F.No.Tariff/2015-16 Government of Pakistan Ministry of Energy

Islamabad, the 7th March, 2018.

The Registrar, National Electric Power Regulatory Authority, Sector G-5/1. Islamabad.

Subject:

INTIMATION OF SUBSIDY / SURCHARGE FOR INCLUSION IN SCHEDULE OF TARIFF FOR XW DISCOS

Refer to the above subject and to the Redetermination Decision dated 18-09-2017 and 23-10- 2017 for Tariff Determinations for the Ex-WAPDA Distribution Companies (the "XWDISCOs") intimated to the Federal Government by National Electric Power Regulatory Authority (the "Authority") u/s 31(4) of NEPRA Act, 1997.

In this regard, reference is made to the National Power Policy, 2013 (the "Policy"), which was 2. developed to support the current and future energy needs of the country. The Policy was considered and approved by the Council of Common Interests (CCI) through decision on Case No. 1/3/2013 dated 31-07-2013. As a consequence, the National Tariff and Subsidy Policy Guidelines, 2014 has also been framed.

[Copy of the Policy and decision of CCI in Case No. 1/3/2013 dated 31-07-2013, and the National Tariff and Subsidy Policy Guidelines are attached herewith as Annexure A/1, A/2, and A/3, respectively].

- 3. The Policy approved by CCI, inter alia, stipulates that:
 - 3.1 the low end consumers will be protected from any price escalation;
 - 3.2 to the extent possible, tariff rationalization will be done in order to eliminate subsidy within the industrial, commercial and bulk consumers; and
 - 3.3 A level playing field will be created by providing power at comparable prices to all industrial users.
- Additionally, it is pointed out that sub-section (5) of section 31 of the Act, empowers the Federal Government to impose, from time to time, surcharges in respect of each unit of electric power sold to the consumers. One of the basic purposes of insertion of sub-section (5) in section 31 of the Act was to harmonize the electricity tariff between different distribution companies. This is evident from Summary for the Cabinet dated June 11, 2008 in respect of the Budget for the financial year 2008-09.

[Copy of Summary for the Cabinet dated June 11, 2008 in respect of the Budget for the financial year 2008-09 is attached herewith as Annexure B].

- In discharge of the obligations casted upon the Federal Government under the Constitution of islamic Republic of Pakistan, 1973 (the "Constitution"), the Federal Government has framed policies and taken various steps, from time to time, inter alia, aimed at: (i)protection of low end consumers from price escalation through provision of subsidy; (ii) implementing uniform tariff in all categories of consumers across the country; (iii)tariff rationalization with an aim to minimize or eliminate subsidy within the industrial, commercial and bulk consumers; (iv) undertaking projects for expansion of the existing power sector; and (v) raising of funds for ensuring smooth working of the power sector.
- In order to ensure proper implementation of the Policy approved by CCI as well as policies framed $! \omega$ there under and keeping in view the fiscal space for subsidy, certain portion of the determined revenue requirements of the XWDISCOs are to be recovered through surcharges under section 31 of the Act, details whereof is given in preceding paragraph. The amount collected in furtherance of surcharges shall within the parameters of the Policy approved by CCI, facilitate: recovery of the determined revenue requirement of the

XWDISCOs; maintaining of uniform tariff across the country for each category of consumer; targeted subsidy to low-end consumers; and financial and development requirements of the power sector;

- 7. A brief summary of rationale for each of the surcharge is given below:
 - A surcharge namely, "Tariff Rationalization Surcharge" at the rate mentioned against each of the categories of electricity consumers in respect of each unit of electric power sold by the specified DISCO detailed in Annexure-C, during each of the billing month, which shall be considered as a cost incurred by the distribution company to be included in the tariff recommended by the Authority. The Tariff Rationalization Surcharge enables fulfillment of the parameters set forth in the Constitution as well as the Policy approved by the CCI, including: (i) the socio economic objectives; (ii) the budgetary targets in field; (iii) protection of low end consumers from price escalation through provision of subsidy; (iv) maintaining uniform tariff across the country and regions for each of the consumer category; (v) tariff rationalization with an aim to minimize or eliminate subsidy to the extent possible within the industrial, commercial and bulk consumers. The collection of the Tariff Rationalization Surcharge shall be deposited by XWDISCOs in a Fund called the "Tariff Rationalization Fund" to be kept in the Escrow Account of the Central Power Purchasing Agency Guarantee Limited (or its successor) for exclusive use for discharging the liabilities of the power producers.
 - (b) A surcharge, namely, "Neelum-Jhelum Surcharge" has been imposed by the Federal Government, since the year 2008 and till June 2018, @ 0.10 paisa per KWh on all electricity consumers of XWDISCOs except lifeline domestic consumers of the category 'Residential A-1', which shall be considered as a cost incurred by the distribution company to be included in the tariff recommended by the Authority. The Neelum Jhelum Surcharge is collected, for the purposes of meeting a portion of the cost of construction of Neelum Jhelum Hydropower Project (the "Project"), which is a hydel power project with a to be installed capacity of 969 MW. The Project is of national importance and critical for the country, inter alia, to ensure supply of cheap electricity to end consumers in the country, being a hydro power project and rights over the waters flowing into Pakistan. The collection of Neelum Jhelum Surcharge shall be deposited by the XWDISCOs in a Fund called the "Neelum Jhelum Hydro Project Development Fund" to be kept in the Escrow Account of the Neelum Jhelum Company for exclusive use for the Neelum-Jhelum Hydro Power Project.
 - (c) A surcharge at the rate of Rs. 0.43/KWhon account of recovering the debt servicing applicable to all the consumer categories on per unit consumption except lifeline domestic consumers of the category 'Residential A-1' in respect of XWDISCOs, namely, "Financing Cost Surcharge", which shall be considered as a cost incurred by the distribution company to be included in the tariff recommended by the Authority. The Financing Cost Surcharge shall enable smooth working and running of the power sector and to meet the repayment obligations of mark-up cost of loans obtained against the sovereign guarantees of the Government of Pakistan for the purpose of reducing shortfall in payment of determined and verified costs of power generation of various power generators. The collection of the Financing Cost Surcharge shall be deposited by XWDISCOs in a Fund called the "Financing Cost Fund" to be kept in the Escrow Account of the Central Power Purchasing Agency Guarantee Limited (or its successor) for exclusive use for discharging the liabilities of the power producers.
 - 8. In view of above and tariff rationalization as a consequence of the *Tariff Rationalization Surcharge*, as per the mandate of the Policy approved by CCI and the National Tariff and Subsidy Policy Guidelines framed in furtherance thereof, the net subsidy by GOP, within the fiscal space, is specified in Annexure-C. Thus the tariff rationalization is not aimed at raising any revenues for the Federal Government, as it is within the determined revenue requirements of the XWDISCOs. The tariff rationalization enables fulfillment of the parameters set forth in the Constitution as well as the Policy approved by the CCI, including: (i) the socio economic objectives; (ii) the budgetary targets in field; (iii) protection of low end consumers from price escalation through provision of subsidy; (iv) maintaining uniform tariff across the country and regions for each of the consumer category; (v) tariff rationalization with an aim to minimize or eliminate subsidy to the extent possible within the industrial, commercial and bulk consumers.

- In light of the above, it is requested that the Authority may kindly re-issue the schedule of tariff for the •XWDISCOs, by incorporating the amounts of surcharges described in paragraph no. 7 above and as a consequence of tariff rationalization per unit subsidy to the category of each of consumers specified in Annexure-C, on urgent basis.
- 10. In view of the above, the Authority is also requested to condone the delay, if any, in filing of this request under section 31 of the Act, to bring in line and harmony, the Authority's approved tariff, the net subsidy and surcharges imposed by the Federal Government in accordance with the provisions of the Act.

(Syed Mateen Ahmed)

Section Officer (Tariff)

Cc.

- 1. PSO to Minister for Water & Power.
- 2. PS to Secretary Water & Power.
- 3. PS to Joint Secretary (PF)

Government of Pakistans

National Power Policy, 2013

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1. INTRODUCTION

The Ministry of Water and Power of the Government of Pakistan has developed an ambitious power policy to support the current and future energy needs of the country. This bold strategy will set Pakistan on a trajectory of rapid economic growth and social development. Simultaneously, it will address the key challenges of the power sector in order to provide much needed relief to the citizens of Pakistan.

This document will frame the broad contours of the energy policy articulating the vision for the power sector highlighting its key challenges, setting major goals, summarizing policy principles, and highlighting the strategy devised to achieve Pakistan's aspirations. This document does not elaborate on issues surrounding operational strategy, nor does it lay out detailed implementation plans.

The major sections of the report follow:

VISION

*Pakistan will develop the most efficient and consumer centric power generation, transmission, and distribution system that meets the needs of its population and boosts its economy in a sustainable and affordable manner."

3. CHALLINGES

Pakistan's power sector is currently afflicted by a number of challenges that have led to a crisis:

- A yawning supply-demand gap where the demand for electricity far outstrips the current generation capacity leading to gaps of up to 4,500 – 5,500 MW. The supply-demand gap has continuously grown over the past 5 years until reaching the existing levels. Such an enormous gap has led to load-shedding of 12-16 hours across the country.
- 2. Highly expensive generation of electricity (~Rs 12 / unit) due to an increased dependence on expensive thermal fuel sources (44% of total generation). RFO, HSD, and Mixed are the biggest sources of thermal electricity generation in Pakistan and range in price from ~Rs 12 / unit for mixed, to ~Rs 17 / unit for RFO, and a tremendously expensive ~Rs 23 / unit for HSD. Dependence on such expensive fuel sources has forced Pakistan to create electricity at rates that are not affordable to the nation and its populace.
- 3. A terribly inefficient power transmission and distribution system that currently records losses of 23-25% due to poor infrastructure, mismanagement, and theft of electricity. The cost of delivering a unit of electricity to the end consumer has been estimated at Rs. 14.70 by the NEPRA. This means that the inefficiencies are costing the tax payers additional 2.70 rupees per unit over and above the cost of generation (-Rs. 12). The Ministry of Water and Power has estimated the true cost of delivering a unit of electricity to the end consumer at greater than Rs. 15.60 after taking into account the collection losses and the real losses to the distribution companies. If the system assumes the NEPRA suggested transmission and distribution loss of 16%, the theft alone is estimated to be costing the national exchequer over Rs 140 billion annually.
- 4. The aforementioned inefficiencies, theft, and high cost of generation are resulting in debilitating levels of subsidies and circular debt. Reducing these losses would lead to significant improvement in the bankability and profitability of the sector, and could be used to improve the efficiency of the power system / network as a whole.
- The limited and crumbling transmission system of Pakistan has created serious issues of access to electricity, particularly in Balochistan and other far flung rural areas of the country.

4 COAL

To achieve the long-term vision of the power sector and overcome its challenges, the Government of Pakistan has set the following nine goals:

- Build a power generation capacity that can meet Pakistan's energy needs in a sustainable manner.
- ii. Create a culture of energy conservation and responsibility

- iii. Ensure the generation of inexpensive and affordable electricity for domestic, commercial, and industrial use by using indigenous resources such as coal (Thar coal) and hydel.
- iv. Minimize pilferage and adulteration in fuel supply
- v. Promote world class efficiency in power generation
- vi. Create a cutting edge transmission network
- vii. Minimize inefficiencies in the distribution system
- viii. Minimize financial losses across the system
- ix. Align the ministries involved in the energy sector and improve the governance of all related federal and provincial departments as well as regulators

A clear strategy has to be articulated for each of the aforementioned goals in order to actualize the power sector's aspirations.

5. TARGETS

Pakistan has set key targets in terms of the demand-supply gap, affordability, efficiency, financial viability and governance of the system. The extent to which the policy can meet these targets will measure the success of the policy and the nation's ability to overcome the key problems afflicting the power sector.

Supply Demand Gap: Goals i and ii pertain to this target

• Target: Decrease supply demand gap from 4500 - 5000 MW today to 0 by 2017

Affordability: Goal iii pertains to this target

Target: Decrease cost of generation from 12c / unit today to ~10c / unit by 2017

Efficiency: Goals ly to vil pertain to this target

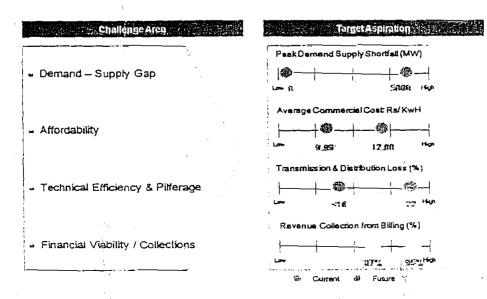
• Target, Decrease transmission and distribution losses from ~23-25% to ~16% by 2017

Financial Viability and Collections: Goal viii pertains to this target

Target: Increase collection from ~85% to 95% by 2017.

Governance: Goal ix pertains to this target

- Target: Decrease decision making processing time at the Ministry, related departments and regulators from long to short durations
 - The exact processing times are not currently available; will be established shortly



6. POLICY PRINCIPLES

The process of policy and strategy formulation is informed by the following organizing principles: (i) efficiency, (ii) competition, and (iii) sustainability.

6.1 EFFICIENCY

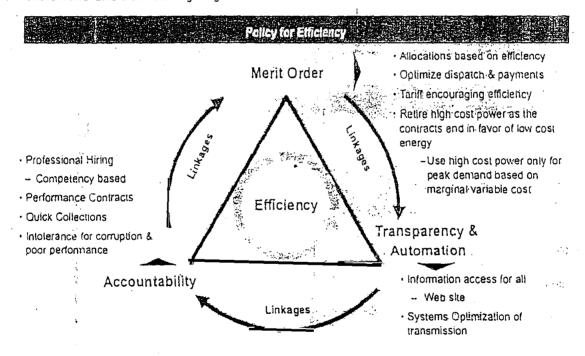
Efficiency is the cornerstone of developing competitiveness. The principle of efficiency will be predicated on three pillars: merit order, transparency / automation, and accountability.

Merit order will be observed all across the system - fuel allocation, dispatch, payments, and power mix. Merit order allocations will obviously come into play once the supply and demand gaps have been ininimized.

Transparency will be achieved by providing seamless access to information through a public website

Accountability will be ensured by hiring professionals solely on the basis of competency, signing performance contracts, and exercising zero tolerance towards corruption and poor performance.

The above is illustrated in the following image:



6.2. COMPETITION

Competition creates the edge essential for developing a robust energy cluster. The principle of competition will be built on three pillars: infrastructure development, up front tariff and competitive bidding, and key client management.

infrastructure will be developed and incentives provided to attract greater private sector investments. Government would like to limit its role to policy making, and unless necessary, service delivery will be promoted through a fiercely competitive and transparent private sector.

In this light. NEPRA will be strengthened to create a world class regulatory authority with sophisticated and efficient capacity to establish tariffs and set the foundation for a competitive bidding process.

The government will assign "key client managers or relationship managers" at the MoWP who will act as a 'one window operation' for investors in the power sector and ensure the timely completion of investments and projects.

In addition to the above listed projects that have reached financial closure, LOS' have been issued for 450MW worth of wind energy projects and an additional 2,276MW of wind projects are currently in the feasibility assessment process. This cumulative 2,726 MW of wind electricity (if deemed feasible) could come online in 2016. At the same time, 341MW of solar energy projects are also currently in the feasibility assessment process and could come online by 2015 if deemed feasible. There is also a push towards Bagasse which could yield 83 additional megawatts of electricity by 2016.

A significant push will also be made towards building medium and long-term hydel capacity in the country. Six projects lotalling 388MW of hydel power are expected to be completed by February 2015. The smaller Patrind and Gulpur hydropower projects are expected to be completed by December 2017 and will add 247MW to the grid. An additional 969MW is anticipated from the Neelum-Jhelum HPP project by November 2016. A number of hydel projects are expected to come online in 2017 including the fourth and fifth Tarbela expansions which have the potential to add 1.910 MW (1,410 MW in fourth expansion, 500 MW in fifth expansion).

The government is also poised to announce a coal corridor with a capacity to generate 6000 - 7000 MW in the near future.

In the long run, large infrastructure programs including the Indus Basin Cascade will be aggressively developed. Dasu has a potential of generating 2,160MW, Patan 2,800 MW, and Thakot 2,800 MW. The detailed engineering design for these projects is being carried out and will optimally be constructed using a BOT PPP method.

Other longer-term projects are also under consideration, such as Bunji (7,100 MW potential) and Diamer-Bhasha (4,500 MW potential) whose completion by 2020 could ensure the energy independence and security of Pakistan.

To achieve its medium and long terms goals, the government will develop infrastructure and provide incentives to attract greater private sector investments. The government will set the foundations of energy cities and corridors, and sponsor public-private partnership (PPP) for coal and run of river projects. The government will assign "key client managers or relationship managers" at the MoWP who will act as a 'one window operation' for investors in the power sector and ensure the timely completion of investments and projects.

The government is actively considering innovative business models including various wholesale business models supported by wheeling charges. These innovative business models once concluded may allow the generation companies to sell electricity to NTDC, DISCOs and the private sector alike. Successful implementation of these models will encourage rapid investments in power generation, bring power generation closer to the load centres, and result in a reduction in electricity prices.

Encouraging the private sector to participate in the utility market necessitates a world-class regulatory function.

NEPRA will be strengthened in this regard, and a world-class regulatory authority will control the Tariff and

Competitive Bidding process. Up-front tariffs will be set for low cost fuels and competitive bidding will be used to push the costs further downwards.

7.2. DEMAND STRATEGY

The demand management strategy will meet Goat (ii):

Create a culture of conservation and responsibility.

The broad contours of the demand management strategy are illustrated in the following figure:

	<u> </u>
	Demand Management Strategy
Goal: Create a	culture of energy conservation and responsibility
<u></u>	
建筑	THE SECOND PROPERTY OF THE PRO
	Set energy conservation and product labeling standards
Improve Technology	Ban imports of non-efficient consumer electronics in Pakistan
Standards	Provide Pakistëni manufacturers three year time limit to bring products up to par with efficiency
500 04 5 00 00 0 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0	Impose specific timings and restrictions for:
Time of Use	 Shopping, and other recreational activities, billboard lighting; street lighting, commercial lighting, neon lighting, air conditioning
	Introduce 'Time of Use' meters that charges different rates for peak and off-peak electricity usage
	Provide more expensive but dedicated electricity to heavy users utilizing captive power plants and generators (commercial and residential)
Pricing	Phase out subsidy overperiod of three years
Signal	Pass true economic cost of electricity generation to consumers over time
	- Maintain subsidy for abject poor

The GoP will pass energy conservation legislation aimed at three key areas: a) technology / product labelling standards, b) power time of use, and c) improving the energy efficiency of the existing and new infrastructure.

The strategy will set energy conservation and product labelling standards which would ban the import of inefficient electronics into the country. The local industry will be granted a three-year exemption period to bring its product production to the required levels of power efficiency. Green energy building codes will be established and introduced across the Country.

Energy services companies may also be encouraged in the private sector to audit and improve the energy efficiency of the existing industrial, commercial and residential footprint and create a culture of conservation and productivity.

The strategy may also impose timing restrictions for evening commercial activities and introduce 'time of use' metering to discourage utilization during the peak hours by charging different rates for on- and off-peak timings. Solar and alternative power solutions will be encouraged for end users, street lighting, electronic billboards, neon lighting, shop front signage, etc. In addition, the price signal articulated through reducing and targeting subsidy (mentioned in the above section) will naturally optimize demand and utilization.

A conservation program based upon energy saver lighting is already underway with a potential of saving 1000 MW if all 50 million consumers were to be converted to florescent bulbs. In addition, technology solutions such conical bafflers for water heaters will be introduced.

7.3. AFFORDABLE POWER STRATEGY

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The affordable power strategy will meet Goal (iii):

Affordable Power Strategy

Goal: Ensure the generation of inexpensive and affordable electricity for domestic, commercial and industrial use

Strategy Associated to the second second

Move Towards Cheaper Fuels

- Identify expensive RFO and HSD plants and convert them to gas or coal
- Shift tariff incentives towards low cost energy sources (hydel run of the river, gas, coal, nuclear, biomass, etc.)
- · Proliferate mining across the country and expedite coal projects at Thar blocks

Gas Conservation for Power

- Increase price for gas consumption for all users except for poor residential users
- · Reduce utilization of gas in CNG and UFG in particular
 - 10% gas diversion can generate 2,000 MW
- Divertigas to the power sector and ensure firm supply to the power plant;

Ensure the generation of inexpensive and affordable electricity for domestic, commergial & industrial use.

The broad contours of the affordable power strategy are illustrated in the following figure:

The strategy focuses on shifting Pakistan's energy mix toward low cost sources such as hydel, gas, coal, nuclear and biomass. Locali and foreign investments will be aggressively sought for small and medium size run of river hydel projects. Selected hydel projects under development will be positioned for privatization. Multilateral agencies will be invited to partner in large infrastructural hydel projects. LNG terminals will be developed on war footing to rapidly increase the gas supply for the power and industrial sectors. In addition, gas will be preferentially directed to the power sector by eliminating UFG. Nuclear power will be developed in close collaboration with friendly countries such as China. Development of coastal energy corridors based upon imported coal (mixed later with local coal), rapid proliferation of coal mining all across the country – especially at Thar, and conversion of expensive RFO based plants to coal are the central tenets of coal policy. The proposed strategy will change the energy mix of Pakistan in favour of low cost sources and significantly reduce the burden of energy to the end consumer.

7.4. SUPPLY-CHAIN STRATEGY

The supply-chain strategy will meet Goal (iv):

Minimize pilferage and adulteration in fuel supply.

Once the relief from load shedding is forthcoming because of a decreased supply and demand gap, this strategy will focus on redirecting the supply of fuel from inefficient GENCOs to the most efficient IPPs. This reallocation alone has the potential of saving Rs 3 billion per month and generation an additional 500MW of electricity. At the same time, the MoVVP will sign performance contracts with GENCOs, PSO, and fuel transporters and hold them accountable for the quality and theft of oil. Fuel procurement contracts may be made open sourced to eliminate the power of a single supplier. Leakage will be plugged by building fuel pipelines where possible and open decanting. More specifically a 22 KM pipeline will be constructed to plug the supply chain leakage in Muzza argarh. In the event that fuel is found to be missing or adulterated, the full economic value of the fuel will be appropriated to the end receiver.

The broad contours of the supply chain strategy are illustrated below:

Supply Chain Strategy

Goal: Minimize pilla are and adulteration in the fuel supply to impro a productivity

ALL STREET TO STREET AND ALL STREET

- Radica allocation to GENCOs until they are at h sherefacking levels
- Move al allocation from GENCOs to IPPs
- Monat 1:4000 miles from GENCOs to IPPs will 12 /e Rs 75 billion / year
 - The 13 billion month spent on GENCOI resoluces 6501/W
 - 10 billion / month at tPPs produces 1,150 kW
- Sign s artismission contracts with GENCOs, F3O, and fuel transporters
- Open fue turo curement contracts through tendering to eliminate role of single supplier
 - . Eliminata ruck is and open decanting by building pipelines (for the zaffargarh TPS)
 - . Measure the way with and quality of fuel moving from the port to GENCO
 - Appropriate fur ຈີ້ເວລາວmic, value added cost of quality or quantity ວຣສ to the end receiver.

Generation Strategy

Redirect

Supply to

Accountability

and Cuality Assurance

The system ion strategy will meet Goal of

Promothy and class afficiency in pacer of teration.

The browning of the strategy are Musicated below:

Compation States

Goal: Promote was address efficiency in power generation

StratedVector

- Prior in and asscale rust bases tupon the afficiency levels
- · Makr, all ... More will enficiency to alls transparentonline
- Mor for the at \(\frac{1}{2} \rightarrow \right
- Either privatize; or lease GENCOs to private sector on the basis of O&M contracts
- Pilottwo GENCOS trainediately
- Prepare the remaining GENCOS for subsequent privatization through corporatization

Privatize GENCOs

Provide Fue

to Efficient

Plants

Interesting the privatization of the privatization of the private state of the private state of the private of

7.5. TRANSMISSION STRATEGY

The transmission strategy will meet Goal (vi):

Create a cutting-edge transmission network.

The broad contours of the strategy are illustrated below:

Transmission Strategy

Goal: Create a world class transmission and distribution network

Strategy Strategy

Optimize Transmission

- Sign performance contracts with NTDC
 - 2.5% are NEPRA allowed losses; 3.6% are the current existing losses
- Dispatch based upon economic order
 - Install transmission effectiveness analysis software and hardware to optimize transmission
 - Software already exists but has not been utilized due to lack of technical expertise

Redefine and Redesign National Grid

- Build future medium/small sized power plants closer to load centers to minimize line losses
- · Expand high voltage transmission lines further North beyond Ravat
 - Majority of new hydel projects will be situated beyond Ravat
 - High voltage lines minimize losses
- Strengthen 220KV rings around large cities to minimize losses
- Redesign merit order to also take into consideration transmission losses of plants

Incent Private Sector Investments

- Create a new business model based upon whole sales transactions, exchanges and wheeling changes
- Incentivize the private sector to make investments in transmission, especially for the new generation plants placed offgrid or in areas where the grid is weak

The strategy is based on installation of upgraded SCADA software to optimize transmission and monitor its losses. Dispatch will be based on economic order and internal/ audit controls will be established on dispatch and payment.

The transmission strategy requires the redesigning of the national grid in a manner that minimizes line losses. Plants will be built closer to load centers; high voltage transmission lines will be expanded; and the 220kv rings around cities will be strengthened.

Private sector will be provided incentives to build and strengthen the transmission infrastructure. Innovative business and regulatory models will be deployed to weaken the monopolies, increase efficiencies, and decrease costs through competition. Wheeling charges and whole sale markets may be introduced to introduce multiple buyers and sellers in the market place.

Regional transmission networks may also be encouraged to promote power trade and optimize deficits and surpluses.

7.6. DISTRIBUTION STRATEGY

The distribution strategy will meet Goal (vii):

Distribution Strategy

Goal: Minimize operational and financial inefficiencies in the distribution system

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Performance Contracts (Short Term)

- Sign performance contracts with the key stakeholders / heads of the distribution companies
 (DISCOs) to ensure their accountability with respects to effective distribution
- · Ensure that performance contracts cover.
 - Reduction in distribution losses (technical losses as well as theft related losses)
 - Full collections of distribution companies' receivables from consumers using ATC index

Smart Metering and Feeder level accounting (Short Term)

- USAID has funded Smart Meters at all feeders in Pakistan. Project is 65% complete and will finish iπ60 days.
- Use Smart Meters to Develop an online system of monitoring electricity distribution from CDPs, feeders, transformers and consumer end meters
- Manage profit and loss accounts at the feeder level

Hold XEN accountable for P&L and reward or remove

- Privatize a limited number of DISCOs as pilot and document key learnings
- Devolve the P&L of the remaining DISCOs to the feeder level and hold XEn accountable to improve performance
- Privatize all DISCOs over a period of time

Privatization of DISCOs

Minimize inefficiencies in the distribution system.

The broad contours of the strategy are illustrated below::

In the short-term, performance contracts will be signed with the heads of DISCOs (distribution companies) and their respective boards focused on reducing distribution losses due to technical reasons, theft, and lack of recovery / collections. Board independence and appointment of competent board members is the corner stone of improving the performance of DISCOs.

Smart meters will be installed at the feeder and CDP level, profit and loss accounts will to be managed at the feeder level, and the accountability will be appropriated to the Executive Engineer. A regime of reward and punishment will be used to improve efficiency and decrease theft. A Theft Act will be passed that would harshly punish defaulters and other electricity thieves to eliminate theft at the consumer level.

In the medium term, the efficiency will be improved by privatizing a selected number of DISCOs. The remaining DISCOs will be privatized over a period of time.

7.7. FINANCIAL EFFICIENCY STRATEGY

The financial efficiency strategy will meet Goal (viii):

Minimize financial losses across the system

The broad contours of the strategy are illustrated below:

Financial Efficiency Strategy

Goal: Minimize financial losses across the system

Collect

- Automatically adjust already agreed upon amounts owed by provinces and government dept to power sector from the NFC Award and department budgets
- Appoint independent, reliable 'Adjuster' to settle payment disputes with provinces and gove depts within a period of three to six months
- Agree upon transparent procedure for future billing and collections

Strategy Strategy

· Collect GST refunds from FBR and devise a mechanism to avoid future build-ups

Punish Defaulters and Eliminate Theft

- Eliminate transmission and distribution theft
- Focus load-shedding in areas where collections are low.
- Pass legislation that allows for defaulters connections to be severed
 - Defaulters connections are severed after 60 days of non-payment
 - Defaulters will only be reconnected with pre-paid card based meters

GST refunds will be collected from the FBR and a mechanism will be built to avoid future build-ups.

The financial efficiency strategy is geared towards punishing private defaulters and proposes severing the electric connections of defaulters after 60 days of non-payment and only reconnecting them to the grid with pre-paid meters. External collection agencies may also be sourced to improve cash flows. At the same time, load-shedding may be focused on areas of high theft and low collections as opposed to the current structure of indiscriminate load-shedding.

The strategy also covers the independent audit of all financial transactions within the power sector. An independent firm will be used to audit these transactions and ensure the greatest degree of financial propriety within the power sector.

7.8. GOVERNANCE STRATEGY

The governance strategy will meet Goal (ix):

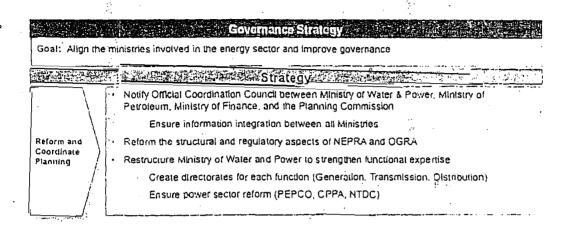
Align the ministries involved in the energy sector and improve governance.

The governance strategy calls for the notification of an Official Coordination Committee comprising the Ministry of Water & Power, the Ministry of Petroleum, the Ministry of Finance, he Ministry of Planning and Development, a member from each province, and a representative from AJK and G8 each This council will ensure information integration between all these ministries and will assist in policy formulation and decision making related to energy. The CCI will provide monitoring and oversight to the implementation of the National Power Policy.

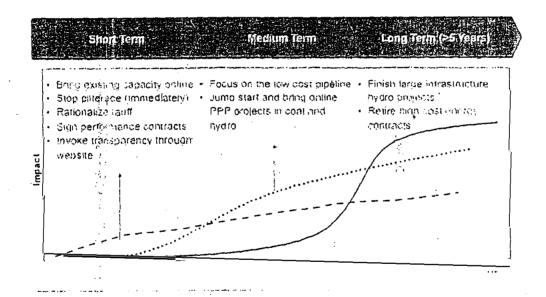
The strategy requires the reformation of structural and regulatory aspects of NEPRA and OGRA to improve efficiencies. New business models including power exchanges and wheeling charges will be explored. NEPRA's reform will include a change in the establishment period for the base tariff from 8-10 months to 90 days; the aim of this reform will be to minimize the potential for circular debt accumulation.

Finally, the Ministry of Water and Power will be restructured to strengthen its functional expertise. Directorates will be created for key functions (i.e. generation, transmission, and distribution) and key organizations such as CPPA, PPIB. AEDB, and NTDC will be reformed.

The broad contours of the strategy are illustrated below:



8. PRIOR: HEATION



The strategy has been prioritized to maximize the impact of the various strategic initiatives. In the short term we will bring existing capacity online, stop thefts of all form, rationalize the tariff, sign performance contracts, and ensure transparency. In the medium term we will bring low-cost pipeline projects online, and jump start coal and hydro PPP projects. Finally, in the long term we will finish large infrastructure hydel projects and retire high cost energy contracts to ensure that Pakistan moves towards cheap electricity generation.

9 MARACI

The successful implementation of this policy will lead to enormous improvement within the power sector. By 2017, the supply-demand gap could be eradicated completely; and by the end of the five-year term of the current government the country will have a power surplus which can then be regionally traded, in essence, by the end of the decade Pakistan could be transformed from an energy strapped, importer of power to a regional exporter of power. The cost of power generation will be reduced to an affordable amount, and the efficiency improvements in transmission and distribution will decrease the burden of power to the end consumer. In summary, prosperity and social development will become a reality in a Roshan Pakistan.

SECRET

No:1/3/2013

31.07.2013

National Energy (Power) Policy, 2013-2018

DECISION

ANNEXURE

Bli

The Council of Common Interests considered the National Energy (Power) [67, 2013-2018, submitted by Ministry of Water and Power revised by the CCI chincal Committee recommendations at para 5 above and approved the Policy condingly subject to deletion of provision regarding at source deduction of regivables through the federal adjuster.

NATIONAL POWER TARIFF AND SUBSIDY POLICY GUIDELINES 2014

NATIONAL POWER TARIFF AND SUBSIDY POLICY GUIDELINES GOVERNMENT OF PAKISTAN

PREFACE

The purpose of this document is to present a National Power Tariff and Subsidy Policy guidelines for the country.

The National Power Policy of 2013 describes sustainability in the power sector as "the underpinning of long term transformation. The principle of sustainability will be grounded on three pillars: law cast energy, fair and level playing field, and demand management. Altering the fuel mix towards less expensive fuels will lead to low cost energy. Investments required for the low cost fuel mix will necessitate rationalization of the electricity tariff. Fairness will be ensured by protecting the poor and cross-subsidizing their cansumption from the affluent. A level playing field will be created by providing power at comparable prices to all industrial users. Demand management will be introduced through novel policy, pricing and regulatory instruments."

MATIONAL POWER POLICY OF 2013

The Notional Power Policy of 2013 states a Vision for the country: "Pakistan will develop the most efficient" and cansumer centric power generation, transmission, and distribution system that meets the needs of its population and boosts its economy in a sustainable and affordable manner."

Power sector reform in the country is witnessing a progressive tariff rationalization process. As the power sector requires a significant amount of resources to meet current and future customer demand, its ability to attract commercial capital needs to be ensured through relevant policy and regulatory

actions. It is in this context that the National Power Tariff and Subsidy Policy guidelines 2014 strikes a balance between the interests of consumers and the interests of providers of capital. The policy enhances oredictability and financial viability through the tariff setting process. Lastly, the policy facilitates the growth of competition in the electricity industry.

The National Tariff and Subsidy Policy guideines 2014 takes into consideration the existing legal framework and emerging trends in the sector, in terms of:

- (a) Promotion of efficiency,
- (b) Introduction of conservation through pricing,
- (c) Rationalization of electricity tariff,
- (d) Protection of consumer interests and
- (e) Transparency in subsidy administration.

OBJECTIVE

The objective of the National Power Tariff and Subsidy Policy guidelines 2014 is to state the intent of the Government of Pakistan with respect to electricity pricing and cost allocation so that policy-makers, planners, companies, regulators, and customers have a concrete picture of the steps necessary to achieve a sustainable power sector for the country.

SHORT-TERM OBJECTIVE

The short-term National Power Tariff and Subsidy Policy guide 2014 is to provide a tariff regime that covers the cost of service, including a Government subsidy within annually budgeted amount. The short-term goals regarding subsidies and tariffs, include steps to:

- (i) Streamline the regulatory process for tariff approval;
- (ii) Clarify the Government policy on electricity subsidies; and

(iii) Provide relevant stakeholders with policy guidance on main tariff principles and measures established in the NEPRA Act (1997 Act to provide for the regulation of generation, transmission and distribution of electric power) and the National Power Policy 2013.

MEDIUM-TERM OBJECTIVE

The medium-term National Power Tariff and Subsidy Policy guidelines 2014 is to provide a tariff regime that covers the cost of service as determined on the basis of a least cost integrated generation, transmission and distribution expansion plan, with limited subsidies targeted to customers most in need of financial support, consistent with the national subsidy policy, guidelines.

LONG-TERM OBJECTIVE

The Long-Term National Power Tariff and Subsidy Policy 2014 is to provide a robust, reliable, power sector with ample generation reserves for a growing economy where generation prices are determined competitively, and cost-based or incentive rates are determined by a responsive regulator for the public transmission system serving a transparent market for trading power and highly reliable private or public distribution companies. Subsidies for low-income customers are provided through transparent tariffs cross subsidized by high demand residential customers or through the national safety net.

TARIFF POLICY GUIDELINES

The Tariff Policy guidelines serves these objectives by:

1. Ensuring financial viability of sector entitles while protecting interests of the consumers:

This policy will entail allowing all efficiently incurred costs (with realistic and uniformly applicable efficiency benchmarks) in tariff setting but disallowing inefficiencies to prevent them from being passed on to the consumers. Ensuring financial viability will hold the key to: (i) mobilization of adequate resources for the sector and (ii) attracting multiple players in the sector thereby increasing the possibility of introducing higher level of competition.

2. Ensuring predictability in regulatory actions:

The National Power Tariff and Subsidy Policy guidelines 2014 provide guiding inputs for regulatory actions in tariff setting as envisaged in the NEPRA Act. So accordingly the future Tariff Determination Process should follow the below:

- Through a separate independent proceeding (Separate from tariff hearing) NEPRA approves the
 medium- to long-term integrated least cost generation, transmission and distribution expansion
 plans in line with National Power Policy 2013.
- Transmission charge or use-of-system charge of NTDC shall be determined by NEPRA on multiyear basis to be made effective from FY 2015-16 once the plan has been approved as described above.
- Distribution margin for all the distribution companies shall be determined by NEPRA on multiyear basis to be made effective from FY 2015-16 once the plan has been approved as described above.
- Pool generation charge and other indexation relevant to annual tariff or multiyear tariff regime shall be determined by NEPRA on annual basis and coupled with the determination of a forward looking fuel price through suo moto proceeding for the FY 2014-15.
- The Government intends that NEPRA issues a timely decision consistent with their current rules.
 It is critical that there be proper submissions to NEPRA by the Discos and that NEPRA addresses tariff petitions in accordance with their rules.

To ensure that the tariff progressively reflects the cost of supply of electricity, the GoP shall notify a roadmap within 12 months with a target to achieve full cost recovery for power companies. The road map, which will be a part of the multi-year tariff filing for the two selected utilities and which would also have intermediate milestones, shall be based on the approach of a gradual reduction in the Government subsidy.

TARIFF STRUCTURING AND ASSOCIATED ISSUES

A. Generation Segment

A two-part tariff structure should be maintained for all long-term contracts to facilitate Merit Order dispatch, except where NEPRA provides separate tariff treatment for renewable energy. This framework would be extended to generating stations (including grid connected captive plants) as per NEPRA Rules. The purchases and contracting of Distribution Licensees' purchases will be subject to NEPRA rules and regulations, in particular for the approval of the pass through and recovery of purchased power and contract costs.

B. Transmission Segment

The transmission system in the country consists of the integrated national grid. In a restructured power sector, transmission charges are the regulated instrument for the transmission company to recover the allowed revenue requirements approved by the regulator to provide the transmission services within the required transmission reliability and performance standards obligations. Therefore, the tariff / charges are to be paid by Transmission Users for the use and access to the transmission system owned by another company (NTDC) to recover the amount.

There is a connection between transmission licensing, the determination of transmission tariff / charges and the transmission expansion plan. As the transmission tariff determination includes the review and approval of investment costs, the standard good practice for determining a transmission tariff and issuing a transmission license is to have an approved transmission plan, which identifies the approved investment projects to be included in the NTDC's revenue requirement and recovered through NEPRA-approved transmission charges.

NEPRA should accelerate the NTDC tariff determination by ensuring that the expansion plan is proposed by NTDC, reviewed (including hearings as necessary) and approved by NEPRA in a separate proceeding, prior to an annual or a MYT tariff petition and tariff determination hearing. This approach will properly shield the investments included in the NTDC data from being visited for the first time during the regulatory hearing to determine transmission tariff/charges in response to a tariff petition. NEPRA should move to a Multi-Year Tariff for NTDC that is consistent with the 5 Year expansion Plan and the Grid Code.

C. Distribution Segment

Supply of reliable and quality power of specified standards in an efficient manner and at reasonable rates is one of the main objectives. The regulator determines and notifies the standards of performance of licensees with respect to quality, continuity and reliability of service for all consumers.

Making the distribution segment of the industry efficient and solvent is the key to success of power sector reforms and provision of services of specified standards. Therefore, NEPRA needs to strike the right balance between the requirements of the commercial viability of distribution licensees and consumer interests. As the owner, GoP intends to transform loss-making utilities into profitable ventures which can raise necessary resources from the capital markets to provide services of international standards to enable Pakistan to achieve its full growth potential.

The O&M costs allowed by NEPRA and other benchmarks need to be revisited by the distribution companies and the Regulator. Specifically, Distribution Companies have an obligation to meet the cost

parameters in the NEPRA tariffs; they must make every effort to comply with NEPRA directives concerning technical and commercial losser.

A Government policy of full cost recovery and improved governance is critical to improve Aggregated Technical & Commercial Losses (ATCL). These two initiatives must be tied together. Enhanced revenue collection and better governance by utilities must be understood to be a key element of cost recovery. When successful, these joint activities will result in reduction of circular debt on a sustainable basis. ATC loss reduction should be incentivized by linking returns in a MYT framework to an achievable trajectory. Greater transparency and nurturing of consumer groups would be efficacious.

Pass through of past losses (within the parameters set forth in para-1 under the subheading "Tariff Policy Guidelines" above) or profits should be allowed to the extent caused by uncontrollable factors. During the transition period controllable factors should be to the account of utilities and consumers in proportions determined under the MYT framework.

There is a connection between distribution licensing and distribution margin/ charges determination, and distribution expansion plan. As the distribution margin determination includes the review and approval of investment costs, the standard good practice for distribution is to have an approved distribution plan, which identifies the approved investment projects that therefore should be recovered in a DISCO's approved revenue requirement and distribution margin / charges.

EQUALIZATION SURCHARGE FOR DISCOS

NEPRA should accelerate the DISCO's tariff determination by ensuring that the expansion plan proposed by the DISCO is reviewed (including as necessary hearings) and approved by NEPRA in a separate proceeding, prior to an annual or a MYT tariff petition and tariff determination hearing. This will enable that tariff determination review and hearings not to question the investments included in DISCO's data in the tariff petition. NEPRA shall implement tariffs which incorporate a rate structure such that the end use tariff shows separate prices for generation pool charge, NTDC charge, distribution charge, and subsidies separately on the consumers' bills.

Equalization surcharge is an inter-Disco subsidy. As long as Government maintains the uniform national tariff, there will need to be an equalization surcharge, to balance the different cost profiles of different distribution companies. NEPRA shall develop a mechanism to determine the quantum of the equalization surcharge. This separate amount shall appear separately on the bills of applicable customer categories.

NEPRA should move to a Multi-Year Tariff for DISCDs that is consistent with the expansion plan as described in para-2 of the "Tariff Policy Guidelines" and the Distribution Code.

D. Multi-Year Tariff (MYT)

A multi-year tariff (MYT) would minimize risks for utilities and consumers, promote efficiency, allow for appropriate reduction of system losses, attract investments and would also bring greater predictability to consumer tariffs on the whole. An MYT would restrict tariff adjustments to known indicators on power purchase prices and inflation indices. The framework should be applied for both public and private utilities. NEPRA shall immediately develop a process, rules and procedures to address a regime for multi-year tariffs, including an adjustment mechanism for subsidies as defined under the heading "Subsidy Policy Guidelines" below.

The regulator should introduce mechanisms for sharing of excess profits and losses with the consumers as part of the overall MYT framework, which should be in line with the para-1 of the "Tariff Policy Guideline" above. In the first control period the incentives for the utilities may be asymmetric with the percentage of the excess profits being retained by the utility set at higher levels than the percentage of losses to be some by the utility. This is necessary to accelerate performance improvement and reduction in losses and will be in the long-term interest of consumers by way of lower tariffs.

As the metering is completed up to the appropriate level in the distribution network, it should be possible to segregate technical losses. Accordingly, the technical loss reduction under a MYT framework should then be treated as distinct from a commercial loss reduction, which requires a different

approach. Estimates of technical losses would be a simulation of the distribution system components and loads. Standard practices in a MYT loss trajectory performance tend to be defined for total losses, as both need to be managed: adequate investment to avoid technical losses that are too high (due to factors such as overload) and adequate investment also to avoid technical losses that are too high (also due to overload) and adequate control programs to reduce commercial and non-technical losses.

The MYT framework implemented in the year 2015-16 in two of the DISCOs should have adequate flexibility to accommodate changes in the baselines consequent to metering being completed.

E. Consumer Tariff and Protection of Consumer Interests

The interest of consumers shall be granted careful consideration in setting tariffs. The distribution companies shall continue to be accountable to their customers.

There is an automatic adjustment mechanism for non-payment of receivables beyond a specified period by respective Federal and Provincial Government agencies or departments. It is the Policy of the Government that the Federal Government shall make payments to the power sector within 45 days of receipt of a bill.

F. Forward Looking Fuel Clause

The current fuel adjustment mechanism needs to be revised. Regardless of whether electricity tariffs for distribution companies are determined using an annual or multi-year tariff-making regime. NEPRA should devote sufficient resources to the adoption of a forward-looking fuel price adjustment mechanism for all distribution companies, which will provide intermediate and end users of electricity with more stability with respect to planning and managing their expenditures on electricity throughout the year.

The forward-looking fuel clause approved by NEPRA would incorporate ex post at the appropriate point in time near the end of the financial year the annual, quarterly and monthly un-forecasted and unexpected changes in fuel costs and their attendant effects on the price of purchased power, operations and maintenance costs, transmission costs and variations in the market prices of the fuel used to generate electric power in Pakistan.

G. Reduction in Circular Debt

The Circular Debt is the amount of cash shortfall within the Central Power Purchasing Agency (CPPA), which it cannot pay to power supply companies. The overdue amount is a result of: (a) the difference between the actual cost and the tariff determined by National Electric Power Regulatory Authority (NEPRA) which is the Distribution Company's loss over and collections under that allowed by NEPRA, (b) the delayed or non-payment of subsidies by government, and (c) delayed determination and notification of tariffs. It is the government's policy to reduce, limit to a certain amount which would be reduced over time, and eliminate the causes of the circular Debt. It is the policy of the GoP that the circular debt of the power sector be eliminated through bringing in efficiency by reduction of losses, improvement in management and recovery and switching to lower cost fuels and power generation through cheaper sources of fuel.

SUBSIDY POLICY GUIDELINES

Pakistan has maintained a commitment to a uniform national tariff. For the now the uniform national tariff will continue. However, the GoP will review its commitment to a uniform national electricity tariff by requiring NEPRA to examine more innovative tariff mechanisms as power sector companies become more stable and provide reliable and affordable power to their customers to bring efficiency, conservation and transparency.

There are numerous subsidies within the Pakistan power sector. There are direct subsidies from the Government, cross subsidies and inter-disco subsidies.

The subsidies which are now being provided across the board will be rationalized and optimized by targeting it to the deserving segment of consumers. With the application of a more rational tariff subsidy mechanism wherein the GoP intends to continue to provide for the poorest classes of electricity customers by targeting the low-income customers. A more efficient price signal will be sent to high use customers, which should contribute to energy efficiency.

A. Subsidy Policy for Low Income Residential Customers

The GoP will continue to provide direct subsidies to the extent they consider appropriate. Subsidies will be targeted effectively and in transparent manner to reach consumers using not more than 200 kWh per month in accordance with the National Power Policy 2013 and especially those currently on the lifeline tariff.

In accordance with the National Power Policy 2013, consumers below the poverty line who consume below a specified level will receive special support through cross subsidy.

The Rate design principles and policy for low-income domestic consumers (e.g. the lifeline tariff) will ensure that subsidies reach those in need, not all customers. Consumers using up to 200 kWh in every month of the year will be subsidized. For residential consumers using more than 200 kWh per month, the subsidy will be eliminated. The supporting tariff policy is to ensure that residential customers, as a customer class, are charged the full cost of service. The average tariff of all residential customers will correspond to the cost of service by obtaining cross subsidies from other customers.

NEPRA will review the minimum customer service charge as it reviews rate design issues. It may be that several differentiated residential customer service charges are necessary so that poor customers are not required to pay an amount greater than they can afford to connect to the electricity system.

B. Subsidy Not to Exceed Amount Funded by National Budget

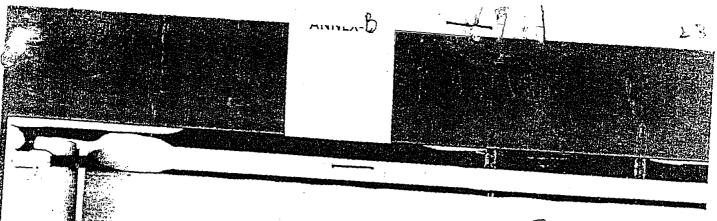
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Subsidy funding is clarified by the Government such that In the midterm, tariffs shall not require a subsidy that is greater than the amount funded by the National Budget (i.e. the direct subsidy from the GoP) and cross-subsidies provided by the consumers of electricity. If interim adjustments are required to ensure that the amount subsidized does not to exceed the amount in the National Budget, then after consultation with GoP, NEPRA will undertake an adjustment similar to the way it administers adjustments to fuel prices.

NEPRA shall immediately develop a process to address cost overruns in subsidy adjustment applicable to all DISCOs during the determination of their electricity tariff regardless of these tariff determinations occur on under an annual or multi-year regime. This would ensure the control and management of the overall subsidies provided by the GoP to the power sector.

In the longer term it is intended that electricity tariffs will cover the cost to serve all customers.

in the determination of electricity tariffs, NEPRA will take into account any subsidy amount informed and provided by the GoP through the National Budget.



32 SECRET

GOVERNMENT OF PAKISTAN REVENUE DIVISION

ANNEKURE

BUDGET 2008-09

SUMMARY FOR THE CABINET
JUNE 11, 2008

39

valid licence. Further, SECP is being empowered to make by-laws for limiting the amount of acquisition cost and management expense which may be incurred by an insurer during a year.

Pakistan Penal Code, 1860 & Code of Criminal Procedure, 1898

The amendments will reduce the menace of illegal dealing in prize bonds and will protect the public at large from financial scams.

Petroleum Products (Development Surcharge) Ordinance, 1961

The law is being amended to bring the persons engaged in the licensed activities concerning Compressed Natural Gas (CNG) and Liquefied Petroleum Gas (LPG) within the ambit of the Ordinance which will add a new revenue stream for the Government and will balance out the use of fuel by transport vehicles.

i) Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997

The development surcharge of 10 paisa per unit for Neelum-Jhelum power project has been challenged in the High Courts on the ground that taxation is the prerogative of the Parliament. Therefore the law is being amended to provide for the imposition of a surcharge. Furthermore, the amendments will harmonize the electricity tariff across the Country between different distribution companies.

viii) Repeal of Khushhali Bank Ordinance, 2000

The action will repeal the Khushhali Bank Ordinance, 2000 and ensure that all Microfinance Banks, including Khushhali Bank, are licensed and operate under the same legal and regulatory framework.

(Number of Judges) Act, 1997.

Amendment in Section 2 of Act XXXIII of 1997 is proposed.

39

Approval of the cabinet is solicited to the proposals contained in preceding paras only approval of the cabinet is solicited to the proposals contained in preceding paras only approved to the annexes and for presenting the attached Finance Bill which the proposals, before the parliament.

The Minister for Finance and Revenue has seen and authorized the submission of the Cabinet.

(M. Abdullah Yusuf) Secretary General, Revenue Division

ine 11, 2008

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F.No.Tariff/2015-16 Government of Pakistan Ministry of Energy

elved through Fax

Islamabad, the 8th March, 2018.

The Registrar,

National Electric Power Regulatory Authority, Sector G-5/1, Islamabad.

Subject:

INTIMATION OF SUBSIDY / SURCHARGE FOR INCLUSION IN SCHEDULE OF TARIFF FOR XW DISCOS

In continuation of this office letter of even number dated; 7th March, 2018 on the above subject.

I am directed to state that for the annex-C related to Schedule of GOP surcharge, the attached schedule may be substituted pl.

(Syed Mateer Ahmed)
Section Officer (Tariff)

For moment 8

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Registrar 2409
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# # # # # # # # # # # # # # # # # # #	TARIFF CATEGORY / PARTICULARS Recidential Colombe attacked to industrial appreniers	B R	Off-treak Bleed charges 1.33 6.67 7.12 11.33 11.33	Proh	CMT.Peak 10 private aget 6.94 7 vv 9 99 564 5.64	Peak Culture co	Off-Peak Off-Peak AATTA 7.07 AAATTA 8.11 F. SF	Perk Lacification R ASSONAL COLUMN R	Off Peak and D-3(4) is a ORARY/SUP1 S-72 S-72 S-74 S-74 S-74 S-74 S-74 S-74 S-74 S-74	Peny Peny Peny Peny R R SUPPLY FING R P TO 180	Off-Peak with the COP as with the FFN. VARIABLE SAWE 5 (2) 6 32 1 XRIABLE VARIABLE VARIABLE VARIABLE VARIABLE ASWE	Prok	(VII-Peak 25 42	Prod	Ort. Press	Peak	OR-Free	, , , , , , , , , , , , , , , , , , ,	23 22 22 22 22 22 22 22 22 22 22 22 22 2	Prok	Off-Peak
y star;	**************************************	Prok	Off-treak Bleed charges 1.33 6.67 7.12 11.33 11.33	Prob	to private agriculture agricul	Penk R R H H R R R	COST Production of Cost Producti	Penk Laddi I-2 E - TEMM R R R COLORI	Off Peak and D-1(4) is in OFFARY/SUFF) ST1 ST2 ST3	Press	Off-Peak Off-Peak by COP as web FFN. VARIABLE 5 (2) 6 (3) TARIFF VARIABLE	Prob. CTI-RGE RG CTI-RGE RG	(VII-Peak 25 42	Prod.	Ort. Press	Peak	OR-Free	, , , , , , , , , , , , , , , , , , ,	23 22 22 22 22 22 22 22 22 22 22 22 22 2	Prok	Off-Production of the Control of the
y 1(8) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	TARIFF CATEGORY / PARTICULARS Recidential Colombe attacked to industrial appreniers	Prok	Off-treek	Prob	Set Peak So private ages ANNY 6.34 7.99 9.99 3.54 3.64	Peak	COT Prob COT Prob ACATUS 7:07 ACATUS 8:11 F2:58 U14 EXIMENTIAL ACATUS V16	Perk Refiller	on Peak and D-1(a) is a KORARY SUPT STO STO STO STO STO STO STO STO STO ST	Pies Picture R.	Off-peak by COP as valid FFS. VARIABLE SAWB 1 C S S C S C S C S S C S C S S C S S C S S C S S C S S C S S C S	Prob. CTI-RGE RG CTI-RGE RG	55 35 35 35 35 35 35 35 35 35 35 35 35 3	Prod.	Ort-Peak	Peak	OR-Free	, , , , , , , , , , , , , , , , , , ,	23 22 22 22 22 22 22 22 22 22 22 22 22 2	Prok	Off-Production of the Control of the
1 (t)	TARIFF CATEGORY / PARTICULARS Recidential Colombe attacked to industrial appreniers	Frak	Off-treek Off-treek Off-treek I 131 E 6.7 7 12 1 34 1 34 1 34 Selith	Prob	CMT. Peak 3.0 pith set a get 4. 20 7. 20 9. 20 3.0 3.0 3.0 3.0 3.0 3.0 3.0 3	Peak R R R R R R	COT Press COST Press C	Penk Reliated IC2 R R R RASONAL R R R R R R R R R R R	OR PEAL and D-2(4) is a CARARY SUPP 5.72 5.84 3.34 3.7	Press be picted at the property of the propert	Off-peak by COP as velo FFN. VARIABLE SAWE 5 (2) 6 52 6 53 TARREE VARIABLE VARIABLE 131 VARIABLE AWE 121 VARIABLE VARIABLE	Prob. CTEARCE R CTEARCE R CTEARCE R CTEARCE	(VIT-Presh 2 +4 2 +4 3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3	Prah.	COT-(veals)	Peak	OR-Free		CANNA C 23 C 23 C 24 Prok B	007 mix	
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	**************************************	reak R R	On-trust On-trust On-trust I 1.11 E.6.7 7.12 7.12 A.11 A.1	Prok	CHT. Peak 30 pith see ageic 40 NVh 6.20 7.99 9.99 3.40 3.64 3.64 3.64 3.64 3.64 3.64 3.64 3.64	Peak R R R S1-R R R R R R R R R	COT Press COT Press THE TOTAL THE TOTAL AND THE TOTAL AND U 16 ENTITE U 16	Perk Ref I L. Z. ARONAL R. R	OR PEAL and D-2(4) is a ORARY SUPP ANNE 5.72 5.84 3.34 1/5 PUSTREAL EVILLE LIGIT ANNE 2.74 ANNE 2.72 ANNE 2.72 ANNE ANNE 4.74 ANNE	Press be picted at the property of the propert	Off-Peak Dy GOP as was before your feet of the party for	Prob. CTEARCE R CTEARCE R CTEARCE R CTEARCE	(W.Peak 55 25 25 25 25 25 25 25 25 25 25 25 25	Prah.	Off-Press	Pesk	OR-Free		ANNA ANNA ANNA ANNA ANNA ANNA ANNA ANN	Prok	007 mix
1 (m) 1 (m	TARIFF CATEGORY / PARTICULARS	Frak	On-trust On-trust On-trust I 131 E 6.7 7 12 2 131 O 15 O 1	Prob	COT Peak In private age ANNINA 6.24 7.99 9.99 3.54 3.64 4.64 5.64	Peak R R R R R R	COT Press COST Press C	Penk Reliated IC2 R R R RASONAL R R R R R R R R R R R	OR PEAL and D-2(4) is a CARARY SUPP 5.72 5.84 3.34 3.7	Press be picted at the property of the propert	Off-peak by COP as velo FFN. VARIABLE SAWE 5 (2) 6 52 6 53 TARREE VARIABLE VARIABLE 131 VARIABLE AWE 121 VARIABLE VARIABLE	Prob. CTEARCE R CTEARCE R CTEARCE R CTEARCE	(VIT-Presh 2 +4 2 +4 3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3 -3	Prah.	COT-(veals)	Peak	OR-Free		CANNA C 23 C 23 C 24 Prok B	007 mix	
1 (m) 1 (m	TARIFF CATEGORY / PARTICULARS	Prob. B. B	00-trest 00-trest 131 131 131 131 131 131 131 131 131 13	Prok	coff. Peak 10 private a get 6.20 7.00 9.99 5.64 5.64 5.64 1.62 1.62 1.62 1.62 1.63 1.63 1.63 1.63 1.63	Peak R R R R R R R R R R	COT Press COT Press T (1) T A A 1 B (1) F (2) S A N 1 B (1) B (1	Perk R R RARONAL R COMMENT R R R R R R R R R R R R R	OR Peak and D-1(A) is a ORARY-SUP) ST2 SR4 3,34 1NBUSTRING 2-74 2-74 1SPUSTRING 2-74 2-74 2-74 2-74 2-74 2-74 2-74 2-74	Prot Pr	Off-peak by COP as validable FFN. VARIABLE SAWE 1 C SS TARREE VARIABLE VARIABLE 133 VARIABLE AWE 131 VARIABLE VARIABLE AWE 131 VARIABLE AWE 131	POPA CHARGE CHARGE RE	(VII-Press) 5 44 5 14 5 14 5 14 5 14 6 18 8 18	Prah.	Off-Press	Pesk	OR-Free		ANNA ANNA ANNA ANNA ANNA ANNA ANNA ANN	Prok	007 mix
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1(m) 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	TARIFF CATEGORY / PARTICULARS	Peak R R R R R R R R R R R R R R R R R R R	00-trest 00-trest 131 131 131 131 131 131 131 131 131 13	Prob. applies ble de la companya de	coff. Peak 10 private a get 6.20 7.00 9.99 5.64 5.64 5.64 1.62 1.62 1.62 1.62 1.63 1.63 1.63 1.63 1.63	Penk R R R R R R R SFRCIAL	COT Press COT Press T (1) T A A 1 B (1) F (2) S A N 1 B (1) B (1	Perk Perk R R R R R R R R R R Frek	OR Peak and D-1(A) is a ORARY-SUP) ST2 SR4 3,34 1NBUSTRING 2-74 2-74 1SPUSTRING 2-74 2-74 2-74 2-74 2-74 2-74 2-74 2-74	Feel Supplied Supplie	Off-peak by COP as validable FFN. VARIABLE SAWE 1 C SS TARREE VARIABLE VARIABLE 133 VARIABLE AWE 131 VARIABLE VARIABLE AWE 131 VARIABLE AWE 131	Prob. CTIARCE K CTIARCE CTIARCE R CTIARCE R CTIARCE CTIARC	(VIT-Press) 55 20EVVB 2-42 2-33 4-33 4-33 6-18 N N N N N N N N N N N N N	Prod.	Off-Press	Pesk	OR-Free		ANNA ANNA ANNA ANNA ANNA ANNA ANNA ANN	Prok	007 res
# 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	**TABLET CATEGORY / PARTICULARS TABLET CATEGORY / PARTICULARS TABLET CATEGORY / PARTICULARS TABLET CATEGORY / PARTICULARS TABLET CATEGORY / PARTICULARS Reldential Colonies attached to industried FYRITE CATEGORY / PARTICULARS TABLET CATEGORY / PARTICULARS	Peak R R R R R R R R R R R R R R R R R R R	Oli-trusk Oli-trusk Oli-trusk AA118 121 AA178 U 38 SA178 SA178 SA178 U 37 II 37 I	Prob. applies ble de la companya de	504. Wh 504	Penk R R R R R R R SFRCIAL	CONTRACT	Perk Perk R R R R R R R R R R Frek	OG Pesa and D-1(a) is a ORARV SUP1 ST2 ST2 ST3 ST4 ST3 ST4 ST4 ST4 ST5 ST4 ST5 ST7 ST6 ST7	Feel Supplied Supplie	Off-Peak by COP as was by FFN. VARIABLE SAWS	Prob. CTIARCE K CTIARCE CTIARCE R CTIARCE R CTIARCE CTIARC	(VII.Prok.) 55 25-WK 2+4 33-WK 2+4 33-WK 6-18 N 25-WK 6-18 N 25-WK 6-WK 6-WK 6-WK 6-WK 6-WK 6-WK 6-WK 6	Prod.	Off-Peak	Pesk	OR-Free		ANNA ANNA ANNA ANNA ANNA ANNA ANNA ANN	Prok	007 res
Tartes of the control	TARIFF CATEGORY / PARTICULARS Resternists TARIFF CATEGORY / PARTICULARS TARIFF CATEGORY / PARTICULARS Resternists TARIFF CATEGORY / PARTICULARS	Peak R R R R R R R R R R R R R R R R R R R	Oli-trusk Oli-trusk Oli-trusk AA118 121 AA178 U 38 SA178 SA178 SA178 U 37 II 37 I	Prob. applies ble de la companya de	504. Wh 504	Penk R R R R R R R SFRCIAL	CONTRACT	Perk Perk R R R R R R R R R R Frek	OG Pesa and D-1(a) is a ORARV SUP1 ST2 ST2 ST3 ST4 ST3 ST4 ST4 ST4 ST5 ST4 ST5 ST7 ST6 ST7	Feel Supplied Supplie	Off-Peak by COP as was by FFN. VARIABLE SAWS	Prob. CTIARCE K CTIARCE CTIARCE R CTIARCE R CTIARCE CTIARC	(VII.Prok.) 55 25-WK 2+4 33-WK 2+4 33-WK 6-18 N 25-WK 6-18 N 25-WK 6-WK 6-WK 6-WK 6-WK 6-WK 6-WK 6-WK 6	Prod.	Off-Peak	Pesk	OR-Free		ANNA ANNA ANNA ANNA ANNA ANNA ANNA ANN	Prok	ORTESAND CONTRACTOR OF THE CON
Takes in the second sec	TARIFF CATEGORY / PARTICULARS TORIFF CATEGORY / PARTICULARS	Peak R R R R R R R R R R R R R R R R R R R	Oli-trusk Oli-trusk Oli-trusk AA118 121 AA178 U 38 SA178 SA178 SA178 U 37 II 37 I	Prob. applies ble de la companya de	504. Wh 504	Penk R R R R R R R SFRCIAL	CONTRACT	Perk Perk R R R R R R R R R R Frek	OG Pesa and D-1(a) is a ORARV SUP1 ST2 ST2 ST3 ST4 ST3 ST4 ST4 ST4 ST5 ST4 ST5 ST7 ST6 ST7	Feel Supplied Supplie	Off-Peak by COP as was by FFN. VARIABLE SAWS	Prob. CTIARCE K CTIARCE CTIARCE R CTIARCE R CTIARCE CTIARC	(VII.Prok.) 55 25-WK 2+4 33-WK 2+4 33-WK 6-18 N 25-WK 6-18 N 25-WK 6-WK 6-WK 6-WK 6-WK 6-WK 6-WK 6-WK 6	Prod.	Off-Peak	Pesk	OR-Free		ANNA ANNA ANNA ANNA ANNA ANNA ANNA ANN	Prok	ORTESAND CONTRACTOR OF THE CON
ritin	TABLEF CATEGORY / PARTICULARS TORSING AND ADDRESS AND	Peak R R R R R R R R R R R R R R R R R R R	Oli-trusk Oli-trusk Oli-trusk AA118 121 AA178 U 38 SA178 SA178 SA178 U 37 II 37 I	Prob. applies ble de la companya de	504. Wh 504	Penk R R R R R R R SFRCIAL	CONTRACT	Perk Perk R R R R R R R R R R Frek	OG Pesa and D-1(a) is a ORARV SUP1 ST2 ST2 ST3 ST4 ST3 ST4 ST4 ST4 ST5 ST4 ST5 ST7 ST6 ST7	Feel Supplied Supplie	Off-Peak by COP as was by FFN. VARIABLE SAWS	Prob. CTIARCE K CTIARCE CTIARCE R CTIARCE R CTIARCE CTIARC	(VII.Prok.) 55 25-WK 2+4 33-WK 2+4 33-WK 6-18 N 25-WK 6-18 N 25-WK 6-WK 6-WK 6-WK 6-WK 6-WK 6-WK 6-WK 6	Prod.	Off-Peak	Pesk	OR-Free		ANNA ANNA ANNA ANNA ANNA ANNA ANNA ANN	Prok	ORTESAND CONTRACTOR OF THE CON
2 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	TARIFF CATEGORY / PARTICULARS TORSING A SERVICLE AND A SERVICLE A	Prok. No. 1 and 1	(10-th-set) (10-th	Prob. By State of the state of	CHT. Peak 30 private agen 6.90 7.99 9.99 326000 3260000 326000 326000 3260000 3260000 3260000 3260000 326000000 3260000000000	Penk R R R R R R R R R R R R R R R R R R R	CONTRACT	Perk Rastille: RASTINAL OG Penk and D-2(e) is as ORARY SUPP \$ 77; \$ 84 \$ 3.34 \$ 18BUSTREAL PUBLIC LICE AND 2 74 \$ 2 74 \$ 2 74 \$ 3.34 \$ 1 7AVIOL AND 2 74 \$ 3.34 \$ 1 7AVIOL AND 2 74 \$ 3.34 \$ 1 7AVIOL AND 2 74 \$ 3.34 \$	Pres. Pres. R. SUPPLY TARILL R. SUPPLY TARILL R. FOR THE STATE OF THE STATE	Off-Peak by COP as web FFN. VARLABLE SCOP 6 52 6 53 1 ARTABLE WANTA COM 121 VARLABLE AWN 122 VARLABLE WANTA COM VARLABLE VARLABLE WANTA COM VARLABLE VARLABLE AWN VARLABLE VARLABLE VARLABLE VARLABLE ANTA	Prob. CHARGE K. CHARGE R. CHARGE R. CHARGE S. LATIONS	(VII-Peak 25 JEWN 244 233 433 55 JEWN 618 618 618 55 JEWN 618 618 55 JEWN 618 55 JEWN 618 55 JEWN 618 56 JEWN 57 JEWN 57 JEWN 58 JEWN	Prod.	Off-Peak	Pesk	OR Fruis	J. J	ANNA CANA CANA CANA CANA CANA CANA CANA	Proh. B.	Office of the state of the stat	
1 1 1 1 1 1 1 1 1 1	TARIFF CATEGORY / PARTICULARS TO ARIPH CATEGORY / PARTICULARS	Peak R R R R R R R R R R R R R R R R R R R	Oli-trusk Oli-trusk Oli-trusk AA118 121 AA178 U 38 SA178 SA178 SA178 U 37 II 37 I	Prob. applies ble de la companya de	504. Wh 504	Penk R R R R R R R SFRCIAL	CONTRACT	Perk Perk R R R R R R R R R R Frek	OG Pesa and D-1(a) is a ORARV SUP1 ST2 ST2 ST3 ST4 ST3 ST4 ST4 ST4 ST5 ST4 ST5 ST7 ST6 ST7	Feel Supplied Supplie	Off-Peak by COP as was by FFN. VARIABLE SAWS	Prob. CTIARCE K CTIARCE CTIARCE R CTIARCE R CTIARCE CTIARC	(VII.Prok.) 55 25-WK 2+4 33-WK 2+4 33-WK 6-18 N 25-WK 6-18 N 25-WK 6-WK 6-WK 6-WK 6-WK 6-WK 6-WK 6-WK 6	Prod.	Off-Peak	Pesk	OR-Free		ANNA ANNA ANNA ANNA ANNA ANNA ANNA ANN	Prok	007 mix
#	TARIFF CATEGORY / PARTICULARS TO ARIPH CATEGORY / PARTICULAR	Prok. No. 1 and 1	(10-th-set) (10-th	Prob. By State of the state of	CHT. Peak 30 private agen 6.90 7.99 9.99 326000 3260000 326000 326000 3260000 3260000 3260000 3260000 326000000 3260000000000	Penk R R R R R R R R R R R R R R R R R R R	CONTRACT	Perk Rastille: RASTINAL OG Penk and D-2(e) is as ORARY SUPP \$ 77; \$ 84 \$ 3.34 \$ 18BUSTREAL PUBLIC LICE AND 2 74 \$ 2 74 \$ 2 74 \$ 3.34 \$ 1 7AVIOL AND 2 74 \$ 3.34 \$ 1 7AVIOL AND 2 74 \$ 3.34 \$ 1 7AVIOL AND 2 74 \$ 3.34 \$	Pres. Pres. R. SUPPLY TARILL R. SUPPLY TARILL R. FOR THE STATE OF THE STATE	Off-Peak by COP as web FFN. VARLABLE SCOP 6 52 6 53 1 ARTABLE WANTA COM 121 VARLABLE AWN 122 VARLABLE WANTA COM VARLABLE VARLABLE WANTA COM VARLABLE VARLABLE AWN VARLABLE VARLABLE VARLABLE VARLABLE ANTA	Prob. CHARGE K. CHARGE R. CHARGE R. CHARGE S. LATIONS	(VII-Peak 25 JEWN 244 233 433 55 JEWN 618 618 618 55 JEWN 618 618 55 JEWN 618 55 JEWN 618 55 JEWN 618 56 JEWN 57 JEWN 57 JEWN 58 JEWN	Prod.	Off-Peak	Pesk	OR Fruis	J. J	ANNA CANA CANA CANA CANA CANA CANA CANA	Proh. B.	ONE Treat IN The Secretary of the Secret	
	TARIFF CATEGORY / PARTICULARS TO ARIPH CATEGORY / PARTICULARS TO ARIPH CATEGORY / PARTICULARS For supply at 1.0.3 kV & above and having specified to a show of the company of the compan	Prok. No. 1 and 1	(10-th-set) (10-th	Prob. By State of the state of	CHT. Peak 30 private agen 6.90 7.99 9.99 326000 3260000 326000 326000 3260000 3260000 3260000 3260000 326000000 3260000000000	Penk R R R R R R R R R R R R R R R R R R R	CONTRACT	Perk Rastille: RASTINAL OG Penk and D-2(e) is as ORARY SUPP \$ 77; \$ 84 \$ 3.34 \$ 18BUSTREAL PUBLIC LICE AND 2 74 \$ 2 74 \$ 2 74 \$ 3.34 \$ 1 7AVIOL AND 2 74 \$ 3.34 \$ 1 7AVIOL AND 2 74 \$ 3.34 \$ 1 7AVIOL AND 2 74 \$ 3.34 \$	Pres. Pres. R. SUPPLY TARILL R. SUPPLY TARILL R. FOR THE STATE OF THE STATE	Off-Peak by COP as web FFN. VARLABLE SCOP 6 52 6 53 1 ARTABLE WANTA COM 121 VARLABLE AWN 122 VARLABLE WANTA COM VARLABLE VARLABLE WANTA COM VARLABLE VARLABLE AWN VARLABLE VARLABLE VARLABLE VARLABLE ANTA	Prob. CHARGE K. CHARGE R. CHARGE R. CHARGE S. LATIONS	(VII-Peak 25 JEWN 244 233 433 55 JEWN 618 618 618 55 JEWN 618 618 55 JEWN 618 55 JEWN 618 55 JEWN 618 56 JEWN 57 JEWN 57 JEWN 58 JEWN	Prod.	Off-Peak	Pesk	OR Fruis	J. J	ANNA CANA CANA CANA CANA CANA CANA CANA	Proh. B.	ONE Treat IN The Secretary of the Secret	