



Faisalabad Electric Supply Company Limited

DIRECTOR GENERAL MIRAD FESCO HQ

West Canal Road Abdullah Pur Faisalabad

(Ph#041-9220563) (miradfesco@gmail.com)

No. FESCO/CMRA/UoSC/ 4153

Dated: 21-11-2023

The Registrar,
National Electric Power Regulatory Authority,
NEPRA Tower, Attaturk Avenue (East),
G-5/1, Islamabad

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

REGISTRAR OFFICE
Diary No: 1648
Date: 22-11-23

Reference: This office letter No. 3906/GENERAL Dated 02-10-2023, in response to your letter No. NEPRA/DG(Tariff)/TRF-100/33375-85 dated 13-09-23.

This is in continuation of the Petition for Determination of Use of System Charge for FY 2023-24 submitted by FESCO vide this office letter dated 02-10-2023 referred to above.

As detailed in the Petition for the Use of System Charge (UoSC), the proposed UoSCs were calculated after incorporating:

- The Revenue Requirements and the tariff numbers as determined by the Authority for the FY 2023-24 through Annual Tariff Adjustment,
- Units sold and purchased (kWh) rounding to GWh as considered in the tariff determination,
- Sales mix of FY 2022-23 as Base Year,
- Revenue calculated on Billable MDI; and
- The Cross-Subsidy as part of UoSCs was taken as the difference of relevant Cost of Service and average Determined Tariff of relevant category.

However, based on the deliberation with the representatives of Ministry of Energy, calculation of revised UoSC for FY 2023-24 became necessary for considering and incorporating the followings:

- Revenue calculated on GoP applicable tariff instead of Determined Tariff and hence Cross-Subsidy forming part of UoSC is the difference of Cost of Service and average applicable GoP tariff for the relevant category.
- Units Sold and Purchased are taken in kWh instead of rounding them to GWh.
- The Sale Mix and MDI is also taken from the underlying calculations forming basis for tariff determination.

TARIFF (DEPARTMENT)

Dir (T-I)..... Dir (T-II).....

Dir (T-III)..... Dir (T-IV).....

Dir (T-V)..... Addtl Dir (RE).....

Date: 22-11-23

Forwarded please:

☒ For nec action ☐ for information

1. DG (Lic.)	2. DG (Admn./HR)
3. DG (M&E)	4. DG (CAD)
5. DG (Trf.)	6. Dir. (Fin.)
7. Dir. (Tech.)	8. Consultant
9. LA - KIP	10. Dir. (IT)

For kind information please

1. Chairman

2. M (Lic.)

3. M (Law)

4. M (Tech.)

5. M (Trf. & Fin.)

Tariff Division Record
By No: 7549
Dated: 22-11-23

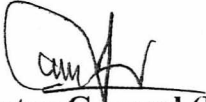
CTD CM

Foregoing in view, the Annex-1 and the Cost of Service (Annex-2) are being submitted attached herewith as Addendum to the UoSC Petition already submitted vide above referred letter.

Additionally, an Annex-3 is being added herewith to show the summary of differences in the Category-Wise Cost of Service and the proposed Use of System Charges in the original Petition versus the values submitted as per this Addendum.

For any clarification or additional information or any other matter relating hereto, Mr. Muhammad Aamir, Director General (MIRAD) FESCO (0345-1500425, Email-miradfesco@gmail.com) is designated as focal person.

DA/As Above


Director General (MIRAD)
FESCO Faisalabad

CC

1. General Manager (Technical) FESCO Faisalabad.
2. Chief Financial Officer FESCO Faisalabad.
3. General Manager (Op) FESCO Faisalabad.
4. General Manager (C&CS) FESCO Faisalabad.
5. Director (Legal & Labour) FESCO Faisalabad.

Annex-1

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)			Cost of Service (Separated Energy Loss Impact)			PROPOSED Use of System Charges			
Consumption Category	Commercial			Commercial			Commercial A2 C (1 MW or More)			
Tariff Category	A2-C			A2-C			MDI Based	Volumetric	Hybrid	
Functional Cost Element	Variable	Fixed	Total	Variable	Fixed	Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	7.47		7.47	6.75		6.75				-
Generation Cost - Capacity		7,220.57	15.55		6,531.50	14.07	6,531.50	14.07	1,959.45	9.85
Transmission Charges		582.34	1.25		526.76	1.13	526.76	1.13	158.03	0.79
Distribution Use of System		1,112.97	2.40		1,006.76	2.17	1,006.76	2.17	302.03	1.52
Total Applicable Costs	7.47	8,915.88	19.21	6.75	8,065.02	17.37	8,065.02	17.37	2,419.51	12.16
Impact of allowed losses				0.71	850.86	1.83				
Total Cost of Service	7.47	8,915.88	19.21	7.47	8,915.88	19.21	8,065.02	17.37	2,419.51	12.16
Cross Subsidy			12.62			12.62	5,857.70	12.62		12.62
Average GOP Tariff			39.29			39.29	13,922.72	29.99	2,419.51	24.78

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)			Cost of Service (Separated Energy Loss Impact)			PROPOSED Use of System Charges			
Consumption Category	Industrial			Industrial			Industrial B-3 (1 MW or More)			
Tariff Category	B-3			B-3			MDI Based	Volumetric	Hybrid	
Functional Cost Element	Variable	Fixed	Total	Variable	Fixed	Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	7.32		7.32	6.75		6.75				-
Generation Cost - Capacity		7,079.06	13.37		6,526.85	12.33	6,526.85	12.33	1,958.05	8.63
Transmission Charges		570.92	1.08		526.39	0.99	526.39	0.99	157.92	0.70
Distribution Use of System		1,110.24	2.10		1,023.64	1.93	1,023.64	1.93	307.09	1.35
Total Applicable Costs	7.32	8,760.23	16.55	6.75	8,076.88	15.26	8,076.88	15.26	2,423.06	10.68
Impact of allowed losses				0.57	683.35	1.29				
Total Cost of Service	7.32	8,760.23	16.55	7.32	8,760.23	16.55	8,076.88	15.26	2,423.06	10.68
Cross Subsidy			10.30			10.30	5,449.30	10.30		10.30
Average GOP Tariff			34.16			34.16	13,526.17	25.55	2,423.06	20.98

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)			Cost of Service (Separated Energy Loss Impact)			PROPOSED Use of System Charges			
Consumption Category	Industrial			Industrial			Industrial B-4 (Above 5 MW or More)			
Tariff Category	B-4			B-4			MDI Based	Volumetric	Hybrid	
Functional Cost Element	Variable	Fixed	Total	Variable	Fixed	Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	6.85		6.85	6.74		6.74				-
Generation Cost - Capacity		6,627.06	12.00		6,523.02	11.81	6,523.02	11.81	1,956.91	8.26
Transmission Charges		534.47	0.97		526.08	0.95	526.08	0.95	157.82	0.67
Distribution Use of System		515.19	0.93		507.10	0.92	507.10	0.92	152.13	0.64
Total Applicable Costs	6.85	7,676.72	13.89	6.74	7,556.20	13.68	7,556.20	13.68	2,266.86	9.57
Impact of allowed losses				0.11	120.52	0.22				
Total Cost of Service	6.85	7,676.72	13.89	6.85	7,676.72	13.89	7,556.20	13.68	2,266.86	9.57
Cross Subsidy			13.25			13.25	7,321.61	13.25		13.25
Average GOP Tariff			34.00			34.00	14,877.81	26.93	2,266.86	22.83

FESCO – Addendum to Petition for Determination Use of System Charges FY 2023-24 (Nov, 2023)

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges			
Consumption Category	Bulk Supply				Bulk Supply				Bulk Supply C-2 (a) (1 MW or More)			
Tariff Category	C-2(a)				C-2(a)				MDI Based	Volumetric	Hybrid	
Functional Cost Element	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	7.32			7.32	6.75			6.75				-
Generation Cost - Capacity		7,079.06	27.77	27.77		6,526.85	25.61	25.61	6,526.85	25.61	1,958.05	17.92
Transmission Charges		570.92	2.24	2.24		526.39	2.07	2.07	526.39	2.07	157.92	1.45
Distribution Use of System		1,039.62	4.08	4.08		958.52	3.76	3.76	958.52	3.76	287.56	2.63
Total Applicable Costs	7.32	8,689.60	34.09	41.41	6.75	8,011.76	31.43	38.18	8,011.76	31.43	2,403.53	22.00
Impact of allowed losses					0.57	677.84	2.66	3.23				
Total Cost of Service	7.32	8,689.60	34.09	41.41	7.32	8,689.60	34.09	41.41	8,011.76	31.43	2,403.53	22.00
Cross Subsidy				(3.76)				(3.76)	(959.68)	(3.76)		(3.76)
Average GOP Tariff				37.64				37.64	7,052.08	27.67	2,403.53	18.24

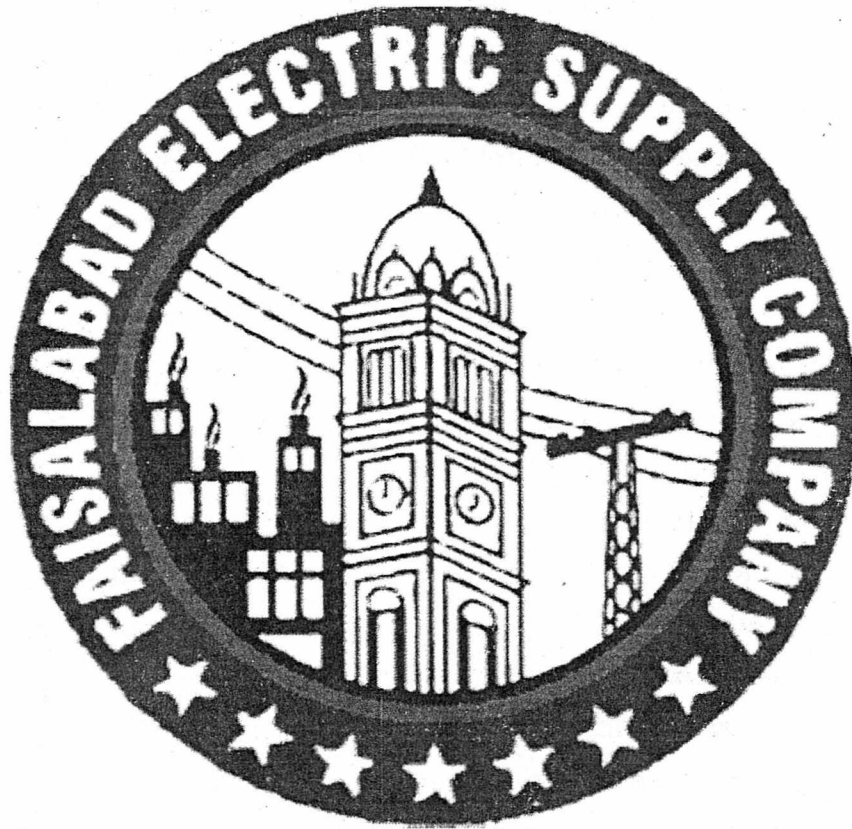
Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges			
Consumption Category	Bulk Supply				Bulk Supply				Bulk Supply C-2 (b) (1 MW or More)			
Tariff Category	C-2 (b)				C-2 (b)				MDI Based	Volumetric	Hybrid	
Functional Cost Element	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	7.32			7.32	6.75			6.75				-
Generation Cost - Capacity		7,079.06	17.01	17.01		6,526.85	15.68	15.68	6,526.85	15.68	1,958.05	10.98
Transmission Charges		570.92	1.37	1.37		526.39	1.26	1.26	526.39	1.26	157.92	0.89
Distribution Use of System		1,081.14	2.60	2.60		996.81	2.39	2.39	996.81	2.39	299.04	1.68
Total Applicable Costs	7.32	8,731.13	20.98	28.30	6.75	8,050.05	19.34	26.09	8,050.05	19.34	2,415.01	13.54
Impact of allowed losses					0.57	681.08	1.64	2.21				
Total Cost of Service	7.32	8,731.13	20.98	28.30	7.32	8,731.13	20.98	28.30	8,050.05	19.34	2,415.01	13.54
Cross Subsidy				16.13				16.13	6,712.00	16.13		16.13
Average GOP Tariff				44.42				44.42	14,762.04	35.47	2,415.01	29.66

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges			
Consumption Category	Bulk Supply				Bulk Supply				Bulk Supply C-3 (a) (Above 5 MW or More)			
Tariff Category	C-3 (a)				C-3 (a)				MDI Based	Volumetric	Hybrid	
Functional Cost Element	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	6.85			6.85	6.74			6.74				-
Generation Cost - Capacity		6,627.06	19.87	19.87		6,523.02	19.56	19.56	6,523.02	19.56	1,956.91	13.69
Transmission Charges		534.47	1.60	1.60		526.08	1.58	1.58	526.08	1.58	157.82	1.10
Distribution Use of System		473.38	1.42	1.42		465.95	1.40	1.40	465.95	1.40	139.79	0.98
Total Applicable Costs	6.85	7,634.92	22.89	29.74	6.74	7,515.05	22.53	29.28	7,515.05	22.53	2,254.51	15.77
Impact of allowed losses					0.11	119.87	0.36	0.47				
Total Cost of Service	6.85	7,634.92	22.89	29.74	6.85	7,634.92	22.89	29.74	7,515.05	22.53	2,254.51	15.77
Cross Subsidy				9.84				9.84	3,280.15	9.84		9.84
Average GOP Tariff				39.58				39.58	10,795.20	32.37	2,254.51	25.61

FESCO – Addendum to Petition for Determination Use of System Charges FY 2023-24 (Nov, 2023)

Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges			
Consumption Category	Bulk Supply				Bulk Supply				Bulk Supply C-3 (b) (Above 5 MW or More)			
Tariff Category	C-3 (b)				C-3 (b)				MDI Based	Volumetric	Hybrid	
Functional Cost Element	Variable	Fixed		Total	Variable	Fixed		Total				
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	6.85			6.85	6.74			6.74				-
Generation Cost - Capacity		6,627.06	16.78	16.78		6,523.02	16.52	16.52	6,523.02	16.52	1,956.91	11.56
Transmission Charges		534.47	1.35	1.35		526.08	1.33	1.33	526.08	1.33	157.82	0.93
Distribution Use of System		485.10	1.23	1.23		477.48	1.21	1.21	477.48	1.21	143.25	0.85
Total Applicable Costs	6.85	7,646.63	19.36	26.22	6.74	7,526.58	19.06	25.80	7,526.58	19.06	2,257.97	13.34
Impact of allowed losses					0.11	120.05	0.30	0.41				
Total Cost of Service	6.85	7,646.63	19.36	26.22	6.85	7,646.63	19.36	26.22	7,526.58	19.06	2,257.97	13.34
Cross Subsidy				10.88				10.88	4,296.25	10.88		10.88
Average GOP Tariff				37.10				37.10	11,822.83	29.94	2,257.97	24.22

FY 2023-24



FESCO Cost of Service Study

FY 2023-24

FAISALABAD ELECTRIC SUPPLY COMPANY LIMITED

Table of Contents

Cost of Service Study.....	4
Fully Allocated Cost of Service Study (FACOS) Model.....	4
Major Steps of Cost of Service Study	4
Fundamental Assumptions.....	5
Projections and Revenue Requirement for Financial Year 2023-24	5
Summary of Revenue Requirement	7
Line Losses Charged on Voltage Levels	7
Customer Classification by Voltage Level.....	7
FESCO Tariff determined by NEPRA in July-2023.	8
Results from FACOS Model	10
Revenue Requirement Allocation (in Percentage)	10
Revenue Requirement Allocation to Energy, Demand and Customer.....	10
Revenue as per NEPRA Tariff by Customer Category and Voltage Level	10
Cost of Service Functionalized Rates (Tariff Wise)	12
Unbundled Rates Rs./kWh (Tariff Wise)	15
Volumetric Rates at Each Customer Category	16
Revenue, Cost of Service and Subsidies (Tariff Category Wise)	17
Revenue, Cost of Service, Subsidy and Revenue to Cost Ratios	18
Revenue, Cost of Service and Subsidies (Rs./kWh)	18
Revenue, Cost of Service and Subsidies (11 kV and Above)	20
Revenue/kWh, Cost of Service/kWh and Subsidies/kWh (BPC only).....	20
Master Data for Results of FESCO's Cost of Service Study (FY 2023-24)	21

List of Tables

Table No.	Page No.	Description
Table 1 :	5	Fundamental Assumptions
Table 2 :	6	Projections and Revenue Requirement for Financial Year 2023-24
Table 3 :	7	Summary of Revenue Requirement
Table 4 :	7	Line Losses Charged on Voltage Levels
Table 5 :	8	Customer Classification by Voltage Level
Table 6 :	9	FESCO Tariff determined by NEPRA in July-2023.
Table 7 :	10	Revenue Requirement Allocation in percentage
Table 8 :	10	Revenue Requirement Allocation to Energy, Demand and Customer.
Table 9 :	11	Revenue as per NEPRA Tariff by Customer Category
Table 10:	122	Revenue as per NEPRA Tariff by Voltage Level
Table 11:	122	Cost of Service Functionalized (Tariff Wise)
Table 12:	13	Cost of Service Functionalized Rates (Tariff Wise)
Table 13:	14	Cost of Service Functionalized Rates Rs./kW/Month (Tariff Wise)
Table 14:	15	Unbundled Rates Rs./kWh (Tariff Wise)
Table 15:	16	Volumetric Rates at Each Customer Category
Table 16:	17	Revenue, Cost of Service and Subsidies (Tariff Category Wise)
Table 17:	18	Revenue, Cost of Service, Subsidy and Revenue to Cost Ratios
Table 18:	19	Revenue, Cost of Service and Subsidies (Rs./kWh)
Table 19:	20	Revenue, Cost of Service and Subsidies (11 kV and Above)
Table 20:	21	Revenue/kWh, Cost of Service/kWh and Subsidies/kWh (BPC only)
Table 21:	22	Master Data for Results of FESCO's Cost of Service Study (FY 2023-24)
Table 22:	23	COST OF SERVICE FY 2023-24 (per kW or kWh SOLD)
Table 23:	24	COST OF SERVICE FY 2023-24 (per kW or kWh at Purchased)
Table 24:	25	COST OF SERVICE FY 2023-24 (per kWh SOLD)
Table 25:	26	COST OF SERVICE FY 2023-24 (per kWh Purchased)
Table 26:	27	Impact of Losses on per kW or kWh basis (FY 2023-24)
Table 27:	28	Impact of Losses on per kWh basis ((FY 2023-24)

FAISALABAD Electric Power Company (FESCO) Ltd.

Cost of Service Study

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

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

Fully Allocated Cost of Service Study (FACOS) Model

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

Major Steps of Cost of Service Study

A class cost of service study begins with a detailed documentation of the numerous budgetary elements of the total revenue requirement. The detailed revenue requirements are the data inputs to the FACOS. At a high level, the FACOS process consists of the following three (3) basic steps:

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

FESCO –Addendum to Petition for Determination Use of System Charges (November, 2023) **Annex-2**
Fundamental Assumptions

Table 1

Description	FY 2023-24
Weighted Average Cost of Capital	13.19%
Capital Work in Progress ("CWIP")	CWIP 100%
Working Capital Allowance to be included in Rate Base	NO
Prior Year Adjustment (Rs. in Mill. Approved by NEPRA for FY 2023-24)	0
Demand Allocation Methodology (highest coincident peak in the year). Alternative is 12CP that means average of 12 months' coincident peak)	1 CP (Single Annual Peak)
Customer Growth %	5.00%
Model Year	FY 2023-24
Base Year	FY 2021-22

Projections and Revenue Requirement for Financial Year 2023-24

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

Table 2

Description	FY 2023-24	Source
Units Purchases (MkWh)	16,965	Projections approved by NEPRA for FY 2023-24 vide Interim Tariff Decision No.NEPRA/DG(Trf)ITRF-605 & TRF-606/18241-47 dated 14-07-2023, Page No. 03, Clause 15
Units Sales (MkWh)	15,482	
Assessed T&D Losses	8.74%	
Consumer Growth	5.00%	
Average Monthly MDI (MW) (Non-coincidental at CDPs)	3,485	
Peak Demand (MW at 11 kv Conincident)	2,933	Peak Demand (July-2022). Allocated to customer categories after impact of losses at each voltage for calculation of fixed charge of Cost of Service
Energy Charge (Rs/kWh)	6.74	Calculated by using given Cost and quantitative parameters for cost allocation purposes.
Capacity Charge (Rs/kW/Month)	6,026	
T.UoSC & MoF (Rs/kW/Month)	486	
Engergy Charges (Rs. M)	114,414	Projections approved by NEPRA for FY 2023-24 vide Interim Tariff Decision No.NEPRA/DG(Trf)ITRF-605 & TRF-606/18241-47 dated 14-07-2023, Page No. 03, Clause 15
Capacity Charges (Rs. M)	252,025	
T.UoSC (Rs. M)	20,326	
Power Purchase Price	386,766	
O&M Cost (Million Rs.)	32,470	Projections approved by NEPRA for FY 2023-24 vide Interim Tariff Decision No.NEPRA/DG(Trf)ITRF-605 & TRF-606/18241-47 dated 14-07-2023, Page No. 03, Clause 15
Depreciation (Million Rs.)	6,031	
RORB (Million Rs.)	10,309	
Other Income (Million Rs.)	(5,246)	
Prior Year Adjustment (Rs. M)	-	
Revenue Requirement (Rs. M)	430,330	
Cost per kWh (sold)	27.80	

Summary of Revenue Requirement

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

Table 3

Summary of Revenue Requirement	
Description	FY 2023-24 Rs. (M)
Energy Charges	114,414
Capacity Charges	252,026
T.UoSC & MoF	20,326
Power Purchase Price	386,766
O&M Cost	32,470
Depreciation	6,031
RORB	10,309
Other Income	(5,246)
Distribution Margin	43,564
Prior Year Adjustment	-
Revenue Requirement	430,330

Line Losses Charged on Voltage Levels

Line losses approved by NEPRA for FY 2023-24 as a percentage on purchased units is given in **Table**

4. Line losses as a percentage on received units at each voltage level are calculated on the basis of sales data of FY 2022-23.

Table 4

Losses FY 2023-24						
Voltage Level	0.2 kV	0.4 kV	11 kV	132kV	Total	Source
Losses %age on purchased units	1.40%		5.77%	1.57%	8.74%	Target as per Nepra Detemination is 8.74%. Therefore, losses for FY 2023-24 are taken as 8.74%.
Losses %age on received units	1.65%		5.86%	1.57%	8.74%	calculated as applied on units received at each voltage level.
Losses %age charged on purchased units	8.87%		7.34%	1.57%		Reversed calculated to show affective %age of losses vs. units purchased for each voltage level.

Overall the effective %age of energy losses, i.e. (total kWh purchases – total kWh sold)/total kWh purchased remains 8.74% as per target.

Customer Classification by Voltage Level

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

Table 5

Classification by Voltage Level				
	1	2	3	4
Voltage	132/66kV	11kV	0.4kV	0.2 kV
Customer Classes	B4	B3	A1b	A1a
	C3a	C2a	A2b	A2a
	C3b	C2b	A2c	B1a
		H1	A3a	C1a
		H2	B1b	E1i
		K1a	B2a	E1ii
		K1b	B2b	E2
			C1b	
			C1c	
			D1a	
			D1b	
			D2a	
			D2b	
			G1	
			G2	

FESCO Tariff determined by NEPRA in July-2023.

Tariffs for various categories of FESCO consumers as determined by NEPRA vide their determination No.NEPRA/R/DG(TRF)/TRF-605&TRF-606/18241-47 dated 14-07-2023 as provided in **Table 6** below

NEPRA Determined Interim Tariff (14.07.2023) VS GOP Notified Tariff (25.07.2023)				
TARIFF CATAGORIES		Fixed Charges Rs./KW/M	NEPRA Variable Charges Rs./kWh	GOP Variable Charges Rs./kWh
A1 (a)	RESIDENTIAL -A1			
i	Up to 50 Units Life line		7.00	3.95
ii	51-100 units Life line		11.74	7.74
iii	01-100 Units		12.74	7.74
iv	101-200 Units		15.06	10.06
v	01-100 Units		18.98	16.48
vi	101-200 Units		24.45	22.95
vii	201-300 Units		27.64	27.14
viii	301-400Units		31.03	32.03
ix	401-500Units		33.24	35.24
x	501-600Units		34.66	36.66
xi	601-700Units		35.80	37.80
xii	Above 700 Units		40.72	42.72
A1(b)	Time of Use (TOU) - Peak		39.89	41.89
	Time of Use (TOU) - Off-Peak		33.57	35.57
E-1(i)	Temporary E-1 (i)		40.03	42.03
	COMMERCIAL - A2			
A2 (a)	Commercial - For peak load requirement up to 5 kW		35.77	37.75
A2 (b)	Sanctioned load 5 kw and above	500	37.45	39.43
A2 (c)	Time of Use (TOU) - Peak (A-2)	500	39.43	41.35
	Time of Use (TOU) - Off-Peak	500	33.34	35.38
A2 (d)	Electric Vehicle Charging Station		30.52	39.43
E-1 (ii)	Temporary E-1 (ii)		36.16	38.14
	INDUSTRIAL			
B1(a)	B1		32.23	34.33
B1(b)	B1- TOU (Peak)		35.79	37.89
	B1 - TOU (Off-peak)		30.23	32.33
B2 (a)	B2	500	31.73	33.83
B2 (b)	B2 - TOU (Peak)	500	35.73	37.83
	B2 - TOU (Off-peak)	500	30.02	32.12
B3	B3 - TOU (Peak)	460	35.73	37.83
	B3 - TOU (Off-peak)	460	29.93	32.03
B4	B4 - TOU (Peak)	440	35.73	37.83
	B4 - TOU (Off-peak)	440	29.83	31.93
E-2	Temporary E-2		33.31	35.41
	BULK			
C1 (a)	C1(a) up to 5 kW		36.45	38.43
C1 (b)	C1(b) exceeding 5 kW	500	35.95	37.93
C1 (c)	Time of Use (TOU) - Peak	500	39.37	41.35
	Time of Use (TOU) - Off-Peak	500	32.77	34.75
C2 (a)	C2 Supply at 11 kV	460	35.75	37.73
C2 (b)	Time of Use (TOU) - Peak	460	39.37	41.35
	Time of Use (TOU) - Off-Peak	460	32.57	34.55
C3 (a)	C3 Supply above 11 kV	440	35.65	37.63
C3 (b)	Time of Use (TOU) - Peak	440	39.37	41.35
	Time of Use (TOU) - Off-Peak	440	32.47	34.45
	AGRICULTURAL TUBE WELLS - Tariff D			
D1 (a)	D1 Scarp		32.45	34.43
D2 (a)	D2 Agricultural Tube-wells	200	22.12	24.10
D1 (b)	Time of Use (TOU) - Peak	200	35.37	37.35
	Time of Use (TOU) - Off-Peak	200	28.12	30.10
D2 (b)	Time of Use (TOU) - Peak	200	22.12	24.10
	Time of Use (TOU) - Off-Peak	200	22.12	24.10
G	Public Lighting G		35.43	37.43
H	Residential Colonies H		35.43	37.43
A3	General Service		35.34	37.31

FESCO –Addendum to Petition for Determination Use of System Charges (November, 2023) **Annex-2** Results from FACOS Model

Revenue Requirement Allocation (in Percentage)

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

Table 7

Revenue Requirement Allocation %age				
Description	Energy	Demand	Customer	Total
Energy Charges	100%	-	-	100%
Capacity Charges	-	100%	-	100%
T.UoSC	-	100%	-	100%
O&M Cost	-	79%	21%	100%
Depreciation	-	77%	23%	100%
RORB	-	90%	10%	100%
Other Income	-	76%	24%	100%
Prior Year Adjustment	-	-	-	-

Revenue Requirement Allocation to Energy, Demand and Customer

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

Table 8

Revenue Requirement Allocation Rs. (M)				
Description	Energy	Demand	Customer	Total
Energy Charges	114,414	-	-	114,414
Capacity Charges	-	252,026	-	252,026
T.UoSC	-	20,326	-	20,326
Power Purchase Price	114,414	272,352	-	386,766
O&M Cost	-	25,640	6,830	32,470
Depreciation	-	4,620	1,411	6,031
RORB	-	9,307	1,002	10,309
Other Income	-	(4,009)	(1,237)	(5,246)
Distribution Margin	-	35,558	8,006	43,564
Prior Year Adjustment	-	-	-	-
Revenue Requirement	114,414	307,910	8,006	430,330

Revenue as per NEPRA Tariff by Customer Category and Voltage Level

The **Table 9** below provides detailed category-wise estimated revenue and average (Rs./kWh) thereof. Whereas the **Table 10** is summary of the said category-wise estimated revenue based on the supply Voltage level of relevant customer category, with average rate (Rs./kWh) thereof. As already mentioned, the calculation of revenue is based on NEPRA Tariff determined vide No. NEPRA/DG (TRF)/TRF-605 & TRF-606/18241-47 dated 14-07-2023 already provided in (*Error! Reference source not found. 6*).

Table 9

FY 2023-24						
Customer Category	MDI MW	Sales (GWh)	Fixed Charge Rs. (M)	Variable Charge Rs. (M)	Total Revenue Rs.(M)	Rs./kWh
Residential -- A1(a)	1,507	6,713	-	152,604	152,604	22.73
Residential -- A1(b)	38	168	-	5,827	5,827	34.79
Commercial -- A2(a)	80	386	-	13,800	13,800	35.77
Commercial -- A2(b)	0	0	0	7	8	38.90
Commercial -- A2(c)	73	406	1,107	14,011	15,118	37.27
Commercial -- A2(d)	0	0	-	5	5	30.52
Industrial -- B1(a)	6	37	-	1,204	1,204	32.23
Industrial -- B2(a)	0	0	0	0	0	33.10
Industrial -- B1(b)	60	363	-	11,291	11,291	31.06
Industrial -- B2(b)	323	2,224	4,159	68,688	72,847	32.76
Industrial -- B3	335	2,126	2,581	65,586	68,167	32.06
Industrial -- B4	194	1,283	1,557	39,375	40,932	31.90
Bulk Supply -- C1(a)	0	0	-	4	4	36.45
Bulk Supply -- C1(b)	0	1	2	32	34	38.48
Bulk Supply -- C2(a)	0	0	0	2	2	37.60
Bulk Supply -- C3(a)	1	3	18	93	111	42.44
Bulk Supply -- C1(c)	3	16	29	549	578	35.66
Bulk Supply -- C2(b)	21	103	155	3,471	3,626	35.23
Bulk Supply -- C3(b)	17	81	116	2,743	2,859	35.12
Agricultural --D1(a)	2	14	-	444	444	32.45
Agricultural --D2(a)	0	0	0	0	0	23.01
Agricultural --D2(b)	218	1,205	16	26,652	26,668	22.13
Agricultural --D1(b)	5	35	1,973	1,018	2,992	84.34
Temporary Supply -- E1(i)	0	1	-	38	38	40.03
Temporary Supply -- E1(ii)	5	26	-	948	948	36.16
Temporary Supply -- E2	5	28	-	930	930	33.31
Public Lighting -- G	3	18	-	629	629	35.43
Residential Colonies -- H	1	5	-	162	162	35.43
Azad Jammu Kashmir - K1a	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	-	-	-	-	-	-
A3 General	39	241	-	8,501	8,501	35.34
Total	2,933	15,482	11,714	418,615	430,329	27.80

Table 10

FY 2023-24						
Customer Class	MDI MW	Sales (GWh)	Fixed Charge Rs. (M)	Variable Charge Rs. (M)	Total Revenue	Rs./kWh
0.2 kV	1,603	7,191	0.01	169,972	169,972	23.64
0.4 kV	762	4,690	7,287	137,211	144,498	30.81
11 Kv	356	2,233	2,737	69,221	71,958	32.22
132 kv	211	1,367	1,690	42,211	43,901	32.11
G. TOTAL	2,933	15,482	11,714	418,615	430,329	27.80

Cost of Service Functionalized Rates (Tariff Wise)

Based on the allocation of overall Revenue Requirement of FESCO to customers categories, the resultant functional amounts (Rs. in million) for each customer category are summarized at **Table 11** below. Currently there is no customer at 132kv in FESCO. Cost of Service at 132kv will be discussed later in this document.

Table 11

FY 2023-24										
Classes	Volt. Level	No. of Customers	Energy	Demand	Generation Cost		Transm	Distribution		Total Cost
			GWh	MW	Energy (Rs.M)	Demand (Rs.M)	Cost (Rs.M)	Demand (Rs.M)	Cust. Cost (Rs.M)	
Residential -- A1(a)	0.2kV	4,713,079	6,713	1,507	50,113	130,584	10,532	17,967	7,578	216,775
Residential -- A1(b)	0.4kV	29,290	168	38	1,251	3,278	264	451	43	5,287
Commercial -- A2(a)	0.2kV	453,686	386	80	2,880	6,895	556	949	436	11,716
Commercial -- A2(b)	0.4kV	27	0	0	1	5	0	1	0	8
Commercial -- A2(c)	0.4kV	18,480	406	73	3,028	6,309	509	868	104	10,818
Commercial -- A2(d)	0.4kV	4	0	0	1	0	0	0	0	2
Industrial -- B1(a)	0.2kV	10,024	37	6	279	538	43	74	42	977
Industrial -- B2(a)	0.4kV	2	0	0	0	0	0	0	0	0
Industrial -- B1(b)	0.4kV	31,676	363	60	2,714	5,166	417	711	94	9,100
Industrial -- B2(b)	0.4kV	14,834	2,224	323	16,602	27,973	2,256	3,849	572	51,253
Industrial -- B3	11kV	449	2,126	335	15,560	28,433	2,293	3,912	547	50,745
Industrial -- B4	132kV	22	1,283	194	8,792	15,392	1,241	952	245	26,622
Bulk Supply -- C1(a)	0.2kV	25	0	0	1	2	0	0	0	3
Bulk Supply -- C1(b)	0.4kV	23	1	0	7	15	1	2	0	26
Bulk Supply -- C2(a)	11kV	3	0	0	0	2	0	0	0	3
Bulk Supply -- C3(a)	132kV	4	3	1	18	52	4	3	0	78
Bulk Supply -- C1(c)	0.4kV	132	16	3	121	290	23	40	4	479
Bulk Supply -- C2(b)	11kV	56	103	21	753	1,751	141	241	26	2,913
Bulk Supply -- C3(b)	132kV	3	81	17	558	1,366	110	84	16	2,134
Agricultural -- D1(a)	0.4kV	1,125	14	2	102	139	11	19	4	275
Agricultural -- D2(a)	0.4kV	655	0	0	0	0	0	0	0	0
Agricultural -- D2(b)	0.4kV	53,271	1,205	218	8,995	18,849	1,520	2,593	310	32,267
Agricultural -- D1(b)	0.4kV	432	35	5	265	403	33	55	9	765
Temporary Supply -- E1(i)	0.2kV	369	1	0	7	14	1	2	1	25
Temporary Supply -- E1(ii)	0.2kV	2,358	26	5	196	403	33	55	30	717
Temporary Supply -- E2	0.2kV	72	28	5	208	460	37	63	32	800
Public Lighting -- G	0.4kV	2,053	18	3	133	262	21	36	5	456
Residential Colonies -- H	11kV	154	5	1	33	69	6	10	1	119
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	32,485	241	39	1,796	3,375	272	464	62	5,970
Total		5,364,796	15,482	2,933	114,414	252,026	20,326	33,403	10,161	430,330

FESCO –Addendum to Petition for Determination Use of System Charges (November, 2023) **Annex-2**
Based on the cost drivers (energy, demand & customers) based allocation of overall Revenue Requirement of FESCO to the customers categories, the resultant functional (generation, transmission, MO Fee & Distribution) rates (in terms of Rs./kWh, Rs./kW/Month and Rs./Customer / Month, as applicable) are summarized at **Table 12** below.

Table 12

FY 2023-24										
Classes	Volt. Level	No. of Customers	Energy	Demand	Generation Cost		Transm	Distribution		Total Rs./ kWh
			GWh	MW	Energy (Rs/kWh)	Demand (Rs/kW/ Month)	(Rs/kW /Month)	(Rs/kW/ Month)	(Rs./ Cust/ Month)	
Residential -- A1(a)	0.2kV	4,713,079	6,713	1,507	7.47	7,221	582	993	134	32.29
Residential -- A1(b)	0.4kV	29,290	168	38	7.47	7,221	582	993	123	31.56
Commercial -- A2(a)	0.2kV	453,686	386	80	7.47	7,221	582	993	80	30.37
Commercial -- A2(b)	0.4kV	27	0	0	7.47	7,221	582	993	155	40.51
Commercial -- A2(c)	0.4kV	18,480	406	73	7.47	7,221	582	993	471	26.67
Commercial -- A2(d)	0.4kV	4	0	0	7.47	7,221	582	993	791	11.23
Industrial -- B1(a)	0.2kV	10,024	37	6	7.47	7,221	582	993	351	26.15
Industrial -- B2(a)	0.4kV	2	0	0	7.47	7,221	582	993	14	28.15
Industrial -- B1(b)	0.4kV	31,676	363	60	7.47	7,221	582	993	246	25.04
Industrial -- B2(b)	0.4kV	14,834	2,224	323	7.47	7,221	582	993	3,215	23.05
Industrial -- B3	11kV	449	2,126	335	7.32	7,079	571	974	101,460	23.87
Industrial -- B4	132kV	22	1,283	194	6.85	6,627	534	410	925,850	20.75
Bulk Supply -- C1(a)	0.2kV	25	0	0	7.32	7,221	582	993	415	25.51
Bulk Supply -- C1(b)	0.4kV	23	1	0	7.47	7,221	582	993	828	28.77
Bulk Supply -- C2(a)	11kV	3	0	0	7.32	7,079	571	974	424	41.41
Bulk Supply -- C3(a)	132kV	4	3	1	6.85	6,627	534	410	9,871	29.74
Bulk Supply -- C1(c)	0.4kV	132	16	3	7.47	7,221	582	993	2,628	29.53
Bulk Supply -- C2(b)	11kV	56	103	21	7.32	7,079	571	974	-	28.30
Bulk Supply -- C3(b)	132kV	3	81	17	6.85	6,627	534	410	411,163	26.22
Agricultural --D1(a)	0.4kV	1,125	14	2	7.47	7,221	582	993	261	20.09
Agricultural --D2(a)	0.4kV	655	0	0	7.47	7,221	582	993	1	22.52
Agricultural --D2(b)	0.4kV	53,271	1,205	218	7.47	7,221	582	993	485	26.78
Agricultural --D1(b)	0.4kV	432	35	5	7.47	7,221	582	993	1,763	21.56
Temporary Supply -- E1(i)	0.2kV	369	1	0	7.47	7,221	582	993	240	26.51
Temporary Supply -- E1(ii)	0.2kV	2,358	26	5	7.47	7,221	582	993	1,046	27.34
Temporary Supply -- E2	0.2kV	72	28	5	7.47	7,221	582	993	36,240	28.68
Public Lighting -- G	0.4kV	2,053	18	3	7.47	7,221	582	993	186	25.68
Residential Colonies -- H	11kV	154	5	1	7.32	7,079	571	974	635	26.07
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	32,485	241	39	7.47	7,221	582	993	159	24.82
Total/Average		5,364,796	15,482	2,933	7.39	7,161	578	949	158	27.80

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

Table 13

FY 2023-24										
Classes	Volt. Level	No. of Customers	Energy	Demand	Generation Cost		Transm	Distribution		Total Rs./kW/ Month
			GWh	MW	Energy (Rs/kW/ Month)	Demand (Rs/kW/ Month)	(Rs/kW /Month)	(Rs/kW/ Month)	(Rs./ kW/ Month)	
Residential -- A1(a)	0.2kV	4,713,079	6,713	1,507	2,771	7,221	582	993	419	11,986
Residential -- A1(b)	0.4kV	29,290	168	38	2,755	7,221	582	993	95	11,646
Commercial -- A2(a)	0.2kV	453,686	386	80	3,016	7,221	582	993	456	12,268
Commercial -- A2(b)	0.4kV	27	0	0	2,003	7,221	582	993	69	10,868
Commercial -- A2(c)	0.4kV	18,480	406	73	3,466	7,221	582	993	119	12,382
Commercial -- A2(d)	0.4kV	4	0	0	18,749	7,221	582	993	646	28,192
Industrial -- B1(a)	0.2kV	10,024	37	6	3,741	7,221	582	993	566	13,103
Industrial -- B2(a)	0.4kV	2	0	0	3,215	7,221	582	993	111	12,123
Industrial -- B1(b)	0.4kV	31,676	363	60	3,793	7,221	582	993	131	12,720
Industrial -- B2(b)	0.4kV	14,834	2,224	323	4,285	7,221	582	993	148	13,230
Industrial -- B3	11kV	449	2,126	335	3,874	7,079	571	974	136	12,634
Industrial -- B4	132kV	22	1,283	194	3,786	6,627	534	410	105	11,462
Bulk Supply -- C1(a)	0.2kV	25	0	0	3,773	7,221	582	993	582	13,151
Bulk Supply -- C1(b)	0.4kV	23	1	0	3,121	7,221	582	993	108	12,025
Bulk Supply -- C2(a)	11kV	3	0	0	1,866	7,079	571	974	66	10,555
Bulk Supply -- C3(a)	132kV	4	3	1	2,285	6,627	534	410	64	9,920
Bulk Supply -- C1(c)	0.4kV	132	16	3	3,012	7,221	582	993	104	11,912
Bulk Supply -- C2(b)	11kV	56	103	21	3,047	7,079	571	974	107	11,778
Bulk Supply -- C3(b)	132kV	3	81	17	2,706	6,627	534	410	75	10,352
Agricultural -- D1(a)	0.4kV	1,125	14	2	5,312	7,221	582	993	183	14,292
Agricultural -- D2(a)	0.4kV	655	0	0	4,437	7,221	582	993	153	13,386
Agricultural -- D2(b)	0.4kV	53,271	1,205	218	3,446	7,221	582	993	119	12,361
Agricultural -- D1(b)	0.4kV	432	35	5	4,744	7,221	582	993	164	13,704
Temporary Supply -- E1(i)	0.2kV	369	1	0	3,665	7,221	582	993	554	13,016
Temporary Supply -- E1(ii)	0.2kV	2,358	26	5	3,503	7,221	582	993	530	12,829
Temporary Supply -- E2	0.2kV	72	28	5	3,270	7,221	582	993	494	12,560
Public Lighting -- G	0.4kV	2,053	18	3	3,656	7,221	582	993	126	12,579
Residential Colonies -- H	11kV	154	5	1	3,413	7,079	571	974	120	12,157
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	32,485	241	39	3,841	7,221	582	993	132	12,770
Total		5,364,796	15,482	2,933	3,251	7,161	578	949	289	12,227

Unbundled Rates Rs./kWh (Tariff Wise)

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

Table 14

FY 2023-24							
Customer Category	Voltage level	Sales GWh	Demand MW	Generation Rs./kWh	T. UoSC Rs./kWh	D. UoSC Rs./kWh	Total Rate Rs./kWh
Residential -- A1(a)	0.2kV	6,713	1,507	26.92	1.57	3.81	32.29
Residential -- A1(b)	0.4kV	168	38	27.03	1.58	2.95	31.56
Commercial -- A2(a)	0.2kV	386	80	25.34	1.44	3.59	30.37
Commercial -- A2(b)	0.4kV	0	0	34.38	2.17	3.96	40.51
Commercial -- A2(c)	0.4kV	406	73	23.02	1.25	2.40	26.67
Commercial -- A2(d)	0.4kV	0	0	10.34	0.23	0.65	11.23
Industrial -- B1(a)	0.2kV	37	6	21.87	1.16	3.11	26.15
Industrial -- B2(a)	0.4kV	0	0	24.23	1.35	2.56	28.15
Industrial -- B1(b)	0.4kV	363	60	21.68	1.15	2.21	25.04
Industrial -- B2(b)	0.4kV	2,224	323	20.04	1.01	1.99	23.05
Industrial -- B3	11kV	2,126	335	20.69	1.08	2.10	23.87
Industrial -- B4	132kV	1,283	194	18.85	0.97	0.93	20.75
Bulk Supply -- C1(a)	0.2kV	0	0	21.33	1.13	3.06	25.51
Bulk Supply -- C1(b)	0.4kV	1	0	24.74	1.39	2.63	28.77
Bulk Supply -- C2(a)	11kV	0	0	35.09	2.24	4.08	41.41
Bulk Supply -- C3(a)	132kV	3	1	26.72	1.60	1.42	29.74
Bulk Supply -- C1(c)	0.4kV	16	3	25.37	1.44	2.72	29.53
Bulk Supply -- C2(b)	11kV	103	21	24.33	1.37	2.60	28.30
Bulk Supply -- C3(b)	132kV	81	17	23.63	1.35	1.23	26.22
Agricultural --D1(a)	0.4kV	14	2	17.61	0.82	1.65	20.09
Agricultural --D2(a)	0.4kV	0	0	19.62	0.98	1.93	22.52
Agricultural --D2(b)	0.4kV	1,205	218	23.11	1.26	2.41	26.78
Agricultural --D1(b)	0.4kV	35	5	18.83	0.92	1.82	21.56
Temporary Supply -- E1(i)	0.2kV	1	0	22.17	1.19	3.15	26.51
Temporary Supply -- E1(ii)	0.2kV	26	5	22.85	1.24	3.25	27.34
Temporary Supply -- E2	0.2kV	28	5	23.95	1.33	3.40	28.68
Public Lighting -- G	0.4kV	18	3	22.21	1.19	2.29	25.68
Residential Colonies -- H	11kV	5	1	22.50	1.22	2.35	26.07
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-
A3 General	0.4kV	241	39	21.50	1.13	2.19	24.82
Total		15,482	2,933	23.67	1.31	2.81	27.80

Volumetric Rates at Each Customer Category

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

Table 15

FY 2023-24							
Customer Category	Voltage Level	Sales GWh	Allocated Cost Rs.		Fixed Charge Rs/kW/Month	Variable Charge Rs/kWh	Total Rate Rs/kWh
			Fixed Cost	Variable Cost			
Residential -- A1(a)	0.2kV	6,713	159,083	57,692	8,796	8.59	32.29
Residential -- A1(b)	0.4kV	168	3,994	1,294	8,796	7.72	31.56
Commercial -- A2(a)	0.2kV	386	8,400	3,316	8,796	8.59	30.37
Commercial -- A2(b)	0.4kV	0	6	2	8,796	7.72	40.51
Commercial -- A2(c)	0.4kV	406	7,686	3,133	8,796	7.72	26.67
Commercial -- A2(d)	0.4kV	0	1	1	8,796	7.72	11.23
Industrial -- B1(a)	0.2kV	37	656	321	8,796	8.59	26.15
Industrial -- B2(a)	0.4kV	0	0	0	8,796	7.72	28.15
Industrial -- B1(b)	0.4kV	363	6,293	2,807	8,796	7.72	25.04
Industrial -- B2(b)	0.4kV	2,224	34,078	17,174	8,796	7.72	23.05
Industrial -- B3	11kV	2,126	34,638	16,107	8,624	7.58	23.87
Industrial -- B4	132kV	1,283	17,585	9,037	7,571	7.04	20.75
Bulk Supply -- C1(a)	0.2kV	0	2	1	8,796	8.45	25.51
Bulk Supply -- C1(b)	0.4kV	1	19	7	8,796	7.72	28.77
Bulk Supply -- C2(a)	11kV	0	2	0	8,624	7.58	41.41
Bulk Supply -- C3(a)	132kV	3	59	18	7,571	7.04	29.74
Bulk Supply -- C1(c)	0.4kV	16	353	125	8,796	7.72	29.53
Bulk Supply -- C2(b)	11kV	103	2,133	780	8,624	7.58	28.30
Bulk Supply -- C3(b)	132kV	81	1,561	573	7,571	7.04	26.22
Agricultural -- D1(a)	0.4kV	14	169	106	8,796	7.72	20.09
Agricultural -- D2(a)	0.4kV	0	0	0	8,796	7.72	22.52
Agricultural -- D2(b)	0.4kV	1,205	22,962	9,305	8,796	7.72	26.78
Agricultural -- D1(b)	0.4kV	35	491	274	8,796	7.72	21.56
Temporary Supply -- E1(i)	0.2kV	1	17	8	8,796	8.59	26.51
Temporary Supply -- E1(ii)	0.2kV	26	491	225	8,796	8.59	27.34
Temporary Supply -- E2	0.2kV	28	561	240	8,796	8.59	28.68
Public Lighting -- G	0.4kV	18	319	137	8,796	7.72	25.68
Residential Colonies -- H	11kV	5	85	35	8,624	7.58	26.07
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-
A3 General	0.4kV	241	4,112	1,858	8,796	7.72	24.82
Total		15,482	305,755	124,576	8,687	8.05	27.80

Note: Variable Cost in **Table 15** includes energy cost and customer services cost.

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

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

Table 16

FY 2023-24											
Customer Class	Voltage	Sales GWh	Demand MW	Revenue as per NEPRA Tariff			Cost of Service			Difference Subsidy M. PKR	subsidy Rs./kWh
				Demand Charge (M.PKR)	Energy Charge M.PKR	Total M. PKR	Demand Cost (M.PKR)	Energy Cost M.PKR	Total M. PKR		
Residential -- A1(a)	0.2kV	6,713	1,507	-	152,604	152,604	159,083	57,691	216,774	(64,170)	(9.56)
Residential -- A1(b)	0.4kV	168	38	-	5,827	5,827	3,993	1,294	5,287	540	3.22
Commercial -- A2(a)	0.2kV	386	80	-	13,800	13,800	8,400	3,316	11,716	2,084	5.40
Commercial -- A2(b)	0.4kV	0	0	0	7	8	6	2	8	(0)	(1.61)
Commercial -- A2(c)	0.4kV	406	73	1,107	14,011	15,118	7,686	3,133	10,818	4,300	10.60
Commercial -- A2(d)	0.4kV	0	0	-	5	5	1	1	2	3	19.29
Industrial -- B1(a)	0.2kV	37	6	-	1,204	1,204	656	321	977	227	6.08
Industrial -- B2(a)	0.4kV	0	0	0	0	0	0	0	0	0	4.95
Industrial -- B1(b)	0.4kV	363	60	-	11,291	11,291	6,293	2,807	9,100	2,191	6.03
Industrial -- B2(b)	0.4kV	2,224	323	4,159	68,688	72,847	34,078	17,174	51,252	21,594	9.71
Industrial -- B3	11kV	2,126	335	2,581	65,586	68,167	34,638	16,107	50,745	17,422	8.20
Industrial -- B4	132kV	1,283	194	1,557	39,375	40,932	17,585	9,037	26,622	14,310	11.15
Bulk Supply -- C1(a)	0.2kV	0	0	-	4	4	2	1	3	1	10.94
Bulk Supply -- C1(b)	0.4kV	1	0	2	32	34	19	7	26	9	9.72
Bulk Supply -- C2(a)	11kV	0	0	0	2	2	2	0	3	(0)	(3.81)
Bulk Supply -- C3(a)	132kV	3	1	18	93	111	59	18	78	33	12.70
Bulk Supply -- C1(c)	0.4kV	16	3	29	549	578	353	125	479	99	6.14
Bulk Supply -- C2(b)	11kV	103	21	155	3,471	3,626	2,133	780	2,913	714	6.93
Bulk Supply -- C3(b)	132kV	81	17	116	2,743	2,859	1,561	573	2,134	724	8.90
Agricultural -- D1(a)	0.4kV	14	2	-	444	444	169	106	275	169	12.36
Agricultural -- D2(a)	0.4kV	0	0	0	0	0	0	0	0	0	0.48
Agricultural -- D2(b)	0.4kV	1,205	218	16	26,652	26,668	22,962	9,305	32,267	(5,599)	(4.65)
Agricultural -- D1(b)	0.4kV	35	5	1,973	1,018	2,992	491	274	765	2,227	62.78
Temporary Supply -- E1(i)	0.2kV	1	0	-	38	38	17	8	25	13	13.52
Temporary Supply -- E1(ii)	0.2kV	26	5	-	948	948	491	225	717	231	8.82
Temporary Supply -- E2	0.2kV	28	5	-	930	930	561	240	800	129	4.63
Public Lighting -- G	0.4kV	18	3	-	629	629	319	137	456	173	9.75
Residential Colonies -- H	11kV	5	1	-	162	162	85	35	119	43	9.36
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	241	39	-	8,501	8,501	4,112	1,858	5,969	2,531	10.52
Total		15,482	2,933	11,714	418,615	430,329	305,754	124,576	430,330	(0)	(0.00)

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

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

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

Table 17

FY 2023-24											
Customer Class	Voltage	Sales GWh	Demand MW	Revenue as per NEPRA Tariff		Cost of Service		Difference/Subsidy M.PKR		Revenue to Cost Ratio	
				Fixed (Rs.M)	Variable (Rs. M)	Fixed (Rs.M)	Variable (Rs. M)	Fixed (Rs.M)	Variable (Rs.M)	Fixed	Variable
Residential -- A1(a)	0.2kV	6,713	1,507	-	152,604	159,083	57,691	159,083	(94,913)	-	2.65
Residential -- A1(b)	0.4kV	168	38	-	5,827	3,993	1,294	3,993	(4,534)	-	4.50
Commercial -- A2(a)	0.2kV	386	80	-	13,800	8,400	3,316	8,400	(10,484)	-	4.16
Commercial -- A2(b)	0.4kV	0	0	0	7	6	2	6	(6)	0.04	4.85
Commercial -- A2(c)	0.4kV	406	73	1,107	14,011	7,686	3,133	6,579	(10,879)	0.14	4.47
Commercial -- A2(d)	0.4kV	0	0	-	5	1	1	0.54	(3.53)	-	3.95
Industrial -- B1(a)	0.2kV	37	6	-	1,204	656	321	656	(883)	-	3.75
Industrial -- B2(a)	0.4kV	0	0	0	0	0	0	0	(0)	0.07	4.11
Industrial -- B1(b)	0.4kV	363	60	-	11,291	6,293	2,807	6,293	(8,484)	-	4.02
Industrial -- B2(b)	0.4kV	2,224	323	4,159	68,688	34,078	17,174	29,919	(51,513)	0.12	4.00
Industrial -- B3	11kV	2,126	335	2,581	65,586	34,638	16,107	32,056	(49,479)	0.07	4.07
Industrial -- B4	132kV	1,283	194	1,557	39,375	17,585	9,037	16,028	(30,338)	0.09	4.36
Bulk Supply -- C1(a)	0.2kV	0	0	-	4	2	1	2	(3)	-	4.31
Bulk Supply -- C1(b)	0.4kV	1	0	2	32	19	7	17	(25)	0.12	4.65
Bulk Supply -- C2(a)	11kV	0	0	0	2	2	0	2	(2)	0.05	4.72
Bulk Supply -- C3(a)	132kV	3	1	18	93	59	18	41	(75)	0.30	5.06
Bulk Supply -- C1(c)	0.4kV	16	3	29	549	353	125	324	(424)	0.08	4.38
Bulk Supply -- C2(b)	11kV	103	21	155	3,471	2,133	780	1,977	(2,691)	0.07	4.45
Bulk Supply -- C3(b)	132kV	81	17	116	2,743	1,561	573	1,445	(2,169)	0.07	4.78
Agricultural --D1(a)	0.4kV	14	2	-	444	169	106	169	(339)	-	4.20
Agricultural --D2(a)	0.4kV	0	0	0	0	0	0	0	(0)	0.06	2.86
Agricultural --D2(b)	0.4kV	1,205	218	16	26,652	22,962	9,305	22,946	(17,347)	0.00	2.86
Agricultural --D1(b)	0.4kV	35	5	1,973	1,018	491	274	(1,482)	(744)	4.02	3.72
Temporary Supply -- E1(i)	0.2kV	1	0	-	38	17	8	17	(30)	-	4.66
Temporary Supply -- E1(ii)	0.2kV	26	5	-	948	491	225	491	(723)	-	4.21
Temporary Supply -- E2	0.2kV	28	5	-	930	561	240	561	(690)	-	3.88
Public Lighting -- G	0.4kV	18	3	-	629	319	137	319	(492)	-	4.59
Residential Colonies -- H	11kV	5	1	-	162	85	35	85	(127)	-	4.68
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	241	39	-	8,501	4,112	1,858	4,112	(6,643)	-	4.58
Total		15,482	2,933	11,714	418,615	305,754	124,576	294,040	(294,040)	0.04	3.36

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

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

Table 18

FY 2023-24						
Customer Class	Voltage	Sales GWh	Revenue Rs./kWh	Cost of Service Rs./kWh	Subsidy Rs./kWh	Revenue to Cost Ratio
Residential -- A1(a)	0.2kV	6,713	22.73	32.29	(9.56)	0.70
Residential -- A1(b)	0.4kV	168	34.79	31.56	3.22	1.10
Commercial -- A2(a)	0.2kV	386	35.77	30.37	5.40	1.18
Commercial -- A2(b)	0.4kV	0	38.90	40.51	(1.61)	0.96
Commercial -- A2(c)	0.4kV	406	37.27	26.67	10.60	1.40
Commercial -- A2(d)	0.4kV	0	30.52	11.23	19.29	2.72
Industrial -- B1(a)	0.2kV	37	32.23	26.15	6.08	1.23
Industrial -- B2(a)	0.4kV	0	33.10	28.15	4.95	1.18
Industrial -- B1(b)	0.4kV	363	31.06	25.04	6.03	1.24
Industrial -- B2(b)	0.4kV	2,224	32.76	23.05	9.71	1.42
Industrial -- B3	11kV	2,126	32.06	23.87	8.20	1.34
Industrial -- B4	132kV	1,283	31.90	20.75	11.15	1.54
Bulk Supply -- C1(a)	0.2kV	0	36.45	25.51	10.94	1.43
Bulk Supply -- C1(b)	0.4kV	1	38.48	28.77	9.72	1.34
Bulk Supply -- C2(a)	11kV	0	37.60	41.41	(3.81)	0.91
Bulk Supply -- C3(a)	132kV	3	42.44	29.74	12.70	1.43
Bulk Supply -- C1(c)	0.4kV	16	35.66	29.53	6.14	1.21
Bulk Supply -- C2(b)	11kV	103	35.23	28.30	6.93	1.25
Bulk Supply -- C3(b)	132kV	81	35.12	26.22	8.90	1.34
Agricultural --D1(a)	0.4kV	14	32.45	20.09	12.36	1.62
Agricultural --D2(a)	0.4kV	0	23.01	22.52	0.48	1.02
Agricultural --D2(b)	0.4kV	1,205	22.13	26.78	(4.65)	0.83
Agricultural --D1(b)	0.4kV	35	84.34	21.56	62.78	3.91
Temporary Supply -- E1(i)	0.2kV	1	40.03	26.51	13.52	1.51
Temporary Supply -- E1(ii)	0.2kV	26	36.16	27.34	8.82	1.32
Temporary Supply -- E2	0.2kV	28	33.31	28.68	4.63	1.16
Public Lighting -- G	0.4kV	18	35.43	25.68	9.75	1.38
Residential Colonies -- H	11kV	5	35.43	26.07	9.36	1.36
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-
A3 General	0.4kV	241	35.34	24.82	10.52	1.42
Sub Total		15,482	27.80	27.80	(0.00)	1.00

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

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

Table 19

FY 2023-24											
Customer Class	Voltage	Sales GWh	Demand MW	Revenue as per NEPRA Tariff			Cost of Service			Difference Subsidy M. PKR	subsidy Rs./kWh
				Demand Charge (M.PKR)	Energy Charge M.PKR	Total M. PKR	Demand Cost (M.PKR)	Energy Cost M.PKR	Total M. PKR		
Commercial -- A2(c)	0.4kV	406	73	1,107	14,011	15,118	7,686	3,133	10,818	4,300	10.60
Industrial -- B3	11kV	2,126	335	2,581	65,586	68,167	34,638	16,107	50,745	17,422	8.20
Industrial -- B4	132kV	1,283	194	1,557	39,375	40,932	17,585	9,037	26,622	14,310	11.15
Bulk Supply -- C2(a)	11kV	0.06	0.02	0.12	2.23	2.34	2.11	0.47	2.58	(0.24)	(3.81)
Bulk Supply -- C2(b)	11kV	103	21	155	3,471	3,626	2,133	780	2,913	714	6.93
Bulk Supply -- C3(a)	132kV	3	1	18	93	111	59	18	78	33	12.70
Bulk Supply -- C3(b)	132kV	81	17	116	2,743	2,859	1,561	573	2,134	724	8.90

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

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

1. Although the Industrial B-3 and Bulk Supply C2 customers are at 11 KV connection level, however, any of these customers may not fall within the definition of BPC as contained in NEPRA Act, 1997, being less than 1 MW.
2. The customer categories A-2 and A-3, for purposes of cost of service assessment, have been considered at 0.4 KV level. However, these costumers, based on the sanctioned load, may be connected at 11 KV level, as required.
3. Consumer category for tariff H, i.e. housing colonies attached to industries, despite being connected at 11 kV, cannot be considered as BPC for (i) principally being resale in nature and (ii) being less than 1 MW.
4. The supply feed for AJK customer category is primarily for resale purpose, therefore, not entitled for consideration as BPC.

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

Table 20

FY 2023-24						
Customer Class	Voltage	Sales GWh	Revenue Rs./kwh	Cost of Service Rs./kwh	Subsidy Rs./kwh	Revenue to Cost Ratio
Commercial -- A2(c)	0.4kV	406	37.27	26.67	10.60	1.40
Industrial -- B3	11kV	2,126	32.06	23.87	8.20	1.34
Industrial -- B4	132kV	1,283	31.90	20.75	11.15	1.54
Bulk Supply -- C2(a)	11kV	0.00	33.10	28.15	4.95	1.18
Bulk Supply -- C2(b)	11kV	103	35.23	28.30	6.93	1.25
Bulk Supply -- C3(a)	132kV	3	42.44	29.74	12.70	1.43
Bulk Supply -- C3(b)	132kV	81	35.12	26.22	8.90	1.34

Master Data for Results of FESCO's Cost of Service Study (FY 2023-24)

For interest of the readers to glance through overall master data for result of FESCO's Cost of Service Study (FY 2023-24), following Tables (**Table 21** to **Table 27**) are added separately.

Final Remarks:

- The above Cost of Service Study Report (FY 2023-24) is a sincere human effort to arrive at judicious assessment of functional (generation, transmission, market operator, distribution and customer services) costs for each category of consumers demonstrating the needs and parameters associated with relevant category.
- The results of the study are to be used for the purposes of rate making of Use of System Charges for possible eligible Bulk Power Consumers.
- The Fully Allocated Cost of Service (FACOS) model used for the purpose of this study is realistically elaborate, professionally structured in line with international practices and reasonably accurate to provide equitable results in terms of costs associated with demonstrated needs of the customers. Human errors and omissions are, however, expected.
- The underlying assumptions made and considerations relied upon in carrying out this Cost of Service Study were adopted with all possible care and have been disclosed in details to the extent possible, without any prejudice.
- Inherent and unforeseen limitations of the FACOS model, assumptions made and consideration relied upon may not be as exhaustive as expected; accordingly, for the purposes of rate making of Use of System Charges, certain out of the model iterations may be necessary.
- While the Cost of Service is adequately (100%) covered by the determined tariffs, inherent cross subsidization and possibility of stranded costs need considerate, careful, concerted and continuous attention for proactive mitigation thereof.
- While currently certain classes of consumers are enjoying benefit of inter and intra tariff subsidies, the other categories of consumers are paying huge (13~59%) cross-subsidies. For a robust, vibrant and successful wholesale, and later retail, power market, minimization, if not elimination, of intra and inter tariff subsidies shall remain fundamental requirement.

Table 21

Cost of Service for FY 2023-24

Customer Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm Cost (Rs.M)	Distribution		Total Cost (Rs. M)	Cost Rs./kWh sold	Cost Rs./kWh Purchased
		Sold	Purchased	at Meter	at CDP	Energy (Rs.M)	Demand (Rs.M)		Demand (Rs.M)	Cust. Cost (Rs.M)			
Residential -- A1(a)	0.2kV	6,713	7,421	1,507	1,666	50,113	130,584	10,532	17,967	7,578	216,774	32.29	29.21
Residential -- A1(b)	0.4kV	168	185	38	42	1,251	3,278	264	451	43	5,287	31.56	28.55
Commercial -- A2(a)	0.2kV	386	426	80	88	2,880	6,895	556	949	436	11,716	30.37	27.47
Commercial -- A2(b)	0.4kV	0	0	0	0	1	5	0	1	0	8	40.51	36.64
Commercial -- A2(c)	0.4kV	406	448	73	80	3,028	6,309	509	868	104	10,818	26.67	24.13
Commercial -- A2(d)	0.4kV	0	0	0	0	1	0	0	0	2	11,23	10.15	
Industrial -- B1(a)	0.2kV	37	41	6	7	279	538	43	74	42	977	26.15	23.65
Industrial -- B2(a)	0.4kV	0	0	0	0	0	0	0	0	0	0	28.15	25.46
Industrial -- B1(b)	0.4kV	363	402	60	66	2,714	5,166	417	711	94	9,100	25.04	22.65
Industrial -- B2(b)	0.4kV	2,224	2,458	323	357	16,602	27,973	2,256	3,849	572	51,252	23.05	20.85
Industrial -- B3	11kV	2,126	2,306	335	363	15,560	28,433	2,293	3,912	547	50,745	23.87	22.01
Industrial -- B4	132/66kV	1,283	1,304	194	197	8,792	15,392	1,241	952	245	26,622	20.75	20.42
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	1	2	0	0	0	3	25.51	23.08
Bulk Supply -- C1(b)	0.4kV	1	1	0	0	7	15	1	2	0	26	28.77	26.02
Bulk Supply -- C2(a)	11kV	0	0	0	0	0	2	0	0	0	3	41.41	38.18
Bulk Supply -- C3(a)	132/66kV	3	3	1	1	18	52	4	3	0	78	29.74	29.28
Bulk Supply -- C1(c)	0.4kV	16	18	3	4	121	290	23	40	4	479	29.53	26.71
Bulk Supply -- C2(b)	11kV	103	112	21	22	753	1,751	141	241	26	2,913	28.30	26.09
Bulk Supply -- C3(b)	132/66kV	81	83	17	17	558	1,366	110	84	16	2,134	26.22	25.80
Agricultural -- D1(a)	0.4kV	14	15	2	2	102	139	11	19	4	275	20.09	18.17
Agricultural -- D2(a)	0.4kV	0	0	0	0	0	0	0	0	0	0	22.52	20.37
Agricultural -- D2(b)	0.4kV	1,205	1,332	218	240	8,995	18,849	1,520	2,593	310	32,267	26.78	24.22
Agricultural -- D1(b)	0.4kV	35	39	5	5	265	403	33	55	9	765	21.56	19.51
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	7	14	1	2	1	25	26.51	23.98
Temporary Supply -- E1(ii)	0.2kV	26	29	5	5	196	403	33	55	30	717	27.34	24.73
Temporary Supply -- E2	0.2kV	28	31	5	6	208	460	37	63	32	800	28.68	25.94
Public Lighting -- G	0.4kV	18	20	3	3	133	262	21	36	5	456	25.68	23.23
Residential Colonies -- H	11kV	5	5	1	1	33	69	6	10	1	119	26.07	24.04
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	241	266	39	43	1,796	3,375	272	464	62	5,969	24.82	22.45
Total		15,482	16,946	2,933	3,216	114,414	252,025	20,326	33,403	10,161	430,330	27.80	25.39

Table 22

Cost of Service for FY 2023-24 (Per KW or KWh Sold)

Customer Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm Cost (Rs./kW/M)	Distribution		Total Fixed Cost (Rs./kW/M)	Fixed Cost Rs./kWh sold	Total Cost Rs./kWh Sold
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kW/M)		Demand (Rs./kW/M)	Cust. Cost (Rs./kW/M)			
Residential -- A1(a)	0.2kV	6,713	7,421	1,507	1,666	7.47	7,221	582	993	419	9,215	24.83	32.29
Residential -- A1(b)	0.4kV	168	185	38	42	7.47	7,221	582	993	95	8,891	24.10	31.56
Commercial -- A2(a)	0.2kV	386	426	80	88	7.47	7,221	582	993	456	9,252	22.90	30.37
Commercial -- A2(b)	0.4kV	0	0	0	0	7.47	7,221	582	993	69	8,865	33.04	40.51
Commercial -- A2(c)	0.4kV	406	448	73	80	7.47	7,221	582	993	119	8,916	19.21	26.67
Commercial -- A2(d)	0.4kV	0	0	0	0	7.47	7,221	582	993	646	9,443	3.76	11.23
Industrial -- B1(a)	0.2kV	37	41	6	7	7.47	7,221	582	993	566	9,362	18.68	26.15
Industrial -- B2(a)	0.4kV	0	0	0	0	7.47	7,221	582	993	111	8,907	20.68	28.15
Industrial -- B1(b)	0.4kV	363	402	60	66	7.47	7,221	582	993	131	8,927	17.57	25.04
Industrial -- B2(b)	0.4kV	2,224	2,458	323	357	7.47	7,221	582	993	148	8,944	15.58	23.05
Industrial -- B3	11kV	2,126	2,306	335	363	7.32	7,079	571	974	136	8,760	16.55	23.87
Industrial -- B4	132/66kV	1,283	1,304	194	197	6.85	6,627	534	410	105	7,677	13.89	20.75
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	7.32	7,221	582	993	582	9,378	18.19	25.51
Bulk Supply -- C1(b)	0.4kV	1	1	0	0	7.47	7,221	582	993	108	8,904	21.30	28.77
Bulk Supply -- C2(a)	11kV	0	0	0	0	7.32	7,079	571	974	66	8,690	34.09	41.41
Bulk Supply -- C3(a)	132/66kV	3	3	1	1	6.85	6,627	534	410	64	7,635	22.89	29.74
Bulk Supply -- C1(c)	0.4kV	16	18	3	4	7.47	7,221	582	993	104	8,900	22.06	29.53
Bulk Supply -- C2(b)	11kV	103	112	21	22	7.32	7,079	571	974	107	8,731	20.98	28.30
Bulk Supply -- C3(b)	132/66kV	81	83	17	17	6.85	6,627	534	410	75	7,647	19.36	26.22
Agricultural -- D1(a)	0.4kV	14	15	2	2	7.47	7,221	582	993	183	8,980	12.62	20.09
Agricultural -- D2(a)	0.4kV	0	0	0	0	7.47	7,221	582	993	153	8,949	15.06	22.52
Agricultural -- D2(b)	0.4kV	1,205	1,332	218	240	7.47	7,221	582	993	119	8,915	19.32	26.78
Agricultural -- D1(b)	0.4kV	35	39	5	5	7.47	7,221	582	993	164	8,960	14.10	21.56
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	7.47	7,221	582	993	554	9,351	19.05	26.51
Temporary Supply -- E1(ii)	0.2kV	26	29	5	5	7.47	7,221	582	993	530	9,326	19.87	27.34
Temporary Supply -- E2	0.2kV	28	31	5	6	7.47	7,221	582	993	494	9,291	21.21	28.68
Public Lighting -- G	0.4kV	18	20	3	3	7.47	7,221	582	993	126	8,922	18.22	25.68
Residential Colonies -- H	11kV	5	5	1	1	7.32	7,079	571	974	120	8,744	18.75	26.07
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	241	266	39	43	7.47	7,221	582	993	132	8,929	17.35	24.82
Total		15,482	16,946	2,933	3,216	7.39	7,161	578	949	289	8,976	20.41	27.80

Table 23

Cost of Service for FY 2023-24 (Per KW or KWh Purchased)													
Customer Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm Cost (Rs./kW/M)	Distribution		Total Fixed Cost (Rs./kW/M)	Fixed Cost Rs./kWh Purchased	Total Cost Rs./kWh Purchased
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kW/M)		Demand (Rs./kW/M)	Cust. Cost (Rs./kW/M)			
Residential -- A1(a)	0.2kV	6,713	7,421	1,507	1,666	6.75	6,531	527	899	379	8,336	22.46	29.21
Residential -- A1(b)	0.4kV	168	185	38	42	6.75	6,531	527	899	86	8,043	21.80	28.55
Commercial -- A2(a)	0.2kV	386	426	80	88	6.75	6,531	527	899	413	8,369	20.72	27.47
Commercial -- A2(b)	0.4kV	0	0	0	0	6.75	6,531	527	899	62	8,019	29.89	36.64
Commercial -- A2(c)	0.4kV	406	448	73	80	6.75	6,531	527	899	108	8,065	17.37	24.13
Commercial -- A2(d)	0.4kV	0	0	0	0	6.75	6,531	527	899	585	8,542	3.40	10.15
Industrial -- B1(a)	0.2kV	37	41	6	7	6.75	6,531	527	899	512	8,469	16.90	23.65
Industrial -- B2(a)	0.4kV	0	0	0	0	6.75	6,531	527	899	100	8,057	18.71	25.46
Industrial -- B1(b)	0.4kV	363	402	60	66	6.75	6,531	527	899	118	8,075	15.89	22.65
Industrial -- B2(b)	0.4kV	2,224	2,458	323	357	6.75	6,531	527	899	134	8,091	14.09	20.85
Industrial -- B3	11kV	2,126	2,306	335	363	6.75	6,527	526	898	126	8,077	15.26	22.01
Industrial -- B4	132/66kV	1,283	1,304	194	197	6.74	6,523	526	403	104	7,556	13.68	20.42
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	6.62	6,531	527	899	526	8,483	16.46	23.08
Bulk Supply -- C1(b)	0.4kV	1	1	0	0	6.75	6,531	527	899	97	8,054	19.27	26.02
Bulk Supply -- C2(a)	11kV	0	0	0	0	6.75	6,527	526	898	60	8,012	31.43	38.18
Bulk Supply -- C3(a)	132/66kV	3	3	1	1	6.74	6,523	526	403	63	7,515	22.53	29.28
Bulk Supply -- C1(c)	0.4kV	16	18	3	4	6.75	6,531	527	899	94	8,051	19.96	26.71
Bulk Supply -- C2(b)	11kV	103	112	21	22	6.75	6,527	526	898	99	8,050	19.34	26.09
Bulk Supply -- C3(b)	132/66kV	81	83	17	17	6.74	6,523	526	403	74	7,527	19.06	25.80
Agricultural -- D1(a)	0.4kV	14	15	2	2	6.75	6,531	527	899	166	8,123	11.42	18.17
Agricultural -- D2(a)	0.4kV	0	0	0	0	6.75	6,531	527	899	138	8,095	13.62	20.37
Agricultural -- D2(b)	0.4kV	1,205	1,332	218	240	6.75	6,531	527	899	107	8,064	17.47	24.22
Agricultural -- D1(b)	0.4kV	35	39	5	5	6.75	6,531	527	899	148	8,105	12.75	19.51
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	6.75	6,531	527	899	501	8,458	17.23	23.98
Temporary Supply -- E1(ii)	0.2kV	26	29	5	5	6.75	6,531	527	899	479	8,436	17.98	24.73
Temporary Supply -- E2	0.2kV	28	31	5	6	6.75	6,531	527	899	447	8,404	19.19	25.94
Public Lighting -- G	0.4kV	18	20	3	3	6.75	6,531	527	899	114	8,071	16.48	23.23
Residential Colonies -- H	11kV	5	5	1	1	6.75	6,527	526	898	111	8,062	17.29	24.04
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	241	266	39	43	6.75	6,531	527	899	120	8,077	15.70	22.45
Total		15,482	16,946	2,933	3,216	6.75	6,530	527	866	263	8,186	18.64	25.39

Table 24

Cost of Service for FY 2023-24 (Per KWh Sold)

Customer Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm Cost (Rs./kWh)	Distribution		Total Fixed Cost (Rs./kWh)	Fixed Cost Rs./kWh Sold	Total Cost Rs./kWh Sold
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kWh)		Demand (Rs./kWh)	Cust. Cost (Rs./kWh)			
Residential -- A1(a)	0.2kV	6,713	7,421	1,507	1,666	7.47	19.45	1.57	2.68	1.13	24.83	24.83	32.29
Residential -- A1(b)	0.4kV	168	185	38	42	7.47	19.57	1.58	2.69	0.26	24.10	24.10	31.56
Commercial -- A2(a)	0.2kV	386	426	80	88	7.47	17.87	1.44	2.46	1.13	22.90	22.90	30.37
Commercial -- A2(b)	0.4kV	0	0	0	0	7.47	26.91	2.17	3.70	0.26	33.04	33.04	40.51
Commercial -- A2(c)	0.4kV	406	448	73	80	7.47	15.55	1.25	2.14	0.26	19.21	19.21	26.67
Commercial -- A2(d)	0.4kV	0	0	0	0	7.47	2.88	0.23	0.40	0.26	3.76	3.76	11.23
Industrial -- B1(a)	0.2kV	37	41	6	7	7.47	14.41	1.16	1.98	1.13	18.68	18.68	26.15
Industrial -- B2(a)	0.4kV	0	0	0	0	7.47	16.76	1.35	2.31	0.26	20.68	20.68	28.15
Industrial -- B1(b)	0.4kV	363	402	60	66	7.47	14.21	1.15	1.96	0.26	17.57	17.57	25.04
Industrial -- B2(b)	0.4kV	2,224	2,458	323	357	7.47	12.58	1.01	1.73	0.26	15.58	15.58	23.05
Industrial -- B3	11kV	2,126	2,306	335	363	7.32	13.37	1.08	1.84	0.26	16.55	16.55	23.87
Industrial -- B4	132/66kV	1,283	1,304	194	197	6.85	12.00	0.97	0.74	0.19	13.89	13.89	20.75
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	7.32	14.01	1.13	1.93	1.13	18.19	18.19	25.51
Bulk Supply -- C1(b)	0.4kV	1	1	0	0	7.47	17.27	1.39	2.38	0.26	21.30	21.30	28.77
Bulk Supply -- C2(a)	11kV	0	0	0	0	7.32	27.77	2.24	3.82	0.26	34.09	34.09	41.41
Bulk Supply -- C3(a)	132/66kV	3	3	1	1	6.85	19.87	1.60	1.23	0.19	22.89	22.89	29.74
Bulk Supply -- C1(c)	0.4kV	16	18	3	4	7.47	17.90	1.44	2.46	0.26	22.06	22.06	29.53
Bulk Supply -- C2(b)	11kV	103	112	21	22	7.32	17.01	1.37	2.34	0.26	20.98	20.98	28.30
Bulk Supply -- C3(b)	132/66kV	81	83	17	17	6.85	16.78	1.35	1.04	0.19	19.36	19.36	26.22
Agricultural -- D1(a)	0.4kV	14	15	2	2	7.47	10.15	0.82	1.40	0.26	12.62	12.62	20.09
Agricultural -- D2(a)	0.4kV	0	0	0	0	7.47	12.15	0.98	1.67	0.26	15.06	15.06	22.52
Agricultural -- D2(b)	0.4kV	1,205	1,332	218	240	7.47	15.64	1.26	2.15	0.26	19.32	19.32	26.78
Agricultural -- D1(b)	0.4kV	35	39	5	5	7.47	11.36	0.92	1.56	0.26	14.10	14.10	21.56
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	7.47	14.71	1.19	2.02	1.13	19.05	19.05	26.51
Temporary Supply -- E1(ii)	0.2kV	26	29	5	5	7.47	15.39	1.24	2.12	1.13	19.87	19.87	27.34
Temporary Supply -- E2	0.2kV	28	31	5	6	7.47	16.49	1.33	2.27	1.13	21.21	21.21	28.68
Public Lighting -- G	0.4kV	18	20	3	3	7.47	14.74	1.19	2.03	0.26	18.22	18.22	25.68
Residential Colonies -- H	11kV	5	5	1	1	7.32	15.18	1.22	2.09	0.26	18.75	18.75	26.07
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	241	266	39	43	7.47	14.03	1.13	1.93	0.26	17.35	17.35	24.82
Total		15,482	16,946	2,933	3,216	7.39	16.28	1.31	2.16	0.66	20.41	20.41	27.80

Table 25

Cost of Service for FY 2023-24 (Per KWh Purchased)													
Customer Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	Distribution		Total Fixed Cost (Rs./kWh)	Fixed Cost Rs./kWh Purchased	Total Cost Rs./kWh Purchased
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kWh)	Cost (Rs./kWh)	Demand (Rs./kWh)	Cust. Cost (Rs./kWh)			
Residential -- A1(a)	0.2kV	6,713	7,421	1,507	1,666	6.75	17.60	1.42	2.42	1.02	22.46	22.46	29.21
Residential -- A1(b)	0.4kV	168	185	38	42	6.75	17.70	1.43	2.44	0.23	21.80	21.80	28.55
Commercial -- A2(a)	0.2kV	386	426	80	88	6.75	16.17	1.30	2.22	1.02	20.72	20.72	27.47
Commercial -- A2(b)	0.4kV	0	0	0	0	6.75	24.34	1.96	3.35	0.23	29.89	29.89	36.64
Commercial -- A2(c)	0.4kV	406	448	73	80	6.75	14.07	1.13	1.94	0.23	17.37	17.37	24.13
Commercial -- A2(d)	0.4kV	0	0	0	0	6.75	2.60	0.21	0.36	0.23	3.40	3.40	10.15
Industrial -- B1(a)	0.2kV	37	41	6	7	6.75	13.03	1.05	1.79	1.02	16.90	16.90	23.65
Industrial -- B2(a)	0.4kV	0	0	0	0	6.75	15.16	1.22	2.09	0.23	18.71	18.71	25.46
Industrial -- B1(b)	0.4kV	363	402	60	66	6.75	12.86	1.04	1.77	0.23	15.89	15.89	22.65
Industrial -- B2(b)	0.4kV	2,224	2,458	323	357	6.75	11.38	0.92	1.57	0.23	14.09	14.09	20.85
Industrial -- B3	11kV	2,126	2,306	335	363	6.75	12.33	0.99	1.70	0.24	15.26	15.26	22.01
Industrial -- B4	132/66kV	1,283	1,304	194	197	6.74	11.81	0.95	0.73	0.19	13.68	13.68	20.42
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	6.62	12.67	1.02	1.74	1.02	16.46	16.46	23.08
Bulk Supply -- C1(b)	0.4kV	1	1	0	0	6.75	15.63	1.26	2.15	0.23	19.27	19.27	26.02
Bulk Supply -- C2(a)	11kV	0	0	0	0	6.75	25.61	2.07	3.52	0.24	31.43	31.43	38.18
Bulk Supply -- C3(a)	132/66kV	3	3	1	1	6.74	19.56	1.58	1.21	0.19	22.53	22.53	29.28
Bulk Supply -- C1(c)	0.4kV	16	18	3	4	6.75	16.19	1.31	2.23	0.23	19.96	19.96	26.71
Bulk Supply -- C2(b)	11kV	103	112	21	22	6.75	15.68	1.26	2.16	0.24	19.34	19.34	26.09
Bulk Supply -- C3(b)	132/66kV	81	83	17	17	6.74	16.52	1.33	1.02	0.19	19.06	19.06	25.80
Agricultural -- D1(a)	0.4kV	14	15	2	2	6.75	9.18	0.74	1.26	0.23	11.42	11.42	18.17
Agricultural -- D2(a)	0.4kV	0	0	0	0	6.75	10.99	0.89	1.51	0.23	13.62	13.62	20.37
Agricultural -- D2(b)	0.4kV	1,205	1,332	218	240	6.75	14.15	1.14	1.95	0.23	17.47	17.47	24.22
Agricultural -- D1(b)	0.4kV	35	39	5	5	6.75	10.28	0.83	1.41	0.23	12.75	12.75	19.51
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	6.75	13.30	1.07	1.83	1.02	17.23	17.23	23.98
Temporary Supply -- E1(ii)	0.2kV	26	29	5	5	6.75	13.92	1.12	1.92	1.02	17.98	17.98	24.73
Temporary Supply -- E2	0.2kV	28	31	5	6	6.75	14.91	1.20	2.05	1.02	19.19	19.19	25.94
Public Lighting -- G	0.4kV	18	20	3	3	6.75	13.34	1.08	1.83	0.23	16.48	16.48	23.23
Residential Colonies -- H	11kV	5	5	1	1	6.75	14.00	1.13	1.93	0.24	17.29	17.29	24.04
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	241	266	39	43	6.75	12.69	1.02	1.75	0.23	15.70	15.70	22.45
Total		15,482	16,946	2,933	3,216	6.75	14.87	1.20	1.97	0.60	18.64	18.64	25.39

Table 26

FY 2023-24 (Impact of Losses on Per KW or KWh Basis)												
Customer Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm Cost (Rs./kW/M)	Distribution		Total Fixed Cost (Rs./kW/M)	Total Cost (Rs./kWh)
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kW/M)		Demand (Rs./kW/M)	Cust. Cost (Rs./kW/M)		
Residential -- A1(a)	0.2kV	6,713	7,421	1,507	1,666	0.71	689	56	95	40	879	2.37
Residential -- A1(b)	0.4kV	168	185	38	42	0.71	689	56	95	9	849	2.30
Commercial -- A2(a)	0.2kV	386	426	80	88	0.71	689	56	95	44	883	2.19
Commercial -- A2(b)	0.4kV	0	0	0	0	0.71	689	56	95	7	846	3.15
Commercial -- A2(c)	0.4kV	406	448	73	80	0.71	689	56	95	11	851	1.83
Commercial -- A2(d)	0.4kV	0	0	0	0	0.71	689	56	95	62	901	0.36
Industrial -- B1(a)	0.2kV	37	41	6	7	0.71	689	56	95	54	893	1.78
Industrial -- B2(a)	0.4kV	0	0	0	0	0.71	689	56	95	11	850	1.97
Industrial -- B1(b)	0.4kV	363	402	60	66	0.71	689	56	95	12	852	1.68
Industrial -- B2(b)	0.4kV	2,224	2,458	323	357	0.71	689	56	95	14	854	1.49
Industrial -- B3	11kV	2,126	2,306	335	363	0.57	552	45	76	11	683	1.29
Industrial -- B4	132/66kV	1,283	1,304	194	197	0.11	104	8	6	2	121	0.22
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	0.70	689	56	95	56	895	1.74
Bulk Supply -- C1(b)	0.4kV	1	1	0	0	0.71	689	56	95	10	850	2.03
Bulk Supply -- C2(a)	11kV	0	0	0	0	0.57	552	45	76	5	678	2.66
Bulk Supply -- C3(a)	132/66kV	3	3	1	1	0.11	104	8	6	1	120	0.36
Bulk Supply -- C1(c)	0.4kV	16	18	3	4	0.71	689	56	95	10	849	2.11
Bulk Supply -- C2(b)	11kV	103	112	21	22	0.57	552	45	76	8	681	1.64
Bulk Supply -- C3(b)	132/66kV	81	83	17	17	0.11	104	8	6	1	120	0.30
Agricultural -- D1(a)	0.4kV	14	15	2	2	0.71	689	56	95	17	857	1.20
Agricultural -- D2(a)	0.4kV	0	0	0	0	0.71	689	56	95	15	854	1.44
Agricultural -- D2(b)	0.4kV	1,205	1,332	218	240	0.71	689	56	95	11	851	1.84
Agricultural -- D1(b)	0.4kV	35	39	5	5	0.71	689	56	95	16	855	1.35
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	0.71	689	56	95	53	892	1.82
Temporary Supply -- E1(ii)	0.2kV	26	29	5	5	0.71	689	56	95	51	890	1.90
Temporary Supply -- E2	0.2kV	28	31	5	6	0.71	689	56	95	47	887	2.02
Public Lighting -- G	0.4kV	18	20	3	3	0.71	689	56	95	12	851	1.74
Residential Colonies -- H	11kV	5	5	1	1	0.57	552	45	76	9	682	1.46
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	241	266	39	43	0.71	689	56	95	13	852	1.66
Total		15,482	16,946	2,933	3,216	0.64	630	51	84	25	790	1.76
												2.40

Table 27

FY 2023-24 (Impact of Losses on Per KWh Basis)												
Customer Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm Cost (Rs./kWh)	Distribution		Total Fixed Cost (Rs./kWh)	Total Cost (Rs./kWh)
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kWh)		Demand (Rs./kWh)	Cust. Cost (Rs./kWh)		
Residential -- A1(a)	0.2kV	6,713	7,421	1,507	1,666	0.71	1.86	0.15	0.26	0.11	2.37	3.08
Residential -- A1(b)	0.4kV	168	185	38	42	0.71	1.87	0.15	0.26	0.02	2.30	3.01
Commercial -- A2(a)	0.2kV	386	426	80	88	0.71	1.71	0.14	0.23	0.11	2.19	2.90
Commercial -- A2(b)	0.4kV	0	0	0	0	0.71	2.57	0.21	0.35	0.02	3.15	3.87
Commercial -- A2(c)	0.4kV	406	448	73	80	0.71	1.48	0.12	0.20	0.02	1.83	2.55
Commercial -- A2(d)	0.4kV	0	0	0	0	0.71	0.27	0.02	0.04	0.02	0.36	1.07
Industrial -- B1(a)	0.2kV	37	41	6	7	0.71	1.38	0.11	0.19	0.11	1.78	2.50
Industrial -- B2(a)	0.4kV	0	0	0	0	0.71	1.60	0.13	0.22	0.02	1.97	2.69
Industrial -- B1(b)	0.4kV	363	402	60	66	0.71	1.36	0.11	0.19	0.02	1.68	2.39
Industrial -- B2(b)	0.4kV	2,224	2,458	323	357	0.71	1.20	0.10	0.17	0.02	1.49	2.20
Industrial -- B3	11kV	2,126	2,306	335	363	0.57	1.04	0.08	0.14	0.02	1.29	1.86
Industrial -- B4	132/66kV	1,283	1,304	194	197	0.11	0.19	0.02	0.01	0.00	0.22	0.33
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	0.70	1.34	0.11	0.18	0.11	1.74	2.43
Bulk Supply -- C1(b)	0.4kV	1	1	0	0	0.71	1.65	0.13	0.23	0.02	2.03	2.75
Bulk Supply -- C2(a)	11kV	0	0	0	0	0.57	2.17	0.17	0.30	0.02	2.66	3.23
Bulk Supply -- C3(a)	132/66kV	3	3	1	1	0.11	0.31	0.03	0.02	0.00	0.36	0.47
Bulk Supply -- C1(c)	0.4kV	16	18	3	4	0.71	1.71	0.14	0.24	0.02	2.11	2.82
Bulk Supply -- C2(b)	11kV	103	112	21	22	0.57	1.33	0.11	0.18	0.02	1.64	2.21
Bulk Supply -- C3(b)	132/66kV	81	83	17	17	0.11	0.26	0.02	0.02	0.00	0.30	0.41
Agricultural -- D1(a)	0.4kV	14	15	2	2	0.71	0.97	0.08	0.13	0.02	1.20	1.92
Agricultural -- D2(a)	0.4kV	0	0	0	0	0.71	1.16	0.09	0.16	0.02	1.44	2.15
Agricultural -- D2(b)	0.4kV	1,205	1,332	218	240	0.71	1.49	0.12	0.21	0.02	1.84	2.56
Agricultural -- D1(b)	0.4kV	35	39	5	5	0.71	1.08	0.09	0.15	0.02	1.35	2.06
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	0.71	1.40	0.11	0.19	0.11	1.82	2.53
Temporary Supply -- E1(ii)	0.2kV	26	29	5	5	0.71	1.47	0.12	0.20	0.11	1.90	2.61
Temporary Supply -- E2	0.2kV	28	31	5	6	0.71	1.57	0.13	0.22	0.11	2.02	2.74
Public Lighting -- G	0.4kV	18	20	3	3	0.71	1.41	0.11	0.19	0.02	1.74	2.45
Residential Colonies -- H	11kV	5	5	1	1	0.57	1.18	0.10	0.16	0.02	1.46	2.03
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	241	266	39	43	0.71	1.34	0.11	0.18	0.02	1.66	2.37
Total		15,482	16,946	2,933	3,216	0.64	1.41	0.11	0.19	0.06	1.76	2.40

Changes in Cost of Service

FY 2023-24

Customer Classes	Volt. Level	COS Rs. /KWh		
		Original UoSC Petition	Addendum	Difference
Residential -- A1(a)	0.2kV	32.18	32.29	0.12
Residential -- A1(b)	0.4kV	30.99	31.56	0.57
Commercial -- A2(a)	0.2kV	30.15	30.37	0.22
Commercial -- A2(b)	0.4kV	41.41	40.51	(0.91)
Commercial -- A2(c)	0.4kV	26.36	26.67	0.31
Commercial -- A2(d)	0.4kV	37.33	11.23	(26.11)
Industrial -- B1(a)	0.2kV	26.17	26.15	(0.02)
Industrial -- B2(a)	0.4kV	28.76	28.15	(0.61)
Industrial -- B1(b)	0.4kV	25.07	25.04	(0.03)
Industrial -- B2(b)	0.4kV	23.08	23.05	(0.04)
Industrial -- B3	11kV	24.10	23.87	(0.24)
Industrial -- B4	132kV	21.18	20.75	(0.43)
Bulk Supply -- C1(a)	0.2kV	25.46	25.51	0.05
Bulk Supply -- C1(b)	0.4kV	28.49	28.77	0.28
Bulk Supply -- C2(a)	11kV	41.23	41.41	0.18
Bulk Supply -- C3(a)	132kV	30.40	29.74	(0.66)
Bulk Supply -- C1(c)	0.4kV	29.35	29.53	0.18
Bulk Supply -- C2(b)	11kV	28.24	28.30	0.05
Bulk Supply -- C3(b)	132kV	26.02	26.22	0.20
Agricultural --D1(a)	0.4kV	20.52	20.09	(0.44)
Agricultural --D2(a)	0.4kV	67.92	22.52	(45.40)
Agricultural --D2(b)	0.4kV	26.46	26.78	0.32
Agricultural --D1(b)	0.4kV	20.50	21.56	1.07
Temporary Supply -- E1(i)	0.2kV	25.96	26.51	0.55
Temporary Supply -- E1(ii)	0.2kV	27.21	27.34	0.13
Temporary Supply -- E2	0.2kV	28.90	28.68	(0.22)
Public Lighting -- G	0.4kV	25.17	25.68	0.51
Residential Colonies -- H	11kV	25.74	26.07	0.33
Azad Jammu Kashmir - K1a	11kV	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-
A3 General	0.4kV	24.41	24.82	0.40
Total		27.80	27.80	-

Changes in Proposed Use of System Charges FY 2023-24

Customer Classes	Volt. Level	COS Rs. /KWh		
		Original UoSC Petition	Addendum	Difference
Commercial -- A2(c)	0.4kV	27.06	29.99	2.93
Industrial -- B3	11kV	23.53	25.55	2.02
Industrial -- B4	132kV	23.83	26.93	3.10
Bulk Supply -- C2(a)	132kV	30.28	27.67	(2.61)
Bulk Supply -- C2(b)	132kV	26.40	35.47	9.07
Bulk Supply -- C3(a)	132kV	36.44	32.37	(4.07)
Bulk Supply -- C3(b)	132kV	26.84	29.94	3.10