	-	100	1%	0.00	-	800	52.42	-	800	42.78	-	-	9.54
601-700 Units P/M	-	62	1%	0.00	-	800	54.04	-	800	43.32	-	-	10.12
ABOVE 700 Units	-	197	2%	0.00	-	1,000	59.87	-	1,000	48.84	-	-	11.03
Time of Day (TOD - Peak) For Load 5Kw & Above	-	49	1%	-	-	-	57.43	-	-	48.00	-	-	9.43
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	189	2%	0.05	-	1,000	49.68	-	1,000	41.68	-	-	8.00
Temporary E-1 (i) Residential Supply	-	0	0%	0.00	-	2,000	73.21	-	2,000	59.09	-	-	14.12
TOTAL DOMESTIC	-	5,144	55.19%	4.10	-	0	41.31	-	0	25.42	-	-	15.89
Commercial - A2													
For Load Less 5KW	-	333	4%	0.42	-	1,000	47.07	-	1,000	38.59	-	-	8.48
For Load requirement 5KW & Above	0.00	0	0%	0.00	1,250	-	46.77	1,250	-	40.91	-	-	7.86
Time of Day (TOD - Peak)	-	115	1%	-	-	-	56.56	-	-	44.97	-	-	11.59
Time of Day (TOD - Off-Peak)	0.29	483	5%	0.02	1,250	-	43.63	1,250	-	36.30	-	-	7.33
Temporary E-1(ii) Commercial Supply	-	2	0%	0.00	-	5,000	66.29	-	5,000	54.60	-	-	11.69
TOTAL COMMERCIAL	0.29	933	10.01%	0.44	0	0	46.51	0	0	38.23	-	-	8.28
INDUSTRIAL													
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0%	0.01	-	1,000	35.74	-	1,000	31.95	-	-	3.79
B-1b (09) T Peak	-	6	0%	-	-	-	43.72	-	-	37.89	-	-	5.83
B-1b (09) T Off Peak	0.07	55	1%	0.01	-	1,000	35.87	-	1,000	31.20	-	-	4.67
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0%	0.00	1,250	-	33.69	1,250	-	31.88	-	-	1.81
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	89	1%	-	-	-	45.66	-	-	37.83	-	-	7.83
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	630	7%	0.01	1,250	-	32.68	1,250	-	28.56	-	-	4.12
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	83	1%	-	-	-	42.81	-	-	37.83	-	-	4.98
B-3 - TOD (off-peak)	0.20	612	7%	0.00	1,250	-	31.57	1,250	-	29.39	-	-	2.18
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	45	0%	-	-	-	44.57	-	-	37.83	-	-	6.74
B-4 TOD (off-peak)	0.11	347	4%	0.00	1,250	-	32.95	1,250	-	29.11	-	-	3.84
Temporary E-2 Industrial Supply	-	1	0%	0.00	-	5,000	49.87	-	5,000	43.40	-	-	6.47
TOTAL INDUSTRIAL	0.76	1,871	20.05%	0.03	0	0	33.82	0	0	30.09	-	-	3.73
Single Point Supply (Bulk)													
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0%	0.00	-	2,000	48.56	-	2,000	44.55	-	-	4.01
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	6	0%	0.00	1,250	-	45.62	1,250	-	41.78	-	-	3.84
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	10	0%	-	-	-	56.85	-	-	47.47	-	-	9.38
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	48	1%	0.00	1,250	-	45.09	1,250	-	38.70	-	-	6.39
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	6	0%	0.00	1,250	-	49.05	1,250	-	41.72	-	-	7.33
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	44	0%	-	-	-	58.97	-	-	47.47	-	-	11.50
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.05	193	2%	0.00	1,250	-	44.51	1,250	-	37.18	-	-	7.33
C-3 Supply above 11 KV	0.00	0	0%	0.00	1,250	-	46.23	1,250	-	41.92	-	-	4.31
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0%	-	-	-	57.79	-	-	47.47	-	-	10.32
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	13	0%	0.00	1,250	-	43.26	1,250	-	36.91	-	-	6.35
TOTAL BULK SUPPLY	0.08	324	3.47%	0.00	0	0	47.13	0	0	39.39	-	-	7.74
Agricultural T-Well - Tariff D													
D-1(b) Scarp Less than 5KW	-	0	0%	0.00	-	-	47.86	-	-	41.02	-	-	6.84
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0%	-	-	-	39.67	-	-	43.94	-	-	(4.27)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	1	0%	0.00	400	-	31.49	400	-	35.86	-	-	(4.37)
D-2 Agri TWell	0.01	8	0%	0.02	400	-	30.37	400	-	30.05	-	-	0.32
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	5	0%	-	-	-	38.06	-	-	30.69	-	-	7.37
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	27	0%	0.01	400	-	36.62	400	-	29.85	-	-	6.77
TOTAL AGRICULTURAL TWELL	0.01	43	0.48%	0.02	0	-	35.52	0	-	30.34	-	-	5.17
Public Lighting - Tariff G													
Residential Colony att. to Industrial - H	-	14	0%	0.00	-	2,000	51.76	-	2,000	44.06	-	-	7.70
K (AJK)	0.00	-	0%	0.00	1,250	-	39.34	1,250	-	27.60	-	-	11.74
Time of Day (TOD - Peak)	-	102	1%	-	-	-	43.81	-	-	30.00	-	-	13.81
Time of Day (TOD - Off-Peak)	0.12	409	4%	0.00	1,250	-	38.49	1,250	-	26.88	-	-	11.61
Tariff K - Rawat Lab	-	-	0%	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	0%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	480	5%	0.05	-	1,000	52.36	-	1,000	43.64	-	-	8.72
Company Total	1.40	9,321	100%	4.65	0	0	40.99	0	0	29.23	-	-	11.76

Distribution Company
Proposed Revenue & Subsidy Statement
(Monthly, Quarterly as well as Consolidated)

2025-26

Description	MDI Charged (KW)	Sales (MROV)	Sales Mix (Wage)	No. of Consumers	Proposed New Tariff			GOP Notified Tariff			Subsidy		
					Fixed Charge (Rs/KV/M)	Fixed Charge (Rs/Conn./M)	Variable Charge (Min Rs)	Fixed Charge (Rs/KV/M)	Fixed Charge (Rs/Conn./M)	Variable Charge (Min Rs)	Fixed Charge (Rs/KV/M)	Fixed Charge (Rs/Conn./M)	Variable Charge (Min Rs)
Residential - A1 Sanctioned Load Less Than 5Kw	-	-	-	-	-	-	-	-	-	-	-	-	-
UPTO-50 Units per month Life Line	-	49	0.53%	0.42	-	-	375	-	-	193	-	-	182
51-100 Units per month Life Line	-	72	0.77%	0.06	-	-	952	-	-	559	-	-	383
1-100 Units P/M Protected	-	1,682	18.04%	1.94	-	-	60,146	-	-	19,658	-	-	40,488
101-200 Units P/M Protected	-	379	4.07%	0.40	-	-	14,670	-	-	5,371	-	-	9,299
1-100 Units P/M Un-Protected	-	292	3.13%	0.86	-	-	10,434	-	-	6,882	-	-	3,553
101-200 Units P/M Un-Protected	-	701	7.52%	0.25	-	-	28,767	-	-	21,083	-	-	7,684
201-300 Units P/M	-	822	8.81%	0.08	-	-	37,141	-	-	28,146	-	-	8,995
301-400 Units P/M	-	346	3.71%	0.02	-	4	17,015	-	4	13,547	-	-	3,468
401-500 Units P/M	-	196	2.11%	0.01	-	4	9,966	-	4	8,123	-	-	1,843
501-600 Units P/M	-	108	1.16%	0.00	-	2	5,654	-	2	4,614	-	-	1,040
601-700 Units P/M	-	62	0.67%	0.00	-	2	3,377	-	2	2,745	-	-	632
ABOVE 700 Units	-	197	2.11%	0.00	-	5	11,779	-	5	9,610	-	-	2,170
Time of Day (TOD - Peak) For Load 5Kw & Above	-	49	0.52%	-	-	-	2,798	-	-	2,339	-	-	460
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	189	2.03%	0.05	-	48	9,402	-	48	7,888	-	-	1,514
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	1	9	-	1	7	-	-	2
TOTAL DOMESTIC	-	5,144	55.19%	4.10	-	66	212,486	-	66	130,783	-	-	81,723
Commercial - A2	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
For Load Less 5KW	-	333	3.58%	0.42	-	418	15,687	-	418	12,860	-	-	2,827
For Load requirement 5KW & Above	0.00	0	0.00%	0.00	0	-	4	0	-	4	-	-	1
Time of Day (TOD - Peak)	-	115	1.23%	-	-	-	6,501	-	-	5,169	-	-	1,332
Time of Day (TOD - Off-Peak)	0.29	483	5.18%	0.02	366	-	21,053	366	-	17,518	-	-	3,535
Temporary E-1(ii) Commercial Supply	-	2	0.03%	0.00	-	12	159	-	12	131	-	-	28
TOTAL COMMERCIAL	0.29	933	10.01%	0.44	366	429	43,404	366	429	35,681	-	-	7,723
INDUSTRIAL	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	11	0	-	11	0	-	-	0
B-1b (09) T Peak	-	6	0.07%	-	-	-	282	-	-	244	-	-	38
B-1b (09) T Off Peak	0.07	55	0.59%	0.01	-	10	1,982	-	10	1,724	-	-	258
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0.00%	0.00	0	-	2	0	-	2	-	-	0
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	89	0.95%	-	-	-	4,059	-	-	3,362	-	-	696
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	630	6.76%	0.01	474	-	20,597	474	-	17,999	-	-	2,598
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	83	0.89%	-	-	-	3,571	-	-	3,155	-	-	416
B-3 - TOD (off-peak)	0.20	612	6.56%	0.00	247	-	19,315	247	-	17,982	-	-	1,334
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	45	0.48%	-	-	-	1,994	-	-	1,693	-	-	301
B-4 TOD (off-peak)	0.11	347	3.72%	0.00	142	-	11,433	142	-	10,102	-	-	1,332
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	1	49	-	1	43	-	-	6
TOTAL INDUSTRIAL	0.76	1,871	20.05%	0.03	863	22	63,285	863	22	56,308	-	-	6,979
Single Point Supply (Bulk)	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0.00%	0.00	-	0	1	-	0	1	-	-	0
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	6	0.07%	0.00	2	-	292	2	-	267	-	-	25
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	10	0.11%	-	-	-	574	-	-	479	-	-	95
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	48	0.52%	0.00	24	-	2,165	24	-	1,858	-	-	307
C-2 (a) 11/33 KV upto & Including 5000 Kw	0.00	6	0.06%	0.00	3	-	297	3	-	253	-	-	44
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & Including 5000 Kw	-	44	0.47%	-	-	-	2,610	-	-	2,101	-	-	509
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & Including 5000 Kw	0.05	193	2.07%	0.00	68	-	8,800	68	-	7,185	-	-	1,416
C-3 Supply above 11 KV	0.00	0	0.00%	0.00	2	-	5	2	-	4	-	-	0
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	158	-	-	130	-	-	28
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	13	0.14%	0.00	8	-	555	8	-	473	-	-	81
TOTAL BULK SUPPLY	0.09	324	3.47%	0.00	107	0	15,256	107	0	12,751	-	-	2,505
Agricultural T-Well - Tariff D	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	13	-	-	12	-	-	2
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	11	-	-	12	-	-	(1)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	1	0.01%	0.00	0	-	42	0	-	48	-	-	(6)
D-2 Agri TWell	0.01	8	0.09%	0.02	4	-	250	4	-	247	-	-	3
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	5	0.05%	-	-	-	191	-	-	154	-	-	37
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	27	0.29%	0.01	0	-	1,007	0	-	821	-	-	186
TOTAL AGRICULTURAL TWELL	0.01	43	0.46%	0.02	5	-	1,515	5	-	1,294	-	-	221
Public Lighting - Tariff-G	-	14	0.15%	0.00	-	3	706	-	3	601	-	-	105
Residential Colony att. to Industrial - H	-	2	0.02%	0.00	-	0	92	-	0	76	-	-	16
K (AJK)	0.00	-	0.00%	0.00	0	-	-	0	-	-	-	-	-
Time of Day (TOD - Peak)	-	102	1.09%	-	-	-	4,457	-	-	3,052	-	-	1,405
Time of Day (TOD - Off-Peak)	0.12	409	4.38%	0.00	149	-	15,721	149	-	10,981	-	-	4,741
Tariff K - Rawat Lab	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	460	5.15%	0.05	-	49	25,143	-	49	20,958	-	-	4,187
Company Total	1.40	9,321	100%	4.65	1,491	669	382,066	1,491	669	272,461	-	-	109,605

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FORM - 29
Distribution Company
Proposed Revenue & Subsidy Statement
(Monthly, Quarterly as well as Consolidated)

2026-27

Description	MDI Charged	Sales	Sales Mix	No. of Consumers	Proposed New Tariff			GDP Notified Tariff			Subsidy		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	(KW)	(MWH)	(%)		(Rs/KW/M)	(Rs/Cons./M)	(Rs/Wh)	(Rs/KW/M)	(Rs/Cons./M)	(Rs/Wh)	(Rs/KW/M)	(Rs/Cons./M)	(Rs/Wh)
Residential - A1 Sanctioned Load Less Than 5Kw													
UPTO-50 Units per month Life Line	-	51	1%	0.44	-	-	7.06	-	-	3.95	-	-	3.11
51-100 Units per month Life Line	-	75	1%	0.06	-	-	12.16	-	-	7.74	-	-	4.42
1-100 Units P/M Protected	-	1,742	18%	2.00	-	-	32.97	-	-	11.69	-	-	21.28
101-200 Units P/M Protected	-	393	4%	0.42	-	-	35.65	-	-	14.16	-	-	21.49
1-100 Units P/M Un-Protected	-	302	3%	0.89	-	-	32.97	-	-	23.59	-	-	9.38
101-200 Units P/M Un-Protected	-	726	8%	0.25	-	-	37.82	-	-	30.07	-	-	7.75
201-300 Units P/M	-	851	9%	0.08	-	-	41.67	-	-	34.26	-	-	7.41
301-400 Units P/M	-	358	4%	0.02	-	200	45.33	-	200	39.15	-	-	6.18
401-500 Units P/M	-	203	2%	0.01	-	400	46.78	-	400	41.36	-	-	5.42
501-600 Units P/M	-	112	1%	0.22	-	600	48.12	-	600	42.78	-	-	6.54
601-700 Units P/M	-	65	1%	0.00	-	800	49.82	-	800	43.92	-	-	5.90
ABOVE 700 Units	-	204	2%	0.00	-	1,000	55.19	-	1,000	48.84	-	-	6.35
Time of Day (TOD - Peak) For Load 5Kw & Above	-	50	1%	-	-	-	52.94	-	-	48.00	-	-	4.94
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	196	2%	0.05	-	1,000	45.80	-	1,000	41.58	-	-	4.12
Temporary E-1 (i) Residential Supply	-	0	0%	0.00	-	2,000	67.49	-	2,000	59.09	-	-	8.40
TOTAL DOMESTIC	-	5,329	55.19%	4.24	-	0	38.08	-	0	25.42	-	-	12.66
Commercial - A2													
For Load Less 5KW	-	345	4%	0.43	-	1,000	43.39	-	1,000	38.59	-	-	4.80
For Load requirement 5Kw & Above	0.00	0	0%	0.00	1,250	-	44.96	1,250	-	40.91	-	-	4.05
Time of Day (TOD - Peak)	-	119	1%	-	-	-	52.14	-	-	44.97	-	-	7.17
Time of Day (TOD - Off-Peak)	0.29	500	5%	0.02	1,250	-	40.22	1,250	-	36.30	-	-	3.92
Temporary E-1(ii) Commercial Supply	-	2	0%	0.00	-	5,000	61.11	-	5,000	54.60	-	-	6.51
TOTAL COMMERCIAL	0.29	967	10.01%	0.46	0	0	42.87	0	0	38.23	-	-	4.64
INDUSTRIAL													
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0%	0.01	-	1,000	32.95	-	1,000	31.95	-	-	1.00
B-1b (09) T Peak	-	7	0%	-	-	-	40.31	-	-	37.89	-	-	2.42
B-1b (09) T Off Peak	0.07	57	1%	0.01	-	1,000	33.07	-	1,000	31.20	-	-	1.87
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0%	0.00	1,250	-	31.06	1,250	-	31.88	-	-	(0.82)
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	92	1%	-	-	-	42.09	-	-	37.83	-	-	4.26
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	653	7%	0.01	1,250	-	30.13	1,250	-	28.56	-	-	1.57
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	86	1%	-	-	-	39.47	-	-	37.83	-	-	1.64
B-3 - TOD (off-peak)	0.20	634	7%	0.00	1,250	-	29.10	1,250	-	29.39	-	-	(0.29)
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	46	0%	-	-	-	41.08	-	-	37.83	-	-	3.25
B-4 TOD (off-peak)	0.11	360	4%	0.00	1,250	-	30.37	1,250	-	29.11	-	-	1.26
Temporary E-2 Industrial Supply	-	1	0%	0.00	-	5,000	45.97	-	5,000	43.40	-	-	2.57
TOTAL INDUSTRIAL	0.76	1,938	20.05%	0.03	0	0	31.18	0	0	30.09	-	-	1.09
Bulk Supply													
Single Point Supply (Bulk)	-	-	0%	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0%	0.00	-	2,000	44.77	-	2,000	44.55	-	-	0.22
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	7	0%	0.00	1,250	-	42.05	1,250	-	41.78	-	-	0.27
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw	-	10	0%	-	-	-	52.41	-	-	47.47	-	-	4.94
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	50	1%	0.00	1,250	-	41.57	1,250	-	38.70	-	-	2.87
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	6	0%	0.00	1,250	-	45.21	1,250	-	41.72	-	-	3.49
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	46	0%	-	-	-	54.36	-	-	47.47	-	-	6.89
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.05	200	2%	0.00	1,250	-	41.03	1,250	-	37.18	-	-	3.85
C-3 Supply above 11 KV	0.00	0	0%	0.00	1,250	-	42.62	1,250	-	41.92	-	-	0.70
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0%	-	-	-	53.27	-	-	47.47	-	-	5.80
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	13	0%	0.00	1,250	-	39.88	1,250	-	36.91	-	-	2.97
TOTAL BULK SUPPLY	0.08	335	3.47%	0.00	0	0	43.44	0	0	39.39	-	-	4.06
Agricultural T-Wells - Tariff D													
D-1(b) Scarp Less than 5KW	-	0	0%	0.00	-	-	44.12	-	-	41.02	-	-	3.10
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0%	-	-	-	36.57	-	-	43.94	-	-	(7.37)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	1	0%	0.00	400	-	29.03	400	-	35.86	-	-	(6.83)
D-2 Agri TWell	0.01	9	0%	0.02	400	-	28.00	400	-	30.05	-	-	(2.05)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	5	0%	-	-	-	35.08	-	-	30.69	-	-	4.39
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	28	0%	0.01	400	-	33.76	400	-	29.85	-	-	3.91
TOTAL AGRICULTURAL TWELL	0.01	44	0.46%	0.02	0	-	32.74	0	-	30.34	-	-	2.40
Public Lighting - Tariff-G	-	14	0%	0.00	-	2,000	47.72	-	2,000	44.06	-	-	3.66
Residential Colony att. to Industrial - H	-	2	0%	0.00	-	2,000	48.24	-	2,000	43.25	-	-	4.99
K (AJK)	0.00	-	0%	0.00	1,250	-	36.27	1,250	-	27.60	-	-	8.67
Time of Day (TOD - Peak)	-	105	1%	-	-	-	40.39	-	-	30.00	-	-	10.39
Time of Day (TOD - Off-Peak)	0.12	423	4%	0.00	1,250	-	35.48	1,250	-	26.88	-	-	8.60
Tariff K - Rawat Lab	-	-	0%	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	0%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	497	5%	0.05	-	1,000	48.27	-	1,000	43.64	-	-	4.63
Company Total	1.40	9,856	100%	4.81	0	0	37.79	0	0	29.23	-	-	8.56

Distribution Company
Proposed Revenue & Subsidy Statement
(Monthly, Quarterly as well as Consolidated)

2026-27

Description	MOS Charged (KWh)	Sales (MkWh)	Sales Mix (Kage)	No. of Consumers	Proposed New Tariff			GOP Notified Tariff			Subsidy		
					Fixed Charge (Rs/KWh/M)	Fixed Charge (Rs/Cons/M)	Variable Charge (Min Rs)	Fixed Charge (Rs/KWh/M)	Fixed Charge (Rs/Cons/M)	Variable Charge (Min Rs)	Fixed Charge (Rs/KWh/M)	Fixed Charge (Rs/Cons/M)	Variable Charge (Min Rs)
Residential - A1 Sanctioned Load Less Than 5Kw	-	-	-	-	-	-	-	-	-	-	-	-	-
UPTO-50 Units per month Life Line	-	51	0.53%	0.44	-	-	358	-	-	200	-	-	158
51-100 Units per month Life Line	-	75	0.77%	0.06	-	-	909	-	-	579	-	-	330
1-100 Units P/M Protected	-	1,742	18.04%	2.00	-	-	57,440	-	-	20,365	-	-	37,075
101-200 Units P/M Protected	-	393	4.07%	0.42	-	-	14,010	-	-	5,564	-	-	8,446
1-100 Units P/M Un-Protected	-	302	3.13%	0.89	-	-	9,965	-	-	7,130	-	-	2,835
101-200 Units P/M Un-Protected	-	726	7.52%	0.25	-	-	27,473	-	-	21,841	-	-	5,631
201-300 Units P/M	-	851	8.81%	0.08	-	-	35,470	-	-	29,159	-	-	6,311
301-400 Units P/M	-	358	3.71%	0.02	-	4	16,250	-	4	14,035	-	-	2,215
401-500 Units P/M	-	203	2.11%	0.01	-	4	9,518	-	4	8,415	-	-	1,103
501-600 Units P/M	-	112	1.16%	0.00	-	2	5,399	-	2	4,780	-	-	619
601-700 Units P/M	-	65	0.67%	0.00	-	2	3,225	-	2	2,843	-	-	382
ABOVE 700 Units	-	204	2.11%	0.00	-	5	11,250	-	5	9,956	-	-	1,294
Time of Day (TOD - Peak) For Load 5Kw & Above	-	50	0.52%	-	-	-	2,673	-	-	2,423	-	-	250
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	196	2.03%	0.05	-	50	8,979	-	50	8,172	-	-	807
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	1	9	-	1	8	-	-	1
TOTAL DOMESTIC	-	5,329	55.19%	4.24	-	68	202,927	-	68	135,470	-	-	67,456
Commercial - A2	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
For Load Less 5KW	-	345	3.58%	0.43	-	432	14,981	-	432	13,323	-	-	1,658
For Load requirement 5KW & Above	0.00	0	0.00%	0.00	0	-	4	0	-	4	-	-	0
Time of Day (TOD - Peak)	-	119	1.23%	-	-	-	6,209	-	-	5,355	-	-	854
Time of Day (TOD - Off-Peak)	0.29	500	5.18%	0.02	366	-	20,106	366	-	18,148	-	-	1,958
Temporary E-1(ii) Commercial Supply	-	2	0.03%	0.00	-	12	152	-	12	136	-	-	16
TOTAL COMMERCIAL	0.29	967	10.01%	0.46	366	444	41,452	366	444	38,966	-	-	4,486
INDUSTRIAL	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	12	0	-	12	0	-	-	0
B-1b (09) T Peak	-	7	0.07%	-	-	-	269	-	-	253	-	-	16
B-1b (09) T Off Peak	0.07	57	0.59%	0.01	-	11	1,993	-	11	1,796	-	-	107
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0.00%	0.00	0	-	2	0	-	2	-	-	(0)
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	92	0.95%	-	-	-	3,876	-	-	3,483	-	-	393
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	653	6.76%	0.01	474	-	19,670	474	-	18,647	-	-	1,023
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	86	0.89%	-	-	-	3,410	-	-	3,269	-	-	141
B-3 -TOD (off-peak)	0.20	634	5.56%	0.00	247	-	18,446	247	-	18,629	-	-	(183)
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	46	0.48%	-	-	-	1,905	-	-	1,754	-	-	151
B-4 TOD (off-peak)	0.11	360	3.72%	0.00	142	-	10,919	142	-	10,465	-	-	454
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	1	47	-	1	44	-	-	3
TOTAL INDUSTRIAL	0.76	1,338	20.05%	0.03	863	23	80,438	863	23	58,333	-	-	2,106
Single Point Supply (Bulk)	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0.00%	0.00	-	0	1	-	0	1	-	-	0
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	7	0.07%	0.00	2	-	279	2	-	277	-	-	2
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	10	0.11%	-	-	-	548	-	-	496	-	-	52
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	50	0.52%	0.00	24	-	2,068	24	-	1,925	-	-	143
C-2 (a) 11/33 KV upto & Including 5000 Kw	0.00	6	0.06%	0.00	3	-	283	3	-	262	-	-	22
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & Including 5000 Kw	-	46	0.47%	-	-	-	2,492	-	-	2,177	-	-	316
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & Including 5000 Kw	0.05	200	2.07%	0.00	68	-	8,213	68	-	7,443	-	-	770
C-3 Supply above 11 KV	0.00	0	0.00%	0.00	2	-	5	2	-	4	-	-	0
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	151	-	-	134	-	-	16
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	13	0.14%	0.00	8	-	530	8	-	490	-	-	39
TOTAL BULK SUPPLY	0.09	335	3.47%	0.00	107	0	14,570	107	0	13,210	-	-	1,360
Agricultural T-Wells - Tariff D	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	13	-	-	12	-	-	1
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	10	-	-	12	-	-	(2)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	1	0.01%	0.00	0	-	41	0	-	50	-	-	(10)
D-2 Agri TWell	0.01	9	0.09%	0.02	4	-	239	4	-	256	-	-	(18)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	5	0.05%	-	-	-	183	-	-	160	-	-	23
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	28	0.29%	0.01	0	-	961	0	-	850	-	-	111
TOTAL AGRICULTURAL TAWELL	0.01	44	0.46%	0.02	5	-	1,446	5	-	1,340	-	-	106
Public Lighting - Tariff-G	-	14	0.15%	0.00	-	3	675	-	3	623	-	-	52
Residential Colony att. to industrial - H	-	2	0.02%	0.00	-	0	88	-	0	79	-	-	9
K (A/K)	-	-	0.00%	0.00	0	-	-	0	-	-	-	-	-
Time of Day (TOD - Peak)	-	105	1.09%	-	-	-	4,257	-	-	3,162	-	-	1,095
Time of Day (TOD - Off-Peak)	0.12	423	4.38%	0.00	149	-	15,014	149	-	11,378	-	-	3,638
Tariff K - Rawat Lab	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	497	5.15%	0.05	-	50	24,012	-	50	21,710	-	-	2,302
Company Total	1.40	9,656	100%	4.81	1,491	589	364,878	1,491	589	282,269	-	-	82,609

Distribution Company
Proposed Revenue & Subsidy Statement
(Monthly, Quarterly as well as Consolidated)

2027-28

Description	M3 Charged	Sales	Sales %	No. of Consumers	Proposed New Tariff			GCP Notified Tariff			Subsidy		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	(KW)	(MWh)	(%)		(Rs/KWh)	(Rs/Conn.M)	(Rs/KWh)	(Rs/KWh)	(Rs/Conn.M)	(Rs/KWh)	(Rs/KWh)	(Rs/Conn.M)	(Rs/KWh)
Residential - A1 Sanctioned Load Less Than 5Kw													
UPTO-50 Units per month Life Line	-	52	1%	0.45	-	-	7.12	-	-	3.95	-	-	3.17
51-100 Units per month Life Line	-	77	1%	0.06	-	-	12.26	-	-	7.74	-	-	4.52
1-100 Units P/M Protected	-	1,801	18%	2.07	-	-	33.24	-	-	11.69	-	-	21.55
101-200 Units P/M Protected	-	406	4%	0.43	-	-	35.95	-	-	14.16	-	-	21.79
1-100 Units P/M Un-Protected	-	312	3%	0.92	-	-	33.24	-	-	23.59	-	-	9.85
101-200 Units P/M Un-Protected	-	751	8%	0.26	-	-	38.13	-	-	30.07	-	-	9.06
201-300 Units P/M	-	880	9%	0.08	-	-	42.02	-	-	34.25	-	-	7.76
301-400 Units P/M	-	371	4%	0.02	-	200	45.70	-	200	39.15	-	-	6.55
401-500 Units P/M	-	210	2%	0.01	-	400	47.18	-	400	41.36	-	-	5.80
501-600 Units P/M	-	115	1%	0.00	-	600	48.72	-	600	42.78	-	-	5.94
601-700 Units P/M	-	67	1%	0.00	-	800	50.23	-	800	43.92	-	-	6.31
ABOVE 700 Units	-	211	2%	0.01	-	1,000	55.64	-	1,000	48.84	-	-	6.80
Time of Day (TOD - Peak) For Load 5Kw & Above	-	52	1%	-	-	-	53.38	-	-	48.00	-	-	5.38
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	203	2%	0.05	-	1,000	46.18	-	1,000	41.68	-	-	4.50
Temporary E-1 (I) Residential Supply	-	0	0%	0.00	-	2,000	68.05	-	2,000	59.09	-	-	8.96
TOTAL DOMESTIC	-	5,509	55.19%	4.38	-	0	38.39	-	0	25.42	-	-	12.97
Commercial - A2	-	-	0%	-	-	-	-	-	-	-	-	-	-
For Load Less 5KW	-	357	4%	0.45	-	1,000	43.75	-	1,000	38.59	-	-	5.16
For Load requirement 5KW & Above	0.00	0	0%	0.00	1,250	-	45.33	1,250	-	40.91	-	-	4.42
Time of Day (TOD - Peak)	-	123	1%	-	-	-	52.57	-	-	44.57	-	-	7.60
Time of Day (TOD - Off-Peak)	0.29	517	5%	0.02	1,250	-	40.55	1,250	-	36.30	-	-	4.25
Temporary E-1 (II) Commercial Supply	-	3	0%	0.00	-	5,000	61.61	-	5,000	54.60	-	-	7.01
TOTAL COMMERCIAL	0.29	999	10.01%	0.47	0	0	43.23	0	0	38.23	-	-	4.99
INDUSTRIAL	-	-	-	-	-	-	-	-	-	-	-	-	-
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0%	0.01	-	1,000	33.22	-	1,000	31.95	-	-	1.27
B-1b (09) T Peak	-	7	0%	-	-	-	40.64	-	-	37.89	-	-	2.75
B-1b (09) T Off Peak	0.07	59	1%	0.01	-	1,000	33.34	-	1,000	31.20	-	-	2.14
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0%	0.00	1,250	-	31.31	1,250	-	31.88	-	-	(0.57)
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	95	1%	-	-	-	42.44	-	-	37.83	-	-	4.61
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	675	7%	0.01	1,250	-	30.38	1,250	-	28.55	-	-	1.82
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	89	1%	-	-	-	39.79	-	-	37.83	-	-	1.96
B-3 - TOD (off-peak)	0.20	655	7%	0.00	1,250	-	29.34	1,250	-	29.39	-	-	(0.05)
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	48	0%	-	-	-	41.42	-	-	37.83	-	-	3.59
B-4 TOD (off-peak)	0.11	372	4%	0.00	1,250	-	30.62	1,250	-	29.11	-	-	1.51
Temporary E-2 Industrial Supply	-	1	0%	0.00	-	5,000	46.35	-	5,000	43.40	-	-	2.95
TOTAL INDUSTRIAL	0.76	2,004	20.05%	0.03	0	0	31.44	0	0	30.09	-	-	1.34
Single Point Supply (Bulk)	-	-	-	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0%	0.00	-	2,000	45.13	-	2,000	44.55	-	-	0.58
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	7	0%	0.00	1,250	-	42.40	1,250	-	41.78	-	-	0.62
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	11	0%	-	-	-	52.84	-	-	47.47	-	-	5.37
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	51	1%	0.00	1,250	-	41.91	1,250	-	38.70	-	-	3.21
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	6	0%	0.00	1,250	-	45.58	1,250	-	41.72	-	-	3.86
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	47	0%	-	-	-	54.81	-	-	47.47	-	-	7.34
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.05	207	2%	0.00	1,250	-	41.36	1,250	-	37.18	-	-	4.18
C-3 Supply above 11 KV	0.00	0	0%	0.00	1,250	-	42.97	1,250	-	41.92	-	-	1.05
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0%	-	-	-	53.71	-	-	47.47	-	-	6.24
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	14	0%	0.00	1,250	-	40.21	1,250	-	36.91	-	-	3.30
TOTAL BULK SUPPLY	0.09	347	3.47%	0.00	0	0	43.60	0	0	39.39	-	-	4.41
Agricultural T-Well - Tariff D	-	-	0%	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5KW	-	0	0%	0.00	-	-	44.49	-	-	41.02	-	-	3.47
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0%	-	-	-	36.87	-	-	43.94	-	-	(7.07)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	1	0%	0.00	400	-	29.26	400	-	35.86	-	-	(6.60)
D-2 Agri TWell	0.01	9	0%	0.02	400	-	28.23	400	-	30.05	-	-	(1.82)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	5	0%	-	-	-	35.37	-	-	30.69	-	-	4.68
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	29	0%	0.01	400	-	34.04	400	-	29.85	-	-	4.19
TOTAL AGRICULTURAL TWell	0.01	46	0.46%	0.03	0	-	33.01	0	-	30.34	-	-	2.67
Public Lighting - Tariff-G	-	15	0%	0.00	-	2,000	48.11	-	2,000	44.06	-	-	4.05
Residential Colony att. to Industrial - H	-	2	0%	0.00	-	2,000	48.64	-	2,000	43.25	-	-	5.39
K (AJK)	0.00	-	0%	0.00	1,250	-	36.56	1,250	-	27.60	-	-	8.96
Time of Day (TOD - Peak)	-	109	1%	-	-	-	40.72	-	-	30.00	-	-	10.72
Time of Day (TOD - Off-Peak)	0.12	437	4%	0.00	1,250	-	35.77	1,250	-	26.88	-	-	8.89
Tariff K - Rawat Lab	-	-	0%	-	-	-	-	-	-	-	-	-	-
Tariff I - Railway Traction	-	-	0%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	514	5%	0.05	-	1,000	48.66	-	1,000	43.64	-	-	5.02
Company Total	1.40	9,981	100%	4.97	0	0	38.10	0	0	29.23	-	-	8.87

Distribution Company
Proposed Revenue & Subsidy Statement
 (Monthly, Quarterly as well as Consolidated)

2027-28

Description	MDI Charged (KW)	Sales (MkWh)	Sales Mix (Wage)	No. of Consumers	Proposed New Tariff			GOP Notified Tariff			Subsidy		
					Fixed Charge (Rs/KWh/M)	Fixed Charge (Rs/Cons./M)	Variable Charge (Min Rs)	Fixed Charge (Rs/KWh/M)	Fixed Charge (Rs/Cons./M)	Variable Charge (Min Rs)	Fixed Charge (Rs/KWh/M)	Fixed Charge (Rs/Cons./M)	Variable Charge (Min Rs)
Residential - A1 Sanctioned Load Less Than 5Kw	-	-	-	-	-	-	-	-	-	-	-	-	-
UPTO-50 Units per month Life Line	-	52	0.53%	0.45	-	-	373	-	-	207	-	-	166
51-100 Units per month Life Line	-	77	0.77%	0.06	-	-	947	-	-	598	-	-	349
1-100 Units P/M Protected	-	1,901	18.04%	2.07	-	-	59,862	-	-	21,051	-	-	38,811
101-200 Units P/M Protected	-	406	4.07%	0.43	-	-	14,501	-	-	5,752	-	-	8,649
1-100 Units P/M Un-Protected	-	312	3.13%	0.92	-	-	10,385	-	-	7,370	-	-	3,016
101-200 Units P/M Un-Protected	-	751	7.52%	0.26	-	-	28,631	-	-	22,576	-	-	6,055
201-300 Units P/M	-	880	8.81%	0.08	-	-	36,965	-	-	30,140	-	-	6,825
301-400 Units P/M	-	371	3.71%	0.02	-	4	16,935	-	4	14,507	-	-	2,428
401-500 Units P/M	-	210	2.11%	0.01	-	4	9,919	-	4	8,698	-	-	1,221
501-600 Units P/M	-	115	1.16%	0.00	-	2	5,627	-	2	4,941	-	-	686
601-700 Units P/M	-	67	0.67%	0.00	-	2	3,361	-	2	2,939	-	-	422
ABOVE 700 Units	-	211	2.11%	0.01	-	5	11,724	-	5	10,291	-	-	1,433
Time of Day (TOD - Peak) For Load 5Kw & Above	-	52	0.52%	-	-	-	2,785	-	-	2,505	-	-	281
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	203	2.03%	0.05	-	52	9,358	-	52	8,447	-	-	911
Temporary E-1 (i) Residential Supply	-	0	0.00%	0.00	-	1	9	-	1	8	-	-	1
TOTAL DOMESTIC	-	5,509	55.19%	4.38	-	71	211,483	-	71	140,030	-	-	71,454
Commercial - A2	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
For Load Less 5KW	-	357	3.58%	0.45	-	447	15,613	-	447	13,771	-	-	1,842
For Load requirement 5KW & Above	0.00	0	0.00%	0.00	0	-	4	0	-	4	-	-	0
Time of Day (TOD - Peak)	-	123	1.23%	-	-	-	6,470	-	-	5,535	-	-	935
Time of Day (TOD - Off-Peak)	0.29	517	5.18%	0.02	366	-	20,954	366	-	18,759	-	-	2,195
Temporary E-1(ii) Commercial Supply	-	3	0.03%	0.00	-	12	158	-	12	140	-	-	18
TOTAL COMMERCIAL	0.29	999	10.01%	0.47	366	459	43,199	366	459	38,210	-	-	4,990
INDUSTRIAL	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	12	0	-	12	0	-	-	0
B-1b (08) T Peak	-	7	0.07%	-	-	-	281	-	-	262	-	-	19
B-1b (08) T Off Peak	0.07	59	0.59%	0.01	-	11	1,973	-	11	1,846	-	-	127
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0.00%	0.00	0	-	2	0	-	2	-	-	(0)
B-2 (b) TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	95	0.95%	-	-	-	4,039	-	-	3,601	-	-	439
B-2 TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	675	6.76%	0.01	474	-	20,500	474	-	19,274	-	-	1,225
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	89	0.89%	-	-	-	3,554	-	-	3,379	-	-	175
B-3 - TOD (off-peak)	0.20	655	6.56%	0.00	247	-	19,224	247	-	19,256	-	-	(32)
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	48	0.48%	-	-	-	1,985	-	-	1,813	-	-	172
B-4 TOD (off-peak)	0.11	372	3.72%	0.00	142	-	11,380	142	-	10,817	-	-	562
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	1	49	-	1	46	-	-	3
TOTAL INDUSTRIAL	0.76	2,004	20.05%	0.03	863	24	62,986	863	24	60,296	-	-	2,690
Single Point Supply (Bulk)	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0.00%	0.00	-	0	1	-	0	1	-	-	0
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	7	0.07%	0.00	2	-	290	2	-	286	-	-	4
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	11	0.11%	-	-	-	571	-	-	513	-	-	58
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	51	0.52%	0.00	24	-	2,155	24	-	1,990	-	-	165
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	6	0.06%	0.00	3	-	295	3	-	270	-	-	25
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	47	0.47%	-	-	-	2,598	-	-	2,250	-	-	348
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.05	207	2.07%	0.00	68	-	8,560	68	-	7,694	-	-	866
C-3 Supply above 11 KV	0.00	0	0.00%	0.00	2	-	5	2	-	5	-	-	0
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	157	-	-	139	-	-	18
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	14	0.14%	0.00	8	-	562	8	-	507	-	-	45
TOTAL BULK SUPPLY	0.09	347	3.47%	0.00	107	0	15,184	107	0	13,654	-	-	1,530
Agricultural T-Wells - Tariff D	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	13	-	-	12	-	-	1
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	11	-	-	13	-	-	(2)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	1	0.01%	0.00	0	-	42	0	-	52	-	-	(10)
D-2 Agri TWELL	0.01	9	0.09%	0.02	4	-	249	4	-	265	-	-	(16)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	5	0.05%	-	-	-	191	-	-	165	-	-	25
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	29	0.29%	0.01	0	-	1,002	0	-	879	-	-	123
TOTAL AGRICULTURAL TWELL	0.01	46	0.46%	0.03	5	-	1,507	5	-	1,388	-	-	122
Public Lighting - Tariff-G	-	15	0.15%	0.00	-	3	703	-	3	644	-	-	59
Residential Colony att. to Industrial - H	-	2	0.02%	0.00	-	0	91	-	0	81	-	-	10
K (AJK)	0.00	-	0.00%	0.00	0	-	-	0	-	-	-	-	-
Time of Day (TOD - Peak)	-	109	1.09%	-	-	-	4,436	-	-	3,268	-	-	1,168
Time of Day (TOD - Off-Peak)	0.12	437	4.38%	0.00	149	-	15,647	149	-	11,759	-	-	3,889
Tariff K - Rawat Lab	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
Tariff I - Railway Traction	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	514	5.15%	0.05	-	52	25,024	-	52	22,441	-	-	2,583
Company Total	1.40	9,981	100%	4.97	1,491	609	380,263	1,491	609	291,768	-	-	88,495

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Distribution Company
Proposed Revenue & Subsidy Statement
(Monthly, Quarterly as well as Consolidated)

2028-29

Description	MDA Charged	Sales	Sales Mix	No. of Consumers	Proposed New Tariff			GOP Notified Tariff			Subsidy		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	(KW)	(MkWh)	(%)		(Rs/KW/M)	(Rs/Cons./M)	(Rs/KWh)	(Rs/KW/M)	(Rs/Cons./M)	(Rs/KWh)	(Rs/KW/M)	(Rs/Cons./M)	(Rs/KWh)
Residential - A1 Sanctioned Load Less Than 5Kw													
UPTO-50 Units per month Life Line	-	54	1%	0.47	-	-	7.17	-	-	3.95	-	-	3.22
51-100 Units per month Life Line	-	80	1%	0.06	-	-	12.35	-	-	7.74	-	-	4.61
1-100 Units P/M Protected	-	1,964	18%	2.14	-	-	33.49	-	-	11.69	-	-	21.80
101-200 Units P/M Protected	-	420	4%	0.44	-	-	36.21	-	-	14.16	-	-	22.05
1-100 Units P/M Un-Protected	-	323	3%	0.95	-	-	33.49	-	-	23.59	-	-	9.90
101-200 Units P/M Un-Protected	-	777	8%	0.27	-	-	38.41	-	-	30.07	-	-	8.34
201-300 Units P/M	-	911	9%	0.08	-	-	42.32	-	-	34.25	-	-	8.06
301-400 Units P/M	-	384	4%	0.02	-	200	46.03	-	200	39.15	-	-	6.88
401-500 Units P/M	-	218	2%	0.01	-	400	47.51	-	400	41.36	-	-	6.15
501-600 Units P/M	-	120	1%	0.00	-	600	49.08	-	600	42.78	-	-	6.30
601-700 Units P/M	-	69	1%	0.00	-	800	50.59	-	800	43.92	-	-	6.67
ABOVE 700 Units	-	218	2%	0.01	-	1,000	56.05	-	1,000	48.84	-	-	7.21
Time of Day (TOD - Peak) For Load 5Kw & Above	-	54	1%	-	-	-	53.77	-	-	48.00	-	-	5.77
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	210	2%	0.05	-	1,000	46.51	-	1,000	41.68	-	-	4.83
Temporary E-1 (i) Residential Supply	-	0	0%	0.00	-	2,000	68.54	-	2,000	59.09	-	-	9.45
TOTAL DOMESTIC	0.29	5,702	55.19%	4.52	0	0	38.67	0	0	25.42	0	0	13.25
Commercial - A2													
For Load Less 5KW	-	369	4%	0.46	-	1,000	44.07	-	1,000	38.59	-	-	5.48
For Load requirement 5KW & Above	0.00	0	0%	0.00	1,250	-	45.66	1,250	-	40.91	-	-	4.75
Time of Day (TOD - Peak)	-	127	1%	-	-	-	52.95	-	-	44.97	-	-	7.98
Time of Day (TOD - Off-Peak)	0.29	535	5%	0.02	1,250	-	40.84	1,250	-	36.30	-	-	4.54
Temporary E-1(ii) Commercial Supply	-	3	0%	0.00	-	5,000	62.06	-	5,000	54.60	-	-	7.46
TOTAL COMMERCIAL	0.29	1,034	10.01%	0.49	0	0	43.54	0	0	38.23	0	0	5.31
INDUSTRIAL													
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0%	0.01	-	1,000	33.46	-	1,000	31.95	-	-	1.51
B-1b (09) T Peak	-	7	0%	-	-	-	40.93	-	-	37.89	-	-	3.04
B-1b (09) T Off Peak	0.07	61	1%	0.01	-	1,000	33.58	-	1,000	31.20	-	-	2.38
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0%	0.00	1,250	-	31.54	1,250	-	31.88	-	-	(0.34)
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	99	1%	-	-	-	42.75	-	-	37.83	-	-	4.92
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	699	7%	0.01	1,250	-	30.60	1,250	-	28.56	-	-	2.04
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	92	1%	-	-	-	40.08	-	-	37.83	-	-	2.25
B-3 - TOD (off-peak)	0.20	678	7%	0.00	1,250	-	29.56	1,250	-	29.39	-	-	0.17
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	50	0%	-	-	-	41.72	-	-	37.83	-	-	3.89
B-4 TOD (off-peak)	0.11	385	4%	0.00	1,250	-	30.85	1,250	-	29.11	-	-	1.74
Temporary E-2 Industrial Supply	-	1	0%	0.00	-	5,000	46.69	-	5,000	43.40	-	-	3.29
TOTAL INDUSTRIAL	0.78	2,074	20.85%	0.03	0	0	31.67	0	0	30.09	0	0	1.57
Single Point Supply (Bulk)													
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0%	0.00	-	2,000	45.46	-	2,000	44.55	-	-	0.91
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	7	0%	0.00	1,250	-	42.71	1,250	-	41.78	-	-	0.93
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	11	0%	-	-	-	53.23	-	-	47.47	-	-	5.76
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	53	1%	0.00	1,250	-	42.22	1,250	-	38.70	-	-	3.52
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	7	0%	0.00	1,250	-	45.92	1,250	-	41.72	-	-	4.20
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	49	0%	-	-	-	55.21	-	-	47.47	-	-	7.74
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.05	214	2%	0.00	1,250	-	41.67	1,250	-	37.18	-	-	4.49
C-3 Supply above 11 KV	0.00	0	0%	0.00	1,250	-	43.28	1,250	-	41.92	-	-	1.36
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0%	-	-	-	54.10	-	-	47.47	-	-	6.63
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	14	0%	0.00	1,250	-	40.50	1,250	-	36.91	-	-	3.59
TOTAL BULK SUPPLY	0.09	349	3.47%	0.00	0	0	44.12	0	0	38.39	0	0	4.73
Agricultural T-Wells - Tariff D													
D-1(b) Scarp Less than 5KW	-	0	0%	0.00	-	-	44.81	-	-	41.02	-	-	3.79
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0%	-	-	-	37.14	-	-	43.94	-	-	(6.80)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	1	0%	0.00	400	-	29.48	400	-	35.86	-	-	(6.38)
D-2 Agri TWell	0.01	9	0%	0.02	400	-	28.43	400	-	30.05	-	-	(1.62)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	6	0%	-	-	-	35.63	-	-	30.69	-	-	4.94
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	30	0%	0.01	400	-	34.29	400	-	29.85	-	-	4.44
TOTAL AGRICULTURAL TWELL	0.01	47	0.46%	0.03	0	0	33.25	0	0	30.34	0	0	2.91
Public Lighting - Tariff-G													
Residential Colony att. to Industrial - H	-	15	0%	0.00	-	2,000	48.48	-	2,000	44.06	-	-	4.40
K (A/JK)	0.00	2	0%	0.00	-	2,000	48.99	-	2,000	43.25	-	-	5.74
Time of Day (TOD - Peak)	-	113	1%	-	-	-	36.83	1,250	-	27.60	-	-	9.23
Time of Day (TOD - Off-Peak)	0.12	453	4%	0.00	1,250	-	41.02	-	-	30.00	-	-	11.02
Tariff K - Rawat Lab	-	-	0%	-	-	-	36.03	1,250	-	26.88	-	-	9.15
Tariff I - Railway Traction	-	-	0%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	532	5%	0.05	-	1,000	49.02	-	1,000	43.64	-	-	5.38
Company Total	1.40	10,331	100%	5.12	0	0	38.38	0	0	29.23	0	0	9.14

Distribution Company
Proposed Revenue & Subsidy Statement
 (Monthly, Quarterly as well as Consolidated)

2028-29

Description	MDI Charged (KW)	Sales (MWh)	Sales Mix (%)	No. of Consumers	Proposed New Tariff			GOP Notified Tariff			Subsidy		
					Fixed Charge (Rs/W/M)	Fixed Charge (Rs/Cons/M)	Variable Charge (Min Rs)	Fixed Charge (Rs/W/M)	Fixed Charge (Rs/Cons/M)	Variable Charge (Min Rs)	Fixed Charge (Rs/W/M)	Fixed Charge (Rs/Cons/M)	Variable Charge (Min Rs)
Residential - A1 Sanctioned Load Less Than 5Kw	-	-	-	-	-	-	-	-	-	-	-	-	-
UPTO-50 Units per month Life Line	-	54	0.53%	0.47	-	-	369	-	-	214	-	-	175
51-100 Units per month Life Line	-	80	0.77%	0.06	-	-	968	-	-	619	-	-	369
1-100 Units P/M Protected	-	1,864	18.04%	2.14	-	-	52,415	-	-	21,789	-	-	40,626
101-200 Units P/M Protected	-	420	4.07%	0.44	-	-	15,224	-	-	5,953	-	-	9,270
1-100 Units P/M Un-Protected	-	323	3.13%	0.95	-	-	10,828	-	-	7,628	-	-	3,200
101-200 Units P/M Un-Protected	-	777	7.52%	0.27	-	-	29,852	-	-	23,369	-	-	6,484
201-300 Units P/M	-	911	8.81%	0.08	-	-	38,542	-	-	31,198	-	-	7,344
301-400 Units P/M	-	384	3.71%	0.02	-	5	17,857	-	5	15,016	-	-	2,841
401-500 Units P/M	-	218	2.11%	0.01	-	4	10,342	-	4	9,004	-	-	1,339
501-600 Units P/M	-	120	1.16%	0.01	-	2	5,867	-	2	5,114	-	-	753
601-700 Units P/M	-	69	0.67%	0.00	-	2	3,504	-	2	3,042	-	-	462
ABOVE 700 Units	-	218	2.11%	0.01	-	5	12,224	-	5	10,652	-	-	1,572
Time of Day (TOD - Peak) For Load 5Kw & Above	-	54	0.52%	-	-	-	2,904	-	-	2,592	-	-	312
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	210	2.03%	0.05	-	53	9,757	-	53	8,743	-	-	1,014
Temporary E-1 (I) Residential Supply	-	0	0.00%	0.00	-	1	9	-	1	8	-	-	1
TOTAL DOMESTIC	-	5,702	55.19%	4.52	-	73	220,503	-	73	144,943	-	-	75,560
Commercial - A2	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
For Load Less 5KW	-	369	3.58%	0.46	-	460	16,279	-	460	14,254	-	-	2,024
For Load requirement 5KW & Above	0.00	0	0.00%	0.00	0	-	4	0	-	4	-	-	0
Time of Day (TOD - Peak)	-	127	1.23%	-	-	-	6,746	-	-	5,730	-	-	1,017
Time of Day (TOD - Off-Peak)	0.29	535	5.18%	0.02	366	-	21,847	366	-	19,418	-	-	2,430
Temporary E-1 (II) Commercial Supply	-	3	0.03%	0.00	-	13	165	-	13	145	-	-	20
TOTAL COMMERCIAL	0.29	1,034	10.01%	0.49	366	473	45,042	366	473	39,550	-	-	5,491
INDUSTRIAL	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	13	0	-	13	0	-	-	0
B-1b (08) T Peak	-	7	0.07%	-	-	-	293	-	-	271	-	-	22
B-1b (08) T Off Peak	0.07	61	0.59%	0.01	-	12	2,057	-	12	1,911	-	-	146
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0.00%	0.00	0	-	2	0	-	2	-	-	(0)
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	99	0.95%	-	-	-	4,212	-	-	3,727	-	-	485
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	699	6.76%	0.01	474	-	21,374	474	-	19,951	-	-	1,423
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	92	0.89%	-	-	-	3,706	-	-	3,498	-	-	208
B-3 - TOD (off-peak)	0.20	678	6.56%	0.00	247	-	20,044	247	-	19,932	-	-	112
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	50	0.48%	-	-	-	2,070	-	-	1,876	-	-	193
B-4 TOD (off-peak)	0.11	385	3.72%	0.00	142	-	11,865	142	-	11,197	-	-	668
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	1	51	-	1	47	-	-	4
TOTAL INDUSTRIAL	0.76	2,074	20.05%	0.03	863	25	65,673	863	25	62,412	-	-	3,261
Single Point Supply (Bulk)	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0.00%	0.00	-	0	1	-	0	1	-	-	0
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	7	0.07%	0.00	2	-	303	2	-	296	-	-	7
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	11	0.11%	-	-	-	595	-	-	531	-	-	64
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	53	0.52%	0.00	24	-	2,247	24	-	2,060	-	-	187
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	7	0.06%	0.00	3	-	308	3	-	280	-	-	28
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	49	0.47%	-	-	-	2,708	-	-	2,329	-	-	380
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.05	214	2.07%	0.00	68	-	8,925	68	-	7,964	-	-	961
C-3 Supply above 11 KV	0.00	0	0.00%	0.00	2	-	5	2	-	5	-	-	0
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	184	-	-	144	-	-	20
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	14	0.14%	0.00	8	-	576	8	-	525	-	-	51
TOTAL BULK SUPPLY	0.09	359	3.47%	0.00	107	0	15,832	107	0	14,133	-	-	1,698
Agricultural T-Well - Tariff D	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	14	-	-	13	-	-	1
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	11	-	-	13	-	-	(2)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	1	0.01%	0.00	0	-	44	0	-	54	-	-	(10)
D-2 Agri TWell	0.01	9	0.09%	0.02	4	-	259	4	-	274	-	-	(15)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	6	0.05%	-	-	-	199	-	-	171	-	-	28
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	30	0.29%	0.01	0	-	1,045	0	-	910	-	-	135
TOTAL AGRICULTURAL TWELL	0.01	47	0.46%	0.03	5	-	1,572	5	-	1,434	-	-	138
Public Lighting - Tariff-G	-	15	0.15%	0.00	-	3	733	-	3	666	-	-	67
Residential Colony att. to Industrial - H	-	2	0.02%	0.00	-	0	95	-	0	84	-	-	11
K (AJK)	0.00	-	0.00%	0.00	0	-	-	0	-	-	-	-	-
Time of Day (TOD - Peak)	-	113	1.09%	-	-	-	4,626	-	-	3,383	-	-	1,242
Time of Day (TOD - Off-Peak)	0.12	453	4.38%	0.00	149	-	16,315	149	-	12,171	-	-	4,143
Tariff K - Rawat Lab	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	532	5.15%	0.05	-	54	26,092	-	54	23,229	-	-	2,863
Company Total	1.40	10,331	100%	5.12	1,491	627	396,481	1,491	627	302,007	-	-	94,474

Distribution Company
Proposed Revenue & Subsidy Statement
(Monthly, Quarterly as well as Consolidated)

2029-30

Description	MDI Charged (KW)	Sales (MWH)	Sales Mtr. (Nage)	No. of Consumers	Proposed New Tariff			GCP Notified Tariff			Subsidy		
					Fixed Charge (Rs/KW/M)	Fixed Charge (Rs/Cons./M)	Variable Charge (Rs/Wh)	Fixed Charge (Rs/KW/M)	Fixed Charge (Rs/Cons./M)	Variable Charge (Rs/Wh)	Fixed Charge (Rs/KW/M)	Fixed Charge (Rs/Cons./M)	Variable Charge (Rs/Wh)
Residential - A1 Sanctioned Load Less Than 5Kw													
UPTO-50 Units per month Life Line	-	56	1%	0.48	-	-	7.20	-	-	3.95	-	-	3.25
51-100 Units per month Life Line	-	83	1%	0.07	-	-	12.40	-	-	7.74	-	-	4.66
1-100 Units P/M Protected	-	1,936	18%	2.20	-	-	33.64	-	-	11.69	-	-	21.95
101-200 Units P/M Protected	-	437	4%	0.46	-	-	36.38	-	-	14.16	-	-	22.22
1-100 Units P/M Un-Protected	-	336	3%	0.98	-	-	33.64	-	-	23.59	-	-	10.05
101-200 Units P/M Un-Protected	-	807	8%	0.28	-	-	38.59	-	-	30.07	-	-	8.52
201-300 Units P/M	-	946	9%	0.09	-	-	42.52	-	-	34.26	-	-	8.26
301-400 Units P/M	-	398	4%	0.02	-	200	46.25	-	200	39.15	-	-	7.10
401-500 Units P/M	-	226	2%	0.01	-	400	47.73	-	400	41.36	-	-	6.37
501-600 Units P/M	-	124	1%	0.00	-	600	49.11	-	600	42.78	-	-	5.43
601-700 Units P/M	-	72	1%	0.00	-	800	50.83	-	800	43.92	-	-	6.91
ABOVE 700 Units	-	226	2%	0.01	-	1,000	56.31	-	1,000	48.84	-	-	7.47
Time of Day (TOD - Peak) For Load 5Kw & Above	-	56	1%	-	-	-	54.02	-	-	48.00	-	-	6.02
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	218	2%	0.05	-	1,000	46.73	-	1,000	41.68	-	-	5.05
Temporary E-1 (i) Residential Supply	-	0	0%	0.00	-	2,000	68.86	-	2,000	59.09	-	-	9.77
TOTAL DOMESTIC	0.921	5,921	55.19%	4.65	0	0	38.85	0	0	25.42	-	-	13.43
Commercial - A2													
For Load Less 5KW	-	384	4%	0.47	-	1,000	44.27	-	1,000	38.59	-	-	5.68
For Load requirement 5KW & Above	0.00	0	0%	0.00	1,250	-	45.87	1,250	-	40.91	-	-	4.96
Time of Day (TOD - Peak)	-	132	1%	-	-	-	53.20	-	-	44.97	-	-	8.23
Time of Day (TOD - Off-Peak)	0.29	555	5%	0.03	1,250	-	41.03	1,250	-	36.30	-	-	4.73
Temporary E-1(ii) Commercial Supply	-	3	0%	0.00	-	5,000	62.35	-	5,000	54.60	-	-	7.75
TOTAL COMMERCIAL	0.29	1,074	10.01%	0.50	0	0	43.74	0	0	38.23	-	-	5.51
INDUSTRIAL													
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0%	0.01	-	1,000	33.62	-	1,000	31.95	-	-	1.67
B-1b (09) T Peak	-	7	0%	-	-	-	41.12	-	-	37.89	-	-	3.23
B-1b (09) T Off Peak	0.07	64	1%	0.01	-	1,000	33.74	-	1,000	31.20	-	-	2.54
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0%	0.00	1,250	-	31.69	1,250	-	31.86	-	-	(0.19)
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	102	1%	-	-	-	42.95	-	-	37.83	-	-	5.12
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	725	7%	0.01	1,250	-	30.74	1,250	-	28.56	-	-	2.18
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	96	1%	-	-	-	40.27	-	-	37.83	-	-	2.44
B-3 - TOD (off-peak)	0.20	704	7%	0.00	1,250	-	29.69	1,250	-	29.39	-	-	0.30
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	52	0%	-	-	-	41.92	-	-	37.83	-	-	4.09
B-4 TOD (off-peak)	0.11	399	4%	0.00	1,250	-	30.99	1,250	-	29.11	-	-	1.88
Temporary E-2 Industrial Supply	-	1	0%	0.00	-	5,000	46.91	-	5,000	43.40	-	-	3.51
TOTAL INDUSTRIAL	0.78	2,154	20.95%	0.03	0	0	31.81	0	0	30.09	-	-	1.72
Single Point Supply (Bulk)													
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0%	0.00	-	2,000	45.67	-	2,000	44.55	-	-	1.12
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	7	0%	0.00	1,250	-	42.91	1,250	-	41.78	-	-	1.13
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	12	0%	-	-	-	53.47	-	-	47.47	-	-	6.00
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	55	1%	0.00	1,250	-	42.41	1,250	-	38.70	-	-	3.71
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	7	0%	0.00	1,250	-	46.13	1,250	-	41.72	-	-	4.41
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	51	0%	-	-	-	55.46	-	-	47.47	-	-	7.99
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.05	222	2%	0.00	1,250	-	41.86	1,250	-	37.18	-	-	4.68
C-3 Supply above 11 KV	0.00	0	0%	0.00	1,250	-	43.48	1,250	-	41.92	-	-	1.56
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0%	-	-	-	54.35	-	-	47.47	-	-	6.88
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	15	0%	0.00	1,250	-	40.69	1,250	-	36.91	-	-	3.78
TOTAL BULK SUPPLY	0.99	373	3.47%	0.00	0	0	44.32	0	0	39.39	-	-	4.94
Agricultural T-Wells - Tariff D													
D-1(b) Scarp Less than 5KW	-	0	0%	0.00	-	-	45.02	-	-	41.02	-	-	4.00
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0%	-	-	-	37.31	-	-	43.94	-	-	(6.63)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	2	0%	0.00	400	-	29.62	400	-	35.86	-	-	(6.24)
D-2 Agri TWell	0.01	9	0%	0.02	400	-	28.56	400	-	30.05	-	-	(1.49)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	6	0%	-	-	-	35.79	-	-	30.69	-	-	5.10
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	32	0%	0.01	400	-	34.44	400	-	29.85	-	-	4.59
TOTAL AGRICULTURAL TWELL	0.01	49	0.48%	0.03	0	0	33.40	0	0	30.34	-	-	3.06
Public Lighting - Tariff-G													
Residential Colony att. to Industrial - H	-	2	0%	0.00	-	2,000	49.22	-	2,000	43.25	-	-	5.97
K (AJK)	0.00	-	0%	0.00	1,250	-	37.00	1,250	-	27.60	-	-	9.40
Time of Day (TOD - Peak)	-	117	1%	-	-	-	41.21	-	-	30.00	-	-	11.21
Time of Day (TOD - Off-Peak)	0.12	470	4%	0.00	1,250	-	36.20	1,250	-	26.88	-	-	9.32
Tariff K - Rawat Lab	-	-	0%	-	-	-	-	-	-	-	-	-	-
Tariff L - Railway Traction	-	-	0%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	553	5%	0.06	-	1,000	49.25	-	1,000	43.64	-	-	5.61
Company Total	1.40	10,728	100%	5.27	0	0	38.55	0	0	29.23	-	-	9.32

Distribution Company
Proposed Revenue & Subsidy Statement
 (Monthly, Quarterly as well as Consolidated)

2029-30

Description	MSE Charged	Sales	Sales Mix	No. of Consumers	Proposed New Tariff			GOP Notified Tariff			Subsidy		
					Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
	(Kw)	(MVA/lt)	(%)		(Rs/W/M)	(Rs/Conn./M)	(M/Rs)	(Rs/W/M)	(Rs/Conn./M)	(M/Rs)	(Rs/W/M)	(Rs/Conn./M)	(M/Rs)
Residential - A1 Sanctioned Load Less Than 5Kw	-	-	-	-	-	-	-	-	-	-	-	-	-
UPTO-50 Units per month Life Line	-	56	0.53%	0.48	-	-	406	-	-	223	-	-	183
51-100 Units per month Life Line	-	83	0.77%	0.07	-	-	1,031	-	-	643	-	-	368
1-100 Units P/M Protected	-	1,936	18.04%	2.20	-	-	65,112	-	-	22,626	-	-	42,486
101-200 Units P/M Protected	-	437	4.07%	0.46	-	-	15,881	-	-	6,182	-	-	9,699
1-100 Units P/M Un-Protected	-	336	3.13%	0.98	-	-	11,296	-	-	7,921	-	-	3,375
101-200 Units P/M Un-Protected	-	807	7.52%	0.28	-	-	31,142	-	-	24,266	-	-	6,876
201-300 Units P/M	-	946	8.81%	0.09	-	-	40,208	-	-	32,396	-	-	7,811
301-400 Units P/M	-	398	3.71%	0.02	-	5	18,420	-	5	15,593	-	-	2,827
401-500 Units P/M	-	226	2.11%	0.01	-	5	10,789	-	5	9,349	-	-	1,440
501-600 Units P/M	-	124	1.16%	0.00	-	2	6,120	-	2	5,310	-	-	810
601-700 Units P/M	-	72	0.67%	0.00	-	2	3,656	-	2	3,159	-	-	497
ABOVE 700 Units	-	226	2.11%	0.01	-	5	12,752	-	5	11,061	-	-	1,691
Time of Day (TOD - Peak) For Load 5Kw & Above	-	56	0.52%	-	-	-	3,029	-	-	2,692	-	-	338
Time of Day (TOD - Off-Peak) For Load 5Kw & Above	-	218	2.03%	0.05	-	55	10,179	-	55	9,079	-	-	1,100
Temporary E-1 (I) Residential Supply	-	0	0.00%	0.00	-	1	10	-	1	8	-	-	1
TOTAL DOMESTIC	-	5,921	55.19%	4.65	-	75	230,032	-	75	150,510	-	-	79,523
Commercial - A2	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
For Load Less 5KW	-	384	3.58%	0.47	-	474	16,982	-	474	14,802	-	-	2,180
For Load requirement 5KW & Above	0.00	0	0.00%	0.00	0	-	5	0	-	4	-	-	0
Time of Day (TOD - Peak)	-	132	1.23%	-	-	-	7,038	-	-	5,950	-	-	1,088
Time of Day (TOD - Off-Peak)	0.29	555	5.18%	0.03	366	-	22,792	366	-	20,163	-	-	2,628
Temporary E-1 (II) Commercial Supply	-	3	0.03%	0.00	-	13	172	-	13	151	-	-	21
TOTAL COMMERCIAL	0.29	1,074	10.01%	0.50	366	487	46,988	366	487	41,069	-	-	5,919
INDUSTRIAL	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
B-1 upto 25 Kw (at 400/230 VOLTS)	-	0	0.00%	0.01	-	13	0	-	13	0	-	-	0
B-1b (09) T Peak	-	7	0.07%	-	-	-	305	-	-	281	-	-	24
B-1b (09) T Off Peak	0.07	64	0.59%	0.01	-	12	2,146	-	12	1,985	-	-	161
B-2(a) exceeding 25-500 Kw (at 400 Volts)	0.00	0	0.00%	0.00	0	-	2	0	-	2	-	-	(0)
B-2 (b) -TOD (Peak) exceeding 25-500 Kw (at 400 Volts)	-	102	0.95%	-	-	-	4,394	-	-	3,870	-	-	524
B-2 -TOD (off-peak) exceeding 25-500 Kw (at 400 Volts)	0.38	725	6.76%	0.01	474	-	22,298	474	-	20,717	-	-	1,581
B-3 TOD (peak) (for all loads upto 5000 Kw at 11, 33 KV)	-	96	0.89%	-	-	-	3,866	-	-	3,632	-	-	234
B-3 - TOD (off-peak)	0.20	704	6.56%	0.00	247	-	20,910	247	-	20,697	-	-	213
B-4 TOD (peak) (for all loads at 66, 132 KV & Above)	-	52	0.48%	-	-	-	2,159	-	-	1,949	-	-	210
B-4 TOD (off-peak)	0.11	399	3.72%	0.00	142	-	12,378	142	-	11,627	-	-	751
Temporary E-2 Industrial Supply	-	1	0.01%	0.00	-	1	53	-	1	49	-	-	4
TOTAL INDUSTRIAL	0.76	2,154	20.05%	0.03	863	28	68,511	863	28	64,809	-	-	3,702
Single Point Supply (Bulk)	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
C-1 (a) Sanctioned Load Less than 5Kw	0.00	0	0.00%	0.00	-	0	1	-	0	1	-	-	0
C-1 (b) Sanctioned Load 5Kw & upto 500 Kw	0.00	7	0.07%	0.00	2	-	316	2	-	307	-	-	8
Bulk Supply C-1(c) for supply at 400/230 Volts 5Kw & upto 500 Kw Peak	-	12	0.11%	-	-	-	621	-	-	551	-	-	70
Bulk Supply C-1(c) (TOD) Off-Peak	0.02	55	0.52%	0.00	24	-	2,344	24	-	2,139	-	-	205
C-2 (a) 11/33 KV upto & including 5000 Kw	0.00	7	0.06%	0.00	3	-	321	3	-	291	-	-	31
Bulk Supply C-2(b) (TOD) Peak 11/33 KV upto & including 5000 Kw	-	51	0.47%	-	-	-	2,825	-	-	2,418	-	-	407
Bulk Supply C-2(b) (TOD) Off-Peak 11/33 KV upto & including 5000 Kw	0.05	222	2.07%	0.00	68	-	9,310	68	-	8,269	-	-	1,041
C-3 Supply above 11 KV	0.00	0	0.00%	0.00	2	-	5	2	-	5	-	-	0
Bulk Supply C-3 (b) (TOD) Peak at 66 Kv & above & sanctioned load above 5000 Kw	-	3	0.03%	-	-	-	171	-	-	149	-	-	22
Bulk Supply C-3 (b) (TOD) Off-Peak at 66 Kv & above & sanctioned load above 5000 Kw	0.01	15	0.14%	0.00	8	-	601	8	-	545	-	-	56
TOTAL BULK SUPPLY	0.09	373	3.47%	0.00	107	0	16,516	107	0	14,676	-	-	1,840
Agricultural T-Wells - Tariff D	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
D-1(b) Scarp Less than 5KW	-	0	0.00%	0.00	-	-	15	-	-	13	-	-	1
D-1 (b) - Peak Scarp & Agricultural Less than 5KW	-	0	0.00%	-	-	-	12	-	-	14	-	-	(2)
D-1 (a) Off-Peak Scarp & Agricultural Less than 5KW	0.00	2	0.01%	0.00	0	-	46	0	-	56	-	-	(10)
D-2 Agri TWELL	0.01	9	0.09%	0.02	4	-	270	4	-	284	-	-	(14)
D-1 (b) - Peak Scarp & Agricultural 5KW & Above	-	6	0.05%	-	-	-	207	-	-	178	-	-	30
D-1 (b) Off-Peak Scarp & Agricultural 5KW & Above	0.00	32	0.29%	0.01	0	-	1,090	0	-	944	-	-	145
TOTAL AGRICULTURAL TWELL	0.01	49	0.46%	0.03	5	-	1,840	5	-	1,489	-	-	150
Public Lighting - Tariff-G	-	16	0.15%	0.00	-	3	765	-	3	692	-	-	73
Residential Colony att. to Industrial - H	-	2	0.02%	0.00	-	0	99	-	0	87	-	-	12
K (AJK)	0.00	-	0.00%	0.00	0	-	-	0	-	-	-	-	-
Time of Day (TOD - Peak)	-	117	1.09%	-	-	-	4,825	-	-	3,513	-	-	1,312
Time of Day (TOD - Off-Peak)	0.12	470	4.38%	0.00	149	-	17,020	149	-	12,639	-	-	4,381
Tariff K -Rawat Lab	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
Tariff I- Railway Traction	-	-	0.00%	-	-	-	-	-	-	-	-	-	-
A3 General Supplies	0.13	553	5.15%	0.06	-	55	27,219	-	55	24,121	-	-	3,099
Company Total	1.40	10,728	100%	5.27	1,491	646	413,615	1,491	646	313,605	-	-	100,010

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**PESHAWAR ELECTRIC SUPPLY COMPANY**

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Company Secretary PESCO
Room No.158 Wapda House,
Shami Road, Peshawar

No. 843 /Co:Sec

Dated 28 /04/2025

BOARD RESOLUTION

RESOLVED THAT, pursuant to the recommendation of the Audit & Finance Committee in its 5th meeting held on April 22, 2025, the Board of Directors of PESCO through circular resolution hereby approves the filing of the Multi-Year Tariff (MYT) Petition with NEPRA for the determination of tariff for the control period from FY 2025-26 to FY 2029-30.

FURTHER RESOLVED THAT, the Chief Executive Officer of PESCO and other designated officers are hereby authorized to submit the MYT Petition to NEPRA, including any necessary review motions, supplementary submissions, and updates pertaining to each of the licensed functions (Distribution and Supply) covering the aforementioned control period.

Certified True Copy


Company Secretary
PESCO



PESHAWAR ELECTRIC SUPPLY COMPANY LIMITED

Tel: 9212025

Fax: 9211987

OFFICE OF THE
CHIEF EXECUTIVE OFFICER
PESCO PESHAWAR

No: 1262 /FD/PESCO/CP&C

Dated: 16 /05/2024

The Registrar,
National Electric Power Regulatory Authority,
NEPRA Tower, Attaturk Avenue, Sector G-5/I,
ISLAMABAD.

Subject: ADDENDUM TO ANNUAL ADJUSTMENT/INDEXATION OF DISTRIBUTION MARGIN (DM) FOR FY 2024-25 & PRIOR YEAR ADJUSTMENTS (PYA) UNDER MULTIYEAR TARIFF (MYT) REGIME.

Please refer to PESCO application for annual indexation/adjustment of Distribution Margin for FY 2024-25 and PYA under MYT regime vide letter no. 1134-35/FD/PESCO/CPC dated 28/02/2024 and the subsequent hearing conducted by the Authority on April 2, 2024, wherein a request for deciding issues highlighted in the MLR on Indexation Decision for FY 2023-24 was made.

It is apprised that NEPRA issued its decision in the matter of Motion for Leave for Review filed by PESCO against determination of the Authority for annual adjustment/indexation of Tariff for FY 2023-24 under the Multi Year Tariff regime vide its letter No. 4813-19 dated 03-04-2024. However, below are some additional points that have been highlighted based on review decision dated April 3, 2024 for the consideration of the Authority to be incorporated in the Indexation Decision for FY 2024-25, as elaborated below:

a) Pay & Allowances and Post Retirement Benefits:

The Authority in its decision dated April 3, 2024 didn't consider the request for allocation of Rs. 10,547 million under the Post Retirement Benefits for FY 2023-24, and it is held that any excess expenditure be met from the amount already allowed by combining both heads of Pay & Allowances and Post Retirement benefits.

It is important to highlight that PESCO's Pension cash payments for FY 2022-23 are Rs. 9,095 million, however, the Authority's determined amount of Rs. 7,976 million is insufficient and will aggravate the already fragile financial position of the company. The Authority allowed Rs. 9,361 million for FY 2023-24 for Post Retirement benefits, based on a baseline of Rs. 7,976 million from FY 2022-23, which is insufficient to cover the actual expenditure.

Furthermore, the authority in its decision held that PESCO has been granted Rs. 3,984 million above its actual expenditure up to FY 2022-23 for both Pay & Allowances & Post Retirement Benefits and suggested that any excess expenditure be met from the surplus amount. The said decision regarding adjustments in Pay & Allowances and Post-Retirement Benefits for FY 2023-24 is not inline with the mechanism outlined in MYT determination dated June 2, 2022.

The baseline figures for both years didn't include new retirees' impact, warranting reconsideration for actual payments and by combining both heads it would be unfair considering the fact that these are being treated separately as per MYT mechanism. Hence, the Authority is requested to reconsider the same and allow the actual cash payments under the head of Post Retirement benefits as well as the financial impact of NTDC pensioners separately. Moreover, the savings/efficiency under the Pay & Allowances may be allowed to be retained and transferred to the Pension fund account till the completion of the process of new recruitment/ replacement hiring.

Since, the baseline figures for FY 2022-23 & FY 2023-24 didn't include new retirees' impact, warranting reconsideration for actual payments, considering 20% increase in pension payments from FY 2021-22 to FY 2022-23 and additional burden of the NTDC Pensioners to the tune of Rs. 255 million (Rs. 44 mln p.a.). The Authority is requested to review its decision and allow actual cash payments of the Post-Retirement benefits as requested in Indexation Application for FY 2024-25 as per below table:

Proposed Adjustments		<i>Rs. in Mln</i>	
Description	2022-23	2023-24	2024-25
Post-Retirement Benefits	9,095	11,696	14,063

Moreover, the savings under the head of Pay & Allowances may be allowed to be retained and transferred to the Pension Fund, instead of combining bot the heads in line with MYT determination mechanism.

b) Vehicle Running Expenses:

According to the Decision dated April 3, 2024, the actual expenditure for FY 2020-21 and FY 2021-22 under the transportation category, which remained lower than the amounts allowed. However, this comparison compromises the evolving nature of operational requirements and the need for adequate provisions to ensure smooth operations. It is essential to acknowledge that there is a significant increase in POL prices, with a 39% increase in FY 2021-22 and a 67.8% increase during FY 2022-23, consequently, the expenditure for FY 2022-23 is increased to Rs. 272 million against the allocated amount of Rs. 226 million, whereas, bills of increasing numbers are still pending for clearance and because of this very reason, the expenditure of FY 2021-22 is on lower side compare to the determined amount.



An analysis of the increase in POL prices for the last three years is tabulated below:

Analysis of POL prices

Description	FY 20-21	FY 21-22		FY 22-23	
	Ave. Rs. / Ltr.	Ave. Rs. / Ltr.	Incr (yoy)	Ave. Rs. / Ltr.	Incr (yoy)
Average POL Price (Petrol + Diesel / PKR)	108	150	39.20%	252	67.80%
Determined Increased (yoy)			12.40%		8.60%
NEPRA (Mln Rs.)			208		226

PESCO seeks adjustment of Rs. 272 million & Rs. 360 million for Vehicle Running due to POL price rise, against the authority determination of Rs. 226 million & Rs. 265 million for FY 2022-23 & FY 2023-24 respectively. Therefore, the Authority is requested to consider the prevailing market trends and enhance the Vehicle Running expenses accordingly.

Proposed Adjustments

Rs. in Mln

Description	2022-23	2023-24	2024-25
Vehicle Running Expense	272	360	435

c) R&M, Travelling, & Other Expenses:

The Repair & Maintenance, Travelling, & Other Expenses expenses as determined by the Authority for FY 2022-23 are less than the actual expense incurred by PESCO, resultantly, pending bills are increasing day by day. Furthermore, the increased cost of materials such as copper, iron etc. and fluctuations in international prices and currency devaluation have led to abnormal increases in various commodities' prices. PESCO is already facing financial hardship and the determination of these expenses by excluding various legitimate costs may hamper PESCO's ability to provide uninterrupted services to the consumers as it will further aggravate the weak financial position of the company.

Furthermore, during the FY 2020-21, bill Collection Charges were increased due to the payment of arrears amounting to Rs.89 million, as well as the current cost to Telenor Microfinance Bank for online collections (approx. annual impact of Rs.35 million), which was pending due to verification/reconciliation. Although, the Authority has not considered this cost, it is earnestly requested to reconsider and allow the same to the extent of the annual impact of Rs.35 million in the base tariff for FY 2022-23, along with indexation in the subsequent period. Similarly, concerning rent expenses, out of the total arrears of Rs. 100 million, the annual impact of Rs.30 million may be allowed to PESCO in the base tariff for the purpose of indexation.



Hence, the Authority is urged to acknowledge these market realities and adjust the following head of expenditures accordingly:

Proposed Adjustments		Rs. in Mln	
Description	2022-23	2023-24	2024-25
R&M	1,018	1314	1,587
Travelling	324	389	470
Other Expenses	1,364	1,519	1,834

d) Efficiency Factor-X:

As per the para 10.20 of the Authority's Decision dated April 3, 2024, the spirit of MYT is to bring efficiency in the operations and to encourage efforts towards making expenses efficient. It is clarified that National Electricity Policy requires recovery of full cost of service in timely manner considering the market realities. The relevant clause is reproduced thereunder:

5.3.2 So as to ensure and put in place efficient tariff structures for sufficient liquidity in the power market, the target for losses and collections shall be revisited by the Regulator, in order to align the same with the current market realities. These targets shall be reflected in the determinations of the Regulator.

Accordingly, it is requested that efficiency factor-X may be allowed on actual basis and the expenditure needs to be allowed on an actual basis considering the market realities, hence, the application of 30% adjustment factor requires reassessment.

Considering PESCO's weak financial condition and resource shortfall together with the unrealistic target of losses of 20.16 % & 19.81 % for FY 2022-23 & FY 2023-24 contrary to the market realities as envisaged in the National Electric Policy, it would be more appropriate to link the adjustment factor with actual expenditure, as proposed.

e) Depreciation:

The Authority in its decision dated April 3, 2024 restricts Depreciation adjustments to the extent of allowed investment, disregarding natural calamities and abnormal increase in inflation, thereby deductions has been made on account of overinvestment for FY 2020-21 & FY 2021-22 contrary to the fact that the actual additions in fixed assets is within the limits of approved investment plan. It is pertinent to mention here that the scope and the amount of the investment allowed are not matching due to abnormal increase in inflation. However, in any case the actual addition in assets may be allowed considering the fact that the said amount is within the limits of approved investment plan.



A detailed analysis is as under:

DESCRIPTION	FY 2020-21			FY 2021-22			FY 2022-23		
	DETER'D	AUDITED	VARIANCE	DETER'D	AUDITED	VARIANCE	DETER'D	AUDITED	VARIANCE
F/Assets(GFAIO):O/Bal	87,395	87,395	0	92,661	94,444	-1,783	99,869	107,485	-7,616
Addition in Fixed Assets	5,266	7,049	-1,783	7,208	13,041	-5,833	9,822	14,466	-4,644
F/Assets(GFAIO):C/Bal	92,661	94,444	-1,783	99,869	107,485	-7,616	109,691	121,951	-12,260
Depreciation-Deter'd	3,206	3,296	-90	3,453	3,709	-256	3,789	4,210	-421
Progressive total (FY 2020-21 to FY 2022-23)=									-767

Investment									
Addition in Asset	5,266	7,049	-1,783	7,208	13,041	-5,833	9,822	14,466	-4,644
Increase in CWIP	4,716	6,956	-2,240	9,051	6,924	2,127	12,150	3,840	8,310
Total Investment	9,982	14,005	-4,023	16,259	19,965	-3,706	21,972	18,306	3,666
Overinvestment Deductions		-4,023			-3,706			3,666	
Net Investment Consid'ed		9,982			16,259			18,306	

As per the MYT Determination, any deviations from approved investment plans will require prior approval from the Authority, ensuring regulatory compliance, accordingly Revised Business Plan has been submitted to the authority for allowing the deductions made during FY 2020-21 & FY 2021-22 and to consider the revised investment of Rs. 30,446 million for FY 2024-25. Therefore, the authority may reconsider the determination of depreciation for FY 2022-23 to FY 2023-24 to align it with audited financials and the revised investment plan may also be considered and should be linked with NCPI local and NCPI foreign for foreign funded projects on similar lines as per recent decision made in K-Electric case vide decision dated April 24, 2024. It is therefore requested that the proposed depreciation adjustment may be allowed as per following details:

Proposed Adjustments					Rs. in Mln
Description	2021-22	2021-22	2022-23	2023-24	2024-25
Depreciation	3,296	3,709	4,210	4,680	5,209

f) Return on Rate Base (RORB):

PESCO in its MLR petition requested to the Authority to reconsider its decision regarding RoRB adjustment and excessive deduction of Deferred Credit from RAB, however, the Authority approach of deduction of overinvestment for FY 2020-21 & FY 2021-22 of Rs. 7.7 billion, without considering abnormal increase in material cost and currency devaluation, has resulted into revenue shortfall of more than Rs. 2 billion.

A snapshot of the situation is tabulated below for ready reference:

Min RS.

DESCRIPTION	2020-21	2021-22	2022-23	Total
Capital WIP O/B	19,756	22,693	25,853	
Addition / Capitalisation	6,893	6,895	13,634	
Overinvestment-Deductions	(3,956)	(3,735)		(7,691)
Capital WIP C/B	22,693	25,853	39,487	
Regulatory Asset Base (RAB)	35,136	39,176	51,180	
RORB (With Overinvestment Deductions)	3,779	4,713	8,738	17,230
RORB (Without Deductions)	3,992	5,413	10,051	19,457
Financial Implications	(213)	(701)	(1,313)	(2,226)

As narrated above, the cost of materials has increased due to international price fluctuations, rupee devaluation and economic situation of the country, it is difficult to achieve the scope of investment allowed in the investment plan without allowing a mechanism for NCPI based adjustment as was allowed to K-Electric in recent decision dated April 24, 2024. Accordingly, bi-directional investment adjustments are warranted for fairness, considering economic conditions, the Authority is, therefore, requested to consider the prevailing economic conditions and the Revised Business Plan may be considered and the revised investment of Rs. 30,446 million be allowed to PESCO for FY 2024-25. Moreover, the actual investment made during FY 2020-21 & FY 2021-22 may also be allowed as the same is within the limits of Rs. 76 billion as allowed to PESCO for five years and if indexed on the basis of NCPI. Accordingly, the Authority is requested to consider the following adjustments under RORB based on actual investment:

Proposed Adjustments

Rs. in Mln

Description	2020-21	2021-22	2022-23	2023-24	2024-25
RORB to be Allowed	4,138	5,437	8,842	13,041	15,145

g) Recovery of Quarterly Adjustments for the period October 2021 to March 2023:

The Authority in its decision dated 14.07.2023 has allowed Quarterly adjustments of negative amount of Rs. (13,111) Million for the period from 2nd quarter of FY 2019-20 to 1st quarter of FY 2022-23 on the basis of Quarterly adjustments as notified by Government of Pakistan. However, different discrepancies have been noted in the calculation for the period Oct 2021 to Mar 2023, resulting in over adjustment amounting to **Rs. 1,220 Million** (detailed working is attached as Annex-A).

The breakup of the said amount is as follow:

	Mln Rs.
Over Adjustment on account of Incremental & Lifeline Units:	
-1 st & 2 nd Quarters of FY 2020-21	941
-3 rd Quarter of FY 2020-21	147
-3 rd Quarter of FY 2021-22	8
-4 th Quarter of FY 2021-22	113
-1 st Quarters of FY 2022-23	10
Total Adjustments	1,220

h) Determination of Quarterly Tariff Adjustment on account of Incremental Units under ISP-II Relief Package during Nov 2020 to June 2021:

The adjustment on account of Incremental consumption in respect of PESCO as per the transfer pricing mechanism was claimed, however, the Authority has not allowed the impact of Incremental Units of ISP for FY 2020-21 (Nov-20 to Jun-21) on Capacity Charges, Variable O&M and Use of System Charges, hence, resulting into the shortfall of Rs. 1,168 Million for the period of FY 2020-21 (Nov-20 to Jun-21) (Details attached as Annex-B). Further, there is over adjustment of Rs. 1,042 million (Calculations attached as Annex-C) due to excess recovery on account of incremental units, summaries as under:

	Mln Rs.
QTA Adjustment of Incremental Units to be Allowed [Nov 2020 to Jun 2021]	1,168
Excess Deductions on account of QTA Recovery on Incremental Units [2Q & 3Q FY20]	1,042
Total Adjustments	2,210

i) Determination of Quarterly Tariff Adjustment on account of Incremental Units under Winter Incentive Relief Package for the period Nov 2021 to Feb 2022:

According to Para-13.24 of the MLR decision, the Authority is allowing adjustment on incremental sales since FY 2021-22 in Quarterly Tariff Adjustments. However, the impact of WIP incremental units for FY 2021-22 is still pending and has not been considered in the Quarterly Tariff Adjustments by the Authority, resulting in shortfalls of Rs. 434 million for Nov-Dec 2021 and Rs. 16 million for Jan-Feb 2022.

The breakup is given below;

Mln Rs.

Description	FY 2021-22 Claim of WIP		Total Adjustment
	(2nd Qtr)	(3rd Qtr)	
Impact of Variable O&M	32	2	34
Impact of CPP	869	31	900
UoSC Adjustment	39	1	40
Recovery on Incremental Units	(505)	(17)	(522)
Adjustment to be Allowed	434	16	450

However, the Authority in its decision dated April 3, 2024 has held that the impact of incremental units for FY 2020-21 has already been accounted for while working out the Sales Mix of the Petitioner for FY 2020-21 but the petitioner has not raised any observation on this account. In this regard, it is clarified that PESCO has raised its observations regarding adjustments of the Incremental Units (both ISP & WIP) in Indexation Petition for FY 2023-24, subsequently in MLR petition and now in Indexation Petition for FY 2024-25, hence, the said observation is not valid. It is pertinent to mention here that the adjustment of incremental units in Sales Mix has no co-relation with the determination and subsequent recovery of Quarterly Adjustments and needs to be treated separately.

Further, as per the transfer pricing mechanism provided in the notification, the impact of adjustments of these units is required to be allowed in the Tariff Determinations (QTA and /or as PYA) but the same cannot be achieved in the Sales Mix (SM) Calculations, because the said calculation is based on Units excluding Incremental Units. Therefore, it is again requested that the above Adjustment be allowed on the differential Incremental Units as per the working attached as Annex-D.

j) Impact of positive FCA regarding Lifeline Consumers:

Further, the Authority was requested vide letter no. 8139-41/FD/PESCO/CP&C dated 14.05.2022, for the determination of impact of positive FCA on Lifeline consumers. Previously, during regulatory proceeding these charges were allowed on the basis of regulated mix being price variance, however, now the said mechanism has been revised and it is being conveyed that the said variance will be allowed on the basis of actual lifeline units. Accordingly, the actual data has been shared with the authority and it is requested to allow the same to PESCO in the instant decision.

The yearly detail of pending / unrecovered positive FCA on lifeline consumers as per the Quarterly requests filed by PESCO and Quarterly FCA allowed by NEPRA is as under:

Mln Rs.

Impact of Positive FCA on Lifeline Supplies

Period	PESCO	NEPRA	Variance
FY 2017-18	16	-	16
FY 2018-19	27	-	27
FY 2019-20	43	-	43
FY 2020-21	15	15	-
FY 2021-22	425	425	-
FY 2022-23	113	47	66
FY 2023-24	266	-	266
Total	905	487	418

The detailed working is attached as Annex-E.

Further, the adjustment of positive FCA on lifeline supplies against the subsidy receivables is against the GoP policy which states that the negative impact of FCA may be adjusted against the GoP Subsidy, hence the same needs rectification as the said amount pertains to the consumers rather than receivables from GoP.

k) Other Income:

Furthermore, according to MLR decision dated April 3, 2024, an adjustment of Rs. 423 million has been made, which is contrary to earlier tariff determinations, wherein PESCO has been allowed to retain the said amounts for clearance of claims of other DISCOs. Hence, the authority is requested to reconsider its decision and allow the said amount as PYA in its decision.

Keeping foregoing in view, it is prayed that above requested adjustments may be considered in the Annual Indexation/Adjustments for FY 2024-25 as PYA, please.


**CHIEF EXECUTIVE OFFICER
PESCO PESHAWAR**

QTA Recovery -Over adjustments OF Rs. 1,220 Million for the Period Oct 2021 to Mar 2023
(due to inconsistent formula for Incremental Units and Lifeline Units)

MONTH	Unit Received	Units to be sold	Incremental Units	Lifeline Units Actual	1Q&2Q-FY21			3Q-FY21			3Q-FY22			4Q-FY22			1Q-FY23			Total
					QTA	NEPRA	PESCO	QTA	NEPRA	PESCO	QTA	NEPRA	PESCO	QTA	NEPRA	PESCO	QTA	NEPRA	PESCO	
	kWh	kWh	kWh	kWh	Rs./kWh	Mln Rs.	Mln Rs.	Rs./kWh	Mln Rs.	Mln Rs.	Rs./kWh	Mln Rs.	Mln Rs.	Rs./kWh	Mln Rs.	Mln Rs.	Rs./kWh	Mln Rs.	Mln Rs.	Mln Rs.
Oct-21	1,217	957	63	9.14	1.2853	1,218	1,138	0.2010	191	178										
Nov-21	1,056	831	84	11.43	1.2853	1,053	946	0.2010	165	148										
Dec-21	1,236	972	89	10.99	1.2853	1,236	1,121	0.2010	193	175										
Jan-22	1,243	978	84	7.31	1.2853	1,247	1,139	0.2010	195	178										
Feb-22	1,080	849	78	7.25	1.2853	1,082	982	0.2010	169	154										
Mar-22	1,110	873	51	7.17	1.2853	1,113	1,047	0.2010	174	164										
Apr-22	1,357	1,067	67	7.74	1.2853	1,362	1,276	0.2010	213	200										
May-22	1,518	1,194	43	7.97	1.2853	1,524	1,469	0.2010	238	230										
Jun-22	1,505	1,184	36	8.89	1.2853	1,510	1,464	0.2010	236	229										
Jul-22	1,739	1,372	61	8.88	1.2853	1,753	1,674	0.2010	274	262										
Aug-22	1,600	1,278	29	8.93	1.2853	1,631	1,593	0.2010	255	249										
Sep-22	1,484	1,185	47	8.82	1.2853	1,512	1,452	0.2010	236	227	0.8969	1,013	1,013							
Oct-22	1,118	892	41	8.79							0.8969	763	755	3.4100	2,902	2,872				
Nov-22	1,009	798	42	8.12							0.8969	670	670	3.4100	2,577	2,549				
Dec-22	1,154	921	36	7.98										3.4100	3,019	2,992				
Jan-23	1,184	945	38	8.37										3.4100	3,093	3,064				
Feb-23	1,000	798	37	8.30													1.2546	955	945	
Mar-23	1,052	840	35	10.38													1.2546	997	997	
QTA Recov.-NEPRA						16,241			2,540			2,447			11,591			1,952		34,771
QTA Recov.-PESCO							15,301			2,393			2,439			11,477			1,942	33,551
Diff.							941			147			8			113			10	1,220

INCREMENTAL UNITS FINANCIAL IMPACT FOR THE PERIOD NOV 2020 TO JUN 2021

Mln Rs.

PESCO		2nd Quarter								Financial Impact of Incremental Units			
		As per PESCO (Re-calculation)				As per NEPRA Decision				Oct-20	Nov-20	Dec-20	TOTAL
		Oct-20	Nov-20	Dec-20	TOTAL	Oct-20	Nov-20	Dec-20	TOTAL				
Units Purchased	Actual	1,106	965	1,110	3,181	1,106	965	1,110	3,181	-	-	-	-
(Gross)	T&D losses	31.95%	31.95%	31.95%		31.95%	31.95%	31.95%		-	-	-	-
	Units Lost	353	308	354	1,016	353	308	354	1,016	-	-	-	-
Incremental Units	Purchases	-	69	62	131	-	-	-	-	-	69	62	131
Incremental Units	Sales	-	47	42	89	-	-	-	-	-	47	42	89
Net Purchases		1,106	896	1,048	3,050	1,106	965	1,110	3,181	-	(69)	(62)	(131)
Gross units to be sold at allowed T&D		753	657	755	2,164	753	657	755	2,164	-	-	-	-
Fuel Cost (Rs./kWh)	Reference (Annex IV notified Tariff)	3.7579	2.4877	4.4602		3.7579	2.4877	4.4602		-	-	-	-
	Actual (NEPRA Monthly FCA Decision)	4.0505	3.2573	5.9961		4.0505	3.2573	5.9961		-	-	-	-
	FCA (NEPRA Monthly FCA Decision)	0.2926	0.7696	1.5359		0.2926	0.7696	1.5359		-	-	-	-
FCA still to be passed on		103	237	544	885	103	237	544	885	-	-	-	-
Variable O&M	Reference (Annex IV notified Tariff)	0.2402	0.2269	0.2838		0.2402	0.2269	0.2838		-	-	-	-
	Actual	0.4761	0.2496	0.3149		0.4761	0.2496	0.3149		-	-	-	-
	Amount Recovered Net Purchases	266	203	297	766	266	219	315	800	-	(16)	(18)	(33)
	Actual Invoiced cost by CPPA-G	527	241	349	1,117	527	241	349	1,117	-	-	-	-
Under / (Over) Recovery		261	38	52	351	261	22	35	317	-	16	18	33
Capacity	Reference (Annex IV notified Tariff)	4.9205	5.6847	4.9899		4.9205	5.6847	4.9899		-	-	-	-
	Actual Calculated	5.6049	8.4076	6.9543		5.6049	8.4076	6.9543		-	-	-	-
	Amount Recovered Net Purchases	5,444	5,092	5,228	15,764	5,444	5,485	5,536	16,465	-	(393)	(308)	(702)
	Actual Invoiced cost by CPPA-G	6,201	8,112	7,716	22,029	6,201	8,112	7,716	22,029	-	-	-	-
Under / (Over) Recovery		757	3,020	2,488	6,266	757	2,627	2,180	5,564	-	393	308	702
UoSC (HVDC & NTDC)	Reference (Annex IV notified Tariff)	0.3103	0.3338	0.3068		0.3103	0.3338	0.3068		-	-	-	-
	Actual Calculated	0.4622	0.5284	0.4690		0.4622	0.5284	0.4690		-	-	-	-
	Amount Recovered Net Purchases	343	299	321	964	343	322	340	1,006	-	(23)	(19)	(42)
	Actual Invoiced cost by CPPA-G	511	510	520	1,542	511	510	520	1,542	-	-	-	-
Under / (Over) Recovery		168	211	199	578	168	188	180	536	-	23	19	42
Total Under / (Over) recovered		1,290	3,506	3,283	8,079	1,290	3,074	2,939	7,302	-	432	345	777
Recovery of Fixed cost Incremental Units		-	(438)	(269)	(707)	-	-	-	-	-	(438)	(269)	(707)
NET QUARTERLY ADJUSTMENT		1,290	3,068	3,014	7,372	1,290	3,074	2,939	7,302	-	(6)	75	70

INCREMENTAL UNITS FINANCIAL IMPACT FOR THE PERIOD NOV 2020 TO JUN 2021

Mln Rs.

PESCO	3rd Quarter								Financial Impact of Incremental Units			
	As per PESCO (Re-calculation)				As per NEPRA Decision				Jan-21	Feb-21	Mar-21	TOTAL
	Jan-21	Feb-21	Mar-21	TOTAL	Jan-21	Feb-21	Mar-21	TOTAL				
Units Purchased (Gros Actual)	1,162	989	1,005	3,156	1,162	989	1,005	3,156	-	-	-	-
T&D losses	31.95%	25.50%	21.33%		31.95%	25.50%	21.33%		-	-	-	-
Units Lost	371	252	214	838	371	252	214	838	-	-	-	-
Incremental Units Purchases	53	53	57	162	-	-	-	-	53	53	57	162
Incremental Units Sales	36	39	45	120	-	-	-	-	36	39	45	120
Net Purchases	1,109	936	948	2,994	1,162	989	1,005	3,156	(53)	(53)	(57)	(162)
Gross units to be sold at allowed T&D	790	737	791	2,318	790	737	791	2,318	-	-	-	-
Fuel Cost (Rs./kWh) Reference (Annex IV notified Tariff)	5.7576	4.1414	6.2295		5.7576	4.1414	6.2295		-	-	-	-
Actual (NEPRA Monthly FCA Decision)	6.6530	4.7830	5.5861		6.6530	4.7830	5.5861		-	-	-	-
FCA (NEPRA Monthly FCA Decision)	0.8954	0.6416	-0.6434		0.8954	0.6416	-0.6434		-	-	-	-
FCA still to be passed on	332	162	(138)	356	332	162	(138)	356	-	-	-	-
Variable O&M Reference (Annex IV notified Tariff)	0.3350	0.3173	0.3739		0.3350	0.3173	0.3739		-	-	-	-
Actual	0.3905	0.2881	0.3127		0.3905	0.2881	0.3127		-	-	-	-
Amount Recovered Net Purchases	371	297	355	1,023	389	314	376	1,079	(18)	(17)	(21)	(56)
Actual Invoiced cost by CPPA-G	454	285	314	1,053	454	285	314	1,053	-	-	-	-
Under / (Over) Recovery	82	(12)	(40)	30	64	(29)	(62)	(26)	18	17	21	56
Capacity Reference (Annex IV notified Tariff)	5.6629	7.6045	8.5871		5.6629	7.6045	8.5871		-	-	-	-
Actual Calculated	7.8453	8.6263	6.5762		7.8453	8.6263	6.5762		-	-	-	-
Amount Recovered Net Purchases	6,279	7,121	8,145	21,545	6,578	7,520	8,632	22,730	(299)	(399)	(487)	(1,185)
Actual Invoiced cost by CPPA-G	9,113	8,531	6,611	24,254	9,113	8,531	6,611	24,254	-	-	-	-
Under / (Over) Recovery	2,834	1,410	(1,534)	2,710	2,535	1,010	(2,021)	1,524	299	399	487	1,185
UoS (HVDC & NTDC) Reference (Annex IV notified Tariff)	0.3222	0.3813	0.4110		0.3222	0.3813	0.4110		-	-	-	-
Actual Calculated	0.5121	0.5600	0.5020		0.5121	0.5600	0.5020		-	-	-	-
Amount Recovered Net Purchases	357	357	390	1,104	374	377	413	1,164	(17)	(20)	(23)	(60)
Actual Invoiced cost by CPPA-G	595	554	505	1,653	595	554	505	1,653	-	-	-	-
Under / (Over) Recovery	238	197	115	549	221	177	92	489	17	20	23	60
Total Under / (Over) recovered	3,486	1,756	(1,597)	3,644	3,152	1,320	(2,129)	2,343	333	436	532	1,301
Recovery of Fixed cost Incremental Units	(161)	(290)	(225)	(676)	-	-	-	-	(161)	(290)	(225)	(676)
NET QUARTERLY ADJUSTMENT	3,324	1,467	(1,823)	2,968	3,152	1,320	(2,129)	2,343	172	147	307	625

INCREMENTAL UNITS FINANCIAL IMPACT FOR THE PERIOD NOV 2020 TO JUN 2021

Min Rs.

PESCO	4th Quarter								Financial Impact of Incremental Units			
	As per PESCO (Re-calculation)				As per NEPRA Decision							
	Apr-21	May-21	Jun-21	TOTAL	Apr-21	May-21	Jun-21	TOTAL	Apr-21	May-21	Jun-21	TOTAL
Units Purchased (Gross Actual)	1,178	1,489	1,654	4,321	1,178	1,489	1,654	4,321	-	-	-	-
T&D losses	21.33%	21.33%	21.33%		21.33%	21.33%	21.33%		-	-	-	-
Units Lost	251	318	353	922	251	318	353	922	-	-	-	-
Incremental Units Purchases	72	44	39	155	-	-	-	-	72	44	39	155
Incremental Units Sales	57	34	31	122	-	-	-	-	57	34	31	122
Net Purchases	1,106	1,446	1,615	4,167	1,178	1,489	1,654	4,321	(72)	(44)	(39)	(155)
Gross units to be sold at allowed T&D	927	1,172	1,301	3,400	927	1,172	1,301	3,400	-	-	-	-
Fuel Cost (Rs./kWh) Reference (Annex IV notified Tariff)	6.6087	5.9322	5.9344		6.6087	5.9322	5.9344		-	-	-	-
Actual (NEPRA Monthly FCA Decision)	6.1715	5.6678	5.7414		6.1715	5.6678	5.7414		-	-	-	-
FCA (NEPRA Monthly FCA Decision)	-0.4372	-0.2644	-0.1930		-0.4372	-0.2644	-0.1930		-	-	-	-
FCA still to be passed on	(110)	(84)	(68)	(262)	(110)	(84)	(68)	(262)	-	-	-	-
Variable O&M Reference (Annex IV notified Tariff)	0.4447	0.4070	0.4138		0.4447	0.4070	0.4138		-	-	-	-
Actual	0.2624	0.3222	-0.5261		0.2624	0.3222	-0.5261		-	-	-	-
Amount Recovered Net Purchases	492	588	668	1,748	524	606	684	1,814	(32)	(18)	(16)	(66)
Actual Invoiced cost by CPPA-G	309	480	870	(81)	309	480	870	(81)	-	-	-	-
Under / (Over) Recovery	(183)	(108)	(1,538)	(1,829)	(215)	(126)	(1,554)	(1,895)	32	18	16	66
Capacity Reference (Annex IV notified Tariff)	6.9661	5.5125	5.6037		6.9661	5.5125	5.6037		-	-	-	-
Actual Calculated	6.0561	4.8193	6.6827		6.0561	4.8193	6.6827		-	-	-	-
Amount Recovered Net Purchases	7,706	7,969	9,049	24,723	8,208	8,210	9,266	25,685	(502)	(242)	(217)	(961)
Actual Invoiced cost by CPPA-G	7,136	7,178	11,050	25,364	7,136	7,178	11,050	25,364	-	-	-	-
Under / (Over) Recovery	(570)	(791)	2,002	641	(1,072)	(1,032)	1,784	(320)	502	242	217	961
UoSC (HVDC & NTDC) Reference (Annex IV notified Tariff)	0.3851	0.3449	0.3520		0.3851	0.3449	0.3520		-	-	-	-
Actual Calculated	0.4953	0.4094	0.3700		0.4953	0.4094	0.3700		-	-	-	-
Amount Recovered Net Purchases	426	499	568	1,493	454	514	582	1,550	(28)	(15)	(14)	(57)
Actual Invoiced cost by CPPA-G	584	610	612	1,805	584	610	612	1,805	-	-	-	-
Under / (Over) Recovery	158	111	43	312	130	96	30	256	28	15	14	57
Total Under / (Over) recovered	(705)	(872)	439	(1,138)	(1,267)	(1,147)	192	(2,222)	562	275	247	1,084
Recovery of Fixed cost Incremental Units	(259)	(187)	(165)	(611)	-	-	-	-	(259)	(187)	(165)	(611)
NET QUARTERLY ADJUSTMENT	(964)	(1,059)	274	(1,749)	(1,267)	(1,147)	192	(2,222)	304	88	82	473
Grand Total: Recovery of Fixed cost Incremental Units	3,650	3,476	1,465	8,591	3,175	3,248	1,001	7,424	475	228	464	1,168

**Financial impact on QTA Recovery of Incremental Units for the period of Nov
2020 to Jun 2021**

(Recovery of AQTA for 2Q&3Q of FY2019-20)

MONTH	Unit Received	Losses %	Units to be sold	Incremental Units	Lifeline Units Actual	Amount Recovered as per NEPRA		Over Recovery- Incr. Unit
	MkWh		MkWh	MkWh		Rs./kWh	Mln Rs.	Mln Rs.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i=e*g)
Oct-20	1,106	31.95%	753		1.62	3.1516	2,368	
Nov-20	965	31.95%	657	47	1.68	3.1516	2,064	148
Dec-20	1,110	31.95%	755	42	2.84	3.1516	2,371	133
Jan-21	1,162	31.95%	790	36	2.96	3.1516	2,482	113
Feb-21	989	25.50%	737	39	3.21	3.1516	2,312	123
Mar-21	1,005	21.33%	791	45	3.83	3.1516	2,492	141
Apr-21	1,178	21.33%	927	57	323.80	3.1516	1,901	179
May-21	1,489	21.33%	1,172	34	3.73	3.1516	3,693	109
Jun-21	1,654	21.33%	1,301	31	3.34	3.1516	4,100	96
Jul-21	1,831	21.33%	1,441	68	3.13	3.1516	4,530	
Aug-21	1,766	21.33%	1,389	45	2.85	3.1516	4,369	
Sep-21	1,644	21.33%	1,293	64	2.79	3.1516	4,067	
Total								1,042

FINANCIAL IMPACT OF INCREMENTAL UNITS UNDER WIP & ISP FOR THE PERIOD NOV 2021 TO FEB 2022

Min Rs.

PESCO		2nd Quarter								Financial Impact of Incremental Units			
		As per PESCO (Re-calculation)				As per NEPRA Decision				Oct-21	Nov-21	Dec-21	TOTAL
		Oct-21	Nov-21	Dec-21	TOTAL	Oct-21	Nov-21	Dec-21	TOTAL				
Units Purchased	Actual	1,217	1,056	1,236	3,509	1,217	1,056	1,236	3,509	-	-	-	-
(Gross)	T&D losses	21.33%	21.33%	21.33%		21.33%	21.33%	21.33%		-	-	-	-
	Units Lost	259	225	264	748	259	225	264	748	-	-	-	-
Incremental Units	Purchases	80	106	114	300	80	59	70	209	-	47	44	90
Incremental Units	Sales	63	84	89	236	63	47	55	165	-	37	34	71
Net Purchases		1,137	950	1,122	3,209	1,137	997	1,166	3,299	-	(47)	(44)	(90)
Gross units to be sold at allowed T&D		957	831	972	2,760	957	831	972	2,760	-	-	-	-
Fuel Cost (Rs./kWh)	Reference (Annex IV notified Tariff)	5.1733	3.7381	5.5347		5.1733	3.7381	5.5347		-	-	-	
	Actual (NEPRA Monthly FCA Decision)	9.9179	8.0401	8.6315		9.9179	8.0401	8.6315		-	-	-	
	FCA (NEPRA Monthly FCA Decision)	4.7446	4.3020	3.0968		4.7446	4.3020	3.0968		-	-	-	
FCA still to be passed on		1,231	969	816	3,017	1,231	969	816	3,017	-	-	-	-
Variable O&M	Reference (Annex IV notified Tariff)	0.3520	0.2993	0.4027		0.3520	0.2993	0.4027		-	-	-	
	Actual	0.3639	0.2586	0.2891		0.3639	0.2586	0.2891		-	-	-	
	Amount Recovered Net Purchases	400	284	452	1,136	400	298	469	1,168	-	(14)	(18)	(32)
	Actual Invoiced cost by CPPA-G	443	273	357	1,073	443	273	357	1,073	-	-	-	-
Under / (Over) Recovery		43	(11)	(95)	(63)	43	(25)	(112)	(95)	-	14	18	32
Capacity	Reference (Annex IV notified Tariff)	7.8833	9.9542	9.2441		7.8833	9.9542	9.2441		-	-	-	
	Actual Calculated	9.0741	7.7325	6.7354		9.0741	7.7325	6.7354		-	-	-	
	Amount Recovered Net Purchases	8,960	9,454	10,374	28,789	8,960	9,920	10,777	29,658	-	(466)	(403)	(869)
	Actual Invoiced cost by CPPA-G	11,039	8,165	8,325	27,530	11,039	8,165	8,325	27,530	-	-	-	-
Under / (Over) Recovery		2,079	(1,289)	(2,049)	(1,259)	2,079	(1,755)	(2,452)	(2,128)	-	466	403	869
UoSC (HVDC & NTDC)	Reference (Annex IV notified Tariff)	0.4165	0.4404	0.4258		0.4165	0.4404	0.4258		-	-	-	
	Actual Calculated	0.8774	0.7160	1.3255		0.8774	0.7160	1.3255		-	-	-	
	Amount Recovered Net Purchases	473	418	478	1,370	473	439	496	1,409	-	(21)	(19)	(39)
	Actual Invoiced cost by CPPA-G	1,067	756	1,638	3,462	1,067	756	1,638	3,462	-	-	-	-
Under / (Over) Recovery		594	338	1,161	2,092	594	317	1,142	2,053	-	21	19	39
Total Under / (Over) recovered		3,946	7	(167)	3,786	3,946	(494)	(606)	2,847	-	501	439	940
Recovery of Fixed cost Incremental Units		(401)	(686)	(530)	(1,617)	(401)	(383)	(327)	(1,112)	-	(302)	(203)	(505)
Legal Charges				(278)	(278)			(278)	(278)	-			
NET QUARTERLY ADJUSTMENT		3,545	(679)	(975)	1,891	3,545	(877)	(1,211)	1,457	-	198	236	434

FINANCIAL IMPACT OF INCREMENTAL UNITS UNDER WIP & ISP FOR THE PERIOD NOV 2021 TO FEB 2022

PESCO		3rd Quarter								Mln Rs.			
		As per PESCO (Re-calculation)				As per NEPRA Decision				Financial Impact of Incremental Units			
		Jan-22	Feb-22	Mar-22	TOTAL	Jan-22	Feb-22	Mar-22	TOTAL	Jan-22	Feb-22	Mar-22	TOTAL
Units Purchased (Gross)	Actual	1,243	1,080	1,110	3,433	1,243	1,080	1,110	3,433	-	-	-	-
	T&D losses	21.33%	21.33%	21.33%		21.33%	21.33%	21.33%		-	-	-	-
	Units Lost	265	230	237	732	265	230	237	732	-	-	-	-
Incremental Units Purchases		107	99	65	271	107	96	65	269	-	3	-	3
Incremental Units Sales		84	78	51	214	84	76	51	211	-	2	-	2
Net Purchases		1,135	981	1,045	3,161	1,135	983	1,045	3,164	-	(3)	-	(3)
Gross units to be sold at allowed T&D		978	849	873	2,700	978	849	873	2,700	-	-	-	-
Fuel Cost (Rs./kWh)	Reference (Annex IV notified Tariff)	6.5124	4.2516	6.2295		6.5124	4.2516	6.2295		-	-	-	-
	Actual (NEPRA Monthly FCA Decision)	12.4614	9.1046	9.0975		12.4614	9.1046	9.0975		-	-	-	-
	FCA (NEPRA Monthly FCA Decision)	5.9490	4.8530	2.8680		5.9490	4.8530	2.8680		-	-	-	-
FCA still to be passed on		1,577	1,118	679	3,374	1,577	1,118	679	3,374	-	-	-	-
Variable O&M	Reference (Annex IV notified Tariff)	0.4887	0.3462	0.3739		0.4887	0.3462	0.3739		-	-	-	-
	Actual	0.4310	0.3594	0.3480		0.4310	0.3594	0.3490		-	-	(0)	-
	Amount Recovered Net Purchases	555	340	391	1,285	555	340	391	1,286	-	(1)	-	(1)
	Actual Invoiced cost by CPPA-G	536	388	386	1,310	536	388	387	1,311	-	-	(1)	(1)
Under / (Over) Recovery		(19)	48	(4)	25	(19)	48	(3)	25	-	1	(1)	(0)
Capacity	Reference (Annex IV notified Tariff)	7.8727	8.9129	8.5871		7.8727	8.9129	8.5871		-	-	-	-
	Actual Calculated	7.0761	7.9203	7.0838		7.0761	7.9203	7.0780		-	-	0	-
	Amount Recovered Net Purchases	8,939	8,741	8,973	26,653	8,939	8,766	8,973	26,678	-	(25)	-	(25)
	Actual Invoiced cost by CPPA-G	8,794	8,551	7,864	25,209	8,794	8,551	7,858	25,203	-	-	6	6
Under / (Over) Recovery		(145)	(190)	(1,109)	(1,444)	(145)	(215)	(1,115)	(1,475)	-	25	6	31
UoS (HVDC & NTDC)	Reference (Annex IV notified Tariff)	0.3695	0.4079	0.4110		0.3695	0.4079	0.4110		-	-	-	-
	Actual Calculated	0.8379	0.8898	0.8659		0.8379	0.8898	0.8659		-	-	-	-
	Amount Recovered Net Purchases	420	400	429	1,249	420	401	429	1,250	-	(1)	-	(1)
	Actual Invoiced cost by CPPA-G	1,041	961	961	2,963	1,041	961	961	2,963	-	-	-	-
Under / (Over) Recovery		622	561	532	1,714	622	559	532	1,713	-	1	-	1
Total Under / (Over) recovered		2,034	1,537	98	3,669	2,034	1,509	93	3,637	-	27	5	32
Recovery of Fixed cost Incremental Units		(395)	(588)	(259)	(1,242)	(395.28)	(571)	(259)	(1,225)	-	(17)	-	(17)
Legal Charges				204	204			204	204	-	-	-	-
NET QUARTERLY ADJUSTMENT		1,639	949	43	2,631	1,639	938	38	2,615	-	10	5	16
Grand Total: Recovery of Fixed cost Incremental Units		5,184	270	(932)	4,522	5,184	61	(1,173)	4,072	-	209	241	450

IMPACT OF POSITIVE FCA ON LIFELINE SUPPLIES

For the period FY 2017-18 to FY 2023-24

FY 2017-18					
MONTH	Unit Received (MkWh)	Units to be sold (MkWh)	Lifeline (MkWh)	FCA Rate (Rs./kWh)	As Per NEPRA (Mln Rs.)
May-18	1,292	879	9.38	1.22	11
Jun-18	1,500	1,020	8.45	0.5	4
TOTAL	2,791	1,899	18		16

FY 2018-19					
MONTH	Unit Received (MkWh)	Units to be sold (MkWh)	Lifeline (MkWh)	FCA Rate (Rs./kWh)	As Per NEPRA (Mln Rs.)
Jul-18	1,536	1,045	6.81	0.35	2
Aug-18	1,563	1,063	4.76	1.16	6
Sep-18	1,361	926	4.14	0.20	1
Oct-18	1,006	685	3.65	0.47	2
Dec-18	1,079	734	3.76	0.57	2
Jan-19	1,140	776	4.12	1.81	7
Feb-19	971	661	4.43	0.81	4
Apr-19	1,015	691	5.58	0.55	3
May-19	1,378	938	4.92	0.1	0
TOTAL	11,049	7,519	42		27

FY 2019-20					
MONTH	Unit Received (MkWh)	Units to be sold (MkWh)	Lifeline (MkWh)	FCA Rate (Rs./kWh)	As Per NEPRA (Mln Rs.)
Jul-19	1,617	1,100	3.70	1.78	7
Aug-19	1,613	1,098	3.26	1.66	5
Sep-19	1,537	1,046	3.14	1.83	6
Oct-19	1,057	719	3.19	1.57	5
Nov-19	923	628	3.24	0.98	3
Dec-19	1,078	733	3.35	1.88	6
Jan-20	1,144	778	4.91	1.11	5
Feb-20	944	643	3.71	1.21	4
Mar-20	942	641	4.19	0.11	0
TOTAL	10,855	7,387	33		43

FY 2020-21					
MONTH	Unit Received (MkWh)	Units to be sold (MkWh)	Lifeline (MkWh)	FCA Rate (Rs./kWh)	As Per NEPRA (Mln Rs.)
Jul-20	1,748	1,190	1.90	0.84	2
Aug-20	1,762	1,199	1.78	0.48	1
Sep-20	1,374	935	1.72	1.11	2
Oct-20	1,106	753	1.62	0.29	0
Nov-20	965	657	1.68	0.77	1
Dec-20	1,110	755	2.84	1.54	4
Jan-21	1,162	790	2.96	0.90	3
Feb-21	989	737	3.21	0.64	2
TOTAL	10,216	7,016	18		15

IMPACT OF POSITIVE FCA ON LIFELINE SUPPLIES

For the period FY 2017-18 to FY 2023-24

FY 2021-22					
MONTH	Unit Received (MkWh)	Units to be sold (MkWh)	Lifeline (MkWh)	FCA Rate (Rs./kWh)	As Per NEPRA (Mln Rs.)
Jul-21	1,831	1,441	3.13	1.38	4
Aug-21	1,766	1,389	2.85	1.95	6
Sep-21	1,644	1,293	2.79	2.53	7
Oct-21	1,217	957	9.14	4.74	43
Nov-21	1,056	831	11.43	4.30	49
Dec-21	1,236	972	10.99	3.10	34
Jan-22	1,243	978	7.31	5.95	43
Feb-22	1,080	849	7.25	4.85	35
Mar-22	1,110	873	7.17	2.87	21
Apr-22	1,357	1,067	7.74	3.99	31
May-22	1,518	1,194	7.97	7.90	63
Jun-22	1,505	1,184	8.89	9.90	88
TOTAL	16,562	13,029	87		425

FY 2022-23					
MONTH	Unit Received (MkWh)	Units to be sold (MkWh)	Lifeline (MkWh)	FCA Rate (Rs./kWh)	As Per NEPRA (Mln Rs.)
Jul-22	1,739	1,372	8.88	4.34	39
Aug-22	1,600	1,278	8.93	0.19	2
Sep-22	1,484	1,185	8.82	0.08	1
Nov-22	1,000	798	8.12	0.19	2
Jan-23	1,184	945	8.37	0.48	4
Mar-23	1,052	840	10.38	0.79	8
Apr-23	1,115	891	11.64	1.61	19
May-23	1,270	1,014	10.61	1.90	20
Jun-23	1,539	1,229	10.74	1.81	19
TOTAL	11,983	9,552	86		113

FY 2023-24					
MONTH	Unit Received (MkWh)	Units to be sold (MkWh)	Lifeline (MkWh)	FCA Rate (Rs./kWh)	As Per NEPRA (Mln Rs.)
Jul-23	1,737	1,389	11.26	1.46	16
Aug-23	1,770	1,421	10.95	1.71	19
Sep-23	1,496	1,201	11.15	0.40	4
Oct-23	958	769	9.71	3.08	30
Nov-23	867	696	8.82	4.13	36
Dec-23	997	801	8.12	4.57	37
Jan-24	1,034	830	8.18	7.06	58
Feb-24	925	743	8.40	4.92	41
Mar-24	915	735	8.45	2.84	24
TOTAL	7,824	6,276	60		266

IMPACT OF POSITIVE FCA ON LIFELINE SUPPLIES

For the period FY 2017-18 to FY 2023-24

FY 2017-18									
MONTH	Unit Received	Units to be sold	Lifeline Units	Domestic (upto 300) Units	Agriculture Units	Net Units	Relevant Units	FCA Rate	As Per NEPRA
	(MkWh)	(MkWh)	(MkWh)	(MkWh)	(MkWh)	(MkWh)	(MkWh)	(Rs./kWh)	(Min Rs.)
May-18	1,292	879	9.38	282.36	3.75	295	9.38	1.22	11
Jun-18	1,500	1,020	8.45	346.74	5.86	361	8.45	0.5	4
TOTAL	2,791	1,899	18	629	10	657	18		16

FY 2018-19									
MONTH	Unit Received	Units to be sold	Lifeline Units	Domestic (upto 300) Units	Agriculture Units	Net Units	Relevant Units	FCA Rate	As Per NEPRA
	(MkWh)	(MkWh)	(MkWh)	(MkWh)	(MkWh)	(MkWh)	(MkWh)	(Rs./kWh)	(Min Rs.)
Jul-18	1,536	1,045	6.81	391.81	7.70	406	6.81	0.35	2
Aug-18	1,563	1,063	4.76	393.46	5.49	404	4.76	1.16	6
Sep-18	1,361	926	4.14	389.61	5.32	399	4.14	0.20	1
Oct-18	1,006	685	3.65	355.89	6.10	366	3.65	0.47	2
Dec-18	1,079	734	3.76	256.42	6.10	266	3.76	0.57	2
Jan-19	1,140	776	4.12	246.70	5.18	256	4.12	1.81	7
Feb-19	971	661	4.43	262.36	4.21	271	4.43	0.81	4
Apr-19	1,015	691	5.58	282.36	3.75	292	5.58	0.55	3
May-19	1,378	938	4.92	346.74	5.86	358	4.92	0.1	0
TOTAL	11,049	7,519	42	2,925	50	3,017	42		27

FY 2019-20									
MONTH	Unit Received	Units to be sold	Lifeline Units	Domestic (upto 300) Units	Agriculture Units	Net Units	Relevant Units	FCA Rate	As Per NEPRA
	(MkWh)	(MkWh)	(MkWh)	(MkWh)	(MkWh)	(MkWh)	(MkWh)	(Rs./kWh)	(Min Rs.)
Jul-19	1,617	1,100	3.70	417.34	8.36	429	3.70	1.78	7
Aug-19	1,613	1,098	3.26	431.02	7.06	441	3.26	1.66	5
Sep-19	1,537	1,046	3.14	395.34	5.95	404	3.14	1.83	6
Oct-19	1,057	719	3.19	390.75	7.03	401	3.19	1.57	5
Nov-19	923	628	3.24	303.05	6.26	313	3.24	0.98	3
Dec-19	1,078	733	3.35	261.10	4.96	269	3.35	1.88	6
Jan-20	1,144	778	4.91	343.94	4.27	353	4.91	1.11	5
Feb-20	944	643	3.71	262.61	4.21	271	3.71	1.21	4
Mar-20	942	641	4.19	259.55	4.44	268	4.19	0.11	0
TOTAL	10,855	7,387	33	3,065	53	3,150	33		43

FY 2023-24											
MONTH	Unit Received	Units to be sold	Lifeline Units	Domestic (upto 300) Units	Agriculture Units	Net Units	Relevant Units	FCA Rate	As Per NEPRA	NEPRA Allowed	Pending Adj.
	(MkWh)	(MkWh)	(MkWh)	(MkWh)	(MkWh)	(MkWh)	(MkWh)	(Rs./kWh)	(Min Rs.)	(Min Rs.)	(Min Rs.)
Jul-23	1,738	1,390	11.26			11.26	11.26	1.46	16	16	-
Aug-23	1,771	1,422	10.95			10.95	10.95	1.71	19	19	-
Sep-23	1,496	1,202	11.15			11.15	11.15	0.40	4	4	-
Oct-23	959	770	9.71			9.71	9.71	3.08	30	30	-
Nov-23	869	698	8.82			8.82	8.82	4.13	36	36	-
Dec-23	999	802	8.12			8.12	8.12	4.57	37	37	-
Jan-24	1,035	831	8.18	-	-	8.18	8.18	7.06	58	-	58
Feb-24	926	743	8.40	-	-	8.40	8.40	4.92	41	-	41
Mar-24	917	737	8.45	-	-	8.45	8.45	2.84	24	-	24
Apr-24	838	673	8.06	-	-	8.06	8.06	3.33	27	-	27
May-24	1,207	969	8.36	-	-	8.36	8.36	3.33	28	-	28
Jun-24	1,418	1,139	8.78	-	-	8.78	8.78	2.56	22	-	22
TOTAL	14,174	11,374	110	-	-	110	110	39	343	143	200
Grand Total	38,870	28,180	203	6,619	112	6,934	203				286

PESCO

**Statement of Monthly breakup of Lifeline, Domestic (upto 300 units) and Agricultural Supplies
(FY 2020-21 to FY 2023-24)**

FY 2020-21			
MONTH	Lifeline Units (MkWh)	Domestic Units (MkWh)	Agriculture Units (MkWh)
Jul-20	2.62	300.01	7.51
Aug-20	2.30	292.59	8.22
Sept-20	2.47	300.85	6.49
Oct-20	2.50	318.51	6.89
Nov-20	2.78	283.72	7.99
Dec-20	4.17	249.12	5.04
Jan-21	4.22	243.76	4.77
Feb-21	4.08	247.06	5.14
Mar-21	5.39	247.84	5.70
Apr-21	6.56	282.31	5.43
May-21	4.34	317.13	6.91
Jun-21	4.24	326.32	8.91
TOTAL	45.66	3,409.23	79.00

FY 2021-22			
MONTH	Lifeline Units (MkWh)	Domestic Units (MkWh)	Agriculture Units (MkWh)
Jul-22	4.76	331.51	7.71
Aug-22	3.54	319.97	8.17
Sept-22	4.12	329.20	6.90
Oct-22	12.39	329.48	7.25
Nov-22	11.37	289.25	6.35
Dec-22	10.95	252.34	6.46
Jan-23	9.92	243.80	5.30
Feb-23	11.31	245.43	2.68
Mar-23	10.70	247.77	3.68
Apr-23	12.56	314.93	6.24
May-23	11.12	332.19	8.20
Jun-23	11.16	333.40	8.25
TOTAL	113.89	3,569.26	77.19

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FY 2022-23			
MONTH	Lifeline Units (MkWh)	Domestic Units (MkWh)	Agriculture Units (MkWh)
Jul-22	11.60	339.19	6.55
Aug-22	11.21	334.30	5.09
Sept-22	12.33	343.74	4.05
Oct-22	12.51	338.77	5.03
Nov-22	11.64	283.57	5.18
Dec-22	11.71	247.56	3.82
Jan-23	12.03	245.71	4.68
Feb-23	9.33	236.82	3.02
Mar-23	11.28	239.47	3.28
Apr-23	13.62	281.16	4.52
May-23	12.22	317.35	4.70
Jun-23	12.02	344.07	5.79
TOTAL	141.50	3,551.71	55.71

FY 2023-24			
MONTH	Lifeline Units (MkWh)	Domestic Units (MkWh)	Agriculture Units (MkWh)
Jul-23	13.26	356.38	5.72
Aug-23	12.98	359.07	3.91
Sept-23	13.02	358.52	4.68
Oct-23	10.94	334.04	5.20
Nov-23	9.64	262.17	3.49
Dec-23	8.60	229.89	3.54
Jan-24	8.42	226.78	4.13
Feb-24	8.64	230.21	2.80
Mar-24	8.82	223.99	2.33
Apr-24	8.35	238.10	2.72
May-24	8.89	271.05	2.15
Jun-24	9.23	338.18	4.57
TOTAL	120.81	3,428.37	45.25

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SALES MIX FOR FY 2022-23

(Net of Incremental Units)

Sr. No	Particular	Actual Units (MKwh)	NEPRA Sales Mix (%)	NEPRA Sales Mix (%)	NEPRA Sales Mix (%)	NEPRA Units (MKwh)	Sales Mix (Mln. Rs.)
			SRO No.1424 Dated 05-11-2021	SRO No.989 Dated 05-07-2022	SRO No.1173 Dated 25-07-2022		
RESIDENTIAL - A1							
1	0-50 units (LifeLine	Units/Month	40	0.59%	0.69%	61	99
2	51-100 units (LifeLi	Units	71		0.28%	21	(873)
3	0-100 units (Protect	Units	1,148		9.80%	743	(7,771)
4	101-200 units (Prote	Units	242		2.17%	164	(1,619)
5	0-100 units	Units	371	9.61%	3.75%	428	750
6	101-200 units	Units	860	13.70%	7.95%	807	(1,360)
7	201-300 units	Units	1,122	9.88%	11.33%	1,006	(2,414)
8	301-400 units	Units	380	12.92%	6.11%	657	6,620
9	401-500 units	Units	250		3.77%	285	1,245
10	501-600 units	Units	130		2.30%	175	1,498
11	601-700 units	Units	117		1.47%	111	345
12	above 700 units	Units	227	4.44%	4.40%	400	5,107
13	A-1b(03)T peak	Units	32	0.41%	0.00%	6	(789)
14	off peak	Units	138	1.66%	0.34%	51	(2,016)
15	Temp. domestic E-I i (55)	Units	0	0.00%	1.56%	119	3,790
TOTAL DOMESTIC			5,128	53.21%	55.92%	5,035	2,612
COMMERCIAL - A2							
10	Commercial Tariff (04)		325	3.20%	3.34%	301	(604)
11	A-2b (05)		0	0.00%	0.90%	68	1,767
12	A-2c(06)T	Peak	103	1.10%	4.07%	325	6,890
13	A-2c (06) T	Off-Peak	445	4.39%	0.02%	67	(9,330)
14	Temp. coml E-1ii (56)		3	0.03%	0.01%	1	(41)
TOTAL COMMERCIAL			875	8.73%	8.34%	763	(1,319)
INDUSTRIAL							
15	B-1 (07)		4	0.08%	0.05%	5	32
16	B-1 (08)		0	0.00%	0.00%	-	(0)
17	B-1b(09) T	Peak	8	0.18%	0.09%	10	48
18	B-1b(09) T	Off-Peak	44	0.83%	0.65%	62	388
19	B-2a(10)		0	0.01%	0.01%	1	11
20	B-2b(12) T	Peak	100	1.26%	1.10%	102	42
21	B-2b(12) T	Off-Peak	516	5.82%	6.92%	612	2,213
22	B-3(14) T	Peak	100	1.54%	1.10%	106	118
23	B-3(14) T	Off-Peak	467	7.85%	7.31%	672	4,763
24	B-4(17) T	Peak	86	1.44%	0.89%	89	44
25	B-4(17) T	Off-Peak	437	6.81%	5.55%	522	1,760
26	E-2(58) Temp		1	0.00%	0.00%	-	(23)
TOTAL INDUSTRIAL			1,764	25.82%	23.68%	2,181	9,396
BULK SUPPLY							
27	C-1a (19)		0	0.00%	0.00%	-	(3)
28	C-1b (25)		9	0.20%	0.16%	15	155
29	C-1c (26) T	Peak	9	0.13%	0.09%	9	(14)
30	C-1c (26) T	Off-Peak	44	0.57%	0.46%	43	(33)
31	C-2a (28)		7	0.05%	0.12%	10	77
32	C-2b (29) T	Peak	53	0.39%	0.31%	29	(755)
33	C-2b (29) T	Off-Peak	240	1.60%	1.44%	133	(2,727)
34	C-3a(37)	Off-Peak	0	0.03%	0.00%	0	4
35	C-3b (38) T	Peak	2	0.00%	0.03%	2	(6)
36	C-3b (38) T	Off-Peak	12	0.15%	0.13%	12	5
TOTAL BULK SUPPLY			377	3.13%	2.73%	254	(3,296)
AGRICULTURAL T/WELLS - TARIFF - D							
37	D-1A (41,42,43,44,46)		0	0.03%	0.00%	0	(2)
38	D-2A (47,48,49,52)	(NOR)	10	0.16%	0.02%	4	(166)
39	D-2A (47,48,49,52)	(SUB)	-	0.00%	0.00%	-	-
40	D-1b (45) T	Peak	0	0.01%	0.00%	0	(5)
41	D-1b (45) T	Off-Peak	1	0.04%	0.17%	13	286
42	D-2b (50, 51,53,54) T	Peak (NOR)	7	0.09%	0.10%	9	59
43	D-2b (50, 51,53,54) T	Off-Peak (NOR)	37	0.41%	0.53%	47	243
44	D-2b (50, 51,53,54) T	Peak (SUB)	0	0.00%	0.00%	-	(0)
45	D-2b (50, 51,53,54) T	Off-Peak (SUB)	-	0.00%	0.00%	-	-
TOTAL AGRICULTURAL T/WELL			56	0.74%	0.82%	73	414
46	Public Light PVT G (72,73)		12	0.14%	0.14%	12	(3)
47	Residential Colonies H (76,79)		1	0.02%	0.01%	1	(12)
48	AJK Tariff K-I (35)		-	0.03%	0.00%	0	8
49	AJK Tariff K-I (36) T	Peak	81	0.84%	0.78%	72	(323)
50	AJK Tariff K-I (36) T	Off Peak	325	3.36%	3.16%	290	(905)
Total AJK			420	4.39%	4.09%	375	(1,235)
GENERAL SERVICES - A3							
51	A-3A (66)		456	3.98%	4.42%	395	(1,470)
Company Total			9,076	100%	100%	9,076	5,100

SALES MIX FOR FY 2023-24

(Net of Incremental Units)

Sr. No	Particular		Actual Units (MKwh)	NEPRA Sales Mix (%)	NEPRA Sales Mix (%)	NEPRA Units (MKwh)	Sales Mix (Mln. Rs.)
				SRO No.1173 Dated 25-07-2022	SRO No.943 Dated 26-07-2023		
RESIDENTIAL - A1							
1	0-50 units (LifeLine	Units/Month	42	0.69%	0.43%	39	(24)
2	51-100 units (LifeLi	Units	68	0.28%	0.76%	62	(98)
3	0-100 units (Protect	Units	1,304	9.80%	12.50%	1,060	(3,549)
4	101-200 units (Prote	Units	289	2.17%	2.58%	220	(1,236)
5	0-100 units	Units	308	3.75%	3.69%	320	295
6	101-200 units	Units	629	7.95%	8.49%	730	2,765
7	201-300 units	Units	903	11.33%	11.50%	993	2,877
8	301-400 units	Units	398	6.11%	4.28%	384	(428)
9	401-500 units	Units	238	3.77%	2.78%	248	439
10	501-600 units	Units	131	2.30%	1.44%	131	10
11	601-700 units	Units	80	1.47%	1.08%	97	650
12	above 700 units	Units	242	4.40%	2.52%	232	(451)
13	A-1b(03)T peak	Units	37	0.00%	0.33%	26	(438)
14	off peak	Units	153	0.34%	1.41%	114	(1,272)
15	Temp. domestic E-I i (55)	Units	0	1.56%	0.00%	12	376
TOTAL DOMESTIC			4,822	55.92%	53.79%	4,667	(84)
COMMERCIAL - A2							
10	Commercial Tariff (04)		314	3.34%	3.39%	293	(789)
11	A-2b (05)		0	0.90%	0.00%	7	173
12	A-2c(06)T	Peak	106	4.07%	1.08%	116	188
13	A-2c (06) T	Off-Peak	447	0.02%	4.70%	371	(2,290)
14	Temp. coml E-Iii (56)		2	0.01%	0.03%	2	8
TOTAL COMMERCIAL			868	8.34%	9.19%	789	(2,710)
INDUSTRIAL							
15	B-1 (07)		3	0.05%	0.04%	4	5
16	B-1 (08)		0	0.00%	0.00%	-	(0)
17	B-1b(09) T	Peak	7	0.09%	0.08%	7	(4)
18	B-1b(09) T	Off-Peak	50	0.65%	0.58%	51	9
19	B-2a(10)		0	0.01%	0.00%	0	(2)
20	B-2b(12) T	Peak	84	1.10%	1.03%	90	226
21	B-2b(12) T	Off-Peak	534	6.92%	6.92%	599	2,037
22	B-3(14) T	Peak	82	1.10%	1.05%	91	324
23	B-3(14) T	Off-Peak	520	7.31%	6.63%	579	1,716
24	B-4(17) T	Peak	58	0.89%	0.90%	78	765
25	B-4(17) T	Off-Peak	397	5.55%	5.98%	514	3,806
26	E-2(58) Temp		1	0.00%	0.01%	1	(1)
TOTAL INDUSTRIAL			1,737	23.68%	23.23%	2,012	8,880
BULK SUPPLY							
27	C-1a (19)		0	0.00%	0.00%	-	(2)
28	C-1b (25)		7	0.16%	0.10%	9	72
29	C-1c (26) T	Peak	9	0.09%	0.09%	8	(35)
30	C-1c (26) T	Off-Peak	47	0.46%	0.46%	40	(244)
31	C-2a (28)		4	0.12%	0.07%	7	89
32	C-2b (29) T	Peak	37	0.31%	0.56%	46	433
33	C-2b (29) T	Off-Peak	160	1.44%	2.50%	208	1,739
34	C-3a(37)	Off-Peak	0	0.00%	0.00%	-	(4)
35	C-3b (38) T	Peak	2	0.03%	0.02%	2	(11)
36	C-3b (38) T	Off-Peak	13	0.13%	0.12%	11	(65)
TOTAL BULK SUPPLY			279	2.73%	3.93%	331	1,972
AGRICULTURAL T/WELLS - TARIFF - D							
37	D-1A (41,42,43,44,46)		0	0.00%	0.00%	-	(11)
38	D-2A (47,48,49,52)	(NOR)	9	0.02%	0.10%	8	(26)
39	D-2A (47,48,49,52)	(SUB)	-	0.00%	0.00%	-	-
40	D-1b (45) T	Peak	0	0.00%	0.00%	-	(10)
41	D-1b (45) T	Off-Peak	1	0.17%	0.01%	2	27
42	D-2b (50, 51,53,54) T	Peak (NOR)	3	0.10%	0.07%	7	88
43	D-2b (50, 51,53,54) T	Off-Peak (NOR)	31	0.53%	0.39%	35	99
44	D-2b (50, 51,53,54) T	Peak (SUB)	-	0.00%	0.00%	-	-
45	D-2b (50, 51,53,54) T	Off-Peak (SUB)	-	0.00%	0.00%	-	-
TOTAL AGRICULTURAL T/WELL			45	0.82%	0.58%	52	162
46	Public Light PVT G (72,73)		12	0.14%	0.13%	12	(32)
47	Residential Colonies H (76,79)		2	0.01%	0.01%	1	(13)
48	AJK Tariff K-I (35)		-	0.00%	0.00%	-	-
49	AJK Tariff K-I (36) T	Peak	89	0.78%	0.88%	75	(562)
50	AJK Tariff K-I (36) T	Off Peak	351	3.16%	3.48%	299	(1,802)
Total AJK			440	3.94%	4.36%	374	(2,365)
GENERAL SERVICES - A3							
51	A-3A (66)		442	4.42%	4.77%	410	(1,107)
Company Total			8,648	100%	100%	8,648	4,706

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**TAX RECONCILIATION STATEMENT
FOR FY- 2023-24**

S. NO.	DESCRIPTIONS	AMOUNT (PKR)
1	Tax Assessed for the period	4,024,343,257
PAYMENT DETAILS		
ADVANCE TAX U/S 147/113		
1	IT2023092501012095503	290,015,999
2	IT2023122601011596954	500,102,408
Sub-Total		790,118,407
3	IT2024032801011950764	172,702,470
4	IT2024043001011701658	110,000,000
5	IT2024043001011693269	628,754,319
6	IT2024053101011923294	78,479,736
7	IT2024053101011925777	190,000,000
8	IT2024062401011643482	400,000,000
9	IT2024062501011702033	200,000,000
10	IT2024062501011702032	266,182,668
11	IT2024062801012039727	200,000,000
	IT2024123101011858571	615,791,539
AT SOURCE TAX DEDUCTION		372,314,118
Sub-Total		3,234,224,850
TOTAL TAX PAID		4,024,343,257

ALLOWED BY NEPRA (INDEXATION DECISION FY 2024-25)	(790,118,407)
PENDING ADJUSTMENT	3,234,224,850

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PESCO

FOR FY- 2024-25

Advance Tax Payment Detail u/s 147/113 (July-2024 to March-2025)		
CPR No	Tax Year	Paid Amount
IT2024092301011649647	2025	500,000,000
IT2024092501011748942	2025	388,776,248
IT2024122401011672896	2025	256,529,853
IT2024122401011672897	2025	151,169,457
IT2024122401011644990	2025	500,000,000
IT2025022801011741315	2025	300,000,000
IT2025032501011609994	2025	200,000,000
IT2025032501011609993	2025	200,000,000
IT2025032601011643301	2025	200,000,000
IT2025032601011643302	2025	200,000,000
IT2025032601011643442	2025	200,000,000
IT2025032701011677977	2025	185,893,372



PESHAWAR ELECTRIC SUPPLY COMPANY LIMITED

Tel: 92112025
Fax: 9211987

OFFICE OF THE
CHIEF EXECUTIVE OFFICER
PESCO PESHAWAR

No: 1318-19/FD/PESCO/CP&C

Dated: 28/06/2024

The Registrar,
National Electric Power Regulatory Authority,
NEPRA Tower, Attaturk Avenue, Sector G-5/I,
Islamabad.

**Subject: MOTION FOR LEAVE FOR REVIEW ON THE DECISION OF THE
AUTHORITY IN THE MATTER OF ADJUSTMENT/INDEXATION OF
TARIFF FOR FY 2024-25 UNDER MULTIYEAR TARIFF REGIME.**

Reference: PESCO Indexation Application no. 1134-35/FD/PESCO/CP&C dated 28-02-2024.

It is apprised that NEPRA vide letter no. NEPRA/R/ADG(Trf)/ TRF-564& TRF-565/PESCO-2021/9247-53 dated June 14, 2024 (received on June 20, 2024) has issued its decision in the matter of request filed by PESCO for adjustment/indexation of Tariff for FY 2024-25 under the Multi Year Tariff regime.

However, PESCO has certain reservations/observations on the said decision. We therefore, request for leave for review and file enclosed a petition for "Motion for Leave for Review on the Decision of the Authority in the Matter of Adjustment/Indexation of Tariff for FY 2024-25" before NEPRA on the said decision in accordance with NEPRA's Tariff Standard and Procedure Rules 1998 which may please be admitted.

Moreover, the cross cheque regarding Review Motion fee amounting to Rs. 1,000/- is enclosed, please.

**CHIEF EXECUTIVE OFFICER
PESCO**

Encl: Petition for Review Motion with Annexures

Cc to:

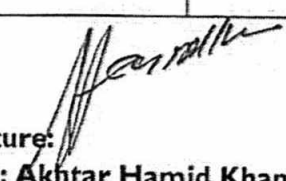
➤ Section Officer (Tariff), Ministry of Energy (Power Division), Islamabad for information.

MOTION FOR LEAVE FOR REVIEW

REGULATION 3(2) NEPRA (REVIEW PROCEDURE) REGULATIONS, 2009

S. No	SUBJECT	PARTICULARS	ANNEX/ PAGE No.
1.	Case No.	NEPRA/TRF-564 & TRF-565/PESCO-2021	
2.	Parties	PESCO	
3.	Authority Determination/Decision	Decision	
4.	Date of Determination/ Decision was delivered to the applicant	June 14, 2024/ Received on June 20, 2024	
5.	Filing Date of Review Application	June 27, 2024	
6.	Delay in submission of Review Motion (No. of days, if any)	N.A.	
7.	Condonation Request (if applicable)	N.A.	
8.	Fee for delayed submission of Review Motion (if applicable)	N.A.	
9.	<u>Grounds of Review:</u> i. Discovery of new and important matter of evidence; ii. Some mistake or error apparent on the face of record; and iii. Any other sufficient reason.	Attached Attached Attached	Annex-A/3-18 Annex-A/3-18 Annex-A/3-18
10.	Review Motion filing fee	Cheque of Rs.1000/- is attached	Annex-J/39
11.	Board Resolution	Attached	Annex-K/ 40
12.	Affidavit	Attached	Annex-L/ 41
13.	Other Supporting Documents	Attached	Annex-B to I/19-38

Date: June 27, 2024

Signature: 
Name: Akhtar Hamid Khan
Designation: CEO, PESCO

**COMPANY
SEAL/STAMP**

**BEFORE THE NATIONAL ELECTRIC POWER REGULATORY AUTHORITY
ISLAMABAD**

**MOTION FOR LEAVE FOR REVIEW
ON THE DECISION OF THE AUTHORITY IN THE MATTER
OF ADJUSTMENT/INDEXATION OF TARIFF FOR FY 2024-25
UNDER MULTIYEAR TARIFF REGIME**



A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke.

**THE PESHAWAR ELECTRIC SUPPLY COMPANY LTD. (PESCO)
WAPDA HOUSE, SHAMI ROAD, PESHAWAR THROUGH ITS
CHIEF EXECUTIVE OFFICER, ENGR. AKHTAR HAMID KHAN.**

I. APPLICANT

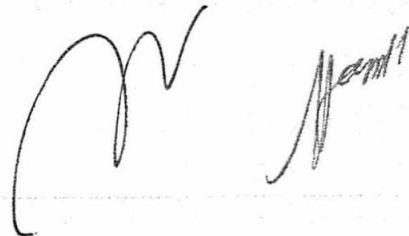
Peshawar Electricity Supply Company Limited (PESCO) is an Ex-WAPDA Distribution Company (DISCO) owned by the Government of Pakistan (GOP) and incorporated as a Public Limited Company on 25th April 1998 vide company registration No. L09497 of 1997-98 under section 32 of the Companies Ordinance 1984.

Principal business of PESCO is to provide electricity in Khyber Pakhtunkhwa jurisdiction of PESCO under License No. DL/07/2023 dated 09-05-2023 (the Distribution License) issued by NEPRA. NEPRA has also granted Electric Power Supply License (Supplier License) to PESCO to act as Supplier of Last Resort (SoLR) in its designated service territory under License No. SOLR/07/2023 dated 27-12-2023.

2. BACKGROUND

PESCO filed Multi-Year Tariff Petition for the Determination of its Consumer End Tariff for FY 2020-21 to FY 2024-25 on 03-06-2021 as per revised NEPRA Act for the Determination of Distribution (Non-sale element) Tariff and Supply of Power (Consumer End Tariff) and NEPRA issued determinations on 02-06-2022 respectively and subsequently notified by GoP dated 25-07-2022. PESCO filed a Review Motion on 13-06-2022 on the Tariff Determined by NEPRA and the decision of Review was issued by the Authority on 23rd January, 2023. It is pertinent to mention, that NEPRA in its decisions dated 23-01-2023 has not considered PESCO request for review under various heads, hence, PESCO filed an Appeal under section 12G of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 against the said decisions of the Authority before the Appellate Tribunal, which is pending adjudication.

Without Prejudice pursuant to the directions of the Authority given in Tariff Determination for Distribution (Non-Sale Element) Tariff and Supply of Power (Consumer End Tariff), PESCO has to submit its Annual Adjustment / Indexation of Distribution Margin for FY 2024-25 along-with Prior Year Adjustment under Multiyear Tariff Regime. The Prior Year Adjustment (PYA) has been worked out on the basis of actual data for FY 2022-23, which allows PESCO to true up certain O&M expenditure in view of the unprecedented inflationary trend in the economy to maintain its financial viability, indexation application for the Financial Year 2024-25 was submitted vide letter no. 1134-35 dated February 28, 2024 and the Authority has issued its decision thereon on June 14, 2024 received on June 20, 2024.



In accordance with NEPRA Tariff Standards and Procedure Rules, 1998, NEPRA (Review Procedure) Regulations, 2009 and the Regulation of Generation, Transmission and Distribution of Electric Power (Amendment) Act 2018, this Motion for review is, submitted before NEPRA with all supporting documents for consideration of the Authority.

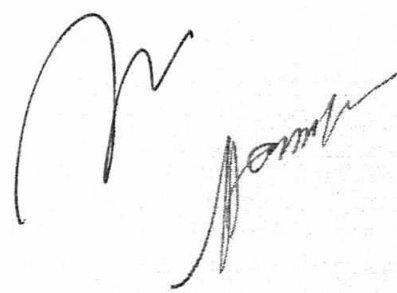
3. SALIENT FEATURES OF THE APPLICATION

The main objective of this Review Motion is to request NEPRA to review its 14th June, 2024 decision on PESCO's request for Adjustment/Indexation of Tariff for FY 2024-25 under Multi Year Tariff Regime (Case # NEPRA/TRF-564 & TRF-565/PESCO-2021) to make it cost reflective & to ensure a reasonable tariff to the Company. The input data, Deferred Credits, Salaries & Wages, Repair & Maintenance Costs, Vehicle Running Expenses, Other Operating Expenses, Prior Year Adjustments and other matters as discussed in subsequent sections used for determination of Distribution Margin and Prior Year Adjustment be reassessed enabling PESCO to generate enough revenue to perform its obligatory duties as prescribed by Authority.

4. BASIS FOR REVIEW

The Review Motion is based on the following important issues of the determination:

- a. Pay & Allowances
- b. Post Retirement Benefits
- c. O&M Expenses
- d. Depreciation
- e. RORB
- f. Prior Year Adjustment (PYA)
- g. Any other grounds



4.1. PAY & ALLOWANCES:

The Authority under para no. 4.33 of its decision dated 14th June, 2024, has allowed Rs. 20,484 million under the head of Salaries, wages & other benefits by applying 15% Ad-Hoc Relief (from BPS I-22) on provisional basis for the FY 2024-25, and the impact of annual increment of 5% has been assessed for Salaries, Wages, and Other Benefits of FY 2024-25 as well as other allowance allowed by Government of Pakistan.

In order to arrive at the figure of Rs. 18,820 million for FY 2023-24, Disparity Reduction Allowance (DRA) @ 25% notified vide circular no. F.No.14(1)R-3/2021-324 dated July 08, 2021 (copy enclosed at **Annex-B**) has not been allowed, which may be reconsidered. Similarly, the impact of DRA allowance @ 25% needs to be incorporated for FY 2024-25 as well.

As per the MYT Determination for FY 2020-21 to FY 2022-23, increase in Basic Pay to the extent of 5% has been allowed for the whole year. However, the decision to allow annual increment @ 5% for 7 months is not in line with the methodology as decided in MYT determination, hence, the annual increment calculations may be reconsidered and be allowed on average basis of 5% for the whole year as requested.

Furthermore, Federal Government has announced Budget for the FY 2024-25 on June 12, 2024, therefore, budgetary increases of Pay & allowances may be allowed accordingly. The Authority is therefore, requested to allow Rs. 22,549 million on account of Pay & Allowances (Working is attached at **Annex-C**) and reconsider its decision dated June 14, 2024.

4.2. POST-RETIREMENT BENEFITS

The Authority in its decision dated June 14, 2024 has allowed amount of Rs. 10,297 million for FY 2024-25 on the basis of the pre-determined baseline amount of Rs. 9,361 million (FY 2023-24) against the PESCO request of Rs. 14,063 million under the Post Retirement Benefits for FY 2024-25, which will be insufficient to cover the actual expenditure.

It is important to highlight that PESCO's Pension cash payments for FY 2022-23 are Rs. 9,095 million, however, the Authority had determined an amount of Rs. 7,976 million, thereby, creating a shortfall of Rs. 1,119 million, which resulted in delayed payment of commutation to pensioners. PESCO has proposed an amount of Rs. 11,696 million and Rs. 14,063 million for FY 2023-24 and FY 2024-25, respectively.

Furthermore, the authority in its decision held that PESCO has been granted Rs. 3,984 million above its actual expenditure up to FY 2022-23 for both Pay & Allowances & Post Retirement Benefits and suggested that any excess expenditure be met from the surplus amount. The said decision regarding adjustments in Pay & Allowances and Post-Retirement Benefits for FY 2023-24 is not in line with the mechanism outlined in MYT determination dated June 2, 2022.

Since, the baseline figures for FY 2022-23 & FY 2023-24 didn't include new retirees' impact, hence, actual cash payments, considering 20% increase in pension payments from FY 2021-22 to FY 2024-25 and additional burden of the NTDC Pensioners to the tune of Rs. 255 million (Rs. 44 mln p.a.) needs to be reconsidered. The Authority is requested to review its decision and allow actual cash payments of the Post-Retirement benefits as requested in Indexation Application for FY 2024-25 as per below table:

TABLE-I: PROPOSED ADJUSTMENTS

Rs. in Mln

Description	2022-23	2023-24	2024-25
Post-Retirement Benefits	9,095	11,696	14,063

Moreover, the savings under the head of Pay & Allowances may be allowed to be retained and transferred to the Pension Fund, instead of combining both the heads in line with MYT determination mechanism.

4.3.R&M, TRAVELLING, VEHICLE RUNNING & OTHER EXPENSES:

Authority has determined other O&M expenditure under Para no. 4.40 of the Indexation Decision, comprising of Repairs & Maintenance, Travelling, Vehicle Running Expenses and Other Expenses of Rs. 3,907 million against the PESCO request of Rs. 4,326 million, which is insufficient and will aggravate the already fragile financial position of the company. While allowing the expenditure under Other O&M, the Authority has relied upon the NCPI of December 2023 as reported by Pakistan Bureau of Statistics of 29.66%, which is adjusted with efficiency factor of 30%, thereby allowed net increase of 20.76%, which is not sufficient to meet the requirements of PESCO.

PESCO is already facing financial hardship and the determination of other expenses by excluding various legitimate costs may hamper PESCO's ability to provide uninterrupted services to the consumers as it will further aggravate the weak financial position of the company. In this regard, the detailed comments are elaborated here under:

Repair and Maintenance:

PESCO in its Indexation Application for FY 2024-25 sought an allocation of Rs. 1,587 million for Repair & Maintenance on the basis of determined expenditure of Rs. 1,235 million for FY 2023-24 in view of inflation and the change in repair policy approved policy by the BoD, however, the Authority allowed only Rs. 1,493 million which needs to be reconsidered in the light of prevailing market prices, which are continuous increase in prices of materials such as copper, iron, and aluminium required for electrical equipment.

The power infrastructure incurred substantial losses due to devastating floods, leading to significant damages to the power grid stations and distribution network. However, efforts were made for rehabilitation and restoration of the damaged infrastructure and power supply was successfully reinstated using alternative resources amid the flood damages to grid stations, transmission lines, and poles, however, extensive reconstruction operations were carried out with huge financial impact. Hence, the Authority is requested adjust the Repair & Maintenance expenses accordingly.

TABLE-2: PROPOSED ADJUSTMENTS

Description	Rs. in Mln		
	2022-23	2023-24	2024-25
Repair & Maintenance Expense	1,018	1,314	1,587
% Increase (YoY)		29%	21%

Vehicle Running Expenses:

The Authority's determination of Vehicle Running expenses for FY 2024-25 at Rs. 320 million, with only a marginal 20.8% increase from the determined amount of Rs. 265 million for FY 2023-24, appears much lesser than the prevailing market prices. Previously, the Authority acknowledged the fact that the increased POL prices will impact recovery campaigns and consumers services, as the same is required for door to door surveillance and monitoring as well as providing services to the consumers efficiently.

In the MYT Tariff Determinations, the Authority relied on the inflationary increase on General Category (CPI) instead of the Transport Category, despite a substantial 24.07% increase in transport prices in December 2021. Furthermore, data from the PSO website indicates a 39% increase in POL prices during FY 2021-22 and a 67.8% increase during FY 2022-23, consequently, the expenditure for FY 2022-23 is increased to Rs. 272 million against the allocated amount of Rs. 226 million, whereas, bills of increasing numbers are still pending for clearance.

An analysis of the increase in POL prices for the last four years is tabulated below:

Table-3: Analysis of POL price

Description	FY 20-21	FY 21-22		FY 22-23		FY 23-24	
	Ave. Rs. / Ltr.	Ave. Rs. / Ltr.	Incr (yoy)	Ave. Rs. / Ltr.	Incr (yoy)	Ave. Rs. / Ltr.	Incr (yoy)
Average POL Price (Petrol + Diesel / PKR)	108	150	39.20%	252	67.80%	285	13.18%
Determined Increased (yoy)			12.40%		8.60%		42%
NEPRA (Mln Rs.)			208		226		320

PESCO seeks adjustment of Rs. 435 million for Vehicle Running due to POL price rise, against the authority determination of Rs. 320 million. The Authority is requested to consider the prevailing market trends and enhance the Vehicle Running expenses accordingly.

Table-4: Proposed Adjustments

Rs. in Mln

Description	2022-23	2023-24	2024-25
Vehicle Running Expense	272	360	435
% Increase (YoY)		32%	21%

Hence, in view of the inflationary increase for Vehicle Running expenses and the actual market conditions, this matter necessitates reconsideration, to maintain smooth consumer services.

Other O&M Expenses:

In its decision dated 14th June, 2024, the Authority has determined other expenses for FY 2024-25, amounting to Rs. 1,650 million. However, it is asserted that this amount is insufficient to provide uninterrupted services. It should be noted that major component of increase in the expenditure under this head is related to the cost of materials for Office Supplies and PESCO has experienced abnormal increases due to fluctuations in international prices and rupee devaluation, leading to a rise in various commodities' prices.

Accordingly, the Authority is humbly requested to consider the prevailing ground realities and allow adjustment of Rs. 1,834 million as tabulated below:

Table-5: Proposed Adjustments

Rs. in Mln

Description	2022-23	2023-24	2024-25
Other O&M Expense	1,364	1,519	1,834
% Increase (YoY)		24.4%	34%

4.4. DEPRECIATION AND RORB:

The determination of Depreciation and RORB has been based on the book value of Gross Fixed Assets in Operation (GFAIO) at the beginning of the financial year, additions in Asset (as per approved Investment) adjustment in the depreciation expense and cash balance required for the deposit works. In this connection the Authority has relied upon the calculation of Asset for the period of FY 2022-23 to FY 2024-25 to arrive at figures of Depreciation and RORB.

However, certain discrepancies have been observed in the calculation shared with the PESCO which are explained hereunder:

(a) Depreciation:

According to the decision dated June 14, 2024, the Authority determined depreciation based on the Revised Gross Fixed Assets in Operation (GFAIO) for FY 2024-25 of Rs. 145,451 million, on basis of allowed investment of Rs. 10,054 million and a depreciation expense of Rs. 5,017 million, has been allowed.

While calculating Depreciation Expense for FY 2024-25, Fixed Assets has been understated by Rs. 6,127, thereby, resulting in allowing reduced Depreciation expense for the FY 2024-25. As per the calculation of Authority, an addition of Rs. 14,042 million (FY 2024-25) brought the total Fixed Assets to Rs. 151,578 million (FY 2024-25), however, the opening balance has been taken as Rs. 131,409 million instead of Rs. 137,536 for FY 2024-25 for the calculation of GFAIO, hence, the same needs to be reconsidered accordingly.

The comparison is as follow:

	FY 2023-24	FY 2024-25		
	NEPRA Deter'n	NEPRA Deter'n	PESCO Proposal	Asset Base Shortfall
Fixed Assets O/B	121,950	131,409	137,536	6,127
Addition	15,586	14,042	14,042	-
Fixed Assets C/B	137,536	145,451	151,578	6,127

The decision also pointed out that deviations from approved investment plans require prior approval from the Authority for regulatory compliance. In accordance with this, a Revised Business Plan has already been submitted to the Authority, for a revised investment of Rs. 30,446 million for FY 2024-25. Therefore, Authority may reconsider the determination of depreciation for FY 2022-23 to FY 2023-24 to align it with the revised Business Plan and Audited Financial Statement.

Additionally, the revised investment plan needs to be linked with the NCPI local and NCPI foreign indices for foreign-funded projects, in line with the recent decision in the K-Electric case dated April 24, 2024 as requested by PESCO vide Addendum Application no. 1262/FD/PESCO/CPC dated 16/05/2024 (copy enclosed as **Annex-D**).

Furthermore, the decision stated that the MYT determination mechanism allows for the downward revision of depreciation only, based on the allowed investment for the respective year. This approach does not consider unavoidable factors such as natural calamities and inflation-induced mismatches between the scope and amount of allowed investment. Such approach could lead to negative consequences for service quality and long-term efficiencies. It is therefore requested that the projected depreciation based on the estimated investment of Rs. 30,446 million be determined and that the Authority reconsider the policy of downward-only adjustments.

Authority is therefore requested to review its decision and allow depreciation expense of Rs. 4,210 Million, 4,758 Million & 5,251 Million for FY 2022-23, FY 2023-24 & FY 2024-25, respectively, on the following basis:

Table-6: Depreciation Expense

DESCRIPTION	AUDITED	PROVISIONAL	ADJUSTMENT
	FY'2022-23	FY'2023-24	FY'2024-25
Gross Fixed Assets in Operation (GFAIO) — Opening Balance	107,485	121,951	137,537
Addition in Fixed Assets	14,466	15,586	14,042
Fixed Assets in Operation (GFAIO) — Closing Balance	121,951	137,537	151,579
Depreciation-Expense	4,210	4,758	5,251

(b) RATE ON RETURN BASE (RORB):

The Authority in its decision has determined the average RAB of Rs. 74,226 million and RORB of Rs. 15,145 million for FY 2024-25, which is 20.4% of the RAB against the requested WACC of 21.27%, hence, the same needs to be reconsidered in view of the MYT determination wherein adjustments on account of variation in KIBOR is permissible on biannual basis. The calculation of determined RORB is as follow:

TABLE-7: RORB DETERMINED

Mln Rs.

Description	2024-25
	Determination
Regulatory Asset Base (RAB)	74,226
WACC	20.40%
RORB	15,145

The brief detail of WACC is tabulated below:

TABLE-8: WACC CALCULATIONS

FY	KIBOR (JUL 2023)	KIBOR (JAN 2024)	Cost of Debt Ave-Biannually (KIBOR+2%)	Cost of Equity	WACC
2023-24	22.90%	21.46%	24.18%	14.47%	21.27%
2024-25	-	-	24.18%	14.47%	21.27%

Further, the amount of deferred credit (along with cash shortfall of consumer deposit) used for calculation of RAB is overstated, as the cash balance of Meter Security of Rs. 6,872 million, as per the Financial Statement of FY 2022-23, has not been considered while calculating the cash shortfall under the head of Meter Security for the period FY 2022-23 and subsequent period as well. This resulted in an understatement of RORB by Rs. 587 million for FY 2022-23. Similarly, the cash balance for FY 2023-24 and FY 2024-25 has also been understated, leading to an overall reduction in calculation of RORB by Rs. 71 million & Rs. 664 million, respectively.

TABLE-9: CASH SHORTFALL CALCULATIONS

	FY 2022-23		
	Determination	Audited Accounts	Asset Base Shortfall
Funds to Be Available			
Security Deposit	6,794	6,794	-
Funds Available			
Meter Security	-	6,872	6,872
Cash Shortfall Added to Deferred Credit	6,794	(78)	(6,872)

As already submitted via PESCO letter no. 1262/FD/PESCO/CPC dated 16/05/2024 (copy enclosed as **Annex-D**), the economic situation of the country made it challenging to achieve the scope of investment allowed in the investment plan without a mechanism for NCPI-based adjustment, as was allowed to K-Electric in the recent decision dated April 24, 2024. Considering the prevailing economic conditions, the Revised Business Plan may be considered, and the revised investment of Rs. 30,446 million may be allowed to PESCO for FY 2024-25. Moreover, the actual investment made during FY 2020-21 and FY 2021-22 may also be allowed, as it is within the limits of Rs. 76 billion allowed to PESCO for five years if indexed based on NCPI.

Accordingly, the Authority is requested to consider the following adjustments under RORB based on actual investment:

TABLE-10: Proposed Adjustments

Rs. in Mln

Description	2022-23	2023-24	2024-25
RORB Determined	7,844	14,292	15,145
Adjustment required for Meter Security Cash Balance (Rs. 6,872 million)	587	71	664
Impact of Opening GFAIO (Rs. 6,127 mln) & Depreciation (Rs. 215 mln)			603
Impact of WACC @ 20.4%			694
Proposed Adjustment in RORB	587	71	1,960
Revised Proposed RORB	8,431	14,363	17,105

4.6 PRIOR YEAR ADJUSTMENT:

4.6.1. Recovery of Quarterly Adjustments for the period October 2021 to March 2023:

PESCO in its Addendum to Indexation Application vide letter no. 1262 dated 16/05/2024 has requested to allow an adjustment of Rs. 1,220 million on account of recovery of quarterly tariff adjustments for the under mentioned period in relation to the MLR decision dated 14.07.2023, due to different errors/ omission e.g. (over adjustment of incremental & lifeline units) have been noted in the calculation for the period. The Authority in its decision dated June 14, 2024 has allowed the adjustment partially to the extent of Rs. 75 million, whereas, balance amount of Rs. 1,145 million is outstanding.

The brief detail of the requested adjustment is given below:

TABLE-11: Incremental & Lifeline Units Adjustments

Mln Rs.

	PESCO Requested	PYA Determined	Pending Adjustment
-1 st & 2 nd Quarters of FY 2020-21	941	-	941
-3 rd Quarter of FY 2020-21	147	-	147
-3 rd Quarter of FY 2021-22	8	8	-
-4 th Quarter of FY 2021-22	113	57	56
-1 st Quarters of FY 2022-23	10	10	-
Total	1,220	75	1,145

Further, for determination of QTA recovery for 1st, 2nd & 3rd quarter of FY 2020-21 the over adjustment is on account of incremental Units, whereas, for 4th quarter of FY 2021-22 the lifeline units for the months of Dec-22 & Jan-23 are not accounted for by the authority while assessing the adjustments for the said period. The detailed breakup is given below for ready reference:

TABLE-12: Over Adjustment on account of Incremental & Lifeline Units

Mln Rs.

Period	Units Received	Units to be sold	Incre. Units	Lifeline Units Actual	QTA rate	PESCO Requested	PYA Deter'd	Pending Adj.
	kwh	kwh	kwh	kwh	Rs./kwh	Mln Rs.	Mln Rs.	Mln Rs.
1 st & 2 nd Quarter (FY 2020-21)	16,144	12,700	732	105	1.285	15,301	16,241	941
3 rd Quarter (FY 2020-21)	16,144	12,700	732	105	0.201	2,393	2,540	147
4 th Quarter (FY 2021-22)	4,455	3,557	158	33	3.410	11,477	11,533	56
Total						29,170	30,314	1,145

Accordingly, the authority is requested to reconsider its decision and allow the Rs. 1,145 million as PYA in its decision.

4.6.2. Determination of Quarterly Tariff Adjustment on account of Incremental Units under ISP-II Relief Package during Nov 2020 to June 2021:

PESCO has requested vide addendum application dated 16/05/2024 to allow an adjustment of Rs. 2,210 million on account of pending QTA adjustment of ISP-II incremental units however, the same has not been decided. However, it is again resubmitted for reconsideration of the Authority as under:

The adjustment on account of Incremental consumption in respect of PESCO as per the transfer pricing mechanism was claimed, however, the Authority has not allowed the impact of Incremental Units of ISP for FY 2020-21 (Nov-20 to Jun-21) on Capacity Charges, Variable O&M and Use of System Charges, consequently, resulting into the shortfall of Rs. 1,168 Million for the period of FY 2020-21 (Nov-20 to Jun-21) (Details attached as **Annex-E**).

Further, there is over adjustment of Rs. 1,042 million (Calculations attached as **Annex-F**) due to excess recovery on account of incremental units, summaries as under:

QTA Adjustment of Incremental Units to be Allowed [Nov 2020 to Jun 2021]	Mln Rs. 1,168
Excess Deductions on account of QTA Recovery on Incremental Units [2Q & 3Q FY20]	1,042
Total Adjustments	2,210

4.6.3. Determination of Quarterly Tariff Adjustment on account of Incremental Units under Winter Incentive Relief Package for the period Nov 2021 to Feb 2022:

According to Para-13.24 of the MLR decision, the Authority is allowing adjustment on incremental sales since FY 2021-22 in Quarterly Tariff Adjustments. However, the impact of WIP incremental units for FY 2021-22 is still pending and has not been considered in the Quarterly Tariff Adjustments by the Authority, resulting in shortfalls of Rs. 434 million for Nov-Dec 2021 and Rs. 16 million for Jan-Feb 2022.

The breakup is given below;

TABLE-13: PENDING ADJUSTMENT OF WIP PACKAGE

Mln Rs.

Description	FY 2021-22 Claim of WIP		Total Adjustment
	(2nd Qtr)	(3rd Qtr)	
Impact of Variable O&M	32	2	34
Impact of CPP	869	31	900
UoSC Adjustment	39	1	40
Recovery on Incremental Units	(505)	(17)	(522)
Adjustment to be Allowed	434	16	450

However, the Authority in its decision dated April 3, 2024 has held that the impact of incremental units for FY 2020-21 has already been accounted for while working out the Sales Mix of the Petitioner for FY 2020-21 but the petitioner has not raised any observation on this account. In this regard, it is clarified that PESCO has raised its observations regarding adjustments of the Incremental Units (both ISP & WIP) in Indexation Petition for FY 2023-24, subsequently in MLR petition and now in Indexation Petition for FY 2024-25, hence, the said observation may be reconsidered. It is pertinent to mention here that the adjustment of incremental units in Sales Mix has no co-relations with the determination and subsequently, recovery of Quarterly Adjustments and needs to be treated separately.

Further, as per the transfer pricing mechanism provided in the notification, the impact of adjustments of these units is required to be allowed in the Tariff Determinations (QTA and /or as PYA) but the same cannot be achieved in the Sales Mix (SM) Calculations, because the said calculation is based on Units excluding Incremental Units. Therefore, it is again requested that the above Adjustment be allowed on the differential Incremental Units as per the working attached as **Annex-G**.

4.6.4. Recovery of PYA FY 2021-22

The authority has allowed negative adjustment of Rs. -773 million on account of Prior Year Adjustment (PYA) for FY 2021-22, wherein, it has included sales to lifeline, domestic consumers' up-to 300 units and agriculture consumers based on their actual sales mix. It is worth mentioning here that according to the Notified SOT for the recovery of prior year adjustments (PYA), only lifeline consumers are exempted while domestic and agriculture consumers are subject to these adjustments. If the same is considered this could lead to an adjustment of Rs. -588 million for the period July-22 to June-23 (*detailed working is attached as **Annex-H***).

4.6.5. Other Income:

An adjustment of Rs. 423 million has been made by the Authority in its decision dated June 14, 2024 considering the decision made in the MLR decision dated April 3, 2024, under the head of Wheeling Charges paid by TESCO, which is contrary to earlier tariff determinations. PESCO vide its addendum letter No. 1262/FD/PESCO/CP&C dated 16/05/2024 has also highlighted the issue but it is not considered by the Authority in the said decision. Hence, the authority is requested to reconsider its decision and allow the said amount as PYA.

4.6.6. Impact of positive FCA regarding Lifeline Consumers:

The Authority was requested vide addendum letter No. 1262/FD/PESCO/CP&C dated 16/05/2024 (*placed at **Annex-D***), for the determination of impact of positive FCA on Lifeline consumers, Previously, during regulatory proceeding these charges were allowed on the basis of regulated mix being price variance, however, now the said mechanism has been revised and it is being conveyed that the said variance will be allowed on the basis of actual lifeline units. Accordingly, the actual data has been shared with the authority, hence, the authority has only allowed Rs. 216 Million (from Jan-23 to Dec-23).

Earlier, during regulatory proceeding these charges were allowed as part of periodic adjustments, however, since the issuance of Quarterly Adjustments determinations, the Authority on the issue of Periodic Quarterly Adjustments in Tariff for FY 2017-18 to FY 2020-21, has neither allowed the impact of lifeline consumers in the quarterly tariff determinations, nor the same has been allowed in Annual Tariff Determinations of PESCO as part of Prior Year Adjustments (PYA) thereby, resulting in the shortfall of Rs.86 million for the period FY 2017-18 to FY 2020-21.

The yearly detail of pending / unrecovered positive FCA on lifeline consumers as per the Quarterly requests filed by PESCO and Quarterly FCA allowed by NEPRA is as under:

Table-14: Impact of FCA

Rs. In Million

Period	PESCO	NEPRA	Variance
FY 2017-18	16	-	16
FY 2018-19	27	-	27
FY 2019-20	43	-	43
FY 2020-21	15	15	-
FY 2021-22	425	425	-
FY 2022-23	113	113	-
FY 2023-24	266	143	123
Total	905	696	209

The Authority is therefore, requested to allow the remaining impact of positive FCA, amounting to Rs. 209 million in the matter of life line consumers as part of Prior Year Adjustment (Working attached as **Annex-I**).

Further, the adjustment of positive FCA on lifeline supplies against the subsidy receivables is against the GoP policy which states that the negative impact of FCA may be adjusted against the GoP Subsidy, hence the same needs rectification as the said amount pertains to consumers rather than receivables from GoP.

5. MLR REQUEST:

Based on the information given in the preceding paragraphs the summary of all the adjustment for the FY 2023-24 is given here under:

Table-15: PROPOSED ADJUSTMENT FOR FY 2024-25

DESCRIPTION	FY 2024-25	PROPOSED ADJUSTMENTS	FY 2024-25
	DETER'D		REVISED
Power Purchase Price	391,910		391,910
Oper. & Maintenance			
Salaries & Other Benefits	20,483	2,066	22,549
Post Retr. Benefits	10,297	3,766	14,063
Repair and Maintenance	1,493	94	1,587
Traveling Expenses	444	26	470
Vehicle Expenses	320	115	435
Other Expenses	1,650	184	1,834
O & M Cost	34,687	6,251	40,938
Depreciation	5,017	234	5,251
Return on Rate Base	15,145	1,960	17,105
Less Other Income	(5,021)	-	(5,021)
Distribution Margin	49,828	8,445	58,273
PYA	3,156	4,622	7,778
Net Revenue Requirement	444,894	13,067	457,961

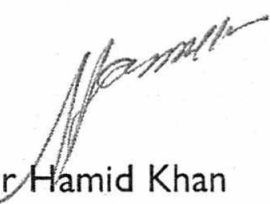
6. ANY OTHER ISSUES

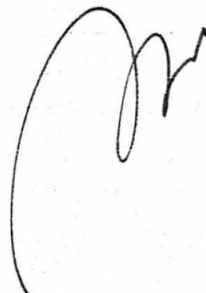
The petitioner craves to grant of permission to raise additional grounds/points at the time of hearing, and also explain if any further points are raised during hearing proceedings.

CONCLUSION

The tariff determined by NEPRA for MYT control period for FY 2020-21 to FY 2024-25 does not meet the revenue requirements of PESCO, therefore, it should be reviewed in the light of above submissions.

PETITIONER
PESHAWAR ELECTRIC SUPPLY COMPANY LTD.

Through: 
Engr. Akhtar Hamid Khan
Chief Executive Officer PESCO





AFFIDAVIT

I, Akhtar Hamid Khan S/O Hazrat Gul, Chief Executive Officer, Peshawar Electric Supply Company Limited (Distribution License No. DL/07/2023 and Supply (SoLR) License No. SoLR/07/2023) holding CNIC No. 17301-1232264-1 being duly authorized representative/Attorney of Peshawar Electric Supply Company Limited, hereby solemnly affirm and declare that the contents of this Multi-Year Tariff Petition for FY 2025-26 to FY 2029-30, separately for "Distribution Tariff" and "Supply of Power Tariff" including all supporting documents are true and correct to the best of my knowledge and belief and that nothing has been concealed.

Deponent

(Engr. Akhtar Hamid Khan)
Chief Executive Officer
PESCO

Dated:- 29/04/2025

(185)





Allied Bank

ABL-WAPDA COLONY SAKHI CHASHMA-PESHAWAR



Cheque No 13 86225944

Date 28/04/2025

Pay Registrar NEPRA
Rupees One Thousand only or bearer

PKR 1,000/-

PK22ABPA0010001691250084

DIRECTOR FINANCE PESCO (C.E.)

Please do not write below this line.

Addl Dy Manager Accounts

(Payment) Pesco HQ

PKR 1,000/- Peshawar



Allied Bank

ABL-WAPDA COLONY SAKHI CHASHMA-PESHAWAR



Cheque No 13 86225949

Date 29/04/2025

Pay Registrar NEPRA
Rupees One Million Nine Thousand Four Hundred Twenty only or bearer

PKR 1,009,420/-

PK22ABPA0010001691250084

DIRECTOR FINANCE PESCO (C.E.)

Please do not write below this line.

Addl Dy Manager Accounts

(Payment) Pesco HQ

PKR 1,009,420/- Peshawar

PK22ABPA0010001691250084

DIRECTOR FINANCE PESCO (C.E.)

Please do not write below this line.



Allied Bank

ABL-WAPDA COLONY SAKHI CHASHMA-PESHAWAR



Cheque No 13 86225943

Date 28/04/2025

Pay Registrar NEPRA
Rupees One Million Nine Thousand Four Hundred Twenty only or bearer

PKR 1,009,420/-

PK22ABPA0010001691250084

DIRECTOR FINANCE PESCO (C.E.)

Please do not write below this line.

Addl Dy Manager Accounts

(Payment) Pesco HQ

PKR 1,009,420/- Peshawar

Pay Registrar NEPRA
Rupees One Million Nine Thousand Four Hundred Twenty only or bearer

PKR 1,009,420/-

PK22ABPA0010001691250084

DIRECTOR FINANCE PESCO (C.E.)

Please do not write below this line.

Addl Dy Manager Accounts

(Payment) Pesco HQ

PKR 1,009,420/- Peshawar

MYT Tariff Petition Fee Calculation FY 2026-30

Particular	Distribution MYT Tariff Petition Fee Calculation
	FY 2026-30
Ft (fee set out in Part-I of the Schedule)	480,000
CPI pd	266.29 (March, 2025)
CPI rd	115.23 (September, 2008)
CPI * ing Factor	2.3109
NEPRA Fee Indexed to N-CPI	1,109,253
Less Withholding Tax @ 9%	99,833
Net Fee Payable	1,009,420



KIBOR

2-Jul-2024

Tenor	Bid	Offer
1 - Week	20.37	20.87
2 - Week	20.38	20.88
1 - Month	20.33	20.83
3 - Month	19.97	20.22
6 - Month	19.88	20.13
9 - Month	19.21	19.71
1 - Year	18.70	19.20

Data Source: Refinitiv



KIBOR

2-Jan-2025

Tenor	Bid	Offer
1 - Week	12.95	13.45
2 - Week	12.91	13.41
1 - Month	12.81	13.31
3 - Month	11.84	12.09
6 - Month	11.86	12.11
9 - Month	11.91	12.41
1 - Year	11.93	12.43

Data Source: Refinitiv

Government of Pakistan
Ministry of Planning, Development and Special Initiatives
PAKISTAN BUREAU OF STATISTICS

PRESS RELEASE ON CONSUMER PRICE INDEX (CPI) INFLATION
FOR THE MONTH OF DECEMBER, 2024

Indicators	Base Year 2015-16 (%)
Inflation Rate, December, 2024 over November, 2024 (Month on Month)	0.06
Inflation Rate, December, 2024 over December, 2023 (Year on Year)	4.07
Average Inflation Rate, Jul-Dec, 2024-25 over Jul-Dec, 2023-24	7.22

Analysis of Consumer Price Index (CPI) Base Year (2015-16)

1. The CPI on new base (2015-16) comprises of urban CPI and Rural CPI. The Urban CPI covers 35 cities and 356 consumer items. The Rural CPI covers 27 Rural Centers and 244 consumer items. In the base year (2015-16) National CPI for 12 major groups is also computed by taking weighted average of Urban CPI and Rural CPI.

Monthly Analysis [December, 2024 over November, 2024]

2. CPI National for the month of **December, 2024** increased by **0.06%** over **November, 2024**. The Urban CPI recorded a decrease of **0.10%** while Rural CPI recorded an increase of **0.29%**.

Group	NATIONAL				URBAN				RURAL			
	Weight (%)	INDICES		% Change	Weight (%)	INDICES		% Change	Weight (%)	INDICES		% Change
		Dec, 2024	Nov, 2024			Dec, 2024	Nov, 2024			Dec, 2024	Nov, 2024	
General	100.00	265.63	265.46	0.06	100.00	261.67	261.92	-0.10	100.00	271.60	270.81	0.29
Food & non-alcoholic Beverages	34.58	282.32	282.28	0.01	30.42	279.90	279.93	-0.01	40.87	285.04	284.92	0.04
Non-perishable food items	29.60	279.03	278.50	0.19	25.97	277.20	277.31	-0.04	35.08	281.07	279.82	0.45
Perishable food items	4.99	301.87	304.72	-0.94	4.46	295.67	295.15	0.18	5.79	309.07	315.84	-2.14
Alcoholic Beverages, Tobacco	1.02	384.67	382.59	0.54	0.85	405.62	403.16	0.61	1.28	363.54	361.85	0.47
Clothing and footwear	8.60	253.53	252.06	0.58	8.01	245.42	244.54	0.36	9.48	263.86	261.64	0.85
Housing, Water, Elec., Gas & other fuels	23.63	238.43	240.27	-0.77	27.03	244.15	246.49	-0.95	18.49	225.79	226.55	-0.34
Furnishing & HH equipment maintenance	4.10	273.77	273.28	0.18	4.09	263.20	264.13	-0.35	4.10	289.68	287.05	0.92
Health	2.79	265.00	262.62	0.91	2.31	268.54	267.04	0.56	3.51	261.49	258.24	1.26
Transport	5.91	304.98	301.79	1.05	6.14	300.02	296.81	1.08	5.56	313.24	310.10	1.01
Communication	2.21	134.89	134.88	0.00	2.35	138.40	138.39	0.01	1.99	128.64	128.64	0.00
Recreation and culture	1.59	276.71	275.78	0.34	1.73	260.51	260.05	0.18	1.38	307.45	305.61	0.60
Education	3.79	205.25	205.21	0.02	4.88	199.96	199.91	0.03	2.13	223.51	223.51	0.00
Restaurants and hotels	6.92	280.75	279.75	0.36	7.41	277.24	276.36	0.32	6.19	287.08	285.88	0.42
Misc. goods and services	4.87	302.35	300.78	0.52	4.77	292.40	291.88	0.18	5.02	316.64	313.56	0.98

3. Top few commodities which varied from previous month i.e. November, 2024 are given below:

URBAN:

FOOD

Increased: Potatoes (12.42%), Fresh Fruits (8.84%), Vegetable Ghee (5.42%), Cooking Oil (4.39%), Mustard Oil (2.96%), Honey (2.69%), Sugar (2.00%), Fish (1.82%), Eggs (1.01%), Meat (0.81%), Beans (0.56%), Dry Fruits (0.32%), Wheat (0.27%), Beverages (0.23%), Pulse Moong (0.20%), Milk Products (0.05%), Milk Powder (0.03%) and Milk Fresh (0.02%).

Decreased: Chicken (13.06%), Pulse Gram (6.94%), Onions (4.91%), Tomatoes (3.28%), Condiments and Spices (2.60%), Pulse Mash (2.59%), Besan (2.55%), Fresh Vegetables (2.27%), Gram Whole (1.49%), Wheat Flour (0.99%), Pulse Masoor (0.75%), Rice (0.74%), Gur (0.50%) and Wheat Products (0.36%).

NON-FOOD:

Increased: Solid Fuel (4.98%), Household Textiles (4.61%), Woolen Readymade Garments (4.07%), Liquified Hydrocarbons (3.76%), Major Tools & Equipments (1.52%), Transport Services (1.48%) and Motor Fuel (1.25%).

Decreased: Electricity Charges (5.68%) and Construcion Input Items (0.06%).

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RURAL: FOOD

Increased: Honey (7.97%), Potatoes (5.68%), Vegetable Ghee (4.73%), Eggs (4.57%), Cooking Oil (4.38%), Fish (3.62%), Mustard Oil (3.44%), Dry Fruits (3.35%), Fresh Fruits (2.93%), Pulse Moong (1.68%), Sugar (1.48%) and Milk Fresh (0.75%).

Decreased: Chicken (12.54%), Tomatoes (7.83%), Fresh Vegetables (4.57%), Pulse Gram (3.88%), Onions (3.04%), Pulse Mash (2.83%), Condiments and Spices (2.42%), Pulse Masoor (1.85%), Gram Whole (1.36%), Besan (0.93%), Wheat Flour (0.59%), Wheat Products (0.52%), Rice (0.05%) and Milk Powder (0.01%).

NON-FOOD

Increased: Solid Fuel (3.23%), Household Textiles (2.53%), Furniture and Furnishing (2.41%), Footwear (2.18%), Drugs & Medicines (2.16%) and Motor Fuels (1.35%).

Decreased: Electricity Charges (5.68%).

YEARLY ANALYSIS [December, 2024 over December, 2023]

4. CPI National for the month of **December, 2024** increased to **4.07%** over **December, 2023**. The Urban CPI increased to **4.38%** while Rural CPI increased to **3.62%**.

Group	NATIONAL				URBAN				RURAL			
	Weight (%)	INDICES		% Change	Weight (%)	INDICES		% Change	Weight (%)	INDICES		% Change
		Dec,2024	Nov, 2024			Dec,2024	Nov, 2024			Dec,2024	Nov, 2024	
General	100.00	265.63	255.24	4.07	100.00	261.67	250.68	4.38	100.00	271.60	262.11	3.62
Food & non-alcoholic Beverages	34.58	282.32	281.55	0.27	30.42	279.90	275.22	1.70	40.87	285.04	288.66	-1.25
Non-perishable food items	29.60	279.03	282.99	-1.40	25.97	277.20	277.10	0.04	35.08	281.07	289.57	-2.94
Perishable food items	4.99	301.87	272.99	10.58	4.46	295.67	264.26	11.89	5.79	309.07	283.14	9.16
Alcoholic Beverages, Tobacco	1.02	384.67	364.72	5.47	0.85	405.62	385.43	5.24	1.28	363.54	343.84	5.73
Clothing and footwear	8.60	253.53	221.64	14.39	8.01	245.42	212.48	15.50	9.48	263.86	233.32	13.09
Housing, Water, Elec., Gas & other fuels	23.63	238.43	230.62	3.38	27.03	244.15	236.27	3.34	18.49	225.79	218.16	3.50
Furnishing & HH equipment maintenance	4.10	273.77	260.36	5.15	4.09	263.20	252.29	4.32	4.10	289.68	272.51	6.30
Health	2.79	265.00	233.93	13.28	2.31	268.54	234.20	14.66	3.51	261.49	233.67	11.91
Transport	5.91	304.98	312.86	-2.52	6.14	300.02	305.96	-1.94	5.56	313.24	324.36	-3.43
Communication	2.21	134.89	120.20	12.22	2.35	138.40	125.01	10.71	1.99	128.64	111.63	15.24
Recreation and culture	1.59	276.71	256.21	8.00	1.73	260.51	245.92	5.93	1.38	307.45	275.74	11.50
Education	3.79	205.25	185.04	10.32	4.88	199.96	187.28	6.77	2.13	223.51	181.78	22.96
Restaurants and hotels	6.92	280.75	260.16	7.91	7.41	277.24	260.11	6.59	6.19	287.08	260.26	10.31
Misc. goods and services	4.87	302.35	269.77	12.08	4.77	292.40	265.25	10.24	5.02	316.64	276.26	14.62

5. Top few commodities which varied from corresponding month of previous year i.e. December, 2023 are given below:

URBAN: FOOD

Increased: Pulse Gram (54.25%), Besan (52.15%), Tomatoes (44.71%), Potatoes (37.03%), Pulse Moong (34.50%), Fish (25.47%), Gram Whole (24.16%), Honey (22.75%), Meat (21.38%), Milk Powder (20.64%), Butter (14.14%), Beans (13.79%), Fresh Fruits (11.49%), Vegetable Ghee (11.29%), Mustard Oil (10.63%), Dry Fruits (10.50%), Sweetmeat (10.30%), Milk fresh (10.21%) and Fresh Vegetables (9.96%).

Decreased: Wheat (33.82%), Wheat Flour (33.77%), Onions (13.32%), Wheat Products (10.07%), Pulse Masoor (9.21%), Pulse Mash (5.89%), Rice (4.62%), Sugar (3.57%), Tea (3.51%), Eggs (2.45%) and Chicken (1.87%).

NON-FOOD:

Increased: Motor Vehicle Tax (168.79%), Footwear (31.86%), Woolen Readymade Garments (19.16%), Drugs and Medicines (16.35%), Communication Services (15.68%), Household Textiles (15.11%), Water Supply (15.04%), Hosiery (14.61%) and Solid Fuel (14.46%).

Decreased: Electricity Charges (9.44%), Motor Fuel (6.61%) and Communication Apparatus (0.88%).

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RURAL:**FOOD**

Increased: Pulse Gram (61.36%), Besan (50.66%), Pulse Moong (36.14%), Potatoes (32.05%), Milk Powder (26.61%), Butter (24.91%), Tomatoes (24.35%), Honey (22.70%), Fish (22.13%), Meat (21.49%), Gram Whole (21.19%), Beans (15.53%), Vegetable Ghee (15.44%), Cooking Oil (14.11%), Dry Fruits (13.03%), Mustard Oil (10.96%), Milk Products (10.42%), Milk Fresh (9.95%), Readymade Food (8.35%) and Condiments & Spices (8.13%).

Decreased: Wheat Flour (35.55%), Wheat (34.11%), Wheat Products (12.89%), Tea (5.93%), Sugar (5.64%), Onions (5.10%), Rice (4.70%), Pulse Masoor (3.78%), Chicken (2.49%) and Pulse Mash (0.40%).

NON-FOOD

Increased: Motor Vehicle Tax (126.61%), Education (22.96%), Communication Services (18.70%), Cotton Cloth (17.91%), Drugs & Medicines (17.58%) and Woolen Readymade Garments (16.95%).

Decreased: Electricity Charges (9.44%), Motor Fuels (7.25%) and Transport Services (0.44%).

PERIOD - AVERAGE INFLATION RATE [July-December, 2024-25 over July-December, 2023-24]

6. CPI National for the period **July-December (2024-25)** increased by **7.22%** over **July-December (2023-24)**. The Urban CPI recorded an increase of **8.74%** while Rural CPI recorded an increase of **5.08%**.

Group	NATIONAL				URBAN				RURAL			
	Weight (%)	INDICES		Change (%)	Weight (%)	INDICES		Change (%)	Weight (%)	INDICES		Change (%)
		Jul- Dec 2024-25	Jul- Dec 2023-24			Jul- Dec 2024-25	Jul- Dec 2023-24			Jul- Dec 2024-25	Jul- Dec 2023-24	
General	100.00	263.31	245.57	7.22	100.00	260.01	239.11	8.74	100.00	268.30	255.33	5.08
Food & non-alcoholic Beverages	34.58	280.29	278.28	0.72	30.42	278.96	273.58	1.97	40.87	281.78	283.56	-0.63
Non-perishable food items	29.60	276.64	282.69	-2.14	25.97	275.77	277.89	-0.76	35.08	277.62	288.05	-3.62
Perishable food items	4.99	301.93	252.10	19.76	4.46	297.59	248.49	19.76	5.79	306.97	256.30	19.77
Alcoholic Beverages, Tobacco	1.02	384.24	361.44	6.31	0.85	406.61	382.04	6.43	1.28	361.68	340.67	6.17
Clothing and footwear	8.60	247.85	214.23	15.69	8.01	239.28	206.70	15.76	9.48	258.78	223.85	15.60
Housing, Water, Elec., Gas & other fuels	23.63	238.46	205.75	15.90	27.03	244.75	204.15	19.88	18.49	224.59	209.29	7.31
Furnishing & HH equipment maintenance	4.10	271.24	253.06	7.19	4.09	261.08	246.30	6.00	4.10	286.55	263.23	8.86
Health	2.79	256.00	223.05	14.77	2.31	259.88	223.69	16.18	3.51	252.14	222.43	13.36
Transport	5.91	305.57	308.30	-0.88	6.14	300.70	302.43	-0.57	5.56	313.69	318.09	-1.38
Communication	2.21	134.79	119.68	12.62	2.35	138.35	124.46	11.15	1.99	128.45	111.17	15.55
Recreation and culture	1.59	274.14	253.68	8.07	1.73	259.29	244.12	6.21	1.38	302.32	271.82	11.22
Education	3.79	202.52	180.85	11.98	4.88	196.91	181.07	8.75	2.13	221.91	180.10	23.22
Restaurants and hotels	6.92	275.56	252.71	9.04	7.41	271.77	252.82	7.50	6.19	282.42	252.51	11.85
Misc. goods and services	4.87	296.11	262.68	12.73	4.77	287.55	258.85	11.09	5.02	308.40	268.17	15.00

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