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National Electric Power Regulatory Authority

Islamic Republic of Pakistan

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No .NEPRA/R/ADG(Trf)/TRF-607&TRF-608/ 246-53

January 07, 2026

SUBJECT: DETERMINATION OF THE AUTHORITY IN THE MATTER OF REQUEST FILED BY ISLAMABAD ELECTRIC SUPPLY COMPANY (IESCO) FOR DETERMINATION OF TARIFF IN LIGHT OF REVISED ANNUAL REBASING TIMELINES FOR CONSUMER END TARIFF

Please find enclosed herewith the subject Decision of the Authority alongwith Annexures (total 34 Pages).

2. The Decision of the Authority along-with annexures is hereby intimated to the Federal Government for filing of uniform tariff application in terms of section 31 of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997. The instant decision of the Authority along-with order part and Annexures, be also notified in terms of Section 31 of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997, while notifying the uniform tariff application decision of the Authority.

Enclosure: As above



(Wasim Anwar Bhinder)

Secretary,
Ministry of Energy (Power Division),
'A' Block, Pak Secretariat,
Islamabad

Copy to:

1. Secretary, Ministry of Finance, 'Q' Block, Pak Secretariat, Islamabad
2. Mr. Shehriyar Abbasi, Deputy Secretary, Cabinet Division, Cabinet Secretariat, Islamabad
3. Secretary, Energy Department., Government of the Punjab, 8th Floor, EFU House, Main Gulberg, Jail Road, Lahore
4. Managing Director, National Grid Company (NGC) of pakistan, 414 WAPDA House, Shahrah-e-Qauid-e-Azam, Lahore
5. Chief Executive Officer, Central Power Purchasing Agency Guarantee Limited (CPPA-G), Shaheen Plaza, 73-West, Fazl-e-Haq Road, Islamabad.
6. Chief Executive Officer, Islamabad Electric Supply Company Limited (IESCO), IESCO Headquarter, Street No. 40, G-7/4, Islamabad
7. Chief Executive Officer, Independent System and Market Operator (ISMO) of pakistan, Pitras Bukhari Road, Sector H-8/1, Islamabad



DETERMINATION OF THE AUTHORITY IN THE MATTER OF REQUEST FILED BY ISLAMABAD ELECTRIC SUPPLY COMPANY (IESCO) FOR DETERMINATION OF TARIFF IN LIGHT OF REVISED ANNUAL REBASING TIMELINES FOR CONSUMER END TARIFF

1. The Authority awarded a Multi-Year Tariff (MYT) to Islamabad Electric Supply Company Limited (IESCO) (herein referred to as "Petitioner") for a period of five years i.e. from FY 2023-24 to FY 2027-28, separately for both its Distribution and Supply of power functions vide tariff determinations dated 14.03.2024. The said decision was subsequently notified by the Federal Government.
2. The Petitioner in line with the adjustment mechanism provided in its notified MYT determination, filed request for adjustment/ indexation of different components of its revenue requirement for the FY 2025-26. The Authority determined the same vide decision dated 23.06.2025. The said decision along-with uniform tariff for the FY 2025-26 was subsequently notified by the Federal Government vide SRO dated 01.07.2025.
3. The Ministry of Energy (MoE) vide letter dated 18.08.2025, submitted that NEPRA determines the consumer-end tariff for XWDISCOs and K-Electric in accordance with Section 31 of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 (the Act), read with Rule 17 of the NEPRA (Tariff Standards and Procedure) Rules, 1998. The uniform rebased tariff, once determined, is notified by the Federal Government under Section 31(7) of the Act. The latest rebasing was notified on July 1, 2025. In accordance with the NEPRA (Tariff Standards and Procedure) Rules, 1998 read with Part 5 of the NEPRA Determination of Consumer-end Tariff (Methodology & Process) Guidelines, 2015, the Distribution Companies (DISCOs) are required to initiate the tariff determination process by submitting their minimum filing requirements by January 31st of each year. The submission is followed by Authority's internal meetings, public hearing, tariff determination and notification by the Government. Keeping in view the recent annual tariff determinations, the rebasing is notified by the Government in the month of July, each year with effect from 1st July.
4. The Ministry submitted that the coincidence of annual tariff rebasing with peak summer consumption periods, coupled with Fuel Charges Adjustments (FCAs), results in higher seasonal billing impact on consumers, thereby affecting affordability and recovery performance. The issue can be streamlined if the timing of annual rebasing is shifted from summer to winter months where the electricity consumption is lower and any tariff increase can be absorbed in consumer bills. This would result in relatively stable and sustainable electricity prices throughout the year. The National Electricity Plan Strategic Directive 8 also stipulates that the Regulator shall also revisit the "Guidelines for Determination of Consumer End Tariff (Methodology and Process), 2015" to enable alignment of schedule of regulatory proceedings for planning activities and rate case & tariff determinations.
5. The MoE submitted that the Cabinet has approved that policy guidelines may be issued to NEPRA to revise the annual tariff determination process timelines by amending the relevant legal and regulatory framework in a way that the rebasing is notified with effect from 1st January, each year, after completion of all regulatory proceedings. In this regard, it is highlighted that NEPRA has already determined Power Purchase Price (PPP) references up to June 2026. Projections for the remaining six months will be shared subsequently.
6. In light of above and in exercise of powers under Section 31 of the Act, the Federal Government hereby issues the following policy guidelines for implementation by NEPRA;



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"NEPRA shall revise the annual tariff determination process timelines by amending the relevant legal and regulatory framework (guidelines, rules and procedures) to ensure that annual rebasing is notified with effect from January 1st of each year, after completion of all regulatory proceedings."

7. IESCO vide letter dated 23.10.2025, while referring to the MoE letter dated 16.10.2025, submitted that all DISCOs have been advised to approach NEPRA for issuance of tariff determinations in accordance with the revised annual rebasing timelines for consumer end electricity tariffs.
8. In compliance with the above direction, IESCO requested to initiate the process for tariff determination for the period for the period from July 1, 2026, to December 31, 2026, on a prospective basis in accordance with the revised annual rebasing framework , in line with the revised annual rebasing framework approved by the Federal Government.
9. Since the impact of revised rebasing timelines, has to be made part of the consumer end tariff, therefore, the Authority, in order to provide an opportunity of hearing to all the concerned parties and to meet the ends of natural justice, decided to conduct a hearing in the matter.
10. The hearing in the matter was scheduled on December 03, 2025, for which notice of admission / hearing along-with the title and brief description of the request was published in the newspapers on 27.11.2025, and also uploaded on NEPRA website; Individual notices were also issued to stakeholders/ interested parties.
11. IESCO requested following amounts for the period from July to Dec. 2026 along-with PYA:

Description	2025-26		Projected	
	Determined From	(July-26 to	Rs. Mn	Rs./kWh
Salaries, Wages & Other Benefits	15,021	1.29	10,515	1.69
Post-Retirement Benefits	10,883	0.94	5,714	0.92
Repair & Maintenance	2,660	0.23	1,463	0.23
Transportation	4,394	0.38	2,417	0.39
O&M Cost	32,958	2.83	20,108	3.22
Depreciation	7,167	0.62	4,074	0.65
Return on Assets	14,226	1.22	8,569	1.37
Other Income	-8,581	-0.74	-6,444	-1.03
Net Distribution Margin	45,770	3.94	26,307	4.22
Projected Units Sold (MkWh)	11,629		6,238	

PRIOR YEAR ADJUSTMENT (PYA)	
Description	Mln. Rs.
Excess Recovered Distribution Margin For FY 2024-25	(2,647)
Excess Recovered PYA For FY 2024-25	(419)
Minimum Tax Paid during FY 2024-25	2,571
Less Allowed Salaries, Wages & Other Benefits	2,278
Less Allowed Post Retirement Benefits for FY 2024-25	3,464
Less Allowed Depreciation for FY 2024-25	139
Excess Allowed Other Income for FY 2024-25	(4,034)
Return on Rate Base (RORB) FY 2024-25	1,320
Actuarial Gain/Loss Charged to OCI for FY 2024-25	6,558
Quarterly Adjustment FY 2024-25 (2nd, 3rd & 4th Quarter)	449
NEPRA License Fee (03 Years)	456
Supplemental Charges FY 22-23, FY 23-24 & FY 24-25	12,563
Consumer Mix Variance for FY 2024-25	5,566
Tax Issues (AJRC)	8,370
Less Allowed Depreciation FY 2020-21 (Certificate provided)	2,353
Paid Duties and Taxes on AMI Material (CRRK)	9,192
Total Prior Year Adjustment (PYA)	48,176
Projected Units Sold (MkWh)	12,476
Per Unit Cost Rs./kWh	3.86





12. The Petitioner also provided break-up of the requested amounts in terms of Supply and Distribution functions as under;

Description	Determined			Projected		
	Jul-25 to Jun-26			Jul. 26 to Dec. 26		
	Rs. Mln	Rs. Mln	Rs. Mln	Rs. Mln	Rs. Mln	Rs. Mln
	SoP	DoP	Total	SoP	DoP	Total
Salaries, Wages & Other Benefits	1,268	13,753	15,021	888	9,627	10,515
Post-Retirement Benefits	918	9,965	10,883	482	5,232	5,714
Repair & Maintenance	7	2,653	2,660	4	1,459	1,463
Transportation	809	3,585	4,394	445	1,972	2,417
O&M Cost	3,002	29,956	32,958	1,818	18,290	20,108
Depreciation		7,167	7,167	-	4,074	4,074
Return on Assets		14,226	14,226		8,569	8,569
Other Income	(4,520)	(4,061)	(8,581)	(3,394)	(3,050)	(6,444)
Distribution Margin	(1,518)	47,288	45,770	(1,576)	27,883	26,307
Units Sale (MkWh)	11,629	11,629	11,629	6,238	6,238	6,238
Distribution Margin (DM)	(0.130)	4.07	3.94	(0.250)	4.47	4.22

13. The Authority has considered the guidelines issued by the Federal Government regarding tariff rebasing to be made effective from 1st January, instead of July each year. The Authority is cognizant of the fact that rebasing of tariff effective July, if upward, coupled with high consumption, leads to increase in overall electricity bills during summer months; thus, adversely impacting DISCOs performance in terms of recoveries and losses. However, even with re-basing in January, the overall billing impact for the consumers in summer months would remain same, had the rebasing been made effective from July. Nonetheless, in light of NE Plan, SD 8 and the instant policy guidelines, the Authority has completed the consultation process for revision in "Guidelines for Determination of Consumer End Tariff (Methodology and Process), 2015", and the same are now in the process of notification.

14. Further, in light of the instant policy guidelines, the Authority has determined the revised Power Purchase Price (PPP) references for the period from January 2026 to December 2026 through a separate decision. Pursuant thereto and keeping in view the request of the Petitioner to also determine tariff for the period from July 1, 2026 to December 31, 2026, in accordance with the revised annual rebasing timelines, the Authority has also determined provisional revenue requirement of the Petitioner for the period from July 1, 2026 to December 31, 2026 as under:

July to December 2026
July to December 2026-27

Category / Description	Units
Pay & Allowances	8,411
Post Retirement Benefits	5,986
Repair & Maintenance	1,388
Traveling allowance	339
Vehicle maintenance	590
Other expenses	1,363
O&M Cost	18,077
Depreciation	3,663
RORB	7,733
O.Income	4,291
Margin	25,183

[Mln. Rs.]



15. Additionally, the Authority has also reworked the revenue requirement of the Petitioner for the FY 2025-26, on account of certain costs which were earlier not made part of the tariff determination dated 23.06.2025. This includes Disparity Reduction allowance @ 30% of

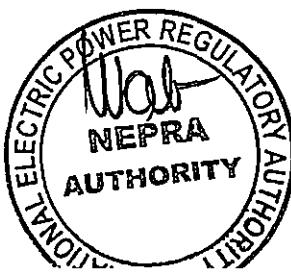
basic pay, negative cost of working capital & its corresponding impact on RoRB and depreciation. In addition, the PYA of the Petitioner has also been updated after incorporating therein the impact of under / over recoveries of quarterly adjustments, MYT true ups etc. Provided that no consumer-end tariff already charged shall be retrospectively altered, and all such adjustments shall be carried out strictly through the PYA mechanism in subsequent tariff periods. The detailed head wise working of aforementioned PYA is attached as annexure-VI

16. The Authority during proceedings directed the Petitioner to provide its working capital calculation and has considered the submissions of the Petitioner and in order to access the working capital requirement of the Petitioner, the Authority obtained details of number of days available with the Petitioner to pay in terms of energy procured from National Grid. Based on the information provided by CPPA-G and in line with the mechanism adopted for KE, the working capital requirement of the Petitioner for its Distribution and Supply functions has been assessed as under,

Supply Working Capital		Credit Period	Factor	IESCO
30 Days				
Current Assets				
Trade debt (days of Revenue Receivable)	25	0.07	22,507	
Total Current Assets			22,507	
30 Days				
Current Liabilities				
EPP From CPPA	41	0.11	11,466	
CPP From CPPA	34	0.09	15,296	
Transmission	30	0.08	1,700	
Distribution	30	0.08	3,947	
Total Liabilities			32,408	
Net				
Cost of debt local			(9,901)	
Working Capital Cost			1296	
			(1,188)	
Distribution Working Capital		Credit Period	Factor	IESCO
Stores and Spares (3% of GFA)	3%	3%	4,854	
Trade debt (30 days of Revenue Receivable)	30	0.08	3,947	
Total Current Assets			8,800	
Current Liabilities	2/3	66.67%	5,867	
Working Capital Requirement			2,933	
Less Receipt Against Deposit Work			30,472	
Net Working Capital			(27,539)	
Cost of debt local			12.00%	
Working Capital Cost			(3,305)	
Total W.C (DOP+SOP)			(4,493)	

17. The methodology adopted is consistent with the approach previously applied by the Authority in similar tariff determinations, including that of K-Electric

18. As mentioned above, the Petitioner's net cost of working capital is assessed as negative Rs. 4,493 million both for its Distribution and supply function. The working has been carried out based on 3 month KIBOR of 11% + 1% spread as maximum cap, subject to downward adjustment only, in case actual spread remains lower. The Authority considers that receipts against deposit works, being related with distribution network business, are also required to be accounted for as part of working capital calculations. Therefore, the amount of receipt against deposit works available with the Petitioner, as per the available data, has been adjusted while working out the cost working capital. The same is allowed to the Petitioner



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for the CY 2026, and is subject to adjustment, as per the mechanism provided below, once the audited accounts of the Petitioner for the FY 2025-26 are available.

Working capital (Distribution)

Formula for Future Adjustment

Revised cost of working capital = Working capital requirement as per given formula x
Cost of debt on allowed parameters

Working capital requirement shall be calculated based on assessed revenue requirement under each head for relevant year.

Cost of Debt shall 3 Months KIBOR + 1% spread as maximum cap, subject to downward adjustment at the end of each financial year.

Actualization of Previous year based on allowed revenue as PYA

Current Assets

- Lower of 30 days receivables based on allowed revenue (including the impact of allowed adjustments), but excluding Working Capital cost OR Actual average Receivables for the Financial Year (excluding opening receivables).
- Stores & Spares - Lower of 3% of Avg. GFA (opening + closing)/2 or Actual average Stores & Spares. GFA based on based on Audited account to the extent of allowed Investment.
- Lower of allowed Cash & bank balance or Actual Cash & Bank Balances (Excluding cash/bank balance not meant for O&M expenses)

Current liabilities

- 2/3rd of aforementioned current assets (Receivables + Stores & spares + Cash)
- Receipt against deposit work figure will be actualized based Audited Financial statement initially and finally based on third party evaluation.
- Any other amount retained by IESCO
- For the purpose of 3 - Month KIBOR, the actual weighted average KIBOR of finance cost incurred by IESCO shall be considered. Similarly, for the purpose of spread, actual weighted average spread incurred by IESCO shall be considered. In case actual weighted average spread is lower than 1% cap, the same shall be adjusted downward only. No upward adjustment of spread is allowed.

Working capital (Supply)

Revised cost of working capital = Working capital requirement as per given formula x Cost of debt on allowed parameters

-Working capital requirement shall be calculated based on assessed revenue requirement under each head for relevant year.

-Cost of Debt shall 3 Months KIBOR + 1% spread as maximum cap, subject to downward adjustment at the end of each financial year.

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Actualization of Previous year based on allowed revenue as PYA

- Current Assets
 - Lower of 25 days receivables based on allowed revenue (including the impact of allowed adjustments), OR Actual average Receivables for the Financial Year (excluding opening receivables).
- Current Liabilities
 - Payables pertaining to EPP & CPP based on average Number of days data to be provided by CPPA-G.
 - Transmission charges (30 days) & Distribution Charges (30 days) or based on contractual agreement, if any.
 - Actualization of the aforementioned heads shall be based on allowed costs after accounting for the impacts of allowed adjustments.
- All heads based on allowed days to be actualized after incorporating the impact of allowed adjustments, if any. While actualizing these heads impact of working capital cost be excluded.
 - Amount retained by the Petitioner on account of Net metering settlement
 - Any other amount retained by the Petitioner

19. Here it is also pertinent to mention that since the amount of receipts against deposit works has been adjusted while working out the cost of working capital, therefore, any interest earned on such deposits shall not be adjusted as part of other income. The Petitioner therefore shall ensure a separate disclosure of such income in its audited accounts. In case of failure to disclose such income separately, the entire interest income shall be adjusted as part of other income.

20. For the purpose of rebasing for the period from Jan. to Dec. 2026, the amount recovered by the Petitioner, to the extent of distribution and supply margin along-with PYA, from Jul. to Dec. 25, based on the tariff determined for the FY 2025-26, has been adjusted from the revised assessed tariff for the FY 2025-26. The recovered amount has been calculated by applying the Rs./kWh rate as per the determined tariff vide decision dated 23.06.2025 (to the extent of Distribution & Supply Margin and PYA), with the projected unit sales from July to December 2025.

21. The adjusted revenue requirement so worked out for the period from Jan. to Jun. 26 has been clubbed together with the provisional revenue requirement determined for the period from Jul. to Dec. 2026, to work out the overall revenue requirement of the Petitioner for the





period from January 2026 to December 2026. The Schedule of Tariff (SoT) of the Petitioner has been designed accordingly.

22. Any under over recovery of the determined revenue requirement for the FY 2025-26, based on the allowed regulatory targets in terms of T&D losses, recovery etc., and provisional revenue requirement being allowed for the six months period i.e. from Jul. to Dec.26, would be adjusted subsequently, while determining the final revenue requirement of the Petitioner for the FY 2026-27.

23. **T&D Loss Study**

24. The Authority noted that the Investments and T&D Loss Targets for the Petitioner are already determined by the Authority for MYT control period from FY 2023-24 to FY 2027-28, therefore, the same approved Investments and T&D Loss Targets have been considered without any change.

25. The Petitioner is also directed to carry out a fresh study of its T&D loss study through an independent third party, as per the approved ToRs, which shall be communicated to the Petitioner separately by NEPRA. The independent third-party T&D loss study must be submitted by the Petitioner within nine (09) months of issuance of this decision.

26. The T&D loss study submitted by an independent third party shall be considered by the Authority and may, if deemed appropriate, be used for the review of T&D loss targets for the applicable period at the time of the next tariff rebasing for DISCOs (January 2027) or during the mid-term review (December 2027) of DIP, as the case may be.

27. **PPMC Fee**

28. Here it is pertinent to mention that some DISCOs during the hearing requested to allow cost on account of Management Fee of Power Planning and Monitoring Company (the "PPMC"). DISCOs in support of their request referred to the SRO 1358-I (2025) dated 29.07.2025, issued by the Ministry of Energy (PD), pursuant to the Federal Cabinet decision dated 27.10.2021, the National Electricity Policy, 2021, the National Electricity Plan (2023-2027), whereby it has been designated as a "designated entity" for the implementation of the priority areas of the NE Plan, and strategic roadmap as per the NE policy. The SRO further mandates the company to charge a fee from DISCOs, for the services rendered, as may be approved by the BoD of PPMC from time to time. The BoD of PPMC may, on annual basis, approve the annual budget and allocation of fees to DISCOs.

29. It has also been submitted that clause 34(f) of the IMF Country Report clearly acknowledges PPMC's role in supporting policy, regulatory and tariff affairs, sector reforms, privatization, CD management and integrated power and energy planning.

30. The Authority noted that the National Electricity Plan allows the designated entity to charge a regulatory fee, which shall be allowed by the Regulator. The Authority also noted that previously the Authority discontinued the PEPCO fee in the absence of appropriate structure in place. The Authority also takes cognizance of the SRO dated 29.07.2025, issued





by the Ministry of Energy (PD), pursuant to the Cabinet decision, as well as other justifications submitted by the DISCOs regarding the declaration of PPMC as a “designated entity” and its role in supporting policy, regulatory, and tariff matters, sector reforms, privatization, CD management, and integrated power and energy planning.

31. However, the Authority is of the view that it would be in a better position to adjudicate the matter, once the DISCOs provide details of the actual costs incurred and the functions/services performed as designated entity for DISCOs and others, duly substantiated with documentary evidence and justifications.

32. Accordingly, the Authority has decided to pend upfront allowing such cost on account of PPMC at this stage and may consider the same as part of the PYA, subject to the Petitioner furnishing the above details, with proper justification and supporting documentary evidence, along with fulfillment of the process prescribed in the SRO No. 1358(I)/2025.

33. In addition, the Authority while deciding the MYT of other XWDISCOs for the FY 2025-26, also made certain additional issues, which also being relevant to the Petitioner, are discussed & deliberated hereunder;

34. Whether the existing fixed charges applicable to different consumer categories needs to be revised and requires any changes in mechanism for charging of such charges based on Actual MDI or Sanctioned Load or otherwise?

35. Whether there should any Fixed Charges on consumer's categories who are currently not paying any fixed charges?

36. The Authority noted that earlier fixed charges were being levied at around Rs.400-500/kW/month based on higher of 50% of sanctioned load or actual MDI for the month. The rate was subsequently enhanced to Rs.2,000/kW/month vide decisions dated 14.06.2024, however, the Federal Government vide its Motion for uniform tariff dated 03.07.2024, requested to revised the same downward as Rs.1,250/kW/month based on higher of 25% of the sanctioned load or actual MDI for the month. The Authority vide decision dated 11.07.2024, in the matter of uniform tariff Motion, considering the concerns raised by stakeholders, and prevailing economic challenges decided to restrict fixed charges at Rs.1,250/kW/month.

37. The prime objective of revision in fixed charges and corresponding reduction in variable charges is to incentivize consumers to increase their electricity consumption from national grid, thus, lowering their overall effective tariff.

38. Here it is also to be highlighted that the Authority has recently initiated the process of notifying NEPRA (Prosumer) Regulations whereby, changes in both the methodology and rate for the exported units are being proposed. These amendments, once approved, may result in increased consumption from the Grid, consequently leading to higher recovery of fixed costs, as part of variable charges. In view thereof, for the purpose of instant determination, the Authority has decided to maintain the existing rate of fixed charges for the consumers who are currently being charged fixed charges at Rs./kW/month along-with the applicability mechanism.

39. Similarly, for consumers, who are currently being charged, fixed charges as Rs./Consumer/Month, the Authority has also decided to maintain the existing practice.





40. Whether the schedule of tariff be designed on cost-of-service basis or otherwise?

41. The submissions of all DISCOs regarding the applicability of a cost-of-service (CoS) based tariff structure have been analyzed. Multiple DISCOs like HESCO, GEPCO, QESCO, HAZECO, and PESCO explicitly referred to the NE Plan SD-82, 83 and 84, which call for transitioning toward CoS-based tariffs to promote transparency, financial sustainability, and equitable allocation of costs among consumer categories. DISCOs in general have supported CoS based tariff design, which would enhance transparency, and equitable cost allocation among consumers in terms of actual costs they impose on the system.

42. The Authority noted that NE Plan provides that tariffs for the residential consumers shall be progressively adjusted to align with the principle of cost-of-service, taking into account the following:

- Subsidies to protected categories of residential consumers shall be disbursed directly pursuant to the detailed action plan to be developed under Strategic Directive 067;
- Residential consumers (below cost recovery) shall be cross subsidized by:
 - industrial & commercial consumers, pursuant to the Strategic Directive 084;
 - other residential consumers (above cost recovery).

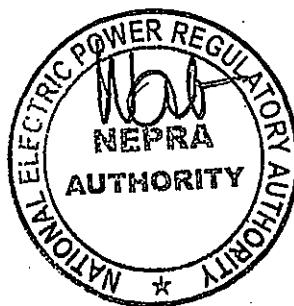
43. SD 84 states that Cross-subsidy by the productive consumers, to subsidize residential and agricultural consumers, shall be progressively restricted to 20% of the respective cost of service of such consumers by FY-2026.

44. In light of the aforementioned provisions of NE Plan, the Authority, has decided to gradually reduce the quantum of cross subsidization by the Industrial consumers in order to make it cost reflective and major burden of cross subsidization is being shifted towards commercial and other residential consumers (above cost of service).

Order

45. In view of the discussion made in preceding paragraphs and accounting for the adjustments discussed above, the allowed revenue requirement of the Petitioner, for the FY 2025-26 revised and CY 2026 (January 26 to December 26) is summarized as under;

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Determination of the Authority in the matter of request filed by IESCO for Tariff determination in light of revised annual rebasing timelines for consumer end tariff

Description	Unit	Revenue Allowed		Allowed CY 2026	
		FY 2025/26	DoP	SoP	Total
Units Received	[MkWh]	12,398	12,398	12,398	
Units Sold	[MkWh]	11,494	11,494	11,494	
Units Lost	[MkWh]	904	904	904	
Units Lost	[%]	7.29%	7.29%	7.29%	
Energy Charge			100,987	100,987	
Capacity Charge			164,662	164,662	
Transmission Charge & Market Operation Fee			20,681	20,681	
Wire Business UoSC			44,414	-	
Power Purchase Price	[Mln. Rs.]		380,744	386,325	
Pay & Allowances		16,004	14,997	1,383	16,380
Post Retirement Benefits		10,883	10,115	932	11,047
Repair & Maintenance		2,661	2,618	7	2,625
Traveling allowance		650	523	118	641
Vehicle maintenance		1,131	910	205	1,116
Other expenses		2,614	2,104	475	2,579
O&M Cost		33,943	31,267	3,121	34,388
Depreciation		6,152	5,981		5,981
RORB		14,267	14,390		14,390
O.Income		8,581	(3,919)	(4,362)	(8,281)
Margin	[Mln. Rs.]	45,780	47,719	1,241	46,478
Prior Year Adjustment	[Mln. Rs.]	7,495		(4,209)	(4,209)
Working Capital	[Mln. Rs.]		(3,305)	(1,188)	(4,493)
Revenue Requirement	[Mln. Rs.]	38,284	44,414	324,106	324,106
Average Tariff	[Rs./kWh]		3.86	28.20	28.20

46. The above assessment has been carried out based on the data/information provided by the Petitioner, which the Authority believes is correct and based on facts. In case of any deviation / misrepresentation observed at a later stage, the Petitioner shall be held responsible for the consequences arising out, under NEPRA Act, Rules and Regulations made thereunder. Any consequential adjustment, if required will be made accordingly.

47. The Petitioner is directed to follow the following time lines for submission of its future indexation/adjustment during the MYT control period;

Description	Pass Through	ADJUSTMENTS/ INDEXATION	TIME LINES
Power Purchase Price		The Authority, keeping in view of any abnormal changes may review Power Purchase Price references along with any Quarterly adjustment	
Fuel Cost		Monthly, as per the approved mechanism. Impact of FCA on T&D losses would be adjusted on Quarterly basis.	Data to be provided by CPPA (G) by close of the month
Variable O&M		Quarterly, as per the approved Quarterly adjustment mechanism.	Request to be furnished by the Petitioner not later than a period of 07 Days on Quarterly basis.
Capacity Charges		Quarterly, as per the approved Quarterly adjustment mechanism.	Request to be furnished by the Petitioner not later than a period of 07 Days on Quarterly basis.
Transmission /UOSC & MOF Charges		Quarterly, as per the approved Quarterly adjustment mechanism.	Request to be furnished by the Petitioner not later than a period of 07 Days on Quarterly basis.
Margin			
Salaries, Wages & Benefits			
Post-retirement Benefit		Annually as per the mechanism given in the decision	
Other operating expenses			
Depreciation		Annually as per the mechanism given in the decision	
Return on Regulatory Asset Base		Bi-Annually, as per the decision	
Other Income		No adjustment allowed over Reference ROE	
Prior Year Adjustment		As per the mechanism in the decision	
KIBOR			
Return on Equity (ROE)			
Spread			

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48. The Petitioner is directed to ensure separate disclosure of each item in its audited financial statements as mentioned in the determination.
49. The Petitioner is also directed to ensure breakup of its Operating cost in terms of Distribution and Supply function separately in its audited financial statements.
50. The Petitioner is responsible to provide distribution service within its service territory on a non-discriminatory basis to all the consumers who meet the eligibility criteria laid down by the Authority and make its system available for operation by any other licensee, consistent with applicable instructions established by the system operator.
51. The Petitioner shall follow the performance standards laid down by the Authority for distribution and transmission of electric power, including safety, health and environmental protection instructions issued by the Authority or any Governmental agency or Provincial Government;
52. The Petitioner shall ensure to develop, maintain and publicly make available, its investment program for satisfying its service obligations and acquiring and selling its assets.
53. The Petitioner shall disconnect the provision of electric power to a consumer for default in payment of power charges or to a consumer who is involved in theft of electric power on the request of Licensee.
54. The Petitioner shall comply with, all the existing or future applicable Rules, Regulations, orders of the Authority and other applicable documents as issued from time to time.

Summary of Direction

55. The Authority hereby directs the Petitioner to:
 - i. To provide the reconciled date of sales mix for last 3 years with its reported revenue as per audited financial statements.
 - ii. To provide comprehensive reconciliation of PYA allowed under different heads for at least last 3 years with the revenue reported in audited accounts.
 - iii. To provide year wise detail of amounts deposited in the Fund, amount withdrawn along- with profit/interest earned thereon since creation of Fund each year.
 - iv. To provide the amount of IDC capitalized with its subsequent adjustment request and reflect the same in its Audited Financial Statements each year.
 - v. To get its data, regarding units billed to lifeline consumers, domestic consumers (consuming up-to 300 units) and Agriculture consumers, reconciled with PITC and submit such reconciliation to the Authority every year.
 - vi. To ensure that by the time it files its next tariff petition/ adjustment request, MDI for all consumers at all levels is properly recorded.
56. The Decision of the Authority along-with annexures, is hereby intimated to the Federal Government for filing of uniform tariff application in terms of section 31 of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997.





57. The instant decision of the Authority along-with order part and Annexures, be also notified in terms of Section 31 of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997, while notifying the uniform tariff application decision of the Authority.

AUTHORITY

Amina Ahmed

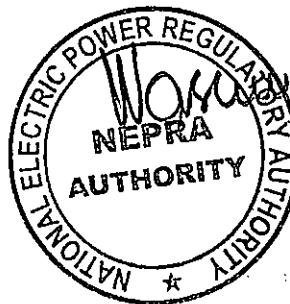
Amina Ahmed
Member

Maqsood Anwar Khan

Engr. Maqsood Anwar Khan
Member

W.M.

Waseem Mukhtar
Chairman



FUEL PRICE ADJUSTMENT MECHANISM

Actual variation in fuel cost component against the reference fuel cost component for the corresponding months will be determined according to the following formula

Fuel Price variation = Actual Fuel Cost Component - Reference Fuel Cost Component

Where:

Fuel Price variation is the difference between actual and reference fuel cost component

Actual fuel cost component is the fuel cost component in the pool price on which the DISCOs will be charged by CPPA (G) and for fuel cost of energy procured through bilateral contracts, in a particular month; and

Reference fuel cost component is the fuel cost component for the corresponding month projected for the purpose of tariff determination;

The fuel price adjustment determined by the Authority shall be shown separately in the bill of the consumer and the billing impact shall be worked out on the basis of consumption by the consumer in the respective month.



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QUARTERLY ADJUSTMENT MECHANISM

Quarterly adjustment shall be the Actual variation in Power Purchase Price (PPP), excluding Fuel Cost Component, against the reference Power Purchase Price component and the impact of T&D losses on FCA, for the corresponding months and shall be determined according to the following formula;

Quarterly PPP (_{Adj}) = PPP_(Actual) (excluding Fuel cost)-PPP_(Recovered) (excluding Fuel cost)

Where;

PPP_(Actual) is the actual cost, excluding Fuel cost, invoiced by CPPA-G to XWDISCOs and for energy procured through bilateral contracts, adjusted for any cost disallowed by the Authority.

PPP_(Recovered) is the amount recovered based on reference rate in Rs./kWh, excluding fuel cost, as per the tariff determination that remained notified during the period.

Impact of T&D losses on FCA

= Monthly FCA allowed_(Rs./kWh) x Actual units Purchase x % T&D losses

Where;

Monthly FCA allowed_(Rs./kWh) is the FCA allowed by the Authority for the respective months of the concerned period.

T&D Loss % is percentage of T&D losses that remained notified during the period.

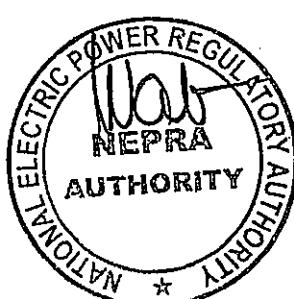
The sum of amounts so worked for each month of the Quarter shall be divided by the Projected units to be sold as determined by the Authority to work out Rs./kWh Quarterly adjustment.

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Islamabad Electric Supply Company (IESCO)
Estimated Sales Revenue on the Basis of New Tariff

Description	Sales		Revenue			Base Tariff			PYA 2025		Total Tariff		
	GWh	% Mix	Fixed Charge	Variable Charge	Total	Fixed Charge	Fixed Charge	Variable Charge	Amount	Variable Charge	Fixed Charge	Fixed Charge	Variable Charge
		Min. Rs.	Min. Rs.	Min. Rs.	Rs/J Con/M	Rs/J KWh/M	Rs/J KWh	Min. Rs.	Rs/J KWh	Rs/J Con/M	Rs/J KWh/M	Rs/J KWh	
Residential													
Project Up-graded	For peak load requirement less than 5 kW												
	Up to 50 Units - Life Line	21	0%	-	763	763	-	-	35.48	(8)	(0.37)	-	-
	51-100 units - Life Line	24	0%	-	806	806	-	-	34.14	(9)	(0.37)	-	-
	01-100 Units	1155	10%	-	36,416	36,416	-	-	31.53	(423)	(0.37)	-	-
	101-200 Units	284	3%	-	9,217	9,217	-	-	31.40	(107)	(0.37)	-	-
	01-100 Units	288	3%	-	8,859	8,859	-	-	31.08	(106)	(0.37)	-	-
	101-200 Units	690	6%	-	20,503	20,503	-	-	29.73	(253)	(0.37)	-	-
	201-300 Units	1031	9%	-	31,292	31,292	-	-	30.35	(378)	(0.37)	-	-
	301-400 Units	515	4%	348	15,502	15,850	200	-	30.09	(180)	(0.37)	200	-
	401-500 Units	255	2%	279	7,558	7,837	400	-	28.87	(93)	(0.37)	400	-
Temporary Supply	501-600 Units	135	1%	188	3,681	4,169	600	-	28.47	(49)	(0.37)	600	-
	601-700 Units	78	1%	122	2,286	2,408	800	-	29.33	(26)	(0.37)	800	-
	Above 700 Units	170	1%	210	4,970	5,181	1,000	-	29.18	(62)	(0.37)	1,000	-
	For peak load requirement exceeding 5 kW												
	Time of Use (TOU) - Peak	177	2%	1,957	5,302	7,259	1,000	-	29.94	(65)	(0.37)	1,000	-
Commercial - A2	Time of Use (TOU) - Off-Peak	678	6%	-	18,526	18,528	1,000	-	27.42	(247)	(0.37)	1,000	-
	Temporary Supply	3	0%	7	92	99	2,000	-	31.22	(1)	(0.37)	2,000	-
	Total Residential	5,512	48%	3,111	165,174	169,285				(2,018)			
Commercial - A2													
For peak load requirement less than 5 kW	415	4%	4,704	7,897	12,701	1,000	-	-	19.26	(152)	(0.37)	1,000	-
	For peak load requirement exceeding 5 kW												
	Regular	0	0%	1	5	6	-	1,250	19.95	(0)	(0.37)	-	1,250
	Time of Use (TOU) - Peak	175	2%	-	4,075	4,075	-	-	28.42	(84)	(0.37)	-	-
	Time of Use (TOU) - Off-Peak	707	6%	5,643	14,506	20,148	-	1,250	20.52	(259)	(0.37)	-	1,250
	Temporary Supply	26	0%	65	781	845	5,000	-	29.54	(10)	(0.37)	5,000	-
	Electric Vehicle Charging Station	0	0%	-	0	0	-	-	17.87	(0)	(0.37)	-	-
	Total Commercial	1,324	12%	10,412	28,263	38,676				(485)			
General Services-A3													
Industrial													
B1	B1	2	0%	17	57	74	1,000	-	31.43	(1)	(0.37)	1,000	-
	B1 Peak	6	0%	-	214	214	1,000	-	33.43	(2)	(0.37)	1,000	-
	B1 Off-Peak	44	0%	89.00	1,280	1,378	1,000	-	29.38	(16)	(0.37)	1,000	-
	B2	0	0%	0	0	0	-	1,250	28.60	(0)	(0.37)	-	1,250
	B2 - TOU (Peak)	58	1%	-	1,878	1,876	-	-	32.31	(21)	(0.37)	-	-
	B2 - TOU (Off-Peak)	383	3%	2,487	9,152	11,639	-	1,250	23.80	(140)	(0.37)	-	1,250
	B3 - TOU (Peak)	40	0%	-	1,254	1,254	-	-	31.49	(15)	(0.37)	-	-
	B3 - TOU (Off-Peak)	260	2%	1,142	4,421	5,562	-	1,250	16.89	(95)	(0.37)	-	1,250
	B4 - TOU (Peak)	51	0%	-	1,845	1,845	-	-	32.03	(19)	(0.37)	-	-
	B4 - TOU (Off-Peak)	326	3%	1,436	6,932	8,368	-	1,250	21.27	(119)	(0.37)	-	1,250
	Temporary Supply	0	0%	0	4	4	5,000	-	32.48	(0)	(0.37)	5,000	-
Total Industrial													
Single Point Supply													
C1(a) Supply at 400 Volts-less than 5 kW	0	0%	0	0	0	2,000	-	-	28.84	(0)	(0.37)	2,000	-
	C1(b) Supply at 400 Volts-exceeding 5 kW	1	0%	3	13	17	-	1,250	15.43	(0)	(0.37)	-	1,250
	Time of Use (TOU) - Peak	8	0%	-	220	220	-	-	26.79	(3)	(0.37)	-	-
	Time of Use (TOU) - Off-Peak	35	0%	87	720	807	-	1,250	20.45	(13)	(0.37)	-	1,250
	C2 Supply at 11 kW	3	0%	9	48	58	-	1,250	16.14	(1)	(0.37)	-	1,250
	Time of Use (TOU) - Peak	83	1%	-	2,431	2,431	-	-	29.43	(30)	(0.37)	-	-
	Time of Use (TOU) - Off-Peak	367	3%	1,773	5,020	6,782	-	1,250	13.66	(135)	(0.37)	-	1,250
	C3 Supply above 11 kW	0	0%	-	-	-	-	1,250	23.99	-	(0.37)	-	1,250
	Time of Use (TOU) - Peak	87	1%	-	2,949	2,949	-	-	33.72	(32)	(0.37)	-	-
	Time of Use (TOU) - Off-Peak	334	3%	1,544	7,361	8,906	-	1,250	22.04	(122)	(0.37)	-	1,250
Total Single Point Supply													
Agricultural Tubo-wells - Tariff D													
Scop	0	0%	-	1	1	-	-	-	19.52	(0)	(0.37)	-	-
	Time of Use (TOU) - Peak	0	0%	-	1	1	-	-	16.54	(0)	(0.37)	-	-
	Time of Use (TOU) - Off-Peak	0	0%	1	7	8	-	400	14.36	(0)	(0.37)	-	400
	Agricultural Tubo-wells	6	0%	8	151	159	-	400	27.13	(2)	(0.37)	-	400
	Time of Use (TOU) - Peak	3	0%	-	99	99	-	-	30.88	(1)	(0.37)	-	-
	Time of Use (TOU) - Off-Peak	19	0%	44	397	441	-	400	20.58	(7)	(0.37)	-	400
	Total Agricultural	29	0%	53	655	709				(10)			
	Public Lighting - Tariff G	66	1%	49	1,578	1,627	2,000	-	24.08	(24)	(0.37)	2,000	-
	Residential Colonies	3	0%	1	61	62	2,000	-	19.41	(1)	(0.37)	2,000	-
	Tariff K - AJK	9	0%	41	207	248	-	1,250	22.05	(3)	(0.37)	-	1,250
Grand Total													
11,494 100% 29,585 298,728 328,314 - 4,209													
Note: The PYA 2025 column shall cease to exist after One (01) year of notification of the instant decision.													



DISPATCHED & OPEN ELECTRICITY TARIFFS FOR ISLAMABAD ELECTRIC SUPPLY COMPANY (IESCO) FOR THE MONTH OF JUNE 2023

DISPATCHED & OPEN ELECTRICITY TARIFFS FOR ISLAMABAD ELECTRIC SUPPLY COMPANY (IESCO) FOR THE MONTH OF JUNE 2023

Sr. No.	TARIFF CATEGORY / PARTICULARS	FIXED CHARGES Rs / Cons / M	FIXED CHARGES Rs / kW / M	VARIABLE CHARGES Rs/kWh	PTA 2023		Total Variable Charges Rs/kWh			
					A	B	C	D	E+C+D	
a) For Sanctioned load less than 5 kW				35.49		(0.37)		35.81		
i. Up to 50 Units - Life Line		+		34.14		(0.37)		33.77		
ii. 51 - 100 Units - Life Line		+		31.53		(0.37)		31.16		
iii. 001 - 100 Units		+		31.40		(0.37)		31.03		
iv. 101 - 200 Units		+		31.08		(0.37)		30.71		
v. 001 - 100 kW		+		29.73		(0.37)		29.37		
vi. 101 - 200 Units		+		29.73		(0.37)		29.37		
vii. 201 - 300 Units		+		30.33		(0.37)		30.58		
viii. 301 - 400 Units		200		30.00		(0.37)		29.72		
ix. 401 - 500 Units		400		29.67		(0.37)		29.31		
x. 501 - 600 Units		600		29.47		(0.37)		29.10		
xi. 601 - 700 Units		800		29.33		(0.37)		28.97		
xii. Above 700 Units		1,000		29.18		(0.37)		28.82		
b) For Sanctioned load 5 kW & above					Peak	Off-Peak	Peak	Off-Peak	Peak	Off-Peak
Time Of Use		1,000		29.84	27.42	(0.37)	29.87	(0.37)	27.05	
c) Pre-Paid Residential Supply Tariff		1,000		34.62		(0.37)				34.25

As per Authority's decision only protected residential consumers will be given the benefit of one previous slab.

As per Authority's decision, residential life line consumer will not be given any slab benefit.

Under tariff A-1, there shall be minimum monthly customer charge at the following rates even if no energy is consumed. For consumers where monthly Fixed charges are applicable, no minimum charges shall be applicable on such consumers, even if no energy consumed.

a) Single Phase Connections:

b) Three Phase Connections:

Rs. 75/- per consumer per month

Rs. 150/- per consumer per month

Sr. No.	TARIFF CATEGORY / PARTICULARS	FIXED CHARGES Rs / Cons / M	FIXED CHARGES Rs / kW / M	VARIABLE CHARGES Rs/kWh	PTA 2023		Total Variable Charges Rs/kWh	
					A	B	C	D
a) For Sanctioned load less than 5 kW		1,000		19.26		(0.37)		18.80
b) For Sanctioned load 5 kW & above			1,250	19.95		(0.37)		19.59
c) Time Of Use			-	28.42	26.03	(0.37)	28.05	26.16
d) Electric Vehicle Charging Station			-	-	17.87	(0.37)		17.50
e) Pre-Paid Commercial Supply Tariff			1,250	-	24.50	(0.37)		24.12

Where Fixed Charges are applicable Rs./kW/Month, the charges shall be billed based on 25% of sanctioned Load or Actual MDI for the month which ever is higher.

Sr. No.	TARIFF CATEGORY / PARTICULARS	FIXED CHARGES Rs / Cons / M	FIXED CHARGES Rs / kW / M	VARIABLE CHARGES Rs/kWh	PTA 2023		Total Variable Charges Rs/kWh	
					A	B	C	D
a) General Services		1,000	-	29.35		(0.37)		29.59
b) Pre-Paid General Services Supply Tariff		1,000	-	29.10		(0.37)		28.72

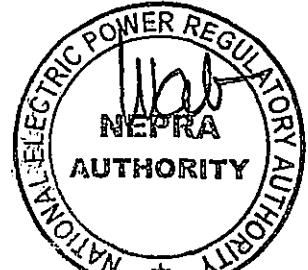
Where Fixed Charges are applicable Rs./kW/Month, the charges shall be billed based on 25% of sanctioned Load or Actual MDI for the month which ever is higher.

Sr. No.	TARIFF CATEGORY / PARTICULARS	FIXED CHARGES Rs / Cons / M	FIXED CHARGES Rs / kW / M	VARIABLE CHARGES Rs/kWh	PTA 2023		Total Variable Charges Rs/kWh		
					A	B	C	D	E+C+D
B1	Upto 25 kW (at 400/230 Volts)	1,000	-	31.42		(0.37)		31.07	
B2(a)	exceeding 25-500 kW (at 400 Volts)		1,250	28.60		(0.37)		28.23	
Time Of Use			-	32.43	29.38	(0.37)	33.06	30.01	
B1 (b)	Up to 25 kW	1,000	1,250	32.31	23.90	(0.37)	31.93	29.54	
B2(b)	exceeding 25-500 kW (at 400 Volts)		1,250	31.49	16.99	(0.37)	31.13	16.62	
B3	For All Loads up to 5000 kW (at 11,33 kV)		1,250	32.03	21.27	(0.37)	31.57	20.61	
B4	For All Loads (at 66,132 kV & above)		1,250	36.33		(0.37)		35.65	
Pre-Paid Industrial Supply Tariff			1,250	-					

Where Fixed Charges are applicable Rs./kW/Month, the charges shall be billed based on 25% of sanctioned Load or Actual MDI for the month which ever is higher.

Sr. No.	TARIFF CATEGORY / PARTICULARS	FIXED CHARGES Rs / Cons / M	FIXED CHARGES Rs / kW / M	VARIABLE CHARGES Rs/kWh	PTA 2023		Total Variable Charges Rs/kWh			
					A	B	C	D	E+C+D	
C-1	For supply at 400/230 Volts	2,000	-	28.94		(0.37)		28.55		
a) Sanctioned load less than 5 kW			-	15.43		(0.37)		15.07		
b) Sanctioned load 5 kW & up to 500 kW		1,250		16.14		(0.37)		15.77		
C-2(a)	For supply at 11,33 kV up to and including 5000 kW	1,250		23.99		(0.37)		23.63		
C-3(a)	For supply at 66 kV & above and sanctioned load above 5000 kW	1,250			Peak	Off-Peak	Peak	Off-Peak	Peak	Off-Peak
C-3(c)	For supply at 400/230 Volts 5 kW & up to 500 kW		1,250	26.79	20.49	(0.37)	26.43	20.03		
C-2(b)	For supply at 11,33 kV up to and including 5000 kW	1,250		29.43	13.66	(0.37)	29.06	13.30		
C-3(d)	For supply at 66 kV & above and sanctioned load above 5000 kW	1,250		33.72	22.04	(0.37)	33.35	21.68		
Pre-Paid Bulk Supply Tariff			1,250	-	23.43	(0.37)			23.07	

Where Fixed Charges are applicable Rs./kW/Month, the charges shall be billed based on 25% of sanctioned Load or Actual MDI for the month which ever is higher.



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SCHEDULE OF ELECTRICITY TARIFFS FOR ISLAMABAD ELECTRIC SUPPLY COMPANY (IESCO) FOR AGRICULTURE TARIFF PLATE

Sr. No.	TARIFF CATEGORY / PARTICULARS	FIXED CHARGES Rs / Cons / M	FIXED CHARGES Rs / KW / M	VARIABLE CHARGES Rs/kWh		FYA 2023 Rs/kWh	Total Variable Charge Rs/kWh E+C+D
				A	B	C	D
D-1(e)	SCAMP less than 5 kW Agricultural Tube Wells	-	400	19.82 27.13		(0.37) (0.37)	19.16 26.77
D-2(e)	SCAMP 5 kW & above Agricultural kW & above	-	400	16.84 30.88	14.36 20.58	(0.37) (0.37)	16.17 20.52
Pre-Paid for Agri & Scarp		-	400	26.26		(0.37)	26.89

Under this tariff, there shall be minimum monthly charges Rs.2000/- per consumer per month, even if no energy is consumed.

Note:- The consumers having sanctioned load less than 5 kW can opt for TOU metering.

SCHEDULE OF ELECTRICITY TARIFFS FOR TEMPORARY SUPPLY TARIFFS FOR INDUSTRIAL CONSUMERS

Sr. No.	TARIFF CATEGORY / PARTICULARS	FIXED CHARGES Rs / Cons / M	FIXED CHARGES Rs / KW / M	VARIABLE CHARGES Rs/kWh		FYA 2023 Rs/kWh	Total Variable Charge Rs/kWh E+C+D
				A	B	C	D
E-1(i)	Residential Supply	2,000		31.22		(0.37)	30.85
E-1(ii)	Commercial Supply	5,000		29.54		(0.37)	29.17
E-2	Industrial Supply	5,000		33.48		(0.37)	32.71

SCHEDULE OF ELECTRICITY TARIFFS FOR INDIVIDUAL INDUSTRIAL CONSUMERS

125% of relevant industrial tariff

Note:- The consumers will have the option to convert to Regular Tariff and vice versa. This option can be exercised at the time of a new connection or at the beginning of the season. Once exercised, the option remains in force for at least one year.

SCHEDULE OF ELECTRICITY TARIFFS FOR INDIVIDUAL CONSUMERS FOR PUBLIC LIGHTING

Sr. No.	TARIFF CATEGORY / PARTICULARS	FIXED CHARGES Rs / Cons / M	FIXED CHARGES Rs / KW / M	VARIABLE CHARGES Rs/kWh		FYA 2023 Rs/kWh	Total Variable Charge Rs/kWh E+C+D
				A	B	C	D
	Direct Lighting	3,000		24.08		(0.37)	23.71

SCHEDULE OF ELECTRICITY TARIFFS FOR INDIVIDUAL CONSUMERS IN RESIDENTIAL COLONIES ATTACHED TO INDUSTRIAL PREMISES

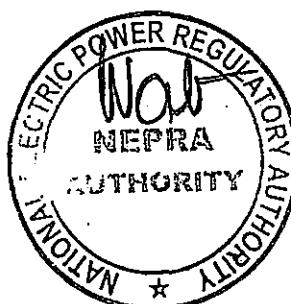
Sr. No.	TARIFF CATEGORY / PARTICULARS	FIXED CHARGES Rs / Cons / M	FIXED CHARGES Rs / KW / M	VARIABLE CHARGES Rs/kWh		FYA 2023 Rs/kWh	Total Variable Charge Rs/kWh E+C+D
				A	B	C	D
	Residential Colonies attached to Industrial Premises	3,000.00		19.41		(0.37)	19.05

SCHEDULE OF ELECTRICITY TARIFFS FOR INDIVIDUAL CONSUMERS FOR SPECIAL CONTRACTS

Sr. No.	TARIFF CATEGORY / PARTICULARS	FIXED CHARGES Rs / Cons / M	FIXED CHARGES Rs / KW / M	VARIABLE CHARGES Rs/kWh		FYA 2023 Rs/kWh	Total Variable Charge Rs/kWh E+C+D
				A	B	C	D
1	Abad Jannat & Hashmir (AJH)	-	1,250.00	23.03		(0.37)	21.65
2	Time Of Use	-	1,250.00	23.85	21.15	(0.37)	20.72
3	Hawat Lab	2000		26.26		(0.366)	25.00

Note:- The FYA 2023 column shall cease to exist after One (0) year of notification of the instant decision.

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IESCO

Description	Jan-26	Feb-26	Mar-26	Apr-26	May-26	Jun-26	Jul-26	Aug-26	Sep-26	Oct-26	Nov-26	Dec-26	Total
Units Purchased by DISCOs (GWh)	872	690	685	926	1,217	1,456	1,437	1,394	1,240	920	713	848	12,398

Fuel Cost Component	10.3954	6,7337	7.9952	8.2498	8.4315	7.7138	7.0929	7.0998	7.4596	7.8696	6.2441	8.0165	7.7553
Variable O&M	0.3912	0.2967	0.3527	0.3719	0.4775	0.4390	0.4029	0.3880	0.3916	0.4249	0.3019	0.3211	0.3901
Capacity	17.0912	18.6530	15.8506	14.4677	11.8620	10.6540	10.5910	10.5813	11.5864	13.4421	16.0696	17.1222	13.2813
UoSC	1.8639	1.8617	1.7722	1.8436	1.6825	1,5666	1.5007	1.4553	1.6057	1.6866	1.6753	1.8833	1.6681
Total PPP in Rs. / kWh	29.7417	27.5452	25.9706	24.9330	22.4536	20.3733	19.5875	19.5245	21.0443	23.4233	24.2908	27.3431	23.0947

Fuel Cost Component	9,058	4,649	5,474	7,640	10,262	11,231	10,191	9,897	9,250	7,240	4,450	6,799	96,151
Variable O&M	341	205	241	344	581	639	579	541	486	391	215	272	4,836
Capacity	14,908	12,878	10,852	13,399	14,437	15,512	15,216	14,750	14,368	12,367	11,453	14,522	164,662
UoSC	1,626	1,285	1,213	1,707	2,048	2,281	2,156	2,029	1,992	1,552	1,194	1,597	20,681
Total PPP in Rs. Mln	25,943	19,017	17,780	23,091	27,327	29,662	28,142	27,216	26,096	21,549	17,312	23,191	286,329

It is clarified that PPP is pass through for all DISCOs and its monthly references would continue to exist irrespective of the financial year, unless the new SOT is revised and notified by the GoP



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TERMS AND CONDITIONS OF TARIFF
(FOR SUPPLY OF ELECTRIC POWER TO CONSUMERS BY LICENSEES)
PART-I

GENERAL DEFINITIONS

The Company, for the purposes of these terms and conditions means IESCO engaged in the business of distribution/supply of electricity within the territory mentioned in the licence granted to it for this purpose.

1. "Month or Billing Period", unless otherwise defined for any particular tariff category, means a billing month of 31 days or less reckoned from the date of last meter reading.
If, for any reason, the scheduled reading period of a consumer exceeds the number of days in a calendar month, the total consumption should be prorated to match the number of days in that calendar month for determining the applicable slab rate and same be used for actual billing purpose.
2. "Minimum Charge", means a charge to recover the costs for providing customer service to consumers even if no energy is consumed during the month.
3. "Fixed Charge" means the part of sale rate in a two-part tariff to be recovered on the basis of "Billing Demand" in kilowatt on monthly basis.
4. "Billing Demand" means the 25% of the sanction load or Actual maximum demand recorded in a month, whichever is higher, except in the case of agriculture tariff D2 where "Billing Demand" shall mean the sanctioned load.

Provided that for the purpose of fixed charges sanctioned load means maximum demand recorded during preceding 60 months.

Provided further that in case of new connections or consumers who have renewed/revised their sanctioned load, the fixed charges will be charged on 25% of the sanctioned load or actual maximum demand recorded in a month, whichever is higher. However, upon establishment of MDI in next six months, the adjustment of fixed charges will be made accordingly by the DISCO."

Provided also that consumers having alternate/ dual source i.e. captive power, net metering etc. the existing mechanism of fixed charges shall remain the same i.e. the 25% of the sanctioned load or actual maximum demand recorded in a month, whichever is higher.

5. "Variable Charge" means the sale rate per kilowatt-hour (kWh) as a single rate or part of a two-part tariff applicable to the actual kWh consumed by the consumer during a billing period.
6. "Maximum Demand" where applicable, means the maximum of the demand obtained in any month measured over successive periods each of 30 minutes' duration except in the case of consumption related to Arc Furnaces, where "Maximum Demand" shall mean the maximum of the demand obtained in any month measured over successive periods each of 15 minutes' duration.



7. "Sanctioned Load" where applicable means the load in kilowatt as applied for by the consumer and allowed/authorized by the Company for usage by the consumer.
8. "Power Factor" means the ratio of kWh to KVAh recorded during the month or the ratio of kWh to the square root of sum of square of kWh and kVARh.
9. Point of supply means metering point where electricity is delivered to the consumer.
10. Peak and Off Peak hours for the application of Time Of Use (TOU) Tariff shall be the following time periods in a day:

	<u>PEAK TIMING</u>	<u>OFF-PEAK TIMING</u>
Dec to Feb (inclusive)	5 PM to 9 PM	Remaining 20 hours of the day
Mar to May (inclusive)	6 PM to 10 PM	-do-
June to Aug (inclusive)	7 PM to 11 PM	-do-
Sept to Nov (inclusive)	6 PM to 10 PM	-do-

* To be duly adjusted in case of day light time saving

11. "Supply", means the supply for single-phase/three-phase appliances inclusive of both general and motive loads subject to the conditions that in case of connected or sanctioned load 5 kW and above supply shall be given at three-phase.
12. "Consumer" as defined in NEPRA Act.
13. "Charitable Institution" means an institution, which works for the general welfare of the public on no profit basis and is registered with the Federal or Provincial Government as such and has been issued tax exemption certificate by Federal Board of Revenue (FBR).
14. NTDC means the National Transmission and Despatch Company.
15. CPPA(G) means Central Power Purchasing Agency Guarantee Limited (CPPA)(G).
16. The "Authority" means "The National Electric Power Regulatory Authority (NEPRA)" constituted under the Regulation of Generation, Transmission and Distribution of Electric Power Act.

GENERAL CONDITIONS

1. "The Company shall render bills to the consumers on a monthly basis or less on the specific request of a consumer for payment by the due date.
2. The Company shall ensure that bills are delivered to consumers at least seven days before the due date. If any bill is not paid by the consumer in full within the due date, a Late Payment Surcharge (LPS) of 5% may be levied for next three (03) days after the due date and thereafter 10% LPS may be charged on the amount billed excluding Govt. taxes and duties etc. In case bill is not served at least seven days before the due date then late payment surcharge will be levied after 7th day from the date of delivery of bill.
3. The supply provided to the consumers shall not be available for resale.
4. In the case of two-part tariff average Power Factor of a consumer at the point of supply shall not be less than 90%. In the event of the said Power factor falling below 90%, the consumer shall pay a penalty of two percent increase in the fixed charges determined with reference to maximum demand during the month corresponding to one percent decrease in the power factor below 90%.



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PART-II

(Definitions and Conditions for supply of power specific to each consumer category)

A-1 RESIDENTIAL

Definition

“Life Line Consumer” means those residential consumers having single phase electric connection with a sanctioned load up to 1 kW.

The lifeline consumers to include residential Non-Time of Use (Non-ToU) consumers having maximum of last twelve months and current month's consumption \leq 100 units; two rates for \leq 50 and \leq 100 units will continue.

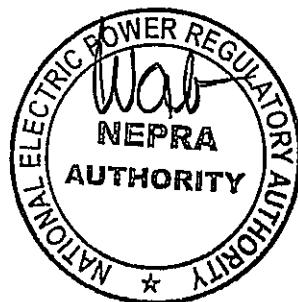
“Protected consumers” mean Non-ToU residential consumers consuming \leq 200 kWh per month consistently for the past 6 months.

Residential Non-ToU consumers not falling under the protected category would be categorized under “Un-protected consumer category”.

1. This Tariff is applicable for supply to:
 - i) Residences,
 - ii) Places of worship,
2. Consumers having sanctioned load less than 5 kW shall be billed on single-part kWh rate i.e. A-1(a) tariff.
3. All new consumers having sanctioned load 5 kW and above shall be provided T.O.U metering arrangement and shall be billed on the basis of tariff A-1(b) as set out in the Schedule of Tariff.
4. All existing consumers having sanctioned load 5 kW and above shall be provided T.O.U metering arrangement and converted to A- 1(b) Tariff by the Company.

A-2 COMMERCIAL

1. This tariff is applicable for supply to commercial offices and commercial establishments such as:
 - i) Shops/Flower Nurseries/Cold Storage
 - ii) Hotels, Hostels and Restaurants,
 - iii) Petrol Pumps and Service Stations,
 - iv) Compressed Natural Gas filling stations,
 - v) Private Hospitals/Clinics/Dispensaries,
 - vi) Places of Entertainment, Cinemas, Theaters, Clubs;
 - vii) Guest Houses/Rest Houses,
 - viii) Office of Lawyers, Solicitors, Law Associates and Consultants etc.
 - ix) Electric Vehicle Charging Stations (EVCS)
2. Electric Vehicle Charging Stations shall be billed under A-2(d) tariff i.e. Rs./kWh for peak and off-peak hours. For the time being, the tariff design is with zero fixed



charges, however, in future the Authority after considering the ground situation may design its tariff structure on two part basis i.e. fixed charges and variable charges.

3. The Electric Vehicle Charging Station shall provide "charging service" to Electric Vehicle shall provide charging service to Electric Vehicles as per the applicable tariff for EVCS category, plus margin, to be determined by the market forces itself. The EVCS shall be billed by DISCOS under A-2(d) tariff. However, monthly FCAs either positive or negative shall not be applicable on EVCS.

4. Consumers under tariff A-2 having sanctioned load of less than 5 kW shall be billed under a Single-Part kWh rate A-2(a)
5. All existing consumers under tariff A-2 having sanctioned load 5 kW and above shall be billed on A-2(b) tariff till such time that they are provided T.O.U metering arrangement; thereafter such consumers shall be billed on T.O.U tariff A-2(c).
6. The existing and prospective consumers having load of 5 kW and above shall be provided T.O.U metering arrangement and shall be billed under tariff A-2(c).

A-3 GENERAL SERVICES

1. This tariff is applicable to;
 - i. Approved religious and charitable institutions
 - ii. Government and Semi-Government offices and Institutions
 - iii. Government Hospitals and dispensaries
 - iv. Educational institutions
 - v. Water Supply schemes including water pumps and tube wells other than those meant for the irrigation or reclamation of Agriculture land.

Consumers under General Services (A-3) shall be billed on single-part kWh rate i.e. A-3(a) tariff.

B INDUSTRIAL SUPPLY

Definitions

1. "Industrial Supply" means the supply for bona fide industrial purposes in factories including the supply required for the offices inside the premises and for normal working of the industry.
2. For the purposes of application of this tariff an "Industry" means a bona fide undertaking or establishment engaged in manufacturing, value addition and/or processing of goods.
3. This Tariff shall also be available for consumers having single-metering arrangement such as;
 - i) Poultry Farms
 - ii) Fish Hatcheries, fish farms, fish nurseries & Breeding Farms and
 - iii) Software houses

Conditions

An industrial consumer shall have the option, to switch over to seasonal Tariff-F, provided his connection is seasonal in nature as defined under Tariff-F, and he

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undertakes to abide by the terms and conditions of Tariff-F and pays the difference of security deposit rates previously deposited and those applicable to tariff-F at the time of acceptance of option for seasonal tariff. Seasonal tariff will be applicable from the date of commencement of the season, as specified by the customers at the time of submitting the option for Tariff-F. Tariff-F consumers will have the option to convert to corresponding Regular Industrial Tariff category and vice versa. This option can be exercised at the time of obtaining a new connection or at the beginning of the season. Once exercised, the option will remain in force for at least one year.

B-1 SUPPLY AT 400 VOLTS THREEPHASE AND/OR 230 VOLTS SINGLE PHASE

1. This tariff is applicable for supply to Industries having sanctioned load upto 25 kW.
2. Consumers having sanctioned load upto 25 kW shall be billed on single-part kWh rate.
3. Consumers under tariff B-1 having sanctioned load of less than 5 kW shall be billed under a Single-Part kWh rate. However, B-1 consumers having sanctioned load of less than 5 kW may opt for ToU meter
4. The existing and prospective consumers having load of 5 kW and above shall be provided T.O.U metering arrangement and shall be billed under tariff B1(b).

B-2 SUPPLY AT 400 VOLTS

1. This tariff is applicable for supply to Industries having sanctioned load of more than 25 kW up to and including 500 kW.
2. All existing consumers under tariff B-2 shall be provided T.O.U metering arrangement by the Company and converted to B-2(b) Tariff.
3. All new applicants i.e. prospective consumers applying for service to the Company shall be provided T.O.U metering arrangement and charged according to the applicable T.O.U tariff.

B-3 SUPPLY AT 11 kV AND 33 kV

1. This tariff is applicable for supply to Industries having sanctioned load of more than 500 kW up to and including 5 MW and also for Industries having sanctioned load of 500 kW or below who opt for receiving supply at 11 kV or 33 kV.
2. The consumers may be allowed extension of load beyond 5MW upto 7.5MW from the DISCO's owned grid station subject to availability of load in the grid and capacity in the 11kV existing dedicated feeder. In such a case the consumer will bear 100% grid sharing charges including transmission line charges and 100% cost of land proportionate to load. While allowing extension in load, the DISCOs shall ensure that no additional line losses are incurred and additional loss, if any, shall be borne by the respective consumers.
3. If, for any reason, the meter reading date of a consumer is altered and the acceleration/retardation in the date is up to 4 days, no notice shall be taken of this acceleration or retardation. But if the date is accelerated or retarded by more than 4 days, the fixed charges shall be assessed on proportionate basis for the actual number of days between the date of the old reading and the new reading.

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4. The supply under this Tariff shall not be available to a prospective consumer unless he provides, to the satisfaction and approval of the Company, his own Transformer, Circuit Breakers and other necessary equipment as part of the dedicated distribution system for receiving and controlling the supply, or, alternatively pays to the Company for all apparatus and equipment if so provided and installed by the Company. The recovery of the cost of service connection shall be regulated by the Eligibility Criteria laid down by the Authority read with Consumer Service Manual (CSM).
5. All B-3 Industrial Consumers shall be billed on the basis of T.O.U tariff given in the Schedule of Tariff.

B-4 SUPPLY AT 66 kV, 132 kV AND ABOVE

1. This tariff is applicable for supply to Industries for all loads of more than 5MW receiving supply at 66 kV, 132 kV and above and also for Industries having load of 5MW or below who opt to receive supply at 66 kV or 132 kV and above.
2. If, for any reason, the meter reading date of a consumer is altered and the acceleration/retardation in the date is up to 4 days, no notice shall be taken of this acceleration or retardation. But if the date is accelerated or retarded by more than 4 days, the fixed charges shall be assessed on proportionate basis for the actual number of days between the date of the old reading and the new reading.
3. If the Grid Station required for provision of supply falls within the purview of the dedicated system under the Eligibility Criteria laid down by the Authority read with CSM, the supply under this Tariff shall not be available to such a prospective consumer unless he provides, to the satisfaction and approval of the Company, an independent grid station of his own including Land, Building, Transformers, Circuit Breakers and other necessary equipment and apparatus as part of the dedicated distribution system for receiving and controlling the supply, or, alternatively, pays to the Company for all such Land, Building, Transformers, Circuit Breakers and other necessary equipment and apparatus if so provided and installed by the Company. The recovery of cost of service connection shall be regulated by Eligibility Criteria laid down by the Authority read with CSM.
4. All B-4 Industrial Consumers shall be billed on the basis of two-part T.O.U tariff.

C BULK SUPPLY

"Bulk Supply" for the purpose of this Tariff, means the supply given at one point for self-consumption to mix-load consumer not selling to any other consumer such as residential, commercial, tube-well and others.

General Conditions

If, for any reason, the meter reading date of a consumer is altered and the acceleration/retardation in the date is up to 4 days no notice will be taken of this acceleration or retardation. But if the date is accelerated or retarded by more than 4 days the fixed charges shall be assessed on proportionate basis for actual number of days between the date of old reading and the new reading.

C-I SUPPLY AT 400/230 VOLTS



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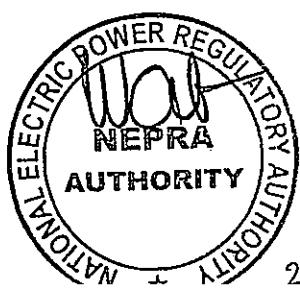
1. This Tariff is applicable to a consumer having a metering arrangement at 400 volts, having sanctioned load of up to and including 500 kW.
2. Consumers having sanctioned load less than 5 kW shall be billed on single-part kWh rate i.e. C-1(a) tariff.
3. All new consumers having sanctioned load 5 kW and above shall be provided T.O.U metering arrangement and shall be billed on the basis of Time-of-Use (T.O.U) tariff C-1(c) given in the Schedule of Tariff.
4. All the existing consumers governed by this tariff having sanctioned load 5 kW and above shall be provided T.O.U metering arrangements.

C-2 SUPPLY AT 11 kV AND 33 kV

1. This tariff is applicable to consumers receiving supply at 11 kV or 33 kV at one-point metering arrangement and having sanctioned load of more than 500 kW up to and including 5 MW.
2. The consumers may be allowed extension of load beyond 5MW upto 7.5MW from the DISCO's owned grid station subject to availability of load in the grid and capacity in the 11kV existing dedicated feeder. In such a case the consumer will bear 100% grid sharing charges including transmission line charges and 100% cost of land proportionate to load. However, only such consumers be allowed extension of load beyond 5MW upto 7.5MW whose connection is at least three (3) years old. While allowing extension in load, the DISCOs shall ensure that no additional line losses are incurred and additional loss, if any, shall be borne by the respective consumers.
3. The supply under this Tariff shall not be available to a prospective consumer unless he provides, to the satisfaction and approval of the Company, his own Transformer, Circuit Breakers and other necessary equipment as part of the dedicated distribution system for receiving and controlling the supply, or, alternatively pays to the Company for all apparatus and equipment if so provided and installed by the Company. The recovery of the cost of service connection shall be regulated by the Eligibility Criteria laid down by the Authority read with CSM.
4. All new consumers shall be provided TOU metering arrangement and shall be billed on the basis of tariff C-2(b) as set out in the Schedule of Tariff.
5. Existing consumers governed by this tariff shall be provided with T.O.U metering arrangement and converted to C-2(b).

C-3 SUPPLY AT 66 kV AND ABOVE

1. This tariff is applicable to consumers having sanctioned load of more than 5000 kW receiving supply at 66 kV and above.
2. If the Grid Station required for provision of supply falls within the purview of the dedicated system under the Eligibility Criteria laid down by the Authority read with CSM, the supply under this Tariff shall not be available to such a prospective consumer unless he provides, to the satisfaction and approval of the Company, an independent grid station of his own including Land, Building, Transformers, Circuit Breakers and other necessary equipment and apparatus as part of the dedicated distribution system for receiving and controlling the supply, or, alternatively, pays to the Company for all such Land, Building, Transformers, Circuit Breakers and other



necessary equipment and apparatus if so provided and installed by the Company. The recovery of cost of service connection shall be regulated by Eligibility Criteria laid down by the Authority read with CSM.

3. Existing consumers governed by this tariff shall be provided with T.O.U metering arrangement and converted to C-3(b).
4. All new consumers shall be provided TOU metering arrangement and shall be billed on the basis of tariff C-3(b) as set out in the Schedule of Tariff.

D AGRICULTURAL SUPPLY

"Agricultural Supply" means the supply for Lift Irrigation Pumps and/or pumps installed on Tube-wells intended solely for irrigation or reclamation of agricultural land or forests, and include supply for lighting of the tube-well chamber.

Special Conditions of Supply

1. This tariff shall apply to:
 - i) Reclamation and Drainage Operation under Salinity Control and Reclamation Projects (SCARP):
 - ii) Bona fide forests, agricultural tube-wells and lift irrigation pumps for the irrigation of agricultural land.
 - iii) Tube-wells meant for aqua-culture.
 - iv) Tube-wells installed in a dairy farm meant for cultivating crops as fodder and for upkeep of cattle.
2. If, for any reason, the meter reading date of a consumer is altered and the acceleration/retardation in the date is up to 4 days, no notice shall be taken of this acceleration or retardation. But if the date is accelerated or retarded by more than 4 days, the fixed charges shall be assessed on proportionate basis for the actual number of days between the date of the old reading and the new reading.
3. The lamps and fans consumption in the residential quarters, if any, attached to the tube-wells shall be charged entirely under Tariff A-1 for which separate metering arrangements should be installed.
4. The supply under this Tariff shall not be available to consumer using pumps for the irrigation of parks, meadows, gardens, orchards, attached to and forming part of the residential, commercial or industrial premises in which case the corresponding Tariff A-1, A-2 or Industrial Tariff B-1, B-2 shall be respectively applicable.

D-1

1. This tariff is applicable to all Reclamation and Drainage Operation pumping under SCARP related installation.
2. Consumers having sanctioned load less than 5 kW shall be billed on single-part kWh rate i.e. D-1(a) tariff given in the Schedule of Tariff.
3. All new consumers having sanctioned load 5 kW and above shall be provided TOU metering arrangement and shall be charged on the basis of Time-of- Use (T.O.U) tariff D-1(b) given in the Schedule of Tariff.



4. All the existing consumers having sanctioned load 5 kW and above shall be provided T.O.U metering arrangements and shall be governed by D-1(a) till that time.

D-2

1. This tariff is applicable to consumers falling under Agriculture Supply excluding SCARP related installations.
2. Consumers having sanctioned load less than 5 kW shall be billed on single-part kWh rate i.e. D-2(a) tariff given in the Schedule of Tariff.
3. All new consumers having sanctioned load 5 kW and above shall be provided TOU metering arrangement and shall be charged on the basis of Time-of- Use (T.O.U) tariff D- 2(b) given in the Schedule of Tariff.
4. All the existing consumers having sanctioned load 5 kW and above shall be provided T.O.U metering arrangements and shall be governed by D-2(a) till that time.

E -1 TEMPORARY RESIDENTIAL/COMMERCIAL SUPPLY

Temporary Residential/Commercial Supply means a supply given to persons temporarily on special occasions such as ceremonial, religious gatherings, festivals, fairs, exhibitions, political gathering, marriages and other civil or military functions. This also includes supply to touring cinemas and persons engaged in construction of house/buildings/plazas of single phase loads. A temporary electric power supply connection for the construction shall be provided by Distribution company initially for a period of six months which is further extendable on three month basis up to completion of the specific job/project for which the temporary connection was obtained. However, there is no minimum time period for provision of temporary connection. The temporary connection for illumination, lighting, weddings, festivals, functions, exhibitions, political gatherings or national and religious ceremonies, civil or military functions etc., testing of industrial equipment or any other emergent requirement of temporary nature, can be provided for specific time period not exceeding two weeks. The sanctioning officer shall ensure that the temporary connection will be utilized for temporary purpose only.

Special Conditions of Supply

1. This tariff shall apply to Residential and Commercial consumers for temporary supply.
2. Ordinarily the supply under this Tariff shall not be given by the Company without first obtaining security equal to the anticipated supply charges and other miscellaneous charges for the period of temporary supply.

E -2 TEMPORARY INDUSTRIAL SUPPLY

“Temporary Industrial Supply” means the supply given to an Industry for the bonafide purposes mentioned under the respective definitions of “Industrial Supply”, during the construction phase prior to the commercial operation of the Industrial concern.

SPECIAL CONDITIONS OF SUPPLY

1. Ordinarily the supply under this Tariff shall not be given by the Company without first obtaining security equal to the anticipated supply charges and other miscellaneous charges for the period of temporary supply.

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2. Normally, temporary connections shall be allowed for a period of 3 months, which may be extended on three months basis subject to clearance of outstanding dues.

F SEASONAL INDUSTRIAL SUPPLY

“Seasonal Industry” for the purpose of application of this Tariff, means an industry which works only for part of the year to meet demand for goods or services arising during a particular season of the year. However, any seasonal industry running in combination with one or more seasonal industries, against one connection, in a manner that the former works in one season while the latter works in the other season (thus running throughout the year) will not be classified as a seasonal industry for the purpose of the application of this Tariff.

Definitions

“Year” means any period comprising twelve consecutive months.

1. All “Definitions” and “Special Conditions of Supply” as laid down under the corresponding Industrial Tariffs shall also form part of this Tariff so far as they may be relevant.

Special Conditions of Supply

1. This tariff is applicable to seasonal industry.
2. Fixed Charges per kilowatt per month under this tariff shall be levied at the rate of 125% of the corresponding regular Industrial Supply Tariff Rates and shall be recovered only for the period that the seasonal industry actually runs subject to minimum period of six consecutive months during any twelve consecutive months. The condition for recovery of Fixed Charges for a minimum period of six months shall not, however, apply to the seasonal industries, which are connected to the Company’s Supply System for the first time during the course of a season.
3. The consumers falling within the purview of this Tariff shall have the option to change over to the corresponding industrial Supply Tariff, provided they undertake to abide by all the conditions and restrictions, which may, from time to time, be prescribed as an integral part of those Tariffs. The consumers under this Tariff will have the option to convert to Regular Tariff and vice versa. This option can be exercised at the time of obtaining a new connection or at the beginning of the season. Once exercised, the option will remain in force for at least one year.
4. All seasonal loads shall be disconnected from the Company’s Supply System at the end of the season, specified by the consumer at the time of getting connection, for which the supply is given. In case, however, a consumer requires running the non-seasonal part of his load (e.g., lights, fans, tube-wells, etc.) throughout the year, he shall have to bring out separate circuits for such load so as to enable installation of separate meters for each type of load and charging the same at the relevant Tariff.
5. Where a “Seasonal Supply” consumer does not come forward to have his seasonal industry re-connected with the Company’s Supply System in any ensuing season, the service line and equipment belonging to the Company and installed at his premises shall be removed after expiry of 60 days of the date of commencement of season previously specified by the consumer at the time of his obtaining new connection/re-connection. However, at least ten clear days notice in writing under registered post shall be necessary to be given to the consumer before removal of service line and

Note *f*



equipment from his premises as aforesaid, to enable him to decide about the retention of connection or otherwise. No Supply Charges shall be recovered from a disconnected seasonal consumer for any season during which he does not come forward to have his seasonal industry re-connected with the Company's Supply System.

G PUBLIC LIGHTING SUPPLY

"Public Lighting Supply" means the supply for the purpose of illuminating public lamps. The supply under this tariff shall also be applicable for lamps used in public playgrounds and public parks.

Definitions

"Month" means a calendar month or a part thereof in excess of 15 days.

Special Conditions of Supply

The supply under this Tariff shall be used exclusively for public lighting installed on roads or premises used by General Public.

H RESIDENTIAL COLONIES ATTACHED TO INDUSTRIES

This tariff is applicable for one-point supply to residential colonies attached to the industrial supply consumers having their own distribution facilities.

Definitions

"One Point Supply" for the purpose of this Tariff, means the supply given by one point to Industrial Supply Consumers for general and domestic consumption in the residential colonies attached to their factory premises for a load of 5 Kilowatts and above. The purpose is further distribution to various persons residing in the attached residential colonies and also for perimeter lighting in the attached residential colonies.

"General and Domestic Consumption", for the purpose of this Tariff, means consumption for lamps, fans, domestic applications, including heated, cookers, radiators, air-conditioners, refrigerators and domestic tube-wells.

"Residential Colony" attached to the Industrial Supply Consumer, means a group of houses annexed with the factory premises constructed solely for residential purpose of the bonafide employees of the factory, the establishment or the factory owners or partners, etc.

Special Conditions of Supply

The supply under this Tariff shall not be available to persons who meet a part of their requirements from a separate source of supply at their premises.

TARCTION

Supply under this tariff means supply of power in bulk to Railways for Railway Traction only.



Annex VI

Annex VI Working of PVA		Ex-Units 31/12/2004
Purchases		1,013
TDI Losses		2,319
Sales after losses		1,309
Sales net of incremental units		1,303
NP Sales		638
IGC - Re-AVA		145
IGC Import - Re-AVA		75
IGC Line		52
Prep-IGC		-
Power - upto 300 + Agri		376
Units		52
August 2004		
Purchases		1,502
TDI Losses		2,319
Sales after losses		1,792
Sales net of incremental units		1,775
NP Sales		654
IGC - Re-AVA		159
IGC Import - Re-AVA		66
IGC Line		51
Prep-IGC		-
Power - upto 300 + Agri		1010
Units		51
September 2004		
Purchases		1,204
TDI Losses		2,319
Sales after losses		1,511
Sales net of incremental units		1,504
NP Sales		203
IGC - Re-AVA		640
IGC Import - Re-AVA		17
IGC Line		47
Prep-IGC		-
Power - upto 300 + Agri		1139
Units		49
October 2004		
Purchases		632
TDI Losses		2,319
Sales after losses		767
Sales net of incremental units		751
NP Sales		1837
IGC - Re-AVA		301
IGC Import - Re-AVA		118
IGC Line		39
Prep-IGC		-
Power - upto 300 + Agri		3778
Units		29
November 2004		
Purchases		493
TDI Losses		2,319
Sales after losses		641
Sales net of incremental units		631
NP Sales		-
IGC - Re-AVA		408
IGC Import - Re-AVA		126
IGC Line		31
Prep-IGC		-
Power - upto 300 + Agri		2853
Units		21
December 2004		
Purchases		765
TDI Losses		2,319
Sales after losses		709
Sales net of incremental units		709
NP Sales		-
IGC - Re-AVA		457
IGC Import - Re-AVA		128
IGC Line		28
Prep-IGC		-
Power - upto 300 + Agri		1939
Units		22
January 2005		
Purchases		807
TDI Losses		2,319
Sales after losses		751
Sales net of incremental units		745
NP Sales		-
IGC - Re-AVA		707
IGC Import - Re-AVA		202
IGC Line		29
Prep-IGC		60
Power - upto 300 + Agri		1919
Units		29
February 2005		
Purchases		703
TDI Losses		2,319
Sales after losses		652
Sales net of incremental units		652
NP Sales		-
IGC - Re-AVA		491
IGC Import - Re-AVA		123
IGC Line		29
Prep-IGC		60
Power - upto 300 + Agri		1916
Units		29



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Market Overview - Sales by Product

Purchases	710
T&D Losses	731%
Sales after Losses	658
Sales net of Incremental units	658
NP Sales	-
ICA - Rs. AWh	278
ICA Impact - Rs. Min	23
Life Line	35
Prop-ICA	0.0
Protect-Opt-ICA - Avg4	165
Units	28

Market Overview - Sales by Product

Purchases	720
T&D Losses	731%
Sales after Losses	657
Sales net of Incremental units	657
NP Sales	-
ICA - Rs. AWh	237
ICA Impact - Rs. Min	115
Life Line	34
Prop-ICA	0.0
Protect-Opt-ICA - Avg4	251.6
Units	36

Market Overview - Sales by Product

Purchases	1,235
T&D Losses	731%
Sales after Losses	1,131
Sales net of Incremental units	1,131
NP Sales	-
ICA - Rs. AWh	323
ICA Impact - Rs. Min	141
Life Line	21
Prop-ICA	0.0
Protect-Opt-ICA - Avg4	328.8
Units	44

Market Overview - Sales by Product

Purchases	1,114
T&D Losses	731%
Sales after Losses	1,031
Sales net of Incremental units	1,031
NP Sales	-
ICA - Rs. AWh	250
ICA Impact - Rs. Min	122
Life Line	39
Prop-ICA	0.0
Protect-Opt-ICA - Avg4	364.5
Units	49

Market Overview - Sales by Product

Purchases	1,104
T&D Losses	731%
Sales after Losses	1,001
Sales net of Incremental units	1,001
NP Sales	-
ICA - Rs. AWh	250
ICA Impact - Rs. Min	122
Life Line	39
Prop-ICA	0.0
Protect-Opt-ICA - Avg4	364.5
Units	49

Market Overview - Sales by Product

Purchases	1,097
T&D Losses	731%
Sales after Losses	1,027
Sales net of Incremental units	1,027
NP Sales	-
ICA - Rs. AWh	0.01
ICA Impact - Rs. Min	152.3
Life Line	18
Prop-ICA	0.0
Protect-Opt-ICA - Avg4	343.2
Units	346.0

Market Overview - Sales by Product

Purchases	1,097
T&D Losses	731%
Sales after Losses	1,027
Sales net of Incremental units	1,027
NP Sales	-
ICA - Rs. AWh	0.01
ICA Impact - Rs. Min	152.3
Life Line	18
Prop-ICA	0.0
Protect-Opt-ICA - Avg4	343.2
Units	346.0

Market Overview - Sales by Product

Purchases	1,049
T&D Losses	731%
Sales after Losses	1,018
Sales net of Incremental units	1,018
NP Sales	-
ICA - Rs. AWh	136
ICA Impact - Rs. Min	117.2
Life Line	45
Prop-ICA	0.0
Protect-Opt-ICA - Avg4	276.0
Units	323.5

Market Overview - Sales by Product

Purchases	941
T&D Losses	731%
Sales after Losses	872
Sales net of Incremental units	872
NP Sales	-
ICA - Rs. AWh	132
ICA Impact - Rs. Min	129.4
Life Line	44
Prop-ICA	0.0
Protect-Opt-ICA - Avg4	261.1
Units	322.5

Market Overview - Sales by Product

Purchases	730
T&D Losses	731%
Sales after Losses	677
Sales net of Incremental units	677
NP Sales	-
ICA - Rs. AWh	0.90
ICA Impact - Rs. Min	214.2
Life Line	35
Prop-ICA	0.0
Protect-Opt-ICA - Avg4	264.4
Units	311.9



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January - 2013	
Purchases	349
T&D losses	7.31%
Sales after losses	308
Sales net of incremental units	273
NP Sales	1555
ICA - Rs.1Wh	1.23
ICA Impact - Rs.3Wh	214.7
Life line	2.8
Prep-ICA	0.6
Power - upto 300 - April	104.4
Units	1935

February - 2013	
Purchases	307
T&D losses	7.31%
Sales after losses	288
Sales net of incremental units	253
NP Sales	1931
ICA - Rs.1Wh	2.11
ICA Impact - Rs.3Wh	424.9
Life line	2.4
Prep-ICA	0.6
Power - upto 300 - April	107.9
Units	2037

March - 2013	
Purchases	303
T&D losses	7.31%
Sales after losses	284
Sales net of incremental units	250
NP Sales	1842
ICA - Rs.1Wh	0.49
ICA Impact - Rs.3Wh	102.1
Life line	2.5
Prep-ICA	0.6
Power - upto 300 - April	200.6
Units	2024

April - 2013	
Purchases	316
T&D losses	7.31%
Sales after losses	291
Sales net of incremental units	254
NP Sales	1842
ICA - Rs.1Wh	0.52
ICA Impact - Rs.3Wh	102.1
Life line	2.5
Prep-ICA	0.7
Power - upto 300 - April	191.0
Units	1918

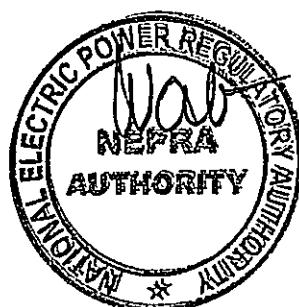
May - 2013	
Purchases	307
T&D losses	7.31%
Sales after losses	295
Sales net of incremental units	255
NP Sales	1842
ICA - Rs.1Wh	0.51
ICA Impact - Rs.3Wh	101.1
Life line	2.5
Prep-ICA	0.4
Power - upto 300 - April	208.6
Units	211

June - 2013	
Purchases	1,297
T&D losses	7.31%
Sales after losses	1,165
Sales net of incremental units	1,165
NP Sales	-
ICA - Rs.1Wh	0.63
ICA Impact - Rs.3Wh	102.1
Life line	2.5
Prep-ICA	0.5
Power - upto 300 - April	379.1
Units	381.7

July - 2013	
Purchases	1,179
T&D losses	7.31%
Sales after losses	1,027
Sales net of incremental units	1,027
NP Sales	-
ICA - Rs.1Wh	0.67
ICA Impact - Rs.3Wh	101.1
Life line	2.5
Prep-ICA	0.5
Power - upto 300 - April	391.1
Units	392.2

August - 2013	
Purchases	1,109
T&D losses	7.30%
Sales after losses	1,008
Sales net of incremental units	1,008
NP Sales	-
ICA - Rs.1Wh	0.61
ICA Impact - Rs.3Wh	9.7
Life line	2.7
Prep-ICA	0.6
Power - upto 300 - April	364.7
Units	365.8

September - 2013	
Purchases	1,019
T&D losses	7.30%
Sales after losses	1,023
Sales net of incremental units	1,023
NP Sales	-
ICA - Rs.1Wh	0.58
ICA Impact - Rs.3Wh	10.1
Life line	2.7
Prep-ICA	0.6
Power - upto 300 - April	363.1
Units	364.0



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Annex-VI (Working of PIA)		
Provision for Post Retirement Benefit		
Amount Paid		
Transferred to Services		
Amount to be deducted/added	Rs. 316	
Provision for Post Retirement Benefit		
Amount	Rs. 316	6,183
Amount Paid Premium	Rs. 316	10,643
Transferable Assets		4,553
Pay & Allowances		
Amount	Rs. 316	12,542
Total	Rs. 316	13,219
Under/(Over) Recovery	Rs. 316	1,577
Depreciation FY 2023-24		
Amount	Rs. 316	5,613
Total	Rs. 316	4,342
Under/(Over) Recovery	Rs. 316	1,261
Depreciation FY 2024-25		
Amount	Rs. 316	6,276
Total	Rs. 316	6,377
Under/(Over) Recovery	Rs. 316	101
ReBIS (Investment + XIBOR) FY 2023-24		
Amount	Rs. 316	10,060
Total	Rs. 316	10,264
Under/(Over) Recovery	Rs. 316	2,192
ReBIS (Investment + XIBOR) FY 2024-25		
Amount	Rs. 316	17,345
Total	Rs. 316	11,451
Under/(Over) Recovery	Rs. 316	5,894
Other Income FY 2023-24		
Amount	Rs. 316	6,155
Total	Rs. 316	6,347
Under/(Over) Recovery	Rs. 316	2,892
Other Income FY 2024-25		
Amount	Rs. 316	4,541
Total	Rs. 316	4,541
Under/(Over) Recovery	Rs. 316	0
Capital Expenditure		
Amount	Rs. 316	11,370
Capital Expenditure	Rs. 316	7,695

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