

No.CE/MEPCO/DG(MIRAD)M-11/ 1742-43

Dated: 07-08-2025

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

Sub: **TARIFF PETITION IN RESPECT OF MEPCO FOR DETERMINATION OF COSNUMER-END TARIFF FOR FY 2025-26 UNDER MULTI-YEAR TARIFF (MYT) REGIME – REQUEST FOR DETERMINATION OF USE OF SYSTEM CHARGES FOR THE FY 2025-26.**

Ref: NEPRA letter No. NEPRA/R/TRF-624&625/11620 dated 30.07.2025

With reference to letter above, the NEPRA has returned the petition of Use of System Charges (UoSC) filed by MEPCO with directions to the petitioner to submit the revised petition for determination of UoSC on the basis of recently notified uniform tariff for FY 2025-26. The Authority has further directed to file the revised petition in accordance with Rule 3 of NEPRA tariff Standards and procedure Rules, 1998 along with fee prescribed for filing petition for determination of Distribution tariff under multi-year tariff (MYT) regime for the period FY 2025-26; we take this opportunity to submit attached herewith the revised petition for determination of Use of System Charges, along with annexures [the “UOSC Petition”] and fee thereto cheque No. 00003736 dated 07.08.2025, amounting to Rs. 953,416 after deducting the 15% withholding tax

DA/ [UoSC Petition] & original cheque

Forwarded please:

☒ For nec. action ☐ For information

<input type="checkbox"/> DG (Lic.)	<input type="checkbox"/> DG (Admn/HR)
<input type="checkbox"/> DG (M&E)	<input type="checkbox"/> DG (CAD)
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<input type="checkbox"/> SLA	<input type="checkbox"/> Dir. (I.T)
<input type="checkbox"/> Consult (Tech.)	<input type="checkbox"/> Consult (CTBCM)

For kind information, please.

1. Chairman 2. M (Tech)
3. M (Law) 4. M (Dev)

Copy to:-

1. Chief Financial Officer MEPCO H/Q Multan.

Chief Executive Officer
MEPCO H/Q Multan

REGISTRAR OFFICE
Diary No: 9641
Date: 12-8-25

1/10/25

with

cheque

15

953416/-

HBL

HABIB BANK

Habib Bank Limited, Pakistan

OPP. MEPCO COMPLEX,
KHANEWAL ROAD MULTAN



Cheque No.

00003736

Date

07082025

Pay National Electric Power Regulatory Authority or bearer
Rupees Nine Hundred Fifty Three Thousand
Four Hundred Sixteen Only

PKR 953,416/=

PK20 HABB 0009377901708001
MULTAN ELEC POWER COM LTD DIR FINAN

Please do not write below this line

Company Secretary

MEPCO Ltd Multan

Signature
Asst. Manager (CA)
MEPCO Ltd Multan

0000373605404370004377901708001000

E-STAMP



ID : PB-MLT-8CA056EF09E3DCFC
Type : Low Denomination
Amount : Rs 300/-



Scan for online verification

Description : AFFIDAVIT- 4
Applicant : Gul Muhammad Zahid [31205-5596562-1]
S/O : Lal Khan
Agent : Self
Address : Multan
Issue Date : 7-Aug-2025 1:02:25 PM
Delisted On/Validity : 14-Aug-2025
Amount in Words : Three Hundred Rupees Only
Reason : In favor OF NEPRA
Vendor Information : Ejaz Hussain | PB-MLT-155 | Qadir Pur Rawan Multan



نوٹ: یہ ٹرانزیکشن تاریخ اجرا سے سات دنوں تک کے لیے قابل استعمال ہے۔ ای اسٹامپ کی تصدیق بذریعہ ویب سائٹ، گزٹار کوڈ سے کی جا سکتی ہے۔

AFFIDAVIT

I, Gul Muhammad Zahid Son of Lal Khan, Chief Executive Officer Multan Electric Power Company Limited having CNIC No. 31205-5596562-1, being duly authorized representative / attorney of Multan Electric Power Company Limited (MEPCO), MEPCO Headquarter Khanewal Road Multan, solemnly affirm and testify that the contents of the application for filling petition for determination of Use of System Charges F.Y 2025-26, and annexed documents are true and correct to the best of my knowledge, belief on the basis of provided confirmations by the concerned formations put before me; and further declare that:

1. I am the Chief Executive Officer of the Multan Electric Power Company Limited (MEPCO) and fully aware of the affairs of the Company particularly to endorse petition for determination of Use of System Charges F.Y 2025-26 under MYT regime.
2. Whatsoever stated in the application and accompanied documents is true and nothing has been concealed.

Deponent

Engr. Gul Muhammad Zahid
Chief Executive Officer, MEPCO

Engr. Gul Muhammad Zahid
Advocate High Court, District: Courts
13-Zakariya Road, Multan, Cell: 0300-6393082
31205-5596562-1

PETITION FOR DETERMINATION OF USE OF SYSTEM CHARGES

FY 2025-26

SUBMITTED BY

MULTAN ELECTRIC POWER COMPANY (MEPCO)

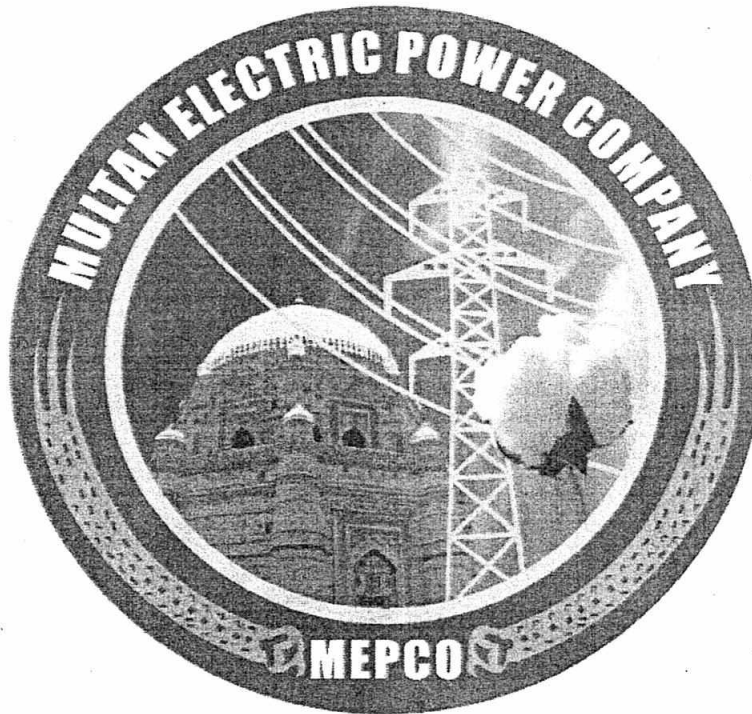


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1. BACKGROUND

1.1 ABOUT THE PETITIONER MEPCO:

Multan Electric Power Company (MEPCO) was incorporated on 14th May 1998 in line with Government policy of unbundling and corporatization of Pakistan power sector. As a result of the restructuring of WAPDA's Power Wing, MEPCO assumed its official operations and since then being headed by a Chief Executive Officer (CEO) and MEPCO Board of Directors. MEPCO is responsible for the electricity delivery to over 8.5 million consumers of **13 administrative districts of southern Punjab** i.e. Multan, Muzaffargarh, Layyah, D.G. Khan, Rajanpur, Lodhran, Bahawalpur, R.Y. Khan, Khanewal, Sahiwal, Pakpattan, Vehari and Bahawalnagar, Pakistan as set out in MEPCO's Distribution License no. DL/06/2023, granted by NEPRA under the NEPRA Act on May 09, 2023. The MEPCO has been granted the Supply License (License No. SOLR/06/2023 dated 27-12-2023) by NEPRA in pursuant to section -23E of Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997, as amended from time to time, to engage in supply business.

The Distribution function now shall, under Section 20, be limited to ownership, operation, management or control of distribution facilities for the movement or delivery to consumers of electric power. After the approval of Competitive Trading and Bilateral Contracts Market (CTBCM) by the honorable Authority on November 12, 2020 (No. NEPRA RJDL/LAM-01/40691-98) several implementation actions were taken. This includes issuance of License for the Market Operator (MO) and System Operator (SO) (which have been transferred to ISMO on 30.04.2025), promulgation of several Regulations to ensure smooth implementation of CTBCM and create balance in roles, rights and obligations of the stakeholders in the CTBCM.

1.2 EXECUTIVE SUMMARY

In compliance of the Regulations and Regulatory Requirements, MEPCO filed petition for determination of UoSC for FY 2023-24 on 20-11-2023. Now, Petition for FY 2025-26 is being filed for the determination of the Use of System/ Wheeling Charges for MEPCO to the extent of grid charges only. It is requested that all previous petitions related to use of system charge may be considered withdrawn.

2. GROUNDS FOR PETITION:

Pursuant to the relevant directions of National Electricity Policy ("NE Policy") and National Electricity Plan, as amended ("NE Plan") read with NEPRA Open Access (Interconnection and Wheeling of Electric Power) Regulations, 2022 ("Open Access Regulations") and Rule 5 of the Eligibility Criteria (Electric Power Supply Licences) Rules, 2023, following are the grounds for petition for determination of use of system charges:

- a. In compliance with the Clause 4.4, Clause 5.5.2(f), Clause 5.5.2(g), Clause 5.5.4 and Clause 5.6.5 and 5.6.7 of NE Policy.
- b. Strategic Directives 87 (as amended) and 88 of the NE Plan.
- c. In compliance with the regulation 7 of Open Access Regulations, each distribution licensee, in consultation with the respective supplier of last resort shall, within ninety days following the date of notification of Open Access Regulation, submit separate petition to the Authority for determination of use of system charges. While the said obligation is already complied with by MEPCO, however, determination of Use of System Charges for the open access users, in alignment with the regulated tariff, is required to ensure compliance to intent of the law, the policy, the plan, the CTBCM and the rules.
- d. The MEPCO, vide letter No. **FDM/BS/MYT/10293** (Distribution) and **FDM/BS/MYT/10294** (Supply) dated April 25, 2025, submitted its Multi-year Tariff (MYT) Petition(s) for determination of consumer-end tariff for the tariff control period FY 2025-26 to FY 2029-30. In pursuance of the Act, Policy, Plan, Rules and Regulations, simultaneous determination of Use of System Charges, in alignment with the said petitions is essential for systematic alignment with effectiveness of Commercial Market Operations of the power market envisaged under the CTBCM.

2.1 DIRECTIONS IN NATIONAL ELECTRICITY POLICY AND NATIONAL ELECTRICITY PLAN

The National Electricity Policy, 2021 & NE plan 2023-27 issued under Section 14A of the Regulation of Generation, Transmission and Distribution of Electric Power Act, 1997 ("The Act") was prepared by the Government of Pakistan for the development, reform, improvement and sustainability of the power market and power sector.

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

Various sections of the said National Electricity Policy, 2021, and National Electricity Plan 2023 as relevant to the instant case, are provided below.

Clause 4.4 (Financial Viability) of the National Electricity Policy provides that sustainability of the entire power sector pivots around the financial and commercial viability of its individual sub-sectors. This will be done by:

- a) *promoting investments on least cost basis balanced with development in the underserved areas;*
- b) *having cost-reflective tariffs in transmission and distribution, to the extent feasible;*
- c) *timely passing of costs to the consumers, while netting off any subsidies funded by the Government; and*
- d) *recovery of costs arising on account of open access, distributed generation, etc.*

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

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

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

"the Government shall take a decision on the recovery of costs that arise due to advent of the open access and market liberalization;"

Clause 5.5.4 of National Electricity Policy further directs:

"In order to ensure implementation of wholesale market design and its further evolution, the Regulator shall in a timely manner frame, modify and evolve regulatory framework for, inter alia, supply, procurement, open access / wheeling, competitive bidding, import of power, and ensure effective market monitoring and enforcement. Provided that after implementation of CTBCM, every transmission licensee and distribution licensee shall offer, to all market participants, non-discriminatory open access / wheeling to its respective transmission or distribution system and interconnection services in accordance with CTBCM on the terms determined under the policy and legal framework."

Clause 5.6.5 of National Electricity Policy stipulates:

"The Regulator, in order to ensure liquidity of the power sector, provide a level playing field for the development of wholesale market and to facilitate prudent projects of the Government, may impose additional charge(s) which shall be deemed to be costs incurred by the distribution companies / electric power supplier(s). Such additional charge may take into account the sustainability, socio-economic objectives and commercial viability of the sector, affordability for the consumers and the policy of uniform tariff. Similarly, the Government may also incorporate, in the consumer-end tariff, any surcharge imposed by it, which shall also be deemed to be cost incurred by the distribution companies / electric power supplier(s) and shall be collected by them in discharge of their public service obligations."

Clause 5.6.7 of National Electricity Policy directs:

"The Regulator will provide for recovery of costs arising on account of distributed generation and open access in the consumer-end tariff, as decided by the Government. Further, the Government may announce, from time to time, various concessional packages to incentivize additional consumption to minimize such costs."

Strategic Directive 87 of National Electricity Plan 2023-27

"Open access charge shall be recovered as per the following mechanism:

a) the grid charges shall include, but not limited to, the use of transmission and distribution system charges, market and system operator fee, metering service charges and cross subsidy. Such grid charges shall be imposed on a uniform basis upon all bulk power consumers and any other open access user to provide level playing field to equally placed bulk power consumers of the respective supplier of last resort.

(b)(i) the frameworks / policy guidelines issued by the Federal Government, from time to time, stipulating the mechanism to deal with stranded costs on account of market liberalization and open access. The framework / policy guidelines shall be applicable for a period of five years and the quantum of demand allowed for wheeling under the framework / policy guideline shall be 800MW, such quantum may be revised by the Federal Government based on market realities and the need for further liberalization. The frameworks / policy guidelines shall: (A) reflect market realities; (B) include measures and incentives to facilitate open access / wheeling of an allowed quantum of demand for a given period under the Competitive Trading Bilateral Contract Market (CTBCM); (C) provide mechanism for a transparent competitive auction process for allocation of the allowed quantum and applicability of contribution to the stranded costs thereto; and (D) such other matters as deemed necessary to safeguard consumer interests and advance the economic and social policy objectives of the Federal Government. The Authority shall approve the competitive auction results within thirty

days of submission by the Independent System and Market Operator of Pakistan (Guarantee) Limited (ISMO).

(b)(ii) in the event the framework / policy guidelines is not in field or the quantum of demand allowed for a particular period has been exhausted; or any person intends to avail open access without the competitive auction process stipulated in the frameworks / policy guidelines, then the Authority shall, on an application made by respective licensee or ISMO (as the case may be), determine other costs equal to the total generation capacity charges recovered from the equally placed bulk power consumers of the suppliers of last resort, either in a volumetric form (kWh) or through fixed charges. Such costs shall continue to be paid in the said manner till such time as may be reviewed by the Federal Government as per the procedure laid down in the applicable rules."

Strategic Directive 88 of National Electricity Plan 2023-27

Prior to the CMOD, the Regulator shall determine open access charges in accordance with the provisions of Strategic Directive 087. Such charges shall only be applicable for the consumers opting for open access through national grid. Accordingly, the Regulator shall devise a robust framework to settle the inter-DISCO differentials on account of uniform open-access charges till the time of applicability of uniform tariff.

2.2 LEGAL AND REGULATORY FRAMEWORK

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

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

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

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

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

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

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

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

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

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

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

- (1) "A network licensee shall establish, operate and maintain its distribution system or transmission system, as the case may be, in a manner that ensure non-discriminatory open access in accordance with the Act, these regulations, Market*

Commercial Code, Grid Code, Distribution Code and other applicable documents.

- (2) A network licensee shall, on an annual basis, prepare an open access report demonstrating compliance with these regulations and licence terms and conditions, with the detail of its open access users, available and planned capacity, any issues identified in provision of open access, and any instances where open access was denied along with justification thereof. The said report shall also be made available on the website of the network licensee.*
- (3) The report required under sub-regulation (2) shall be prepared and submitted to the Authority within a period of one month from the date of end of respective financial year and shall also be made available on the website of the network licensee.*
- (4) The distribution company shall develop the use of system agreement in accordance with the minimum provisions provided in Schedule I within ninety days of the notification of these regulations and shall obtain the approval of the Authority and publish the same in its website."*

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

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

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

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

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

"(C) collection and deposit of following charges, as may be determined by the Authority, in a timely manner, including but not limited to—

- (i) transmission use of system charges;*
- (ii) distribution use of system charges;*

- (iii) *market and system operator fee; and*
 (iv) *any other charges as provided in rule 5 of these rules;*"

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

The Sub-Rule (2) of Rule 5 of the Supplier Rules requires the Authority to determined the above charges in accordance with the provisions of the National Electricity Policy, National Electricity Plan and such other economic and social policy objectives as may be provided by the Federal Government to the Authority.

It may further be noted that as per Rule 5(2)(b) of the Supplier Rules, the costs arising on account of market liberalization and advent of open access, i.e. the capacity charges or stranded costs, are to be paid by all bulk power consumers of a competitive supplier.

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

3. TECHNICAL AND FINANCIAL ATTRIBUTES

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

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

- i) With reference to the above elements of use of system charges, following clarification shall apply for clarity of application:
- a. Currently applicable Transmission Use of System (TUoS) Charges, as already determined by the honorable Authority, compositely represent the charges relating to Transmission Network Operator(s)/Licensee(s), System Operator and Metering Service Provider. Accordingly, the said TUoS Charges remain part of use of system charges till separate charges for each of the said service providers are separately determined by the honorable Authority.
 - b. Market Operator Fee / Charges (MOF) will be recovered by Market Operator as per the mechanism provided in the Market Commercial Code. Accordingly, without prejudice to being part of Cost of Service of MEPCO, these shall not form part of use of system charges to be recovered directly by MEPCO.
 - c. Cross subsidy will be assessed based on Cost-of-Service analysis for the applicable consumer categories of all possible BPCs, which is according to the principles of uniformity as provided in the National Electricity Policy (referred above).
 - d. As prescribed by the Government on the recovery of costs that arise due to market liberalization and advent of the open access, namely, the Stranded Costs will be as determined by the Authority as per the frameworks and policy guidelines provided by the Federal Government. It is clarified that as per the provisions of the NE Plan, a separate request will be submitted for determination of this component upon arising of the need.
 - e. As the transmission and distribution losses will be charged to market participants of open access through the mechanism as provided in the Market Commercial Code, therefore, such charges shall not be levied under these use of system charges as requested under this instant petition.

Explanation:

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

- f. The use of system charges, including the Distribution Margin Charges, as requested by MEPCO and to the extent approved by Authority, will be applicable with reference to those eligible Bulk Power Consumers (BPCs) who opt for supply from a competitive supplier, other than supplier of last resort.

- g. The use of system charges shall be with reference to the voltage level (132/66 kV, 11/33 kV) for the applicable consumer categories of all possible BPCs. The component-wise Cost of Service as per outcome detailed Cost of Service Study (**Annex-3**) and consequent assessment, as detailed above, of component-wise Use of System Charges for the applicable BPCs is provided at **Annex -1 & 1A, Annex-2 & 2A.**
- h. UoSC purposed in this petition, and as shall be determined by the Authority, shall be charged from the Competitive Supplier and any other open access user.
- i. Power Factor Penalty as provided in applicable documents shall remain applicable in addition to the Use of System Charges
- j. Any charges, taxes and surcharges as imposed by the Government shall be applicable.

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

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

4. BASIS FOR USE OF SYSTEM CHARGES

The instant petition for determination of use of system charges has been developed based on Cost of Service Study (FY 2025-26) carried out by MEPCO forming integral part of this petition and provided separately as attached hereto as **Annex-3.**

4.1 METHOD FOR RECOVERY OF USE OF SYSTEM CHARGES

The instant petition is for determination of use of system charges for recovery of costs and charges relating to service providers (SO, TNO, TSP, DNO), stranded capacity costs and the cross-subsidy currently being contributed by the eligible BPCs. It is pertinent to mention that most, if not all, costs and charges are fixed in nature, the natural mode of recovery should be the fixed (in terms of Rs./kW/Month) charge. However, following options are available for consideration and determination:

- i) Use of system charges recovery in term of Rs./kW/Month metered shall provide guaranteed stream of revenue to cover for costs which are fixed in nature. This may, however, over burden the relevant consumers thus undermining the very purpose of CTBCM and open access regime.
- ii) Use of system charges recovery in term of Rs./kWh will render the service providers and the SOLR to face the revenue loss arising from low load factor of the eligible BPCs. On the other hand the open access users shall be benefitted for any favorable Energy or Capacity Imbalance at the Market. This option may not provide a balanced approach to promised sharing of risks and rewards under CTBCM regime.
- iii) Use of system charges recovery through a **hybrid approach**, i.e. partly through fixed charge in terms of Rs./kW/Month (subject to minimum MDI compared to the contracted load) and partly in terms of Rs./kWh may provide a balanced plausible approach for all the involved parties. It is submitted that, in order to ensure level playing field for consumers of SOLR and Competitive Supplier, the recovery of use of system charges may have same charging mechanism.

As already mentioned, **Annex-1 & 1A** to this petition also include proposed rates to be charged under each of the Three (3) options narrated above.

It is, however, noted that the methodology and process as per FACOS model, for the purpose of allocation of demand (kW or MW) related costs, allocates average of monthly system peak demand (of MEPCO) to different categories to arrive at the allocation base. This allocation, despite being rational, judicious and in line with international norms, results in less than actual (billable) MDIs of respective customers. Accordingly, taking the same MW demand as denominator for demand (MW) based rate making will result in higher per MW rates. In consideration thereof, a second proposal (Proposal-2) for arriving at demand based rates as per option (i) above, i.e. whole cost recovery in terms of Rs./kW and option (iii), hybrid partial cost recovery in terms of Rs./kW; has been developed **based on billable MDIs** of B-3, B-4 and C-2 customer categories and provided as **Annex-2 & 2A** herewith.

4.2 MECHANISM FOR ADJUSTMENT/ INDEXATION OF USE OF SYSTEM CHARGES

Each component of use of system charges detailed in the instant petition shall be subject to periodic adjustment/indexations. Whenever these components are adjusted for regulated consumers of the suppliers of last resort, at the same time, the corresponding adjustment in

the relevant component of the proposed Use of System Charges for eligible BPCs shall simultaneously be made.

4.3 APPLICABLE CATEGORIES/CLASSIFICATION OF ELIGIBLE BPCs

While, in terms of existing stipulation contained in the Act, a consumer who purchases or receives electric power, at one premises, in an amount of one megawatt or more is considered as Bulk Power Consumer, following position, with regard to consumer with possibility of one megawatt or more load at connection voltage 11 kV and above, is brought out for consideration:

Sr. No.	Consumption Category	Tariff Category	Voltage Level	Remarks
1.	General	A-2 & A-3	N/A	As per the existing tariffs, no kW sanctioned load quantification or connection voltage is applicable to A-2 and A-3 tariff categories. Accordingly these are not considered BPC for the purposes of this petition. However, these consumers, based on the sanctioned load, may be connected at 11 KV level, as required. Any such customer falling within the definition of BPC, and subject to the approval of the Authority, will be considered in the analogy of C2.
2.	Industrial Consumer ranging from 500 kW to 5 MW. [extendable to 7.5 MW under conditions]	B-3	11/33 kV	B 3 consumer ranges from 500 kW to 5 MW.[Extendable to 7.5 MW under conditions] It is clarified here that the consumers of this category below 1MW shall not be treated as eligible for open access.
3.	Industrial	B-4	66/132 kV and above	This tariff is applicable for supply to Industries for all loads of more than 5MW receiving supply at 66kv, 132 kV and above and also for Industries having load of 5MW or below who opt to receive supply at 66 kV or 132 kV and above.
4.	Bulk Supply Ranging from 500 kW to 5 MW. [extendable to 7.5 MW under conditions]	C-2(b)	11/33 kV	Bulk Supply consumer ranges from 500 kW to 5 MW. [Extendable to 7.5 MW under conditions] Although the Bulk Supply C-2 consumers are at 11/33 KV connection level. It is clarified here that the consumers of this category below 1MW shall not be treated as eligible BPCs for open access. Further, the consumers falling under the resale shall not be considered as eligible BPC.

5.	Bulk Supply	C-3(b)	66 kV and above	This tariff is applicable for supply to Industries for all loads of more than 5MW receiving supply at 66kv, 132 kV and above and also for Industries having load of 5MW or below who opt to receive supply at 66 kV or 132 kV and above. Further, the consumers falling under the resale shall not be considered as eligible BPC.
6.	Housing Colonies attached to Industries	H	N/A	As per the existing tariffs, no kW sanctioned load quantification or connection voltage is applicable to H tariff category. Further, these connections are resale in nature. Accordingly these are not considered BPC for the purposes of this petition.

Note: Consumer of all or any of the above listed categories, found involved in resale of power beyond the point of supply, shall NOT be considered BPC irrespective of the applicable relevant sanctioned load and/or voltage of supply.

5. OTHER IMPORTANT ASPECTS

Following paragraphs of the petition highlights other important aspects which shall be taken into account while determining the said charges.

5.1 GOVERNMENT SUBSIDIES

Any subsidy provided by the Government to the industrial or any other eligible BPC, as applicable, will be dealt with according to the directions and terms and conditions thereof as decided by the Government. However, for the purposes of this petition, such subsidies are not considered.

5.2 CAPTIVE POWER PRODUCERS AND USERS

- (1) A captive power producer / user using the MEPCO network for wheeling of power to User destination will be considered "Market Participant" in terms of Market Commercial Code and will be dealt with accordingly. The use of system charges shall fully apply in manner applicable to any other eligible BPC.
- (2) The cases of captive generation and consumption points at the same location taking additional supply from the local supplier of last resort (SOLR) shall be considered a regulated consumer of the SOLR with applicable regulated tariff. The quantum of additional sanctioned / contracted load (in terms of MW) shall be considered to determine its status as BPC in terms of the Act, In case, such BPC choose to exercise option for open access, the use of system charges shall apply in full,

- (3) In case of captive power producer / user supplying / receiving electric power at same premises where MEPCO network is totally not used, the use of system charges shall NOT apply in any way or manner.

5.3 APPLICABILITY OF UOSC ON NEW ELIGIBLE BPCs

The Use of System Charges provided in the instant petition shall be applicable to all such BPCs who will opt to get supply of electric power from competitive supplier including the captive generator using the network to wheel its power to the destination of its use. Such charges shall be fully applicable to any new eligible BPC or incremental consumption, obtaining supply of electric power from competitive supplier without any exception.

6. PRAYER OF MEPCO AS PETITIONER:

In view of the aforementioned circumstances, grounds and facts especially the amendments in NE-Plan SD 87, it is respectfully prayed that this petition may kindly be admitted and the MEPCO's UoSC may very graciously be determined to the extent of grid charges only in the first stage, as estimated in Annex-1 &/or Annex-2

For stranded cost, the working has been done and attached in Annex-1A & Annex-2A, but as per the provisions of the NE Plan, a separate request will be submitted for determination of this component upon arising of the need.

Also, Authority is requested to allow inter disco settlement on behalf of uniform UoSC (as per provisions of NE Plan) on the similar lines as being done for consumer end tariff. Additionally, it is also requested that all previous DISCOs petitions related to use of system charge may be considered withdrawn.

Annex-1(Cost of Service and Proposed Use of System Charges FY 2025-26

Cost of Service & Proposed Use of System Charges (Proposal 1)

Grid Charges Only based on Allocated Demand

For Eligible BPC's (One MW & above at One Premise)

MEPCO													30.00%	70.00%
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 -- B3					
Tariff Category	Industrial -- B3				Industrial -- B3				Industrial -- B3					
Functional Cost Element	Variable		Fixed		Variable		Fixed		MDI Based		Volumetric		Hybrid	
	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	Rs./kWh	Rs./kWh
Generation Cost - Energy	10.718			10.718	9.788			9.788						
Generation Cost - Capacity		8,658.15	17.621	17.621		7,906.63	16.092	16.092						
Transmission Charges		844.23	1.718	1.718		770.96	1.569	1.569	770.96	1.569	231.29	1.098		
Market Operator's Fee		2.26	0.005	0.005		2.06	0.004	0.004						
Distribution Use of System		2,069.19	4.211	4.211		1,889.58	3.846	3.846	1,889.58	3.846	566.88	2.692		
Total Applicable Costs	10.718	11,573.83	23.556	34.273	9.788	10,569.23	21.511	31.299	2,660.54	5.415	798.16	3.790		
Impact of allowed losses					0.930	1,004.60	2.045	2.975						
Total Cost of Service	10.718	11,573.83	23.556	34.273	10.718	11,573.83	23.556	34.273	2,660.54	5.415	798.16	3.790		
Cross Subsidy														
Average Applicable Tariff				33.190				33.190	2,660.54	5.415	798.16	3.790		

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 -- B4					
Tariff Category	Industrial -- B4				Industrial -- B4				Industrial -- B4					
Functional Cost Element	Variable		Fixed		Variable		Fixed		MDI Based		Volumetric		Hybrid	
	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	Rs./kWh	Rs./kWh
Generation Cost - Energy	9.916			9.916	9.788			9.788						
Generation Cost - Capacity		8,010.77	19.262	19.262		7,906.63	19.012	19.012						
Transmission Charges		781.11	1.878	1.878		770.96	1.854	1.854	770.96	1.854	231.29	1.298		
Market Operator's Fee		2.09	0.005	0.005		2.06	0.005	0.005						
Distribution Use of System		796.96	1.916	1.916		786.60	1.891	1.891	786.60	1.891	235.98	1.324		
Total Applicable Costs	9.916	9,590.93	23.062	32.978	9.788	9,466.25	22.762	32.549	1,557.56	3.745	467.27	2.622		
Impact of allowed losses					0.129	124.68	0.300	0.429						
Total Cost of Service	9.916	9,590.93	23.062	32.978	9.916	9,590.93	23.062	32.978	1,557.56	3.745	467.27	2.622		
Cross Subsidy				0.059				0.059	24.38	0.059		0.059		
Average Applicable Tariff				33.037				33.037	1,581.94	3.804	467.27	2.680		

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				Bulk Supply -- C2(b)					
Tariff Category	Bulk Supply -- C2(b)				Bulk Supply -- C2(b)				Bulk Supply -- C2(b)					
Functional Cost Element	Variable		Fixed		Variable		Fixed		MDI Based		Volumetric		Hybrid	
	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	Rs./kWh	Rs./kWh
Generation Cost - Energy	10.718			10.718	9.788			9.788						
Generation Cost - Capacity		8,658.15	14.359	14.359		7,906.63	13.113	13.113						
Transmission Charges		844.23	1.400	1.400		770.96	1.279	1.279	770.96	1.279	231.29	0.895		
Market Operator's Fee		2.26	0.004	0.004		2.06	0.003	0.003						
Distribution Use of System		2,130.93	3.534	3.534		1,945.97	3.227	3.227	1,945.97	3.227	583.79	2.259		
Total Applicable Costs	10.718	11,635.57	19.297	30.015	9.788	10,625.61	17.622	27.409	2,716.93	4.506	815.08	3.154		
Impact of allowed losses					0.930	1,009.96	1.675	2.605						
Total Cost of Service	10.718	11,635.57	19.297	30.015	10.718	11,635.57	19.297	30.015	2,716.93	4.506	815.08	3.154		
Cross Subsidy				11.666				11.666	7,034.70	11.666		11.666		
Average Applicable Tariff				41.681				41.681	9,751.62	16.172	815.08	14.821		

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				Bulk Supply -- C3(b)					
Tariff Category	Bulk Supply -- C3(b)				Bulk Supply -- C3(b)				Bulk Supply -- C3(b)					
Functional Cost Element	Variable		Fixed		Variable		Fixed		MDI Based		Volumetric		Hybrid	
	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	Rs./kWh	Rs./kWh
Generation Cost - Energy	9.916			9.916	9.788			9.788						
Generation Cost - Capacity		8,010.77	24.117	24.117		7,906.63	23.804	23.804						
Transmission Charges		781.11	2.352	2.352		770.96	2.321	2.321	770.96	2.321	231.29	1.625		
Market Operator's Fee		2.09	0.006	0.006		2.06	0.006	0.006						
Distribution Use of System		750.69	2.290	2.290		750.80	2.260	2.260	750.80	2.260	225.24	1.582		
Total Applicable Costs	9.916	9,554.66	28.766	38.682	9.788	9,430.45	28.392	38.179	1,521.76	4.581	456.53	3.207		
Impact of allowed losses					0.129	124.21	0.374	0.503						
Total Cost of Service	9.916	9,554.66	28.766	38.682	9.916	9,554.66	28.766	38.682	1,521.76	4.581	456.53	3.207		
Cross Subsidy				2.497				2.497	829.49	2.497		2.497		
Average Applicable Tariff				41.179				41.179	2,351.25	7.079	456.53	5.704		

Annex-1A(Cost of Service and Proposed Use of System Charges FY 2025-26

Cost of Service & Proposed Use of System Charges (Proposal 1)

Standard Cost Only based on Allocated Demand

For Eligible BPC's (One MW & above at One Premise)

MEPCO													
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 -- 83			
Tariff Category		Industrial -- 83				Industrial -- 83				MDI Based Volumetric Hybrid			
Functional Cost Element		Variable		Fixed		Variable		Fixed		Rs./kWh Rs./kWh		Rs./kWh Rs./kWh	
		Rs./kWh	Rs./kWh/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kWh/ Month	Rs./kWh	Rs./kWh	Rs./kWh/ Month	Rs./kWh	Rs./kWh/ Month	Rs./kWh
Generation Cost - Energy		10.718			10.718	9.788			9.788				
Generation Cost - Capacity			8,658.15	17.621	17.621		7,906.63	16.092	16.092	7,906.63	16.092	2,371.99	11.264
Transmission Charges			844.23	1.718	1.718		770.96	1.569	1.569				
Market Operator's Fee			2.26	0.005	0.005		2.06	0.004	0.004				
Distribution Use of System			2,069.19	4.211	4.211		1,889.58	3.846	3.846				
Total Applicable Costs		10.718	11,573.83	23.556	34.273	9.788	10,569.23	21.511	31.299	7,906.63	16.092	2,371.99	11.264
Impact of allowed losses						0.930	1,004.60	2.045	2.975				
Total Cost of Service		10.718	11,573.83	23.556	34.273	10.718	11,573.83	23.556	34.273	7,906.63	16.092	2,371.99	11.264
Cross Subsidy													
Average Applicable Tariff					33.190				33.190	7,906.63	16.092	2,371.99	11.264

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 -- 84			
Tariff Category		Industrial -- 84				Industrial -- 84				Industrial -- 84			
Functional Cost Element		Variable		Fixed		Variable		Fixed		MDI Based		Hybrid	
		Rs./kWh	Rs./kWh/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kWh/ Month	Rs./kWh	Rs./kWh	Rs./kWh/ Month	Rs./kWh	Rs./kWh/ Month	Rs./kWh
Generation Cost - Energy		9.916			9.916	9.788			9.788				
Generation Cost - Capacity			8,010.77	19.262	19.262		7,906.63	19.012	19.012	7,906.63	19.012	2,371.99	13.308
Transmission Charges			781.11	1.878	1.878		770.96	1.854	1.854				
Market Operator's Fee			2.09	0.005	0.005		2.06	0.005	0.005				
Distribution Use of System			796.96	1.916	1.916		786.60	1.891	1.891				
Total Applicable Costs		9.916	9,590.93	23.062	32.978	9.788	9,466.25	22.762	32.549	7,906.63	19.012	2,371.99	13.308
Impact of allowed losses						0.129	124.68	0.300	0.429				
Total Cost of Service		9.916	9,590.93	23.062	32.978	9.916	9,590.93	23.062	32.978	7,906.63	19.012	2,371.99	13.308
Cross Subsidy					0.059				0.059	24.38	0.059		0.059
Average Applicable Tariff					33.037				33.037	7,931.01	19.070	2,371.99	13.367

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				Bulk Supply -- C2(b)			
Tariff Category		Bulk Supply -- C2(b)				Bulk Supply -- C2(b)				Bulk Supply -- C2(b)			
Functional Cost Element		Variable		Fixed		Variable		Fixed		MDI Based		Hybrid	
		Rs./kWh	Rs./kWh/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kWh/ Month	Rs./kWh	Rs./kWh	Rs./kWh/ Month	Rs./kWh	Rs./kWh/ Month	Rs./kWh
Generation Cost - Energy		10.718			10.718	9.788			9.788				
Generation Cost - Capacity			8,658.15	14.359	14.359		7,906.63	13.113	13.113	7,906.63	13.113	2,371.99	9.179
Transmission Charges			844.23	1.400	1.400		770.96	1.279	1.279				
Market Operator's Fee			2.26	0.004	0.004		2.06	0.003	0.003				
Distribution Use of System			2,130.93	3.534	3.534		1,945.97	3.227	3.227				
Total Applicable Costs		10.718	11,635.57	19.297	30.015	9.788	10,625.61	17.622	27.409	7,906.63	13.113	2,371.99	9.179
Impact of allowed losses						0.930	1,009.96	1.675	2.605				
Total Cost of Service		10.718	11,635.57	19.297	30.015	10.718	11,635.57	19.297	30.015	7,906.63	13.113	2,371.99	9.179
Cross Subsidy					11.666				11.666	7,034.70	11.666		11.666
Average Applicable Tariff					41.681				41.681	14,941.33	24.779	2,371.99	20.845

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				Bulk Supply -- C3(b)			
Tariff Category		Bulk Supply -- C3(b)				Bulk Supply -- C3(b)				Bulk Supply -- C3(b)			
Functional Cost Element		Variable		Fixed		Variable		Fixed		MDI Based		Hybrid	
		Rs./kWh	Rs./kWh/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kWh/ Month	Rs./kWh	Rs./kWh	Rs./kWh/ Month	Rs./kWh	Rs./kWh/ Month	Rs./kWh
Generation Cost - Energy		9.916			9.916	9.788			9.788				
Generation Cost - Capacity			8,010.77	24.117	24.117		7,906.63	23.804	23.804	7,906.63	23.804	2,371.99	16.663
Transmission Charges			781.11	2.352	2.352		770.96	2.321	2.321				
Market Operator's Fee			2.09	0.005	0.005		2.06	0.005	0.005				
Distribution Use of System			760.69	2.290	2.290		750.80	2.260	2.260				
Total Applicable Costs		9.916	9,554.66	28.766	38.682	9.788	9,430.45	28.392	38.179	7,906.63	23.804	2,371.99	16.663
Impact of allowed losses						0.129	124.21	0.374	0.503				
Total Cost of Service		9.916	9,554.66	28.766	38.682	9.916	9,554.66	28.766	38.682	7,906.63	23.804	2,371.99	16.663
Cross Subsidy					2.497				2.497	829.49	2.497		2.497
Average Applicable Tariff					41.179				41.179	8,736.12	26.301	2,371.99	19.160

Annex-2(Cost of Service and Proposed Use of System Charges FY 2025-26

Cost of Service & Proposed Use of System Charges (Proposal 2)

Grid Charges Only based on MDI

For Eligible BPC's (One MW & above at One Premise)

MEPCO																30.00%	70.00%
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 -- B3							
Tariff Category		Industrial -- B3				Industrial -- B3				MDI Based		Volumetric		Hybrid			
Functional Cost Element		Variable	Fixed		Total	Variable	Fixed		Total	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh				
		Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh								
Generation Cost - Energy		10.718			10.718	9.788			9.788								
Generation Cost - Capacity			5,788.66	17.621	17.621		5,286.21	16.092	16.092								
Transmission Charges			564.44	1.718	1.718		515.44	1.569	1.569	515.44	1.569	154.63	1.098				
Market Operator's Fee			1.508	0.005	0.005		1.38	0.004	0.004								
Distribution Use of System			1,383.42	4.211	4.211		1,263.34	3.846	3.846	1,263.34	3.846	379.00	2.692				
Total Applicable Costs		10.718	7,738.02	23.556	34.273	9.788	7,066.37	21.511	31.299	1,778.78	5.415	533.63	3.790				
Impact of allowed losses						0.930	671.65	2.045	2.975								
Total Cost of Service		10.718	7,738.02	23.556	34.273	10.718	7,738.02	23.556	34.273	1,778.78	5.415	533.63	3.790				
Cross Subsidy																	
Average Applicable Tariff					33.190				33.190	1,778.78	5.415	533.63	3.790				

MEPCO															
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 -- B4					
Tariff Category		Industrial -- B4				Industrial -- B4				MDI Based		Volumetric		Hybrid	
Functional Cost Element		Variable	Fixed		Total	Variable	Fixed		Total	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh		
		Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh						
Generation Cost - Energy		9.916			9.916	9.788			9.788						
Generation Cost - Capacity			6,327.62	19.262	19.262		6,245.36	19.012	19.012						
Transmission Charges			616.99	1.878	1.878		608.97	1.854	1.854	608.97	1.854	182.59	1.298		
Market Operator's Fee			1.649	0.005	0.005		1.53	0.005	0.005						
Distribution Use of System			629.51	1.916	1.916		621.33	1.891	1.891	621.33	1.891	186.40	1.324		
Total Applicable Costs		9.916	7,575.77	23.062	32.978	9.788	7,477.29	22.762	32.549	1,230.30	3.745	369.09	2.622		
Impact of allowed losses						0.129	98.49	0.300	0.429						
Total Cost of Service		9.916	7,575.77	23.062	32.978	9.916	7,575.77	23.062	32.978	1,230.30	3.745	369.09	2.622		
Cross Subsidy					0.059				0.059	19.26	0.059		0.059		
Average Applicable Tariff					33.037				33.037	1,249.56	3.804	369.09	2.680		

MEPCO															
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 -- C2(b)					
Tariff Category		Bulk Supply -- C2(b)				Bulk Supply -- C2(b)				MDI Based		Volumetric		Hybrid	
Functional Cost Element		Variable	Fixed		Total	Variable	Fixed		Total	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh		
		Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh						
Generation Cost - Energy		10.718			10.718	9.788			9.788						
Generation Cost - Capacity			4,559.29	14.359	14.359		4,163.55	13.113	13.113						
Transmission Charges			444.56	1.400	1.400		405.98	1.279	1.279	405.98	1.279	121.79	0.895		
Market Operator's Fee			1.188	0.004	0.004		1.08	0.003	0.003						
Distribution Use of System			1,122.13	3.534	3.534		1,024.73	3.227	3.227	1,024.73	3.227	307.42	2.259		
Total Applicable Costs		10.718	6,127.17	19.297	30.015	9.788	5,595.34	17.622	27.409	1,430.70	4.506	429.21	3.154		
Impact of allowed losses						0.930	531.83	1.675	2.605						
Total Cost of Service		10.718	6,127.17	19.297	30.015	10.718	6,127.17	19.297	30.015	1,430.70	4.506	429.21	3.154		
Cross Subsidy					11.666				11.666	3,704.40	11.666		11.666		
Average Applicable Tariff					41.681				41.681	5,135.10	16.172	429.21	14.821		

MEPCO															
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 -- C3(b)					
Tariff Category		Bulk Supply -- C3(b)				Bulk Supply -- C3(b)				MDI Based		Volumetric		Hybrid	
Functional Cost Element		Variable	Fixed		Total	Variable	Fixed		Total	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh		
		Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh						
Generation Cost - Energy		9.916			9.916	9.788			9.788						
Generation Cost - Capacity			8,227.32	24.117	24.117		8,120.36	23.804	23.804						
Transmission Charges			802.23	2.352	2.352		791.80	2.321	2.321	791.80	2.321	237.54	1.625		
Market Operator's Fee			2.14	0.006	0.006		2.12	0.006	0.006						
Distribution Use of System			781.26	2.290	2.290		771.10	2.260	2.260	771.10	2.260	231.33	1.582		
Total Applicable Costs		9.916	9,812.94	28.766	38.682	9.788	9,685.37	28.392	38.179	1,562.89	4.581	468.87	3.207		
Impact of allowed losses						0.129	127.57	0.374	0.503						
Total Cost of Service		9.916	9,812.94	28.766	38.682	9.916	9,812.94	28.766	38.682	1,562.89	4.581	468.87	3.207		
Cross Subsidy					2.497				2.497	4,310.95	2.497		2.497		
Average Applicable Tariff					41.179				41.179	5,873.85	7.079	468.87	5.704		

Annex-2-A(Cost of Service and Proposed Use of System Charges FY 2025-26

Cost of Service & Proposed Use of System Charges (Proposal 2)

Standard Cost Only based on MDI

For Eligible BPC's (One MW & above at One Premise)

MEPCO													30.00%	70.00%
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 -- B3					
Tariff Category	Industrial -- B3				Industrial -- B3				Industrial -- B3					
Functional Cost Element	Variable	Fixed	Total		Variable	Fixed	Total		MDI Based	Volumetric	Hybrid			
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh		
Generation Cost - Energy	10.718			10.718	9.788			9.788						
Generation Cost - Capacity		5,788.66	17.621	17.621		5,286.21	16.092	16.092	5,286.21	16.092	1,585.86	11.264		
Transmission Charges		564.44	1.718	1.718		515.44	1.569	1.569						
Market Operator's Fee		1.508	0.005	0.005		1.38	0.004	0.004						
Distribution Use of System		1,383.42	4.211	4.211		1,263.34	3.846	3.846						
Total Applicable Costs	10.718	7,738.02	23.556	34.273	9.788	7,066.37	21.511	31.299	5,286.21	16.092	1,585.86	11.264		
Impact of allowed losses					0.930	671.65	2.045	2.975						
Total Cost of Service	10.718	7,738.02	23.556	34.273	10.718	7,738.02	23.556	34.273	5,286.21	16.092	1,585.86	11.264		
Cross Subsidy														
Average Applicable Tariff				33.190				33.190	5,286.21	16.092	1,585.86	11.264		

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 -- B4			
Tariff Category	Industrial -- B4				Industrial -- B4				Industrial -- B4			
Functional Cost Element	Variable	Fixed	Total		Variable	Fixed	Total		MDI Based	Volumetric	Hybrid	
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	9.916			9.916	9.788			9.788				
Generation Cost - Capacity		6,327.62	19.262	19.262		6,245.36	19.012	19.012	6,245.36	19.012	1,873.61	13.308
Transmission Charges		616.99	1.878	1.878		608.97	1.854	1.854				
Market Operator's Fee		1.649	0.005	0.005		1.63	0.005	0.005				
Distribution Use of System		629.51	1.916	1.916		621.33	1.891	1.891				
Total Applicable Costs	9.916	7,575.77	23.062	32.978	9.788	7,477.29	22.762	32.549	6,245.36	19.012	1,873.61	13.308
Impact of allowed losses					0.129	98.49	0.300	0.429				
Total Cost of Service	9.916	7,575.77	23.062	32.978	9.916	7,575.77	23.062	32.978	6,245.36	19.012	1,873.61	13.308
Cross Subsidy				0.059				0.059	19.26	0.059		0.059
Average Applicable Tariff				33.037				33.037	6,245.36	19.070	1,873.61	13.367

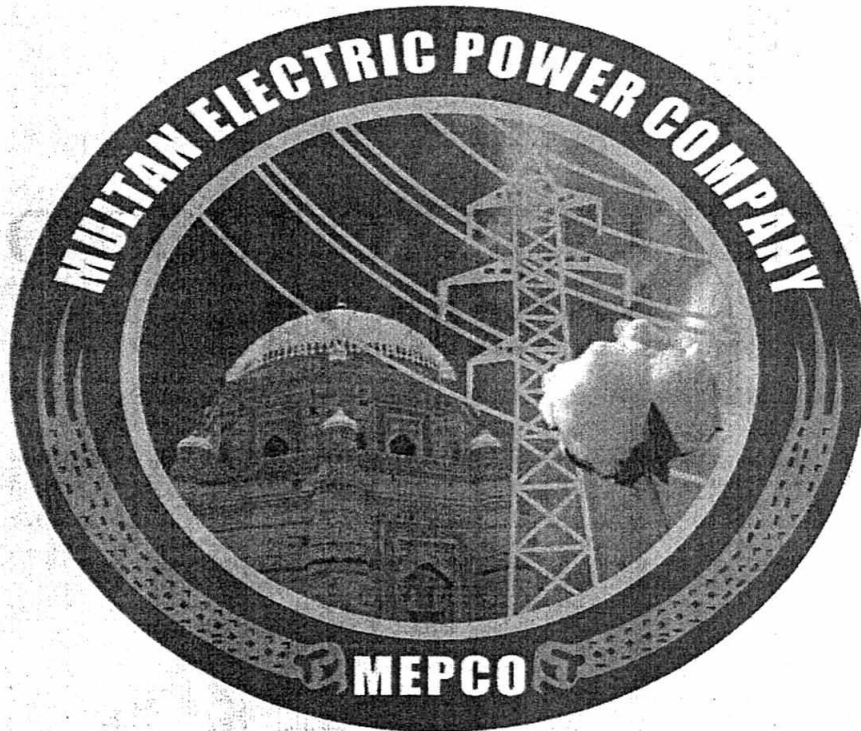
Cost Assessment Level	Cost of Service (Inclusive of Energy Loss Impact)				Cost of Service (Separated Energy Loss Impact)				PROPOSED Use of System Charges			
Consumption Category	Bulk Supply				Bulk Supply				Bulk Supply -- C2(b)			
Tariff Category	Bulk Supply -- C2(b)				Bulk Supply -- C2(b)				Bulk Supply -- C2(b)			
Functional Cost Element	Variable	Fixed	Total		Variable	Fixed	Total		MDI Based	Volumetric	Hybrid	
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	10.718			10.718	9.788			9.788				
Generation Cost - Capacity		4,559.29	14.359	14.359		4,163.55	13.113	13.113	4,163.55	13.113	1,249.06	9.179
Transmission Charges		444.56	1.400	1.400		405.98	1.279	1.279				
Market Operator's Fee		1.188	0.004	0.004		1.08	0.003	0.003				
Distribution Use of System		1,122.13	3.534	3.534		1,024.73	3.227	3.227				
Total Applicable Costs	10.718	6,127.17	19.297	30.015	9.788	5,595.34	17.622	27.409	4,163.55	13.113	1,249.06	9.179
Impact of allowed losses					0.930	531.83	1.675	2.605				
Total Cost of Service	10.718	6,127.17	19.297	30.015	10.718	6,127.17	19.297	30.015	4,163.55	13.113	1,249.06	9.179
Cross Subsidy				11.666				11.666	3,704.40	11.666		11.666
Average Applicable Tariff				41.681				41.681	7,867.95	24.779	1,249.06	20.845

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 -- C3(b)			
Tariff Category	Bulk Supply -- C3(b)				Bulk Supply -- C3(b)				Bulk Supply -- C3(b)			
Functional Cost Element	Variable	Fixed	Total		Variable	Fixed	Total		MDI Based	Volumetric	Hybrid	
	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kWh	Rs./kW/ Month	Rs./kWh	Rs./kW/ Month	Rs./kWh
Generation Cost - Energy	9.916			9.916	9.788			9.788				
Generation Cost - Capacity		8,227.32	24.117	24.117		8,120.36	23.804	23.804	8,120.36	23.804	2,436.11	16.663
Transmission Charges		802.23	2.352	2.352		791.80	2.321	2.321				
Market Operator's Fee		2.14	0.006	0.006		2.12	0.006	0.006				
Distribution Use of System		781.26	2.290	2.290		771.10	2.260	2.260				
Total Applicable Costs	9.916	9,812.94	28.766	38.682	9.788	9,685.37	28.392	38.179	8,120.36	23.804	2,436.11	16.663
Impact of allowed losses					0.129	127.57	0.374	0.503				
Total Cost of Service	9.916	9,812.94	28.766	38.682	9.916	9,812.94	28.766	38.682	8,120.36	23.804	2,436.11	16.663
Cross Subsidy				2.497				2.497	4,320.95	2.497		2.497
Average Applicable Tariff				41.179				41.179	12,431.32	26.301	2,436.11	19.160

Petition for Determination of UOSC -Annex-3



MEPCO COST OF SERVICE STUDY FY 2025-26



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Multan Electric Power Company (MEPCO) Ltd.

1. COST OF SERVICE STUDY

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

1.1 Fully Allocated Cost of Service Study (FACOS) Model

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

1.2 Major Steps of Cost of Service Study

A class based cost of service study begins with a detailed documentation of the numerous budgetary elements of the total revenue requirements of a utility. The detailed revenue requirements are the data inputs to the FACOS Model. 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. kW of capacity, kWh 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. kW of capacity, kWh of energy and the number of customers) of each class.

1.3 Fundamentals of FACOS Model

Table 1 Major Assumption of FACOS Model

Description	FY 2025-26
Allowed Rate of Return (WACC)	13.44%
Capital Work in Progress ("CWIP")	Total CWIP
Prior Year Adjustment (Direct Input)	20,949,000,000
Demand Allocation Methodology	12 CP(Monthly Peaks)
Customer Growth %(In FY 2025-26 Over Base Year 2023-24 Actual Billed)	3.46%
Sales Growth % Over Base Year 2023-24 Actual Billed	1.61%
MODEL YEAR	FY 2025-26
BASE YEAR	2023-24

2. PROJECTIONS FOR REVENUE REQUIREMENT OF MEPCO 2025-26:

The Revenue Requirement (RR) is the fundamental input to the Cost of Service Model of MEPCO for revenue allocation to different categories of customers based on Capacity (kW), Energy (kWh) and number of consumers. The **Table 2** below explains in detail the basis and sources for arriving at Revenue Requirement (Overall Cost of Service) of MEPCO for Model Year 2025-26.

Table 2 Component Wise Revenue Requirement of MEPCO

Description	FY 2025-26	Source
Units Purchases (MkWh)	19,374	As per NEPRA Indexation/Determination dated: 23-06-2025
Units Sales (MkWh)	17,177	
Assessed T&D Losses	11.34%	As per NEPRA determination allowed for FY 2025-26
Consumer Growth over Base Year	3.46%	MEPCO Demand Forecast (Growth over base year i.e. 2023-24)
Average Monthly MDI (MW) (Non-coincidental at CDPs)	5,303	Used for calculation of average rate of capacity/UoSC charges
Peak Demand in June-2026 (MW at 11 kv Coincident)	2,469	Demand Forecast. Allocated to customer categories after impact of losses at each voltage for calculation of fixed charge of Cost of Service. (Allocation is on monthly basis)
Avg. Monthly MDI Recorded (MW) (Non-coincidental at meters)	2,212	Only for those consumers where Fixed Charge (Rs./kW/M) is applicable.
Energy Charge (Rs/kWh)	9.66	Calculated by using given Cost as per NEPRA Determination FY 2025-26 and quantitative parameters (as above).
Capacity Charge (Rs/kW/Month)	4,668.4	
T.UoSC (Rs/kW/Month)	459.83	Approved by NEPRA vide NEPRA/R/ADG(Tariff)/TRF-611/CPPA-G/2023-24/9734-37 dated 27-06-2024
MOF (Rs/kW/Month)	2.06	
Energy Charges (Rs. M)	187,109	As per NEPRA Indexation/Determination dated: 23-06-2025
Capacity Charges (Rs. M)	297,079	
T.UoSC (Rs. M)	29,315	
MOF (Rs. M)	78	
Power Purchase Price	513,581	
O&M Cost (Million Rs.)	51,906	As per NEPRA Indexation/Determination dated: 23-06-2025
Depreciation (Million Rs.)	7,201	
RORB (Million Rs.)	10,790	
Other Income (Million Rs.)	(8,731)	
Prior Year Adjustment (Rs. M)	20,949	As per NEPRA Indexation/Determination dated: 23-06-2025
Revenue Requirement (Rs. M)	595,696	
Cost per kWh (sold)	34.68	

3. SUMMARY OF REVENUE REQUIREMENT:

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

Table 3 Summary of MEPCO Revenue Requirement

Description	FY 2025-26 Rs. (M)
Energy Charges	187,109
Capacity Charges	297,079
T.UoSC	29,315
MOF	78
Power Purchase Price	513,581
O&M Cost	51,906
Depreciation	7,201
RORB	10,790
Other Income	(8,731)
Distribution Margin	61,166
Prior Year Adjustment	20,949
Revenue Requirement	595,696

4. LINE LOSSES ON NETWORK CHARGED TO DIFFERENT VOLTAGE LEVELS:

Line losses taken from as a percentage on purchased units is given in **Table 4**. Line losses as a percentage on received units at each voltage level are calculated on the basis of sales data of FY 2025-26. The network losses of Table 4 are based on the third party studies conducted for STG and Distribution losses and segregation of current losses as per last conducted studies on pro rata basis. However, any further study will have immediate effect on Cost of service studies as and when conducted through third party.

Table 4 MEPCO Line Losses at Different Voltage levels as per Business plan

Voltage Level	0.2 kV	0.4	11 kV	132kV	Total	Source
Losses %age on purchased units	2.88%		7.16%	1.30%	11.34%	MEPCO Demand Forecast
Losses %age on received units	3.46%		7.48%	1.30%	12.23%	calculated as applied on units received at each voltage level.
Losses %age charged on purchased units	0.12		8.68%	1.30%	21.82%	Reversed calculated to show affective %age of losses vs. units purchased for each voltage level.

5. 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 of Different Consumer Categories with respect to Voltage Levels.

Classification by Voltage Level				
Voltage	132/66kV	11kV	0.4kV	0.2 kV
Customer Class	B4	B3	A1b	A1a
	C3a	C2a	A2b	A2a
	C3b	C2b	A2c	B1a
		H1	A2d	C1a
		H2	A3a	E1i
			B1b	E1ii
			B2a	E2
			B2b	
			C1b	
			C1c	
			D1a	
			D1b	
			D2a	
			D2b	
			G1	
			G2	

6. GOP APPLICABLE TARIFF NOTIFIED IN JULY-2025

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

Table 6 GOP Applicable Tariff for Different Consumer Categories of MEPCO

TARIFF CATEGORIES		Fixed Charges Rs/Con/M	Fixed Charges Rs/kW/M	Variable Charges Rs/kWh
A1 (a)	RESIDENTIAL -A1			
i	Up to 50 Units Life line			3.98
ii	51-100 units Life line			7.74
iii	01-100 Units			10.54
iv	101-200 Units			13.01
v	01-100 Units			22.44
vi	101-200 Units			28.91
vii	201-300 Units			33.10
viii	301-400Units	200		37.99
ix	401-500Units	400		40.20
x	501-600Units	600		41.62
xi	601-700Units	800		42.76
xii	Above 700 Units	1000		47.69
A1(b)	Time of Use (TOU) - Peak	1000		46.55
	Time of Use (TOU) - Off-Peak	1000		40.53
E-1(i)	Temporary E-1 (i)	2000		57.94
	COMMERCIAL - A2			
A2 (a)	Commercial - For peak load requirement up to 5 kW	1000		37.44
A2 (b)	Sanctioned load 5 kw and above		1250	39.76
A2 (c)	Time of Use (TOU) - Peak (A-2)		1250	43.82
	Time of Use (TOU) - Off-Peak		1250	35.15
A2 (d)	Vehicle Charging	5000		53.44
E-1 (ii)	Temporary E-1 (ii)			23.57
	INDUSTRIAL			
B1(a)	B1	1000		30.80
B1(b)	B1- TOU (Peak)	1000		36.74
	B1 - TOU (Off-peak)	1000		30.05
B2 (a)	B2		1250	30.73
B2 (b)	B2 - TOU (Peak)		1250	36.68
	B2 - TOU (Off-peak)		1250	27.41
B3	B3 - TOU (Peak)		1250	36.68
	B3 - TOU (Off-peak)		1250	28.24
B4	B4 - TOU (Peak)		1250	36.68
	B4 - TOU (Off-peak)		1250	27.96
E-2	Temporary E-2	5000		42.26
	BULK			
C1 (a)	C1(a) up to 5 kW	2000		43.4
C1 (b)	C1(b) exceeding 5 kW		1250	40.6
C1 (c)	Time of Use (TOU) - Peak		1250	46.3
	Time of Use (TOU) - Off-Peak		1250	37.5
C2 (a)	C2 Supply at 11 kV		1250	40.9
C2 (b)	Time of Use (TOU) - Peak		1250	46.3
	Time of Use (TOU) - Off-Peak		1250	36.0
C3 (a)	C3 Supply above 11 kV		1250	40.8
C3 (b)	Time of Use (TOU) - Peak		1250	46.3
	Time of Use (TOU) - Off-Peak		1250	35.8
	AGRICULTURAL TUBE WELLS - Tariff D			
D1 (a)	D1 Scarp			39.87
D2 (a)	D2 Agricultural Tube-wells		400	28.90
D1 (b)	Time of Use (TOU) - Peak		400	42.79
	Time of Use (TOU) - Off-Peak		400	34.71
D2 (b)	Time of Use (TOU) - Peak		400	29.54
	Time of Use (TOU) - Off-Peak		400	28.69
G	Public Lighting G	2000		42.91
H	Residential Colonies H	2000		42.10
K1	Special Contracts - Tariff K (AJK)	2000		42.39
K1 (i)	Time of Use (TOU) - Peak			
	Time of Use (TOU) - Off-Peak			
A3	General Service	1000		42.48

7. RESULTS FROM FACOS MODEL:

7.1 Proposed 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. When the distribution business is isolated from the supply business, the proposed cost allocation percentage may be considered as under proposed in Table 7 below. However, the real cost of distribution and supply business will be depicted when these may run in real business.

Table 7 Proposed Allocation of COS & RB to Cost Drivers i.e. Energy, Demand and Customer percentages

Revenue Requirement Allocation %age				
Description	Energy	Demand	Customer	Total
Generation Cost (Energy)	100%			100%
Generation Cost (capacity)		100%		100%
Transmission UoSC		100%		100%
MOF		100%		100%
O&M		81%	19%	100%
Depreciation		78%	22%	100%
Other Income		81%	19%	100%
RORB		82%	18%	100%
PYA		74%	26%	100%

7.2 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 Summary of Revenue Requirement w.r.to Cost Drivers

Summary of Revenue Requirement	
Description	FY 2025-26Rs. (M)
Generation Cost (Energy)	187,109
Generation Cost (capacity)	297,079
Transmission UoSC	29,315
MOF	78
Total Power Purchase Price	513,581
O&M	51,906
Depreciation	7,201
Other Income	8,731
RORB	10,790
DM	61,166
PYA	20,949
Total	595,696

7.3 Revenue as per GOP Applicable Tariff by Customer Category and Voltage Level

The Table 9 below provides detailed category-wise estimated revenue and average (Rs./kWh) thereof. 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 GOP applicable tariff notified by NEPRA vide adjustments/indexation determination No. NEPRA/R/ADG(TRF)/TRF-100/9641-61 dated 01-07-2025 already provided in (Table6).

Table 9

FY 2025-26							
Customer Category	MDI MW	Sales (GWh)	Cust. Charge Rs. (M)	Fixed Charge Rs. (M)	Variable Charge Rs. (M)	Total Revenue Rs.(M)	Rs./kWh
Residential -- A1(a)	-	9,599.93	700	-	239,216	239,916	24.99
Residential -- A1(b)	-	208.98	438	-	8,718	9,157	43.81
Commercial -- A2(a)	-	498.34	6,067	-	18,658	24,725	49.61
Commercial -- A2(b)	-	-	-	-	-	-	-
Commercial -- A2(c)	276.81	649.03	-	4,152	23,813	27,965	43.09
Commercial --A2(d) V.Ch	-	-	-	-	-	-	-
Industrial -- B1(a)	-	23.43	-	-	722	722	30.80
Industrial -- B2(a)	-	-	-	-	-	-	-
Industrial -- B1(b)	-	324.65	387	-	10,027	10,414	32.08
Industrial -- B2(b)	372.57	990.93	-	5,589	28,460	34,048	34.36
Industrial -- B3	207.95	819.75	-	3,119	24,088	27,207	33.19
Industrial -- B4	134.53	530.33	-	2,018	15,503	17,521	33.04
Single Point Supply -- C1(a)	-	0.02	0	-	1	1	47.64
Single Point Supply -- C1(b)	-	-	-	-	-	-	-
Single Point Supply -- C2(a)	-	-	-	-	-	-	-
Single Point Supply -- C3(a)	-	-	-	-	-	-	-
Single Point Supply -- C1(c)	6.28	45.16	-	94	1,752	1,846	40.88
Single Point Supply -- C2(b)	52.07	198.39	-	781	7,488	8,269	41.68
Single Point Supply -- C3(b)	9.58	39.21	-	144	1,471	1,614	41.18
Agricultural --D1(a)	-	0.02	-	-	1	1	39.87
Agricultural --D2(a)	0.13	0.45	-	1	13	14	30.34
Agricultural --D2(b)	1,146.14	2,796.18	-	5,501	80,577	86,079	30.78
Agricultural --D1(b)	5.75	19.97	-	28	702	730	36.54
Temporary Supply -- E1(i)	-	0.62	2	-	36	38	60.77
Temporary Supply -- E1(ii)	-	15.17	29	-	811	840	55.35
Temporary Supply -- E2	-	1.83	2	-	78	79	43.08
Public Lighting -- G	-	41.22	35	-	1,769	1,803	43.75
Residential Colonies -- H	-	6.14	2	-	258	260	42.42
Azad Jammu Kashmir - K1a	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	-	-	-	-	-	-	-
A3 General	-	366.82	486	-	15,583	16,068	43.80
Total	2,211.82	17,176.57	8,146	21,427	479,743	509,316	29.65

Table 10

FY 2025-26								
Customer Class	No. of Custmers	Sales (GWh)	MDI MW	Cust. F. Charge Rs. (M)	Fixed Charge Rs. (M)	Variable Charge Rs. (M)	Total Revenue	Rs./kWh
0.2 kV	8,368,952	10,139	-	6,799	-	259,520	266,319	26.27
0.4 kV	276,293	5,443	1,808	1,345	15,365	171,415	188,124	34.56
11 Kv	611	1,024	260	1.99	3,900	31,835	35,737	34.89
132 kv	19	570	144	-	2,162	16,973	19,135	33.60
G. TOTAL	8,645,875	17,177	2,212	8,146	21,427	479,743	509,316	29.65

8. COST OF SERVICE FUNCTIONALIZED RATES (TARIFF WISE)

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

Table 11 FY 2025-26

FY 2025-26											
Classes	Volt. Level	No. of Customers	Energy	Demand	Generation Cost		Transm	MOF	Distribution		Total Cost
			GWh	MW	Energy (Rs.M)	Demand (Rs.M)	Cost (Rs.M)	Cost (Rs.M)	Demand (Rs.M)	Cust. Cost (Rs.M)	
Residential -- A1(a)	0.2kV	7,857,383	9,600	1,714	106,578	184,511	17,991	48	38,305	10,661	358,094
Residential -- A1(b)	0.4kV	36,513	209	35	2,320	3,740	365	1	776	116	7,318
Commercial -- A2(a)	0.2kV	505,584	498	123	5,533	13,256	1,293	3	2,752	553	23,390
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	30,491	649	86	7,205	9,285	905	2	1,928	359	19,685
Commercial -- A2(d)	0.4kV	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	5,401	23	3	260	346	34	0	72	26	738
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	32,211	325	67	3,604	7,249	707	2	1,505	180	13,247
Industrial -- B2(b)	0.4kV	12,039	991	141	11,001	15,165	1,479	4	3,148	548	31,345
Industrial -- B3	11kV	441	820	139	8,786	14,445	1,409	4	2,999	453	28,096
Industrial -- B4	132kV	16	530	106	5,259	10,215	996	3	787	230	17,489
Single P. Supply C1(a)	0.2kV	3	0	0	0	1	0	0	0	0	1
Single P. Supply C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C2(a)	11kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C3(a)	132kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C1(c)	0.4kV	413	45	7	501	702	68	0	146	25	1,442
Single P. Supply C2(b)	11kV	86	198	27	2,126	2,849	278	1	591	110	5,955
Single P. Supply C3(b)	132kV	3	39	10	389	946	92	0	73	17	1,517
Agricultural -- D1(a)	0.4kV	3,051	0	0	0	0	0	0	0	0	1
Agricultural -- D2(a)	0.4kV	10,465	0	0	5	5	0	0	1	0	11
Agricultural -- D2(b)	0.4kV	108,166	2,796	285	31,042	30,718	2,995	8	6,377	1,546	72,687
Agricultural -- D1(b)	0.4kV	1,033	20	2	222	176	17	0	37	11	463
Temp. Supply - E1(i)	0.2kV	73	1	0	7	6	1	0	1	1	16
Temp. Supply - E1(ii)	0.2kV	483	15	2	168	199	19	0	41	17	445
Temp. Supply - E2	0.2kV	25	2	0	20	38	4	0	8	2	72
Public Lighting -- G	0.4kV	1,439	41	2	458	211	21	0	44	23	756
Res. Colonies -- H	11kV	83	6	1	66	155	15	0	32	3	271
AJK - K1a	11kV	-	-	-	-	-	-	-	-	-	-
AJK - K1b	11kV	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	40,472	367	60	4,072	6,421	626	2	1,333	203	12,657
Total		8,645,875	17,177	2,812	189,623	300,640	29,315	78	60,956	15,083	595,696

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

Table 12

FY 2025-26											
Classes	Volt. Level	No. of Customers	Energy	Demand	Generation Cost		Transm	MOF	Distribution		Total Rs./ kWh
			GWh	MW	Energy (Rs/kWh)	Demand (Rs/kW/Month)	(Rs/kW/Month)	(Rs/kW/Month)	(Rs/kW/Month)	(Rs./Cust/Month)	
Residential -- A1(a)	0.2kV	7,857,383	9,600	1,714	11.10	8,968.46	874.50	2.33	1,861.87	113.07	37.30
Residential -- A1(b)	0.4kV	36,513	209	35	11.10	8,968.17	874.47	2.33	1,861.81	263.79	35.02
Commercial -- A2(a)	0.2kV	505,584	498	123	11.10	8,968.46	874.50	2.33	1,861.87	91.22	46.94
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	30,491	649	86	11.10	8,968.17	874.47	2.33	1,861.81	981.04	30.33
Commercial -- A2(d)	0.4kV	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	5,401	23	3	11.10	8,968.46	874.50	2.33	1,861.87	401.50	31.50
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	32,211	325	67	11.10	8,968.17	874.47	2.33	1,861.81	464.51	40.80
Industrial -- B2(b)	0.4kV	12,039	991	141	11.10	8,968.17	874.47	2.33	1,861.81	3,793.61	31.63
Industrial -- B3	11kV	441	820	139	10.72	8,658.15	844.24	2.25	1,797.45	85,648	34.27
Industrial -- B4	132kV	16	530	106	9.92	8,010.77	781.12	2.08	616.79	1,202,927	32.98
Single P. Supply C1(a)	0.2kV	3	0	0	11.10	8,968.46	874.50	2.33	1,861.87	522.88	58.40
Single P. Supply C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C2(a)	11kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C3(a)	132kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C1(c)	0.4kV	413	45	7	11.10	8,968.17	874.47	2.33	1,861.81	5,043	31.94
Single P. Supply C2(b)	11kV	86	198	27	10.72	8,658.15	844.24	2.25	1,797.45	-	30.01
Single P. Supply C3(b)	132kV	3	39	10	9.92	8,010.77	781.12	2.08	616.79	414,998.09	38.68
Agricultural -- D1(a)	0.4kV	3,051	0	0	11.10	8,968.17	874.47	2.33	1,861.81	0.25	50.62
Agricultural -- D2(a)	0.4kV	10,465	0	0	11.10	8,968.17	874.47	2.33	1,861.81	1.97	25.64
Agricultural -- D2(b)	0.4kV	108,166	2,796	285	11.10	8,968.17	874.47	2.33	1,861.81	1,191.41	26.00
Agricultural -- D1(b)	0.4kV	1,033	20	2	11.10	8,968.17	874.47	2.33	1,861.81	890.78	23.18
Temp. Supply - E1(i)	0.2kV	73	1	0	11.10	8,968.46	874.50	2.33	1,861.87	783.74	25.58
Temp. Supply- E1(ii)	0.2kV	483	15	2	11.10	8,968.46	874.50	2.33	1,861.87	2,906.48	29.33
Temp. Supply - E2	0.2kV	25	2	0	11.10	8,968.46	874.50	2.33	1,861.87	6,789.80	39.19
Public Lighting -- G	0.4kV	1,439	41	2	11.10	8,968.17	874.47	2.33	1,861.81	1,320.34	18.34
Res. Colonies -- H	11kV	83	6	1	10.72	8,658.15	844.24	2.25	1,797.45	3,409.16	44.13
AJK - K1a	11kV	-	-	-	-	-	-	-	-	-	-
AJK - K1b	11kV	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	40,472	367	60	11.10	8,968.17	874.47	2.33	1,861.81	417.72	34.50
Total/Average		8,645,875	17,177	2,812	11.04	8,910.31	868.83	2.31	1,806.60	145.38	34.68

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 2025-26											
Classes	Volt. Level	No. of Customers	Energy	Demand	Generation Cost		Transm	MOF	Distribution		Total Rs./kW/ Month
			GWh	MW	Energy (Rs/kW/ Month)	Demand (Rs/kW/ Month)	(Rs/kW /Month)	(Rs/kW/ Month)	(Rs/kW/M onth)	(Rs./ kW/ Month)	
Residential -- A1(a)	0.2kV	7,857,383	9,600	1,714	5,180.39	8,968.46	874.50	2.33	1,861.87	518.18	17,405.73
Residential -- A1(b)	0.4kV	36,513	209	35	5,563.21	8,968.17	874.47	2.33	1,861.81	277.15	17,547.14
Commercial -- A2(a)	0.2kV	505,584	498	123	3,743.10	8,968.46	874.50	2.33	1,861.87	374.41	15,824.67
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	30,491	649	86	6,959.27	8,968.17	874.47	2.33	1,861.81	346.69	19,012.75
Commercial -- A2(d)	0.4kV	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	5,401	23	3	6,737.82	8,968.46	874.50	2.33	1,861.87	673.97	19,118.94
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	32,211	325	67	4,458.55	8,968.17	874.47	2.33	1,861.81	222.11	16,387.45
Industrial -- B2(b)	0.4kV	12,039	991	141	6,505.52	8,968.17	874.47	2.33	1,861.81	324.09	18,536.39
Industrial -- B3	11kV	441	820	139	5,266.10	8,658.15	844.24	2.25	1,797.45	271.74	16,839.93
Industrial -- B4	132kV	16	530	106	4,124.06	8,010.77	781.12	2.08	616.79	180.17	13,714.99
Single P. Supply C1(a)	0.2kV	3	0.02	0.01	2,814.18	8,968.46	874.50	2.33	1,861.87	281.50	14,802.83
Single P. Supply C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C2(a)	11kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C3(a)	132kV	-	-	-	-	-	-	-	-	-	-
Single P. Supply C1(c)	0.4kV	413	45	7	6,407.00	8,968.17	874.47	2.33	1,861.81	319.18	18,432.96
Single P. Supply C2(b)	11kV	86	198	27	6,462.67	8,658.15	844.24	2.25	1,797.45	333.48	18,098.24
Single P. Supply C3(b)	132kV	3	39	10	3,293.81	8,010.77	781.12	2.08	616.79	143.90	12,848.47
Agricultural -- D1(a)	0.4kV	3,051	0	0	3,335.11	8,968.17	874.47	2.33	1,861.81	166.15	15,208.04
Agricultural -- D2(a)	0.4kV	10,465	0	0	9,294.30	8,968.17	874.47	2.33	1,861.81	463.02	21,464.10
Agricultural -- D2(b)	0.4kV	108,166	2,796	285	9,062.64	8,968.17	874.47	2.33	1,861.81	451.48	21,220.90
Agricultural -- D1(b)	0.4kV	1,033	20	2	11,279.04	8,968.17	874.47	2.33	1,861.81	561.90	23,547.72
Temp. Supply - E1(i)	0.2kV	73	1	0	9,719.6	8,968.46	874.50	2.33	1,861.87	972.23	22,399.03
Temp. Supply- E1(ii)	0.2kV	483	15	2	7,592.87	8,968.46	874.50	2.33	1,861.87	759.50	20,059.52
Temp. Supply - E2	0.2kV	25	2	0	4,816.9	8,968.46	874.50	2.33	1,861.87	481.82	17,005.90
Public Lighting -- G	0.4kV	1,439	41	2	19,437.60	8,968.17	874.47	2.33	1,861.81	968.34	32,112.72
Res. Colonies -- H	11kV	83	6	1	3,686.62	8,658.15	844.24	2.25	1,797.45	190.23	15,178.95
AJK - K1a	11kV	-	-	-	-	-	-	-	-	-	-
AJK - K1b	11kV	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	40,472	367	60	5,687.92	8,968.17	874.47	2.33	1,861.81	283.36	17,678.06
Total		8,645,875	17,177	2,812	5,620.00	8,910.31	868.83	2.31	1,806.60	447.04	17,655.09

8.1 Unbundled Rates Rs./kWh (Tariff Wise)

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

Table 14

FY 2025-26								
Customer Category	Voltage level	Sales GWh	Demand MW	Generation Rs./kWh	T. UoSC Rs./kWh	MOF Rs./kWh	D. UoSC Rs./kWh	Total Rate Rs./kWh
Residential -- A1(a)	0.2kV	9,600	1,714	30.32	1.87	0.00	5.10	37.30
Residential -- A1(b)	0.4kV	209	35	29.00	1.75	0.00	4.27	35.02
Commercial -- A2(a)	0.2kV	498	123	37.70	2.59	0.01	6.63	46.94
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	649	86	25.41	1.39	0.00	3.52	30.33
Commercial -- A2(d)	0.4kV	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	23	3	25.88	1.44	0.00	4.18	31.50
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	325	67	33.43	2.18	0.01	5.19	40.80
Industrial -- B2(b)	0.4kV	991	141	26.41	1.49	0.00	3.73	31.63
Industrial -- B3	11kV	820	139	28.34	1.72	0.00	4.21	34.27
Industrial -- B4	132/66kV	530	106	29.18	1.88	0.00	1.92	32.98
Bulk Supply -- C1(a)	0.2kV	0	0	46.48	3.45	0.01	8.46	58.40
Bulk Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-
Bulk Supply -- C2(a)	11kV	-	-	-	-	-	-	-
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	45	7	26.64	1.52	0.00	3.78	31.94
Bulk Supply -- C2(b)	11kV	198	27	25.08	1.40	0.00	3.53	30.01
Bulk Supply -- C3(b)	132/66kV	39	10	34.03	2.35	0.01	2.29	38.68
Agricultural -- D1(a)	0.4kV	0	0	40.95	2.91	0.01	6.75	50.62
Agricultural -- D2(a)	0.4kV	0	0	21.81	1.04	0.00	2.78	25.64
Agricultural -- D2(b)	0.4kV	2,796	285	22.09	1.07	0.00	2.83	26.00
Agricultural -- D1(b)	0.4kV	20	2	19.93	0.86	0.00	2.39	23.18
Temporary Supply -- E1(i)	0.2kV	1	0	21.35	1.00	0.00	3.24	25.58
Temporary Supply -- E1(ii)	0.2kV	15	2	24.22	1.28	0.00	3.83	29.33
Temporary Supply -- E2	0.2kV	2	0	31.77	2.02	0.01	5.40	39.19
Public Lighting -- G	0.4kV	41	2	16.22	0.50	0.00	1.62	18.34
Residential Colonies/Railway	11kV	6	1	35.89	2.45	0.01	5.78	44.13
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-
Rawat Lab - K2	0.4kV	367	60	28.61	1.71	0.00	4.19	34.50
Total		17,177	2,812	28.54	1.71	0.00	4.43	34.68

8.2 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 2025-26

Customer Category	Voltage Level	Sales GWh	Allocated Cost Rs. (M)		Fixed Charge Rs/kW/Month	Variable Charge Rs/kWh	Total Rate Rs/kWh
			Fixed Cost	Variable Cost			
Residential -- A1(a)	0.2kV	9,600	251,516	106,578	12,225	11.10	37.30
Residential -- A1(b)	0.4kV	209	4,998	2,320	11,984	11.10	35.02
Commercial -- A2(a)	0.2kV	498	17,857	5,533	12,082	11.10	46.94
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	649	12,480	7,205	12,053	11.10	30.33
Commercial -- A2(d)	0.4kV	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	23	478	260	12,381	11.10	31.50
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	325	9,643	3,604	11,929	11.10	40.80
Industrial -- B2(b)	0.4kV	991	20,344	11,001	12,031	11.10	31.63
Industrial -- B3	11kV	820	19,310	8,786	11,574	10.72	34.27
Industrial -- B4	132/66kV	530	12,230	5,259	9,591	9.92	32.98
Single P. Supply C1(a)	0.2kV	0	1	0	11,989	11.10	58.40
Single P. Supply C1(b)	0.4kV	-	-	-	-	-	-
Single P. Supply C2(a)	11kV	-	-	-	-	-	-
Single P. Supply C3(a)	132/66kV	-	-	-	-	-	-
Single P. Supply C1(c)	0.4kV	45	941	501	12,026	11.10	31.94
Single P. Supply C2(b)	11kV	198	3,828	2,126	11,636	10.72	30.01
Single P. Supply C3(b)	132/66kV	39	1,128	389	9,555	9.92	38.68
Agricultural -- D1(a)	0.4kV	0	1	0	11,873	11.10	50.62
Agricultural -- D2(a)	0.4kV	0	6	5	12,170	11.10	25.64
Agricultural -- D2(b)	0.4kV	2,796	41,645	31,042	12,158	11.10	26.00
Agricultural -- D1(b)	0.4kV	20	241	222	12,269	11.10	23.18
Temp. Supply - E1(i)	0.2kV	1	9	7	12,679	11.10	25.58
Temp. Supply - E1(ii)	0.2kV	15	277	168	12,467	11.10	29.33
Temp. Supply - E2	0.2kV	2	52	20	12,189	11.10	39.19
Public Lighting -- G	0.4kV	41	298	458	12,675	11.10	18.34
Res. Colonies -- H	11kV	6	205	66	11,492	10.72	44.13
AJK - K1a	11kV	-	-	-	-	-	-
AJK - K1b	11kV	-	-	-	-	-	-
A3 General	0.4kV	367	8,584	4,072	11,990	11.10	34.50
Total		17,177	406,073	189,623	12,035	11.04	34.68

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

9. 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 2025-26							
Customer Class	Voltage	Sales GWh	Revenue Rs. (M)	Cost of Service Rs. (M)	Difference /Subsidy Rs. (M)	Subsidy Rs./kWh	Revenue to Cost Ratio
Residential A1(a)	0.2kV	9,600	239,916	358,094	(118,178)	(12.31)	0.67
Residential A1(b)	0.4kV	209	9,157	7,318	1,839	8.80	1.25
Commercial A2(a)	0.2kV	498	24,725	23,390	1,335	2.68	1.06
Commercial A2(b)	0.4kV	-	-	-	-	-	-
Commercial A2(c)	0.4kV	649	27,965	19,685	8,280	12.76	1.42
Commercial A2(d)	0.4kV	-	-	-	-	-	-
Industrial B1(a)	0.2kV	23	722	738	(16)	(0.70)	0.98
Industrial B2(a)	0.4kV	-	-	-	-	-	-
Industrial B1(b)	0.4kV	325	10,414	13,247	(2,833)	(8.73)	0.79
Industrial B2(b)	0.4kV	991	34,048	31,345	2,703	2.73	1.09
Industrial B3	11kV	820	27,207	28,096	(888)	(1.08)	0.97
Industrial B4	132kV	530	17,521	17,489	31	0.06	1.00
Bulk Supply C1(a)	0.2kV	0.02	1	1	(0.2)	(10.76)	0.82
Bulk Supply C1(b)	0.4kV	-	-	-	-	-	-
Bulk Supply C2(a)	11kV	-	-	-	-	-	-
Bulk Supply C3(a)	132kV	-	-	-	-	-	-
Bulk Supply C1(c)	0.4kV	45	1,846	1,442	404	8.94	1.28
Bulk Supply C2(b)	11kV	198	8,269	5,955	2,315	11.67	1.39
Bulk Supply C3(b)	132kV	39	1,614	1,517	98	2.50	1.06
Agricultural D1(a)	0.4kV	0.02	1	1	(0.2)	(10.75)	0.79
Agricultural D2(a)	0.4kV	0	14	11	2	4.70	1.18
Agricultural D2(b)	0.4kV	2,796	86,079	72,687	13,391	4.79	1.18
Agricultural D1(b)	0.4kV	20	730	463	267	13.36	1.58
Temporary E1(i)	0.2kV	1	38	16	22	35.19	2.38
Temporary E1(ii)	0.2kV	15	840	445	395	26.02	1.89
Temporary E2	0.2kV	1.8	79	72	7	3.88	1.10
Public Lighting G	0.4kV	41	1,803	756	1,047	25.41	2.39
Residential Col.H	11kV	6	260	271	(10)	(1.70)	0.96
A J K K1a	11kV	-	-	-	-	-	-
A J K K1b	11kV	-	-	-	-	-	-
A3 General	0.4kV	367	16,068	12,657	3,412	9.30	1.27
Sub Total		17,177	509,316	595,696	(86,380)	(5.03)	0.85

10. 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 2025-26

Customer Class	Voltage	Sales GWh	Demand MW	Revenue as per GoP Notified Tariff				Cost of Service				Difference/Subsidy M. PKR				Revenue to Cost Ratio			
				Cust.C	Fixed	Variable	Total	Cust.	Fixed	Variable	Total	Cust.	Fixed	Variable	Total	Cust.	Fixed	Variable	Total
				(Rs.M)	(Rs.M)	(Rs. M)	(Rs. M)	(Rs.M)	(Rs.M)	(Rs. M)	(Rs. M)	(Rs.M)	Rs. M	Rs. M	Rs. M				
Residential A1(a)	0.2kV	9,600	1,714	700	-	239,216	239,916	10,661	240,856	106,578	358,094	9,961	240,856	(132,638)	118,178	0.07	-	2.24	0.67
Residential A1(b)	0.4kV	209	35	438	-	8,718	9,157	116	4,882	2,320	7,318	(323)	4,882	(6,398)	(1,839)	3.79	-	3.76	1.25
Commercial A2(a)	0.2kV	498	123	6,067	-	18,658	24,725	553	17,304	5,533	23,390	(5,514)	17,304	(13,125)	(1,335)	10.96	-	3.37	1.06
Commercial A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial A2(c)	0.4kV	649	86	-	4,152	23,813	27,965	359	12,121	7,205	19,685	359	7,968	(16,608)	(8,280)	-	0.34	3.30	1.42
Commercial A2(d)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial B1(a)	0.2kV	23	3	-	-	722	722	26	452	260	738	26	452	(462)	16	-	-	2.77	0.98
Industrial B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial B1(b)	0.4kV	325	67	387	-	10,027	10,414	180	9,463	3,604	13,247	(207)	9,463	(6,423)	2,833	2.15	-	2.78	0.79
Industrial B2(b)	0.4kV	991	141	-	5,589	28,460	34,048	548	19,796	11,001	31,345	548	14,208	(17,459)	(2,703)	-	0.28	2.59	1.09
Industrial B3	11kV	820	139	-	3,119	24,088	27,207	453	18,856	8,786	28,096	453	15,737	(15,302)	888	-	0.17	2.74	0.97
Industrial B4	132kV	530	106	-	2,018	15,503	17,521	230	12,001	5,259	17,489	230	9,983	(10,243)	(31)	-	0.17	2.95	1.00
Bulk Supply C1(a)	0.2kV	0	0	0	-	1	1	0	1	0	1	(0)	1	(1)	0	3.82	-	3.91	0.82
Bulk Supply C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply C2(a)	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply C3(a)	132kV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply C1(c)	0.4kV	45	7	-	94	1,752	1,846	25	916	501	1,442	25	822	(1,250)	(404)	-	0.10	3.49	1.28
Bulk Supply C2(b)	11kV	198	27	-	781	7,488	8,269	110	3,719	2,126	5,955	110	2,938	(5,362)	(2,315)	-	0.21	3.52	1.39
Bulk Supply C3(b)	132kV	39	10	-	144	1,471	1,614	17	1,111	389	1,517	17	967	(1,082)	(98)	-	0.13	3.78	1.06
Agricultural D1(a)	0.4kV	0	0	-	-	1	1	0	1	0	1	0	1	(0)	0	-	-	3.59	0.79
Agricultural D2(a)	0.4kV	0	0	-	1	13	14	0	6	5	11	0	6	(8)	(2)	-	0.10	2.60	1.18
Agricultural D2(b)	0.4kV	2,796	285	-	5,501	80,577	86,079	1,546	40,099	31,042	72,687	1,546	34,597	(49,535)	(13,391)	-	0.14	2.60	1.18
Agricultural D1(b)	0.4kV	20	2	-	28	702	730	11	230	222	463	11	203	(480)	(267)	-	0.12	3.17	1.58
Temporary E1(i)	0.2kV	1	0	2	-	36	38	1	8	7	16	(1)	8	(29)	(22)	2.55	-	5.22	2.38
Temporary E1(ii)	0.2kV	15	2	29	-	811	840	17	260	168	445	(12)	260	(642)	(395)	1.72	-	4.81	1.89
Temporary E2	0.2kV	2	0	2	-	78	79	2	49	20	72	1	49	(57)	(7)	0.74	-	3.81	1.10
Public Lighting G	0.4kV	41	2	35	-	1,769	1,803	23	276	458	756	(12)	276	(1,311)	(1,047)	1.51	-	3.87	2.39
Residential Col.H	11kV	6	1	2	-	258	260	3	202	66	271	1	202	(193)	10	0.59	-	3.93	0.96
A J K K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A J K K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
A3 General	0.4kV	367	60	486	-	15,583	16,068	203	8,382	4,072	12,657	(283)	8,382	(11,510)	(3,412)	2.39	-	3.83	1.27
Total		17,177	2,812	8,146	21,427	479,743	509,316	15,083	390,989	189,623	595,696	6,937	369,563	(290,120)	86,380	0.54	0.05	2.53	0.85

11. 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 2025-26						
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	9,600	24.99	37.30	(12.31)	0.67
Residential A1(b)	0.4kV	209	43.81	35.02	8.80	1.25
Commercial A2(a)	0.2kV	498	49.61	46.94	2.68	1.06
Commercial A2(b)	0.4kV	-	-	-	-	-
Commercial A2(c)	0.4kV	649	43.09	30.33	12.76	1.42
Commercial A2(d)	0.4kV	-	-	-	-	-
Industrial B1(a)	0.2kV	23	30.80	31.50	(0.70)	0.98
Industrial B2(a)	0.4kV	-	-	-	-	-
Industrial B1(b)	0.4kV	325	32.08	40.80	(8.73)	0.79
Industrial B2(b)	0.4kV	991	34.36	31.63	2.73	1.09
Industrial B3	11kV	820	33.19	34.27	(1.08)	0.97
Industrial B4	132kV	530	33.04	32.98	0.06	1.00
Bulk Supply C1(a)	0.2kV	0.02	47.64	58.40	(10.76)	0.82
Bulk Supply C1(b)	0.4kV	-	-	-	-	-
Bulk Supply C2(a)	11kV	-	-	-	-	-
Bulk Supply C3(a)	132kV	-	-	-	-	-
Bulk Supply C1(c)	0.4kV	45	40.88	31.94	8.94	1.28
Bulk Supply C2(b)	11kV	198	41.68	30.01	11.67	1.39
Bulk Supply C3(b)	132kV	39	41.18	38.68	2.50	1.06
Agricultural D1(a)	0.4kV	0.02	39.87	50.62	(10.75)	0.79
Agricultural D2(a)	0.4kV	0	30.34	25.64	4.70	1.18
Agricultural D2(b)	0.4kV	2,796	30.78	26.00	4.79	1.18
Agricultural D1(b)	0.4kV	20	36.54	23.18	13.36	1.58
Temporary E1(i)	0.2kV	1	60.77	25.58	35.19	2.38
Temporary E1(ii)	0.2kV	15	55.35	29.33	26.02	1.89
Temporary E2	0.2kV	1.8	43.08	39.19	3.88	1.10
Public Lighting G	0.4kV	41	43.75	18.34	25.41	2.39
Residential Col.H	11kV	6	42.42	44.13	(1.70)	0.96
A J K K1a	11kV	-	-	-	-	-
A J K K1b	11kV	-	-	-	-	-
A3 General	0.4kV	367	43.80	34.50	9.30	1.27
Sub Total		17,177	29.65	34.68	(5.03)	0.85

12. 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 2025-26

Customer Class	Voltage	Sales GWh	Demand MW	Revenue as per GoP Tariff			Cost of Service			Difference Subsidy M. PKR	Subsidy Rs./kWh
				Demand Charge (M.PKR)	Energy Charge M.PKR	Total M. PKR	Demand Cost (M.PKR)	Energy Cost M.PKR	Total M. PKR		
Industrial B3	11kV	820	139	3,119	24,088	27,207	19,310	8,786	28,096	(888)	(1.08)
Industrial B4	132kV	530	106	2,018	15,503	17,521	12,230	5,259	17,489	31	0.06
Bulk Supply C2(b)	11kV	198	27	781	7,488	8,269	3,828	2,126	5,955	2,315	11.67
Bulk Supply C3(b)	11kV	39	10	144	1,471	1,614	1,128	389	1,517	98	2.50
Residential Col.H	11kV	6	1	2	258	260	205	66	271	(10)	(1.70)
Sub Total		1,594	284	6,064	48,808	54,872	36,701	16,626	53,327	1,545	0.97

13. REVENUE/KWH, COST OF SERVICE/KWH AND SUBSIDIES/KWH (BPC ONLY)

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

1. Currently, there are 132/66 KV customer within MEPCO, therefore, real data, thereof could be assessed for B4 and C3 consumers.
2. A broad assessment of the Cost of Service of such customers on analogy of other closest category of customers (e.g. B-3 for B-4 and C-2 for C-3) could be incorporated by adding or subtracting the loss levels.
3. Although the Industrial B-3 and Bulk Supply C2 customers are at 11 KV connection level, however, these customers may or may not fall within the definition of BPC as contained in NEPRA Act, 1997, if these are less than 1 MW load.
4. 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.
5. 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.
6. In case of B3 and C2 connections being on the 11kV distribution feeder, the figures of aggregative sales and load may have disrupting outputs in FACOS Model

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 2025-26					
Customer Class	Voltage	Sales GWh	Revenue Rs./kWh	Cost of Service Rs./kWh	Subsidy Rs./kWh
Industrial B3	11kV	820	33.19	34.27	(1.08)
Industrial B4	132kV	530	33.04	32.98	0.06
Bulk Supply C2(b)	11kV	198	41.68	30.01	11.67
Bulk Supply C3(b)	11kV	39	41.18	38.68	2.50

14. MASTER DATA FOR RESULTS OF MEPCO'S COST OF SERVICE STUDY (FY 2025-26)

For interest of the readers to glance through overall master data for result of MEPCO's Cost of Service Study (FY 2025-26), following Tables (Table 21 to Table 27) are added separately.

15. FINAL REMARKS:

- The above Cost of Service Study Report (FY 2025-26) is a sincere human effort to arrive at judicious assessment of functional (generation, transmission, market operator, distribution and customer services) costs for each category of consumers demonstrating the needs and parameters associated with relevant category.
- The results of the study are to be used for the purposes of rate making of Use of System Charges for possible eligible Bulk Power Consumers.
- The Fully Allocated Cost of Service (FACOS) model used for the purpose of this study is 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, without any prejudice and have been disclosed in details to the extent possible.
- 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 substantially (99%) 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 cross-subsidies. For a robust, vibrant and successful wholesale, and later retail, power market, minimization, if not elimination, of intra and inter tariff subsidies shall remain fundamental requirement.

Table 21

COST OF SERVICE FY 2025-26														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Cost (Rs. M)	Cost Rs./kWh sold	Cost Rs./kWh Purchased
		Sold	Purchased	at Meter	at CDP	Energy (Rs.M)	Demand (Rs.M)	Cost (Rs.M)	Cost (Rs.M)	Demand (Rs.M)	cust. Cost (Rs.M)			
Residential -- A1(a)	0.2kV	9,600	10,889	1,714	1,945	106,578	184,511	17,991	48	38,305	10,661	358,094	37.30	32.89
Residential -- A1(b)	0.4kV	209	237	35	39	2,320	3,740	365	1	776	116	7,318	35.02	30.87
Commercial -- A2(a)	0.2kV	498	565	123	140	5,533	13,256	1,293	3	2,752	553	23,390	46.94	41.38
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	649	736	86	98	7,205	9,285	905	2	1,928	359	19,685	30.33	26.74
Commercial -- A2(d)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	23	27	3	4	260	346	34	0	72	26	738	31.50	27.77
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	325	368	67	76	3,604	7,249	707	2	1,505	180	13,247	40.80	35.97
Industrial -- B2(b)	0.4kV	991	1,124	141	160	11,001	15,165	1,479	4	3,148	548	31,345	31.63	27.89
Industrial -- B3	11kV	820	898	139	152	8,786	14,445	1,409	4	2,999	453	28,096	34.27	31.30
Industrial -- B4	132/66kV	530	537	106	108	5,259	10,215	996	3	787	230	17,489	32.98	32.55
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	0	1	0	0	0	0	1	58.40	51.48
Bulk Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C2(a)	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	45	51	7	7	501	702	68	0	146	25	1,442	31.94	28.16
Bulk Supply -- C2(b)	11kV	198	217	27	30	2,126	2,849	278	1	591	110	5,955	30.01	27.41
Bulk Supply -- C3(b)	132/66kV	39	40	10	10	389	946	92	0	73	17	1,517	38.68	38.18
Agricultural -- D1(a)	0.4kV	0	0	0	0	0	0	0	0	0	0	1	50.62	44.63
Agricultural -- D2(a)	0.4kV	0	1	0	0	5	5	0	0	1	0	11	25.64	22.60
Agricultural -- D2(b)	0.4kV	2,796	3,172	285	324	31,042	30,718	2,995	8	6,377	1,546	72,687	26.00	22.92
Agricultural -- D1(b)	0.4kV	20	23	2	2	222	176	17	0	37	11	463	23.18	20.43
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	7	6	1	0	1	1	16	25.58	22.56
Temporary Supply -- E1(ii)	0.2kV	15	17	2	2	168	199	19	0	41	17	445	29.33	25.86
Temporary Supply -- E2	0.2kV	2	2	0	0	20	38	4	0	8	2	72	39.19	34.55
Public Lighting -- G	0.4kV	41	47	2	2	458	211	21	0	44	23	756	18.34	16.17
Residential Colonies/Railway Traction -- H	11kV	6	7	1	2	66	155	15	0	32	3	271	44.13	40.30
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Rawat Lab - K2	0.4kV	367	416	60	68	4,072	6,421	626	2	1,333	203	12,657	34.50	30.42
Total		17,177	19,374	2,812	3,169	189,623	300,640	29,315	78	60,956	15,083	595,696	34.68	30.75

Table 22

COST OF SERVICE FY 2025-26 (per kW or kWh SOLD)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Fixed Cost	Total Cost
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kW/M)	Cost (Rs./kW/M)	Cost (Rs./kW/M)	Demand (Rs./kW/M)	cust. Cost (Rs./kW/M)	Cost (Rs./kW/ M)	Rs./kWh sold	Rs./kWh Sold
Residential -- A1(a)	0.2kV	9,600	10,889	1,714	1,945	11.10	8,968.46	874.50	2.33	1,861.87	518.18	12,225.34	26.20	37.30
Residential -- A1(b)	0.4kV	209	237	35	39	11.10	8,968.17	874.47	2.33	1,861.81	277.15	11,983.93	23.91	35.02
Commercial -- A2(a)	0.2kV	498	565	123	140	11.10	8,968.46	874.50	2.33	1,861.87	374.41	12,081.57	35.83	46.94
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	649	736	86	98	11.10	8,968.17	874.47	2.33	1,861.81	346.69	12,053.47	19.23	30.33
Commercial -- A2(d)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	23	27	3	4	11.10	8,968.46	874.50	2.33	1,861.87	673.97	12,381.13	20.40	31.50
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	325	368	67	76	11.10	8,968.17	874.47	2.33	1,861.81	222.11	11,928.90	29.70	40.80
Industrial -- B2(b)	0.4kV	991	1,124	141	160	11	8,968	874.47	2.33	1,862	324	12,031	20.53	31.63
Industrial -- B3	11kV	820	898	139	152	11	8,658	844.24	2.25	1,797	272	11,574	23.56	34.27
Industrial -- B4	132/66kV	530	537	106	108	10	8,011	781.12	2.08	617	180	9,591	23.06	32.98
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	11.10	8,968.46	874.50	2.33	1,861.87	281.50	11,988.65	47.30	58.40
Bulk Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C2(a)	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	45	51	7	7	11	8,968	874.47	2.33	1,862	319	12,026	20.84	31.94
Bulk Supply -- C2(b)	11kV	198	217	27	30	11	8,658	844.24	2.25	1,797	333	11,636	19.30	30.01
Bulk Supply -- C3(b)	132/66kV	39	40	10	10	10	8,011	781	2	617	144	9,555	28.77	38.68
Agricultural -- D1(a)	0.4kV	0	0	0	0	11.10	8,968.17	874.47	2.33	1,861.81	166.15	11,872.93	39.52	50.62
Agricultural -- D2(a)	0.4kV	0	1	0	0	11.10	8,968.17	874.47	2.33	1,861.81	463.02	12,169.80	14.54	25.64
Agricultural -- D2(b)	0.4kV	2,796	3,172	285	324	11.10	8,968.17	874.47	2.33	1,861.81	451.48	12,158.26	14.89	26.00
Agricultural -- D1(b)	0.4kV	20	23	2	2	11.10	8,968.17	874.47	2.33	1,861.81	561.90	12,268.68	12.08	23.18
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	11.10	8,968.46	874.50	2.33	1,861.87	972.23	12,679.39	14.48	25.58
Temporary Supply -- E1(ii)	0.2kV	15	17	2	2	11.10	8,968.46	874.50	2.33	1,861.87	759.50	12,466.66	18.23	29.33
Temporary Supply -- E2	0.2kV	2	2	0	0	11.10	8,968.46	874.50	2.33	1,861.87	481.82	12,188.98	28.09	39.19
Public Lighting -- G	0.4kV	41	47	2	2	11.10	8,968.17	874.47	2.33	1,861.81	968.34	12,675.12	7.24	18.34
Residential Colonies/Railway Traction -- H	11kV	6	7	1	2	10.72	8,658.15	844.24	2.25	1,797.45	190.23	11,492.33	33.41	44.13
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Rawat Lab - K2	0.4kV	367	416	60	68	11.10	8,968.17	874.47	2.33	1,861.81	283.36	11,990.14	23.40	34.50
Total		17,177	19,374	2,812	3,169	11.04	8,910.31	868.83	2.31	1,806.60	447.04	12,035.09	23.64	34.68

Table 23

COST OF SERVICE FY 2025-26 (per kW or kWh at Purchased)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Fixed Cost	Total Cost
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kW/M)	Cost (Rs./kW/M)	Cost (Rs./kW/M)	Demand (Rs./kW/M)	cust. Cost (Rs./kW/M)	Cost (Rs./kW/M)	Rs./kWh Purchased	Rs./kWh Purchased
Residential -- A1(a)	0.2kV	9,600	10,889	1,714	1,945	9.79	7,906.63	770.96	2.05	1,641.43	456.83	10,777.91	23.10	32.89
Residential -- A1(b)	0.4kV	209	237	35	39	9.79	7,906.37	770.94	2.05	1,641.38	244.33	10,565.08	21.08	30.87
Commercial -- A2(a)	0.2kV	498	565	123	140	9.79	7,906.63	770.96	2.05	1,641.43	330.08	10,651.16	31.59	41.38
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	649	736	86	98	9.79	7,906.37	770.94	2.05	1,641.38	305.65	10,626.39	16.95	26.74
Commercial -- A2(d)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	23	27	3	4	9.79	7,906.63	770.96	2.05	1,641.43	594.17	10,915.25	17.99	27.77
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	325	368	67	76	9.79	7,906.37	770.94	2.05	1,641.38	195.82	10,516.56	26.19	35.97
Industrial -- B2(b)	0.4kV	991	1,124	141	160	9.79	7,906.37	770.94	2.05	1,641.38	285.72	10,606.46	18.10	27.89
Industrial -- B3	11kV	820	898	139	152	9.79	7,906.63	770.96	2.05	1,641.43	248.15	10,569.23	21.51	31.30
Industrial -- B4	132/66kV	530	537	106	108	9.79	7,906.63	770.96	2.05	608.77	177.83	9,466.25	22.76	32.55
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	9.79	7,906.63	770.96	2.05	1,641.43	248.17	10,569.24	41.70	51.48
Bulk Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C2(a)	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	45	51	7	7	9.79	7,906.37	770.94	2.05	1,641.38	281.39	10,602.14	18.37	28.16
Bulk Supply -- C2(b)	11kV	198	217	27	30	9.79	7,906.63	770.96	2.05	1,641.43	304.54	10,625.61	17.62	27.41
Bulk Supply -- C3(b)	132/66kV	39	40	10	10	10	7,907	771	2	609	142	9,430	28.39	38.18
Agricultural -- D1(a)	0.4kV	0	0	0	0	9.79	7,906.37	770.94	2.05	1,641.38	146.48	10,467.22	34.84	44.63
Agricultural -- D2(a)	0.4kV	0	1	0	0	9.79	7,906.37	770.94	2.05	1,641.38	408.20	10,728.94	12.82	22.60
Agricultural -- D2(b)	0.4kV	2,796	3,172	285	324	9.79	7,906.37	770.94	2.05	1,641.38	398.03	10,718.77	13.13	22.92
Agricultural -- D1(b)	0.4kV	20	23	2	2	9.79	7,906.37	770.94	2.05	1,641.38	495.37	10,816.11	10.65	20.43
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	9.79	7,906.63	770.96	2.05	1,641.43	857.12	11,178.20	12.77	22.56
Temporary Supply -- E1(ii)	0.2kV	15	17	2	2	9.79	7,906.63	770.96	2.05	1,641.43	669.58	10,990.65	16.07	25.86
Temporary Supply -- E2	0.2kV	2	2	0	0	9.79	7,906.63	770.96	2.05	1,641.43	424.78	10,745.86	24.77	34.55
Public Lighting -- G	0.4kV	41	47	2	2	9.79	7,906.37	770.94	2.05	1,641.38	853.69	11,174.43	6.38	16.17
Residential Colonies/Railway Traction -- H	11kV	6	7	1	2	9.79	7,906.63	770.96	2.05	1,641.43	173.72	10,494.80	30.51	40.30
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Rawat Lab - K2	0.4kV	367	416	60	68	9.79	7,906.37	770.94	2.05	1,641.38	249.81	10,570.55	20.63	30.42
Total		17,177	19,374	2,812	3,169	9.79	7,906.57	770.96	2.05	1,603.08	396.68	10,679.34	20.96	30.75

Table 24

COST OF SERVICE FY 2025-26 (per kWh SOLD)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost (Rs./kWh)	Fixed Cost Rs./kWh Purchased	Total Cost Rs./kWh Sold
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kWh)	Cost (Rs./kWh)	Cost (Rs./kWh)	Demand (Rs./kWh)	cust. Cost (Rs./kWh)			
Residential -- A1(a)	0.2kV	9,600	10,889	1,714	1,945	11.10	19.22	1.87	0.005	3.99	1.11	26.20	26.20	37.30
Residential -- A1(b)	0.4kV	209	237	35	39	11.10	17.90	1.75	0.005	3.72	0.55	23.91	23.91	35.02
Commercial -- A2(a)	0.2kV	498	565	123	140	11.10	26.60	2.59	0.007	5.52	1.11	35.83	35.83	46.94
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	649	736	86	98	11.10	14.31	1.39	0.004	2.97	0.55	19.23	19.23	30.33
Commercial -- A2(d)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	23	27	3	4	11.10	14.78	1.44	0.004	3.07	1.11	20.40	20.40	31.50
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	325	368	67	76	11.10	22.33	2.18	0.006	4.64	0.55	29.70	29.70	40.80
Industrial -- B2(b)	0.4kV	991	1,124	141	160	11.10	15.30	1.49	0.00	3.18	0.55	20.53	20.53	31.63
Industrial -- B3	11kV	820	898	139	152	10.72	17.62	1.72	0.00	3.66	0.55	23.56	23.56	34.27
Industrial -- B4	132/66kV	530	537	106	108	9.92	19.26	1.88	0.00	1.48	0.43	23.06	23.06	32.98
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	11.10	35.38	3.45	0.009	7.35	1.11	47.30	47.30	58.40
Bulk Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C2(a)	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	45	51	7	7	11.10	15.54	1.52	0.00	3.23	0.55	20.84	20.84	31.94
Bulk Supply -- C2(b)	11kV	198	217	27	30	10.72	14.36	1.40	0.00	2.98	0.55	19.30	19.30	30.01
Bulk Supply -- C3(b)	132/66kV	39	40	10	10	9.92	24.12	2.35	0.01	1.86	0.43	28.77	28.77	38.68
Agricultural -- D1(a)	0.4kV	0	0	0	0	11.10	29.85	2.91	0.008	6.20	0.55	39.52	39.52	50.62
Agricultural -- D2(a)	0.4kV	0	1	0	0	11.10	10.71	1.04	0.003	2.22	0.55	14.54	14.54	25.64
Agricultural -- D2(b)	0.4kV	2,796	3,172	285	324	11.10	10.99	1.07	0.003	2.28	0.55	14.89	14.89	26.00
Agricultural -- D1(b)	0.4kV	20	23	2	2	11.10	8.83	0.86	0.002	1.83	0.55	12.08	12.08	23.18
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	11.10	10.24	1.00	0.003	2.13	1.11	14.48	14.48	25.58
Temporary Supply -- E1(ii)	0.2kV	15	17	2	2	11.10	13.11	1.28	0.003	2.72	1.11	18.23	18.23	29.33
Temporary Supply -- E2	0.2kV	2	2	0	0	11.10	20.67	2.02	0.005	4.29	1.11	28.09	28.09	39.19
Public Lighting -- G	0.4kV	41	47	2	2	11.10	5.12	0.50	0.001	1.06	0.55	7.24	7.24	18.34
Residential Colonies/Railway Traction -- H	11kV	6	7	1	2	10.72	25.17	2.45	0.007	5.23	0.55	33.41	33.41	44.13
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Rawat Lab - K2	0.4kV	367	416	60	68	11.10	17.50	1.71	0.005	3.63	0.55	23.40	23.40	34.50
Total		17,177	19,374	2,812	3,169	11.04	17.50	1.71	0.005	3.55	0.88	23.64	23.64	34.68

Table 25

COST OF SERVICE FY 2025-26 (per kWh Purchased)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Fixed Cost	Total Cost
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kWh)	Cost (Rs./kWh)	Cost (Rs./kWh)	Demand (Rs./kWh)	cust. Cost (Rs./kWh)	Cost (Rs./kWh)	Rs./kWh Purchased	Rs./kWh Purchased
Residential -- A1(a)	0.2kV	9,600	10,889	1,714	1,945	9.79	16.94	1.65	0.004	3.52	0.98	23.10	23.10	32.89
Residential -- A1(b)	0.4kV	209	237	35	39	9.79	15.78	1.54	0.004	3.28	0.49	21.08	21.08	30.87
Commercial -- A2(a)	0.2kV	498	565	123	140	9.79	23.45	2.29	0.006	4.87	0.98	31.59	31.59	41.38
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	649	736	86	98	9.79	12.61	1.23	0.003	2.62	0.49	16.95	16.95	26.74
Commercial -- A2(d)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	23	27	3	4	9.79	13.03	1.27	0.003	2.70	0.98	17.99	17.99	27.77
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	325	368	67	76	9.79	19.69	1.92	0.005	4.09	0.49	26.19	26.19	35.97
Industrial -- B2(b)	0.4kV	991	1,124	141	160	9.79	13.49	1.32	0.00	2.80	0.49	18.10	18.10	27.89
Industrial -- B3	11kV	820	898	139	152	9.79	16.09	1.57	0.00	3.34	0.51	21.51	21.51	31.30
Industrial -- B4	132/66kV	530	537	106	108	9.79	19.01	1.85	0.00	1.46	0.43	22.76	22.76	32.55
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	9.79	31.19	3.04	0.008	6.48	0.98	41.70	41.70	51.48
Bulk Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C2(a)	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	45	51	7	7	9.79	13.70	1.34	0.00	2.84	0.49	18.37	18.37	28.16
Bulk Supply -- C2(b)	11kV	198	217	27	30	9.79	13.11	1.28	0.00	2.72	0.51	17.62	17.62	27.41
Bulk Supply -- C3(b)	132/66kV	39	40	10	10	10	24	2	0	2	0	28	28.39	38.18
Agricultural -- D1(a)	0.4kV	0	0	0	0	9.79	26.32	2.57	0.007	5.46	0.49	34.84	34.84	44.63
Agricultural -- D2(a)	0.4kV	0	1	0	0	9.79	9.44	0.92	0.002	1.96	0.49	12.82	12.82	22.60
Agricultural -- D2(b)	0.4kV	2,796	3,172	285	324	9.79	9.69	0.94	0.003	2.01	0.49	13.13	13.13	22.92
Agricultural -- D1(b)	0.4kV	20	23	2	2	9.79	7.78	0.76	0.002	1.62	0.49	10.65	10.65	20.43
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	9.79	9.03	0.88	0.002	1.87	0.98	12.77	12.77	22.56
Temporary Supply -- E1(ii)	0.2kV	15	17	2	2	9.79	11.56	1.13	0.003	2.40	0.98	16.07	16.07	25.86
Temporary Supply -- E2	0.2kV	2	2	0	0	9.79	18.22	1.78	0.005	3.78	0.98	24.77	24.77	34.55
Public Lighting -- G	0.4kV	41	47	2	2	9.79	4.52	0.44	0.001	0.94	0.49	6.38	6.38	16.17
Residential Colonies/Railway Traction -- H	11kV	6	7	1	2	9.79	22.99	2.24	0.006	4.77	0.51	30.51	30.51	40.30
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Rawat Lab - K2	0.4kV	367	416	60	68	9.79	15.43	1.50	0.004	3.20	0.49	20.63	20.63	30.42
Total		17,177	19,374	2,812	3,169	9.79	15.52	1.51	0.004	3.15	0.78	20.96	20.96	30.75

Table 26

FY 2025-26 (Impact of Losses on per kW or kWh basis)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost (Rs./kW/ M)	Total Fixed Cost (Rs./kWh)	Total Cost (Rs./kWh)
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kW/M)	Cost (Rs./kW/M)	Cost (Rs./kW/M)	Demand (Rs./kW/M)	cust. Cost (Rs./kW/M)			
Residential -- A1(a)	0.2kV	9,600	10,889	1,714	1,945	1.31	1,061.83	103.54	0.28	220.44	61.35	1,447.43	3.10	4.42
Residential -- A1(b)	0.4kV	209	237	35	39	1.31	1,061.80	103.53	0.28	220.43	32.81	1,418.85	2.83	4.15
Commercial -- A2(a)	0.2kV	498	565	123	140	1.31	1,061.83	103.54	0.28	220.44	44.33	1,430.41	4.24	5.56
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	649	736	86	98	1.31	1,061.80	103.53	0.28	220.43	41.05	1,427.08	2.28	3.59
Commercial -- A2(d)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	23	27	3	4	1.31	1,061.83	103.54	0.28	220.44	79.80	1,465.88	2.42	3.73
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	325	368	67	76	1.31	1,061.80	103.53	0.28	220.43	26.30	1,412.33	3.52	4.83
Industrial -- B2(b)	0.4kV	991	1,124	141	160	1.31	1,061.80	103.53	0.28	220.43	38.37	1,424.41	2.43	3.75
Industrial -- B3	11kV	820	898	139	152	0.93	751.52	73.28	0.19	156.02	23.59	1,004.60	2.04	2.97
Industrial --B4	132/66kV	530	537	106	108	0	104	10	0	8	2	125	0.30	0.43
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	1.31	1,061.83	103.54	0.28	220.44	33.33	1,419.41	5.60	6.91
Bulk Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C2(a)	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	45	51	7	7	1.31	1,061.80	103.53	0.28	220.43	37.79	1,423.83	2.47	3.78
Bulk Supply -- C2(b)	11kV	198	217	27	30	0.93	751.52	73.28	0.19	156.02	28.95	1,009.96	1.67	2.61
Bulk Supply -- C3(b)	132/66kV	39	40	10	10	0	104	10	0	8	2	124	0.37	0.50
Agricultural --D1(a)	0.4kV	0	0	0	0	1.31	1,061.80	103.53	0.28	220.43	19.67	1,405.71	4.68	5.99
Agricultural --D2(a)	0.4kV	0	1	0	0	1.31	1,061.80	103.53	0.28	220.43	54.82	1,440.86	1.72	3.04
Agricultural --D2(b)	0.4kV	2,796	3,172	285	324	1.31	1,061.80	103.53	0.28	220.43	53.45	1,439.49	1.76	3.08
Agricultural --D1(b)	0.4kV	20	23	2	2	1.31	1,061.80	103.53	0.28	220.43	66.53	1,452.56	1.43	2.74
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	1.31	1,061.83	103.54	0.28	220.44	115.11	1,501.19	1.71	3.03
Temporary Supply -- E1(ii)	0.2kV	15	17	2	2	1.31	1,061.83	103.54	0.28	220.44	89.92	1,476.00	2.16	3.47
Temporary Supply -- E2	0.2kV	2	2	0	0	1.31	1,061.83	103.54	0.28	220.44	57.05	1,443.13	3.33	4.64
Public Lighting -- G	0.4kV	41	47	2	2	1.31	1,061.80	103.53	0.28	220.43	114.65	1,500.68	0.86	2.17
Residential Colonies/Railway Traction -- H	11kV	6	7	1	2	0.93	751.52	73.28	0.19	156.02	16.51	997.53	2.90	3.83
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Rawat Lab - K2	0.4kV	367	416	60	68	1.31	1,061.80	103.53	0.28	220.43	33.55	1,419.58	2.77	4.09
Total		17,177	19,374	2,812	3,169	1.25	1,003.74	97.87	0.26	203.51	50.36	1,355.75	2.68	3.93

Table 27

FY 2025-26 (Impact of Losses on per kWh basis)														
Classes	Voltage Level	Energy GWh		Demand MW		Generation Cost		Transm	MOF	Distribution		Total Fixed Cost	Total Fixed Cost	Total Cost
		Sold	Purchased	at Meter	at CDP	Energy (Rs./kWh)	Demand (Rs./kW/M)	Cost (Rs./kW/M)	Cost (Rs./kW/M)	Demand (Rs./kW/M)	cust. Cost (Rs./kW/M)	(Rs./kW/ M)	(Rs./kWh)	(Rs./kWh)
Residential -- A1(a)	0.2kV	9,600	10,889	1,714	1,945	1.31	2.28	0.22	0.0006	0.47	0.13	3.10	3.10	4.42
Residential -- A1(b)	0.4kV	209	237	35	39	1.31	2.12	0.21	0.0005	0.44	0.07	2.83	2.83	4.15
Commercial -- A2(a)	0.2kV	498	565	123	140	1.31	3.15	0.31	0.0008	0.65	0.13	4.24	4.24	5.56
Commercial -- A2(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial -- A2(c)	0.4kV	649	736	86	98	1.31	1.69	0.17	0.0004	0.35	0.07	2.28	2.28	3.59
Commercial -- A2(d)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(a)	0.2kV	23	27	3	4	1.31	1.75	0.17	0.0005	0.36	0.13	2.42	2.42	3.73
Industrial -- B2(a)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Industrial -- B1(b)	0.4kV	325	368	67	76	1.31	2.64	0.26	0.0007	0.55	0.07	3.52	3.52	4.83
Industrial -- B2(b)	0.4kV	991	1,124	141	160	1.31	1.81	0.18	0.00	0.38	0.07	2.43	2.43	3.75
Industrial -- B3	11kV	820	898	139	152	0.93	1.53	0.15	0.00	0.32	0.05	2.04	2.04	2.97
Industrial -- B4	132/66kV	530	537	106	108	0	0	0	0	0	0	0	0.30	0.43
Bulk Supply -- C1(a)	0.2kV	0	0	0	0	1.31	4.19	0.41	0.0011	0.87	0.13	5.60	5.60	6.91
Bulk Supply -- C1(b)	0.4kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C2(a)	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C3(a)	132/66kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk Supply -- C1(c)	0.4kV	45	51	7	7	1.31	1.84	0.18	0.00	0.38	0.07	2.47	2.47	3.78
Bulk Supply -- C2(b)	11kV	198	217	27	30	0.93	1.25	0.12	0.00	0.26	0.05	1.67	1.67	2.61
Bulk Supply -- C3(b)	132/66kV	39	40	10	10	0	0	0	0	0	0	0	0.37	0.50
Agricultural --D1(a)	0.4kV	0	0	0	0	1.31	3.53	0.34	0.0009	0.73	0.07	4.68	4.68	5.99
Agricultural --D2(a)	0.4kV	0	1	0	0	1.31	1.27	0.12	0.0003	0.26	0.07	1.72	1.72	3.04
Agricultural --D2(b)	0.4kV	2,796	3,172	285	324	1.31	1.30	0.13	0.0003	0.27	0.07	1.76	1.76	3.08
Agricultural --D1(b)	0.4kV	20	23	2	2	1.31	1.05	0.10	0.0003	0.22	0.07	1.43	1.43	2.74
Temporary Supply -- E1(i)	0.2kV	1	1	0	0	1.31	1.21	0.12	0.0003	0.25	0.13	1.71	1.71	3.03
Temporary Supply -- E1(ii)	0.2kV	15	17	2	2	1.31	1.55	0.15	0.0004	0.32	0.13	2.16	2.16	3.47
Temporary Supply -- E2	0.2kV	2	2	0	0	1.31	2.45	0.24	0.0006	0.51	0.13	3.33	3.33	4.64
Public Lighting -- G	0.4kV	41	47	2	2	1.31	0.61	0.06	0.0002	0.13	0.07	0.86	0.86	2.17
Residential Colonies/Railway Traction -- H	11kV	6	7	1	2	0.93	2.18	0.21	0.0006	0.45	0.05	2.90	2.90	3.83
Azad Jammu Kashmir - K1a	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Azad Jammu Kashmir - K1b	11kV	-	-	-	-	-	-	-	-	-	-	-	-	-
Rawat Lab - K2	0.4kV	367	416	60	68	1.31	2.07	0.20	0.0005	0.43	0.07	2.77	2.77	4.09
Total		17,177	19,374	2,812	3,169	1.25	1.99	0.19	0.0005	0.40	0.10	2.68	2.68	3.93

E-STAMP



ID : PB-MLT-8CA056F09E3DCFC
Type : Low Denomination
Amount : Rs 300/-



Scan for online verification

Description : AFFIDAVIT - 4
Applicant : Gul Muhammad Zahid [31205-5596562-1]
S/O : Lal Khan
Agent : Self
Address : Multan
Issue Date : 7-Aug-2025 1:02:25 PM
Delisted On/Validity : 14-Aug-2025
Amount in Words : Three Hundred Rupees Only
Reason : In favor Of NEPRA
Vendor Information : Ejaz Hussain | PB-MLT-155 | Qadir Pur Rawn Multan



نوٹ: یہہ فنانسنگشن تاریخ اجراء سے سات دنوں تک کے لیے قابل استعمال ہے۔ ای اسٹامپ کی تصدیق بذریعہ وب سائٹ، کمپیوٹر کوڈ سے کی جا سکتی ہے۔

AFFIDAVIT

I, Gul Muhammad Zahid Son of Lal Khan, Chief Executive Officer Multan Electric Power Company Limited having CNIC No. 31205-5596562-1, being duly authorized representative / attorney of Multan Electric Power Company Limited (MEPCO), MEPCO Headquarter Khanewal Road Multan, solemnly affirm and testify that the contents of the application for filling petition for determination of Use of System Charges F.Y 2025-26, and annexed documents are true and correct to the best of my knowledge, belief on the basis of provided confirmations by the concerned formations put before me; and further declare that:

1. I am the Chief Executive Officer of the Multan Electric Power Company Limited (MEPCO) and fully aware of the affairs of the Company particularly to endorse petition for determination of Use of System Charges F.Y 2025-26 under MYT regime.
2. Whatsoever stated in the application and accompanied documents is true and nothing has been concealed.

Deponent

Engr. Gul Muhammad Zahid
Chief Executive Officer, MEPCO

RECEIVED
Engr. Gul Muhammad Zahid
Commissioner
13-Jalangi, District Courts
Multan, Cell: 030-3303082
36303-9930254-7