



GUJRANWALA ELECTRIC POWER COMPANY LTD.

Direct: 055- 9200502

PABX: 055-9200519-26/201

FAX : 055-9200122

Office of the
Chief Executive Officer,
GEPCO Ltd., 565-A Model Town,
G.T. Road, Gujranwala.

No. GEPCO/CEO/FD/7739

Dated: ^{May} ~~April~~ 06, 2020

The Registrar,
National Electric Power Regulatory Authority,
NEPRA Tower, Ataturk Avenue, G-5/1,
Islamabad.

Subject:- TARIFF PETITION IN RESPECT OF GEPCO POWER SUPPLY BUSINESS FOR THE FY 2019-20 FOR DETERMINATION OF CONSUMER END TARIFF ALONG-WITH ANNUAL REVENUE REQUIREMENT FOR THE FY 2019-20 BASED ON PROVISIONAL /PROJECTED RESULTS FOR FY 2019-20.

1. Enclosed please find herewith the GEPCO Power Supply Business Tariff Petition pertaining to the FY 2019-20 along with Annual Revenue Requirement in respect of Gujranwala Electric Power Company Limited (GEPCO), Gujranwala.
2. It is requested that subjected petition may please be admitted, the petitioner may be given an opportunity for hearing and "The Consumer End Tariff" may kindly be determined as per petitioner's pray in the instant tariff petition.

DA:

1. As per Annex-..... ^A to ^I.....
2. Additional Information as enclosures from..... To.....

For information & u/c

- DR-E/AN
- ME
copy to
- SAT-1
- ADG (TVP)
- SA (Tech)
- ADG (G)
- DG (M&E)

13/5/20
cc: Chairman
- VC (M&E)
- MCTI
- M (CA)
- M (G)

(Mohsin Raza)
Chief Executive Officer

REGISTRAR
By No: 6290
Dated: 13/05/20

TABLE OF CONTENTS

GEPCO'S POWER SUPPLY BUSINESS

FY 2019-20

Sr. No.	Description	Annex	Page No.
1.	Copy of Board Resolution	A	1
2.	Affidavit	B	2
3.	Petition Summary	C	3-34
4.	NEPRA Petition Forms FY 2019-20	D	35-114
5.	GEPCO Cost of Service Study	E	115-116
6.	Notification of Pay & Pension Increase FY 2019-20	F	117-119
7.	Working for bifurcation of Salaries, wages and benefits.	F	120-178
8.	Prior Year Adjustment	G	179-210
9.	Audited Financial Statement FY 2018-19	H	211-262
10.	Third Party Actuarial Valuation Reports on Employees Retirement Benefits FY 2018-19	I	263-283



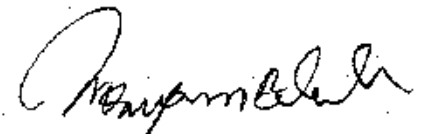
	<u>GUJRANWALA ELECTRIC POWER COMPANY LIMITED</u>	
	Company Secretariat	

Proposed Resolution

Meeting No.	Date	Place
108 th BOD Meeting	April 09, 2020	GEPCO

Resolution:

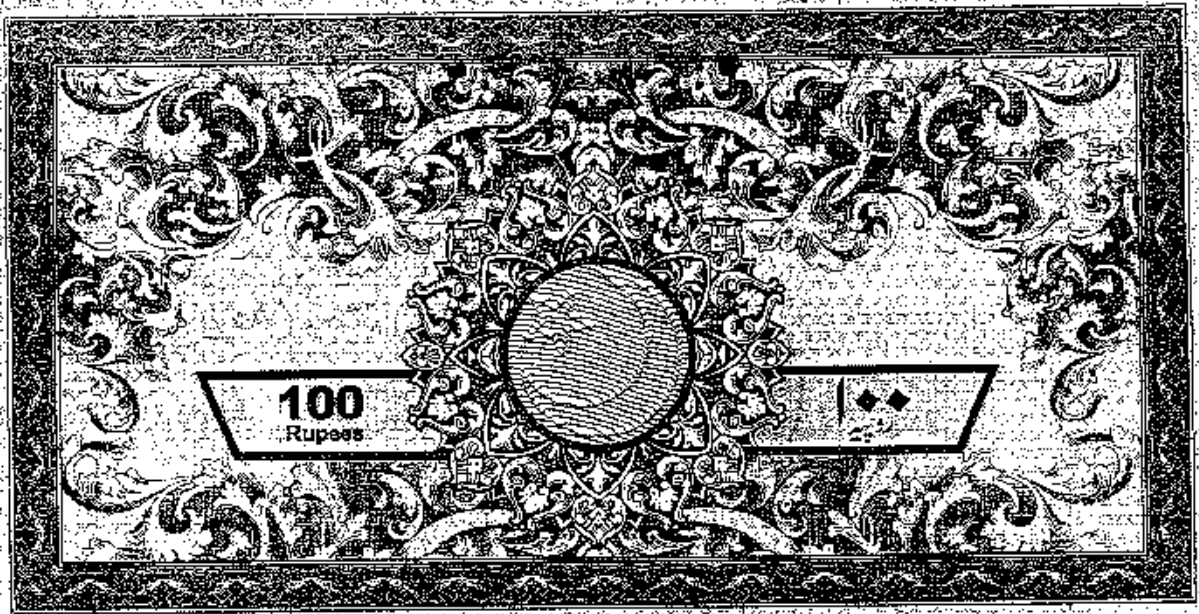
- 108th BOD-R- 1)** RESOLVED THAT the approval be and hereby is accorded to allow the filing of separate "Petitions" for the GEPCO "Distribution Business" and "Power Supply Business" for determination of "Consumer End Tariff" of Gujranwala Electric Power Company along with the "Annual Revenue Requirement" FY 2018-19 with National Electric Power Regulatory Authority (NEPRA).
- 108th BOD-R- 2)** Further RESOLVED THAT the approval be and hereby is accorded to allow the filing of separate "Petitions" for the GEPCO "Distribution Business" and "Power Supply Business" for determination of "Consumer End Tariff" of Gujranwala Electric Power Company along with the "Annual Revenue Requirement" FY 2019-20 with National Electric Power Regulatory Authority (NEPRA).
- 108th BOD-R- 3)** Further RESOLVED THAT approval be and hereby is accorded to authorize Mr. Mohsin Raza, the Chief Executive Officer, GEPCO along with other senior management indicated in the summary of the petitions, to sign (*individually or jointly*) the necessary documents, appear before the authority as needed, and do all acts necessary for completion and processing of the petition(s).



(Maryyam Balouch)

Company Secretary GEPCO





AFFIDAVIT

I, Mohsin Raza , Chief Executive Officer Gujranwala Electric Power Company Limited (Distribution License No. 4/DL/2002 dated 23rd April 2002) being duly authorized representative /attorney of Gujranwala Electric Power Company Limited (GEPCO),565-A Model Town, Gujranwala, Pakistan, hereby solemnly affirm and declare that the contents of the accompanying Tariff Petition of GEPCO Power Supply Business along with Annual Revenue Requirement for the FY 2019-20 for determination of Consumer- End tariff vide Memo No.CEO/GEPCO / 7739 Dated 06 - 05 - 2020, including all supporting documents are true and correct to the best of my knowledge and belief that nothing has been concealed. I also affirm that all further documentation and information to be provided by me in connection with the accompanying petition shall be true to the best of my knowledge and belief.

Deponent



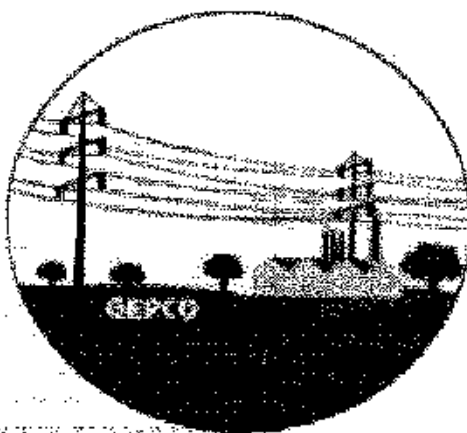
Mohsin Raza Khan
Chief Executive Officer
GEPCO, Gujranwala.

TARIFF PETITION

FOR THE DETERMINATION OF TARIFF
ALONG WITH REVENUE REQUIREMENT

GEPCO'S POWER SUPPLY BUSINESS

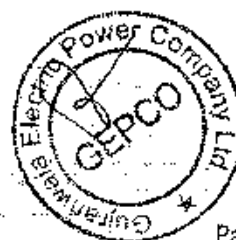
PERTAINING TO:
FINANCIAL YEAR 2019-20



GUJRANWALA ELECTRIC POWER COMPANY LIMITED

STRUCTURE OF THE PETITION

S. No.	PARTICULARS	PAGE
1.	PRELIMINARY	3
2.	GROUNDS FOR TARIFF DETERMINATION	4
3.	SUBMISSION OF SEPARATE TARIFF PETITIONS	5
	3.1 Basis for Apportionment of Costs	5
	3.1.1 Power Purchase Price	5
	3.1.2 Salaries, Wages & Other Benefits	5
	3.1.3 Travelling Expenses	7
	3.1.4 Repair & Maintenance	7
	3.1.5 Transportation Expenses	7
	3.1.6 Bill Collection Charges	7
	3.1.7 Rent & Rates	8
	3.1.8 Power, Light & Water	8
	3.1.9 Office Supplies & Others	8
	3.1.10 Advertising	8
	3.1.11 Professional Fees	8
	3.1.12 Injuries & Damages	9
	3.1.13 Late Payment Surcharge - CPPAG	9
	3.1.14 Provision for Bad Debts	9
	3.1.15 Misc. Expenses	9
	3.1.16 Depreciation	9
4.	TARIFF COMPONENTS	11
	4.1 Power Purchase Price (PPP)	11
	4.2 Distribution Margin	13
	4.2.1 Operating & Maintenance Expense	13
	4.2.2 Depreciation	13
	4.2.3 Rate of Return on Regulatory Asset Base	14
	4.2.4 Other Income	16
	4.3 Prior Years' Adjustment	16
5	STATEMENT OF REVENUE REQUIREMENT	16
	5.1 Distribution Margin of Power Supply Business	16
	5.2 GEPCO Revenue Requirement	17
6	Prayer	18



BEFORE THE NATIONAL ELECTRIC POWER
REGULATORY AUTHORITY (NEPRA), ISLAMABAD.

PETITION FOR THE DETERMINATION OF TARIFF ALONG WITH
REVENUE REQUIREMENT OF "GEPCO'S POWER SUPPLY
BUSINESS" FOR FY 2019-20 BASED ON AUDITED RESULTS OF FY
2018-19.

RE: GUJRANWALA ELECTRIC POWER COMPANY LIMITED

PETITION UNDER RULE 3 AND RULE 4 (7) OF NEPRA (TARIFF STANDARDS AND
PROCEDURE) RULES, 1998 READ WITH SECTION 7 (3) (a) AND SECTION 31 OF THE
REGULATION OF GENERATION, TRANSMISSION AND DISTRIBUTION OF ELECTRIC
POWER ACT, 1997 AMENDED VIDE THE REGULATION OF GENERATION, TRANSMISSION
AND DISTRIBUTION OF ELECTRIC POWER (AMENDMENT) ACT, 2018 AND ALL OTHER
ENABLING PROVISIONS AND GUIDELINES

Respectfully Sheweth:

1. PRELIMINARY:

Gujranwala Electric Power Company Limited (GEPCO) is a power distribution
licensee pursuant to Distribution License No.04/DL/2002 dated 23 April
2002 granted by National Electric Power Regulatory Authority (NEPRA) under
the National Electric Power Regulatory Authority Licensing (Distribution) Rules,
1991, (the "Licensing Rules").

Moreover, under Section 23E of NEPRA (Amendment) Act, 2018 GEPCO has
been deemed to hold the license of "Power Supply Business" for a period of 5
years up to May 01, 2023.

In view of the foregoing, this separate Petition for GEPCO's Power Supply
Business is being submitted by the Petitioner through Mr. Mohsin Raza, its Chief
Executive Officer who has been duly authorized by its Board of Directors vide
Minutes of Meeting No. 108 dated Apr. 9, 2020.

A certified true copy of the Board authorization is attached as Annex-A to
this Petition.



Page 3 of 18

The details of the Petitioner are:

1.1 Name and Address:

Gujranwala Electric Power Company Limited.
565-A Model Town, Gujranwala

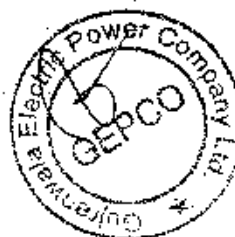
2.2 Representatives of GEPCO:

- (i) Mohsin Raza, Chief Executive Officer
- (ii) Iyaz Ahmad-FCA, Finance Director / CFO
- (iii) Muhammad Siddique Malik Addl. DG (Legal & Labor)
- (iv) Mo'in Sharif, Chief Engr. (Dev)
- (v) Muhammad Latif, General Manager (Operation)
- (vi) Muhammad Akram, General Manager (Tech. Director)
- (vii) Muhammad Akram, General Manager/(CSD)
- (viii) Abdur Rehman, Chief Engr. (T&G)
- (ix) Arshad Munir, Chief Engr. (O&M/Distr.)

2. GROUND FORS FOR TARIFF DETERMINATION:

Under the Amended Regulation Act, 2018, the National Electric Power Regulatory Authority (the "Authority" and/or "NEPRA") is responsible for determining tariffs and other terms and conditions for the supply of electricity by the generation, transmission and distribution companies and to recommend these to the Federal Government, subject to the need to comply with guidelines, not inconsistent with the Amended Regulation Act, 2018, laid down by the Federal Government. NEPRA is also responsible for determining the process and procedures for reviewing tariffs and recommending tariff adjustments.

The Petitioner being a vibrant Distribution & Power Supply Licensee requires adequate funding in order to perform its obligatory duties prescribed by the Authority, under the Amended Regulation Act, 2018, NEPRA Performance Standards (Distribution) Rules 2005, NEPRA Consumer Eligibility Criteria 2003, the Distribution License of GEPCO and other obligations as determined by NEPRA from time to time. The only source of funding available with the Petitioner's Power Supply Business is adequate revenue through tariff. GEPCO's Tariff for its Power Supply Business is a very important component of its cost recovery in order to pay its prudent costs on regular basis to ensure continuous flow of power to end consumers.



3. SUBMISSION OF SEPARATE TARIFF PETITIONS:

After amendments in NEPRA Act, 1997, GEPCO has to submit separate Tariff Petitions for each licensed activity, i.e. Distribution and Power Supply as discussed earlier. Accordingly GEPCO is required to obtain separate tariffs for each licensed activity i.e. Power Supply (performing the function of sale of electric power) under Section 23E and Distribution (ownership, operation, management or control of distribution facilities for the movement or delivery to consumers of electric power) under Section 20 of NEPRA (Amendment) Act, 2018. In the light of consultative session of NEPRA with all DISCOs for filing of tariff petitions in accordance with NEPRA (Amendment) Act, 2018 and the NEPRA Templates and Guidelines, the instant petition has been prepared as elaborated below.

3.1. BASIS FOR APPORTIONMENT OF COSTS:

By using the audited figures of Financial Year 2018-19, the following basis have been developed for apportionment of various costs to GEPCO's Power Supply Business for the Financial 2019-20:

3.1.1 Power Purchase Price:

Power Supply Business	= 100%
Distribution Business	= NIL

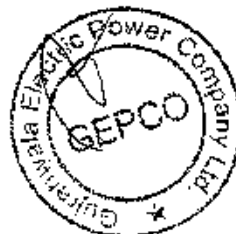
Being Pass Through, entire Power Purchase Price is allocated to the GEPCO's Power Supply Business.

3.1.2 Salaries, Wages & Other Benefits:

Total Cost (Audited)	= Rs. 14,357 Million
Power Supply Business	= 25%
Distribution Business	= 75%

- a) The amount of Regularly Paid Salaries & Wages (determined from Payroll) included in the above total cost of Rs. 14,357 Million is Rs. 5,786 Million as tabulated below:

Regularly Paid Salaries & Wages (Audited)	Million Rupees
Basic Pay	3,547
Cash Medical Allowance	150
Conveyance Allowance	327
House Rent Allowance	256
Job Allowance	397
Livery Allowance	20
Qualification Pay/Technical Pay	30
Washing Allowance	45
Special Adhoc Relief	1,014
Total	5,786



- b) The cost of regularly paid Salaries & Wages of Meter Readers, Bill Distributors, Meter Inspectors, Meter Reader Supervisors, and Staff of Revenue Offices along with the services of MIS Directorate (Computer Centers) and Customer Services Directorate (CSD) at HQ has been specifically allocated to GEPCO Power Supply Business.

The actual audited cost of the aforesaid offices for the Financial Year 2018-19 is summarized as follows:-

Designation	No. of Employees	Million Rupees
Meter Readers/BD/MI/MRSS	1,929	967
Revenue Office Staff	437	272
DCM/ROs / CSD	21	27
MIS (Computer Centers)	210	181
Total	2,597	1,447

- c) The total number of GEPCO's employees = 12,256
 % of employees of Power Supply = $2,597/12,296 = 21\%$

The total cost of GEPCO's employees = 5,786 Million
 % of cost of employees of Power Supply = $1,447/5,786 = 25\%$

In view of the above, the following uniform principle has been established and adopted for apportionment of costs for the FY 2019-20:

"Specific Identifiable Costs relating to Power Supply Business have been taken at actual rupee value whereas, Other Common Costs* have been apportioned on the basis of 25%(worked out as above)."

*These costs pertain to the services of GEPCO Head Quarter staff including HR Directorate, GEPCO Regional Training Centre, Internal Audit, and Finance Directorate.

- d) Other Employee Benefits not being of regular nature (Over Time, Off-Days Wages, Dual Charge Allowances etc.) have been apportioned on the basis of principle derived above i.e. 25% to Power Supply Business as mainly being directly proportionate to the Regularly Paid Salaries & Wages.
- e) Provision for Retirement Benefits has also been apportioned on the basis of principle derived above i.e. 25% to Power Supply Business.



3.1.3 Travelling Expenses:

Power Supply Business	= 25%
Distribution Business	= 75%

Travelling Expenses have been apportioned on the basis of principle derived at Para 3.1.2 (c) above i.e. 25% to Power Supply Business because being paid on the basis of BPS and thus results in directly proportionate relationship to the employees' regularly paid salaries & wages.

3.1.4 Repair & Maintenance:

Power Supply Business	= 2%
Distribution Business	= 98%

a) As per Audited Financial Statements of FY 2018-19, the breakup of total expense of Rs. 969 Million of Repair & Maintenance is as follows:

Description	Million Rupees	%
Distribution Plant & Equipment	917	95%
Civil Works Division	43	4%
General Plant & Equipment	09	1%
Total	969	100%

a) By considering the above table, for Financial Year 2019-20 Repair & Maintenance Expense is allocated 98% to the GEPCO's Distribution Business and 2% to Power Supply Business as per actual audited data for the FY 2018-19.

3.1.5 Transportation Expenses:

Power Supply Business	= 5%
Distribution Business	= 95%

Transportation Expenses have been apportioned on the basis of No. of Operational Vehicles used by the both business areas respectively.

3.1.6 Bills Collection Charges:

Power Supply Business	= 100%
Distribution Business	= NIL

Being related to Recovery Activities of Power Supply Business, entire Bill Collection Charges are allocated to the GEPCO's Power Supply Business.



3.1.7 Rent & Rates:

Power Supply Business	=	NIL
Distribution Business	=	100%

Rents covered under Rent & Rates purely pertains to the rentals paid for GEPCO's Complaint Offices located in various subdivisions hence, are entirely allocated to the GEPCO's Distribution Business.

3.1.8 Power, Light & Water:

Power Supply Business	=	10%
Distribution Business	=	90%

Power, Light & Water are 90% allocated to the GEPCO's Distribution Business and 10% to Power Supply Business based on actual data of FY 2018-19.

3.1.9 Office Supplies & Others:

Power Supply Business	=	70%
Distribution Business	=	30%

a) Office Supplies & Others are 30% allocated to the GEPCO's Distribution Business and 70% to Power Supply Business based on actual data of FY 2018-19.

b) The main expenditure under this head pertains to procurement and printing of electricity bills and related CPs at GEPCO Computer Centers as well as in Revenue Offices.

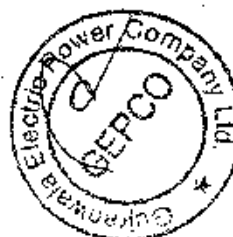
3.1.10 Advertising:

Power Supply Business	=	NIL
Distribution Business	=	100%

Advertisement Expenses are 100% allocated to the GEPCO's Distribution Business based on actual data for the FY 2018-19 being relating to procurement / development tendering, shut down notices etc.

3.1.11 Professional Fees:

Power Supply Business	=	70%
Distribution Business	=	30%



Professional Fee is allocated 70% to the GEPCO's Power Supply Business and 30% to Distribution Business based on actual data FY 2018-19. The professional fee include fees of lawyers, Licensing Fee, PITC Fee and CPPA Fee.

3.1.12 Injuries & Damages:

Power Supply Business	= 15%
Distribution Business	= 85%

15% Injuries & Damages Expense is allocated to the GEPCO's Power Supply Business and 85% to GEPCO's Distribution Business on the basis of figures of actual expenditure pertaining to relevant offices of FY 2018-19.

3.1.13 Late Payment Surcharge - CPPAG:

Power Supply Business	= 100%
Distribution Business	= NIL

CPPA Issues power purchase invoices directly to the Power Supply Business and its payment is also the responsibility of the Power Supply Business and accordingly Late Payment Surcharge by CPPAG has been allocated 100% to Power Supply Business.

3.1.14 Provision for Bad Debts:

Power Supply Business	= 100%
Distribution Business	= NIL

100% bad debts relate to Power Supply Business as Metering, Billing & Collection are the activities covered under Power Supply Business.

3.1.15 Misc. Expenses:

Power Supply Business	= 10%
Distribution Business	= 90%

Power Supply Business share is 10% and the allocation of Misc. expenses (Telephone, Postage, and Auditor's Fee etc.) has been done on actual audited expenditure of FY 2018-19 pertaining to respective business segments.

3.1.16 Depreciation:

Power Supply Business	= 2%
Distribution Business	= 98%



- a) The Position of GEPCO's total net assets (after depreciation) as on 30.06.2019 is as follows:

Description	Million Rupees
Capital Work in Progress	6,401
Operating Assets	43,546
Total Assets	49,947

- b) The Operating Assets include Land of Rs. 456 Million and breakup of remaining Depreciable Operating Assets is as follows:

Description	Million Rupees	%
Distribution Equipment	41,315	95.88%
Mobile Plant	141	0.33%
Buildings	1,228	2.85%
Furniture	11	0.03%
Vehicles	395	0.91%
Total Depreciable Assets	43,090	100%

- c) The above table show that Distribution Equipment is 95.88% of total depreciable assets hence, 2% depreciation has allocated to GEPCO Power Supply Business and 98% depreciation to GEPCO Distribution Business for the FY 2019-20.



4. **TARIFF COMPONENTS:**

As per the NEPRA Determination of Consumer-end-Tariff (Methodology & Process) Guidelines, 2015, the Components of Tariff for GEPCO are as follows:

- 1) Power Purchase Price
- 2) Distribution Margin
- 3) Prior Year Adjustment (if any)

Each of the above components along with the apportionment of each component to Power Supply Business is described hereunder:

4.1 Power Purchase Price:

4.1.1 Units Purchased, Lost & Sold:

For the FY 2018-19, actual units received by GEPCO from CPPA-G in comparison to NEPRA determined units of FY 2017-18 and units received for the FY 2017-18 & 2018-19 along with projections for the FY-2019-20 are tabulated as below:-

Description	2019-20 (Provisional)	2018-19 (Actual)	2017-18 (Actual)	2017-18 (Last Determined)
Units Purchased	11,636	11,100	10,987	12,375
Units Lost (Mkwh)	1,123	1,096	1,100	1,241
Units sold	10,513	10,004	9,887	11,134

4.1.2 Power Purchase Price:

The Power Purchase Price is a pass through item and consists of the following four components:

- i. Energy Charges
- ii. Variable Operating and Maintenance(O & M)Charges
- iii. Capacity Charges
- iv. Use of System Charges

For the FY 2018-19, Actual Power Purchase Price is Rs. 127,211 million. For the FY 2019-20, the Power Purchase Price amounting to Rs.146,078 Million has been projected comprising of actual power purchase price charged by CPPA-G up to Nov-2019 and for the remaining period December-2019 to June 2020 projection has been based on CPPA-G Power Purchase Price Forecast report for the FY 2019-20.



Particulars	2019-20 (Projected)		2018-19 (Audited)	
	Rs.(Million)	Rs./K Wh	Rs.(Million)	Rs./K Wh
Energy Cost	67,233	5.78	67,708	6.10
Variable Charges	3,607	0.31	3,396	0.31
Capacity Charges	71,143	6.11	52,228	4.70
Use of System Charges	4,095	0.35	3,879	0.35
Total	146,078	12.55	127,211	11.46

Note. Entire Power Purchase Price comprising of four components belongs to Power Supply Business.

4.1.3 Transmission & Distribution Losses:

Description	2019-20 (Provisional)	2018-19 (Audited)	2017-18 (Audited)	2017-18 (Determined)
Units Received at CDP Points	11,636	11,100	10,987	12,375
132Kv transmission Loss	0.97	0.97	1.02	1.02
Power Transformer Core Loss	0.27	0.27	0.27	0.27
Technical Loss at 132 KV %	1.24	1.24	1.29	1.29
HT (11Kv) Loss %	4.09	4.29	4.39	4.39
Distribution T/Former Loss %	1.144	1.144	1.144	1.142
LT+ Service Loss %	3.170	3.190	3.190	3.190
Total Transmission & Distribution Loss %	10.85	10.87	10.01	10.03
Units Lost (Mkwh)	1,123	1,096	1,100	1,241
Units Sold to Consumers	10,513	10,004	9,887	11,134

Note. All the Transmission & Distribution Losses pertain to Distribution Business and none to Power Supply Business.



4.2 Distribution Margin:

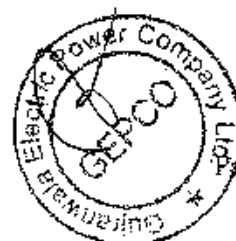
The Distribution Margin consists of operating & Maintenance (O & M) Expense, Depreciation, Return on Rate Base and Other Income.

4.2.1 Operating & Maintenance (O& M) Expenses:

Operation & Maintenance	Total 100%	Distribution Business		Power Supply Business	
		%	Cost	%	Cost
1. Salaries, Wages & Other Benefits:					
Salaries & Wages	6,548	75	4,911	25	1,637
Employees Benefits	2,279	75	1,709	25	570
Retirement Benefits	7,236	75	5,427	25	1,809
2. Travelling	380	75	285	25	95
3. Repair & Maintenance	1354	98	1,327	2	27
4. Transportation	390	95	371	5	20
5. Other Expenses:					
Bills Collection	283	-	-	100	283
Rent & Rates	7	100	7	-	-
Power, Light & Water	60	90	54	10	6
Office Supplies & Others	160	30	48	70	112
Advertising	25	100	25	-	-
Professional Fee	200	30	60	70	140
Injuries & damages	210	85	179	15	32
Late Payment Surcharge- CPPAG	-	-	-	100	-
Provision for Bad Debts	20	-	-	100	20
Misc. Expenses	61	90	55	10	6
Grand Total	19,213		14,457		4,756

4.2.2 Depreciation:

Depreciation Expense of Rs. 2,490 Million for the FY 2018-19 has been allocated 2% to Power Supply Business and 98% to Distribution Business as discussed in Para 3.1.16.



4.2.3 Return on Rate Base (RORB):

As per NEPRA mechanism, the return on Rate Base is being calculated as follows:

Weighted Average Cost of Capital (WACC) X Rate Base

$$16\% \times 30,532 = 4,887$$

4.2.3.1 Weighted Average Cost of Capital:

As per the NEPRA determination of Consumer-end-Tariff (Methodology & Process) Guidelines, 2015, in case of negative equity, the Authority would consider a minimum of 20% equity and any equity in excess of 30% would be considered as debt. NEPRA uses the following formula for calculation of WACC Where E/V and D/V are equity and debt ratios respectively taken as 30% and 70%. Accordingly the rate calculated for GEPCO is:

$$WACC = [K_e \times (E/V)] + [K_d \times (D/V)]$$

$$WACC = [16.67\% \times 30\%] + [15.75\% \times 70\%] = 16\%$$

$$= [5\% + 11\%] = 16\%$$

a) Return on Equity:

NEPRA uses Capital Asset Pricing Model (CAPM) for calculation of Return on Equity (RoE) component of the WACC. The Authority uses Plain Vanilla WACC, taking tax shield as zero, and in case any tax is paid it is treated as pass through. The Authority determined for the FY 2017-18 determined RoE of 16.67%, wherein the Authority has taken Market Risk Premium as 7% with a Beta of 1.10 and Risk Free Rate of 8.9652%. GEPCO has taken the RoE as 16.67% as determined by the Authority.

b) Cost of Debt:

The cost of debt is the interest rate on which GEPCO would get borrowing from the debt market / commercial banks i.e. a rate at which banks lend to their customers. The Authority used the following formula for estimating the cost of debt for the FY 2017-18;

$$3 \text{ months KIBOR} + 2.75\% \text{ spread}$$

The cost of debt for GEPCO based on above parameter by using Avg. KIBOR June-19 comes to $13\% + 2.75\% = 15.75\%$.



16

4.2.3.2 Return on Rate Base:

Rs. InMln.

Description	2019-20 (Provisional)	2018-19 (Actual)	2017-18 (Audited)
Gross Fixed Assets in Operation - Opening Bal	64,308	59,888	53,656
Addition in Fixed Assets	5,200	4,420	6,232
Gross Fixed Assets in Operation - Closing Bal	69,508	64,308	59,888
Less: Accumulated Depreciation	23,252	20,762	18,672
Net Fixed Assets in Operation	46,257	43,546	41,216
Add: Capital Work In Progress - Closing Bal	7,148	6,401	5,577
Investment in Fixed Assets	53,405	49,947	46,793
Less: Deferred Credits	20,876	18,576	17,056
Regulatory Assets Base	32,529	31,371	29,737
Average Regulatory Assets Base	31,950	30,554	29,166
Rate of Return	16.00%	16.00%	11.83%
Return on Rate Base	5,110	4,887	3,450

Note. The 98% of RORB is apportioned to Distribution Business and 2% Power Supply Business based on assets pertaining to each area as explained earlier in Para 3.1.16.



4.2.4 Other Income:

Other Income is deducted from the Distribution Margin and for FY 2019-20, the amount is projected as 1,767 Million based on previous trend. 70% of other income is allocated to Power Supply Business and 30% to Distribution Business based on audited figures for the FY 2018-19 relating to respective business activity.

4.3 PRIOR YEAR'S ADJUSTMENT (PYA):

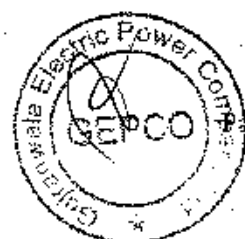
The prior year adjustment is addressed to less / over recovery of actual revenue earned by the petitioner in comparison to NEPRA determined Revenue Requirement for a particular year or any other legitimate cost which does not covered by NEPRA while assessing the revenue requirement, is adjusted by NEPRA in the next year tariff determination as Prior Year Adjustment.

For the FY 2019-20, the Prior Year Adjustment requested from NEPRA consists of Rs. 3,394 Million FPA Subsidy (51-350 units) which was not entertained by Govt. of Pakistan on the stance of non-notification of the NEPRA direction in Tariff Determination 2013-14 to claim it from the Govt. as subsidy and Rs. 990 Million of Prime Minister's Assistance Package (Detail attached as Annex-6).

5. STATEMENT OF REVENUE REQUIREMENT:

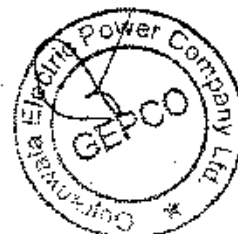
5.1 Distribution Margin of Power Supply Business:

S. No.	Description	Total	Power Supply Business
1	O&M	19,213	4,756
2	Depreciation	2,490	50
3	RORB	5,110	102
4	Gross DM	26,813	4,908
5	Less other income	-1,767	-1,237
6	Net DM	25,046	3,671



5.2 STATEMENT OF REVENUE REQUIREMENT:

Description	Units	Total	Power Supply Business	Distribution Business
A - Power Purchase Price	[Mln Rs]	146,078	146,078	
O&M	[Mln Rs]	19,213	4,756	14,457
Depreciation	[Mln Rs]	2,490	50	2,440
RORB	[Mln Rs]	5,110	102	5,008
Other Income	[Mln Rs]	-1,767	-1,237	-530
B - Distribution Margin	[Mln Rs]	25,046	3,671	21,375
C - PTA	[Mln Rs]	4,384	4,384	
Total Revenue Requirement of GEPCO (A + B + C)	[Mln Rs]	175,508	154,133	21,375
Units Sold	MkWh	10,513	10,513	10,513
Total Per Unit Revenue Requirement of GEPCO	Rs./kWh	16.6944	14.6612	2.0332



6. PRAYER:

In view of the considerations and grounds aforesaid, it is respectfully prayed:

1. Tariff pertaining to the FY 2019-20 be determined, on the basis of the information provided.
2. The Revenue Requirement for (Power Supply + Distribution) business inclusive of Prior Year Adjustment pertaining to the FY 2019-20 may kindly be approved on the basis of the information provided, amounting to Rs. 175,508 Million.
3. After considering the information provided by the Petitioner, the required average sales rate for Power Supply business+ Distribution Business as tabulated below may please be allowed as per "proposed schedule of consumer end electricity tariff".

Description	Revenue Requirement (Rs. Millions)	Sales (MkWh)	Sale Rate (Rs./Kwh)
Distribution Business	21,375	10,513	2.0332
Power Supply Business	154,133	10,513	14.6612
Total	175,508	10,513	16.6944

4. The Petitioner may be granted an opportunity of hearing of this Petition.
5. The Petitioner may be allowed to submit additional grounds, information and documents in support of its Petition if required.
6. Condone any inadvertent omission/errors/shortcomings and permit the petitioner to add/change/modify/alter this filing and make submissions as may be required at a future date.
7. Any other relief that may be deemed just and appropriate in this matter may be allowed.

Submitted on behalf of GEPCO by;

Dated:

Engr. Mohtsin Raza
Chief Executive Officer



**JUSTIFICATIONS FOR PROPOSED O & M EXPENSES
AND CAPEX FOR THE FINANCIAL YEAR 2019-20**

O& M EXPENSES:

(Rs. In Million)

	Description	2018-19	2019-20	%
1	Salaries, Wages & Benefits (W-1 & W-2)	7,627	8,826	15
2	Provision for Retired Employees Benefits	6,730	7,236	8
3	Travelling (W-1 & W-2)	333	380	15
4	Repair & Maintenance (W-3)	970	1,354	40
5	Vehicle Running & Maintenance (W-4)	290	390	35
5	Other Expenses (W - 5)	1,688	1,027	(39)
	Total	17,638	19,213	8.93



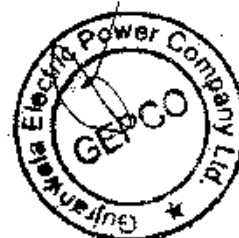
(W-1)Detail of Salaries, Wages & Other Benefits:

Description	2018-19	2019-20	%
Basic Pay	3,547	3,841	8
Cash Medical Allowance	150	168	12
Conveyance Allowance	326	360	10
House Rent Allowance	256	289	13
Job Allowance	397	460	16
Over Time & Off Day Wages	618	675	9
Special Ad hoc Relief	1,014	1,350	33
Power, Light & Water	390	492	28
Gratuity / Bonus	296	340	15
Medical & Hospitalization	250	352	29
Misc. Allowances	383	499	20
Total	7,627	8,826	16



Justification for Salaries, Wages & Other Benefits

- **Basic Pay** is projected 8% on the following assumptions:
 - 1) 7% average increase in annual increment
 - 2) 5% increase due to one Time Premature Increment and time scale up-gradation along with arrears
 - 3) Overall 8% increase includes 7% increase due to 50% financial impact of new recruitment
 - 5) Fresh hiring impact
 - 4) Retirement Effect has been considered
- **Cash Medical Allowance** enhanced by 12% keeping in view the BOD GEPCO approval for Cash Medical Allowance for Narowal Circle and new recruitment effect.
- ~~**Conveyance and House Rent Allowance** increases are with new~~ recruitment impact and routine increase.
- **Job Allowance** is increased keeping in view the enhancement of Danger Allowance from Rs. 50,00/month to Rs. 7,000/month.
- **Special Ad hoc relief** comprises of Ad hoc relief 2016, 2017, 2018 & 2019. 10% Adhoc relief to BPS-01 to BPS- 16 and 05 % for BPS-17 to BPS-20 announced by the Federal Government for the FY 2019-20. All the new incumbents will be entitled to all these four reliefs.
- **Overtime / Off day Wages** increase is proposed keeping in view previous trend, approval of overtime allowance to meter readers and removal of upper limit of Off-Days Wages of Rs. 6,000/month and contemplated fresh hiring.
- **Power, Light & Water** Revision of tariff notified by the GOP w.e.f. 1st Jan-2019 and July-2019. GEPCO tariff enhanced by 29.71% (Rs.10.40 to Rs.13.49/Kwh). Also, effective from Oct., 2019, 0.83 paisa /kwh is increased in tariff.
- **Gratuity & Bonus** increase is one month Basic Pay Eid Bonus.
- **Medical & Hospitalization** expense has been projected by considering 10% hike in Medicines prices, Medical Share to WAPDA and previous trend of payment to chronic patients.
- **Travelling Expenses** has been projected based on previous trend, and new hiring.
- 3,801 employees' recruitment involving financial impact of Rs.1,243 Million. Recruitment plan is in 3 phases and 50% impact is incorporated in the current petition.



(W-2) RECRUITMENT PLAN FY 2019-20

The details of contemplated recruitments is presented as follows:

Available Human Resources

S.No.	Category	Sanctioned Strength	Working Strength	Vacant
1	Officers	434	323	111
2	Officials	17,037	11,933	5,104
	TOTAL	17,471	12,256	5,215

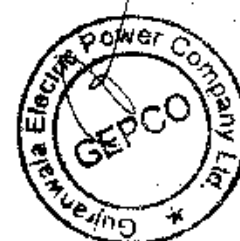
Position as on 30-06-2019

Recruitment Phases during the FY 2019-20

S.No.	Critical requirement	Time Line	No.	Financial Impact (Rs. in Mln)
1	Phase-I	Dec. 2019	870	246.315
2	Phase-II	Mar.	320	92.038
3	Phase-III	June.	2611	904.653
	Total		3801	1,243.00

Phase-I Recruitments (Time Line to Complete the Job is 31st Dec-2019).

S. No.	Category	BPS	Critical Requirement	Financial Impact Rs. in Mln)
1	AM(Operation)	17	32	23.823
2	AM(CS)	17	3	2.223
3	LS Grade-1	16	67	25.188
4	BD	7	247	65.179
5	ALM	5	521	129.892
	Total		870	246.315

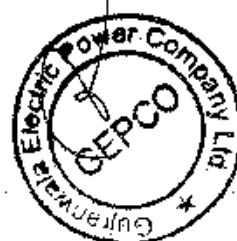


Phase-II Recruitments (Time Line to Complete the Job is 31st March-2020.

S. No.	Category	BPS	Critical Requirement	Financial Impact Rs. in Mln)
1	LS-II	14	24	8.617
2	SSO-II	14	40	14.361
3	SSA	9	25	6.956
4	Meter Reader	9	80	22.258
5	ASSA	7	151	39.846
	Total		320	92.038

Phase-III Recruitments (Time Line to Complete the Job is 30th June-2020.

S.No.	Category	Critical Requirement	Financial Impact (Rs. Mln)
1	Recruitment of Audit Staff	54	31.401
2	Creation of Health, Safety & Environment Directorate	30	15.852
3	Remaining recruitment of critical position of vacant /bifurcation and creation of new S/divisions	2,527	857.400
	Total	2,611	904.653



(W-3) Detail of Repair & Maintenance:

Description	2016-17	2017-18	2018-19	2019-20	
	Audited	Audited	Audited	Budgeted	%
Offices' Repair	22	23	43	60	39
Grid Station Equipment	27	47	26	103	296
Distribution Lines	48	74	93	105	13
Low Tension Lines	30	40	48	55	13
Distribution Transformers	309	187	216	400	85
Service Lines	30	37	43	50	17
Meters	516	300	374	450	20
Line Tools & Equipment	41	71	117	115	(2)
Miscellaneous	8	9	10	16	65
TOTAL	1,031	788	970	1,354	40%

Justification for Repair & Maintenance

Overall increase of 40% in Repair & Maintenance is budgeted is in line with Inflationary Impact. Other factors considered include:

- **Office repair and maintenance** projected enhancement by considering the physical condition of Offices' buildings which has been deteriorated and require heavy maintenance.
- For uninterrupted power supply to consumers, repair and maintenance / replacement of Equipment at Grid Stations & Lines is necessary. The projected increases have been proposed under **Grid Station, Transmission Lines and Low Tension Lines**, keeping in view the previous trend and future requirements of the company.
- For **Distribution Transformers & Meters**, last year increase during the year 2018-19 is also considered, as 3,462 Nos. different types of distribution transformers repaired and 230,129 Meters replaced.
- Based on Previous Trend and for future Safety Measures to avoid fatal/non-fatal accidents manpower is planned to equip with sufficient **T&P**.



(W-4) JUSTIFICATION FOR VEHICLE RUNNING & MAINTENANCE:

For the Financial Year 2018-19, POL Expenses are 286 Million and projected to Rs. 390 Million for the Financial Year 2019-20 with 36 % increase as;

1. Fuel prices show increasing trend as 27% & 21% increase is observed in average rate of diesel & petrol for FY 2018-19 as compared to FY 2017-18. For FY 2019-20, from July-19 to December-19, there is 14% & 19% hike in diesel & petrol prices.
2. For the FY 2019-20, 126 new vehicles have been purchased and due to new vehicles, there will be addition of 343,194 & 86,400 liters of diesel & petrol.
3. Repair & Maintenance and Licenses & Insurance are projected based on number of vehicles and inflation effect.

Heads	Unit	FY 2018-19			FY 2019-20		
		Audited			Budgeted		
		Diesel	Petrol	Total	Diesel	Petrol	Total
Avg. Rate Without GST	Rs. Per Liter	96	82	-	109	98	-
Increase in Price	%	27	21	-	14	19	-
Liters	Liters	1,628,937	739,819	2,368,756	1,972,131	826,219	2,798,350
Increase in Liters		10,815	(44,842)	(34,027)	343,194	86,400	429,594
Fuel And Oil		156.555	60.834	217.390	215.189	80.685	295.176
Repairs/ Licenses/ Insurances	PKR in Min	-	-	69.512	-	-	95.074
Total		-	-	286.902	-	-	390.250



Vehicles Purchased during the FY 2019-20

S.No.	Type of Vehicle	Existing Vehicles FY 2018-19 QTY	Procurement of New vehicles QTY	Projected Vehicles FY 2019-20 QTY
1	Hyundai /JAC	260	43	303
2	Truck	125	34	159
3	Crane	18	24	42
4	Fork-Lifter	28	0	28
5	Vans	14	0	14
6	Buses	4	0	4
7	Car/Bolan	26	0	26
8	Bucket Crane	40	0	40
9	Transport Policy Vehicles	241	25	266
	Total	756	126	882



(W-5) Detail of Other Expenses:

Description	2016-17	2017-18	2018-19	2019-20	
	Audited	Audited	Audited	Budgeted	%
Power, light and water	32	36	43	60	40
Postage and telephone	26	30	28	35	24
Office supplies	95	96	124	160	29
Bill collection charges	215	248	277	283	2
NEPRA/PEPCO/PITC Fees	109	136	162	200	23
Advertisement & Publicity	6	14	29	25	(14)
Injuries & Damages	-	69	178	210	18
Other charges	80	43	797	54	20
TOTAL	563	672	1,688	1,027	(39)

Justification of Projection for Other Expenses:

- For FY 2018-19, other expenses include LPS charged by CPPAG amounting to Rs. 721 Million. However, for FY 2019-20, no amount is included and the same will be claimed as per actual.
- Power, light and water** increase of 40% is projected based on revision of tariff notified by the GOP w.e.f. 1st Jan-2019 and PPP Adjustment for July to Dec-18 w.e.f. 1st July-2019, PPP Adjustment for the Second Half Yearly (Jan-June-19) also notified along with DM for the FY 2018-19. GEPCO tariff enhanced by 42% (Rs.10.40 to Rs.14.81/Kwh). Also, effective from Oct-2019, 0.83 paisa /kwh is further increased in tariff.
- Postage & Telephone, Bill Collection Charges, Advertisement & Publicity and Other Charges** increased in accordance with inflationary effect and trend of previous three years.
- Office supplies** contain major expense on account of stationary items especially for printing and billing documents. During the FY 2019-20 consumers will increase by 164,000. Keeping in view, increasing trend of consumers as well as increasing trend of printing material / stationary items, 33% increase is projected for the year 2019-20.
- NEPRA/PEPCO/PITC Fees** includes monthly Market Operation Fee charged by CPPAG, annual renewal fee of NEPRA license and PITC software fee. Major increase proposed is because GEPCO is going to obtain separate license for retail business as per amended NEPRA Act 2018.
- Injuries & Damages** increase proposed keeping in view previous years' trend for the payment of Prime Minister Assistance Package to the families of GEPCO deceased employees w.e.f. 01-07-2017.



PROJECTED INVESTMENT PLAN (CAPEX):

Description		2018-19	2019-20
1.	DOP (W-6)	265	600
2.	ELR(W-6)	547	700
3.	STG-Own Sources(W-7)	832	2,124
4.	STG-ADB Payments through own sources(W-8)	339	286
5.	ERP(W-9)	86	500
6.	Consumers' Deposit Works	2,455	1,500
8.	Customer Facilitation Program(W-10)	-	919
Total		4,524	6,629
Financing Arrangement:			
Loans		339	-
PSDP / Own Sources		1,730	5,129
Consumers' Deposit Works / Others		2,455	1,500
Total		4,524	6,629



(W-6) DOP/ELR Works Plan:

PROJECT		ESTIMATED COST
		(Rupees in Million)
DOP	Civil works / Others	200
	Removal of Hazards	200
	H.T. Works	50
	L.T. Works	150
TOTAL		600
ELR	H.T. Works	350
	L.T. Works	350
TOTAL		700
GRAND TOTAL		1,300

(W-7) 7th Secondary Transmission & Grids Plan:

Scope of the Plan:

1.	Construction of 8 New 132 KV Grid Stations at Essa (Narowal), Wando(Kamoke), Gondlanwala Gujranwala), Chak Shahbaz (Kuthiala Sheikhan), Ahmad Nagar (Ali Pur), Jaora (Ghakhar), Shahana Lok (M.B Din) & Daulat Nagar (Gujrat);
2.	Addition and Augmentation of 15 Power Transformers ;
3.	Construction of 179 Km 132 KV new Transmission Lines;
4.	Re-Conductoring 190 Km of overloaded Transmission Lines; and
5.	Addition of 306 MVAR Capacitors at Grid Stations.



Benefits of the Plan:

Addition in Capacity	735 MVA
Energy Saving on Completion	358 MkWh /Annum
Payback Period	5-7 Years approximately
Reduction in Overloading	Power TFs & T. Lines
Provision of New Connections	330,750 approximately
Voltage Profile	Significant Improvement

**(W-8) Pending Payments to be made from Own
Sources under STG Projects Completed
Through ADB Loans**

In Million

Sr. No.	Contract No.	Name of Contractor	Contract Amount		Payments Made	Undisbursed Amount	Payments Projected for FY 2019-20	
			Currency	Amount			Contract Currency	PKR
1	ADB-2727- GEPCO-05 dated 29-03- 2012	SIEMENS (PAKISTAN) ENGG. CO. LTD. LAHORE	US\$	1.088	0.988	0.100	0.100	14.02
			EURO	0.245	0.220	0.025	0.025	4.00
			PKR	503.356	446.669	56.687	50.5	50.50
2	ADB-2727- GEPCO-06 dated 29-06- 2012	ICC (PVT.) LIMITED LAHORE	US\$	3.919	3.314	0.605	0.605	84.70
			PKR	748.178	623.436	124.742	83	83.00
3	ADB-Tranche- III-GEPCO -01 dated 11-03- 2014	M/S Sino steel China	CNY	36.123	30.808	5.315	1.8	37.8
			US\$	0.100	-	0.100	-	-
			PKR	271.748	259.984	11.764	12	12
							TOTAL	286



Justifications:

1. **M/s Siemens (Pakistan) Engg. Co. Lahore**, 10% retention money is yet to be paid as the project was completed late. The contractor has submitted application for Extension of Time (EOT) which is under consideration of GEPCO Scrutiny Committee.
2. **M/s ICC (Pvt.) Ltd. Lahore**, 10% retention money is yet to be paid as the project was completed late. The contractor has submitted application for Extension of Time (EOT) which is under consideration of GEPCO Scrutiny Committee. Also, out of 5 transmission lines, 4 transmission lines stood completed. One Transmission Line i.e. Sahuwala-Pasrur Transmission Line which is yet to be completed due to acute Right of Way issues.
3. **M/s Sinosteel China**, payment for 5% retention money and three progress invoices which are under verification with PDGSC-GEPCO. The invoices were received after finalization and closing date of loan which was 31-01-2019.

(W-9) ENTERPRISE RESOURCE PLANNING

- * Management has taken the initiative to implement ERP (Enterprise Resource Planning) in the company for prompt information leading to informed judgments and decisions.
- * For this purpose, the Management has already procured the services of A.F. Ferguson & Co., Chartered Accountants, as Quality Assurer for preparation of Feasibility Study, Bid Document, Evaluation Reports, and Program Management & Implementation of ERP in GEPCO.
- * M/s Abacus Consulting Technology (Private) Limited has joined GEPCO as implementation partner and first three primary phases are complete to date and the development has been initialized for all of the following four modules:
 - i. Accounting and Financial Information System;
 - ii. Supply Chain, Procurement and Inventory Management System;
 - iii. Human Resource Management System; and
 - iv. Project Management System.

The contract of setting up of "Data Centre" has been assigned to M/s Silicon Technology. GEPCO has entered into another Contract with M/s Mega Plus for the supply of Servers and allied equipment. The procurement of end user equipment is underway. **The expenditure for ERP during FY 2019-20 has been planned at Rs.500 Million after incorporating the end user equipment procurement.**



Contractor	Contract Date	Contract Duration (Months)	Contract Amount Rs.	Payment To Date Rs.	Payments Projected for FY 2019-20
A. F. Ferguson & Co.	13-11-2017	30	30	13	6
Abacus Consulting	28-09-2018	17	281	89	129
Silicon Technologies	06-05-2019	04	48	-	48
Mega Plus	23-07-2019	03	205	-	205
CMC Marketing	Procurement in Process	02	112		112
Total			676	102	500

(W-10) Detail of Customer Facilitation Program:

(Rupees in Million)

S.No.	Description	Amount
1	Customer Complaint Management System	13
	Online Application System	66
3	Integrated Billing System	78
4	Procurement of Operational Vehicles (Purchase of 126 Vehicles & replacement of 83 Old Vehicles)	762
	Total	919



**STANDARD PETITION FORMATS FOR DISTRIBUTION COMPANIES
POWER SUPPLY BUSINESS
INDEX
FY 2019-20**

FORM NO.	DESCRIPTION
Distribution Margin (DM)	
1	Company Statistics
15	Sales Growth with Distribution losses
16	Operating Cost Projected FY 2019-20
17	Distribution Margin Comparison
19	RORB Calculation
20	Revenue Requirement
26	Actual Tax Paid
Supporting Documents for DM	
2	Profit & Loss Statement
3	Profit & Loss Statement (Month wise)
4	Balance Sheet
5	Cash Flow Statement
8	DISCO load factors
9	Average Rate per Unit Purchased and Sold
10	DEMAND (Actual and Calculated) and Number of Customers
11	Sold Energy Evaluation and Setting up Sold Energy Average
12	Load Growth Evaluation and Setting up Load Average
14	Aging of Accounts Receivables
18	Financial Charges
Investment	
7	Line Losses Statement
21	Investment
13	Asset Register
22	Interest on Development Loans
23	Development Loan
24	Bonds
Power Purchase Cost	
6	Power Purchase FY 2018-19, FY 2019-20
Tariff Design and Rate Structure related Forms	
25	Slab-Wise Domestic Consumers Analysis
27	Existing & Proposed Tariff Statement
28	Actual Revenue & Subsidy Statement pertaining to the last year
29	Proposed Revenue & Subsidy Statement



FORM - 1
Gujranwala Electric Power Company Ltd.
Company Statistics - Power Supply Business

		2018-19	2019-20
Peak demand	(MW)	2,309	2,396
Number of Consumers	No.	3,528,952	3,692,127
Area		Gujranwala Civil Division	
Circles		5	5
Divisions	No.	24	24
Sub Divisions	No.	118	118

		Working Strength (No.)		*Salary & other benefits (Rs. Min)	
		2018-19	2019-20	2018-19	2019-20
		Audited	Proj	Audited	Proj
A	Number of Employees Qualified Professionals Officers (RO/DCM/MIS)	36	31	46	51
B	Staff RO/MIS Staff	2,564	2,514	1,401	1,541
Total		2,600	2,545	1,447	1,592



Gujranwala Electric Power Company Ltd.
Profit & Loss Statement-Supply Business

		FY 2018-19 Audited	FY 2019-20 Projected
Power Balances			
Units Received	[MkWh]	11,100	11,636
Units Lost	[MkWh]	1,096	1,123
Units Lost	[%age]	9.87%	9.65%
Units Sold	[MkWh]	10,004	10,513
Revenue			
Sales Revenue	[Mln Rs]	110,032	136,654
Subsidy	[Mln Rs]	23,997	15,739
FPA Adjustment	[Mln Rs]	1,737	1,737
Total Sales Revenue	[Mln Rs]	135,765	154,133
Rental & Service Income	[Mln Rs]	-	-
Amortization of Def Credits	[Mln Rs]	636	670
Other Income	[Mln Rs]	1,413	567
Total Revenue	[Mln Rs]	137,814	155,371
Operating Cost			
Power Purchase Cost	[Mln Rs]	127,211	146,078
O&M Expenses	[Mln Rs]	5,039	4,756
Depreciation	[Mln Rs]	42	50
PPP Adjustment	[Mln Rs]	-	-
Prior Year Adjustment	[Mln Rs]	5,425	4,384
Total Operating Cost	[Mln Rs]	137,717	155,267
EBIT	[Mln Rs]	98	102



FORM - 3

Gujranwala Electric Power Company Ltd.

Profit & Loss Statement - Supply Business (FY 2016-19)

		Month 1	Month 2	Month 3	1st Qrt	Month 4	Month 5	Month 6	2nd Qrt	Month 7	Month 8	Month 9	3rd Qrt	Month 10	Month 11	Month 12	4th Qrt	Total
		Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited	Audited
Power Balances																		
Units Received	(MWh)	1,319	1,325	1,153	3,807	866	622	628	2,116	909	525	638	1,772	832	1,189	1,284	3,405	11,400
Units Lost	(MWh)	233	144	104	481	38	(26)	24	36	25	11	68	104	116	192	166	474	1,086
Units Sold	(MWh)	1,086	1,191	1,049	3,326	828	648	604	2,080	884	513	570	1,668	716	997	1,118	2,931	10,314
	(MWh)																	
Revenue																		
Sales Revenue	(MWh Rs)	9,247	9,676	8,651	27,574	5,890	4,468	4,292	15,583	4,730	4,697	5,644	15,071	7,234	8,819	35,850	51,704	110,032
Subsidy	(MWh Rs)	1,953	2,238	1,957	6,147	1,863	1,642	1,436	4,941	1,272	1,359	1,576	4,207	2,495	2,889	3,333	6,801	23,887
Fuel Price Adjustment	(MWh Rs)	(118)	1,137	(171)	847	(983)	(310)	(50)	(1,343)	1,153	71	(1,083)	161	32	111	1,830	2,073	1,737
Total Sales Revenue	(MWh Rs)	11,081	13,051	10,437	34,569	7,774	5,728	5,678	19,181	7,155	6,129	6,136	19,439	9,766	11,899	40,913	62,578	135,756
Rental & Service Income	(MWh Rs)																	
Amortization of Def Credits	(MWh Rs)	69	76	67	212	53	41	38	132	37	33	36	108	52	63	70	186	636
Other Income	(MWh Rs)	353	168	146	470	117	91	85	294	82	72	80	235	115	141	168	414	1,413
Total Revenue	(MWh Rs)	11,303	13,295	10,652	35,250	7,943	5,862	5,802	19,607	7,274	6,233	6,273	19,781	9,933	12,103	41,141	63,177	137,814
Operating Cost																		
Power Purchase Cost	(MWh Rs)	13,855	14,344	12,595	40,794	9,609	7,298	8,323	25,320	8,111	7,023	8,479	23,914	11,179	12,043	13,856	37,184	127,211
O&M Expenses	(MWh Rs)	547	600	528	1,675	417	326	304	1,048	294	259	287	840	411	502	583	1,476	5,039
Depreciation	(MWh Rs)	5	5	4	16	3	3	3	9	2	2	2	7	3	4	5	12	42
Amortization	(MWh Rs)																	
Prior Period Adjustment	(MWh Rs)	589	646	559	1,803	449	361	327	1,128	317	278	309	904	442	541	606	1,589	5,425
Total Operating Cost	(MWh Rs)	14,995	15,594	13,897	44,287	10,569	7,978	8,867	27,604	9,025	7,562	9,079	25,665	12,036	13,084	15,130	40,262	137,717
EBIT	(MWh Rs)	(3,692)	(2,299)	(3,045)	(9,037)	(2,626)	(2,116)	(3,185)	(7,997)	(1,751)	(1,329)	(2,806)	(5,884)	(2,103)	(993)	28,011	22,915	98



Gujranwala Electric Power Company Ltd.

Profit & Loss Statement Supply Business (FY 2019-20)

		Month 1	Month 2	Month 3	1st Qtr's	Month 4	Month 5	Month 6	2nd Qtr's	Month 7	Month 8	Month 9	Month 10	3rd Qtr's	Month 11	Month 12	4th Qtr's	Total
		Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected	Projected
Power Balances																		
Units Received	(MWh)	1,341	1,385	1,281	4,017	852	844	658	2,153	638	650	669	1,858	977	1,246	1,385	3,508	11,506
Units Lost	(MWh)	228	147	111	486	33	(30)	54	57	54	37	99	190	161	249	(20)	389	1,123
Units Lost	(%)	17.01%	10.62%	8.58%	12.10%	3.91%	-4.70%	8.20%	2.65%	8.48%	6.68%	14.80%	10.22%	16.46%	20.00%	-1.44%	10.81%	9.65%
Units Sold	(MWh)	1,113	1,238	1,170	3,531	818	874	604	2,096	584	613	570	1,668	816	997	1,405	3,218	10,313
Revenue																		
Sales Revenue	(M/Rs)	15,152	15,457	18,123	46,733	11,806	9,305	8,115	29,226	6,956	6,630	9,540	22,125	10,209	12,292	16,078	38,671	116,684
Subsidy	(M/Rs)	1,290	1,550	1,355	4,195	1,178	890	787	2,853	450	829	882	2,163	1,729	2,218	2,590	6,537	15,739
Fuel Price Adjustment	(M/Rs)	(518)	1,137	(171)	847	(983)	(310)	(50)	(1,343)	1,153	71	(1,063)	161	32	111	1,930	2,079	1,737
Total Sales Revenue	(M/Rs)	16,314	18,144	17,307	51,765	11,999	9,884	8,853	30,736	8,559	7,526	8,358	24,449	11,962	14,621	20,598	47,281	164,133
Rental & Service Income	(M/Rs)																	
Amortization of Def Credits	(M/Rs)	71	75	75	225	52	43	38	133	37	33	36	106	52	63	90	206	870
Other Income	(M/Rs)	60	67	64	191	44	36	33	113	32	29	31	90	44	54	76	173	567
Total Revenue	(M/Rs)	16,445	18,290	17,446	52,180	12,096	9,964	8,924	30,983	8,634	7,586	8,426	24,646	12,058	14,738	20,763	47,659	166,371
Operating Cost																		
Power Purchase Cost	(M/Rs)	14,182	14,797	15,349	44,328	11,646	8,622	8,208	29,478	9,484	8,070	9,278	25,831	13,250	15,700	16,483	45,441	146,078
O&M Expenses	(M/Rs)	503	550	534	1,587	370	305	273	948	264	232	258	754	369	451	536	1,450	4,758
Depreciation	(M/Rs)	5	6	6	17	4	3	3	10	3	2	3	6	4	5	7	15	50
D.M Distribution Business	(M/Rs)																	
PVA	(M/Rs)	464	516	492	1,472	341	281	252	874	244	214	238	695	340	418	585	1,342	4,384
Total Operating Cost	(M/Rs)	15,155	15,879	16,381	47,415	12,362	9,211	9,736	31,309	9,995	8,619	9,776	28,289	13,963	16,580	17,711	48,254	156,267
EBIT	(M/Rs)	1,290	2,410	1,065	4,765	(266)	752	(812)	(326)	(1,361)	(832)	(1,350)	(3,643)	(1,905)	(1,842)	3,062	(895)	102

* Where actual figures are available, these should be replaced by the actual figures.



FORM - 4			
Gujranwala Electric Power Company Ltd.			
Balance Sheet [in million Rupees]			
	Audited FY 2017-18	Audited FY 2018-19	Projected FY 2019-20
Intangible Fixed Assets			
Net Fixed assets in operation	41,216	43,546	46,257
Total Fixed Assets	41,216	43,546	46,257
Capital Work in Progress	5,577	6,401	7,148
Long Term Loans to Employees	582	425	625
Deferred Cost & Long Term Deposits	-	-	-
Current Assets			
Stores & Spares	1,093	1,791	2,653
Trade Debts	20,850	37,205	40,155
Advances, Prepayments, Other Receivables	11,250	13,813	17,336
Tariff Subsidy (Receivable from GoP)	44,151	21,502	26,000
Receivable from Associated Companies	83	90	105
Short term investments/advances	2,314	1,551	2,500
Cash & Bank Balances *	1,863	3,885	2,500
Total Current Assets	81,603	79,837	91,249
Total Assets	128,978	130,209	145,279
Subscribed Equity **	0.01	0.01	0.01
Deposit for Shares	18,943	8,257	8,257
Unappropriated Profit	(11,022)	(8,046)	(1,904)
Total Equity	7,921	211	6,353
Long Term Liability			
Security Deposits	5,185	5,903	6,493
Employee Retirement Benefits	61,687	69,202	77,604
TFCs & SUKUK	-	-	-
Deferred Credits	17,056	18,576	19,505
Long Term Loan	10,718	9,393	7,170
Total Long Term Liability	94,646	103,074	110,772
Current Liability			
Current Maturity on Long Term Loans	3,838	4,319	1,037
Subsidy Received in Advance from GoP	-	-	-
Provision for Taxation	-	-	-
Payable to NTDC	-	-	-
Creditors, Accrued and Other Liabilities	22,573	22,605	27,117
Total Current Liability	26,411	26,924	28,154
Total Liabilities and Commitments	121,057	129,998	138,926
Total Liabilities and Equity	128,978	130,209	145,279

Overall balance sheet is prepared being not separatable at present.



FORM - 5

Gujranwala Electric Power Company Ltd.
Cash Flow Statement [in million Rupees]

Description		Audited FY 2017-18	Audited FY 2018-19	Projected FY 2019-20
Average Monthly Demand (MDI)	[MW]	1,994	2,199	2,291
Units Purchased	[GWh]	9,779	11,100	11,636
Distribution Losses	[GWh]	1,001	1,096	1,123
Distribution Losses	%	10.24%	9.87%	9.65%
Units Sold to Customers	[GWh]	8,778	10,004	10,513
Energy Receivables (end of year)				
Average Tariff Required	[Rs/unit]			
Average Tariff Existing	[Rs/unit]			
Tariff Difference	[Rs/unit]			
Revenue from Sales		84,564	111,769	138,392
Collection from Required	[%]	99%	99%	99%
Inflows from Operations				
Collection from Current Sales		83,718	110,652	137,008
Prior Year Recovery		-	-	-
Total Inflows from Operations		83,718	110,652	137,008
Outflow from Operations				
Payment to CPPA		73,691	93,983	122,175
Distribution Operation Cost		6,814	8,500	9,800
Total Outflow from Operations		80,505	102,483	131,975
Surplus/Deficit from Operations		3,213	8,169	5,033
Inflows from Other Sources				
Capital Contributions		1,529	2,455	2,757
Consumer Security Deposits		476	722	718
Other Incomes		-	-	-
GOP Subsidy		-	-	-
Long Term Loan / Redeemable Capital		1,029	235	181
Total Inflows from Other Sources		3,034	3,412	3,656
Outflow Others				
Financial Charges / Taxes *		1,075	1,445	1,550
Repayment of Long Term Loans		100	50	-
Investment Program		3,209	6,201	4,639
Working Capital/other Changes		-	-	-
Total Outflow Others		4,384	7,696	6,189
Total Inflows (Operations + Others)		86,752	114,064	140,664
Total Outflows (Operations + Others)		84,889	110,179	138,164
Surplus/Deficit Others		1,863	3,885	2,500
Opening Balance				
Surplus/Deficit for Fiscal Year		1,863	3,885	2,500
Deficit from Financing/Loans		-	-	-
Closing Balance		1,863	3,885	2,500

Overall cash flow is prepared being not separable at present.



FORM - 6

Gujranwala Electric Power Company Ltd.

Power Purchase (FY 2018-19)

		Month 1 Audited	Month 2 Audited	Month 3 Audited	Month 4 Audited	Month 5 Audited	Month 6 Audited	Month 7 Audited	Month 8 Audited	Month 9 Audited	Month 10 Audited	Month 11 Audited	Month 12 Audited	Total Audited
Demand & Energy														
Units Received	(MkWh)	1,319	1,335	1,153	856	622	828	609	525	638	932	1,189	1,284	11,100
MDI	(MW)	2,838	2,701	2,721	2,106	1,643	1,684	1,594	1,558	1,808	2,302	2,739	2,595	2,199
Energy Purchase Price	(Rs/ kWh)	5.81	6.37	6.00	5.50	4.97	6.28	7.38	5.50	6.41	6.09	5.65	7.24	6.13
Variable O&M	(Rs/ kWh)													
Capacity Purchase Price	(Rs/ kW/ M)	3.93	3.81	4.33	5.04	6.15	6.26	5.89	7.17	6.11	5.22	3.87	3.32	4.71
Transmission Charge	(Rs/ kW/ M)	0.29	0.30	0.35	0.36	0.39	0.40	0.39	0.44	0.44	0.37	0.34	0.30	0.35
Power Purchase Cost														
Energy Charge	(M/ Rs)	7,669	8,500	6,924	4,767	3,091	3,942	4,492	2,888	4,095	5,670	6,723	9,302	68,063
Variable O&M	(M/ Rs)	619	363	278	249	138	203	220	141	203	306	323	-	3,041
Capacity Charge	(M/ Rs)	5,182	5,080	4,990	4,371	3,827	3,828	3,482	3,783	3,698	4,862	4,586	4,269	62,228
Transmission Charge	(M/ Rs)	385	401	404	312	244	250	236	231	283	341	406	385	3,879
Adjustment **	(M/ Rs)													
Total Operating Cost	(M/ Rs)	13,855	14,344	12,596	9,699	7,298	8,323	8,411	7,023	8,479	11,179	12,049	13,956	127,211



42

FORM - 6 (A)
Gujranwala Electric Power Company Ltd.
Power Purchase (FY 2019-20)

		Month 1 Projected	Month 2 Projected	Month 3 Projected	Month 4 Projected	Month 5 Projected	Month 6 Projected	Month 7 Projected	Month 8 Projected	Month 9 Projected	Month 10 Projected	Month 11 Projected	Month 12 Projected	Total Projected
Demand & Energy														
Units to be Received	(MkWh)	1,341	1,385	1,291	852	644	658	638	550	669	977	1,246	1,385	11,636
MDI	(MW)	2,638	2,926	2,688	2,297	1,633	1,768	1,674	1,636	2,003	2,417	2,876	2,725	2,291
Energy Purchase Price	(Rs/MWh)	6.41	6.03	6.58	5.71	4.25	5.00	6.23	4.78	5.57	6.38	6.45	6.00	5.80
Variable O&M	(Rs/MWh)	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29	0.29
Capacity Purchase Price	(Rs/kW/M)	3.56	4.05	4.68	7.26	8.47	8.60	8.24	8.45	7.85	6.84	5.81	5.61	6.11
Transmission Charge	(Rs/kW/M)	0.31	0.31	0.32	0.40	0.38	0.40	0.39	0.44	0.44	0.37	0.34	0.29	0.35
Power Purchase Cost														
Energy Charge	(MkWh)	8,597	8,351	8,513	4,859	2,740	3,098	3,781	2,470	3,533	5,928	7,678	7,908	67,466
Variable O&M	(MkWh)	389	402	374	247	167	191	165	160	194	283	361	402	3,374
Capacity Charge	(MkWh)	4,775	5,611	6,045	8,199	5,453	5,657	5,259	5,196	5,253	6,680	7,242	7,770	71,143
Transmission Charge	(MkWh)	421	434	417	341	242	262	246	243	297	359	427	404	4,095
Adjustment	(MkWh)													
Total Operating Cost	(MkWh)	14,182	14,797	15,349	11,646	8,622	9,208	9,484	8,070	9,278	13,250	15,708	16,483	146,078



47

FORM - 7

Gujranwala Electric Power Company Ltd.

Line Losses (FY 2018-19)

	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Power Balances													
Units Received	[MkWh]												
Units Sold	[MkWh]												
Units Lost	[MkWh]												
Units Lost	[%age]												
Technical Losses	[%age]												
Administrative Losses	[%age]												
Technical Losses at Different Levels													
Transmission Losses 132 kV	[%age]												
11 kV Losses	[%age]												
LT Losses	[%age]												
Total Technical Losses	[%age]												

This form pertains to
Distribution Business



44

FORM - 7 (A)

Gujranwala Electric Power Company Ltd.

Line Losses * (FY 2018-19)

	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11	Month 12	Total
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
Power Balances													
Units Received													
Units Sold													
Units Lost													
Units Lost													
Technical Losses													
Administrative Losses													
Technical Losses at Different Levels													
Transmission Losses 132 kV													
11 kV Losses													
LT Losses													
Total Technical Losses													

This form pertains to
Distribution Business



437

FORM - 8

Operational and Technical Information

DISCO load factors on yearly basis

This form pertains to

NTDC/DISCO

Distribution Business

DISCO metering accuracy

For all customers (residential, commercial, industrial, etc.)

Estimated High Voltage Transmission lines losses (132 kV)



Average Rate per Unit Purchased and Sold
- Weighted Average Cost per Unit Sold to Customers -

FY 2017-18

10.01 Use of System Charges (NTDC)

10.02 Estimated Average Rate	187.58
10.03 Estimated Maximum Demand Indicator (MDI)	1,929
10.04 Number of Months (Fiscal Year)	12
10.05 Estimated Use of System Charges = $(10.02 + 10.03 \times 10.04)$	3,879,362,859
10.06 Fixed Capacity Charge	
10.07 Estimated Average Rate	2256.28
10.08 Estimated MDI	1,929
10.09 Number of Months (Fiscal Year)	12
10.10 Estimated Capacity Charge = $(10.07 \times 10.08 \times 10.09)$	52,228,077,964
10.11 Energy Charge	
10.12 Estimated Average Energy Charge	8.4058
10.13 Estimated Energy Purchase for Fiscal Year	11,869,888,881
10.14 Estimated Energy Charges = (10.12×10.13)	71,304,277,844
10.15 Estimated Power Purchase Price = $(10.05 + 10.10 + 10.14)$	3,879,362,859
10.16 Average Rate per Unit Purchased = $(10.15 / 10.13)$	13.48
10.17 Estimated Energy Sold	16,604,338,340
10.18 Average Energy Rate per Unit Sold = $(10.16 / 10.17)$	12.72
10.19 Distribution Margin	3,128,802,964
10.20 Distribution Margin per Unit Sold = $(10.19 / 10.17)$	0.31
10.21 Total Cost per Unit Sold to Customers = $(10.20 + 10.18)$	13.03
10.22 Estimated Revenue from Energy Sold $(10.15 + 10.19)$	130,340,721,754
10.23 Prior Period Adjustment (Uncovered Costs)	
10.24 Required Estimated Revenue from Energy Sold $(10.22 + 10.23)$	130,340,721,754

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

Figures in the forms should be substantiated with line items below

FORM - 9 (A)

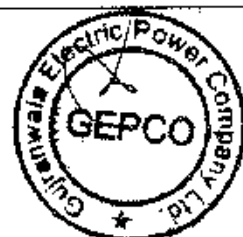
Table 11 - CPPA Charges: Use of System, Capacity and Energy

11.01 Use of System Charges (NTDC)

11.02	Month	Year	Demand (MW)	Fixed Use of System Rate (Rs/MW)	Fixed Use of System Charges (Rs)	Energy (kWh)	Variable Use of System Rate (Rs/kWh)	Variable Use of System Charges (Rs)	Use of System Charges (Rs)
11.03	1	2	3	4	5 = 3 x 4	6	7	8 = 6 x 7	9
11.04	Jul-17		2,380,150	102.43	366,077,303	1,318,831,730	-	-	366,077,303
11.05	Aug-17		2,373,755	102.43	400,616,638	1,324,732,376	-	-	400,616,638
11.06	Sep-17		2,001,973	102.43	403,676,980	1,158,316,407	-	-	403,676,980
11.07	Oct-17		1,675,449	102.43	312,359,371	866,400,524	-	-	312,359,371
11.08	Nov-17		1,461,202	102.43	343,700,898	622,167,749	-	-	343,700,898
11.09	Dec-17		1,584,828	102.43	249,734,758	527,523,771	-	-	249,734,758
11.10	Jan-18		1,565,619	126.75	235,435,622	508,916,297	-	-	235,435,622
11.11	Feb-18		1,705,604	126.75	231,053,641	524,766,050	-	-	231,053,641
11.12	Mar-18		1,812,842	126.75	283,014,382	638,468,532	-	-	283,014,382
11.13	Apr-18		3,012,916	126.75	341,450,444	821,264,741	-	-	341,450,444
11.14	May-18		1,348,307	126.75	406,333,274	1,189,144,015	-	-	406,333,274
11.15	Jun-18		2,266,263	126.75	384,998,452	1,284,051,211	-	-	384,998,452
11.16			21,148,076		3,879,362,859	11,099,965,181	-	-	3,879,362,859
11.17			1,323			325			6,3495
			Avg per month (MW)						

11.02 Capacity and Energy

11.18	Month	Year	Capacity Charge (Rs)	Energy Charge (Rs)	Sum of all Charges (Rs)	Use of System Rate per kWh (Rs/kWh)	Capacity Rate per kWh (Rs/kWh)	Energy Rate per kWh (Rs/kWh)	Final Rate per kWh (Rs/kWh)
11.19	1	2	3	4	5 = 3 + 4	6 = 5 / 6	7 = 3 / 7	8 = 4 / 8	9 = 6 + 7 + 8
11.20	Jul-17		1,581,574,170	8,287,563,929	10,869,138,099	0.29	9.80	8.28	10,907
11.21	Aug-17		1,079,805,706	8,201,377,589	14,343,886,904	0.38	3.81	8.66	10,7466
11.22	Sep-17		1,389,346,942	7,201,716,152	12,594,936,188	0.35	4.23	6.24	10,9206
11.23	Oct-17		4,270,876,717	3,016,138,074	9,680,374,162	0.58	5.04	5.70	11,1950
11.24	Nov-17		3,837,341,042	3,228,616,949	7,287,681,286	0.39	6.15	5.19	11,7294
11.25	Dec-17		3,028,071,357	4,144,888,977	8,322,686,101	0.40	9.25	6.81	12,2628
11.26	Jan-18		3,462,383,386	4,712,715,353	8,411,484,751	0.29	5.58	7.74	13,8139
11.27	Feb-18		3,282,948,255	3,028,348,120	7,022,900,155	0.44	7.17	5.77	13,3529
11.28	Mar-18		3,897,851,411	4,296,368,957	8,479,235,730	0.44	8.11	6.73	13,2918
11.29	Apr-18		4,062,332,792	5,875,358,637	11,779,122,073	0.57	5.22	6.41	11,8996
11.30	May-18		1,596,215,467	7,046,183,624	12,048,752,385	0.34	3.87	5.83	10,1323
11.31	Jun-18		4,268,725,819	9,302,282,902	13,596,028,173	0.30	3.52	7.24	10,8887
11.32			52,328,151,074	71,163,894,138	127,511,358,847	0.3495	4.7953	8.4058	11.4695
11.33			2258.28						
11.34			Avg Cap. Charge =						



FORM - 9

Average Rate per Unit Purchased and Sold
- Weighted Average Cost per Unit Sold to Customers

FY 2016-17

10.01 Use of System Charges (NTDC)

10.02 Estimated Average Rate	148.94
10.03 Estimated Maximum Demand Indicator (MDI)	2,291
10.04 Number of Months (Fiscal Year)	12
10.05 Estimated Use of System Charges = (10.02 x 10.03 x 10.04)	4,094,567,337
10.06 Fixed Capacity Charge	
10.07 Estimated Average Rate	2587.66
10.08 Estimated MDI	2,291
10.09 Number of Months (Fiscal Year)	12
10.10 Estimated Capacity Charge = (10.07 x 10.08 x 10.09)	71,142,821,167
10.11 Energy Charge	
10.12 Estimated Average Energy Charge	8.0883
10.13 Estimated Energy Purchase for Fiscal Year	11,635,548,324
10.14 Estimated Energy Charge = (10.12 x 10.13)	70,840,711,366
10.15 Estimated Power Purchase Price = (10.05 + 10.10 + 10.14)	148,678,106,430
10.16 Average Rate per Unit Purchased = (10.15 / 10.13)	12.85
10.17 Estimated Energy Sold	10,512,738,085
10.18 Average Energy Rate per Unit Sold = (10.15 / 10.17)	13.90
10.19 Distribution Margin	3,569,698,744
10.20 Distribution Margin per Unit Sold = (10.19 / 10.17)	6.35
10.21 Total Cost per Unit Sold to Customers = (10.20 + 10.18)	14.74
10.22 Estimated Revenue from Energy Sold (10.15 + 10.19)	149,747,698,224
10.23 Prior Period Adjustment (Unrecovered Costs)	4,384,000,000
10.24 Required Estimated Revenue from Energy Sold (10.22 + 10.23)	154,131,698,224

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

Figures in the forms should be submitted with the forms below

FORM - 9 (A)

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

11.01 Use of System Charges (NTDC)

420026

11.02	Month	Year	Demand [kW]	Fixed Use of System Rate [Rs/kWh]	Fixed Use of System Charges [Rs]	Energy [kWh]	Variable Use of System Rate [Rs/kWh]	Variable Use of System Charges [Rs]	Use of System Charges [Rs]
11.03	1	2	3	4	5 = 3 x 4	6	7	8 = 6 x 7	9
11.04	Jul-19		2,830,070	148.33	420,970,923	1,340,746,389	-	-	420,970,923
11.05	Aug-18		2,825,008	148.33	419,004,087	1,384,586,635	-	-	434,094,687
11.06	Sep-18		2,856,185	148.33	417,049,544	1,291,289,812	-	-	417,049,544
11.07	Oct-18		2,206,693	148.33	340,669,473	451,714,885	-	-	340,669,473
11.08	Nov-18		1,623,622	148.33	242,226,159	441,909,041	-	-	242,226,159
11.09	Dec-18		1,767,825	148.33	262,221,504	487,770,417	-	-	262,221,504
11.10	Jan-19		1,673,541	148.33	248,236,463	638,386,563	-	-	248,236,463
11.11	Feb-19		1,836,360	148.33	272,005,323	590,080,726	-	-	272,005,323
11.12	Mar-19		2,002,405	148.33	297,165,100	630,180,871	-	-	297,165,100
11.13	Apr-19		2,416,922	148.33	358,501,588	978,812,870	-	-	358,501,588
11.14	May-19		2,576,356	148.33	420,649,937	1,248,461,585	-	-	420,649,937
11.15	Jun-19		2,705,129	148.33	404,217,924	1,384,942,479	-	-	404,217,924
11.16			27,490,867	148.33	4,084,567,337	15,635,548,324	-	-	4,084,567,337
11.17			Avg per month [kW]		Avg per month [Rs]	970		Avg per month [Rs]	0.3519

11.02 Capacity and Energy

11.18	Month	Year	Capacity Charge [Rs]	Energy Charge [Rs]	Sum of all Charges [Rs]	Use of System Rate per kWh [Rs/kWh]	Capacity Rate per kWh [Rs/kWh]	Energy Rate per kWh [Rs/kWh]	Fixed Rate per kWh [Rs/kWh]
11.19	1	2	11	12	13 = 11 + 12	14 = 13 / 6	15 = 11 / 6	16 = 12 / 6	17 = 13 / 6
11.20	Jul-19		4,775,278,088	8,955,742,511	14,261,020,599	0.31	3.56	6.70	10.5777
11.21	Aug-18		5,611,047,871	8,752,426,353	14,797,474,224	0.31	4.05	6.52	10.6873
11.22	Sep-18		6,044,922,200	8,887,006,637	15,249,078,837	0.32	4.80	6.88	11.8695
11.23	Oct-18		6,159,491,939	5,106,267,033	11,648,447,305	0.40	7.28	6.00	13.6742
11.24	Nov-18		5,463,183,233	2,926,426,042	8,621,845,428	0.38	6.47	4.54	13.3899
11.25	Dec-18		5,636,825,584	3,286,552,684	9,207,899,172	0.40	8.00	5.00	13.9987
11.26	Jan-19		5,259,212,235	3,878,397,569	9,488,810,426	0.39	6.24	8.23	14.8589
11.27	Feb-19		5,166,073,865	2,625,280,272	8,068,970,460	0.44	9.45	4.78	14.8711
11.28	Mar-19		5,263,989,841	3,727,357,454	9,277,572,395	0.44	7.85	5.57	13.8641
11.29	Apr-19		6,889,032,301	6,211,258,105	13,249,792,371	0.37	8.84	6.28	15.3671
11.30	May-19		7,241,941,887	8,039,877,288	15,708,259,081	0.34	5.81	6.45	12.6023
11.31	Jun-19		7,786,437,309	8,309,854,876	16,483,400,116	0.29	5.51	8.05	11.8079
11.32			71,142,714,892	70,840,353,025	146,477,637,913	6.2519	9.1149	6.0623	12.5644
11.33			Avg Cap. Charge =	2587.66					



FORM - 10

DEMAND (Actual and Calculated) and Number of Customers

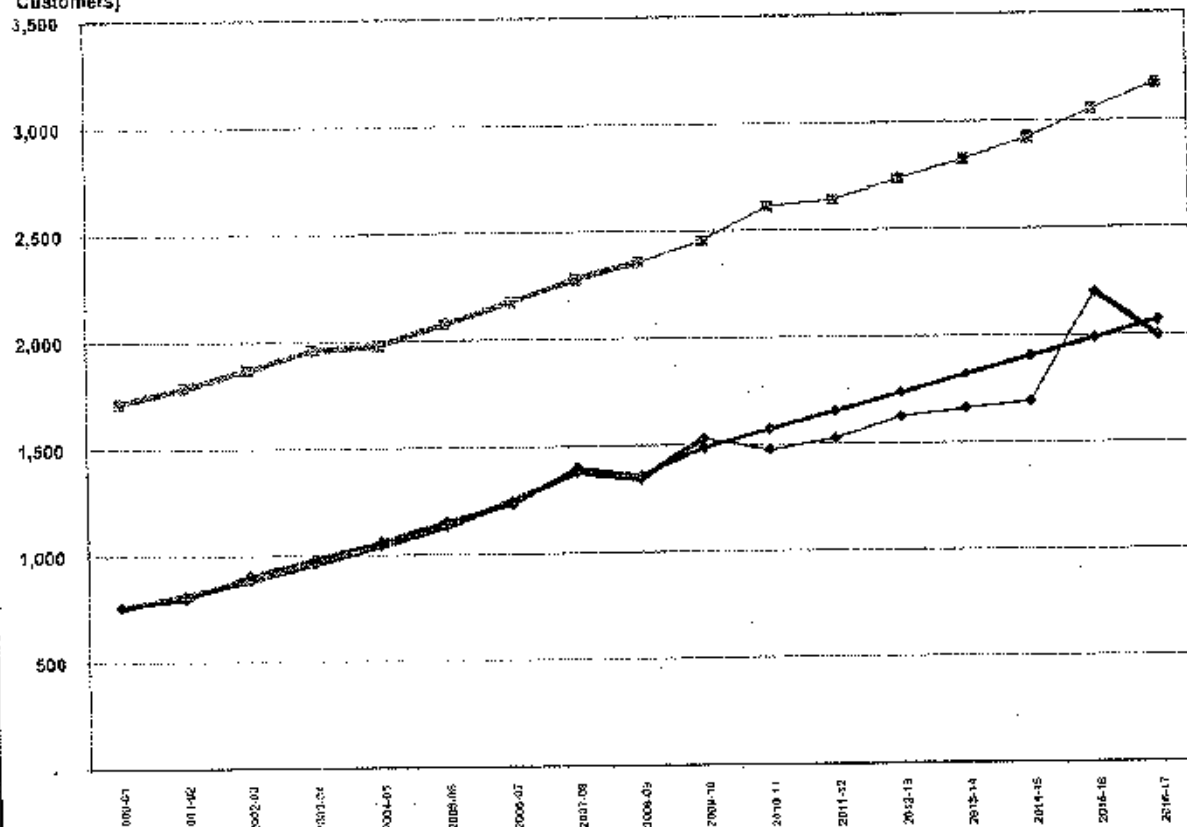
A. Actuals for Demands and Number of Customers

B. Forecasted Demands and Number of Customers using regression analysis

	Fiscal Year	Demand Actual /Forecast [000 kW]	change	Demand Calculated /Forecast [000 kW]	change	Number of Customers [000]	change
12.01	2000-01	755		755		1,714	
12.02	2001-02	812	7.5%	797	4.2%	1,785	4.2%
12.03	2002-03	883	8.7%	908	13.9%	1,888	4.6%
12.04	2003-04	960	8.7%	985	8.5%	1,960	4.9%
12.05	2004-05	1,043	8.6%	1,063	7.9%	1,979	1.0%
12.06	2005-06	1,129	8.3%	1,154	8.6%	2,076	4.9%
12.07	2006-07	1,245	10.3%	1,230	6.6%	2,176	4.8%
12.08	2007-08	1,378	10.6%	1,398	13.6%	2,261	4.8%
12.09	2008-09	1,342	-2.6%	1,357	-2.9%	2,359	3.4%
12.10	2009-10	1,531	14.1%	1,488	9.6%	2,454	4.0%
12.11	2010-11	1,472	-3.9%	1,571	5.6%	2,610	6.4%
12.12	2011-12	1,525	3.6%	1,654	5.3%	2,639	1.1%
12.13	2012-13	1,624	6.5%	1,737	5.0%	2,735	3.6%
12.14	2013-14	1,660	2.2%	1,820	4.8%	2,824	3.3%
12.15	2014-15	1,692	1.9%	1,903	4.6%	2,923	3.5%
12.16	2015-16	2,199	30.0%	1,986	4.4%	3,054	4.5%
12.17	2016-17	1,994	-9.3%	2,069	4.2%	3,173	3.9%
12.18	2017-18	2,136	7.1%	658	-68.2%	3,173	0.0%
12.19	2018-19	2,199	0.0%	2,152	8.4%	3,529	11.2%
12.20	2019-20	2,291	14.9%	2,152	4.0%	3,692	18.4%

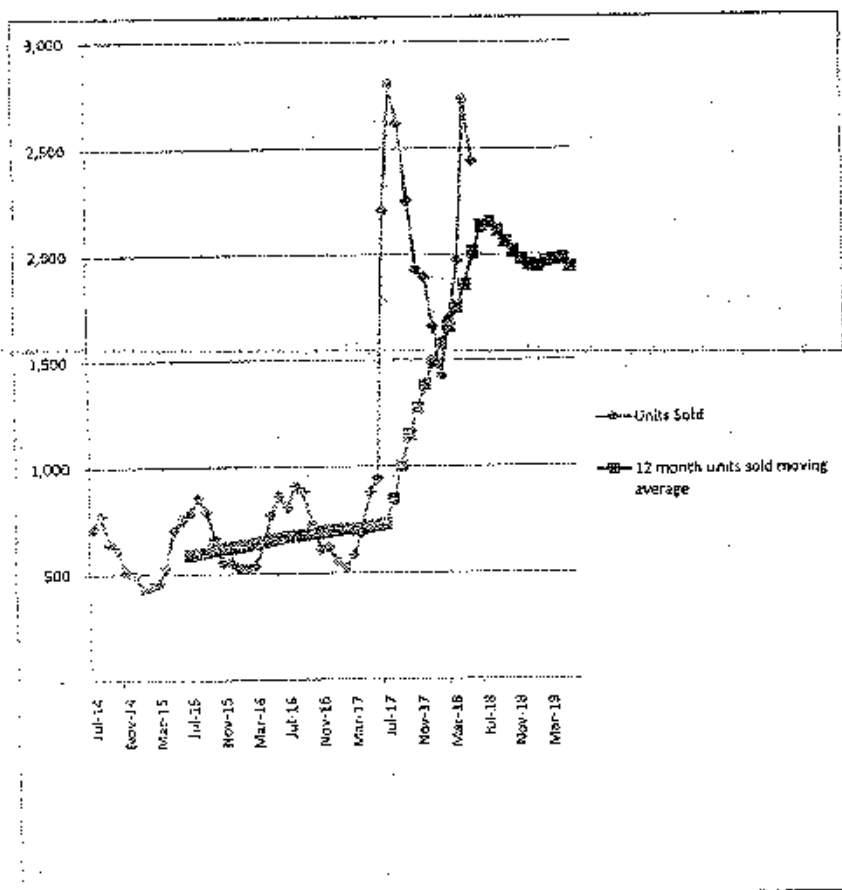
[MW; Nu000 of Customers]

Demand Actual/Forecasted and # of Customers

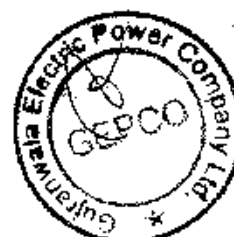


Month	Load (MWh)	12 months moving average
Jul-14	713	
Aug-14	775	
Sep-14	641	
Oct-14	609	
Nov-14	506	
Dec-14	494	
Jan-15	430	
Feb-15	438	
Mar-15	456	
Apr-15	526	
May-15	706	
Jun-15	756	
Jul-15	788	588
Aug-15	858	564
Sep-15	791	601
Oct-15	667	614
Nov-15	555	618
Dec-15	555	622
Jan-16	527	627
Feb-16	524	636
Mar-16	539	643
Apr-16	640	650
May-16	776	659
Jun-16	869	666
Jul-16	810	674
Aug-16	913	676
Sep-16	884	660
Oct-16	738	688
Nov-16	611	694
Dec-16	625	699
Jan-17	581	705
Feb-17	523	707
Mar-17	592	707
Apr-17	695	712
May-17	879	716
Jun-17	947	725
Jul-17	2,208	731
Aug-17	2,804	848
Sep-17	2,617	1,006
Oct-17	2,264	1,150
Nov-17	1,931	1,276
Dec-17	1,890	1,386
Jan-18	1,860	1,492
Feb-18	1,428	1,583
Mar-18	1,697	1,659
Apr-18	1,971	1,761
May-18	2,730	1,867
Jun-18	2,439	2,011
Jul-18	2,394	2,138
Aug-18	2,374	2,151
Sep-18	2,002	2,115
Oct-18	1,675	2,064
Nov-18	1,461	2,016
Dec-18	1,595	1,977
Jan-19	1,566	1,952
Feb-19	1,710	1,944
Mar-19	4,813	1,968
Apr-19	2,013	1,977
May-19	2,249	1,931
Jun-19	2,296	1,941

Table/Graph 14 - Sold Energy Evaluation and Setting up Sold Energy Average

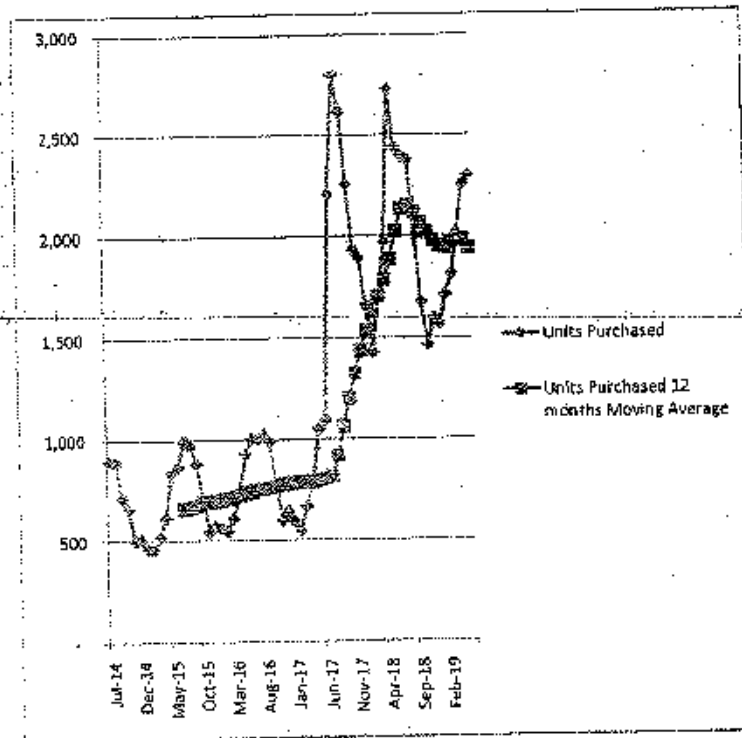


1,869 Average Sold Energy for last 12 months
 23,632 Assumed Average Load for next Fiscal Year



Month	Load (MWh)	12 months moving average
Jul-14	894	
Aug-14	889	
Sep-14	712	
Oct-14	655	
Nov-14	501	
Dec-14	508	
Jan-15	458	
Feb-15	453	
Mar-15	518	
Apr-15	611	
May-15	836	
Jun-15	867	
Jul-15	993	659
Aug-15	971	667
Sep-15	882	674
Oct-15	707	688
Nov-15	543	692
Dec-15	571	696
Jan-16	558	701
Feb-16	544	709
Mar-16	609	717
Apr-16	736	724
May-16	929	735
Jun-16	1,004	742
Jul-16	1,000	754
Aug-16	1,025	754
Sep-16	985	759
Oct-16	780	758
Nov-16	598	774
Dec-16	642	778
Jan-17	589	764
Feb-17	544	787
Mar-17	663	787
Apr-17	801	792
May-17	1,051	797
Jun-17	1,084	807
Jul-17	2,208	815
Aug-17	2,804	816
Sep-17	2,617	1,064
Oct-17	2,254	1,200
Nov-17	1,931	1,323
Dec-17	1,890	1,434
Jan-18	1,860	1,538
Feb-18	1,438	1,627
Mar-18	1,897	1,700
Apr-18	1,971	1,786
May-18	2,730	1,884
Jun-18	2,439	2,034
Jul-18	2,394	2,136
Aug-18	2,374	2,151
Sep-18	2,002	2,115
Oct-18	1,675	2,064
Nov-18	1,461	2,016
Dec-18	1,595	1,977
Jan-19	1,566	1,952
Feb-19	1,710	1,944
Mar-19	1,813	1,968
Apr-19	2,013	1,977
May-19	2,249	1,981
Jun-19	2,295	1,941

Table/Graph 13 - Load Growth Evaluation and Setting up Load Average



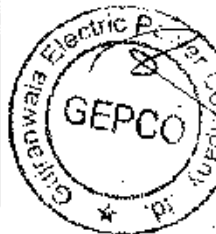
2,001 Load Average for last 12 months

2,017 Average Load for next Fiscal Year



Overall GEPCO Asset register as the year ended
FY 2019-20

No.	Description	Cost			Accumulated Depreciation				Book Value as on June 30, 2020
		As at July 01, 2019	Additional deletions	As at June 30, 2020	As at July 01, 2019	Charge during the year 2019-20	Adjustments	As at June 30, 2020	
A.	Land								
1	Freehold	456,464,804	36,927,218	493,392,022	-	-	-	-	493,392,022
2	Leasehold	-	-	-	-	-	-	-	-
	Total	456,464,804	36,927,218	493,392,022					493,392,022
B.	Buildings								
1	Residential Buildings	394,714,822	31,931,750	426,646,573	126,282,037	8,532,931	-	134,814,969	291,831,604
2	Non-Residential Buildings	1,311,557,506	108,102,747	1,417,660,255	352,023,574	28,353,205	-	380,376,779	1,037,283,475
3	GSO Residential Buildings	-	-	-	-	-	-	-	-
4	Non-GSO Residential Buildings	-	-	-	-	-	-	-	-
	Total	1,706,272,330	138,034,497	1,844,306,827	478,305,611	36,886,137	-	515,191,748	1,329,115,079
C.	Sub Transmission								
1	132 KV Sub Transmission Lines	5,523,908,719	446,874,717	5,970,783,436	1,759,193,142	208,977,420	-	1,962,170,562	4,008,612,873
2	66 KV Sub Transmission Lines	350,329,900	78,341,085	378,670,985	280,597,180	13,253,485	-	293,750,665	84,920,321
3	33 KV Sub Transmission Lines	-	-	-	-	-	-	-	-
	Total	5,874,238,619	475,215,803	6,349,454,422	2,039,790,322	222,230,905	-	2,265,921,227	4,083,533,195
D.	Grid Station								
1	132 KV Grid Station	18,884,931,741	1,365,961,943	18,250,893,864	4,288,236,191	635,959,186	-	4,924,195,377	13,326,698,307
2	66 KV Grid Station	-	-	-	-	-	-	-	-
3	33 KV Grid Station	-	-	-	-	-	-	-	-
	Total	18,884,931,741	1,365,961,943	18,250,893,864	4,288,236,191	635,959,186	-	4,924,195,377	13,326,698,307
E.	11 KV Distribution Equipments								
1	11 KV Poles	-	-	-	-	-	-	-	-
2	11KV Line	9,296,865,925	752,100,443	10,048,966,372	3,091,993,945	361,713,813	-	3,443,707,758	6,605,258,314
3	Distribution Transformer	13,066,856,442	1,059,675,205	14,126,531,647	3,504,562,940	495,548,713	-	4,000,111,652	9,868,423,294
	Total	22,363,722,367	1,811,775,647	24,175,498,014	6,596,556,885	847,262,526	-	7,443,819,110	16,463,681,608
F.	LV Distribution Equipments								
1	LV Poles	-	-	-	-	-	-	-	-
2	440 LV Distribution Line	5,316,149,185	430,067,326	5,746,216,512	1,600,554,802	201,117,578	-	1,801,672,380	3,944,544,132
3	320 LV Distribution Line	751,075,949	61,569,736	812,645,684	751,075,949	28,792,599	-	789,868,548	32,777,136
4	KWh Meters & Service Cable	5,589,277,092	452,162,806	6,041,439,897	2,233,588,711	229,831,626	-	2,463,420,337	3,578,018,667
5	Misc. Equipment	4,045,766,444	327,378,065	4,373,144,509	1,738,581,965	153,085,758	-	1,892,977,723	2,480,166,786
	Total	15,711,268,669	1,271,178,033	16,982,446,702	6,335,101,426	612,837,565	-	6,947,938,981	10,034,507,721
G.	Vehicles								
1	132/66/33 KV GSO Vehicles	-	-	-	-	-	-	-	-
2	Vehicles	891,950,126	67,303,335	959,253,461	466,487,524	89,925,346	-	556,412,870	342,840,590
	Total	891,950,126	67,303,335	959,253,461	466,487,524	89,925,346	-	556,412,870	342,840,590
H.	Detail of General Plant Assets								
1	Computer Equipment	160,080,874	12,141,280	162,221,835	94,213,193	16,227,183	-	110,435,377	51,786,458
2	Furniture	34,100,163	2,758,645	36,858,808	22,694,954	3,685,881	-	26,368,835	10,477,973
3	Workshop Equipment	29,668,385	2,400,122	32,068,507	22,760,011	3,206,852	-	25,386,862	6,081,644
4	Laboratory Equipment	54,523,030	4,418,909	58,941,939	31,429,071	5,904,194	-	37,333,265	21,708,674
5	Misc Equipment	146,907,783	11,884,587	158,792,370	92,114,097	16,879,237	-	107,993,334	50,799,036
	Total	415,379,945	33,603,523	448,983,469	263,231,326	41,806,347	-	308,129,673	140,853,796
I.	O&M Equipments								
	Grand Total	84,278,251,305	5,200,006,000	89,478,251,305	20,761,608,586	2,430,066,000	-	23,251,608,986	46,226,642,319



FORM - 14

Aging of Accounts Receivables as on 30th June as per CSD Data:		Audited 2018-19	Projected 2019-20
Private Receivables			
1 Month		16,318	17,460
2 Month		111	118
3 Month		33	36
4-6 Month		72	77
7-12 Month		91	97
1-3 Year		150	161
Over 3 Year		237	253
Total Private		17,012	18,203
Govt. Receivables			
1 Month		5,212	5,577
2 Month		141	151
3 Month		26	28
4-6 Month		118	126
7-12 Month		65	69
1-3 Year		384	411
Over 3 Year		14,246	15,590
Total Govt.		20,193	21,952
Total Receivables		37,205	40,155



FROM - 15

Projected Energy Sales by Tariffs
FY 2019-20

Category	Voltage Level	Energy Purchased FY 2018-19 (Proj.) MkWh	Energy Sales MkWh	Distribution Losses %	Sales Growth rate	Projection 1	Sales Growth rate	Projection 2
A1 Domestic								
Flat Rate Data	LV							
Upto - 50	LV	618	558	9.65%	-2%	547	2%	569
1 - 100	LV	2,705	2,444	9.65%	-2%	2,395	2%	2,493
101 - 300	LV	2,411	2,178	9.65%	-2%	2,134	2%	2,222
301 - 700	LV	605	547	9.65%	-2%	536	2%	558
above 700	LV	120	108	9.65%	-2%	106	2%	110
Temporary Domestic	LV							
A1 (TOD)	LV	30	27	9.65%	-2%	27	2%	28
Summary		6,488	5,862	9.65%	-2%	5,745	2%	5,979
A2 Commercial								
A2 - A	LV	413	373	9.65%	-2%	366	2%	381
> 20 kW	LV	20	18	9.65%	-2%	18	2%	19
A2(2) TOD	LV	308	278	9.65%	-2%	273	2%	284
Temporary Commercial	LV	4	3	9.65%	-2%	3	2%	3
Summary		745	673	9.65%	-2%	660	2%	687
Industry								
B-1 400 V Upto 40 kW	LV	198	179	9.65%	-2%	176	2%	183
B1 (TOD)	LV	466	421	9.65%	-2%	413	2%	430
B-2 400 V Upto (41-500 kW)	LV	135	122	9.65%	-2%	120	2%	125
B-2 400 V (TOD)	LV	1,032	932	9.65%	-2%	914	2%	951
B-3 11/33 KV	HV	-	-	9.65%	-2%	-	2%	-
B-3 11/33 KV (TOD)	HV	1,448	1,308	9.65%	-2%	1,282	2%	1,335
B-4 66/132/220 KV	STG	-	-	9.65%	-2%	-	2%	-
B-4 66/132/220 KV (TOD)	STG	-	-	9.65%	-2%	-	2%	-
Summary		3,280	2,964	9.65%	-2%	2,804	2%	3,023
Bulk Supply								
C-1(a) upto 20 kW	LV	0	0	9.65%	-2%	0	2%	0
C-1(b) above 20 kW	LV	14	12	9.65%	-2%	12	2%	13
C-2 11/33 KV	HV	187	169	9.65%	-2%	165	2%	172
C2 (TOD)	STG	18	16	9.65%	-2%	16	2%	16
C-3 (66/132/220 KV)	STG	-	-	9.65%	-2%	-	2%	-
C3 (TOD)	STG	-	-	9.65%	-2%	-	2%	-
Temporary (E2-ia, E2ib, E2ii)	HV	-	-	9.65%	-2%	-	2%	-
K(A) - AJK	HV	-	-	9.65%	-2%	-	2%	-
K(B) - KESC (Billing)	STG	-	-	9.65%	-2%	-	2%	-
K(C) - Rawat Lab	HV	-	-	9.65%	-2%	-	2%	-
Summary		218	197	9.65%	-2%	193	2%	201
Tubewells								
D-1 Scarp	LV	7	7	9.65%	-2%	7	2%	7
D-1 (TOD)	LV	489	442	9.65%	-2%	433	2%	451
D-2 (i) Punjab & Sind	LV	119	108	9.65%	-2%	106	2%	110
D-2 (ii) NWFP & Balochistan	LV	-	-	9.65%	-2%	-	2%	-
AGRI TAW D-2 (i) STOD	LV	-	-	9.65%	-2%	-	2%	-
D-2 (ii) STOD	LV	-	-	9.65%	-2%	-	2%	-
D-2 (i) TOD	-	-	-	9.65%	-2%	-	2%	-
D-2 (ii) TOD	-	-	-	9.65%	-2%	-	2%	-
Summary		616	557	9.65%	-2%	545	2%	568
Others								
G-1 Public Lighting	LV	12	11	9.65%	-2%	11	2%	11
G-2 Public Lighting	LV	-	-	9.65%	-2%	-	2%	-
H-1 Residential Colonies	HV	2	2	9.65%	-2%	2	2%	2
H-2 Residential Colonies	HV	-	-	9.65%	-2%	-	2%	-
I-Traction	HV	-	-	9.65%	-2%	-	2%	-
J-Co-Generation	HV	274	247	9.65%	-2%	242	2%	252
Summary		288	260	9.65%	-2%	255	2%	265
Total		11,636	10,513	9.65%	-2%	10,302	2%	10,723



Operating Cost

		Period	Period
		Audited FY 2018-19	Projected FY 2019-20
A	Power Purchase Cost		
	Energy Charge	[Mln Rs] 68,063	67,466
	Variable O*M	[Mln Rs] 3,041	3,374
	Capacity Charge	[Mln Rs] 52,228	71,143
	Transmission Charge	[Mln Rs] 3,879	4,095
	Adjustment *	[Mln Rs] -	-
	Total Power Purchase Cost	[Mln Rs] 127,211	146,078

* Provide the detail of adjustment

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

Salaries & Wages	[Mln Rs]	1,447	1,637
Employees Benefits	[Mln Rs]	460	570
Retirement Benefits	[Mln Rs]	1,682	1,809
Total Employees Cost	[Mln Rs]	3,589	4,016
Admin Expenses	[Mln Rs]	-	27.00
Repair & Maintenance	[Mln Rs]	-	27.00
Travelling	[Mln Rs]	83.25	95.00
Transportation	[Mln Rs]	72.50	20.00
Bills Collection	[Mln Rs]	277.00	283.00
Rent, rates & taxes	[Mln Rs]	-	-
Power, Light & Water	[Mln Rs]	4.00	6.00
Office Supplies	[Mln Rs]	87.00	112.00
Advertising	[Mln Rs]	-	-
Professional Fee	[Mln Rs]	113.00	140.00
Injuries & Damages	[Mln Rs]	27.00	32.00
Late Payment Surcharge	[Mln Rs]	721.00	-
Miscellaneous Expenses	[Mln Rs]	65.00	25.00
Total O&M	[Mln Rs]	5,039	4,756

C Depreciation & Amortization

Depreciation	[Mln Rs]	42	50
Amortization of Leased Assets	[Mln Rs]	-	-
Total	[Mln Rs]	42	50



FORM - 17

Distribution Margin Comparison:Audited
FY 2018-19Projected
FY 2019-20

O&M Expenses

5,039

4,756

Increase in %

(62.01)

(5.62)

Depreciation

42

50

RORB

98

103

Other Income

(2,050)

(1,237)

Distribution Margin**3,129****3,671**

Energy Sold

10,004

10,513

DM per unit

0.313

0.349



FORM - 18
Financial Charges

Period	Period	Period	Period	Period	Period
Audited					
FY 2017-18	1st Qrt	2nd Qrt	3rd Qrt	4th Qrt	FY 2018-19

- A Long Term Loans**
 GOP loans
 Foreign Loans
 Bonds
 TFCs (NEP, BAL, Askari)
 Others (Bank of Punjab)
 Total

- B Short Term Loan**
 Running Finance
 Short Term Loan
 Others (Bank Charges)
 Total

C Total Financial Charges (A+B)

**This form pertains to
Distribution Business**



FORM - 19

Gujranwala Electric Power Company Ltd.
Overall GEPCO RORB Calculation



		Actual FY 2018-19	Projected FY 2019-20
A	Gross Fixed Assets in Operation - Opening Bal	[Min Rs] 59,888	64,278
B	Addition in Fixed Assets	[Min Rs] 4,390	5,200
C	Gross Fixed Assets in Operation - Closing Bal	[Min Rs] 64,278	69,478
D	Less: Accumulated Depreciation	[Min Rs] 20,762	23,252
E	Net Fixed Assets in Operation	[Min Rs] 43,516	46,227
F	Add: Capital Work In Progress - Closing Bal	[Min Rs] 6,409	7,148
G	Investment in Fixed Assets	[Min Rs] 49,925	53,375
H	Less: Deferred Credits	[Min Rs] 18,576	20,876
I	Regulatory Assets Base	[Min Rs] 31,349	32,499
J	Average Regulatory Assets Base	[Min Rs] 30,543	31,924
	Rate of Return	[%age] 16.00%	16.00%
	Return on Rate Base	[Min Rs] 4,887	5,110



		Audited FY 2018-19	Projected FY 2019-20
A Power Purchase Price	[Min Rs]	127,211	146,078
B DM			
O&M	[Min Rs]	5,039	4,756
Depreciation	[Min Rs]	42	50
RORB	[Min Rs]	98	102
Gross DM	[Min Rs]	5,179	4,907
Other Income	[Min Rs]	(2,050)	(1,237)
Total DM Supply Business	[Min Rs]	3,129	3,670
C Revenue Requirement	[Min Rs]	130,340	149,747
D Prior Year Adjustment / Other Cost	[Min Rs]	5,425	4,384
E Revenue Requirement Supply Business	[Min Rs]	135,765	154,133
Revenue Requirement Distribution Business	[Min Rs]	18,580	21,375
Total Revenue Requirement (Supply + Distribution Business)	[Min Rs]	154,344	175,508

Revenue Requirement (per unit sold)

		Period Audited FY 2018-19	Period Projected FY 2019-20
A Power Purchase Price	[Rs/ kWh]	12.716	13.895
B DM			
O&M	[Rs/ kWh]	0.504	0.452
Depreciation	[Rs/ kWh]	0.004	0.005
RORB	[Rs/ kWh]	0.010	0.010
Gross DM	[Rs/ kWh]	0.518	0.467
Other Income	[Rs/ kWh]	(0.205)	(0.118)
Total DM Supply Business	[Rs/ kWh]	0.313	0.349
C Revenue Requirement (A+B)	[Rs/ kWh]	13.028	14.244
D Prior Year Adjustment	[Rs/ kWh]	0.542	0.417
E Total Revenue Requirement (C+D)	[Rs/ kWh]	13.5706	14.6614
Revenue Requirement Distribution Business	[Rs/ kWh]	1.857	2.0333
Total Revenue Requirement- (Supply + Distribution Business)	[Rs/ kWh]	15.4277	16.6947
Units to be Sold	MkWh	10,004	10,513



Budget FY 2017-18	Budgeted FY 2018-19	Expenditure FY 2018-19	Projected FY 2019-20
----------------------	------------------------	---------------------------	-------------------------

A Investment Plan

DOP
ELR
STG
STG- ADB
ERP
Consumer Deposit Works
Customer Facilitation Program
Total

This form pertains to
Distribution Business

B Financing Arrangement

Approved Capital Work in Progress - Closing Bal
Loan
PSDP / Own Resources
Grant
Others (Capital Contribution/Deposit Works)
Total

Investment	2017-18	2018-19	2019-20
PSDP	8400	1400	
Loan	12.00	12.00	12.00
Grant			
Others			
Total			

Supported by the following details:

1. Complete Cost Benefit Analysis
2. Expected efficiency/ improvement in the system

FORM - 21 (B)**Feeder wise Losses**

Existing Level of Losses

Losses previous year / qtr

Investment carried out last year / qtr

Objective committed last year / qtr

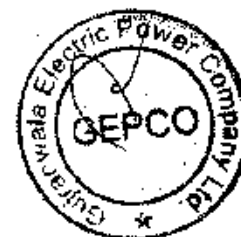
Actual Results achieved after investments

Investment Requested for the year / quarter

Objective (reduction in losses /
maintenance of existing level of losses)

Projected losses for the control period

The losses shall be submitted separately for Sub- Transmission System (132 KV - 33KV System) and
Distribution System (11 KV & below)



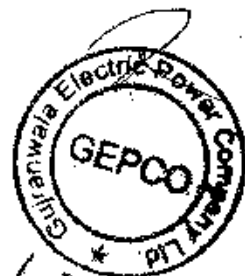
Gillanwala Electric Power Company Ltd.

Development Loan

Rs. in million

FY 2018-19				First Qtr of FY				Second Qtr of FY				Third Qtr of FY				Fourth Qtr of FY			
Sr. No.	Loan	Interest Rate	Remaining Years	O/Bal	Disbursement	Repayment	C/Bal	O/Bal	Disbursement	Repayment	C/Bal	O/Bal	Disbursement	Repayment	C/Bal	O/Bal	Disbursement	Repayment	C/Bal
1																			
2																			
3																			
4																			
5																			
6																			

This form pertains to
Distribution Business



62

BONDS

Particulars	Interest	FY 2018-19				Interest	
	Rate	Opening Balance	Redemption	Closing Balance	Charges		
This form pertains to Distribution Business							



Domestic Consumers For the Month July-2018

Slabs	No. of Customers	0-50	1-100	101-200	201-300	301-700	Above 700	Temp. Domestic	Peak	Off Peak	Total	Revenue	Average Rate Rs./kWh
0-50	100,129	5									5.22	82.44	2.00
1-100	812,843		101	185							181.46	887.47	8.79
101-200	1,065,584				238	118					184.83	1,489.81	8.11
201-300	586,844										238.60	2,432.87	10.20
301-700	296,384						15				119.25	1,782.23	14.78
Above 700	12,406							0			14.98	231.81	15.41
Temporary Domestic	679								3		0.02	0.33	15.36
Peak	20,355										3.07	47.12	15.36
Off Peak	2,872,260	5	101	185	238	118	15	0	3	13	13.48	119.44	8.88
Total											481.83	6,632.01	9.81

Domestic Consumers For the Month August-2018

Slabs	No. of Customers	0-50	1-100	101-200	201-300	301-700	Above 700	Temp. Domestic	Peak	Off Peak	Total	Revenue	Average Rate Rs./kWh
0-50	105,179	8									9.05	10.11	2.00
1-100	1,400,260		97	195							56.96	559.63	5.79
101-200	1,017,254				255	141					188.21	1,510.66	8.11
201-300	252,985										269.24	2,644.20	10.20
301-700	32,642						20				140.64	2,076.82	14.75
Above 700	4,300							0			19.22	303.67	15.41
Temporary Domestic	883								1		0.02	0.30	15.36
Peak	20,447										3.44	52.83	15.36
Off Peak	2,884,441	8	97	195	255	141	20	0	1	15	14.64	129.71	8.86
Total											729.67	7,257.97	10.00

Domestic Consumers For the Month September-2018

Slabs	No. of Customers	0-50	1-100	101-200	201-300	301-700	Above 700	Temp. Domestic	Peak	Off Peak	Total	Revenue	Average Rate Rs./kWh
0-50	181,040	3									2.13	0.28	2.00
1-100	320,244		100	130							89.81	578.50	5.79
101-200	1,015,280				245	132					184.75	1,506.75	8.11
201-300	270,185										247.58	2,320.44	10.20
301-700	297,949						10				132.11	1,912.60	14.78
Above 700	12,575							0			17.65	272.03	15.41
Temporary Domestic	885								3		0.02	0.26	15.36
Peak	20,520										3.05	46.83	15.36
Off Peak	2,881,383	3	100	130	245	132	10	0	3	13	13.22	113.22	8.86
Total											702.58	7,006.65	9.97

Domestic Consumers For the Month October-2018

Slabs	No. of Customers	0-50	1-100	101-200	201-300	301-700	Above 700	Temp. Domestic	Peak	Off Peak	Total	Revenue	Average Rate Rs./kWh
0-50	101,018	2									1.72	3.44	2.00
1-100	320,227		151	168							150.79	973.07	4.79
101-200	1,075,257				113	37					167.97	1,369.21	8.11
201-300	570,173										116.28	1,175.56	10.20
301-700	287,843						4				116.28	545.14	14.78
Above 700	12,579							0			3.65	56.01	15.41
Temporary Domestic	685								2		0.02	0.20	15.36
Peak	20,520										1.81	27.85	15.36
Off Peak	2,858,282	2	151	168	113	37	4	0	2	8	7.82	69.29	8.85
Total											405.94	3,113.24	8.45

Domestic Consumers For the Month November-2018

Slabs	No. of Customers	0-50	1-100	101-200	201-300	301-700	Above 700	Temp. Domestic	Peak	Off Peak	Total	Revenue	Average Rate Rs./kWh
0-50	106,739	1									1.41	2.04	2.00
1-100	1,420,433		180	95							179.25	1,038.61	5.79
101-200	1,078,488				36	11					84.55	708.63	8.11
201-300	258,241										36.38	373.14	10.20
301-700	81,393						2				15.68	163.74	14.78
Above 700	4,308							0			1.84	25.28	15.41
Temporary Domestic	888								1		0.02	0.30	15.36
Peak	20,520										1.28	19.88	15.36
Off Peak	2,617,695	1	180	95	36	11	2	0	1	5	8.15	47.40	8.86
Total											321.30	2,497.00	7.38

Domestic Consumers For the Month December-2018

Slabs	No. of Customers	0-50	1-100	101-200	201-300	301-700	Above 700	Temp. Domestic	Peak	Off Peak	Total	Revenue	Average Rate Rs./kWh
0-50	115,426	2									1.71	3.42	2.00
1-100	1,095,128		173	59							174.54	1,010.58	5.79
101-200	798,042				31						58.80	476.90	8.11
201-300	141,511										20.81	212.30	10.20
301-700	47,160						8				7.88	113.67	14.78
Above 700	5,347							1			1.35	20.81	15.41
Temporary Domestic	684								1		0.02	0.34	15.36
Peak	20,712										3.24	19.11	15.36
Off Peak	2,632,541	2	173	59	31		8	1	1	5	4.96	43.94	8.88
Total											271.13	1,601.87	7.91



Domestic Consumers For the Month January 2019

Slabs	No. of Customers	0-50	1-100	101-200	201-300	301-700	Above 700	Temp. Domestic	Peak	Off Peak	Total	Revenue	Average Rate Rs./kWh
0-50	160,382	1									0.91	1.83	2.00
1-100	1,838,366		90	29							60.28	320.09	5.79
101-200	679,165				13	6					28.42	218.60	8.11
201-300	116,485										13.56	126.47	10.20
301-700	51,652						1				9.23	92.06	14.78
Above 700	5,001							0			1.12	17.44	15.41
Temporary Domestic Peak	707								1		0.00	0.07	15.36
Off Peak	22,280									3	0.70	19.19	15.36
Total	2,564,468	0.51	90.29	29.42	13.39	6.21	1.03	0.00	0.70	2.72	148.77	3,014.61	7.23

Domestic Consumers For the Month January 2019

Slabs	No. of Customers	0-50	1-100	101-200	201-300	301-700	Above 700	Temp. Domestic	Peak	Off Peak	Total	Revenue	Average Rate Rs./kWh
0-50	150,582	1									0.86	1.78	2.00
1-100	1,928,396		80	27							80.34	483.17	5.79
101-200	679,165				13	6					27.68	218.60	8.11
201-300	116,485										12.18	134.41	10.20
301-700	51,652						1				6.51	111.94	17.60
Above 700	5,001							0			1.20	24.77	20.70
Temporary Domestic Peak	707								1		0.01	0.15	20.84
Off Peak	22,280									3	0.90	18.58	20.70
Total	2,644,168	0.89	80.34	27.09	13.88	6.01	1.20	0.01	0.90	3.47	131.00	1,621.78	7.69

Domestic Consumers For the Month February 2019

Slabs	No. of Customers	0-50	1-100	101-200	201-300	301-700	Above 700	Temp. Domestic	Peak	Off Peak	Total	Revenue	Average Rate Rs./kWh
0-50	151,528	2									2.15	4.30	2.00
1-100	1,945,096		168	49							167.91	970.70	5.79
101-200	681,567				21	10					48.34	489.12	8.11
201-300	116,514										21.04	214.59	10.20
301-700	51,682						2				9.70	120.68	17.60
Above 700	5,015							0			1.88	34.09	20.70
Temporary Domestic Peak	710								1		0.00	0.27	20.84
Off Peak	22,362									6	1.43	29.57	20.70
Total	2,975,388	2.15	167.85	49.34	21.04	12.79	2.00	0.03	1.43	8.61	230.83	1,900.20	7.37

Domestic Consumers For the Month March 2019

Slabs	No. of Customers	0-50	1-100	101-200	201-300	301-700	Above 700	Temp. Domestic	Peak	Off Peak	Total	Revenue	Average Rate Rs./kWh
0-50	197,835	3									3.39	6.79	2.00
1-100	1,908,954		173	48							172.84	1,000.74	5.79
101-200	709,201				15	6					49.25	389.38	8.11
201-300	106,608										15.84	161.53	10.20
301-700	35,591						1				6.32	97.07	17.60
Above 700	2,421							0			0.81	16.81	20.70
Temporary Domestic Peak	718								3		0.03	0.62	20.84
Off Peak	22,482									5	1.19	24.57	20.70
Total	2,937,020	3.39	172.84	49.34	15.34	6.42	0.81	0.03	1.19	6.78	253.44	1,779.21	7.00

Domestic Consumers For the Month April 2019

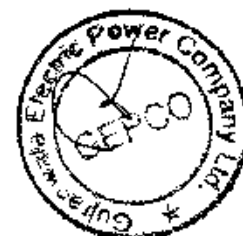
Slabs	No. of Customers	0-50	1-100	101-200	201-300	301-700	Above 700	Temp. Domestic	Peak	Off Peak	Total	Revenue	Average Rate Rs./kWh
0-50	172,632	6									6.31	12.63	2.00
1-100	981,472		174	154							173.67	1,006.59	5.79
101-200	1,134,293				86	23					154.38	1,253.03	8.11
201-300	496,247										86.01	877.58	10.20
301-700	214,430						2				22.77	400.10	17.60
Above 700	6,294							0			2.08	43.03	20.70
Temporary Domestic Peak	718								2		0.03	1.04	20.84
Off Peak	22,614									7	1.20	33.10	20.70
Total	2,937,360	6.31	173.67	154.38	86.01	23.77	2.08	0.05	1.20	8.61	453.58	3,723.43	8.31

Domestic Consumers For the Month May 2019

Slabs	No. of Customers	0-50	1-100	101-200	201-300	301-700	Above 700	Temp. Domestic	Peak	Off Peak	Total	Revenue	Average Rate Rs./kWh
0-50	135,071	5									4.71	9.43	2.00
1-100	623,236		138	200							137.59	796.50	5.79
101-200	963,553				162	81					196.66	1,819.44	8.11
201-300	735,188										162.36	1,669.03	10.20
301-700	493,691						5				61.41	1,080.84	17.60
Above 700	49,886							0			5.19	108.83	20.70
Temporary Domestic Peak	718								2		0.05	0.95	20.84
Off Peak	22,644									11	2.40	48.73	20.70
Total	2,995,827	4.71	137.59	196.66	162.36	61.41	5.19	0.05	2.40	16.35	894.25	6,579.50	9.00

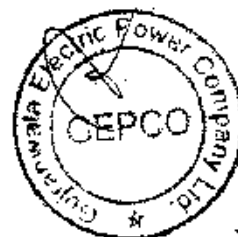
Domestic Consumers For the Month June 2019

Slabs	No. of Customers	0-50	1-100	101-200	201-300	301-700	Above 700	Temp. Domestic	Peak	Off Peak	Total	Revenue	Average Rate Rs./kWh
0-50	114,459	3									3.44	6.89	2.00
1-100	506,164		101	186							101.43	587.59	5.79
101-200	725,169				275	130					185.99	1,500.20	8.11
201-300	773,204										278.05	2,808.96	10.20
301-700	794,885						17				139.23	2,450.63	17.60
Above 700	67,966							0			17.31	354.25	20.70
Temporary Domestic Peak	716								3		0.04	0.92	20.84
Off Peak	22,798									16	3.45	70.56	20.70
Total	3,007,588	3.44	101.43	186.58	278.05	139.23	17.31	0.04	3.45	35.86	15.95	229.67	14.38



FORM - 27
Gujranwala Electric Power Company Ltd.
Existing & Proposed Tariff Statement
FY 2019-20

Description	Sales (MWh)	Sales Mix (%)	No. of Consumers	Connected Load (kW)	Load Factor (%)	Distribution Losses (%)	NEPRA Existing Tariff		Proposed New Tariff	
							Fixed Charge (Rs/MWh)	Variable Charge (Rs/MWh)	Fixed Charge (Rs/MWh)	Variable Charge (Rs/MWh)
Residential										
Up to 50 Units	327	3.11%	119,751					4.00		4.00
For peak load requirement up to 5 kW										
01-100 Units	2,358	22.43%	529,588					11.19		17.19
101-200 Units	1,069	10.17%	777,391					13.15		20.20
201-300 Units	1,260	11.98%	826,581					14.60		22.43
301-700 Units	499	4.75%	836,013					17.54		26.95
Above 700 Units	85	0.81%	71,130					18.67		28.68
Temporary Domestic		0.00%	749					18.14		27.87
For peak load requirement exceeding 5 kW		0.00%								
Time of Use (TOU) - Peak	34	0.32%	23,850					18.14		27.87
Time of Use (TOU) - Off-Peak	141	1.34%	23,850					11.64		17.88
Total Residential	5,774	54.92%	3,208,883							
Commercial - A2										
Commercial -								17.14		26.33
For sanctioned load less than 5 kW	343	0.26%	344,487							
Commercial (420 KW)										
For peak load requirement exceeding 5 kW										
Regular	1	0.01%	29				400	13.84	400	20.95
Temporary Commercial	15	0.14%	1,862					17.11		26.29
Time of Use (TOU) - Peak (A-2)	58	0.55%					400	18.14	400	27.87
Time of Use (TOU) - Off-Peak (Temp)	238	2.26%	13,969				400	11.64	400	17.88
Total Commercial	654	6.22%	350,378							
General Services-A3	316	3.00%	-					13.94		21.42
Industrial										
B1	56	0.53%	-					14.64		22.49
B1 - TOU (Peak)	71	0.68%	50,796					18.14		27.87
B1 - TOU (Off-Peak)	445	4.23%	519					12.09		18.51
B2	1	0.01%	-				400	12.14	400	18.65
B2 - TOU (Peak)	155	1.47%	9,867				400	18.14	400	27.87
B2 - TOU (Off-Peak)	882	8.39%	-				400	9.93	400	14.33
Temporary Industrial (T.M.F.E-2)		0.00%								
B3 - TOU (Peak)	50	0.48%	285				380	18.14	380	27.87
B3 - TOU (Off-Peak)	1,245	11.84%	23				380	11.74	380	18.04
B4 - TOU (Peak)			76,921							
B4 - TOU (Off-Peak)										
Total Industrial	2,905	27.63%	137,211							
Bulk										
C1(a) Supply at 400/230 volts less than 5 MW	0	0.00%	-					17.14		26.33
C1(b) Supply at 400/230 volts up to and exceeding 5 MW	0	0.00%	77				400	16.54	400	25.56
Time of Use (TOU) - Peak	2	0.02%	-				400	21.14	400	32.48
Time of Use (TOU) - Off-Peak	11	0.10%	-				400	14.66	400	22.52
C2 Supply at 11 kV			41				380	15.44	380	23.72
Time of Use (TOU) - Peak	28	0.27%	-				380	21.14	380	32.48
Time of Use (TOU) - Off-Peak	143	1.36%	154				380	14.44	380	22.18
C3 Supply above 33 kV										
Time of Use (TOU) - Peak										
Time of Use (TOU) - Off-Peak										
Total Single Point Supply	184	1.76%	272							
Agricultural Tube-wells - Tariff D										
D1 Sown	0	0.00%	14					16.44		25.26
D2 Agricultural Tube-wells	65	0.62%	-				200	15.44	200	23.72
Time of Use (TOU) - Peak D-2	37	0.35%	420				200	20.94	200	32.17
Time of Use (TOU) - Off-Peak D2	329	3.13%	-				200	14.10	200	21.68
Total Agricultural	431	4.10%	433							
Public Lighting G	9	0.08%	-					12.50		19.20
Residential Colleges H	1	0.01%	17					12.64		19.42
Special Contracts - Tariff K (A/B)										
Time of Use (TOU) - Peak	44	0.42%	-				360	15.21	360	23.37
Time of Use (TOU) - Off-Peak	194	1.85%	-				360	18.12	360	27.84
Railway Traction Traction - I								12.87		19.77
Co-Generation J		0.00%	-							
Grand Total	10,613	100.00%	3,707,194							



FORM - 27 (A)
Gujranwala Electric Power Company Ltd.
 Existing & Proposed Tariff Statement
 FY 2019-20

Description	Sales (ekWh)	Sales Mix (%)	No. of Consumers	Connected Load (kW)	Load Factor (%)	Distribution Losses	NEPRA Existing Tariff		Proposed New Tariff	
							Fixed Charge (Rs/R)	Variable Charge (Rs/R)	Fixed Charge (Rs/R)	Variable Charge (Rs/R)
Residential										
Up to 50 Units	327	3.11%	119,761					1,308		1,308
For peak load requirement up to 5 kW		0.00%								
51-100 Units	2,358	22.43%	529,568					20,596		40,535
101-200 Units	1,089	10.17%	777,391					14,089		21,596
201-300 Units	1,260	11.99%	626,581					18,403		
301-700 Units	499	4.75%	836,013					8,759		13,456
Above 700 Units	86	0.81%	71,130					1,590		2,842
Temporary Domestic	-	0.00%	749							
For peak load requirement exceeding 5 kW		0.00%								
Time of Use (TOU) - Peak	34	0.32%	23,850					610		937
Time of Use (TOU) - Off-Peak	141	1.34%	23,850					1,640		2,619
Total Residential	5,774	64.92%	3,208,383					72,765		82,786
Commercial - A2										
Commercial										
For sanctioned load less than 5 kW	343	3.26%	344,487					5,874		9,024
Commercial (40 kW)										
For peak load requirement exceeding 5 kW		0.00%								
Regular	1	0.01%	29				1	14	1	22
Temporary Commercial	15	0.14%	1,892					252		387
Time of Use (TOU) - Peak (5-2)	58	0.55%						1,049	50	1,611
Time of Use (TOU) - Off-Peak (2-5)	238	2.26%	13,999				683	2,766	460	4,245
Total Commercial	654	6.22%	360,378				684	3,965	511	15,293
General Services-A3	315	3.00%	-					4,396		6,754
Industrial										
B1	56	0.53%	-					816		1,253
B1 - TOU (Peak)	71	0.68%	50,796					1,297		1,992
B1 - TOU (Off-Peak)	445	4.23%	519					6,358		8,232
B2	1	0.01%	-				2	13	6	20
B2 - TOU (Peak)	155	1.47%	9,667					2,903	140	4,307
B2 - TOU (Off-Peak)	882	8.39%	-				2,193	8,229	2,193	12,642
Temporary Industrial (Tariff B-2)										
B3 - TOU (Peak)	50	0.48%	285					915	31	1,408
B3 - TOU (Off-Peak)	1,245	11.84%	23				1,935	14,672	1,535	22,449
B4 - TOU (Peak)	-	0.00%	79,921							
B4 - TOU (Off-Peak)	-	0.00%	-							
Total Industrial	2,805	27.62%	137,211				3,730	34,103	3,804	52,301
Bulk										
C1(a) Supply at 400/230 Volts less than 5 kW	0	0.00%	-					2		3
C1(a) Supply at 400/230 Volts upto and exceeding 5 kW	0	0.00%	77				0	3	0	5
Time of Use (TOU) - Peak	2	0.02%	-					49		75
Time of Use (TOU) - Off-Peak	11	0.10%	-					164		237
C2 Supply at 11 kV							18		18	
Time of Use (TOU) - Peak	28	0.27%	-					600		922
Time of Use (TOU) - Off-Peak	143	1.36%	154				185	2,065	185	3,172
C3 Supply above 11 kV										
Time of Use (TOU) - Peak	-	0.00%	-							
Time of Use (TOU) - Off-Peak	-	0.00%	-							
Total Single Point Supply	184	1.76%	272				203	2,873	203	4,413
Agricultural Tube-wells - Tariff D										
D1 Scam	0	0.00%	14					7		11
D2 Agricultural Tube-wells	65	0.62%	-				112	1,005	112	1,546
Time of Use (TOU) - Peak D-2	37	0.35%	420					770		1,184
Time of Use (TOU) - Off-Peak D-2	329	3.13%	-				578	4,640	578	7,128
Total Agricultural	431	4.10%	433				690	6,423	690	9,668
Public Lighting D	9	0.08%	-					118		182
Residential Colonies H	1	0.01%	17					16		20
Special Contracts - Tariff K (A-JK)										
Time of Use (TOU) - Peak	44	0.42%	-					800		1,229
Time of Use (TOU) - Off-Peak	194	1.85%	-				277	2,503	277	3,820
Railway Traction Traction - 1										
C-6 Generation	-	0.00%	-							
Grand Total	10,513	100.00%	3,707,194				5,584	133,943	6,685	169,922



68

Existing & Proposed Tariff Statement

July-Sep. 2019-20

Description	Sales (Rs/KWh)	Sales Bill (Rs/Unit)	No. of Consumers	Connected Load (kW)	Load Factor (%)	Demand Factor (%)	Existing Tariff		Proposed New Tariff	
							Fixed Charge (Rs/KWh)	Variable Charge (Rs/KWh)	Fixed Charge (Rs/KWh)	Variable Charge (Rs/KWh)
Residential										
Up to 50 Units	174.12	4.93%	105,712				-	4.00	-	4.00
or peak load requirement up to 5 kW								11.19		17.19
01-100 Units	773.93	21.92%	558,171					13.15		20.20
101-300 Units	778.16	27.04%	1,124,899							
	183.24	5.19%	311,622					17.54		26.95
301-700 Units	27.86	0.79%	13,181					18.97		28.86
Above 700 Units	0.04	0.00%	717					19.14		27.87
Temporary Domestic										
or peak load requirement exceeding 5 kW								18.14		27.87
Time of Use (TOU) - Peak	10.63	0.30%	21,469					11.84		17.88
Time of Use (TOU) - Off-Peak	44.13	1.25%	9,032,401							
Total Residential	1,982.14	56.42%	5,468,253							
Commercial - A2										
Commercial	141.82	3.17%	354,849					17.14		26.33
or sanctioned load less than 5 kW										
Commercial (<20 kW)										
or peak load requirement exceeding 5 kW							400.00	13.64	400.00	20.94
Regular	0.35	0.01%	28					17.11		26.29
Temporary Commercial	3.53	0.10%	1,720							
Time of Use (TOU) - Peak (A-2)	18.71	0.53%					400.00	18.14	400.00	27.87
Time of Use (TOU) - Off-Peak (Temp)	74.50	2.13%	13,104				400.00	11.64	400.00	17.88
Total Commercial	209.02	5.92%	389,701							
Industrial										
B1	20.46	0.58%						14.84		22.49
B1 - TOU (Peak)	24.36	0.59%	49,127					18.14		27.87
B1 - TOU (Off-peak)	150.41	4.28%	524					12.05		18.51
B2	0.35	0.01%					400.00	12.14	400.00	18.65
B2 - TOU (Peak)	52.86	1.50%	9,494				400.00	18.14	400.00	27.87
B2 - TOU (Off-peak)	312.82	8.88%					400.00	9.33	400.00	14.32
Temporary Industrial (Tariff B-2)	0.04	0.00%								
B3 - TOU (Peak)	16.59	0.47%	279				380.00	18.14	380.00	27.87
B3 - TOU (Off-peak)	456.87	12.94%	25				380.00	11.74	380.00	18.04
B4 - TOU (Peak)		0.00%	74,059							
B4 - TOU (Off-peak)		0.00%								
Total Industrial	1,034.98	29.31%	133,607							
Bychk										
C1(a) Supply at 400/230 Volts less than 5 kW	0.04	0.00%						17.14		26.33
C1(b) Supply at 400/230 Volts upto and exceeding 5 kW	0.07	0.00%	78				400.00	16.64	400.00	25.56
Time of Use (TOU) - Peak	0.78	0.02%	4				400.00	21.14	400.00	32.48
Time of Use (TOU) - Off-Peak	4.02	0.11%					490.00	14.86	400.00	22.92
C2 Supply at 11 kV	0.89	0.03%	41				380.00	15.44	380.00	23.72
Time of Use (TOU) - Peak	9.67	0.27%					380.00	21.14	380.00	32.48
Time of Use (TOU) - Off-Peak	48.72	1.38%	159				380.00	14.44	380.00	22.10
C3 Supply above 11 kV		0.00%								
Time of Use (TOU) - Peak		0.00%	494							
Time of Use (TOU) - Off-Peak		0.00%	6,872							
Total Single Point Supply	64.29	1.82%	7,648							
Agricultural Tube-wells - Tariff D										
D1 Scarp	0.14	0.00%						18.44		25.26
D2 Agricultural Tube-wells	26.94	0.76%					200.00	15.44	200.00	23.72
Time of Use (TOU) - Peak D-2	22.49	0.84%	8,871				200.00	20.94	200.00	32.17
Time of Use (TOU) - Off-Peak D2	99.60	2.82%					200.00	14.10	200.00	21.65
Total Agricultural	149.17	4.23%	8,871							
Public Lighting G	2.90	0.08%						12.50		19.20
Residential Colonies H	0.49	0.01%	17					12.64		19.42
Special Contract - Tariff K (A,B,C)		0.00%					360.00	13.21	360.00	23.37
Time of Use (TOU) - Peak	13.70	0.38%					360.00	18.12	360.00	27.84
Time of Use (TOU) - Off-Peak	64.36	1.82%					360.00	12.87	360.00	19.77
Railway Traction - 1		0.00%								
Co-Generation-J		0.00%								
Grand Total	3,530.86	100.00%	5,988,014							



FORM - 27 (A)
Existing & Proposed Tariff Statement
July-Sep.2019-20

Description	Sales	Sales Mix	No. of Consumers	Connected Load	Load Factor	Distribution Losses	NEPRA Existing Tariff		Proposed New Tariff	
	(MkWh)	(%)		(kW)	(%)		Fixed Charge (Min Rs)	Variable Charge (MkWh Rs)	Fixed Charge (Min Rs)	Variable Charge (MkWh Rs)
Residential										
Up to 50 Units	174.12	4.03%	105,712				-	696	-	696
For peak load requirement up to 5 kW		0.00%					-	-	-	-
01-100 Units	773.93	21.62%	858,171				-	8,660	-	13,304
101-300 Units	778.16	22.04%	1,124,998				-	10,233	-	15,720
301-700 Units	183.24	5.19%	311,622				-	3,214	-	4,938
Above 700 Units	27.89	0.78%	13,181				-	521	-	800
Temporary Domestic	0.04	0.00%	717				-	1	-	1
For peak load requirement exceeding 5 kW		0.00%					-	-	-	-
Time of Use (TOU) - Peak	10.63	0.30%	21,469				-	183	-	296
Time of Use (TOU) - Off-Peak	44.13	1.25%	3,032,401				-	514	-	789
Total Residential	1,988.14	56.43%	5,458,253					24,032		36,545
Commercial - A2										
Commercial -		0.00%					-	-	-	-
For sanctioned load less than 5 kW	111.92	3.17%	354,849				-	1,918	-	2,947
Commercial (≤20 kW)		0.00%					-	-	-	-
For peak load requirement exceeding 5 kW		0.00%					-	-	-	-
Regular	0.35	0.00%	28				0	5	0	7
Temporary Commercial	3.53	0.10%	1,720				-	60	-	93
Time of Use (TOU) - Peak (A-C)	18.71	0.54%					-	339	13	521
Time of Use (TOU) - Off-Peak (Temp)	74.50	2.16%	13,104				171	867	115	1,332
Total Commercial	209.02	6.03%	369,701				171	3,190	128	4,901
Industrial										
B1	20.48	0.59%					-	300	-	461
B1 - TOU (Peak)	24.35	0.67%	49,127				-	442	-	679
B1 - TOU (Off-peak)	150.41	4.38%	524				-	1,812	-	2,784
B2	0.35	0.01%					1	4	1	7
B2 - TOU (Peak)	52.58	1.51%	8,494				-	981	35	1,476
B2 - TOU (Off-peak)	312.82	8.99%					548	2,819	548	4,484
Temporary Industrial (Tariff E-2)	0.04	0.00%					-	-	-	-
B3 - TOU (Peak)	16.59	0.47%	278				-	301	8	482
B3 - TOU (Off-peak)	456.87	12.91%	25				384	5,384	384	8,240
B4 - TOU (Peak)		0.00%	74,059				-	-	-	-
B4 - TOU (Off-peak)		0.00%					-	-	-	-
Total Industrial	5,835	28.31%	133,507				833	12,102	974	18,592
Bulk										
C1(a) Supply at 400/330V less than 5 kW	0.04	0.00%					-	1	-	1
C1(b) Supply at 400/330V up to and exceeding 5 kW	0.07	0.00%	78				0	1	0	2
Time of Use (TOU) - Peak	0.78	0.02%	4				-	16	-	26
Time of Use (TOU) - Off-Peak	4.02	0.11%					-	59	-	91
C2 Supply at 11 kV	0.99	0.03%	41				5	15	5	23
Time of Use (TOU) - Peak	9.87	0.27%					-	205	-	314
Time of Use (TOU) - Off-Peak	48.72	1.38%	159				45	704	48	1,081
C3 Supply above 11 kV	-	0.00%					-	-	-	-
Time of Use (TOU) - Peak	-	0.00%	494				-	-	-	-
Time of Use (TOU) - Off-Peak	-	0.00%	6,872				-	-	-	-
Total Single Point Supply	64.29	1.82%	7,648				51	1,091	51	1,537
Agricultural Tube-wells - Tariff D										
D1 Scarp	0.14	0.00%					-	2	-	4
D2 Agricultural Tube-wells	26.94	0.76%					28	416	28	639
Time of Use (TOU) - Peak D-2	22.49	0.64%	6,871				-	471	-	773
Time of Use (TOU) - Off-Peak D2	30.60	0.88%					145	1,404	145	2,157
Total Agricultural	149.17	4.23%	8,371				173	2,294	173	3,824
Public Lighting G	2.90	0.08%					-	30	-	56
Residential Colonies H	0.49	0.01%	17				-	8	-	10
Special Contracts - Tariff K (AJK)			17				-	-	-	-
Time of Use (TOU) - Peak	13.70	0.39%					-	248	-	381
Time of Use (TOU) - Off-Peak	94.36	2.71%					69	828	69	1,272
Railway Traction - I							-	-	-	-
Co-Generation - J							-	-	-	-
Grand Total	3,530.96	100.00%	5,988,014				1,386	43,739	1,386	66,818



FORM - 27
Existing & Proposed Tariff Statement
2nd Qtr (Oct - Dec 2019-20)

Description	Slabs	Slabs Rate	No. of consumers	Connected Load	Loss Factor	Derating Factor	Energy Factor	Energy Factor	Energy Factor	Energy Factor
	(KVAh)	(KVAh)		(KW)	(Wage)			(KVAh)	(KVAh)	(KVAh)
Residential										
Up to 50 Units	103.99	4.93%	120,774					4.90		4.00
For peak load requirement up to 5 kW										
01-100 Units	459.53	21.92%	1,888,007					11.18		17.18
101-300 Units	462.05	22.04%	835,989					13.15		20.20
301-700 Units	108.50	5.18%	49,341					17.54		25.95
Above 700 Units	15.55	0.75%	3,502					18.57		28.66
Temporary Domestic	0.02	0.00%	725					18.14		27.87
For peak load requirement exceeding 5 kW										
Time of Use (TOU) - Peak	6.31	0.30%						18.14		27.87
Time of Use (TOU) - Off-Peak	26.21	1.25%	21,670					11.64		17.88
Total Residential	1,182.87	56.42%	2,820,607							
Commercial - A2										
Commercial - A2	85.46	3.17%	357,386					17.14		26.53
For peak load less than 5 kW										
Commercial (20 KW)										
For peak load requirement exceeding 5 kW										
Regular	0.21	0.01%	28					400.00	13.84	400.00
Temporary Commercial	2.50	0.10%	1,758						17.11	26.26
Time of Use (TOU) - Peak (A-2)	11.11	0.53%						400.00	18.14	400.00
Time of Use (TOU) - Off-Peak (A-2)	44.23	2.17%	19,241					400.00	11.64	400.00
Total Commercial	124.11	6.92%	372,413							
Industrial										
B1 - TOU (Peak)	12.16	0.58%							14.64	22.49
B1 - TOU (Off-Peak)	14.47	0.69%	49,901						18.14	27.87
B2 - TOU (Peak)	0.31	0.01%	522						12.05	18.51
B2 - TOU (Off-Peak)	0.21	0.01%						400.00	12.14	400.00
B3 - TOU (Peak)	31.45	1.50%	9,370					400.00	18.14	400.00
B3 - TOU (Off-Peak)	185.74	8.95%						400.00	9.33	400.00
Temporary Industrial (Tariff B-2)	0.02	0.00%								
B4 - TOU (Peak)	9.95	0.47%	277					380.00	18.14	380.00
B4 - TOU (Off-Peak)	271.20	12.54%	26					380.00	11.74	380.00
B5 - TOU (Peak)		0.00%	74,208							
B5 - TOU (Off-Peak)		0.00%								
Total Industrial	614.48	29.31%	133,981							
Bulk										
C1(a) Supply at 400/230V less than 5 kW	0.02	0.00%							17.14	26.53
C1(b) Supply at 400/230V less than 5 kW	0.04	0.00%	78					400.00	16.64	400.00
Time of Use (TOU) - Peak	0.45	0.02%						400.00	21.14	400.00
Time of Use (TOU) - Off-Peak	2.39	0.11%						400.00	14.65	400.00
C2 Supply at 11 KV	0.59	0.03%	41					380.00	15.44	380.00
Time of Use (TOU) - Peak	6.74	0.27%						380.00	21.14	380.00
Time of Use (TOU) - Off-Peak	26.93	1.38%	155					380.00	14.44	380.00
C3 Supply above 11 KV		0.00%								
Time of Use (TOU) - Peak		0.00%	492							
Time of Use (TOU) - Off-Peak		0.00%	7,205							
Total Single Point Supply	38.18	1.82%	7,971							
Agricultural Tube-wells - Tariff D										
D1 Scarf	0.08	0.00%	4						16.44	25.28
D2 Agricultural Tube-wells	19.00	0.78%						200.00	15.44	200.00
Time of Use (TOU) - Peak D-2	13.35	0.64%	6,035					200.00	20.94	200.00
Time of Use (TOU) - Off-Peak D2	59.14	2.82%						200.00	14.10	200.00
Total Agricultural	68.57	4.23%	6,839							
Public Lighting G										
Residential Colonies H	0.25	0.01%	17						12.64	19.42
Special Contracts - Tariff (X) (A/R)		0.00%						360.00	15.21	360.00
Time of Use (TOU) - Peak	8.13	0.38%						360.00	18.12	360.00
Time of Use (TOU) - Off-Peak	32.22	1.62%						360.00	12.87	360.00
Railway Traction Tariff I		0.00%								
Co-Generation J		0.30%								
Grand Total	2,096.58	100.00%	3,441,545							



FORM - 27 (A)
Existing & Proposed Tariff Statement
2nd Qtr (Oct - Dec 2019-20)

Description	Sales	Sales Mix	No. of Consumers	Connected Load	Load Factor	Distribution Losses	NEPRA Existing Tariff		Proposed New Tariff	
	(PKWh)	(%)		(KW)	(%)		Fixed Charge (PKWh Rs)	Variable Charge (PKWh Rs)	Fixed Charge (PKWh Rs)	Variable Charge (PKWh Rs)
Residential										
Up to 50 Units	101.95	0.63%	130,774					414		414
For peak load requirement up to 5 kW										
01-100 Units	459.53	2.86%	1,686,507					5,142		7,960
101-300 Units	462.05	2.86%	835,989					6,075		9,334
301-700 Units	108.80	0.67%	49,341					1,908		2,932
Above 700 Units	16.56	0.01%	3,502					309		475
Temporary Domestic	0.02	0.00%	726					0		1
For peak load requirement exceeding 5 kW										
Time of Use (TOU) - Peak	8.31	0.00%						114		176
Time of Use (TOU) - Off-Peak	26.21	0.00%	21,870					305		456
Total Residential	1,162.07	55.52%	2,826,507					14,269		21,898
Commercial - A2										
Commercial										
For sanctioned load less than 5 kW	66.40	0.00%	357,368					1,136		1,750
Commercial (20 KW)										
For peak load requirement exceeding 5 kW										
Regular	0.21	0.00%	28				0	3	0	4
Temporary Commercial	2.30	0.00%	1,758					36		55
Time of Use (TOU) - Peak (A-2)	31.11	0.00%						262	13	340
Time of Use (TOU) - Off-Peak (Temp)	44.23	0.00%	13,241				171	515	133	791
Total Commercial	124.11	5.82%	372,413				171	1,894	128	2,910
Industrial										
B1	12.16	0.00%						178		273
B1 - TOU (Peak)	14.47	0.00%	49,501					262		403
B1 - TOU (Off-Peak)	89.31	0.00%	522					1,076		1,653
B2	0.21	0.00%					1	3	1	4
B2 - TOU (Peak)	31.45	0.00%	9,370					570	35	878
B2 - TOU (Off-Peak)	135.74	0.00%					548	1,733	540	2,582
Temporary Industrial (Tariff B-2)	0.02	0.00%								
B3 - TOU (Peak)	9.05	0.00%	277					179	8	275
B3 - TOU (Off-Peak)	271.28	0.00%	26				384	3,185	384	4,893
B4 - TOU (Peak)		0.00%	74,266							
B4 - TOU (Off-Peak)		0.00%								
Total Industrial	614	29.31%	133,581				933	7,186	975	11,040
Bulk										
C1(a) Supply at 400/230V/11kV less than 5 kW	0.02	0.00%						0		1
C1(b) Supply at 400/230V/11kV upto and exceeding 5 kW	0.04	0.00%	78				0	1	3	15
Time of Use (TOU) - Peak	0.48	0.00%						10		54
Time of Use (TOU) - Off-Peak	2.39	0.00%						35		14
C2 Supply at 11 kV	0.59	0.00%	41					5	9	187
Time of Use (TOU) - Peak	5.74	0.00%						121		46
Time of Use (TOU) - Off-Peak	20.03	0.00%	155				46	418	46	842
C3 Supply above 11 kV		0.00%								
Time of Use (TOU) - Peak		0.00%	492							
Time of Use (TOU) - Off-Peak		0.00%	7,205							
Total Single Point Supply	38.18	0.00%	7,871				51	584	51	913
Agricultural Tube-wells - Tariff D										
D1 Scap	0.08	0.00%	4					1		2
D2 Agricultural Tube-wells	16.00	0.00%					28	247	28	379
Time of Use (TOU) - Peak D2	13.35	0.00%	6,835					380		450
Time of Use (TOU) - Off-Peak D2	59.14	0.00%					145	834	145	1,281
Total Agricultural	36.57	0.00%	6,839				173	1,382	173	2,052
Public Lighting G	1.72	0.00%						21		99
Residential Colonies H	0.29	0.00%	7					4		6
Special Categories - Tariff K (4K)										
Time of Use (TOU) - Peak	6.43	0.00%						147		226
Time of Use (TOU) - Off-Peak	38.22	0.00%					69	1,192	69	756
Railway Traction/I										
Co-Generator J										
Grand Total	2,096.58	100.00%	3,441,848				1,396	25,871	1,396	39,674



FORM - 27
Existing & Proposed Tariff Statement
3rd Qtr (Jan - Mar 2019-20)

Description	Sales		No. of Consumers	Connected Load	Loss Factor	Distribution Losses	REPA Existing Tariff		Proposed Tariff	
	(MVA)	(KVA)					Fixed Charge (Rs/MWh)	Variable Charge (Rs/MWh)	Fixed Charge (Rs/MWh)	Variable Charge (Rs/MWh)
Residential										
Up to 50 Units	82.24	4.93%	207,027					4.00		4.00
For peak load requirement up to 5 kW										
01-100 Units	365.41	2.92%	1,987,327					11.19		17.19
101-320 Units	367.84	32.04%	741,894					13.15		20.20
321-700 Units	88.55	5.15%	37,237					17.54		26.55
Above 700 Units	13.17	0.79%	2,532					18.67		29.68
Temporary Domestic	0.02	0.00%	751					18.14		27.87
For peak load requirement exceeding 5 kW										
Time of Use (TOU) - Peak	5.02	0.30%						18.14		27.87
Time of Use (TOU) - Off-Peak	20.85	1.35%	23,832					11.64		17.65
Total Residential	940.92	56.42%	3,010,460							
Commercial - A2										
Commercial - A2										
For sanctioned load less than 5 kW	52.85	3.17%	363,122					17.14		26.33
Commercial (-20 KW)										
For peak load requirement exceeding 5 kW										
Regular	0.17	0.01%	29				400.00	13.64	400.00	20.95
Temporary Commercial	1.57	0.10%	1,830					17.11		26.29
Time of Use (TOU) - Peak (A-2)	8.84	0.53%					400.00	16.14	400.00	27.87
Time of Use (TOU) - Off-Peak (Temp)	35.19	2.11%	13,736				400.00	11.64	400.00	17.59
Total Commercial	98.72	4.92%	378,718							
Industrial										
B1	9.67	0.58%						14.64		22.48
B1 - TOU (Peak)	11.57	0.65%	50,375					18.14		27.87
B1 - TOU (Off-peak)	71.09	4.26%	520					12.95		18.51
B2	0.17	0.01%					400.00	12.14	400.00	18.65
B2 - TOU (Peak)	25.01	1.50%	9,543				400.00	18.14	400.00	27.87
B2 - TOU (Off-peak)	147.75	8.95%					400.00	9.33	400.00	14.33
Temporary Industrial (Tariff B-2)	0.02	0.00%	19							
B3 - TOU (Peak)	7.84	0.47%	245				380.00	18.14	380.00	27.87
B3 - TOU (Off-peak)	215.79	12.94%					380.00	11.74	380.00	18.04
B4 - TOU (Peak)		0.00%	75,866							
B4 - TOU (Off-peak)		0.00%								
Total Industrial	488.79	29.31%	136,674							
Bulk										
C1(a) Supply at 400/230 volts less than 5 kW	0.02	0.00%						17.14		26.33
C1(b) Supply at 400/230 volts upto and exceeding 5 kW	0.03	0.00%	77				400.00	16.64	400.00	26.52
Time of Use (TOU) - Peak	0.37	0.02%	4				400.00	21.14	400.00	32.46
Time of Use (TOU) - Off-Peak	1.90	0.11%					400.00	14.66	400.00	22.52
C2 Supply at 11 kV	0.47	0.03%	42				380.00	15.44	380.00	23.72
Time of Use (TOU) - Peak	1.57	0.27%					380.00	21.14	380.00	32.48
Time of Use (TOU) - Off-Peak	23.01	1.38%	168				380.00	14.44	380.00	22.15
C3 Supply above 11 kV		0.00%								
Time of Use (TOU) - Peak		0.00%	482							
Time of Use (TOU) - Off-Peak		0.00%	6,860							
Total Single Point Supply	30.37	1.82%	7,634							
Agricultural Tube-wells - Tariff D										
D1 Sump	0.07	0.00%	13					16.44		25.26
D2 Agricultural Tube-wells	12.72	0.78%					300.00	15.44	200.00	23.72
Time of Use (TOU) - Peak D-2	10.62	0.64%					300.00	20.94	200.00	32.17
Time of Use (TOU) - Off-Peak D-2	47.04	2.82%	24,580				200.00	14.10	200.00	21.66
Total Agricultural	70.46	4.23%	24,595							
Public Lighting	1.37	0.06%						12.50		19.20
Residential Colonias H	0.23	0.01%	17					12.64		19.42
Special Canteens - Tariff K (A-K)		0.00%	17				360.00	15.21	360.00	28.37
Time of Use (TOU) - Peak	6.47	0.39%					360.00	13.12	360.00	27.84
Time of Use (TOU) - Off-Peak	30.40	1.82%					360.00	12.67	360.00	19.77
Railway Traction (Tariff L-1)		0.00%								
Co-Generation-J		0.00%								
Grand Total	1,687.73	100.00%	3,555,115							



FORM - 27 (A)
Existing & Proposed Tariff Statement
3rd Qtr (Jan - Mar 2019-20)

Description	Status	Sales MWh	No. of Consumers	Connected Load	Load Factor	Distribution losses	NEPRA Existing Tariff		Proposed New Tariff	
							Fixed Charge	Variable Charge	Fixed Charge	Variable Charge
	(MWh)	(%)		(kW)	(%)		(Rs/MWh)	(Rs/MWh)	(Rs/MWh)	(Rs/MWh)
Residential										
Up to 50 Units	82.24	1.92%	207,087				-	329	-	329
For peak load requirement up to 5 kW		0.00%					-	-	-	-
91-160 Units	355.54	21.23%	1,997,327				-	4,090	-	6,264
101-300 Units	357.54	22.24%	741,894				-	4,833	-	7,425
301-700 Units	86.55	5.19%	37,237				-	1,518	-	2,332
Above 700 Units	13.17	0.75%	2,533				-	245	-	378
Temporary Domestic	0.02	0.00%	75				-	0	-	0
For peak load requirement exceeding 5 kW		0.00%					-	-	-	-
Time of Use (TOU) - Peak	5.00	0.55%	-				-	91	-	140
Time of Use (TOU) - Off-Peak	20.05	1.22%	23,532				-	243	-	373
Total Residential	940.92	46.42%	3,010,460					11,361		17,261
Commercial - A2										
Commercial		0.59%								
For sanctioned load less than 5 kW	62.86	2.17%	363,122				-	835	-	1,092
Commercial (<30 kW)		0.00%					-	-	-	-
For peak load requirement exceeding 5 kW		0.00%					-	-	-	-
Regular	0.17	0.01%	28				-	0	-	0
Temporary Commercial	1.67	0.16%	1,630				-	29	-	44
Time of Use (TOU) - Peak (M-2)	4.84	0.42%	-				-	150	-	245
Time of Use (TOU) - Off-Peak (M-2)	35.19	2.17%	12,736				-	410	-	629
Total Commercial	99.72	1.82%	378,718				171	1,607	128	2,315
Industrial										
B1	9.67	0.58%					-	142	-	218
B1 - TOU (Peak)	11.51	0.58%	50,375				-	208	-	351
B1 - TOU (Off-peak)	71.04	4.20%	920				-	855	-	1,315
B2	0.17	0.01%					-	2	-	3
B2 - TOU (Peak)	25.01	1.14%	9,349				-	454	-	597
B2 - TOU (Off-peak)	147.70	8.96%					-	1,378	-	2,118
Temporary Industrial (Tariff E-2)	0.02	0.00%	19				-	-	-	-
B3 - TOU (Peak)	7.84	0.47%	245				-	142	-	218
B3 - TOU (Off-peak)	215.72	12.96%					-	384	-	3,892
B4 - TOU (Peak)		0.00%	78,966				-	-	-	-
B4 - TOU (Off-peak)		0.00%					-	-	-	-
Total Industrial	489	29.31%	135,674				933	5,718	978	8,781
Bulk										
C1(a) Supply at 400/230V/415V less than 5 kW	0.02	0.00%					-	0	-	0
C1(b) Supply at 400/230V/415V up to and exceeding 5 kW	9.03	0.00%	77				-	1	-	1
Time of Use (TOU) - Peak	0.37	0.02%	4				-	8	-	12
Time of Use (TOU) - Off-Peak	1.99	0.11%					-	28	-	43
C2 Supply at 11 kV	0.47	0.00%	42				-	5	-	11
Time of Use (TOU) - Peak	4.57	0.22%					-	97	-	145
Time of Use (TOU) - Off-Peak	23.01	1.26%	159				-	46	-	511
C3 Supply above 11 kV		0.00%					-	-	-	-
Time of Use (TOU) - Peak		0.00%	422				-	-	-	-
Time of Use (TOU) - Off-Peak		0.00%	6,850				-	-	-	-
Total Single Point Supply	50.37	1.82%	7,634				51	473	51	716
Agricultural Tube-wells - Tariff D										
D1 Single	0.37	0.00%	15				-	1	-	2
D2 Agricultural Tube-wells	12.72	0.19%					-	28	-	302
Time of Use (TOU) - Peak D-2	10.52	0.64%					-	222	-	342
Time of Use (TOU) - Off-Peak D2	47.04	2.92%	24,680				-	145	-	1,019
Total Agricultural	70.46	4.23%	24,695				173	1,083	173	1,664
Public Lighting	1.37	0.06%					-	17	-	26
Residential Colonies - H	0.23	0.01%	17				-	4	-	5
Special Contract - Tariff K (A/K)										
Time of Use (TOU) - Peak	6.47	0.23%					-	117	-	180
Time of Use (TOU) - Off-Peak	30.10	1.82%					-	391	-	601
Railway Traction Traction - 1										
Co-Generation		0.00%					-	-	-	-
Grand Total	1,687.73	100.00%	3,668,135				1,396	20,659	1,396	31,659



FORM - 27
Existing & Proposed Tariff Statement
4th Qtr (Apr. - June 2019-20)

Description	Sales (MWh)	Sales Mix (%)	No. of Consumers	Connected Load (MW)	Load Factor (%)	Minimum Load (MW)	SEPCO Existing Tariff			
							Fixed Charge (Rs./kW)	Variable (Rs./kWh)	Power (Rs./kWh)	Loss (Rs./kWh)
Residential										
Up to 50 kVA	158.70	4.83%	119,751					4.00		4.00
For peak load requirement up to 5 kVA										
B1-100 Units	705.39	21.92%	529,568					11.49		17.19
101-300 Units	709.25	22.04%	777,391					13.15		20.20
301-700 Units	157.01	5.19%	836,010					17.54		29.95
Above 700 Units	25.42	0.78%	71,730					18.67		28.88
Temporary Domestic	9.93	0.00%	749					18.14		27.87
For peak load requirement exceeding 5 kVA										
Time of Use (TOU) - Peak	5.69	0.30%								
Time of Use (TOU) - Off-Peak	40.21	1.25%	23,850					11.54		17.68
Total Residential	1,815.72	56.41%	2,388,463							
Commercial - A2										
Commercial -										
For peak load less than 5 kVA	102.61	3.17%	344,487					17.14		26.33
Commercial (<20 kW)										
For peak load requirement exceeding 5 kVA										
Regular	0.32	0.01%	29				400.00	13.54	400.00	20.85
Temporary Commercial	3.72	0.10%	1,862					17.11		26.29
Time of Use (TOU) - Peak (A-2)	17.09	0.53%					400.00	18.14	400.00	27.87
Time of Use (TOU) - Off-Peak (Temp)	67.90	2.11%	13,995				400.00	11.64	400.00	17.68
Total Commercial	190.64	6.32%	360,378							
Industrial										
B1 - TOU (Peak)	19.88	0.58%						14.84		22.49
B1 - TOU (Off-Peak)	22.20	0.69%	50,796					18.14		27.87
B1 - TOU (Off-Peak)	137.89	4.26%	519					12.03		18.51
B2	0.32	0.01%					400.00	12.54	400.00	18.66
B2 - TOU (Peak)	49.27	1.50%	3,667				400.00	18.14	400.00	27.87
B2 - TOU (Off-Peak)	205.12	6.06%					400.00	9.33	400.00	14.33
Temporary Industrial (Tariff B-2)	0.93	0.03%								
B3 - TOU (Peak)	15.12	0.47%	285				380.00	18.14	380.00	27.87
B3 - TOU (Off-Peak)	418.41	12.94%	23				380.00	11.74	380.00	18.04
B4 - TOU (Peak)			78,921							
B4 - TOU (Off-Peak)		0.00%								
Total Industrial	913.23	23.31%	137,211							
Bulk										
C1(a) Supply at 400/230V less than 5 kVA	0.03	0.00%						17.14		26.33
C1(b) Supply at 400/230V up to and exceeding 5 kVA	0.06	0.00%	77				400.00	15.64	400.00	25.55
Time of Use (TOU) - Peak	0.71	0.02%					400.00	21.14	400.00	32.46
Time of Use (TOU) - Off-Peak	3.67	0.11%					400.00	14.66	400.00	22.52
C2 Supply at 11 kV	0.90	0.03%	41				380.00	15.14	380.00	23.79
Time of Use (TOU) - Peak	0.82	0.27%					380.00	21.14	380.00	32.46
Time of Use (TOU) - Off-Peak	44.41	1.38%	154				380.00	14.44	380.00	22.18
C3 Supply above 11 kV		0.00%	481							
Time of Use (TOU) - Peak		0.00%								
Time of Use (TOU) - Off-Peak		0.00%	5,174							
Total Single Point Supply	62.80	1.82%	5,322							
Agricultural Tube-wells - Tariff D										
D1 Season	0.12	0.00%	14					18.44		28.26
D2 Agricultural Tube-wells	24.55	0.76%					200.00	15.34	200.00	23.72
Time of Use (TOU) - Peak D-2	70.50	0.34%	430				200.00	20.34	200.00	32.17
Time of Use (TOU) - Off-Peak D-2	50.78	1.62%					200.00	14.10	200.00	21.66
Total Agricultural	135.95	4.23%	433							
Public Utility C										
Roadside Closures H	2.64	0.08%						12.50		19.20
Special Closures - Tariff K (A2)	0.45	0.01%	17					12.64		19.42
Special Closures - Tariff K (A2)		0.50%	17				360.00	15.21	360.00	23.37
Time of Use (TOU) - Peak	12.49	0.39%					360.00	18.12	360.00	27.84
Time of Use (TOU) - Off-Peak	33.66	1.52%					360.00	12.87	360.00	19.77
Railway Traction (Tariff L - 1)		0.00%								
Co-Generation		0.00%	14							
Grand Total	3,218.26	100.00%	2,862,446							



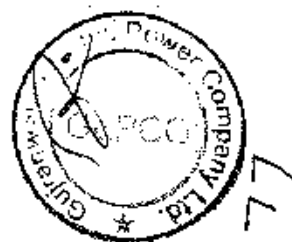
FORM - 27 (A)
Existing & Proposed Tariff Statement
4th Qtr (Apr. - June 2019-20)

Description	Sales (MWh)	Sales Mix (%)	No. of Consumers	Connected Load (MW)	Load Factor (%)	Distribution Losses (MW)	NEERA Existing Tariff		Proposed New Tariff	
							Fixed Charge (Rs/MWh)	Variable Charge (Rs/MWh)	Fixed Charge (Rs/MWh)	Variable Charge (Rs/MWh)
Residential										
Up to 10 Units	158.70	4.93%	116,751					635		635
For post load requirement up to 5 kW		0.00%								
31-100 Units	709.38	21.92%	529,068					7,893		12,126
101-250 Units	709.28	22.04%	777,381					9,327		14,328
301-700 Units	187.01	5.79%	838,013					2,929		4,500
Above 700 Units	25.42	0.79%	71,136					478		729
Temporary Domestic	0.05	0.00%	745					1		1
For post load requirement exceeding 5 kW		0.00%								
Time of Use (TOU) - Peak	9.69	0.30%						176		270
Time of Use (TOU) - Off Peak	49.23	1.50%	23,850					468		715
Total Residential	1,615.72	56.42%	2,358,452					21,802		33,105
Commercial - A3										
Commercial		0.40%								
For sanctioned load less than 5 MW	792.91	1.11%	344,487					1,748		2,586
Commercial (400-600 kW)		0.00%								
For post load requirement exceeding 5 kW		0.00%								
Regular	0.32	0.01%	29				0	4	0	7
Temporarily Commercial	3.22	0.10%	1,962					58		85
Time of Use (TOU) - Peak (A-2)	17.08	0.53%						309	13	470
Time of Use (TOU) - Off Peak (Temp)	67.90	2.11%	13,999				171	790	155	1,234
Total Commercial	1,925.1	5.92%	186,876				171	2,904	128	4,467
Industrial										
Industrial		0.00%								
B1 - TOU (Peak)	16.86	0.58%						271		439
B1 - TOU (Peak)	37.26	0.58%	50,766					403		619
B1 - TOU (Off-peak)	157.06	1.38%	519					1,562		2,538
B2 - TOU (Peak)	0.32	0.01%						4	1	6
B2 - TOU (Peak)	48.27	1.50%	9,567					878	35	1,345
B2 - TOU (Off-peak)	289.12	8.86%					548	2,660	548	4,087
Temporarily Industrial (Tailor E-2)	0.00	0.00%								
B3 - TOU (Peak)	15.12	0.47%	285					274	8	421
B3 - TOU (Off-peak)	416.41	12.84%	23				384	4,889	384	7,610
B4 - TOU (Peak)		0.00%	75,621							
B4 - TOU (Off-peak)		0.00%								
Total Industrial	843	23.31%	137,211				933	11,037	976	16,948
Bulk										
Bulk		0.00%								
C1(a) Supply at 400/230 Volts less than 5 MW	0.03	0.00%						1		1
C1(b) Supply at 400/230 Volts up to and exceeding 5 MW	0.08	0.00%	72				0	1	0	2
Time of Use (TOU) - Peak	0.71	0.00%						15		23
Time of Use (TOU) - Off-peak	3.67	0.11%						54		83
C2 Supply at 11 kV	0.39	0.00%	41				5	14	6	21
Time of Use (TOU) - Peak	8.82	0.27%						166		286
Time of Use (TOU) - Off-peak	44.41	1.38%	354				46	341	46	985
C3 Supply above 11 kV		0.00%								
Time of Use (TOU) - Peak		0.00%	481							
Time of Use (TOU) - Off-peak		0.00%	5,174							
Total Single Point Supply	58.60	1.82%	5,927				51	942	51	1,401
Agricultural Tubewells - Tariff D										
Agricultural Tubewells - Tariff D		0.00%								
D1 Season	0.15	0.00%	14					2		3
D2 Agricultural Tubewells	74.66	0.71%					28	370	28	582
Time of Use (TOU) - Peak D-2	20.60	0.54%	620					429		659
Time of Use (TOU) - Off-peak D2	90.78	2.87%					145	1,280	145	1,966
Total Agricultural	135.59	4.27%	433				173	2,080	173	3,211
Public Lighting										
Public Lighting	2.66	0.08%						33		51
Residential Columns H	0.45	0.01%	17					2		5
Street Columns - Tailor K (AUG)		0.00%	17							
Time of Use (TOU) - Peak	12.49	0.38%						226		346
Time of Use (TOU) - Off-peak	59.65	1.87%					69	756	69	1,160
Railway Traction - Tailor L		0.00%								
Co-Generation		0.00%	14							
Grand Total	3,210.26	100.00%	2,852,448				1,886	19,885	1,396	80,300



Gujranwala Electric Power Company Ltd.
Actual Revenue & Subsidy Statement pertaining to the last year
July-98

July 18													
Description	Units	Peak	Peak	Peak	Peak	Peak	Peak		Peak		Peak	Peak	Peak
							Peak	Peak	Peak	Peak			
	(MW)	(MW)	(MW)	(MW)	(MW)	(MW)	(MW)	(MW)	(MW)	(MW)	(MW)	(MW)	(MW)
Residential													
Up to 50 Units	8.22	0.22	0.07%	100.129				4.00		2.00			
Competition Exceeding 50 Units			0.00%										
0-100 Units	173.55	101.48	15.22%	812.848				8.00		1.74			
101-200 Units	112.65	184.83	~0.38%	1,048,184				10.61		6.11			
201-300 Units	238.50	234.50	11.97%	558,044				11.92		10.20			
301-700 Units	119.25	119.24	10.99%	285,154				14.73		14.73	1.23		
Above 700 Units	14.99	14.99	1.26%	12,495				15.41		15.41	2.58		
Temporary Demands:	0.02	0.02	0.00%	678				15.36		15.36	8.30		
Time of Use (TOU) - Peak	3.67	3.07	0.28%					15.39		15.39	2.84		
Time of Use (TOU) - Off-Peak	13.48	13.48	1.24%	29,338		292		8.86		8.86	3.84		
Total Residential	681.63	643	82.80%	1,852,850		310							
Commercial - All													
Commercial - All (Excl. Food and Bev. and Retail)	35.81		1.36%	335,930				14.38		14.38	3.64		
Commercial - Food and Bev. (F&B)			0.00%										
Commercial - Retail (R)	0.01		0.00%	37		81		400.00	10.86	455.00	10.86	5.14	
Temporary Demands:	1.52		0.74%	1,633				14.38		14.08	2.68		
Time of Use (TOU) - Peak (LJ)	5.41		0.50%					400.00	15.36	400.00	15.36	2.84	
Time of Use (TOU) - Off-Peak (Temp)	22.32		3.86%	12,443		147,373		400.00	8.86	400.00	8.86	3.84	
Total Commercial	65.37		6.62%	351,032		147,454							
Industrial													
U1	1.85		0.25%	15,064		4			10.00		10.00	4.50	
U2 - TOU (Peak)	4.18		0.30%						15.36		15.36	2.84	
U3 - TOU (Off-Peak)	20.81		2.84%	48,814		812,190		8.86		8.86	3.84		
U4	0.02		0.00%	496		182		400.00	15.36	400.00	15.36	2.84	
U5 - TOU (Peak)	11.00		1.02%					400.00	15.36	400.00	15.36	2.84	
U6 - TOU (Off-Peak)	70.48		6.48%	9,008		369,824		400.00	8.86	400.00	8.86	3.84	
U7			0.00%										
U8 - TOU (Peak)	4.99		0.45%					360.00	15.36	360.00	15.36	2.84	
U9 - TOU (Off-Peak)	99.71		9.14%	264		305,877		360.00	8.86	360.00	8.86	3.84	
Temporary Demands:	0.03		0.00%	241				8.86		8.86	8.86	8.86	
Total Industrial	228.03		20.73%	70,271		1,202,087							
Other													
C1 (a) Supply at 4000VA (a) less than 5 MW	0.01		0.00%	38		3		10.18		10.18	4.14		
C1 (b) Supply at 4000VA (a) less than 5 MW	0.04		0.00%	5		133		400.00	15.36	400.00	15.36	2.84	
C1 (c) Time of Use (TOU) - Peak	0.24		0.00%					400.00	15.36	400.00	15.36	2.84	
Time of Use (TOU) - Off-Peak	0.02		0.00%	75		2,778		400.00	8.86	400.00	8.86	3.84	
C2 (a) Supply at 11 MW			0.00%	4				380.00	8.86	380.00	8.86	3.84	
C2 (b) Time of Use (TOU) - Peak	3.30		0.30%					380.00	15.36	380.00	15.36	2.84	
Time of Use (TOU) - Off-Peak	14.32		1.02%	30		38,608		380.00	8.86	380.00	8.86	3.84	
Temp. Data			0.00%										
Total Single Point Supply	38.78		1.73%	162		42,320							
Agricultural Tube- Wells - Total 0													
A1 (a) Less Than 5 MW (0-100)	0.01		0.00%	467				10.00		10.00			
A1 (b) Less Than 5 MW (0-100)	0.62		0.00%	6,502		5,496		200.00	8.86	200.00	8.86		
Agricultural Tube- Wells (0-2) (0-500000)	19.08		0.00%	0,001		36,003		300.00	8.86	300.00	8.86		
Agricultural Tube- Wells (0-2) (0-500000)	0.06		0.00%					200.00	15.36	200.00	15.36		
SCARP 3 less 5 (a) (													



Gujranwala Electric Power Company Ltd.
Revenue & Subsidy Statement
July-18

Particulars	Units	Revenue	Subsidy	Net Revenue	Revenue	Subsidy	Net Revenue	Revenue	Subsidy	Net Revenue	Revenue	Subsidy	Net Revenue
		(Rs. Lakhs)	(Rs. Lakhs)	(Rs. Lakhs)	(Rs. Lakhs)	(Rs. Lakhs)	(Rs. Lakhs)	(Rs. Lakhs)	(Rs. Lakhs)	(Rs. Lakhs)	(Rs. Lakhs)	(Rs. Lakhs)	(Rs. Lakhs)
Residential													
Up to 50 Units	8.20	0.57%	109.129					28		12			12
Consumption Exceeding 50 Units		0.00%											
On 100 units	177.85	15.86%	812.849					1,495		547			805
101-200 units	112.65		1,049,184					1,145		1,495			1,304
201-300 units	236.56	21.81%	365,944					2,542		2,433			436
301-750 units	119.25	10.98%	295,164					1,243		1,281	145		1141
Above 750 units	14.99	1.38%	12,468					231		231	26		138
Temporary Connections	0.02	0.00%	579					0		0	9		10
Time of Use (T.O.U.) - Peak	2.67	0.24%						47		47	8		19
Time of Use (T.O.U.) - Off Peak	13.48	0.24%	29,335	230				119		116	46		145
Total Residential	481.42	52.40%	2,452,850	230				7,117		9,612			7,423.48
Commercial - A2		0.00%											
Commercial - A2													
For consumption less than 5 MW	20.81	1.32%	335,930					514		514	120		173.40
Consumption 5 MW		0.00%											
For peak load (consumption exceeding 5 MW)													
Reserve	0.51	0.00%	27	81				0	0	0	0		100
Temporary Connections	1.82	0.17%	1,633					38		28	36		129
Time of Use (T.O.U.) - Peak	3.41	0.50%						13		13	4		144
Time of Use (T.O.U.) - Off Peak	20.22	3.06%	12,442	141,074				57		57	104		181
Total Commercial	69.37	5.07%	351,832	141,099				36.58	431	68.58	240.46		1,740.86
Industrial		0.00%											
A1	7.62	0.35%	13,554					38			17		173
On 500 units	4.16	0.32%						34			11		113
B1 (100-1000 units)	20.81	2.84%	45,814	512,180				212			112		112
B2	6.03	0.00%	494	182				0	0	0	0		0
B3 (1000 units)	11.07	1.02%						106			25		128
B4 (1000 units)	20.48	0.49%	9,005	360,824				154	620	134	254		1,564
B5		0.00%											
B6 (1000 units)	4.89	0.41%						75			17		134
B7 (1000 units)	26.21	0.18%	254	305,677				118	454	118	383		1,353
Temporary connections	6.03	0.00%	24					5			5		5
Total Industrial	221.02	20.11%	70,271	1,402,667				554.80	1,085	289.84	601.78		1,091,771
Public		0.00%											
Supply of 400-2000 units less than 5 MW	0.01	0.00%	29	3				0		0	0		30
Supply of 400-2000 units more and exceeding 5 MW	0.01	0.00%	5	133				5	0	0	0		138
Supply of 1000 units - Peak	0.24	0.02%						0		4	1		5
Time of Use (T.O.U.) - Peak	0.80	0.00%	75	3,775				2	0	2	5		7
Supply of 1000 units		0.00%	4										
Time of Use (T.O.U.) - Peak	3.30	0.36%						37		37	3		40
Time of Use (T.O.U.) - Off Peak	14.52	1.37%	30	38,698				15	124	15	124		159
Total Public		0.00%											
Total Supply Peak Supply	10.70	1.73%	152	42,520				16.23	187	18.23	187	44.53	164.63
Agriculture - Tariff D		0.00%											
Supply Less Than 5 MW (On/Off)	0.01	0.00%	467					0		0			
Agriculture (On/Off) (On/Off)	0.62	0.06%	8,502	5,485				1	0	1	0		
Agriculture (On/Off) (On/Off)	10.08		9,051					7	35	7	34		45
SCARP (On/Off) (On/Off)	0.00							0		0	0		0
SCARP (On/Off) (On/Off)	0.01	0.00%		44				0	0	0	0		
Agriculture (On/Off) (On/Off)	0.43	0.10%		190,599				7		7	4		2
Agriculture (On/Off) (On/Off)	2.85		8,393					7	24	7	24		
Agriculture (On/Off) (On/Off)	3.17							34		35			61
Agriculture (On/Off) (On/Off)	45.56		20,677					38	350	38	243		149
Total Agriculture	53.64	5.05%	45,034	283,718				12.14	421	35.74	283		2,55.11
Public Supply		0.00%											
Yard Supply	0.45	0.00%	56					4		4	5		31
Total Public	0.45	0.00%	56					4		4	5		12.37
Recharge Connections		0.00%											
Housing Colonies Attached to Industrial	0.08	0.01%	18					1		1	1		10
Total Tariff H	0.08	0.01%	18					1		1	1		10.88
Other		0.00%											
Special Contracts - Tariff A (On/Off)		0.00%											
Time of Use (T.O.U.) - Peak	3.62	0.30%						16		16	16		16
Time of Use (T.O.U.) - Off Peak	13.72	1.45%	13	48,564				15	155	18	156	34	241
Total Other	13.76	1.76%	13	48,564				15	155	18	156	34	143.25
General Services (A2)	7.18		19,685	31				14		14	14		171
Grand Total	1,085.70	100.00%	2,338,238	1,804,965				41,428	11,744	41,428	9,894	1,127.68	1,149.23



Actual Revenue & Subsidy Statement pertaining to the last year

418

August 18														
Category	Value	Rate	Value	Rate	Value	Rate	Value	Rate	Value	Rate	Value	Rate	Value	Rate
Category	Value	Rate	Value	Rate	Value	Rate	Value	Rate	Value	Rate	Value	Rate	Value	Rate
Residential														
Single-Dwelling	2.06	9.05	0.78%	106,779										
Condominium/Cooperative			0.80%											
20-120 Units	86.66	50.06	5.13%	1,400,390										
121-200 Units	136.27	186.27	15.84%	1,037,246										
201-300 Units	239.29	259.24	21.47%	232,340										
301-500 Units	140.64	140.64	11.84%	87,643										
Above 500 Units	19.72	19.72	1.86%	4,300										
Transient Occupancy	0.02	0.02	0.02%	882										
Time of Use (TOU) - Peak	3.44	3.44	0.28%											
Time of Use (TOU) - Off-Peak	14.64	14.64	1.23%	20,447	200									
Total Residential	728.67	730	91.27%	2,004,441	200									
Commercial - All														
Convenience	36.03		3.98%	137,351										
For convenience only (less than 2.5 MW)			0.03%											
For convenience only (2.5 MW to 5 MW)	0.02		0.00%	27	72									
For convenience only (above 5 MW)														
Transient Commercial	2.17		0.18%	1,653										
Time of Use (TOU) - Peak (2.5)	5.84		0.50%											
Time of Use (TOU) - Off-Peak (2.5)	20.69		2.15%	14,505	145,315									
Total Commercial	70.65		5.93%	162,138	145,384									
Industrial			0.00%											
10-1	4.46		0.37%	13,668										
61-100 (Peak)	5.16		0.43%											
61-100 (Off-Peak)	37.35		2.14%	10,445	446,390									
101-200 (Peak)	0.04		0.00%	490	101									
101-200 (Off-Peak)	11.20		0.54%											
201-300 (Peak)	32.73		0.46%	8,642	377,145									
301-500 (Peak)			0.00%											
301-500 (Off-Peak)	4.00		0.39%											
501-700 (Peak)	33.67		2.13%	264	180,745									
501-700 (Off-Peak)	0.15		0.01%	24										
Total Industrial	236.12		19.12%	70,541	1,117,602									
Public			0.00%											
City Supply at 200-300 (less than 5 MW)	0.01		0.00%	29	2									
City Supply at 300-500 (less than 5 MW)	0.32		0.00%	5	163									
City Supply at 500-700 (less than 5 MW)	0.26		0.03%											
Time of Use (TOU) - Peak (2.5)	1.53		0.17%	73	4,359									
Time of Use (TOU) - Off-Peak (2.5)			0.00%	4										
City Supply at 700-900 (less than 5 MW)	4.07		0.34%											
Time of Use (TOU) - Peak (2.5)	18.73		1.57%	33	38,605									
Time of Use (TOU) - Off-Peak (2.5)			0.00%											
Total Public	24.61		2.07%	152	43,149									
Agricultural - All			0.00%											
Agri-Supply (less than 5 MW)	0.01		0.00%	467										
Agri-Supply (5 MW to 10 MW)	0.67		0.00%	7,393	5,297									
Agri-Supply (10 MW to 20 MW)	11.61		0.07%	6,216	35,265									
Agri-Supply (20 MW to 50 MW)	0.00		0.00%											
Agri-Supply (50 MW to 100 MW)	0.02		0.00%											
Agri-Supply (100 MW to 200 MW)	0.78		0.07%											
Agri-Supply (200 MW to 500 MW)	7.29		0.05%	8,749	39,459									
Agri-Supply (500 MW to 1,000 MW)	7.61		0.05%											
Agri-Supply (1,000 MW to 2,000 MW)	68.50		0.52%	20,991	123,360									
Agri-Supply (2,000 MW to 5,000 MW)			0.00%											
Total Agricultural	85.70		0.64%	46,315	271,647									
Electricity			0.00%											
10-1	0.90		0.07%	206										
20-100 (Peak)	0.59		0.07%	349										
20-100 (Off-Peak)			0.00%											
20-100 (Peak)	0.05		0.00%	16										
20-100 (Off-Peak)	6.05		0.00%	16										
20-100 (Peak)			0.00%											
20-100 (Off-Peak)	1.10		0.38%											
Time of Use (TOU) - Peak (2.5)	21.14		1.78%	13	52,050									
Time of Use (TOU) - Off-Peak (2.5)	25.64		2.18%	12	53,060									
Total Electric	13.60		1.14%	15,722	1,307									
Gas	1,180.83		100.00%	3,373,847	1,431,420									



Revenue & Subsidy Statement

August 10

[illegible]

Actual Revenue & Subsidy Statement pertaining to the last year
September-18

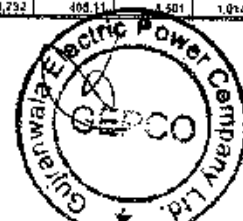
Category	Subsidy	GRVW	Range	Nov.	Rate	Range	Provision	Subsidy	GRVW	Range	Subsidy
Residential											
Up to 50 Units	3.13	3.13	0.30%	101,040				2			2
Consumption Exceeding 50 Units			0.00%								
01-100 Units	99.91	99.91	2.52%	520,744				5			3
101-200 Units	185.79	185.79	17.71%	1,075,200				11			8
201-300 Units	247.69	247.69	23.01%	570,185				12			10
301-700 Units	192.11	192.11	12.59%	287,818				15			15
Above 700 Units	17.86	17.86	1.68%	12,579				15			15
Temporary Domestic	0.02	0.02	0.00%	685				15			15
Time of Use (TOU) - Peak	3.05	3.05	0.28%					15			15
Time of Use (TOU) - Off Peak	13.23	13.23	1.30%	20,520	300			9			9
Total Residential	702.58	702.58	64.97%	2,590,363	300						
Commercial - A-2			0.00%								
Commercial - Use consumption less than 5 kW	35.80		3.41%	329,765				14			14
Commercial (10-20 kW)			0.00%								
For peak load requirement exceeding 5 kW											
Provision	0.02		0.00%	27	75		400.00	11	400.00	11	5.14
Temporary Commercial	1.40		0.13%	1,844				14			14
Time of Use (TOU) - Peak (A-2)	5.35		0.59%				400.00	15	400.00	15	3.64
Time of Use (TOU) - Off Peak (A-2)	21.97		3.07%	12,525	147,364		400.00	8	400.00	8	3.64
Total Commercial	64.43		6.14%	353,362	148,060						
Industrial			0.00%								
B-1	4.35		0.42%	43,065				10			10
B-1 - TOU (Peak)	5.31		0.49%					15			15
B-1 - TOU (Off-peak)	34.87		3.32%	45,950	420,185			8			8
B-2	0.02		0.00%	601	195		400.00	9	400.00	9	4.84
B-2 - TOU (Peak)	10.71		1.02%				400.00	15	400.00	15	2.64
B-2 - TOU (Off-peak)	16.92		5.62%	6,075	381,473		400.00	8	400.00	8	2.63
B-3			0.00%								
B-3 - TOU (Peak)	4.18		0.40%				380.00	13	380.00	13	2.64
B-3 - TOU (Off-peak)	82.49		7.84%	265	275,008		380.00	9	380.00	9	2.84
Temporary Industrial	0.03		0.00%	34				10			10
Total Industrial	280.66		16.13%	70,788	1,075,851						
Bulk			0.00%								
C1 (a) Supply at 400000 Volts less than 5 MW	0.91		0.00%	23	2			10			10
C1 (b) Supply at 400000 Volts less than 5 MW	0.61		0.00%	9	101		400.00	10	400.00	10	4.54
C1 (c) Time of Use (TOU) - Peak	0.17		0.02%				400.00	15	400.00	15	2.94
Time of Use (TOU) - Off Peak	0.80		0.08%	75	3,790		400.00	9	400.00	9	3.64
C2 (a) Supply at 11 kV			0.00%	4			380.00	10	380.00	10	4.84
C2 (b) Time of Use (TOU) - Peak	2.42		0.23%				380.00	15	380.00	15	2.04
Time of Use (TOU) - Off Peak	10.63		0.95%	38	37,184		380.00	8	380.00	8	3.64
Temporary Bulk			0.00%								
Total Supply from Supply	13.23		1.28%	182	41,077						
Agricultural Tube-wells - Tariff D			0.00%								
Below Less than 5 kW (D-1) (a)	0.01		0.00%	472				11			11
Agricultural Tube-wells (D-2) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)	0.87		0.08%	6,558	6,658		300.00	10	300.00	10	
Agricultural Tube-wells (D-2) (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)	8.10		0.81%	6,090	34,992		200.00	10	200.00	10	8
SCARP SWS & Above Peak	0.20		0.00%				200.00	15	200.00	15	0
SCARP SWS & Above Off Peak	0.02		0.00%		80		200.00	9	200.00	9	
Agribusiness (Low/Normal Peak)	0.85		0.08%				200.00	15	200.00	15	8
Agribusiness (Low/Normal Off Peak)	11.47		0.14%	8,479	88,572		200.00	9	200.00	9	
Agribusiness (Low/Normal Off Peak)	5.78		0.55%				200.00	15	200.00	15	10
Agribusiness (Low/Normal Off Peak)	21.00		1.28%	20,984	166,156		200.00	9	200.00	9	3
Total Agricultural	38.66		3.84%	45,467	273,408						
Bulk Supply			0.00%								
Tariff D	0.37		0.04%	572				8			8
Total Tariff D	0.37		0.04%	572							
Residential Columns H			0.00%								
Housing Columns Attached to Industries-H	0.09	0	0.01%	16				4			4
Total Tariff H	0.09		0.01%	16							
A/R		0	0.00%								
Special Categories - (a) X (b) (c) (d) (e) (f) (g) (h) (i) (j) (k) (l) (m) (n) (o) (p) (q) (r) (s) (t) (u) (v) (w) (x) (y) (z)			0.00%				300.00	9	300.00	9	7.97
Time of Use (TOU) - Peak	3.82		0.36%				300.00	15	300.00	15	2.64
Time of Use (TOU) - Off Peak	16.48		1.57%	13	50,358		300.00	10	300.00	10	2.14
Total A/R	28.30		1.94%	13	50,358						
General Services A-3	0.00		0.00%	19,691	80			13			13
Grand Total	1,644.13		100.00%	3,398,445	5,890,862						



Revenue & Subsidy Statement

September-14

Category	Value	Percentage	Value	Percentage	Value	Percentage	Value	Percentage	Value	Percentage	Value	Percentage	Value	Percentage
Residential														
Up to 50 Units	3.15	3.30%	101.040											
Consumption Exceeding 50 Units		3.00%												
51-100 Units	59.91	3.53%	829.244											
101-200 Units	185.19		1,075,280											
201-300 Units	247.88	20.81%	570,185											
301-400 Units	135.11	12.38%	297,849											
Above 400 Units	17.55	.98%	12,579											
Temporary Disables	0.03	0.00%	885											
Time of Use (TOU) - Peak	3.05	0.28%												
Time of Use (TOU) - Off-Peak	11.23	1.36%	20,520	300										
Total Residential	702.58	85.97%	2,496,380	200										
Commercial - A2		0.90%												
Commercial - A2	26.87	2.41%	339,165											
For Sanitation/Septic tank 5 kW		0.90%												
Commercial 1-25 kW														
For peak load (exceeding 5 kW)	0.02	0.00%	27	75										
Regular														
Temporary Commercial	1.40	0.13%	1,544											
Time of Use (TOU) - Peak	5.55	0.52%												
Time of Use (TOU) - Off-Peak	21.67	2.07%	12,525	147,064										
Total Commercial	84.45	5.14%	353,362	148,060										
Industrial		0.90%												
B1	1.58	0.42%	13,065											
B1 - TOU (Peak)	5.11	0.40%												
B1 - TOU (Off-Peak)	3.47	3.32%	46,955	470,165										
B1	0.03	0.00%	501	195										
B1 - TOU (Peak)	10.71	1.03%												
B1 - TOU (Off-Peak)	58.38	5.63%	8,076	381,479										
B1		0.00%												
B1 - TOU (Peak)	4.18	0.45%												
B1 - TOU (Off-Peak)	85.42	7.86%	256	273,008										
Temporary Industrial	0.03	0.00%	24											
Total Industrial	200.68	19.13%	70,736	5,076,897										
Other		0.00%												
C1a1 Supply at 400/250 kVA less than 5 kW	0.01	0.00%	28	2										
C1a1 Supply at 400/250 kVA - up to and exceeding 5 kW	0.01	0.00%	5	101										
C1a1 Time of Use (TOU) - Peak	0.17	0.02%												
Time of Use (TOU) - Off-Peak	0.89	0.06%	76	1,780										
C1a1 Supply at 11 kW		0.00%	4											
C1a1 Time of Use (TOU) - Peak	2.42	0.22%												
Time of Use (TOU) - Off-Peak	10.93	0.50%	30	37,194										
Temp Bar		0.00%												
Total Single Point Supply	13.23	1.28%	162	4,977										
Agriculture/Agribusiness - Total W.D.		0.00%												
Agribusiness (Less Than 5 kW) (W.D.)	0.01	0.00%	472											
Agribusiness (5 kW to 25 kW) (W.D.)	0.37	0.03%	6,258	8,658										
Agribusiness (25 kW to 50 kW) (W.D.)	8.50		9,089											
Agribusiness (50 kW to 100 kW) (W.D.)	0.00													
Agribusiness (100 kW to 250 kW) (W.D.)	0.02	0.00%	80											
Agribusiness (250 kW to 500 kW) (W.D.)	0.26	2.29%	165,158											
Agribusiness (500 kW to 1,000 kW) (W.D.)	11.27		6,479											
Agribusiness (1,000 kW to 2,500 kW) (W.D.)	5.78													
Agribusiness (2,500 kW to 5,000 kW) (W.D.)	21.40		20,854											
Total Agribusiness	38.58	1.88%	48,497	279,408										
Public Lighting		0.00%												
Tand G	0.37	0.04%	572											
Total Tand G	0.37	0.04%	572											
Streetscape Lighting		0.00%												
Provision of Lighting Attached to Industrial	0.09	0.21%	16											
Total Tand G	0.09	0.01%	16											
AJLK		0.00%												
Special Contracts - Tand G (AJLK)		0.00%												
Time of Use (TOU) - Peak	3.22	0.20%												
Time of Use (TOU) - Off-Peak	16.28	1.57%	13	50,656										
Total AJLK	20.50	1.94%	13	50,656										
General Services - AJLK	0.50		19,654	98										
Grand Total	1,048.15	100.00%	3,098,441	1,097,062										



Actual Revenue & Subsidy Statement pertaining to the last year

October-18

Category	Actual	Revised	Percentage	Actual	Revised	Percentage	Actual	Revised	Percentage	Actual	Revised	Percentage	Actual	Revised	Percentage
Revenue	Actual	Revised	Percentage	Actual	Revised	Percentage	Actual	Revised	Percentage	Actual	Revised	Percentage	Actual	Revised	Percentage
Residential															
Up to 50 units	1.72	1.72	0.21%	101,038						4	2				2
Commercial & Industrial (C&I)															
01-100 units	150.79	150.79	18.20%	820,227						9	5				3
101-350 units	167.97	167.97	20.36%	1,075,251						11	8				
351-700 units	116.29	116.29	13.92%	570,172						12	10				2
701-1400 units	35.88	35.88	4.35%	297,843						15	15		1.22		
Above 1400 units	3.63	3.63	0.44%	12,579						15	15		2.96		
Temporary Domestic	0.02	0.02	0.00%	685						15	15		8.80		
Time of Use (TOU) - Peak	1.81	1.81	0.22%							15	15		2.64		
Time of Use (TOU) - Off-Peak	7.82	7.82	0.94%	20,520	450					8	9		1.64		
Total Residential	485.91	486	58.66%	2,868,322	450										
Commercial - AR															
Commercial - AR (for services less than 5 MW)	27.72		3.35%	378,931						14	13		3.64		
Commercial (100 MW)			0.00%												
For power less than 5 MW			0.00%												
Temporary Commercial	0.81		0.00%	27	63			400.00	14	400.00	11	5.13			
Time of Use (TOU) - Peak	1.11		0.13%	1,643						14	10		7.98		
Time of Use (TOU) - Off-Peak	8.96		0.00%					400.00	15	400.00	12	2.68			
Time of Use (TOU) - On-Peak	17.84		2.15%	12,516	11,747			400.00	9	400.00	9	3.64			
Total Commercial	34.64		6.23%	343,117	11,810										
Industrial															
01	3.83		0.46%	13,932						16	10		4.52		
01 - TOU (Peak)	5.03		0.60%							15	15		2.84		
01 - TOU (Off-Peak)	82.71		4.07%	46,844	82,789					8	9		3.64		
01	0.03		0.00%	508	172			400.00	8	400.00	9	8.64			
02 - TOU (Peak)	12.25		1.80%					400.00	15	400.00	15	2.64			
02 - TOU (Off-Peak)	70.31		8.88%	8,053	610,512			400.00	8	400.00	8	2.84			
02			0.00%												
03 - TOU (Peak)	4.08		0.49%					380.00	15	380.00	15	2.64			
03 - TOU (Off-Peak)	102.18		12.32%	265	297,854			380.00	9	380.00	9	3.64			
Temporary Industrial	0.04		0.00%	24						10	10		0.89		
Total Industrial	232.44		28.06%	78,618	1,530,542										
Public															
01 - Supply of 400 MW to less than 5 MW	0.01		0.00%	29	2					10	10		8.54		
01 - Supply of 400 MW to less than 5 MW	0.01		0.00%	8	143			400.00	10	400.00	10	4.64			
01 - Time of Use (TOU) - Peak	0.13		0.02%					400.00	15	400.00	15	2.64			
01 - Time of Use (TOU) - Off-Peak	0.27		0.04%	75	3,401			400.00	9	400.00	9	3.84			
02 - Supply of 1.1 MW			0.00%					380.00	12	380.00	10	4.84			
02 - Time of Use (TOU) - Peak	1.30		0.22%					380.00	15	380.00	15	2.64			
02 - Time of Use (TOU) - Off-Peak	7.62		0.92%	38	23,568			380.00	9	380.00	9	3.84			
Temp. Public			0.00%												
Total Public Supply	10.84		1.21%	147	27,923										
Agricultural Tariffs - Tariff D															
Temp. Less Than 5 MW (0-100)	0.01		0.00%	470						11	11				
Agricultural Tariffs (0-2) (100-1000)	0.40		0.03%	6,544	6,512			200.00	10	200.00	10				
Agricultural Tariffs (0-2) (1000-10000)	6.01		0.73%	9,035	95,083			200.00	10	200.00	5				8
BCARF 5 hrs Above Peak			0.00%					200.00	15	200.00	15				9
BCARF 5 hrs Above Off-Peak			0.00%					200.00	9	200.00	9				
Agricultural - 5 hrs (Morning) - Off-Peak	0.74		0.09%					200.00	15	200.00	10				5
Agricultural - 5 hrs (Morning) - Off-Peak	0.77		0.09%	8,447	84,632			200.00	9	200.00	9				
Agricultural - 5 hrs (Evening) - On-Peak (TOU) Peak	4.06		0.49%					200.00	15	200.00	5				10
Agricultural - 5 hrs (Evening) - On-Peak (TOU) Off-Peak	18.26		2.24%	20,526	146,380			200.00	9	200.00	6				3
Total Agricultural	30.15		3.69%	46,226	274,590										
Public Supply															
Temp. G	0.57		0.07%	672						9	9		5.84		
Total Public	0.57		0.07%	672											
Residential - Connected															
Housing Connected Attached to Industries-R	0.08		0.01%	16						9	9		5.64		
Total Residential	0.08		0.01%	16											
AJN															
Special Contract - Temp. K (AJN)			0.00%					350.00	9	350.00	9	3.64			
Time of Use (TOU) - Peak	2.36		0.28%					350.00	15	350.00	13	2.84			
Time of Use (TOU) - Off-Peak	8.56		0.79%	13	44,720			350.00	10	350.00	10	2.14			
Total AJN	8.91		1.08%	13	44,720										
Contracted Services - G	3.25		1.00%	10,536	45					13	13		3.34		
Grand Total	629.42		100.00%	3,387,737	2,039,681										



Revenue & Subsidy Statement

October-16

Category	Rate	Volume	Revenue	Subsidy	Net Revenue	Category	Rate	Volume	Revenue	Subsidy	Net Revenue
Residential											
Up to 50 Units	1.77	0.21%	107,034					7		3	2
Consumption Exceeding 50 Units		0.00%									
Up to 100 Units	169.73	10.20%	1,270,227					1,287		873	424
101-200 Units	187.31		1,075,267					1,782		1,362	626
201-300 Units	115.29	13.72%	570,773					1,374		1,178	138
301-400 Units	39.86	4.45%	282,843					845		146	146
Above 400 Units	3.93	0.44%	12,578					56		56	56
Temporary Discounts	0.02	0.02%	665					0		0	0
Time of Use (TOU) Peak	1.81	0.22%						26		28	15
Time of Use (TOU) Off-Peak	1.82	0.44%	20,530		450			88		89	251
Total Residential			486,042	86.80%	2,886,232			6,158		4,113	887.57
Commercial											
Commercial - AT		0.00%									
For additional load less than 5 MW	27.73	1.30%	338,931					368		368	1,011
For additional load exceeding 5 MW		0.00%									
Rebate	0.01	0.00%	27		63			0		0	0
Temporary Commercial	1.11	0.12%	1,643					18		18	12
Time of Use (TOU) Peak (AT)	4.91	0.90%						78		78	13
Time of Use (TOU) Off-Peak (AT)	17.84	1.15%	12,818		131,747			156		156	153
Total Commercial			81,644	8.82%	355,117			52,73		62,72	645
Industrial											
AT	3.51	0.46%	13,832					38		17	117
B1 - TOU (Peak)	5.36	0.80%						77		13	113
B1 - TOU (Off-Peak)	33.71	4.07%	98,844		692,739			293		123	123
B2	0.03	0.00%	506		177			0		0	0
B3 - TOU (Peak)	13.25	1.68%						203		26	35
G1 - TOU (Off-Peak)	70.31	8.45%	8,083		410,512			164		164	1255
B3		0.00%									
B4 - TOU (Peak)	4.08	0.40%						83		15	119
B5 - TOU (Off-Peak)	202.18	12.33%	288		287,058			213		875	1372
Temporary Industrial	0.04	0.30%	24					0		0	0
Total Industrial			233,44	28.96%	70,818			377.16		2,784	27.18
Build											
Cost Supply at 400-200 Units less than 5 MW	0.01	0.00%	20		2			0		0	0
Cost Supply at 400-200 Units up to and exceeding 5 MW	0.01	0.00%	5		163			0		0	0
Cost Time of Use (TOU) Peak	0.12	0.02%						2		2	0
Time of Use (TOU) Off-Peak	0.37	0.04%	78		3,401			1		3	1
Cost Supply at 1 MW		0.00%									
Cost Time of Use (TOU) Peak	1.00	0.23%						20		20	5
Time of Use (TOU) Off-Peak	1.82	0.92%	38		23,978			8		66	78
Temp. Peak		0.00%									
Total Single Point Supply			10.04	1.24%	142			10.53		101	10.69
Agriculture											
Agriculture Tube-wells - Total (AT)		0.00%									
Rebate Less Than 5 MW (AT)	2.81	0.33%	470					0		0	
Agriculture Tube-wells (AT) Subsidies	0.40	0.21%	8,844		8,512			1		1	1
Agriculture Tube-wells (AT) Subsidies	6.81		0,089					7		59	7
GSAP 5 MW & Above Peak											
GSAP 5 MW & Above Off-Peak		0.00%									
Agriculture 5 MW (Off-Peak) Peak	0.74	2.24%			165,384			11		5	5
Agriculture 5 MW (Off-Peak) Off-Peak	0.77		8,447					12		7	7
Agriculture 5 MW (Off-Peak) Off-Peak	4.05							52		22	40
Agriculture 5 MW (Off-Peak) Off-Peak	14.35		20,805					56		15	34
Total Agriculture			30.55	3.89%	45,336			64.52		302	64.92
Public Lighting											
Public Lighting		0.00%									
Temp G	0.57	0.07%	572					5		5	3
Total Temp G			0.57	6.07%	872			5		5	3.19
Personal Services											
Personal Services Affected to (Personal Services)	0.35	0.01%	15					1		1	0
Total Personal Services			0.35	0.01%	15			1		1	0.05
Other											
Other (Personal Services) Temp G (AT)		0.00%									
Time of Use (TOU) Peak	2.35	0.28%						25		25	5
Time of Use (TOU) Off-Peak	5.55	0.79%	13		44,726			15		56	14
Total Other			8.91	1.08%	13			40.82%		102	16.10
General Services											
General Services (AT)	8.25		19,598		45			103		103	18
Grand Total			528.42	100.00%	3,287,727			411.43		8,340	1,245



24

Actual Revenue & Subsidy Statement pertaining to the last year
November-19

	Actual	Target	Change	Diff.	Actual	Target	Change	Diff.	Actual	Target	Change	Diff.
Residential												
Up to 50 units	1.43	1.43	0.00%	0.00	106,739				0	2		2
Comprehensive Standing 50 units			0.00%									
61-100 units	179.55	179.55	0.00%	0.00	1,420,433				6	6		2
101-200 units	94.33	94.33	0.00%	0.00	1,035,486				11	8		
201-300 units	36.39	36.39	0.00%	0.00	255,381				13	13		2
301-400 units	11.08	11.08	0.00%	0.00	85,383				15	15	1.22	
Above 400 units	1.64	1.64	0.00%	0.00	4,339				15	15	7.99	
Temporary Commercial	0.02	0.02	0.00%	0.00	589				15	15	6.30	
Time of Use (TOU) - Peak	1.29	1.29	0.00%	0.00					15	15	2.64	
Time of Use (TOU) - Off-Peak	5.35	5.35	0.00%	0.00	20,633	44			9	9	3.64	
Total Residential	331.30	331.30	0.00%	0.00	2,817,996	44						
Commercial												
Commercial - 50			0.00%									
Exceeding 50 units (50-100)	21.12		0.00%		340,446				16	16	2.64	
Exceeding 100 units			0.00%									
For units 100-200 (standing only)			0.00%									
For units 200-300 (standing only)			0.00%									
For units 300-400 (standing only)			0.00%									
For units 400-500 (standing only)			0.00%									
For units 500-600 (standing only)			0.00%									
For units 600-700 (standing only)			0.00%									
For units 700-800 (standing only)			0.00%									
For units 800-900 (standing only)			0.00%									
For units 900-1000 (standing only)			0.00%									
For units 1000-1100 (standing only)			0.00%									
For units 1100-1200 (standing only)			0.00%									
For units 1200-1300 (standing only)			0.00%									
For units 1300-1400 (standing only)			0.00%									
For units 1400-1500 (standing only)			0.00%									
For units 1500-1600 (standing only)			0.00%									
For units 1600-1700 (standing only)			0.00%									
For units 1700-1800 (standing only)			0.00%									
For units 1800-1900 (standing only)			0.00%									
For units 1900-2000 (standing only)			0.00%									
For units 2000-2100 (standing only)			0.00%									
For units 2100-2200 (standing only)			0.00%									
For units 2200-2300 (standing only)			0.00%									
For units 2300-2400 (standing only)			0.00%									
For units 2400-2500 (standing only)			0.00%									
For units 2500-2600 (standing only)			0.00%									
For units 2600-2700 (standing only)			0.00%									
For units 2700-2800 (standing only)			0.00%									
For units 2800-2900 (standing only)			0.00%									
For units 2900-3000 (standing only)			0.00%									
For units 3000-3100 (standing only)			0.00%									
For units 3100-3200 (standing only)			0.00%									
For units 3200-3300 (standing only)			0.00%									
For units 3300-3400 (standing only)			0.00%									
For units 3400-3500 (standing only)			0.00%									
For units 3500-3600 (standing only)			0.00%									
For units 3600-3700 (standing only)			0.00%									
For units 3700-3800 (standing only)			0.00%									
For units 3800-3900 (standing only)			0.00%									
For units 3900-4000 (standing only)			0.00%									
For units 4000-4100 (standing only)			0.00%									
For units 4100-4200 (standing only)			0.00%									
For units 4200-4300 (standing only)			0.00%									
For units 4300-4400 (standing only)			0.00%									
For units 4400-4500 (standing only)			0.00%									
For units 4500-4600 (standing only)			0.00%									
For units 4600-4700 (standing only)			0.00%									
For units 4700-4800 (standing only)			0.00%									
For units 4800-4900 (standing only)			0.00%									
For units 4900-5000 (standing only)			0.00%									
For units 5000-5100 (standing only)			0.00%									
For units 5100-5200 (standing only)			0.00%									
For units 5200-5300 (standing only)			0.00%									
For units 5300-5400 (standing only)			0.00%									
For units 5400-5500 (standing only)			0.00%									
For units 5500-5600 (standing only)			0.00%									
For units 5600-5700 (standing only)			0.00%									
For units 5700-5800 (standing only)			0.00%									
For units 5800-5900 (standing only)			0.00%									
For units 5900-6000 (standing only)			0.00%									
For units 6000-6100 (standing only)			0.00%									
For units 6100-6200 (standing only)			0.00%									
For units 6200-6300 (standing only)			0.00%									
For units 6300-6400 (standing only)			0.00%									
For units 6400-6500 (standing only)			0.00%									
For units 6500-6600 (standing only)			0.00%									
For units 6600-6700 (standing only)			0.00%									
For units 6700-6800 (standing only)			0.00%									
For units 6800-6900 (standing only)			0.00%									
For units 6900-7000 (standing only)			0.00%									
For units 7000-7100 (standing only)			0.00%									
For units 7100-7200 (standing only)			0.00%									
For units 7200-7300 (standing only)			0.00%									
For units 7300-7400 (standing only)			0.00%									
For units 7400-7500 (standing only)			0.00%									
For units 7500-7600 (standing only)			0.00%									
For units 7600-7700 (standing only)			0.00%									
For units 7700-7800 (standing only)			0.00%									
For units 7800-7900 (standing only)			0.00%									
For units 7900-8000 (standing only)			0.00%									
For units 8000-8100 (standing only)			0.00%									
For units 8100-8200 (standing only)			0.00%									
For units 8200-8300 (standing only)			0.00%									
For units 8300-8400 (standing only)			0.00%									
For units 8400-8500 (standing only)			0.00%									
For units 8500-8600 (standing only)			0.00%									
For units 8600-8700 (standing only)			0.00%									
For units 8700-8800 (standing only)			0.00%									
For units 8800-8900 (standing only)			0.00%									
For units 8900-9000 (standing only)			0.00%									
For units 9000-9100 (standing only)			0.00%									
For units 9100-9200 (standing only)			0.00%									
For units 9200-9300 (standing only)			0.00%									
For units 9300-9400 (standing only)			0.00%									
For units 9400-9500 (standing only)			0.00%									
For units 9500-9600 (standing only)			0.00%									
For units 9600-9700 (standing only)			0.00%									
For units 9700-9800 (standing only)			0.00%									
For units 9800-9900 (standing only)			0.00%									
For units 9900-10000 (standing only)			0.00%									
For units 10000-10100 (standing only)			0.00%									
For units 10100-10200 (standing only)			0.00%									
For units 10200-10300 (standing only)			0.00%									
For units 10300-10400 (standing only)			0.00%									
For units 10400-10500 (standing only)			0.00%									
For units 10500-10600 (standing only)			0.00%									
For units 10600-10700 (standing only)			0.00%									
For units 10700-10800 (standing only)			0.00%									
For units 10800-10900 (standing only)			0.00%									
For units 10900-11000 (standing only)			0.00%									
For units 11000-11100 (standing only)			0.00%									
For units 11100-11200 (standing only)			0.00%									
For units 11200-11300 (standing only)			0.00%									
For units 11300-11400 (standing only)			0.00%									
For units 11400-11500 (standing only)			0.00%									
For units 11500-11600 (standing only)			0.00%									
For units 11600-11700 (standing only)			0.00%									
For units 11700-11800 (standing only)			0.00%									
For units 11800-11900 (standing only)			0.00%									
For units 11900-12000 (standing only)			0.00%									
For units 12000-12100 (standing only)			0.00%									
For units 12100-12200 (standing only)			0.00%									
For units 12200-12300 (standing only)			0.00%									
For units 12300-12400 (standing only)			0.00%									
For units 12400-12500 (standing only)			0.00%									
For units 12500-12600 (standing only)			0.00%									
For units 12600-12700 (standing only)			0.00%									
For units 12700-12800 (standing only)			0.00%									
For units 12800-12900 (standing only)			0.00%									
For units 12900-13000 (standing only)			0.00%									
For units 13000-13100 (standing only)			0.00%									
For units 13100-13200 (standing only)			0.00%									
For units 13200-13300 (standing only)			0.00%									
For units 13300-13400 (standing only)			0.00%									
For units 13400-13500 (standing only)			0.00%									
For units 13500-13600 (standing only)			0.00%									

November 2013



Actual Revenue & Subsidy Statement pertaining to the last year
December-18

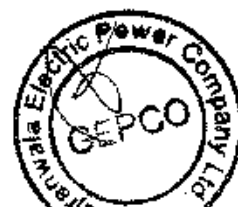
Category	Units	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy
Residential															
Up to 50 Units	1.71	1.71	0.00%	115,439						4	2				
Consumption Exceeding 50 Units			0.00%												
51-100 Units	174.54	174.54	28.91%	1,805,139						9	6				
101-200 Units	58.80	58.80	0.74%	799,942						31	8				
201-300 Units	20.81	20.81	3.45%	141,111						12	10				
301-700 Units	7.69	7.69	1.27%	47,160						15	15	1.22			
Above 700 Units	1.35	1.35	0.02%	3,347						15	15	2.55			
Temporary Domestic	0.02	0.02	0.00%	684						15	15	6.46			
Time of Use (TOU) - Peak	1.24	1.24	0.21%							15	15	2.64			
Time of Use (TOU) - Off-Peak	4.96	4.96	0.82%	20,712						9	9	3.64			
Total Residential	274.17	274.17	44.60%	2,942,641											
Commercial - A2			0.00%												
Consumption for sanctioned up to 500 kVA less than 5 MW	19.21	19.21	0.03%	341,591						14	14	2.64			
Consumption above 500 kVA			0.00%												
For 500 kVA (sanctioned) exceeding 5 MW															
Various	0.00	0.00	0.00%	27						11	11	2.14			
Temporary Commercial	1.30	1.30	0.00%	1,690						14	14	7.65			
Time of Use (TOU) - Peak (A2)	4.09	4.09	0.81%							15	15	1.64			
Time of Use (TOU) - Off-Peak (Temp)	15.09	15.09	2.60%	12,658						9	9	3.94			
Total Commercial	36.24	36.24	0.83%	355,954											
Industrial			0.00%												
B1	3.81	3.81	0.52%	10,846						10	10	4.60			
B1 - TOU (Peak)	5.04	5.04	0.83%							15	15	2.64			
B1 - TOU (Off-Peak)	31.36	31.36	5.19%	47,313						9	9	7.64			
B2	0.04	0.04	0.01%	489						8	8	4.62			
B2 - TOU (Peak)	14.15	14.15	2.35%							15	15	2.64			
B2 - TOU (Off-Peak)	84.50	84.50	16.68%	8,956						9	9	3.83			
B3			0.00%												
B3 - TOU (Peak)	4.63	4.63	0.73%							15	15	2.04			
B3 - TOU (Off-Peak)	73.83	73.83	12.99%	265						9	9	3.64			
Temporary Industrial	4.07	4.07	0.01%	24						10	10	9.90			
Total Industrial	117.27	117.27	35.89%	71,093											
Build			0.00%												
City Supply of <500 kVA less than 5 MW	0.01	0.01	0.00%	29						10	10	4.94			
City Supply of >500 kVA upto and exceeding 5 MW	0.61	0.61	0.00%	5						10	10	4.84			
City (Time of Use TOU) - Peak	0.21	0.21	0.00%							15	15	2.64			
Time of Use (TOU) - Off-Peak	0.62	0.62	0.11%	75						9	9	3.64			
City Supply at 11 kV			0.00%							10	10	4.94			
City Time of Use (TOU) - Peak	2.16	2.16	0.36%							15	15	2.54			
Time of Use (TOU) - Off-Peak	8.34	8.34	1.38%	39						9	9	3.64			
Temporary			0.00%												
Total Build	11.44	11.44	1.88%	140											
Agricultural Tolerable - Toler D			0.00%												
Sanction Less Than 5 MW (D-10)	0.01	0.01	0.00%	470						11	11				
Agricultural Subsidy (D-10) (Normal)	0.37	0.37	0.05%	5,887						10	10				
Agricultural Tolerable (D-10) (Subsidy)	3.22	3.22	0.32%	6,724						10	10				
SEARF Short & Above Peak	0.00	0.00	0.00%							15	15				
SEARF Short & Above Off-Peak	0.00	0.00	0.00%	4						15	15				
Sanctioned - 5 MW (Normal) - Peak	0.28	0.28	0.05%							15	15				
Sanctioned - 5 MW (Normal) - Off-Peak	3.05	3.05	0.51%	6,533						9	9				
Sanctioned - 5 MW (Subsidy) - D-10 (TOU) Peak	2.49	2.49	0.31%							10	10				
Sanctioned - 5 MW (Subsidy) - D-10 (TOU) Off-Peak	21.71	21.71	1.78%	22,309						9	9				
Total Agricultural	31.12	31.12	5.14%	44,547											
Public Supply			0.00%												
Toler D	0.73	0.73	0.12%	572						9	9	5.64			
Total Toler D	0.73	0.73	0.12%	572											
Residential Colonies			0.00%												
Housing Colonies Attached to Residential	0.14	0	0.02%	16						9	9	5.64			
Total Toler D	0.15	0	0.02%	16											
AJK			0.00%												
Sanctioned - Toler D - AJK			0.00%							10	10	2.87			
Time of Use (TOU) - Peak	5.18	5.18	0.88%							15	15	2.64			
Time of Use (TOU) - Off-Peak	15.06	15.06	2.18%	15						10	10	2.14			
Total AJK	24.27	24.27	4.06%	13											
Sanctioned - Toler D - S	1.43	1.43	1.40%	19,758						13	13	2.24			
Grand Total	803.80	803.80	100.00%	3,425,662											



Revenue & Subsidy Statement

December-18

Category	Units	Value	Percentage	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy
Residential													
Up to 50 Units	1.71	0.26%	185,436					7		3			3
Consumption Beyond 50 Units		0.00%											
01-100 Units	174.54	28.91%	1,805,130					1,504		1,011			390
101-200 Units	55.80		789,042					624		477			167
201-300 Units	20.81	3.49%	181,111					248		176			56
301-400 Units	7.59	1.27%	47,160					114		114			10
Above 400 Units	1.35	0.22%	3,347					21		21			3
Temporary Domestic	0.02	0.00%	884					0		0			0
Time of Use (TOU) - Peak	1.24	0.21%						16		16			13
Time of Use (TOU) - Off-Peak	4.96	0.82%	29,712		53			44		44			119
Total Residential	275.13	46.96%	7,332,445		53			2,578		1,804		(14.37)	642.31
Commercial - A2													
Commercial - A2		0.00%											
For consumption less than 5 MW	18.31	3.03%	341,581					363		263			167
Commercial (A2) Peak		0.00%											
Commercial (A2) Off-Peak		0.00%											
For consumption exceeding 5 MW													
For consumption exceeding 5 MW	0.05	0.00%	27		16			0		0			0
Temporary Commercial	1.20	0.20%	1,680					17		17			116
Time of Use (TOU) - Peak	4.06	0.67%						67		67			111
Time of Use (TOU) - Off-Peak	15.59	2.50%	12,656		86,569		39	136		35			157
Total Commercial	29.26	6.50%	385,854		86,575		14.75	463		387.5		(144.07)	(144.07)
Industrial													
Industrial		0.00%											
01-100 Units	1.71	0.26%	185,436					7		3			3
101-200 Units	55.80	0.82%	789,042					624		477			167
201-300 Units	20.81	3.49%	181,111					248		176			56
301-400 Units	7.59	1.27%	47,160					114		114			10
Above 400 Units	1.35	0.22%	3,347					21		21			3
Temporary Industrial	0.02	0.00%	884					0		0			0
Time of Use (TOU) - Peak	1.24	0.21%						16		16			13
Time of Use (TOU) - Off-Peak	4.96	0.82%	29,712		53			44		44			119
Total Industrial	29.26	6.50%	385,854		86,575		14.75	463		387.5		(144.07)	(144.07)
Public Supply													
Bulk		0.00%											
01-100 Units	1.71	0.26%	185,436					7		3			3
101-200 Units	55.80	0.82%	789,042					624		477			167
201-300 Units	20.81	3.49%	181,111					248		176			56
301-400 Units	7.59	1.27%	47,160					114		114			10
Above 400 Units	1.35	0.22%	3,347					21		21			3
Temporary Public Supply	0.02	0.00%	884					0		0			0
Time of Use (TOU) - Peak	1.24	0.21%						16		16			13
Time of Use (TOU) - Off-Peak	4.96	0.82%	29,712		53			44		44			119
Total Public Supply	29.26	6.50%	385,854		86,575		14.75	463		387.5		(144.07)	(144.07)
Other													
Other		0.00%											
01-100 Units	1.71	0.26%	185,436					7		3			3
101-200 Units	55.80	0.82%	789,042					624		477			167
201-300 Units	20.81	3.49%	181,111					248		176			56
301-400 Units	7.59	1.27%	47,160					114		114			10
Above 400 Units	1.35	0.22%	3,347					21		21			3
Temporary Other	0.02	0.00%	884					0		0			0
Time of Use (TOU) - Peak	1.24	0.21%						16		16			13
Time of Use (TOU) - Off-Peak	4.96	0.82%	29,712		53			44		44			119
Total Other	29.26	6.50%	385,854		86,575		14.75	463		387.5		(144.07)	(144.07)
Total	803.60	100.00%	3,428,662		1,466,377		374.81	6,884		3,748.1		(1,004.07)	(278.93)

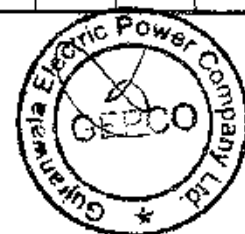


88

Actual Revenue & Subsidy Statement pertaining to the last year

January 19

Category	Quantity	Volume (MWh)	Percentage	Revenue (MSh)	Volume (MWh)	Percentage	Revenue (MSh)	Volume (MWh)	Percentage	Revenue (MSh)	Volume (MWh)	Percentage	Revenue (MSh)
Residential													
Low Voltage	0.91	0.91	0.43%	190,982				5		2			2
Computation: Excluding 20 Users			0.00%										
01-100 Users	90.28	90.28	42.83%	1,838,358				9		6			3
001-100 Users	29.42	29.42	13.86%	578,185				11		6			
001-100 Users	13.38	13.38	6.22%	267,480				10		15			2
001-100 Users	8.23	8.23	3.84%	164,592				13		13		12	
001-100 Users	1.13	1.13	0.53%	226,001				15		15		2.58	
Temporary Connections	0.00	0.00	0.00%	767				15		15		6.68	
Time of Use (TOU) - Peak	0.79	0.79	0.33%					16		15		2.52	
Time of Use (TOU) - Off-Peak	2.72	2.72	1.28%	22,260	27			9		9		2.54	
Total Residential	144.77	145	66.38%	2,969,468	27								
Commercial - A2			0.00%										
For purchased and less than 5 MW	10.00		4.73%	344,680				14		14		2.64	
For purchased and less than 5 MW			0.00%										
For purchased and less than 5 MW	0.00		0.00%	28	10		400.00	15		400.00	11	5.12	
Temporary Connections	0.18		0.08%	1,721	7			14		14		7.89	
Time of Use (TOU) - Peak	0.02		0.00%				400.00	15		400.00	15	3.64	
Time of Use (TOU) - Off-Peak	7.25		3.28%	12,911	51,574		400.00	9		400.00	9	3.62	
Total Commercial	18.30		8.34%	360,345	51,588								
Industrial			0.00%										
B1	2.08		0.98%	14,622	11			10		10		4.30	
B1 - TOU (Peak)	2.61		1.71%					13		15		2.64	
B1 - TOU (Off-Peak)	18.80		9.39%	67,728	150,160			3		9		3.63	
B2	0.01		0.00%	487	42		400.00	9		400.00	9	8.84	
B2 - TOU (Peak)	2.34		1.10%				400.00	15		400.00	15	2.64	
B2 - TOU (Off-Peak)	12.31		5.61%	8,934	74,972		400.00	9		400.00	9	3.82	
B3			0.00%										
B3 - TOU (Peak)	0.18		0.08%	13			380.00	15		380.00	15	2.64	
B3 - TOU (Off-Peak)	2.36		1.13%	731	7,436		380.00	9		380.00	9	3.84	
Temporary Industrial	0.01		0.01%					10		10		5.88	
Total Industrial	42.70		20.18%	71,631	348,610								
Bank			0.00%										
CTEL Supply at 400/230V/3-Phase/3-Wire	0.00		0.00%	29	8			10		10		4.04	
CTEL Supply at 400/230V/3-Phase/3-Wire	0.00		0.00%	3	40		400.00	10		400.00	10	4.68	
CTEL Time of Use (TOU) - Peak	0.04		0.02%				400.00	15		400.00	15	2.58	
Time of Use (TOU) - Off-Peak	0.12		0.05%	78	510		400.00	9		400.00	9	3.84	
CTEL Supply at 11 kV			0.00%	4			380.00	10		380.00	10	8.84	
CTEL Time of Use (TOU) - Peak	0.09		0.04%				380.00	15		380.00	15	2.68	
Time of Use (TOU) - Off-Peak	0.23		0.15%	89	985		380.00	9		380.00	9	3.04	
Temp Bank			0.00%										
Total Single Phase Supply	0.58		0.28%	163	1,527								
Aggregating (Subsidiary) - Tariff D			0.00%										
Scale Less Than 5 MW (2-10 MW)	0.00		0.00%	485				13		11			
Aggregating (Subsidiary) (2-10 MW)	0.00		0.00%	6,542	1		380.00	10		380.00	10		
Aggregating (Subsidiary) (2-10 MW)	0.07		0.03%	9,392	1,344		380.00	10		380.00	10		5
Aggregating (Subsidiary) (2-10 MW)			0.00%				380.00	15		380.00	15		8
Aggregating (Subsidiary) (2-10 MW)	0.00		0.00%				380.00	9		380.00	9		
Aggregating (Subsidiary) (2-10 MW)	0.00		0.00%				380.00	15		380.00	15		5
Aggregating (Subsidiary) (2-10 MW)	0.05		0.02%	23,295			380.00	15		380.00	15		10
Aggregating (Subsidiary) (2-10 MW)	0.43		0.20%	6,328	7,699		380.00	9		380.00	9		3
Total Aggregating	0.57		0.27%	46,042	8,936								
High Voltage			0.00%										
Tariff D	0.28		0.13%	573				8		6		5.84	
Total Tariff D	0.28		0.13%	573									
Residential Category -			0.00%										
Residential Category -	0.00		0.00%	16				9		9		5.84	
Total Tariff H	0.00		0.00%	16									
ADM			0.00%										
Short Contracts - Tariff K (2-10)			0.00%				380.00	9		380.00	9	2.47	
Time of Use (TOU) - Peak	0.13		0.06%				380.00	15		380.00	15	2.89	
Time of Use (TOU) - Off-Peak	0.51		0.24%	10	1,494		380.00	10		380.00	10	2.14	
Total ADM	0.63		0.30%	13	1,484								
General Services A-1	2.88		1.36%	15,850	31			13		13		2.76	
Grand Total	211.78		100.00%	3,462,844	408,207								

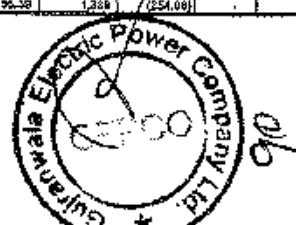


89

Revenue & Subsidy Statement

January-19

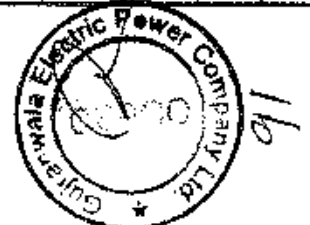
Particulars	Units	Consumption	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy
Residential														
Up to 20 units	0.01	0.40%	150,982											2
Consumption exceeding 50 units		0.00%												
61-100 units	20.78	42.53%	1,908,356											234
101-200 units	26.42		679,165											74
201-300 units	12.38	8.32%	115,485											25
301-400 units	9.23	2.94%	51,492											(7)
Above 400 units	1.12	0.55%	5,091											(3)
Temporary, Domestic	0.06	0.00%	707											(9)
Time of Use (TOU) - Peak	0.10	0.33%												(2)
Time of Use (TOU) - Off Peak	2.72	0.24%	22,260											(12)
Total Residential	144.75	68.36%	2,654,466											328.78
Commercial - A2		0.00%												
Commercial - For sanctioned load less than 5 MW	10.70	4.72%	344,853											(36)
Commercial - 5 to 10 MW		0.00%												
Commercial - For peak load requirement exceeding 5 MW		0.00%												
Regular	0.04	0.02%	26											(5)
Temporary, Commercial	0.15	0.00%	1,723											(1)
Time of Use (TOU) - Peak	2.02	0.00%												(5)
Time of Use (TOU) - Off Peak (Temp)	7.15	0.35%	12,911											(26)
Total Commercial	18.06	4.14%	369,546											108.24
Industrial		0.00%												
A1	2.08	0.98%	14,520											(21)
A1 - TOU (Peak)	3.61	1.74%												(13)
A1 - TOU (Off-peak)	15.80	0.35%	47,728											(7)
A2	0.31	0.01%	497											(1)
A2 - TOU (Peak)	2.34	1.10%												(5)
A2 - TOU (Off-peak)	12.31	0.81%	8,924											(45)
B1		0.00%												
B1 - TOU (Peak)	0.18	0.08%	18											(1)
B1 - TOU (Off-peak)	3.35	0.11%	231											(9)
Temporary, Industrial	0.01	0.01%												(1)
Total Industrial	42.70	20.16%	71,931											(157.08)
Bank		0.00%												
C1(a) Supply at 400/230 volts less than 5 MW	0.00	0.00%	28											(1)
C1(b) Supply at 400/230 volts less than 5 MW	0.00	0.00%	9											(3)
C1(c) Time of Use (TOU) - Peak	0.03	0.02%												(1)
Time of Use (TOU) - Off-peak	0.12	0.08%	76											(2)
C2(a) Supply at 11 kV		0.00%												
C2(b) Time of Use (TOU) - Peak	0.09	0.04%												(1)
Time of Use (TOU) - Off-peak	0.33	0.15%	99											(1)
Temporary, Bank		0.00%												
Total Single Point Supply	0.58	0.28%	163											(2.00)
Agricultural, Tariff D		0.00%												
Supply less than 5 MW (D.19)	0.00	0.00%	485											
Agricultural, Tariff D (D.21) (Newcomer)	0.00	0.00%	6,542											
Agricultural, Tariff D (D.21) (Subsidized)	0.07		9,382											
SCARP 5 MW & Above - Peak														
SCARP 5 MW & Above - Off Peak	0.00	0.00%												
Agricultural - 5 MW (Newcomer) - Peak	0.00	0.00%												
Agricultural - 5 MW (Newcomer) - Off Peak	0.02													
Agricultural - 5 MW (Subsidized) - D.19 (TOU) Peak	0.05		23,295											
Agricultural - 5 MW (Subsidized) - D.19 (TOU) Off Peak	0.41		8,928											
Total Agricultural	0.57	0.27%	46,042											2.22
Public, Tariff G		0.00%												
Tariff G	0.28	0.11%	873											(2)
Total Tariff G	0.28	0.11%	873											(1.58)
Residential, Column of		0.00%												
Housing Colonies Attached to Industries-H	0.00	0.00%	16											(1)
Total Tariff H	0.00	0.00%	16											(0.03)
Other		0.00%												
Special Category - Tariff H (H.1)		0.00%												
Time of Use (TOU) - Peak	0.12	0.36%												(3)
Time of Use (TOU) - Off Peak	0.51	0.24%	13											(1)
Total Other	0.63	0.30%	13											(1.42)
General Services A-D	3.85		19,956											(8)
Grand Total	211.78	100.00%	3,445,542											101.80



Actual Revenue & Subsidy Statement pertaining to the last year

January-19

Category	Units	Value	Rate	Value	Rate	Value	Rate	Value	Rate	Value	Rate	Value	Rate
Residential													
Up to 50 Units	0.38	0.38	0.24%	150.882				4		2			2
Consumption Exceeding 50 Units			0.00%										
01-100 Units	80.34	80.34	2.57%	1,098.056				11		8			5
101-200 Units	27.09	27.09	7.25%	878.185				13		8			
201-300 Units	12.88	12.88	3.40%	110.495				13		10			1
301-700 Units	6.31	6.31	1.69%	51.482				18		18	(0.88)		(8)
Above 700 Units	2.28	1.20	0.32%	5.001				19		21	(2.02)		(2)
Temporary Commercial	0.01	0.01	0.00%	787				18		21	(2.78)		
Time of Use (TOU) - Peak	0.89	0.89	0.24%					18		21	(2.58)		(3)
Time of Use (TOU) - Off Peak	3.47	3.47	6.93%	22,280	17			12		14	(2.14)		(3)
Total Residential	133.00	133	26.74%	2,854,465	17								
Commercial - 02			0.00%										
Commercial - 03			2.23%	344,853				19		18	(0.88)		(1)
Commercial - 04			0.00%										
For users less than 5 MW	0.05	0.05	0.00%	28	7			14		20	(5.05)		(9)
Temporary Commercial	0.29	0.29	0.08%	1,723	38			17		18	(1.28)		(1)
Time of Use (TOU) - Peak	2.54	2.54	0.63%					19		22	(2.25)		(3)
Time of Use (TOU) - Off Peak	0.73	0.73	2.04%	12,911	60,807			12		15	(3.89)		(4)
Total Commercial	28.04	28.04	8.38%	158,348	80,652								
Industrial			0.00%										
B1	1.32	1.32	0.35%	14,522	7			25		13	(0.24)		(1)
B1 - TOU (Peak)	2.28	2.28	0.61%					18		19	(0.78)		(1)
B1 - TOU (Off-peak)	12.59	12.59	3.97%	47,728	169,859			12		19	(1.23)		(1)
B2	0.02	0.02	0.00%	497	105			12		15	(2.84)		(3)
B2 - TOU (Peak)	10.92	10.92	2.87%					18		19	(0.84)		(1)
B2 - TOU (Off-peak)	0.72	0.72	18.74%	6,834	128,813			9		13	(3.75)		(4)
B3			0.00%										
B3 - TOU (Peak)	4.87	4.87	1.31%	18				18		19	(0.81)		(1)
B3 - TOU (Off-peak)	78.73	78.73	18.89%	231	223,054			22		15	(7.24)		(1)
Temporary Industrial	0.05	0.05	0.00%					18		18			
Total Industrial	165.06	165.06	44.25%	71,931	715,936								
Bulk			0.00%										
Electric Supply of 400/220 volts less than 5 MW	0.01	0.01	0.00%	28	4			17		16	(1.54)		(3)
Electric Supply of 400/220 volts up to and exceeding 5 MW	0.01	0.01	0.00%	5	130			17		18	(1.54)		(3)
Time of Use (TOU) - Peak	0.13	0.13	0.03%					21		20	(0.48)		(0)
Time of Use (TOU) - Off Peak	0.59	0.59	0.16%	76	2,392			15		15	(0.36)		(0)
Electric Supply at 11 KV			0.00%					15		15	(2.54)		(1)
Time of Use (TOU) - Peak	2.37	2.37	0.64%					21		22	(0.46)		(1)
Time of Use (TOU) - Off Peak	3.78	3.78	2.96%	39	20,473			14		15	(0.35)		(0)
Temp. Bulk			0.00%										
Total Single Point Supply	11.89	11.89	3.19%	143	29,605								
Agricultural Tube-wells - Tariff D			0.00%										
Capacity Less than 5 MW (B-1) (a)	0.05	0.05	0.00%	485				18		18			
Agricultural Tube-wells (B-2) (b) (a)	0.05	0.05	0.00%	6,512	80			15		5			
Agricultural Tube-wells (B-2) (b) (a) (a)	2.34	2.34	3.55%	8,382	39,387			19		5			
GOARP 5 MW & Above - Peak	0.00	0.00	0.00%					21		19			
GOARP 5 MW & Above - Off Peak	0.00	0.00	0.00%					14		11			
Agriculture up to 5 MW (Normal) - Peak	0.02	0.02	0.00%					21		5			
Agriculture up to 5 MW (Normal) - Off Peak	0.02	0.02	0.00%					14		5			
Agriculture up to 5 MW (Subsidized) - On-Off Peak	1.54	1.54	0.41%	20,295				21		5			
Agriculture up to 5 MW (Subsidized) - On-Off Peak	12.78	12.78	3.42%	6,328	225,003			14		5			
Total Agricultural	16.80	16.80	4.40%	46,042	267,238								
Public Lighting			0.00%										
Tariff D	0.47	0.47	0.13%	573				13		18	(6.18)		
Total Tariff D	0.47	0.47	0.13%	573									
Residential Cables H			0.00%										
Housing Colonies Attached to Industries-H	0.03	0	0.01%	18				13		15	(3.06)		
Total Tariff H	0.03	0	0.01%	18									
AJIK		0	0.00%										
Special Controls - Tariff (AJIK)			0.00%					18		15	(0.99)		(1)
Time of Use (TOU) - Peak	3.85	3.85	1.03%					18		22	(3.48)		(3)
Time of Use (TOU) - Off Peak	15.18	15.18	4.08%	13	44,835			13		15	(1.83)		(2)
Total AUK	19.03	19.03	8.12%	13	44,835								
General Services A-3	8.27	8.27	1.88%	19,955	36			14		18	(3.53)		
Grand Total	372.39	372.39	100.00%	3,442,542	1,117,360								



Actual Revenue & Subsidy Statement pertaining to the last year

February-79

APRIL 2017 - 17													
	Peak	Off-Peak	Range	Peak	Off-Peak	Range	Peak	Off-Peak	Peak	Off-Peak	Peak	Off-Peak	Range
Residential													
Up to 50 Units	2.15	2.15	0.00%	151,538					2		2		2
Construction Scheduling 50 Units			0.00%										
0-10 Units	157.52	157.52	32.68%	1,845,426					11		6		6
10-200 Units	49.34	49.34	5.61%	581,857					13		9		9
201-500 Units	21.04	21.04	4.10%	116,914					17		10		10
501-700 Units	9.70	9.70	1.90%	51,582					18		18	(0.95)	(0)
Above 700 Units	1.89	1.89	0.33%	5,018					19		21	(2.02)	(2)
Temporary Domestic	0.03	0.03	0.01%	710					18		21	(2.73)	(2)
Time of Use (TOU) - Day	1.43	1.43	0.28%						18		21	(2.55)	(2)
Time of Use (TOU) - Off-Peak	5.81	5.81	1.09%	33,382		24			12		18	(2.74)	(2)
Total Residential	158.63	158.63	50.34%	2,575,386		26							
Commercial - AZ			0.00%										
Commercial - Full Served (Less than 5 MW)	17.53		1.43%	148,797					17		18	(0.86)	(1)
Commercial - Full Served (5-20 MW)			0.00%										
Peak Demand Scheduling (Less than 5 MW)	0.00		0.00%	28		28			14		20	(6.04)	(6)
Temporary Commercial	0.47		0.05%	1,729					17		18	(1.78)	(1)
Time of Use (TOU) - Peak (Off-Peak)	4.04		0.19%						18		27	(2.36)	(2)
Time of Use (TOU) - Off-Peak (Temp)	15.07		2.24%	12,953		97,442			12		15	(3.98)	(3)
Total Commercial	17.20		1.24%	160,507		97,470							
Industrial			0.00%										
B1	0.11		0.00%	14,882					15		15	(5.84)	(1)
B1 - TOU (Peak)	3.67		1.05%						18		19	(5.70)	(1)
B1 - TOU (Off-Peak)	30.03		5.85%	47,824		292,417			12		13	(1.23)	(1)
B2	0.03		0.01%	490		199			12		15	(2.98)	(1)
B2 - TOU (Peak)	11.48		2.24%						18		19	(6.64)	(1)
B2 - TOU (Off-Peak)	62.50		12.16%	8,671		373,016			8		12	(3.74)	(1)
B3			0.00%										
B3 - TOU (Peak)	4.57		0.06%	18					18		19	(5.84)	(1)
B3 - TOU (Off-Peak)	26.75		1.13%	232		206,377			12		13	(1.24)	(1)
Total Industrial	175.08		14.30%	72,226		978,064							
Public			0.00%										
110V Supply at 400/200V (Less than 5 MW)	0.01		0.00%	29		2			17		19	(1.50)	(2)
110V Supply at 400/200V (More than 5 MW)	0.01		0.00%	5		124			17		18	(1.50)	(2)
Time of Use (TOU) - Peak	0.18		0.02%						17		25	(6.40)	(2)
Time of Use (TOU) - Off-Peak	0.66		0.12%	75		2,827			15		15	(0.95)	(0)
110V Supply at 110V			0.00%	4					15		18	(2.54)	(2)
110V Time of Use (TOU) - Peak	1.77		6.35%						21		22	(3.88)	(0)
Time of Use (TOU) - Off-Peak	7.23		1.50%	39		25,384			14		15	(0.95)	(0)
Total Public			0.00%										
Total Single-Phase Supply	9.78		1.91%	152		28,137							
Agricultural Tube-wells - Tariff D			0.00%										
Single-Phase 3 MW (Off-Peak)	0.00		0.00%	436					10		10		10
Agricultural Tube-wells (D-2) (Off-Peak)	0.04		0.04%	6,550		81			15		9		16
Agricultural Tube-wells (D-2) (Substation)	1.09		0.21%	9,408		11,365			15		9		16
SCRP 5 kW (2 Amps) - Peak	0.00		0.00%						21		18		18
SCRP 5 kW (2 Amps) - Off-Peak	0.05		0.01%			178			14		11		11
Agricultural 5 kW (10 Amps) - Peak	0.01		0.01%						21		9		18
Agricultural 5 kW (10 Amps) - Off-Peak	0.10		0.02%			2,152			14		9		9
Agricultural 5 kW (Substation) - (Off-Peak) Peak	0.83		0.12%	23,316					21		5		18
Agricultural 5 kW (Substation) - (Off-Peak) Off-Peak	4.77		0.81%	6,319		232,913			14		5		200
Total Agricultural	8.86		1.36%	48,121		278,670							
Public Lighting			0.00%										
Type G	0.59		0.11%	573					13		10	(8.18)	
Total Public	0.59		0.11%	573									
Residential Closures H			0.00%										
Housing Closures Attached to Industrial H	0.00	0	0.00%	18					13		18	(6.34)	
Total Public H	0.00		0.00%	18									
AJH		0	0.00%										
Special Closures - Tariff C (AZ)			0.00%						380.00	15	380.00	18	(0.85)
Time of Use (TOU) - Peak	5.21		0.83%						360.00	18	360.00	22	(0.48)
Time of Use (TOU) - Off-Peak	12.18		2.57%	12		62,240			380.00	13	380.00	16	(1.63)
Total AJH	16.39		3.18%	22		62,240							
Grand Services AZ	7.97		1.59%	19,976		73			14		15	(3.62)	
Grand Total	613.32		100.00%	3,474,972		1,422,818							



93

February-18



March 19



Revenue & Subsidy Statement

March-19

Category	Units	Rate	Value	Rate	Value	Rate	Value	Rate	Value	Rate	Value	Rate	Value	Rate	Value
Residential															
Up to 100 units	3.25	0.00%	107.016												
Commercial (Excluding 20 Units)		0.00%													
21-100 units	172.84	30.32%	1,808.054												993
101-200 units	45.25		709.203												248
201-300 units	15.84	2.78%	109.608												79
301-400 units	5.52	0.97%	35.591												(0)
Above 400 units	0.01	0.14%	2.421												(0)
Temporary Demand	0.03	0.01%	718												(0)
Time of Use (TOU) - Peak	3.16	0.31%													(0)
Time of Use (TOU) - Off Peak	1.78	0.14%	22.492												(0)
Total Residential	280.84	44.49%	2,987.020												1,299.61
Commercial - A2		0.00%													
Commercial - A2	17.47	3.06%	947.024												113
Commercial - A2 (Excluding 20 Units)		0.00%													
Commercial - A2 (Excluding 20 Units)	0.00	0.00%	28												(0)
Commercial - A2 (Excluding 20 Units)	0.45	0.07%	1,748												(0)
Time of Use (TOU) - Peak (A2)	3.97	0.70%													(0)
Time of Use (TOU) - Off Peak (A2)	15.48	2.72%	15,120												(0)
Total Commercial	37.35	6.59%	361.890												361.15
Industrial		0.00%													
01	3.01	0.32%	10,564												(0)
01 - TOU (Peak)	1.20	0.05%													(0)
01 - TOU (Off Peak)	28.93	0.06%	48,149												(0)
02	0.02	0.00%	497												(0)
02 - TOU (Peak)	12.44	0.10%													(0)
02 - TOU (Off Peak)	75.16	13.71%	9,127												(0)
03		0.00%													
03 - TOU (Peak)	5.49	0.06%	18												(0)
03 - TOU (Off Peak)	87.74	15.36%	234												(0)
Temporary Industrial	0.05	0.01%													(0)
Total Industrial	220.68	38.70%	72,609												72,609
Bulk		0.00%													
01 (Bulk Supply at 400/230V, less than 9 MW)	0.01	0.00%	20												(0)
01 (Bulk Supply at 400/230V, less than 9 MW)	0.01	0.00%	5												(0)
Time of Use (TOU) - Peak	0.15	0.01%													(0)
Time of Use (TOU) - Off Peak	0.55	0.10%	74												(0)
02 (Bulk Supply at 11 kV)		0.00%	4												(0)
02 (Time of Use (TOU) - Peak)	1.67	0.29%													(0)
02 (Time of Use (TOU) - Off Peak)	6.87	1.17%	40												(0)
Temp Bulk		0.00%													
Total Single Point Supply	8.04	1.58%	182												182
Agricultural (Temporary) - (A) (B) (C)		0.00%													
01 (Less than 5 MW) (A) (B) (C)	0.00	0.00%	479												479
02 (Less than 5 MW) (A) (B) (C)	0.00	0.00%	6,557												6,557
03 (Less than 5 MW) (A) (B) (C)	2.78		9,417												9,417
04 (Less than 5 MW) (A) (B) (C)	0.01		2												2
05 (Less than 5 MW) (A) (B) (C)	0.10	0.02%	14												14
06 (Less than 5 MW) (A) (B) (C)	0.01	0.02%	233,938												233,938
07 (Less than 5 MW) (A) (B) (C)	0.75														75
08 (Less than 5 MW) (A) (B) (C)	1.88		22,494												22,494
09 (Less than 5 MW) (A) (B) (C)	17.20		6,022												6,022
Total Agricultural	22.11	3.88%	46,276												46,276
Field Lighting		0.00%													
01 (Field Lighting)	0.14	0.13%	578												578
Total Field Lighting	0.14	0.13%	578												578
Housing (Temporary) - (A) (B) (C)		0.00%													
01 (Housing (Temporary) - (A) (B) (C))	2.56	0.01%	18												18
Total Housing	0.06	0.01%	18												18
AJH		0.00%													
01 (AJH)	2.96	0.52%													296
02 (AJH)	15.26	2.68%	12												12
Total AJH	18.24	3.20%	12												12
General Services &c.	8.24		19,957												19,957
Grand Total	570.11	100.00%	3,438,608												3,438,608



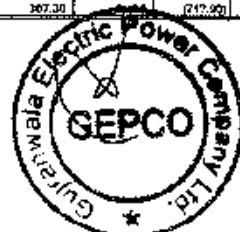
Actual Revenue & Subsidy Statement pertaining to the last year

April 20

[illegible]

Revenue & Subsidy Statement

401-N-3D

[illegible]

Actual Revenue & Subsidy Statement pertaining to the last year

May 19

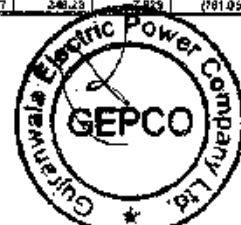
Page 7 of 10													
	Revenue	Subsidy	Change	Revenue	Subsidy	Change	Revenue	Subsidy	Change	Revenue	Subsidy	Change	
Residential													
Up to 50 units	4.79	4.73	0.47%	135,071				4		2	-	2	
Consumption Exceeding 50 Units			0.00%										
0-100 Units	137.56	137.56	13.78%	623,256				11		5	-	5	
101-200 Units	199.68	199.68	20.02%	868,613				13		8	-	8	
201-300 Units	180.36	180.36	18.22%	793,188				15		10	-	4	
301-400 Units	61.41	61.41	6.16%	483,851				18		17	(2.09)	(1)	
Above 400 Units	5.18	5.18	0.52%	19,966				16		21	(2.09)	(2)	
Temporary Domestic	0.05	0.05	0.00%	713				18		21	(2.70)	(3)	
Time of Use (TOU) - Peak	2.40	2.40	0.24%					18		21	(2.58)	(3)	
Time of Use (TOU) - Off-Peak	16.86	16.86	1.68%	27,844	190			12		14	(2.74)	(2)	
Total Residential	604.20	604.20	60.89%	2,326,927	300								
Commercial - All			0.00%										
Commercial - For services/loads less than 8 kW	32.44		3.25%	347,864				27		18	(10.86)	(11)	
Commercial (420 kW)			0.00%										
For peak load requirement exceeding 4 kW													
Peak	0.01		0.00%	28	53			14	400.00	20	(6.04)	(16)	
Temporary Commercial	0.48		0.05%	1,764				17		18	(1.78)	(1)	
Time of Use (TOU) - Peak (4-2)	5.30		3.51%					18	400.00	22	(3.48)	(13)	
Time of Use (TOU) - Off-Peak (Temp)	21.63		2.17%	13,297	13,359			12	400.00	18	(3.92)	(6)	
Total Commercial	36.85		3.68%	363,067	13,419								
Industrial			0.00%										
B1	3.36		0.40%	13,993	1			35		13	(1.54)	(13)	
B1 - TOU (Peak)	3.26		0.52%					18		18	(1.70)	(13)	
B1 - TOU (Off-Peak)	28.19		2.53%	48,484	407,137			12		13	(1.73)	(1)	
B2	6.03		0.00%	487	80			18	400.00	15	(2.84)	(3)	
B2 - TOU (Peak)	17.02		1.19%					18	400.00	18	(2.68)	(3)	
B2 - TOU (Off-Peak)	42.80		4.21%	9,189	387,643			9	400.00	13	(3.74)	(5)	
B3			0.00%										
B3 - TOU (Peak)	5.85		0.59%					18	380.00	18	(1.64)	(13)	
B3 - TOU (Off-Peak)	84.51		8.48%	272	380,245			12	380.00	13	(1.14)	(5)	
Temporary Industrial	0.07		0.01%	22				18		18			
Total Industrial	298.23		23.98%	12,437	5,471,325								
Bulk			0.00%										
Chal Supply at 200/230 Volts less than 5 MW	0.03		0.00%	28				17		19	(1.54)	(2)	
Chal Supply at 200/230 Volts and exceeding 5 MW	0.02		0.00%	9	123			17	400.00	18	(1.54)	(12)	
Chal Time of Use (TOU) - Peak	0.17		0.02%					21	400.00	23	(1.48)	(10)	
Time of Use (TOU) - Off-Peak	0.78		0.08%	74	3,225			15	400.00	15	(0.35)	(0)	
Chal Supply at 11 kV			0.00%					15	380.00	13	(2.54)	(3)	
Chal Time of Use (TOU) - Peak	2.46		0.29%					21	380.00	22	(0.46)	(1)	
Time of Use (TOU) - Off-Peak	12.29		1.23%	29	30,949			14	380.00	15	(2.38)	(10)	
Temp Bulk			0.00%										
Total Single Point Supply	15.37		1.59%	147	40,907								
Agricultural Tariffs/fees - Tariff D			0.00%										
Shed Load (Less Than 5 MW) (3-11kV)	0.61		0.00%	462				18		18		1	
Agricultural Tariffs/fees (10-21) (Normal)	0.00		0.00%	4,954	56			15	200.00	5		15	
Agricultural Tariffs/fees (10-21) (Subsidy)	6.74		0.89%	18,734	41,812			15		5		10	
DCARP 5 kW & above - Peak	0.01		0.00%					200.00	21	309.00	19		2
DCARP 5 kW & above - Off-Peak	0.05		0.01%	13	229			200.00	14	200.00	11		3
Agriculture - 5 kW (through Peak)	0.01		0.00%					200.00	21	200.00	5		15
Agriculture - 5 kW (through Off-Peak)	0.21		0.02%	412	3,144			200.00	14	200.00	5		15
Agriculture - 5 kW (Subsidy) - Daily/TOU Peak	3.36		0.40%					200.00	21		5		16
Agriculture - 5 kW (Subsidy) - Daily/TOU Off-Peak	28.54		2.86%	29,789	238,138			200.00	14		5		16
Total Agricultural	32.57		3.87%	46,348	242,180								
Public Lighting			0.00%										
Tariff G	0.14		0.01%	579				13		19	(8.18)		
Total Tariff G	0.14		0.01%	579									
Housing Colonies			0.00%										
Housing Colonies Attached to Industries/H	0.10	0	0.01%	16				12		19	(8.04)		
Total Tariff H	0.10		0.01%	16									
AJH		0	0.00%										
Special Concessions - Tariff L (peak)			0.00%					200.00	15	380.00	16	(0.68)	(1)
Time of Use (TOU) - Peak	4.47		0.45%					200.00	18	380.00	22	(3.68)	(13)
Time of Use (TOU) - Off-Peak	18.88		1.89%	13	48,900			200.00	13	380.00	15	(1.33)	(2)
Total A/JH	24.42		2.48%	13	48,900								
General Services A-3	13.43		1.39%	20,219	10			14		18	(3.62)		
Grand Total	997.21		100.00%	3,499,738	1,674,923								



Revenue & Subsidy Statement

May-19

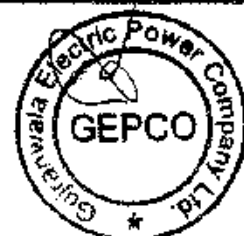
Particulars	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy
Q3 FY19	Q3 FY19	Q3 FY19	Q3 FY19	Q3 FY19	Q3 FY19	Q3 FY19	Q3 FY19	Q3 FY19	Q3 FY19	Q3 FY19	Q3 FY19	Q3 FY19	Q3 FY19	Q3 FY19
Residential														
Up to 50 units	0.71	0.67%	135,071	-	-	-	-	-	-	-	-	-	-	-
Consumption Exceeding 50 Units		0.00%	-	-	-	-	-	-	-	-	-	-	-	-
51-100 Units	137.55	12.70%	623,358	-	-	-	-	-	-	-	-	-	-	-
101-200 Units	154.65	-	988,532	-	-	-	-	-	-	-	-	-	-	-
201-300 Units	282.36	18.29%	733,188	-	-	-	-	-	-	-	-	-	-	-
301-400 Units	81.41	5.39%	493,651	-	-	-	-	-	-	-	-	-	-	-
Above 400 units	5.15	0.52%	19,865	-	-	-	-	-	-	-	-	-	-	-
Temporary Domestic	0.05	0.00%	718	-	-	-	-	-	-	-	-	-	-	-
Time of Use (TOU) - Peak	7.40	0.24%	-	-	-	-	-	-	-	-	-	-	-	-
Time of Use (TOU) - Off-Peak	10.96	1.29%	32,644	20	-	-	-	-	-	-	-	-	-	-
Total Residential	604.20	60.86%	2,986,027	20	-	-	-	-	-	-	-	-	-	-
Commercial - A2		0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Commercial - A1		0.00%	-	-	-	-	-	-	-	-	-	-	-	-
For unregulated businesses > 5 MW	32.44	1.25%	567,984	-	-	-	-	-	-	-	-	-	-	-
Commercial > 5 MW	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
For post-regulated businesses > 5 MW	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Regular	0.07	0.00%	28	254	-	-	-	-	-	-	-	-	-	-
Temporary Commercial	0.49	0.05%	1,764	-	-	-	-	-	-	-	-	-	-	-
Time of Use (TOU) - Peak	5.20	0.53%	-	-	-	-	-	-	-	-	-	-	-	-
Time of Use (TOU) - Off-Peak	21.63	2.17%	13,291	117,212	-	-	-	-	-	-	-	-	-	-
Total Commercial	49.85	0.00%	362,047	317,466	-	-	-	-	-	-	-	-	-	-
Industrial		0.00%	-	-	-	-	-	-	-	-	-	-	-	-
B1	5.25	0.40%	13,383	-	-	-	-	-	-	-	-	-	-	-
B1 - TOU (Peak)	5.22	0.52%	-	-	-	-	-	-	-	-	-	-	-	-
B1 - TOU (Off-Peak)	35.19	2.53%	45,464	424,168	-	-	-	-	-	-	-	-	-	-
B2	0.23	0.00%	497	100	-	-	-	-	-	-	-	-	-	-
B2 - TOU (Peak)	11.82	1.18%	-	-	-	-	-	-	-	-	-	-	-	-
B2 - TOU (Off-Peak)	82.60	8.28%	5,198	489,495	-	-	-	-	-	-	-	-	-	-
B3	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
B3 - TOU (Peak)	5.85	0.99%	-	-	-	-	-	-	-	-	-	-	-	-
B3 - TOU (Off-Peak)	34.51	3.48%	272	268,453	-	-	-	-	-	-	-	-	-	-
Temporary Industrial	0.07	0.01%	22	-	-	-	-	-	-	-	-	-	-	-
Total Industrial	39.83	21.89%	72,417	1,400,168	-	-	-	-	-	-	-	-	-	-
Public Supply		0.00%	-	-	-	-	-	-	-	-	-	-	-	-
City Supply at 400-730V less than 5 MW	0.03	0.00%	28	-	-	-	-	-	-	-	-	-	-	-
City Supply at 400-730V less than 5 MW	0.02	0.00%	5	124	-	-	-	-	-	-	-	-	-	-
City Supply at 400-730V less than 5 MW	0.17	0.02%	-	-	-	-	-	-	-	-	-	-	-	-
Time of Use (TOU) - Peak	0.78	0.04%	74	2,377	-	-	-	-	-	-	-	-	-	-
Time of Use (TOU) - Off-Peak	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
City Supply at 11 kV	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
City Supply at 11 kV	2.36	0.20%	-	-	-	-	-	-	-	-	-	-	-	-
Time of Use (TOU) - Peak	12.36	1.23%	39	27,788	-	-	-	-	-	-	-	-	-	-
Time of Use (TOU) - Off-Peak	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Temp Bulk	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Total Public Supply	15.87	1.59%	147	30,790	-	-	-	-	-	-	-	-	-	-
Agricultural Tube-wells - Tariff D	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Supply less than 5 MW (0-100)	0.01	0.00%	462	-	-	-	-	-	-	-	-	-	-	-
Agricultural Tube-wells (0-21) (On-Peak)	0.00	0.00%	4,954	78	-	-	-	-	-	-	-	-	-	-
Agricultural Tube-wells (0-21) (Off-Peak)	0.74	-	10,724	51,983	-	-	-	-	-	-	-	-	-	-
Supply less than 5 MW (0-100)	0.01	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply less than 5 MW (0-100)	0.09	0.01%	12	2,12	-	-	-	-	-	-	-	-	-	-
Supply less than 5 MW (0-100)	0.01	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Supply less than 5 MW (0-100)	0.21	-	412	2,154	-	-	-	-	-	-	-	-	-	-
Supply less than 5 MW (0-100)	3.56	-	-	-	-	-	-	-	-	-	-	-	-	-
Supply less than 5 MW (0-100)	28.54	-	28,786	238,236	-	-	-	-	-	-	-	-	-	-
Total Agricultural	39.57	1.87%	45,340	279,953	-	-	-	-	-	-	-	-	-	-
Public Utility	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Tariff G	0.54	0.05%	579	-	-	-	-	-	-	-	-	-	-	-
Total Tariff G	0.54	0.05%	579	-	-	-	-	-	-	-	-	-	-	-
Provisional Contingent	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Provisional Contingent	0.10	0.01%	16	-	-	-	-	-	-	-	-	-	-	-
Total Tariff H	0.10	0.01%	16	-	-	-	-	-	-	-	-	-	-	-
AJK	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Service Contracts - Tariff X (AJK)	-	0.00%	-	-	-	-	-	-	-	-	-	-	-	-
Time of Use (TOU) - Peak	4.47	0.43%	-	-	-	-	-	-	-	-	-	-	-	-
Time of Use (TOU) - Off-Peak	15.84	2.00%	43	41,760	-	-	-	-	-	-	-	-	-	-
Total Tariff X	24.42	2.43%	13	41,760	-	-	-	-	-	-	-	-	-	-
Service Contracts A2	13.43	-	20,219	-	-	-	-	-	-	-	-	-	-	-
Grand Total	957.22	104.06%	3,449,739	1,570,903	-	-	-	-	-	-	-	-	-	-



Actual Revenue & Subsidy Statement pertaining to the last year

June-19

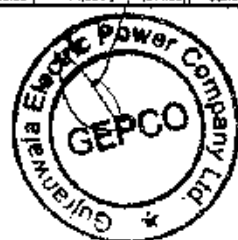
Particulars	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy
Particulars	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Residential														
Up to 50 kWh	3.44	3.44	0.01%	114,458					4		2			2
Consumption Exceeding 50 units			0.02%											
01-100 kWh	101.48	101.48	9.08%	506,164					11		5			5
101-200 kWh	195.59	195.59	17.50%	723,169					13		6			6
201-300 kWh	278.03	278.03	24.87%	700,056					15		10			10
301-400 kWh	139.23	139.23	12.05%	380,095					16		18	(0.46)		(0)
401-500 kWh	17.31	17.31	1.53%	67,898					19		21	(2.02)		(2)
Temporary Connection	0.04	0.04	0.00%	716					19		21	(2.50)		(2)
Time of Use (TOU) - Peak	3.41	3.41	0.51%						18		21	(2.50)		(2)
Time of Use (TOU) - Off-Peak	15.65	15.65	1.40%	22,796	24				12		14	(2.14)		(3)
Total Residential	754.20	754.20	67.48%	3,007,659	24									
Commercial - A2														
Commercial - For connection load less than 5 kW	28.78		2.47%	348,127					17		18	(0.55)		(1)
Commercial - 5 to 20 kW			0.00%											
For peak load requirement exceeding 5 kW	0.01		0.00%	28	57			400.00	14	400.00	20	(8.54)		(8)
Temporary Connection	0.59		0.05%	1,780					17		18	(1.73)		(1)
Time of Use (TOU) - Peak (10-7)	0.30		0.03%					400.00	18	400.00	22	(3.45)		(3)
Time of Use (TOU) - Off-Peak (Energy)	24.28		2.12%	13,380	145,185			400.00	12	400.00	16	(5.93)		(6)
Total Commercial	69.61		6.22%	381,161	145,222									
Industrial			0.00%											
01	4.74		0.37%	12,888					15		15	(0.50)		(1)
01 - TOU (Peak)	4.86		0.45%						18		15	(0.70)		(1)
01 - TOU (Off-Peak)	33.68		3.02%	48,561	489,745				12		12	(1.29)		(1)
02	0.02		0.00%	888	108			400.00	12	400.00	15	(2.34)		(3)
02 - TOU (Peak)	0.20		0.00%					400.00	18	400.00	19	(2.81)		(3)
02 - TOU (Off-Peak)	82.28		5.57%	9,240	382,945			400.00	9	400.00	13	(2.74)		(4)
03			0.00%											
03 - TOU (Peak)	7.56		0.61%					300.00	19	300.00	18	(0.04)		(0)
03 - TOU (Off-Peak)	71.33		6.39%	272	253,110			300.00	12	300.00	13	(1.23)		(1)
Temporary Industrial	0.01		0.00%	22					18		16			
Total Industrial	105.30		17.03%	72,566	1,134,904									
Other			0.00%											
Other Supply in 400/230 Volts less than 5 kW	0.02		0.00%	28					17		18	(1.51)		(2)
Other Supply in 400/230 Volts - up to and including 5 kW	0.01		0.00%	5	132			400.00	17	400.00	14	(1.54)		(2)
Other Time of Use (TOU) - Peak	0.18		0.02%					400.00	21	400.00	22	(2.48)		(3)
Time of Use (TOU) - Off-Peak	0.76		0.07%	74	0,615			400.00	18	400.00	14	(0.28)		(0)
Other Supply in 11 kV			0.00%					300.00	15	300.00	18	(2.53)		(3)
Other Time of Use (TOU) - Peak	3.20		0.24%					300.00	21	300.00	22	(0.45)		(0)
Time of Use (TOU) - Off-Peak	15.13		1.23%	39	60,478			300.00	14	300.00	15	(0.98)		(1)
Temp. Use			0.00%											
Total Other Point Supply	19.32		1.73%	147	64,218									
Agrochemical Tube-wells - Tariff D			0.00%											
Agrochemical Tube-wells (1-2) (Normal)	0.01		0.00%	360					18		18			1
Agrochemical Tube-wells (2-3) (Normal)	10.33		0.80%	4,945	60			200.00	19	200.00	5			10
Agrochemical Tube-wells (3-5) (Subsidized)	9.98		0.86%	10,774	41,787			200.00	15		5		200	16
Agrochemical Tube-wells (5-10) (Subsidized)	0.01		0.00%					200.00	21	200.00	19			2
Agrochemical Tube-wells (10-15) (Subsidized)	0.04		0.00%	13	154			200.00	14	200.00	11			2
Agrochemical Tube-wells (15-20) (Subsidized)	0.02		0.00%					200.00	21	200.00	5			10
Agrochemical Tube-wells (20-25) (Subsidized)	0.17		0.01%	401	2,144			200.00	14	200.00	5			8
Agrochemical Tube-wells (25-30) (Subsidized)	0.31		0.02%					200.00	21		5		300	16
Agrochemical Tube-wells (30-35) (Subsidized)	23.95		3.04%	29,963	340,567			200.00	14		5		200	5
Total Agrochemical	60.14		4.40%	46,655	394,681									
Agrochemical - Tariff D			0.00%											
Agrochemical - Tariff D	0.52		0.05%	580					13		19	(5.18)		
Agrochemical - Tariff D	0.52		0.05%	580										
Agrochemical - Tariff D			0.00%											
Agrochemical - Tariff D	0.04		0.00%	16					13		19	(6.04)		
Total Agrochemical	0.04		0.00%	16										
Agrochemical - Tariff D			0.00%											
Agrochemical - Tariff D			0.00%					300.00	13	300.00	14	(0.65)		(1)
Time of Use (TOU) - Peak	4.87		0.38%					300.00	10	300.00	22	(3.46)		(3)
Time of Use (TOU) - Off-Peak	17.82		1.53%	13	51,400			300.00	13	300.00	15	(1.33)		(2)
Total Agrochemical	21.39		1.96%	33	51,400									
General Services - D-3	11.91		1.07%	28,155	10				15		18	(3.62)		
Grand Total	1,117.92		100.00%	3,521,842	1,289,452									



Actual Revenue & Subsidy Statement pertaining to the last year

FY 2018-19

Category	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy
Residential														
Up to 50 units	45.18	2.53%	114,439	-	-	-	-	180	-	60	-	-	80.16	-
Information exceeding 50 units		3.00%		-	-	-	-	-	-	-	-	-	-	-
51-100 units	1,796.92	17.92%	505,184	-	-	-	12,435	-	9,569	-	-	-	7,531.81	-
101-200 units	1,510.59	15.10%	723,169	-	-	-	-	-	12,827	-	-	-	3,591.31	-
201-500 units	1,527.45	15.27%	790,050	-	-	-	-	15,904	-	15,580	-	-	4,770.45	-
501-700 units	198.87	5.99%	829,478	-	-	-	13,025	-	11,019	678.03	-	-	1,568.42	-
Above 700 units	26.37	0.89%	67,889	-	-	-	-	1,454	-	1,511	77.61	-	1,511.65	-
Temporary Domestic	0.33	0.00%	716	-	-	-	-	8	-	8	15.341	-	13.49	-
Time of Use (TOU) - Peak	25.55	0.26%	-	-	-	-	-	622	-	481	15,563	-	105.70	-
Time of Use (TOU) - Off-Peak	109.39	1.05%	22,788	1,344	-	-	-	1,103	-	1,238	2,227	-	1,553.70	-
Total Residential	3,804.58	58.05%	3,064,790	1,344	-	-	-	65,345	-	52,782	680.49	-	15,618.16	-
Commercial - A2		0.00%												
Commercial - For lightened load less than 5 kW	327.24	3.23%	349,127	-	-	-	-	5,101	-	5,224	153.62	-	1,757.64	-
Commercial - For lightened load more than 5 kW		0.00%		-	-	-	-	-	-	-	-	-	-	-
Commercial - For jobs load requirement exceeding 5 kW		0.00%		-	-	-	-	-	-	-	-	-	-	-
Reserve	0.18	0.00%	28	1,024	-	-	0.27	1	-	0.24	2	10.67	-	12.22
Temporary Commercial	11.72	0.12%	1,289	40	-	-	-	178	-	190	27.22	-	172.41	-
Time of Use (TOU) - Peak (A2)	55.88	0.58%	-	-	-	-	-	978	-	1,371	1,146	-	1,177.25	-
Time of Use (TOU) - Off-Peak (Temp)	231.71	2.32%	12,380	1,413,122	-	-	581.62	2,362	581.07	2,362	1,245.29	-	1,890.31	-
Total Commercial	696.21	6.38%	344,315	1,432,236	-	-	581.28	3,602	581.28	3,602	1,644.89	-	1,832.32	-
Industrial		0.00%												
B1	44.30	0.45%	13,895	35	-	-	-	635	-	29.88	-	-	1127.29	-
B1 - TOU (Peak)	10.93	0.61%	-	-	-	-	-	1,854	-	13.23	-	-	1105.40	-
B1 - TOU (Off-Peak)	397.36	3.97%	45,961	5,718,623	-	-	-	4,081	-	127.12	-	-	13,022.21	-
B2	0.38	0.00%	488	1,886	-	-	0.78	4	0.75	-	10.17	-	11.40	-
B2 - TOU (Peak)	144.89	1.42%	-	-	-	-	-	2,419	-	-	0.27	-	1,243.63	-
B2 - TOU (Off-Peak)	887.87	8.87%	9,240	4,785,553	-	-	1,861.81	7,577	1,861.81	1,219.60	-	-	13,273.21	-
B3		0.00%												
B3 - TOU (Peak)	17.24	0.28%	-	-	-	-	-	970	-	-	3.74	-	110.89	-
B3 - TOU (Off-Peak)	1,062.37	10.62%	272	3,168,078	-	-	1,184.05	10,098	1,184.05	791.48	-	-	2,503.31	-
Temporary Industrial	0.61	0.01%	22	-	-	-	-	8	-	-	0.19	-	13.79	-
Total Industrial	1,506.87	16.99%	72,656	13,672,176	-	-	3,876.72	27,108	3,876.72	-	11,044.09	-	17,968.24	-
Bank		0.00%												
CLM Supply at 4000000 units less than 5 kW	0.16	0.00%	29	30	-	-	-	2	-	5	10.16	-	10.50	-
CLM Supply at 4000000 units upto and exceeding 5 kW	0.11	0.00%	5	1,592	-	-	0.84	1	0.84	2	0.36	-	10.25	-
CLM Time of Use (TOU) - Peak	2.14	0.00%	-	-	-	-	-	58	-	50	0.62	-	13.65	-
Time of Use (TOU) - Off-Peak	4.52	0.00%	74	36,717	-	-	14.85	99	14.85	1.60	0.51	-	17.820	-
CLM Service at 15 kW		0.00%	-	-	-	-	-	-	-	-	-	-	-	-
CLM Time of Use (TOU) - Peak	28.15	0.29%	-	-	-	-	-	520	-	530	14.18	-	147.53	-
Time of Use (TOU) - Off-Peak	125.20	1.25%	39	328,468	-	-	134.10	1,423	134.10	1,446	156.62	-	1,682.47	-
Temp Bank		0.00%												
Total Supply from Society	156.37	1.60%	147	378,838	-	-	149.70	1,042	149.70	2,122	127.77	-	1,532.54	-
Agricultural Tube-wells - Tariff G		0.00%												
Scope from 1000 to 1000000	0.05	0.00%	499	-	-	-	-	1	-	1	-	-	0.02	-
Agricultural Tube-wells (0-2000000)	3.62	0.04%	4,945	41,692	-	-	8.32	35	8.32	35	-	-	0.42	-
Agricultural Tube-wells (2000000-4000000)	85.10	0.88%	10,774	124,456	-	-	91.37	979	41.80	369	-	49.48	480.10	-
SCARP 1000 to 1000000	0.04	0.00%	-	-	-	-	-	1	-	1	-	-	0.01	-
SCARP 1000 to 1000000 - Off-Peak	0.44	0.00%	13	1,173	-	-	0.22	0	0.22	5	-	-	1.25	-
Agricultural Tube-wells (4000000-6000000)	2.42	0.00%	-	1,278,150	-	-	-	53	-	35	-	-	8.02	-
Agricultural Tube-wells (6000000-8000000)	15.38	0.15%	401	8,621	-	-	56.67	127	65.37	127	-	-	9.65	-
Agricultural Tube-wells (8000000-10000000)	45.78	0.47%	-	-	-	-	-	790	-	340	-	-	547.87	-
Agricultural Tube-wells (10000000-12000000)	311.92	3.12%	29,965	706,108	-	-	487.35	2,322	215.17	1,695	280.20	-	1,602.83	-
Total Agricultural	669.14	4.49%	38,192	1,665,975	-	-	582.83	2,168	332.48	2,491	330.19	-	2,700.95	-
Public Lighting		0.00%												
Tariff B	7.36	0.07%	350	-	-	-	-	65	-	702	118.13	-	143.21	-
Total Tariff G	7.34	0.07%	350	-	-	-	-	66	-	703	118.13	-	143.21	-
Provisional Customer B		0.00%												
Housing Colonies Allocated to industrial	0.86	0.01%	16	-	-	-	-	9	-	11	15.45	-	14.25	-
Total Tariff B	0.86	0.01%	16	-	-	-	-	9	-	11	15.45	-	14.25	-
AJK		0.00%												
Reserve Customer - Tariff K (AJK)		0.00%												
Time of Use (TOU) - Peak	48.12	0.46%	-	-	-	-	-	745	-	846	164.27	-	1140.21	-
Time of Use (TOU) - Off-Peak	187.85	1.88%	13	516,324	-	-	192.45	2,160	192.45	2,325	1128.80	-	1270.23	-
Total AJK	235.98	2.34%	13	516,324	-	-	192.45	2,160	192.45	2,325	1140.21	-	1270.23	-
General Services A-3	113.96	1.18%	20,350	4,681	-	-	-	0.33	-	1,743	1180.78	-	1337.99	-
Grand Total	18,004.35	100.00%	3,628,982	18,886,431	-	-	4,876.02	118,886	4,339.83	71,604	1,811.40	330.19	7,814.21	-



30

Proposed Revenue & Subsidy Statement

FY 2019-20

Description	Value	Rate	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue
(MVA)	(%)	(%)	(MVA)	(%)	(MVA)	(%)	(MVA)	(%)	(MVA)	(%)
Residential										
Up to 50 Units	587.85	5.40%			4.00			2.00		2.00
For peak load requirement up to 5 kW		0.00%								
01-100 Units	2,421.34	23.03%			17.19			5.79		15.40
101-300 Units	666.23	6.38%			20.20			3.11		12.09
								10.20		
301-700 Units	1,558.08	14.62%			26.95			17.60		9.35
Above 700 Units	504.95	4.60%			28.68			20.70		7.98
Temporary Domestic	75.57	0.72%			27.87			20.64		7.03
For peak load requirement exceeding 5 kW										
Time of Use (TOU) - Peak	31.85	0.30%			27.87			20.70		7.17
Time of Use (TOU) - Off-Peak	115.01	1.09%			17.88			14.28		3.50
Total Residential	5,943	56.53%								
Commercial - A2										
Commercial	321.95	3.16%			26.33			18.00		8.33
For peak load requirement up to 5 kW										
Commercial > 20 kW		0.00%								
For peak load requirement exceeding 5 kW										
Regular	1.80	0.02%			400.00			400.00		1.21
Temporary Commercial	4.43	0.04%			26.29			18.38		7.90
Time of Use (TOU) - Peak (A-2)	61.57	0.59%			400.00			400.00		6.27
Time of Use (TOU) - Off-Peak (Temp)	214.44	2.04%			400.00			400.00		2.25
Total Commercial	614	5.84%								
General Services-A3	315	3.00%			21.42					
Industrial										
B1	83.25	0.80%			22.48			15.28		7.21
B1 - TOU (Peak)	87.07	0.83%			27.67			18.84		8.93
B1 - TOU (Off-peak)	441.22	4.20%			18.51			13.28		6.23
B2	2.33	0.02%			400.00			400.00		2.87
B2 - TOU (Peak)	160.86	1.53%			400.00			400.00		9.09
B2 - TOU (Off-peak)	888.31	8.54%			400.00			400.00		1.25
Temporary (Industrial) (Tand E-2)	0.04	0.00%						16.35		(16.35)
B3 - TOU (Peak)	59.60	0.57%			380.00			380.00		9.09
B3 - TOU (Off-peak)	1,313.85	12.50%			380.00			380.00		5.06
B4 - TOU (Peak)		0.00%								
B4 - TOU (Off-peak)		0.00%								
Total Industrial	3,027	28.79%								
Bulk		0.00%								
G1(a) Supply at 400/230 Volts less than 5 kW	0.10	0.00%			26.23			18.68		7.65
G1(b) Supply at 400/230 Volts - upto and above	0.50	0.00%			400.00			400.00		7.38
Time of Use (TOU) - Peak	2.37	0.02%			400.00			400.00		18.88
Time of Use (TOU) - Off-Peak	11.19	0.11%			400.00			400.00		7.52
G2 Supply at 11 kV	42.41	0.40%			380.00			380.00		5.74
Time of Use (TOU) - Peak	26.80	0.25%			380.00			380.00		10.88
Time of Use (TOU) - Off-Peak	119.17	1.13%			380.00			380.00		7.38
G3 Supply above 11 kV		0.00%								
Time of Use (TOU) - Peak		0.00%								
Time of Use (TOU) - Off-Peak		0.00%								
Total Single Point Supply	203	1.93%								
Agricultural Tube-wells - Trench D	0.00	0.00%								
D1 Scarp	9.66	0.01%			25.26			15.68		9.58
D2 Agricultural Tube-wells	89.48	0.82%			200.00			200.00		18.37
Time of Use (TOU) - Peak D-2	76.89	0.73%			200.00			200.00		13.57
Time of Use (TOU) - Off-Peak D2	304.25	2.89%			200.00			200.00		16.31
Total Agricultural	468	4.45%								
Public Lighting S	9.20	0.09%			19.20			18.88		0.52
Residential Colonies H	1.50	0.01%			18.42			18.88		0.74
Special Contracts - Trench K (A/B)	179.90	1.71%			360.00			360.00		7.47
Time of Use (TOU) - Peak	12.32	0.12%			360.00			360.00		8.24
Time of Use (TOU) - Off-Peak	55.40	0.53%			360.00			360.00		5.07
Railway Traction Trench - 1		0.00%								
Cu-Generation-J		0.00%								
Grand Total	10,513	100.00%								



Proposed Revenue & Subsidy Statement

FY 2019-20

Description	KVAh	%age	No. of Connections	Domestic			Commercial			Industrial			Other		
				(Mn Rs)	(Mn Rs)	(Mn Rs)	(Mn Rs)	(Mn Rs)	(Mn Rs)	(Mn Rs)	(Mn Rs)	(Mn Rs)	(Mn Rs)	(Mn Rs)	(Mn Rs)
Residential															
Up to 50 Units	567.86	5.4%			2,271	2,271		1,136	1,136				1,136	1,136	
For peak load requirement up to 5 kW		0.0%													
01-100 Units	2,421.34	23.0%			41,624	41,624		14,020	14,020				27,605	27,605	
101-200 Units	668.23	6.4%			13,489	13,489		5,419	5,419				8,069	8,069	
201-700 Units	1,556.08	14.8%			41,984	41,984		27,422	27,422				14,581	14,581	
Above 700 Units	504.98	4.8%			14,484	14,484		10,453	10,453				4,031	4,031	
Temporary Domestic	75.57	0.7%			2,106	2,106		1,575	1,575				621	621	
For peak load requirement exceeding 5 kW		0.0%													
Time of Use (TOU) - Peak	31.65	0.3%			862	862		655	655				227	227	
Time of Use (TOU) - Off-Peak	115.04	1.1%			2,057	2,057		1,654	1,654				403	403	
Total Residential	6,943	56.33%			118,907	118,907		62,334	62,334				56,573	56,573	
Commercial - A2		3.04%													
Commercial -															
For peak load requirement up to 5 kW	351.95	3.2%			8,741	8,741		5,975	5,975				2,766	2,766	
Commercial (>20 kW)		0.0%													
For peak load requirement exceeding 5 kW		0.0%													
Regular	1.60	0.0%		1.00	33	34	2.16	31	34	(1)			2	1	
Temporary Commercial	4.43	0.0%			116	116		81	81				35	35	
Time of Use (TOU) - Peak (A-2)	61.57	0.6%		50.00	1,716	1,766	43.71	1,330	1,374	6			386	392	
Time of Use (TOU) - Off-Peak (Temp)	214.44	2.0%		480.00	3,835	4,295	413.53	3,352	3,785	46			483	529	
Total Commercial	614	5.04%		511	14,441	14,952	459.40	10,770	11,229	52			3,671	3,723	
General Services-A1	215	3.00%													
Industrial		0.0%													
B1	53.25	0.6%			1,422	1,422		566	566				456	456	
B1 - TOU (Peak)	87.07	0.8%			2,426	2,426		1,640	1,640				786	786	
B1 - TOU (Off-peak)	441.22	4.3%			8,168	8,168		5,859	5,859				2,308	2,308	
B2	2.33	0.0%		5.00	43	48	3.70	34	38	1			9	10	
B2 - TOU (Peak)	180.86	1.5%		140.00	4,483	4,622	121.62	3,021	3,143	18			1,482	1,490	
B2 - TOU (Off-peak)	998.31	8.5%		2,193.00	12,678	15,089	1,420.34	11,741	13,161	773			1,135	1,907	
Temporary Industrial (Tariff E-2)	0.04	0.0%						1	1				(1)	(1)	
B3 - TOU (Peak)	59.60	0.6%		31.00	1,661	1,692	32.47	1,119	1,162	(1)			542	540	
B3 - TOU (Off-peak)	1,313.85	12.3%		1,535.00	23,696	25,231	1,068.73	17,054	18,140	448			6,842	7,080	
B4 - TOU (Peak)		0.0%													
B4 - TOU (Off-peak)		0.0%													
Total Industrial	3,027	26.79%		3,904	54,774	58,879	2,868	41,436	44,101	1,239			13,338	14,578	
Bulk		0.0%													
C1(a) Supply at 400/230 Volts less than 5 kW	0.10	0.0%			3	3		2	2				1	1	
C1(a) Supply at 400/230 Volts upto and above	0.50	0.0%		0.41	13	13	0.41	9	10				4	4	
Time of Use (TOU) - Peak	2.37	0.0%			77	77	1.31	51	52	(1)			26	24	
Time of Use (TOU) - Off-Peak	11.19	0.1%			352	352	13.48	166	191	(19)			84	71	
C2 Supply at 11 kV	42.41	0.4%		15.00	3,308	1,504	22.20	763	755	(4)			249	239	
Time of Use (TOU) - Peak	26.80	0.3%			870	870	8.16	575	567	(8)			291	283	
Time of Use (TOU) - Off-Peak	159.17	1.1%		186.00	2,849	2,829	90.70	1,794	1,854	94			890	974	
C3 Supply above 11 kV		0.0%													
Time of Use (TOU) - Peak		0.0%													
Time of Use (TOU) - Off-Peak		0.0%													
Total Single Point Supply	203	1.93%		203	4,864	5,067	136	3,335	3,471	67			1,529	1,598	
Agricultural Tube-wells - Tariff D	0.00	0.0%													
D1 Scoop	0.56	0.0%			17	17		18	10				6	6	
D2 Agricultural Tube-wells	88.48	0.8%		112.00	2,051	2,369	19.76	482	482	52			1,589	1,881	
Time of Use (TOU) - Peak D-2	76.89	0.7%			2,474	2,474	31.51	1,430	1,462	(32)			1,042	1,012	
Time of Use (TOU) - Off-Peak D2	304.25	2.5%		578.00	6,390	7,168	98.43	3,453	3,552	480			3,137	3,617	
Total Agricultural	468	4.45%		890	11,132	11,822	150	5,356	5,508	540			5,775	6,316	
Parks, Ushang G	9.20	0.7%			177	177		172	172				6	6	
Residential Colonies H	1.50	0.0%			29	29		26	26				1	1	
Special Contracts - Tariff K (A/K)	179.90	1.7%			4,204	4,204	119.39	2,860	2,879	(19)			1,343	1,224	
Time of Use (TOU) - Peak	12.32	0.1%			343	343		266	266				77	77	
Time of Use (TOU) - Off-Peak	55.40	0.5%		277.00	1,095	1,372	51.85	814	886	225			281	506	
Railway Traction Traction - 1		0.0%													
Co-Generation-J		0.0%													
Grand Total	10,813	100%			5,585	209,965	215,552	3,581.14	127,372	139,953	2,004		82,595	84,995	



Proposed Revenue & Subsidy Statement

1st Qtr (Jul - Sep 2019-20)

Category	Units	Rate	Value	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy
	(MWh)	(Rs)	(M)	(M)	(M)	(M)	(M)	(M)	(M)	(M)	(M)
Residential											
Up to 50 Units	150.71	5.40%		4.00			2.00			2.00	
For peak load requirement up to 5 kW		0.00%									
51-100 Units	813.20	23.03%		17.19			5.79			11.40	
101-200 Units	224.43	8.36%		20.20			8.17			12.03	
201-700 Units	523.18	14.82%		29.95			17.90			9.95	
Above 700 Units	169.60	4.80%		29.69			20.70			7.99	
Temporary Domestic	25.26	0.72%		27.87			20.84				
For peak load requirement exceeding 5 kW											
Time of Use (TOU) - Peak	10.63	0.30%		27.87			20.70			7.17	
Time of Use (TOU) - Off-Peak	38.63	1.03%		17.88			14.38			3.50	
Total Residential	1,996	58.53%									
Commercial - A2											
Commercial -											
For peak load requirement up to 5 kW	113.49	3.15%		26.33			18.00			8.33	
Commercial (> 20 KW)											
For peak load requirement exceeding 5 kW		0.00%									
Regular	0.54	0.02%		400.00	20.95		400.00	19.68		1.27	
Temporary Commercial	1.49	0.04%		26.28			18.39				
Time of Use (TOU) - Peak (A2)	20.68	0.59%		400.00	27.87		400.00	21.00		6.87	
Time of Use (TOU) - Off-Peak (Temp)	72.02	2.04%		400.00	17.88		400.00	16.63		2.25	
Total Commercial	206	5.84%									
Industrial											
B1	21.24	0.60%		22.49			15.28			7.21	
B1 - TOU (Peak)	29.21	0.83%		27.87			18.34				
B1 - TOU (Off-peak)	146.15	4.20%		38.51			13.28				
B2	0.78	0.02%		400.00	18.65		400.00	14.78		3.87	
B2 - TOU (Peak)	54.02	1.53%		400.00	27.87		400.00	18.78		9.09	
B2 - TOU (Off-peak)	301.70	8.54%		400.00	14.33		400.00	13.97		1.29	
Temporary Industrial (Time B-2)	0.01	0.00%					16.38				
B3 - TOU (Peak)	20.02	0.57%		380.00	27.87		380.00	18.78		8.09	
B3 - TOU (Off-peak)	441.26	12.50%		380.00	18.04		380.00	12.98		5.06	
B4 - TOU (Peak)	-	0.00%									
B4 - TOU (Off-peak)	-	0.00%									
Total Industrial	1,016	28.79%									
Block											
C1(a) Supply at 400/230 Volts less than 5 kW	9.03	0.00%		26.33			18.98			7.35	
C1(b) Supply at 400/230 Volts - upto and above	0.17	0.00%		400.00	26.56		400.00	18.18		7.38	
Time of Use (TOU) - Peak	0.75	0.02%		400.00	32.48		400.00	21.00		10.85	
Time of Use (TOU) - Off-Peak	3.76	0.11%		400.00	27.87		400.00	15.00		7.52	
C2 Supply at 11 KV	14.24	0.40%		380.00	23.72		380.00	17.98		5.74	
Time of Use (TOU) - Peak	9.00	0.25%		380.00	32.48		380.00	21.60		10.88	
Time of Use (TOU) - Off-Peak	40.02	1.13%		380.00	22.18		380.00	14.80		7.38	
C3 Supply above 11 KV	-	0.00%									
Time of Use (TOU) - Peak	-	0.00%									
Time of Use (TOU) - Off-Peak	-	0.00%									
Total Single Point Supply	68	1.93%									
Agricultural Tube-wells - Tariff D	0.00	0.00%									
D1 Subsidy	0.22	0.61%		25.26			15.68			9.58	
D2 Agricultural Tube-wells	29.04	0.82%		200.00	23.72		200.00	5.35		18.37	
Time of Use (TOU) - Peak D-2	26.82	0.73%		200.00	32.17		200.00	18.60		13.57	
Time of Use (TOU) - Off-Peak D2	102.18	2.89%		200.00	21.66		200.00	11.95		10.31	
Total Agricultural	157	4.45%									
Public Lighting C	3.09	0.89%		19.20			18.68			0.52	
Rathnall Colonies H	0.50	0.01%		18.42			18.68			0.74	
Special Contracts - Tariff K (A/K)	90.42	1.71%		360.00	23.37		360.00	15.90		7.47	
Time of Use (TOU) - Peak	4.54	0.12%		360.00	27.84		360.00	21.60		6.24	
Time of Use (TOU) - Off-Peak	18.61	0.53%		360.00	19.77		360.00	14.70		5.07	
Railway Traction Traction 1	-	0.00%									
Co-Generation J	-	0.00%									
Grated Total	3,531	100.00%									



Proposed Revenue & Subsidy Statement

1st Qtr (Jul - Sep 2019-20)

Description	Residential			Commercial			Industrial			Bulk			Agricultural			Other		
	(MWh)	(MWh)	(MWh)	(MWh)	(MWh)	(MWh)	(MWh)	(MWh)	(MWh)	(MWh)	(MWh)	(MWh)	(MWh)	(MWh)	(MWh)	(MWh)	(MWh)	(MWh)
Residential																		
Up to 50 Units	190.71	5.4%			763	763		381	381							381.42	381	
For peak load requirement up to 5 kW	-	0.0%			-	-		-	-							-	-	
01-100 Units	813.20	23.0%			13,979	13,979		4,708	4,708							9,271.00	9,271	
101-300 Units	224.43	6.4%			4,534	4,534		1,520	1,520							2,713.66	2,714	
301-700 Units	523.28	14.8%			14,180	14,180		9,210	9,210							4,890.43	4,890	
Above 700 Units	189.80	4.8%			4,864	4,864		3,511	3,511							1,553.59	1,554	
Temporary Domestic	25.38	0.7%			707	707		529	529							178.35	178	
For peak load requirement exceeding 5 kW	-	0.0%			-	-		-	-							-	-	
Time of Use (TOU) - Peak	10.63	0.3%			295	295		220	220							76.19	76	
Time of Use (TOU) - Off-Peak	38.63	1.1%			691	691		555	555							135.26	135	
Total Residential	1,996	56.53%			39,935	39,935		20,935	20,935							19,090.04	19,090	
Commercial - A2	-	0.0%			-	-		-	-							-	-	
Commercial -																		
For peak load requirement up to 5 kW	111.49	3.2%			2,936	2,936		2,007	2,007							308.82	309	
Commercial (<20 kW)																		
For peak load requirement exceeding 5 kW	-	0.0%			-	-		-	-							-	-	
Regular	0.54	0.0%			0	0		1	1							0.68	0	
Temporary Commercial	1.49	0.0%			39	39		27	27							11.75	12	
Time of Use (TOU) - Peak (A2)	20.68	0.6%			13	576		11	447							128.80	131	
Time of Use (TOU) - Off-Peak (Temp)	72.02	2.0%			135	1,288		103	1,125							162.18	174	
Total Commercial	266	5.84%			128	4,850		114.95	3,617							1,233.03	1,248	
Industrial																		
S1	21.24	0.6%			478	478		325	325							163.17	163	
B1 - TOU (Peak)	28.24	0.8%			815	815		551	551							263.97	264	
B1 - TOU (Off-peak)	149.18	4.2%			2,743	2,743		1,858	1,858							775.26	775	
B2	0.78	0.0%			15	15		12	12							3.03	3	
B2 - TOU (Peak)	54.02	1.5%			35	1,505		30	1,015							480.95	485	
B2 - TOU (Off-peak)	301.70	8.5%			649	4,324		355	3,943							381.09	574	
Temporary Industrial (Tariff E2)	0.01	0.0%			-	-		0	0							(0.12)	(0)	
B3 - TOU (Peak)	20.02	0.6%			8	568		8	375							181.91	182	
B3 - TOU (Off-peak)	441.26	12.5%			384	7,868		272	5,727							2,230.77	2,343	
B4 - TOU (Peak)	-	0.0%			-	-		-	-							-	-	
B4 - TOU (Off-peak)	-	0.0%			-	-		-	-							-	-	
Total Industrial	1,016	28.79%			978	18,398		686	13,916							4,479.92	4,790	
Bulk																		
C1(a) Supply at 400/230 Volts less than 5 kV	0.33	0.0%			1	1		1	1							0.21	0	
C1(b) Supply at 400/230 Volts up to and exceed	0.17	0.0%			0	4		0	3							1.24	1	
Time of Use (TOU) - Peak	0.79	0.0%			26	26		0	17							8.04	8	
Time of Use (TOU) - Off-Peak	3.78	0.1%			85	85		3	55							28.26	25	
C2 Supply at 11 kV	14.24	0.4%			5	338		5	256							11.76	81	
Time of Use (TOU) - Peak	9.00	0.3%			292	292		3	194							97.98	95	
Time of Use (TOU) - Off-Peak	40.02	1.1%			46	868		23	592							256.50	318	
C3 Supply above 11 kV	-	0.0%			-	-		-	-							-	-	
Time of Use (TOU) - Peak	-	0.0%			-	-		-	-							-	-	
Time of Use (TOU) - Off-Peak	-	0.0%			-	-		-	-							-	-	
Total Single Point Supply	68	1.93%			51	1,834		34	1,120							313.53	530	
Agricultural Tube-wells - Tariff D	0.00	0.0%			-	-		-	-							-	-	
D1 Scarp	0.22	0.0%			6	6		3	3							2.11	2	
D2 Agricultural Tube-wells	29.04	0.8%			28	685		5	155							533.51	557	
Time of Use (TOU) - Peak D2	20.82	0.7%			831	831		6	480							350.41	343	
Time of Use (TOU) - Off-Peak D2	102.19	2.9%			145	2,213		25	1,160							1,053.81	1,174	
Total Agricultural	157	4.46%			173	3,738		37	1,789							1,938.65	2,078	
Public Lighting G	3.09	0.1%			59	59		58	58							1.62	2	
Residential Colonies H	0.50	0.0%			10	10		9	9							0.37	0	
Special Contracts - Tariff K (A/N)	60.42	1.7%			1,412	1,412		30	961							451.10	421	
Time of Use (TOU) - Peak	4.14	0.1%			115	115		88	89							25.90	26	
Time of Use (TOU) - Off-Peak	18.61	0.5%			98	368		13	274							94.36	151	
Railway Traction Traction - 1	-	0.0%			-	-		-	-							-	-	
Co-Generation	-	0.0%			-	-		-	-							-	-	
Grand Total	3,531	100%			1,398	70,517		895.28	42,778							27,739.43	28,240	



Proposed Revenue & Subsidy Statement

2nd Qtr (Oct - Dec FY 2018-20)

Category	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy
	(MVA)	(MVA)	(MVA)	(MVA)	(MVA)	(MVA)	(MVA)	(MVA)	(MVA)	(MVA)	(MVA)	(MVA)
Residential												
Up to 50 Lines	113.24	5.40%			4.80			2.30			2.30	
For peak load requirement up to 5 kW		0.00%										
01-100 Lines	462.88	23.03%			17.19			5.79			11.46	
101-300 Units	123.26	6.36%			20.20			8.11			12.69	
301-700 Lines	310.71	14.82%			26.95			17.80			9.35	
Above 700 Lines	100.70	4.86%			28.68			20.70			2.98	
Temporary Domestic	15.07	0.72%			27.87			20.94				
For peak load requirement exceeding 5 kW	0.08	0.00%										
Time of Use (TOU) - Peak	6.31	0.30%			27.87			20.70			7.37	
Time of Use (TOU) - Off-Peak	22.93	1.09%			17.68			14.38			3.50	
Total Residential	1,185	36.53%										
Commercial - A2												
Commercial -												
For peak load requirement up to 5 kW	56.20	3.16%			26.33			18.00			8.33	
Commercial (>5 kW)												
For peak load requirement exceeding 5 kW		0.00%										
Regular	0.32	0.02%			400.00	30.95		400.00	19.68		1.27	
Temporary Commercial	0.88	0.04%				26.22		12.39				
Time of Use (TOU) - Peak (A-2)	12.28	0.58%			400.00	27.87		400.00	21.80		6.27	
Time of Use (TOU) - Off-Peak (Temp)	42.76	2.04%			400.00	17.68		400.00	15.63		2.25	
Total Commercial	122	5.84%										
Industrial												
B1	12.81	0.60%				22.49		15.28			7.21	
B1 - TOU (Peak)	17.35	0.83%				27.87		19.34				
B1 - TOU (Off-Peak)	37.99	4.20%				18.51		13.24				
B2	0.46	0.02%			400.00	18.85		400.00	14.78		3.87	
B2 - TOU (Peak)	32.08	1.53%			400.00	27.87		400.00	18.79		9.99	
B2 - TOU (Off-Peak)	179.14	8.54%			400.00	14.33		400.00	13.07		1.26	
Temporary Industrial (Tariff E-2)	0.01	0.00%						10.30				
B3 - TOU (Peak)	11.89	0.57%			380.00	27.87		380.00	18.78		9.00	
B3 - TOU (Off-Peak)	282.00	12.50%			380.00	18.04		380.00	12.38		5.08	
B4 - TOU (Peak)	-	0.00%										
B4 - TOU (Off-Peak)	-	0.00%										
Total Industrial	604	28.79%										
Bulk												
C1(a) Supply at 400/230 Volts less than 5 kW	0.02	0.00%				26.33		18.58			7.85	
C1(b) Supply at 400/230 Volts up to and exceed	0.19	0.00%			400.00	25.55		400.00	18.18		7.35	
Time of Use (TOU) - Peak	0.47	0.02%			400.00	32.48		400.00	21.50		10.88	
Time of Use (TOU) - Off-Peak	2.23	0.11%			400.00	22.52		400.00	15.00		7.50	
C2 Supply at 11 kV	8.48	0.40%			380.00	23.72		380.00	17.98		6.74	
Time of Use (TOU) - Peak	5.34	0.25%			380.00	32.48		380.00	21.90		10.88	
Time of Use (TOU) - Off-Peak	23.76	1.13%			380.00	22.18		380.00	14.80		7.38	
C3 Supply above 11 kV	-	0.00%										
Time of Use (TOU) - Peak	-	0.00%										
Time of Use (TOU) - Off-Peak	-	0.00%										
Total Single Point Supply	40	1.93%										
Agricultural Tube-wells - Tariff D												
D1 Bore	0.13	0.01%				26.20		15.68			5.58	
D2 Agricultural Tube-wells	17.24	0.82%			200.00	23.72		200.00	5.35		18.37	
Time of Use (TOU) - Peak D2	15.33	0.73%			200.00	32.17		200.00	18.50		13.57	
Time of Use (TOU) - Off-Peak D2	80.67	2.89%			200.00	21.66		200.00	11.35		18.31	
Total Agricultural	93	4.45%										
Public Lighting G												
Public Lighting G	1.83	0.08%				19.20		18.88			0.52	
Residential Colonies H	0.30	0.01%				19.42		18.88			0.74	
Special Contract - Tariff F (Auk)	35.87	1.71%			380.00	23.37		380.00	19.90		7.67	
Time of Use (TOU) - Peak	2.46	0.12%			380.00	27.84		380.00	21.50		6.24	
Time of Use (TOU) - Off-Peak	11.05	0.53%			380.00	15.77		380.00	14.70		5.07	
Railway Traction Traction - 1	-	0.00%										
Co-Generation	-	0.00%										
Grand Total	2,098	100.00%										



Proposed Revenue & Subsidy Statement

2nd Qtr (Oct - Dec FY 2019-20)

Particulars	Units	Revenue	Subsidy	Revenue from Tariffs					Revenue from Subsidies				
		(Rs. Crores)	(Rs. Crores)	Basic Tariff	Energy Charge	Peak Load	Losses	Other	Basic Tariff	Energy Charge	Peak Load	Losses	Other
Residential													
Up to 50 Units	113.24	5.4%	-	453	453	-	-	-	226	226	-	-	-
For peak load requirement up to 5 kW	-	0.0%	-	-	-	-	-	-	-	-	-	-	-
51-100 Units	482.86	23.9%	-	8,301	8,301	-	-	-	2,798	2,798	-	-	-
101-300 Units	133.28	6.4%	-	2,692	2,692	-	-	-	1,081	1,081	-	-	-
301-700 Units	310.71	14.8%	-	8,372	8,372	-	-	-	5,468	5,468	-	-	-
Above 700 Units	100.70	4.8%	-	2,888	2,888	-	-	-	2,085	2,085	-	-	-
Temporary Domestic	15.07	0.7%	-	420	420	-	-	-	314	314	-	-	-
For peak load requirement exceeding 5 kW	0.08	0.0%	-	-	-	-	-	-	-	-	-	-	-
Time of Use (TOU) - Peak	6.31	0.3%	-	176	176	-	-	-	131	131	-	-	-
Time of Use (TOU) - Off-Peak	22.93	1.1%	-	410	410	-	-	-	330	330	-	-	-
Total Residential	1,155	58.53%	-	23,712	23,712	-	-	-	12,430	12,430	-	-	-
Commercial - A2													
Commercial	88.20	3.2%	-	1,743	1,743	-	-	-	1,192	1,192	-	-	-
For peak load requirement exceeding 5 kW	-	0.0%	-	-	-	-	-	-	-	-	-	-	-
Commercial (< 50 kW)	0.32	0.0%	-	0	0	-	-	-	0	0	-	-	-
Regular	0.32	0.0%	-	0	0	-	-	-	0	0	-	-	-
Temporary Commercial	0.88	0.0%	-	23	23	-	-	-	16	16	-	-	-
Time of Use (TOU) - Peak (A-2)	12.28	0.5%	-	342	342	-	-	-	251	251	-	-	-
Time of Use (TOU) - Off-Peak (Temp)	42.78	2.0%	-	115	115	-	-	-	668	668	-	-	-
Total Commercial	122	5.84%	-	128	1,880	3,008	114.85	-	2,148	2,263	-	-	-
Industrial													
B1	12.61	0.8%	-	284	284	-	-	-	193	193	-	-	-
B1 - TOU (Peak)	17.35	0.8%	-	484	484	-	-	-	327	327	-	-	-
B1 - TOU (Off-Peak)	87.95	4.2%	-	1,629	1,629	-	-	-	1,168	1,168	-	-	-
B2	0.46	0.0%	-	9	9	-	-	-	7	7	-	-	-
B2 - TOU (Peak)	32.08	1.5%	-	35	35	-	-	-	602	602	-	-	-
B2 - TOU (Off-Peak)	175.14	8.5%	-	548	548	-	-	-	2,898	2,898	-	-	-
Temporary Industrial (Tariff E-2)	0.01	0.0%	-	-	-	-	-	-	0	0	-	-	-
B3 - TOU (Peak)	11.88	0.6%	-	33	33	-	-	-	231	231	-	-	-
B3 - TOU (Off-Peak)	282.00	12.5%	-	384	384	-	-	-	3,481	3,481	-	-	-
B4 - TOU (Peak)	-	0.0%	-	-	-	-	-	-	-	-	-	-	-
B4 - TOU (Off-Peak)	-	0.0%	-	-	-	-	-	-	-	-	-	-	-
Total Industrial	604	28.78%	-	978	10,923	11,899	668	-	8,263	8,829	-	-	-
Bulk													
C1(a) Supply < 400/230 Volts less than 5 MW	0.02	0.0%	-	1	1	-	-	-	0	0	-	-	-
C1(b) Supply < 400/230 Volts up to and exceed	0.10	0.0%	-	3	3	-	-	-	2	2	-	-	-
Time of Use (TOU) - Peak	0.47	0.0%	-	15	15	-	-	-	10	10	-	-	-
Time of Use (TOU) - Off-Peak	2.23	0.1%	-	50	50	-	-	-	32	32	-	-	-
C2 Supply < 11 kV	8.48	0.4%	-	5	5	-	-	-	152	152	-	-	-
Time of Use (TOU) - Peak	5.34	0.3%	-	174	174	-	-	-	115	115	-	-	-
Time of Use (TOU) - Off-Peak	23.78	1.1%	-	48	48	-	-	-	352	352	-	-	-
C3 Supply above 11 kV	-	0.0%	-	-	-	-	-	-	-	-	-	-	-
Time of Use (TOU) - Peak	-	0.0%	-	-	-	-	-	-	-	-	-	-	-
Time of Use (TOU) - Off-Peak	-	0.0%	-	-	-	-	-	-	-	-	-	-	-
Total Single Point Supply	40	1.93%	-	51	970	1,021	34	-	685	699	-	-	-
Agricultural Tube-wells - Tariff D													
D1 Sump	0.13	0.0%	-	3	3	-	-	-	2	2	-	-	-
D2 Agricultural Tube-wells	17.24	0.8%	-	408	408	-	-	-	92	92	-	-	-
Time of Use (TOU) - Peak D-2	15.33	0.7%	-	493	493	-	-	-	285	285	-	-	-
Time of Use (TOU) - Off-Peak D-2	80.67	2.8%	-	145	145	-	-	-	689	689	-	-	-
Total Agricultural	93	4.45%	-	173	2,220	2,392	37	-	1,069	1,106	-	-	-
Public Lighting G													
Residential Colonies H	0.30	0.0%	-	6	6	-	-	-	6	6	-	-	-
Special Contracts - Tariff K (A/J)	35.87	1.7%	-	838	838	-	-	-	570	570	-	-	-
Time of Use (TOU) - Peak	2.46	0.1%	-	58	58	-	-	-	53	53	-	-	-
Time of Use (TOU) - Off-Peak	11.05	0.6%	-	69	69	-	-	-	162	162	-	-	-
Railway Traction Tractum - I	-	0.0%	-	-	-	-	-	-	-	-	-	-	-
Co-Generator-J	-	0.0%	-	-	-	-	-	-	-	-	-	-	-
Grand Total	2,098	100%	-	1,386	41,871	43,287	898.28	-	25,400	26,295	-	-	-



Proposed Revenue & Subsidy Statement

3rd Qtr (Jan - Mar FY 2019-20)

Category	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy	Revenue	Subsidy
	(Rs. Lakhs)	(%)	(Rs. Lakhs)	(%)	(Rs. Lakhs)	(%)	(Rs. Lakhs)	(%)	(Rs. Lakhs)	(%)
Residential										
Up to 50 units	90.08	5.40%			4.00			2.00		2.00
For peak load requirement up to 5 kW		0.00%								
01-100 Units	384.09	23.03%			17.19			5.79		11.40
101-500 Units	106.00	6.38%			20.20			8.11		12.09
101-700 Units	247.15	14.82%			28.95			17.60		9.55
Above 700 Units	80.10	4.80%			28.68			20.70		7.98
Temporary Domestic	14.99	0.72%			27.87			20.84		
For peak load requirement exceeding 5 kW		0.00%								
Time of Use (TOU) - Peak	5.02	0.30%			27.87			20.75		7.17
Time of Use (TOU) - Off-Peak	18.24	1.09%			17.98			14.38		3.50
Total Residential	943	56.53%								
Commercial - A2										
Commercial -										
For peak load requirement up to 5 kW	52.66	3.18%			26.33			18.00		6.33
Commercial (<20 kW)		0.00%								
For peak load requirement exceeding 5 kW										
Regular	0.25	0.02%			400.00	20.85		400.00	19.68	1.27
Temporary Commercial	0.70	0.04%				26.29		18.39		
Time of Use (TOU) - Peak (A-2)	9.77	0.59%			400.00	27.87		400.00	21.60	6.27
Time of Use (TOU) - Off-Peak (Temp)	34.02	2.04%			400.00	17.88		400.00	15.93	2.25
Total Commercial	97	5.84%								
Industrial										
B1	10.03	0.60%			22.49			19.28		7.21
B1 - TOU (Peak)	13.81	0.83%			27.87			18.84		
B1 - TOU (Off-peak)	59.99	4.20%			18.51			13.28		
B2	0.37	0.02%			400.00	18.65		400.00	14.78	3.87
B2 - TOU (Peak)	25.52	1.59%			400.00	27.87		400.00	19.78	9.08
B2 - TOU (Off-peak)	142.50	8.54%			400.00	14.33		400.00	13.07	1.26
Temporary Industrial (Tariff E-2)	0.01	0.00%						16.36		
B3 - TOU (Peak)	9.45	0.57%			380.00	27.87		380.00	18.76	9.69
B3 - TOU (Off-peak)	206.41	12.50%			380.00	18.04		380.00	12.98	5.06
B4 - TOU (Peak)	-	0.00%								
B4 - TOU (Off-peak)	-	0.00%								
Total Industrial	480	28.79%								
Bulk										
C-1a) Supply at 400/230/110 Volts less than 5 kW	0.02	0.00%			26.33			18.66		7.65
C-1b) Supply at 400/230 Volts - upto and above	0.08	0.00%			400.00	25.58		400.00	18.18	7.38
Time of Use (TOU) - Peak	0.38	0.02%			400.00	32.48		400.00	21.90	10.88
Time of Use (TOU) - Off-Peak	1.77	0.11%			400.00	22.52		400.00	15.00	7.52
C-2 Supply at 11 kV	6.73	0.40%			380.00	23.72		380.00	17.96	5.74
Time of Use (TOU) - Peak	4.25	0.25%			380.00	32.48		380.00	21.60	10.85
Time of Use (TOU) - Off-Peak	18.90	1.13%			380.00	22.18		380.00	14.80	7.38
C-3 Supply above 11 kV	-	0.00%								
Time of Use (TOU) - Peak	-	0.00%								
Time of Use (TOU) - Off-Peak	-	0.00%								
Total Single Point Supply	32	1.93%								
Agricultural Tube-wells - Tariff D	0.00	0.00%								
D1 Scam	0.10	0.01%			26.26			16.68		5.58
D2 Agricultural Tube-wells	0.72	0.02%			200.00	23.72		200.00	5.36	18.27
Time of Use (TOU) - Peak D-2	12.20	0.75%			200.00	22.17		200.00	26.60	12.97
Time of Use (TOU) - Off-Peak D2	48.28	2.88%			200.00	21.06		200.00	11.36	10.31
Total Agricultural	74	4.48%								
Public Lighting G	1.46	0.09%			19.20			18.68		0.52
Residential Canteen H	0.24	0.01%			18.42			18.58		0.74
Special Contracts - Tariff K (AUIQ)	28.84	1.71%			360.00	23.37		360.00	15.99	7.47
Time of Use (TOU) - Peak	1.95	0.12%			360.00	27.84		360.00	21.60	6.24
Time of Use (TOU) - Off-Peak	8.75	0.53%			360.00	18.77		360.00	14.70	5.07
Railway Traction (Tariff L)	-	0.00%								
Co-Generation J	-	0.00%								
Grand Total	1,688	100.00%								



Proposed Revenue & Subsidy Statement

3rd Qtr (Jan - Mar FY 2019-20)

Category	Revenue	Subsidy	Total	Domestic (Residential)			Commercial			Industrial			Other		
				(Min Rs)	(Max Rs)	(Avg Rs)	(Min Rs)	(Max Rs)	(Avg Rs)	(Min Rs)	(Max Rs)	(Avg Rs)	(Min Rs)	(Max Rs)	(Avg Rs)
Residential															
Up to 50 Units	90.08	5.4%			360	360			180	180			180.15	180	
For peak load requirement up to 5 kW		0.0%													
81-100 Units	384.08	23.0%			6,603	6,603			2,224	2,224			4,378.85	4,379	
101-300 Units	106.00	6.4%			2,141	2,141			660	660			1,281.72	1,282	
301-700 Units	247.15	14.8%			6,660	6,660			4,350	4,350			2,308.84	2,310	
Above 700 Units	80.10	4.8%			2,298	2,298			1,658	1,658			898.37	899	
Temporary Domestic	11.99	0.7%			334	334			260	260			84.24	84	
For peak load requirement exceeding 5 kW	0.06	0.0%													
Time of Use (TOU) - Peak	5.02	0.3%			140	140			104	104			35.58	36	
Time of Use (TOU) - Off-Peak	18.24	1.1%			326	326			262	262			63.99	64	
Total Residential	843	56.53%			18,862	18,862			9,888	9,888			8,974.05	8,974	
Commercial - AZ		0.0%													
Commercial															
For peak load requirement up to 5 kW	52.88	2.2%			1,387	1,387			948	948			438.70	438	
Commercial (<20 kW)															
For peak load requirement exceeding 5 kW		0.0%													
Regular	0.25	0.0%			5	5			1	1			0.22	0	
Temporary Commercial	0.70	0.0%			18	18			13	13			5.55	6	
Time of Use (TOU) - Peak (A-Z)	3.77	0.6%			12	272	285		1	271	222		2	61.21	63
Time of Use (TOU) - Off-Peak (Temp)	34.02	2.0%			115	508	723		103	532	635		12	76.60	86
Total Commercial	97	5.84%			128	2,291	2,418		114.86	1,708	1,823		13	582.18	586
Industrial		0.0%													
B1	10.03	0.6%			126	226			153	153			72.34	72	
B1 - TOU (Peak)	13.81	0.8%			385	385			260	260			124.06	125	
B1 - TOU (Off-Peak)	59.99	4.2%			1,296	1,296			929	929			356.17	366	
B2	0.37	0.0%			1	7			5	5			1.45	2	
B2 - TOU (Peak)	25.52	1.5%			35	711	746		30	479	510		5	231.88	236
B2 - TOU (Off-Peak)	142.50	8.5%			548	2,042	2,591		355	1,062	2,218		183	180.00	373
Temporary Industrial (Tariff E-Z)	0.01	0.0%							0	0			(0.19)	(0)	
B3 - TOU (Peak)	9.45	0.6%			8	283	271		8	178	188		(8)	85.92	86
B3 - TOU (Off-Peak)	208.41	12.5%			384	3,758	4,143		272	2,705	2,877		112	1,053.63	1,166
B4 - TOU (Peak)		0.0%													
B4 - TOU (Off-Peak)		0.0%													
Total Industrial	480	28.79%			876	8,689	9,886		666	6,573	7,239		310	2,116.99	2,426
Other		0.0%													
C1(a) Supply at 400/230 Volts less than 5 kW	0.02	0.0%			0	0			0	0			0.12	0	
C1(b) Supply at 400/230 Volts upto and exceed	0.08	0.0%			0	2	2		0	2			0.59	1	
Time of Use (TOU) - Peak	0.38	0.0%			12	12			9	8			(0)	4.08	4
Time of Use (TOU) - Off-Peak	1.77	0.1%			40	40			3	27	20		(3)	13.35	10
C2 Supply at 11 kV	6.73	0.4%			5	180	164		6	121	127		(11)	38.62	38
Time of Use (TOU) - Peak	4.25	0.3%			138	138			2	92	94		(2)	46.23	44
Time of Use (TOU) - Off-Peak	18.50	1.1%			46	415	466		23	280	302		24	129.57	183
C3 Supply above 11 kV		0.0%													
Time of Use (TOU) - Peak		0.0%													
Time of Use (TOU) - Off-Peak		0.0%													
Total Single Point Supply	32	1.93%			51	772	822		34	528	563		17	242.66	259
Agricultural Tube-wells - Tariff D	0.00	0.0%													
D1 300/1	0.10	0.0%			3	3			2	2			1.00	1	
D2 Agricultural Tube-wells	15.72	0.8%			28	325	383		5	73	78		23	251.99	275
Time of Use (TOU) - Peak D-2	12.20	0.7%				382	382		8	227	235		(8)	185.51	159
Time of Use (TOU) - Off-Peak D2	48.26	2.9%			145	1,045	1,150		25	548	572		120	497.64	618
Total Agricultural	14	4.45%			173	1,786	1,938		37	860	887		135	918.13	1,031
Public Lighting S	1.46	0.1%				28	28			27	27			0.75	1
Residential Colonies H	0.24	0.0%				5	5			4	4			0.18	0
Special Contracts - Tariff K (A/K)	28.54	1.7%				667	667		30	454	483		(30)	213.68	183
Time of Use (TOU) - Peak	1.95	0.1%				54	64			42	42			12.19	12
Time of Use (TOU) - Off-Peak	8.79	0.5%			69	174	243		13	129	142		58	44.57	101
Railway Traction Traction - 1		0.0%													
Co-Generation J		0.0%													
Grand Total	1,668	100%			1,386	33,308	34,783		896.28	26,205	29,100		501	13,181.81	13,603



Proposed Revenue & Subsidy Statement

4th Qtr (Apr - June FY 2019-20)

Category	Units	Revenue	Subsidy	Loss	Revenue	Subsidy	Loss	Revenue	Subsidy	Loss	Revenue	Subsidy	Loss
	(Units)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)	(Rs)
Residential													
Up to 50 Units	179.82	5.40%			4.00				2.00			2.00	
For peak load requirement up to 5 kW		0.00%											
01-100 Units	747.19	23.03%			17.19				5.79			11.40	
101-300 Units	204.55	6.36%			20.20				8.11			12.09	
301-700 Units	476.84	14.82%			26.95				17.60			9.35	
Above 700 Units	154.58	4.80%			28.58				20.70			7.88	
Temporary Domestic	23.13	0.72%			27.87				20.54			7.33	
For peak load requirement exceeding 5 kW	0.12	0.00%											
Time of Use (TOU) - Peak	9.69	0.30%			27.87				20.70			7.17	
Time of Use (TOU) - Off-Peak	35.20	1.09%			17.88				14.38			3.50	
Total Residential	1,819	56.53%											
Commercial - A2													
Commercial -													
For peak load requirement up to 5 kW	101.61	3.18%			25.53				18.00			8.33	
Commercial (>5 kW)		0.00%											
For peak load requirement exceeding 5 kW		0.00%											
Regular	0.49	0.02%			400.00	20.55		400.00	19.58			1.27	
Temporary Commercial	1.35	0.04%				26.29			18.39				
Time of Use (TOU) - Peak (A-2)	18.65	0.58%			400.00	27.87		400.00	21.60			6.27	
Time of Use (TOU) - Off-Peak (Temp)	55.64	2.04%			400.00	17.58		400.00	15.63			2.25	
Total Commercial	188	5.84%											
Industrial													
B1	19.36	0.60%				22.49			15.28			7.21	
B1 - TOU (Peak)	26.55	0.83%				27.87			18.84				
B1 - TOU (Off-Peak)	135.06	4.20%				18.51			13.28				
B2	0.71	0.02%			400.00	19.65		400.00	14.78			3.87	
B2 - TOU (Peak)	49.24	1.53%			400.00	27.87		400.00	18.78			8.09	
B2 - TOU (Off-Peak)	274.99	8.54%			400.00	14.33		400.00	13.07			1.26	
Temporary Industrial (Tariff B2)	0.01	0.00%							16.30				
B3 - TOU (Peak)	78.25	0.57%			380.00	37.87		380.00	18.78			8.09	
B3 - TOU (Off-Peak)	402.18	12.50%			380.00	18.04		380.00	12.98			5.06	
B4 - TOU (Peak)	-	0.00%											
B4 - TOU (Off-Peak)	-	0.00%											
Total Industrial	926	28.79%											
Bulk													
C1(a) Supply at 400/230 Volts less than 5 kW	0.33	0.00%				28.33			18.83			7.65	
C1(b) Supply at 400/230 Volts - up to and excess	0.15	0.00%			400.00	23.55		400.00	18.19			7.36	
Time of Use (TOU) - Peak	0.74	0.02%			400.00	32.48		400.00	21.60			10.88	
Time of Use (TOU) - Off-Peak	3.42	0.11%			400.00	22.52		400.00	15.00			7.52	
C2 Supply at >11 kV	12.98	0.40%			380.00	23.72		380.00	17.98			5.74	
Time of Use (TOU) - Peak	8.29	0.25%			380.00	32.48		380.00	21.60			10.88	
Time of Use (TOU) - Off-Peak	36.48	1.13%			380.00	22.18		380.00	14.80			7.38	
C3 Supply above 11 kV	-	0.00%											
Time of Use (TOU) - Peak	-	0.00%											
Time of Use (TOU) - Off-Peak	-	0.00%											
Total Single Point Supply	62	1.93%											
Agricultural Tube-wells - Tariff D													
D1 Scarce	0.20	0.01%				25.26			15.68			9.58	
D2 Agricultural Tube-wells	26.47	0.82%			200.00	23.72		200.00	5.35			16.37	
Time of Use (TOU) - Peak D-2	23.54	0.73%			200.00	32.17		200.00	18.60			13.57	
Time of Use (TOU) - Off-Peak D2	93.13	2.86%			200.00	21.60		200.00	11.35			10.31	
Total Agricultural	143	4.45%											
Public Lighting G													
G1 Scarce	2.62	0.09%				19.20			18.68			0.52	
Residential Colonies H	0.46	0.01%				19.42			18.68			0.74	
Special Contract - Tariff K (AJK)	55.07	1.71%			360.00	23.37		360.00	15.90			7.47	
Time of Use (TOU) - Peak	3.77	0.12%			360.00	27.84		360.00	21.60			6.24	
Time of Use (TOU) - Off-Peak	16.98	0.53%			360.00	19.77		360.00	14.70			5.07	
Railway Traction Traps - J	-	0.00%											
Cu Generation - J	-	0.00%											
Grand Total	3,218	100.00%											



Proposed Revenue & Subsidy Statement

4th Qtr (Apr - June FY 2019-20)

Category	Peak (MW)	Peak (%)	Peak (MW)	Peak (%)	Peak (MW)	Peak (%)	Peak (MW)	Peak (%)	Peak (MW)	Peak (%)	Peak (MW)	Peak (%)
Residential												
Up to 50 Units	179.82	5.4%			695	695			348	348		
For peak load requirement up to 5 kW		0.0%										
01-100 Units	741.18	22.0%			12,741	12,741			4,291	4,291		
101-300 Units	204.55	6.4%			4,132	4,132			1,659	1,659		
301-700 Units	475.94	14.3%			12,851	12,851			8,394	8,394		
Above 700 Units	164.58	4.8%			4,434	4,434			3,200	3,200		
Temporary Domestic	23.13	0.7%			845	845			482	482		
For peak load requirement exceeding 5 kW	0.12	0.0%										
Time of Use (TOU) - Peak	9.69	0.3%			270	270			201	201		
Time of Use (TOU) - Off-Peak	55.20	1.1%			830	830			506	506		
Total Residential	1,819	56.63%			36,398	36,398			19,081	19,081		
Commercial - A2												
Commercial -		0.0%										
For peak load requirement up to 5 kW	101.61	0.2%			2,676	2,676			1,829	1,829		
Commercial (>5 kW)		0.0%										
For peak load requirement exceeding 5 kW		0.0%										
Regular	0.45	0.0%			10	10			10	10		
Temporary Commercial	1.36	0.0%			38	38			25	25		
Time of Use (TOU) - Peak (A2)	18.86	0.6%			13	525			407	418		
Time of Use (TOU) - Off-Peak (A2)	65.64	2.0%			115	1,174			1,026	1,129		
Total Commercial	188	5.84%			128	4,420			3,297	3,412		
Industrial												
B1	19.35	0.6%			435	435			296	296		
B1 - TOU (Peak)	28.65	0.8%			743	743			502	502		
B1 - TOU (Off-peak)	135.06	4.2%			2,500	2,500			1,794	1,794		
B2	0.71	0.0%			19	19			11	11		
B2 - TOU (Peak)	49.24	1.5%			35	1,372			30	925		
B2 - TOU (Off-peak)	274.98	8.5%			549	3,941			3,594	3,949		
Temporary Industrial (Tariff E-2)	0.31	0.0%							0	0		
B3 - TOU (Peak)	18.15	0.6%			8	606			8	343		
B3 - TOU (Off-peak)	402.18	12.5%			394	7,253			272	5,482		
B4 - TOU (Peak)	-	0.0%										
B4 - TOU (Off-peak)	-	0.0%										
Total Industrial	929	28.79%			978	16,787			686	12,684		
Bulk												
C1(a) Supply at 400/230V/33kV less than 5 kW	0.03	0.0%			1	1			1	1		
C1(b) Supply at 400/230V/33kV up to and above	0.15	0.0%			4	4			3	3		
Time of Use (TOU) - Peak	0.72	0.0%			24	24			16	16		
Time of Use (TOU) - Off-Peak	3.42	0.1%			77	77			51	56		
C2 Supply at 11 kV	12.98	0.4%			5	308			6	233		
Time of Use (TOU) - Peak	8.20	0.3%			266	266			177	179		
Time of Use (TOU) - Off-Peak	36.48	1.1%			46	809			23	540		
C3 Supply above 11 kV	-	0.0%										
Time of Use (TOU) - Peak	-	0.0%										
Time of Use (TOU) - Off-Peak	-	0.0%										
Total Single Point Supply	82	1.83%			51	1,489			34	1,021		
Agricultural Tube-wells - Tariff D												
D1 Scarp	0.20	0.0%			5	5			3	3		
D2 Agricultural Tube-wells	26.47	0.8%			28	826			142	147		
Time of Use (TOU) - Peak D-2	23.54	0.7%			767	757			448	448		
Time of Use (TOU) - Off-Peak D-2	93.13	2.9%			145	2,317			1,057	1,082		
Total Agricultural	143	4.45%			173	3,408			37	1,640		
Public Lighting G												
G1 Scarp	2.82	0.1%			54	54			53	53		
Residential Columns H	0.48	0.0%			9	9			9	9		
Special Contracts - Tariff K (Bulk)	55.07	1.7%			1,287	1,287			876	805		
Time of Use (TOU) - Peak	3.77	0.1%			105	105			81	81		
Time of Use (TOU) - Off-Peak	16.98	0.5%			69	335			249	262		
Railway Traction Traction - 1	-	0.0%										
Co-Generation-I	-	0.0%										
Grand Total	3,219	100%			1,386	64,272			695,28	38,989		



Form # - PPP 1 to Form # - PPP 10

Under NEPRA Guide Lines for Determination of Consumer End Tariff (Methodology and Process), 2015

pertains to CPPAG



114

GUIRANWALA ELECTRIC POWER COMPANY
TARIFF PROPOSED BY GEPCO

[Back to Index](#)

TARIFF CATEGORIES		Voltage KV	Projected Sales kWh	CoS Rates		Proposed Tariff		Revenue on Proposed Tariff (Rs.)	Cost of Service (Rs.)	Gross Subsidy - Under/Over Recovery (Rs.)	Over/Under Recovery %
				Fixed Charge (Rs/kW/M)	Variable Charge (Rs/kWh)	Fixed Charge (Rs/kW/M)	Variable Charge (Rs/kWh)				
A1(a)	Residential - A1										
i	Up to 50 Units	0.2	328,945,841		17.41		4.70	1,536,845,452	5,691,470,614	(4,154,625,162)	27%
ii	01-100 Units	0.2	2,358,004,891		17.41		12.96	30,559,743,388	41,048,130,504	(10,488,387,115)	74%
iii	101-300 Units	0.2	2,329,620,525		17.41		14.56	33,779,497,619	40,554,015,692	(6,774,518,072)	83%
iv	301-700 Units	0.2	499,354,560		17.41		17.00	8,489,027,862	8,692,760,584	(203,732,721)	98%
v	Above 700 Units	0.2	8,515,310		17.41		19.50	166,048,539	148,234,444	17,814,095	112%
A1(b)	Time of Use (TOU) - Peak	0.4	3,364,073		19.69		19.00	2,035,105,160	2,840,563,079	(804,457,919)	72%
	Time of Use (TOU) - Off-Peak	0.4	140,870,555		19.69		14.00				
	Total Residential-A1		5,666,675,775					76,967,998,021	98,975,174,915	-22,408,106,894	77.36%
	Commercial - A2										
A2(a)	Commercial load requirement up to 5 kW	0.2	342,714,933		17.41		19.00	6,511,583,725	5,965,978,843	545,604,882	109%
A2(b)	Regular	0.4	1,051,273	2,273	8.32	400	15.50	52,594,728	20,703,813	31,890,915	254%
A2(c)	Time of Use (TOU) - Peak (A-2)	0.4	5,782,060	2,273	8.32	400	19.50	4,232,063,801	4,792,932,800	(560,868,999)	88%
	Time of Use (TOU) - Off-Peak	0.4	237,587,653		8.32		15.00				
	Total Commercial-A2		587,136,859					10,798,242,254	10,779,615,255	18,626,999	100%
	Industrial-B										
B1(a)	B1	0.2	5,571,746		17.41		15.00	83,576,188	96,992,908	(13,416,720)	86%
B1(b)	B1 - TOU (Peak)	0.4	7,148,855		19.69		19.50	6,142,682,099	8,896,498,624	(2,755,808,524)	69%
	B1 - TOU (Off-peak)	0.4	444,688,395		19.69		13.50				
B2(a)	B2	0.4	1,051,273	2,273	8.32	400	14.50	146,143,458	20,703,813	125,439,643	705%
B2(b)	B2 - TOU (Peak)	0.4	154,537,102	2,273	8.32	400	19.50	15,566,039,369	20,393,255,338	(4,827,215,970)	76%
	B2 - TOU (Off-peak)	0.4	680,866,607		8.32		13.00				
B3	B3 - TOU (Peak)	11	5,046,109	2,141	8.04	380	19.50	17,675,135,757	18,230,552,985	(555,417,228)	97%
	B3 - TOU (Off-peak)	11	1,245,758,268		8.04		13.50				
B4	B4 - TOU (Peak)	132/66	0	0	0.00	360	19.50	0	0	0	0%
	B4 - TOU (Off-peak)	132/66	0		0.00		13.00				
	Total Industrial-B		2,744,768,184					39,613,586,968	47,840,003,667	(8,026,416,799)	83%
	Bulk-C										
C1(a)	C1(a) - up to 5 kW	0.2	162,381		17.41		15.50	2,516,907	2,826,729	(309,822)	89%
C1(b)	C1(b) - exceeding 5 kW	0.4	243,380	2,273	8.32	400	15.00	8,050,706	4,793,145	3,257,562	168%
C1(c)	Time of Use (TOU) - Peak	0.4	2,102,546	2,273	8.32	400	19.50	185,561,467	248,445,750	(62,884,283)	75%
	Time of Use (TOU) - Off-Peak	0.4	10,512,728		8.32		13.50				
C2(a)	C2 Supply at 11 kV	11	0	2,141	8.04	380	14.50	88,900,000	0	88,900,000	0%
C2(b)	Time of Use (TOU) - Peak	11	28,384,366	2,141	8.04	380	19.50	2,491,771,891	2,497,545,821	(5,773,930)	100%
	Time of Use (TOU) - Off-Peak	11	142,873,101		8.04		13.50				
C3(a)	C3 Supply above 11 kV	132/66	0	0	0.00	360	14.50	0	0	0	0%
C3(b)	Time of Use (TOU) - Peak	132/66	0	0	0.00	360	19.50	0	0	0	0%
	Time of Use (TOU) - Off-Peak	132/66	0		0.00		13.00				
	Total Single Point Supply-C		184,378,502					2,774,801,071	2,763,511,545	21,189,527	101%



TARIFF CATEGORIES		Voltage KV	Projected Sales kWh	CoS Rates		Proposed Tariff		Revenue on Proposed Tariff (Rs.)	Cost of Service (Rs.)	Cross Subsidy- Under/Over Recovery (Rs.)	Over/Under Recovery %
				Fixed Charge (Rs/kWh)	Variable Charge (Rs/kWh)	Fixed Charge (Rs/kWh)	Variable Charge (Rs/kWh)				
Agricultural Tube-wells - Tariff D											
D1 (a)	D1 Scarp	0.4	0		19.69		15.00	0	0	0	0%
D2 **	D2 Agricultural Tube-wells **	0.4	2,451,555	2,273	8.32	200	14.50	90,347,562	48,281,051	51,066,511	206%
D2 (b)	Time of Use (TOU) - Peak	0.4	36,794,548	2,273	8.32	200	19.50	5,445,346,904	7,204,926,759	-1,759,579,855	74%
	Time of Use (TOU) - Off-Peak	0.4	329,048,386		8.32		13.50				
	Total Agricultural-D		368,294,491					5,544,584,465	7,253,207,810	-1,708,613,344	78%
Temporary Supply Tariff- Tariff E											
E-1(ii)	Temporary E-1 (i)	0.2	238,607		17.41		12.50	4,656,732	4,157,146	499,586	112%
E-1 (ii)	Temporary E-1 (ii)	0.2	15,235,694		17.41		19.50	297,056,034	265,222,842	31,833,192	112%
E-2	Temporary E-2	0.2	96,883		17.41		15.00	1,450,243	1,683,054	-232,812	85%
	Total Agricultural-E		15,571,184					303,203,009	271,053,042	32,139,966	112%
Public Lighting- Tariff G *											
G *	Public Lighting G *	0.4	9,158,480	1,725	8.32		14.50	133,377,665	181,154,867	-47,777,202	73.6%
	Total Public Lighting - G *		9,158,480					133,377,665	181,154,867	-47,777,202	73.6%
Residential Colonies attached to Industry											
H	Residential Colonies H	11	1,083,058		14.56		14.50	15,704,335	15,785,633	-81,298	99%
	Total Tariff-H		1,083,058					15,704,335	15,785,633	-81,298	99%
Special Contracts											
K	Azad Jammu Kashmir K	11	241,816,560	2,141	8.04	380	14.50	3,637,240,115	3,524,491,664	112,748,451	103%
	Export to DISCOs	132	0	0	0.00			0			0%
	Export to DISCOs	11	0	0	0.00			0			0%
	Total Special Contracts		241,816,560					3,637,240,115	3,524,491,664	112,748,451	103%
	Grand Total		9,818,922,641					138,385,817,804	171,394,108,399	-32,008,190,595	81.32%

** Fixed Billing @ Sanctioned Load





GOVERNMENT OF PAKISTAN
FINANCE DIVISION
(Regulations Wing)
FBC Building, Near State Bank of Pakistan

F.No.1(2)/Imp/2019-700

Islamabad, the 5th July, 2019

OFFICE MEMORANDUM

Subject:- GRANT OF AD-HOC RELIEF ALLOWANCE-2019 TO THE CIVIL EMPLOYEES OF THE FEDERAL GOVERNMENT

The President has been pleased to sanction with effect from 1st July, 2019 and till further orders, an Ad-hoc Relief Allowance-2019 to the civil employees of the Federal Government as well as the civilians paid from Defence Estimates including contingent paid staff and contract employees employed against civil posts in Basic Pay Scales on standard terms and conditions of contract appointment as details below:

A) BPS-1 to 16 @ 10% of the basic pay

B) BPS-17 to 20 @ 5% of the basic pay

2. The amount of Ad-hoc Relief Allowance-2019:

- i) will be subject to Income Tax;
- ii) will be admissible during leave and entire period of LPR except during extra ordinary leave;
- iii) will not be treated as part of emoluments for the purpose of calculation of Pension/gratuity and recovery of House Rent;
- iv) will not be admissible to the employees during the tenure of their posting/deputation abroad; and
- v) will be admissible to the employees on their repatriation from posting/deputation abroad at the rate and amount which would have been admissible to them had they not been posted abroad.

3. The term "Basic Pay" for the purpose of Ad-hoc Relief Allowance-2019 will also include the amount of the personal pay granted on account of annual increment (s) beyond the maximum of the existing pay scales.

4. The above Ad-hoc Relief Allowance-2019 shall be accommodated from within the budgetary allocation for the year 2019-20 by the respective Ministries/Divisions/Departments and no supplementary grants would be given on this account.


(Faisal Nadeem)
Accounts Officer (Imp)

ALL MINISTRIES/DIVISIONS/DEPARTMENTS

c.c web master



Government of Pakistan
Finance Division
(Regulations Wing)

No. F. 4(1)-Reg.6/2019-838.

Islamabad, the 15th July, 2019.

OFFICE MEMORANDUM

Subject: GRANT OF INCREASE IN PENSION TO PENSIONERS OF THE FEDERAL GOVERNMENT.

The President has been pleased to sanction an increase @ 10% of net pension with effect from 1st July, 2019 until further order to all civil pensioners of the Federal Government including civilians paid from Defence Estimates as well as retired Armed Forces personnel and Civil Armed Forces Personnel.

2. The 15% increase in pension as allowed vide para-12(i) of Finance Division's O.M. NO. F. 1(5)-Imp/2011-419, dated 04.07.2011, 7.5% increase in pension as allowed vide para-1 of Finance Division's O.M. No 4(1)-Reg.6/2015-697, dated 07.07.2015, 10% increase in pension as allowed vide para-1 of Finance Division's O.M. No. 4(1)-Reg.6/2016-870, dated 1st July, 2016, 10% increase in pension as allowed vide para-1 of Finance Division's O.M. No. 4(1)-Reg.6/2017-831, dated 3rd July, 2017 and 10% increase in pension as allowed vide para-1 of Finance Division's O.M. No. 4(1)-Reg.6/2018-663, dated 3rd July, 2018 shall be admissible to the new pensioners who would retire on or after 01.07.2019.

3. The 10% increase in pension as mentioned at para-1 above will also be admissible to the pensioners who would retire on or after 01.07.2019.

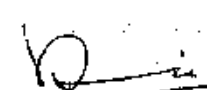
4. For the purpose of admissibility of increase in pension sanctioned in this O.M. the term "Net Pension" means "Pension being drawn" minus "Medical Allowance".

5. The increase will also be admissible on family pension granted under the Pension-cum-Gratuity Scheme, 1954, Liberalized Pension Rules, 1977, on pension sanctioned under the Central Civil Services (Extra Ordinary Pension) Rules as well as on the Compassionate Allowance under CSR-353.

6. If the gross pension sanctioned by the Federal Government is shared with any Government in accordance with the rules laid down in part-IV of Appendix III to the Accounts Code, Volume-I, the amount of the increase in pension will be apportioned between the Federal Government and the other Government concerned on proportionate basis.

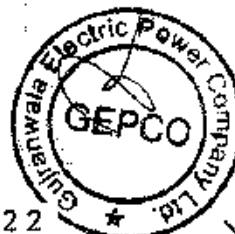
7. The increase in pension sanctioned in this O.M. will not be admissible on Special Additional Pension allowed in lieu of pre-retirement orderly allowance and monetized value of a driver or an orderly.

8. The benefit of increase in pension sanctioned in this O.M. will also be admissible to those Civil Pensioners of the Federal Government who are residing abroad (other than those residing in India and Bangladesh) who retired on or after 15.08.1947 and are not entitled to, or are not in receipt of pension increase under the British Government's Pension (increase) Acts. The payment will be made at the applicable rate of exchange.


(Muhammad Khalil)
Section Officer (R.6)

ALL MINISTRIES/DIVISIONS/DEPARTMENTS

Cont.....P/2.



Copy also forwarded for information to:

1. President's Secretariat (Public), Islamabad.
2. President's Secretariat (Personal), Islamabad.
3. Prime Minister's Office (Internal), Islamabad.
4. Prime Minister's Office (Public), Islamabad.
5. National Assembly Secretariat, Islamabad.
6. Senate Secretariat, Islamabad.
7. Election Commission of Pakistan, Islamabad.
8. Supreme Court of Pakistan, Islamabad.
9. Federal Shariat Court, Islamabad.
10. AGPR, Islamabad/Lahore/Peshawar/Karachi/Quetta.
11. Pakistan Mint, Lahore.
12. Auditor General of Pakistan, Islamabad.
13. Federal Public Service Commission, F-5/1, Agha Khan Road, Islamabad.
14. Capital Development Authority, Islamabad.
15. Cost Accounts Organization, Islamabad.
16. Military Accountant General, Rawalpindi.
17. Central Directorate of National Savings, Islamabad.
18. Chief Accounts Officer, M/O Foreign Affairs, Islamabad.
19. Financial Adviser and Chief Accounts Officer, Pakistan Railways, Lahore.
20. All Financial Advisers/Deputy Financial Advisors attached to Ministries/Divisions etc.
21. Secretariat Training Institute, Islamabad.
22. Federal Tax Ombudsman's Secretariat, Islamabad.
23. DG, Post Offices, Islamabad.
24. Office of the Chief Commissioner, Islamabad.
25. Secretary, Wafaqi Mohtasib (Ombudsman)'s Secretariat, Islamabad.
26. Pakistan Atomic Energy Commission, Islamabad.
27. All Chief Secretaries/Finance Secretaries of the Government of Punjab/ Sindh/ Khyber Pakhtun Khwa/Baluchistan/Azad Government of Jammu & Kashmir & Gilgit Baltistan.
28. Directorate General of Inspection & Training, Customs & Central Excise, 8th Floor, New Custom House, Karachi.
29. Earthquake Re-construction and Rehabilitation Authority (ERRA), Islamabad.
30. National Accountability Bureau, Islamabad.
31. Intelligence Bureau, Islamabad.
32. Member (Finance), KRL, P.O.Box.No.1384, Islamabad.
33. Controller General of Accounts, Islamabad.
34. Governor, State Bank of Pakistan, Karachi.
35. President, National Bank of Pakistan, Karachi.
36. PP&A Dte, GHQ and Joint Staff, Headquarter, Rawalpindi.
37. Web Administrator, Finance Division, Islamabad (for uploading at Finance Division's Website i.e. www.finance.gov.pk).

S. Akhtar Imam



(Muhammad Khalil)
Section Officer (Reg.6)

Meter Reader/BDs, Meter Supervisor, Meter Mechanic Pay Roll Data FY 2018-19

Sr. No.	Name	Designation	BPS	BASIC PAY	GROSS PAY	5 Months Pay	One Increment	7 Months Pay	Incremental affect	Total
1	AKMAL ALI	METER MACHANIC	07	17090	30272	151360	30,882	216,174	854	368,388
2	ASIF ALI	MRS-II	09	33670	50387	251935	51,117	357,819	1022	610,776
3	MUHAMMAD ARIF	METER READER	09	22720	41815	209075	42,545	297,815	1022	507,912
4	MUHAMMAD SAQIB MAQSOOD	METER READER	09	24180	41889	209445	42,619	298,333	1022	508,800
5	MUHAMMAD ASHFAQ	METER READER	09	30750	51883	259415	52,613	368,291	1022	628,728
6	SHAUKAT MAHMOOD	METER READER	09	31480	51259	256295	51,989	363,923	1022	621,240
7	MUHAMMAD KHALID ASLAM	METER READER	09	30020	50946	254730	51,676	361,732	1022	617,484
8	MUHAMMAD ZAHEER KASHIF	METER READER	09	19800	36067	180335	36,797	257,579	1022	438,936
9	ALTAF AHMED	METER READER	09	22720	41515	207575	42,245	295,715	1022	504,312
10	MUHAMMAD ZUBAIR	METER READER	09	22720	41515	207575	42,245	295,715	1022	504,312
11	ASIM ALI	METER READER	09	33670	51507	257535	52,237	365,659	1022	624,216
12	HAMMAD YAQOUB	BILL DISTRIBUTER	07	14040	23489	117445	24,099	168,693	854	286,992
13	MUHAMMAD ISRAR	BILL DISTRIBUTR	07	19530	30736	153680	31,346	219,422	854	373,956
14	ZAHD IQBAL	BILL DISTRIBUTR	07	18920	29753	148765	30,363	212,541	854	362,160
15	KASHIF MUMTAZ	B.O	07	14040	24989	124945	25,599	179,193	854	304,992
16	SANI SHAUKAT	B/D	07	15260	31555	157775	32,165	225,155	854	383,784
17	BASHIR AHMED	MR SUP-1	14	39750	58509	292545	59,679	417,753	1638	711,936
18	MUHAMMAD ANWAR	MRS-II	09	33670	49070	245350	49,800	348,600	1022	594,972
19	BASHARAT RUSSIAN	METER READER	09	21990	40578	202890	41,308	289,156	1022	493,068
20	MUHAMMAD RASHID	METER READER	09	19800	37628	188140	38,358	268,506	1022	457,668
21	MUHAMMAD ASLAM	M.R	09	22720	40015	200075	40,745	285,215	1022	486,312
22	HAZ AHMED	METER READER	09	19800	37567	187835	38,297	268,079	1022	456,936
23	ZAEEM NOMAN	METER READER	09	29290	48448	242240	49,178	344,246	1022	587,508
24	SAIF ULLAH	METER READER	09	27100	45637	228185	46,367	324,569	1022	553,776
25	NAVEED ALAM	METER READER	09	21260	37941	189705	38,671	270,697	1022	461,424
26	AREAN SHAHZADA	METER READER	09	21260	39702	198510	40,432	283,024	1022	482,556
27	ISHRAT ALI	METER READER	09	21260	37941	189705	38,671	270,697	1022	461,424
28	WASEEM AKHTAR	METER READER	09	32210	48696	243480	49,426	345,982	1022	590,484
29	ZOHAB AHMED	M/R	09	16880	32319	161595	33,049	231,343	1022	393,960
30	IBRAR AHMED KHAN	METER READER	09	16150	32943	164715	33,673	235,711	1022	401,448
31	MUHAMMAD ISHAQ	M.R	09	21260	39641	198205	40,371	282,597	1022	481,824
32	RAFAQAT ALI	METER READER	09	19800	32748	163740	33,478	234,346	1022	399,108
33	SAEED AHMED	METER READER	09	32210	52196	260980	52,926	370,482	1022	632,484
34	MUHAMMAD ILIYAS	BILL DISTRIBUTR	07	18310	30470	152350	31,080	217,560	854	370,764
35	ZUBAIR AHMED	B/D	07	18310	30470	152350	31,080	217,560	854	370,764
36	ZESHAN ALI	B/D	07	15870	27338	136690	27,948	195,636	854	333,180
37	SHAHBAZ AHMED	B.D	07	18310	30670	153350	31,280	218,960	854	373,164
38	SHAHID ISHAQUE	BILL DISTRIBUTR	07	17090	28904	144520	29,514	206,598	854	351,972
39	ADEEL HUSSAIN	BILL DISTRIBUTR	07	18310	35470	177350	36,080	252,560	854	430,764
40	FALAK SHER	BILL DISTRIBUTR	07	14650	25772	128860	26,382	184,674	854	314,388
41	MUHAMMAD SHAFIQUE	BILL DISTRIBUTR	07	14650	25772	128860	26,382	184,674	854	314,388
42	AFZAL HUSSAIN	M.R	09	20530	38504	192520	39,234	274,638	1022	468,180
43	AFTAB AHMED	METER READER	09	28560	49011	245055	49,741	348,187	1022	594,264
44	MUHAMMAD USMAN	M.R	09	19800	37567	187835	38,297	268,079	1022	456,936



45	BABAR HUSSAIN	M.R	09	21260	39559	197795	40,289	282,023	1022	480,840
46	NASIR MUMTAZ	METER READER	09	29290	49948	249740	50,678	354,746	1022	605,508
47	MUHAMMAD IKRAM	METER READER	09	32940	54694	273470	55,424	387,968	1022	662,460
48	SHABIR ALI	M/R	09	30750	51822	259110	52,552	367,864	1022	627,996
49	MUHAMMAD TANVIR	M.R	09	16880	33819	169095	34,549	241,843	1022	411,960
50	MUHAMMAD AYOUB	METER READER	09	30020	50885	254425	51,615	361,305	1022	616,752
51	MUHAMMAD ASLAM	METER READER	09	29290	41816	209080	42,546	297,822	1022	507,924
52	HUSAIN ALI	METER READER	09	29290	49948	249740	50,678	354,746	1022	605,508
53	MUHAMMAD SHAHBAZ	METER READER	09	29290	49948	249740	50,678	354,746	1022	605,508
54	TANVEER AHMED	METER READER	09	28560	49072	245360	49,802	348,614	1022	594,996
55	MUHAMMAD AFZAL	METER READER	09	21990	40578	202890	41,308	289,156	1022	493,068
56	NAVEED WARIS	M/R	09	16150	32943	164715	33,673	235,711	1022	401,448
57	SANA ULLAH	M.R	09	21260	39441	197205	40,171	281,197	1022	479,424
58	MATLOOB HUSSAIN	BILL DISTRIBUTR	07	20140	31519	157595	32,129	224,903	854	383,352
59	SHAHID HANIF	BILL DISTRIBUTR	07	19530	32236	161180	32,846	229,922	854	391,956
60	IRFAN SHAFI	B/D	07	14650	24272	121360	24,882	174,174	854	296,388
61	ASIF MEHMOOD	B.D	07	20750	33802	169010	34,412	240,884	854	410,748
62	MAHBOOB HUSSAIN	BILL DISTRIBUTR	07	18310	29170	145850	29,780	208,460	854	355,164
63	MUHAMMAD AMJAD JAVED	MRS-I	09	33670	49070	245350	49,800	348,600	1022	594,972
64	MOAZAM ALI AWAN	MR SUP-GRADE-II	09	30020	44385	221925	45,115	315,805	1022	538,752
65	IRSHAD AHMAD	MRS-II	09	29290	43448	217240	44,178	309,246	1022	527,508
66	MUHAMMAD NAWAZ	METER READER	09	28560	44932	224660	45,662	319,634	1022	545,316
67	ZAHEER UL HASSAN	METER READER	09	19800	36067	180335	36,797	257,579	1022	438,936
68	MUZAMMAL RAFIQUE	METER READER	09	16880	33819	169095	34,549	241,843	1022	411,960
69	MEHFOOZ ALI	M/R	09	20530	38504	192520	39,234	274,638	1022	468,180
70	MUHAMMAD KHURRAM	M/R	09	21260	38202	191010	38,932	272,524	1022	464,556
71	RANA MUHAMMAD SAQIB	M.R	09	23450	42452	212260	43,182	302,274	1022	515,556
72	MUHAMMAD AQEEL	M.R	09	21260	37941	189705	38,671	270,697	1022	461,424
73	ZAHID HUSSAIN	METER READER	09	32210	52196	260980	52,926	370,482	1022	632,484
74	SHAHID AMJAD	METER READER	09	23450	42452	212260	43,182	302,274	1022	515,556
75	SHIBIR HUSSAIN	M.R.	09	28560	47511	237555	48,241	337,687	1022	576,264
76	SAQIB NASEER	BILL DISTRIBUTR	07	19530	30736	153680	31,346	219,422	854	373,956
77	MUHAMMAD ATHAR	BILL DISTRIBUTR	07	18310	30470	152350	31,080	217,560	854	370,764
78	SAJID MEHMOOD	B.D	07	18310	28970	144850	29,580	207,060	854	352,764
79	HABIB HASSAN	BILL DISTRIBUTR	07	19530	32236	161180	32,846	229,922	854	391,956
80	MUHAMMAD ISHAQ	MRS-II	09	31480	47759	238795	48,489	339,423	1022	579,240
81	SAIF UR REHMAN	MRS-II	09	29290	43443	217215	44,173	309,211	1022	527,448
82	MUHAMMAD SALEEM	MRS-II	09	32940	48072	240360	48,802	341,614	1022	582,996
83	SAJJAD HUSSAIN SHAH	MRS	15	40920	60567	302835	61,897	433,279	1862	737,976
84	MANSOOR ALAM	METER READER	09	21990	38878	194390	39,608	277,256	1022	472,668
85	KHURAM HAMEEF	METER READER	09	20530	38504	192520	39,234	274,638	1022	468,180
86	MUNIR AHMED	M/R	09	28560	42511	212555	43,241	302,687	1022	516,264
87	MUHAMMAD ARSHAD	M.R	09	27100	47198	235990	47,928	335,496	1022	572,508
88	TANVEER AHMED	M/R	09	32940	53133	265665	53,863	377,041	1022	643,728
89	IRSHAD AHMAD	METER READER	09	32210	52196	260980	52,926	370,482	1022	632,484
90	JAVAJD AKHTAR	METER READER	09	24910	37887	189435	38,617	270,319	1022	460,776
91	MUHAMMAD YASIR RANA	M/R	09	19800	31067	155385	31,797	222,579	1022	378,936
92	RIASAT ALI	METER READER	09	33670	57444	287220	58,174	407,218	1022	695,460
93	SAJID SALEEM	METER READER	09	16160	31456	157280	32,186	225,302	1022	383,604



94	IMRAN AHMED	METER READER	09	19070	36830	184150	37,560	262,920	1022	448,092
95	AMJAD ALI	M/R	09	19070	36691	183455	37,421	261,947	1022	446,424
96	AFZAL AHMED	BILL DISTRIBUTR	07	18310	30470	152350	31,080	217,560	854	370,764
97	ABDUL RASHID	BILL DISTRIBUTR	07	18920	29753	148765	30,263	212,541	854	362,160
98	MUHAMMAD NAVEED	BILL DISTRIBUTR	07	18920	29753	148765	30,363	212,541	854	362,160
99	ABDUL RAUF	BILL DISTRIBUTR	07	19530	32236	161180	32,846	229,922	854	391,956
100	KHALID HASSAN	BILL DISTRIBUTR	07	18310	30670	153350	31,280	218,960	854	373,164
101	TANVEER AHMAD	MRS-I	14	32730	49497	247485	50,667	354,669	1638	603,792
102	MUHAMMAD SAEED AHMAD	MRS II	09	32940	49511	247555	50,241	351,687	1022	600,264
103	HARDOON ALI	M/R	08	16740	33524	167620	34,194	239,358	938	407,916
104	NADEEM SHAZAD	METER READER	09	22720	40066	200330	40,796	285,572	1022	486,924
105	SHAHID TANVEER	METER READER	09	30750	51883	259415	52,613	368,291	1022	628,728
106	MUHAMMAD SHAFIQ	METER READER	09	26370	46200	231000	46,930	328,510	1022	560,532
107	MUHAMMAD FAISAL	M/R	09	19070	36691	183455	37,421	261,947	1022	446,424
108	SAJID KHAN	M.R	09	21990	40378	201890	41,108	287,756	1022	490,668
109	MUHAMMAD YASIN	M.R	08	28800	47720	238600	48,390	338,730	938	578,268
110	INTIZAR HUSSAIN	METER READER	09	30750	51822	259110	52,552	367,864	1022	627,996
111	ARIF MASIH	MR	09	21260	38141	190705	38,871	272,097	1022	463,824
112	MUNAWAR HUSSAIN	M/R	09	30750	50322	251610	51,052	357,364	1022	609,996
113	ABDUL WAHEED	METER READER	09	30750	51822	259110	52,552	367,864	1022	627,996
114	MUHAMMAD WASEEM	M.R	09	19070	35130	175650	35,860	251,020	1022	427,692
115	HAFIZ M. ASIF	M.R	09	20530	38704	193520	39,434	276,038	1022	470,580
116	KHALID MEHMOOD	M.R	09	31480	52820	264100	53,550	374,850	1022	639,972
117	HAFIZ M. RIZWAN	BILL DISTRIBUTR	07	18920	31202	156010	31,812	222,684	854	379,548
118	ZIA UR REHMAN	BD	07	18310	30419	152095	31,029	217,203	854	370,152
119	M. AMIN	BILL DISTRIBUTR	07	18920	29702	148510	30,312	212,184	854	361,548
120	JAVED AKHTAR	METER READER	09	16880	33819	169095	34,549	241,843	1022	411,960
121	ASIM RANA	BILL DISTRIBUTR	07	18920	27319	136595	27,929	195,503	854	332,952
122	EHSAN ULLAH	MRSS	15	41390	62315	311575	63,645	445,515	1862	758,952
123	M. BASHIR	METER READER	09	28560	47511	237555	48,241	337,687	1022	576,264
124	ABDUL HAFEEZ	BILL DISTRIBUTR	07	19530	32236	161180	32,846	229,922	854	391,956
125	MIRZA NASEER BAIG	M.R	09	30020	50885	254425	51,615	361,305	1022	616,752
126	BASHARAT IQBAL	M.R.	09	31480	51259	256295	51,989	363,923	1022	621,240
127	ASIM ABBAS	M.R	09	16880	33819	169095	34,549	241,843	1022	411,960
128	MUHAMMAD AFZAAL	METER READER	09	30020	49385	246925	50,115	350,805	1022	598,752
129	MUHAMMAD SHABBIR	M.R.	09	21990	40578	202890	41,308	289,156	1022	493,068
130	LIAQAT ALI	BILL DISTRIBUTR	07	20140	31468	157340	32,078	224,546	854	382,740
131	MUHAMMAD AFZAL	M.R	09	28560	47511	237555	48,241	337,687	1022	576,264
132	M. JAMIL	METER READER	09	20530	37065	185325	37,795	264,565	1022	450,912
133	WASEEM SARWAR	METER READER	09	27100	45637	228185	46,367	324,569	1022	553,776
134	M. ATIQ	M.R	09	21990	40578	202890	41,308	289,156	1022	493,068
135	HAFIZ SHAHZAD RANA	BILL DISTRIBUTR	07	18920	31202	156010	31,812	222,684	854	379,548
136	SHABBIR AHMAD	BILL DISTRIBUTR	07	26850	40081	200405	40,691	284,837	854	486,096
137	AZAD AHMAD	B.D	07	20140	31468	157340	32,078	224,546	854	382,740
138	MUHAMMAD FAIZAL	MRS-II	09	32210	48757	243785	49,487	346,409	1022	591,216
139	SHAHID YASIN	M.R	09	20530	37004	185020	37,734	264,138	1022	450,180
140	ABID HUSSAIN	METER READER	09	22720	41515	207575	42,245	295,715	1022	504,312
141	MUHAMMAD YOUSAF	METER READER	09	32940	53133	265665	53,863	377,041	1022	643,728
142	RANA IMRAN AHMAD	METER READER	09	22720	40015	200075	40,745	285,215	1022	486,312



143	NASEER AHMED	M.R.(S.M)	09	30750	45622	228110	46,352	324,464	1022	553,596
144	M.AMIN BHATTI	MRS-II	09	31480	46259	231295	46,989	328,923	1022	561,240
145	M. FAROOQ	M.R	09	20530	38504	192520	39,234	274,638	1022	468,180
146	MUHAMMAD IMTIAZ	MR	09	19800	37767	188835	38,497	269,479	1022	459,336
147	ASGHAR ALI	METER READER	09	27100	45637	228185	46,367	324,569	1022	553,776
148	MUHAMMAD IQBAL	METER READER	09	29290	49948	249740	50,678	354,746	1022	605,508
149	MUHAMMAD MUSTAFA	MR	09	19800	36267	181335	36,997	258,979	1022	441,336
150	MUHAMMAD WASEEM	M/R	09	22720	40015	200075	40,745	285,215	1022	486,312
151	BASHARAT ALI CHEEMA	MRS-I	14	40920	60011	300055	61,181	428,267	1638	729,960
152	MUHAMMAD KHALID	M.R	09	20530	38704	193520	39,434	276,038	1022	470,580
153	AHMAD ALI	METER READER	09	28560	49011	245055	49,741	348,187	1022	594,264
154	ADNAN ALI	M.R	09	19800	37445	187225	38,175	267,225	1022	455,472
155	BASHARAT ALI	M/R	09	23450	40952	204760	41,682	291,774	1022	497,556
156	MUHAMMAD AHMED	METER READER	09	31480	51259	256295	51,989	363,923	1022	621,240
157	FAISAL ZAMAN	METER READER	09	21260	39441	197205	40,171	281,197	1022	479,424
158	IMRAN ALI	METER READER	09	20530	38504	192520	39,234	274,638	1022	468,180
159	UMAR ARSLAN	METER READER	09	16880	33819	169095	34,549	241,843	1022	411,960
160	M. ASHRAF BUTTER	METER READER	09	32210	52196	260980	52,926	370,482	1022	632,484
161	ZAHD MAHMOOD	METER READER	09	22720	41515	207575	42,245	295,715	1022	504,312
162	AMAD ASGHAR	BILL DISTRIBUTR	07	16480	28070	140350	28,680	200,760	854	341,964
163	M.SHABBIR	BILL DISTRIBUTR	07	18920	31402	157010	31,012	224,084	854	381,948
164	MUSHTAQ AHMAD	BILL DISTRIBUTR	07	18920	31202	156010	31,812	222,684	854	379,548
165	EHSAAN ULLAH	BILL DISTRIBUTR	07	18920	31202	156010	31,812	222,684	854	379,548
166	SHAHID FAROOQ	BILL DISTRIBUTR	07	18920	29702	148510	30,312	212,184	854	361,548
167	ARSHAD ALI	BILL DISTRIBUTR	07	15260	26504	132520	27,114	189,798	854	323,172
168	SHAZIB ALI	B.D	07	14650	25772	128860	26,382	184,674	854	314,388
169	M. ANWAR S/O ASHIQ HUSAIN	BILL DISTRIBUTR	07	18920	29902	149510	30,512	213,584	854	363,948
170	FAIZ AHMAD	B.D	07	15260	26504	132520	27,114	189,798	854	323,172
171	M.LATIF	METER READER	09	23450	42452	212260	43,182	302,274	1022	515,556
172	TANVIR AHMED	METER READER	09	21990	40578	202890	41,308	289,156	1022	493,068
173	M.ISLAM	METER READER	09	32210	52196	260980	52,926	370,482	1022	632,484
174	M.IMRAN	METER READER	09	21260	39441	197205	40,171	281,197	1022	479,424
175	NISAR AHMAD	METER READER	09	21260	39441	197205	40,171	281,197	1022	479,424
176	WASEEM TAHIR	METER READER	09	23450	42452	212260	43,182	302,274	1022	515,556
177	BASHIR AHMED	M.R	09	31480	51259	256295	51,989	363,923	1022	621,240
178	M.ARIF	METER READER	09	23450	40952	204760	41,682	291,774	1022	497,556
179	SHAHBAZ AHMED	MRS-II	09	31480	47759	238795	48,489	339,423	1022	579,240
180	MUHAMMAD BOOTA	M.R	08	20760	38700	193500	39,370	275,590	938	470,028
181	SAQLAIN MUSHTAQ	METER READER	09	16880	33819	169095	34,549	241,843	1022	411,960
182	SHAHID RAZWAN	METER READER	09	24910	42826	214130	43,556	304,892	1022	520,044
183	SHAHBAZ ALI	M.R	09	26370	44700	223500	45,430	318,010	1022	542,532
184	FAISAL SHAHZAD	B.D.	07	15260	26555	132775	27,165	190,155	854	323,784
185	M. AZHAR IJAZ	BILL DISTRIBUTR	07	19530	32185	160925	32,795	229,565	854	391,344
186	SARDAR AZHAR USMAN	B.D	07	14650	25772	128860	26,382	184,674	854	314,388
187	M. ASHRAF	METER READER	09	22720	41515	207575	42,245	295,715	1022	504,312
188	SHAFIQ UR-REHMAN	METER READER	09	23450	42452	212260	43,182	302,274	1022	515,556
189	SAIF ULLAH	METER READER	09	20530	38504	192520	39,234	274,638	1022	468,180
190	M.ASIM	METER READER	09	25640	43763	218815	44,493	311,451	1022	531,288
191	TAHIR AHMAD	METER READER	09	22720	41515	207575	42,245	295,715	1022	504,312



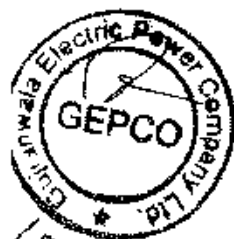
192	M. AKRAM	METER READER	09	22720	41515	207575	42,245	295,715	1022	504,312
193	M. FAISAL	METER READER	09	20530	38504	192520	39,234	274,638	1022	468,180
194	SHAHID MEHMOOD	M.R	09	21260	34641	173205	35,371	247,597	1022	421,824
195	MUNAWAR HUSSAIN	BILL DISTRIBUTR	07	18920	29702	148510	30,312	212,184	854	361,548
196	QAISAR MEHMOOD	BILL DISTRIBUTR	07	18920	29902	149510	30,512	213,584	854	363,948
197	TARIQ MEHMOOD	BILL DISTRIBUTR	07	18920	31202	156010	31,812	222,684	854	379,548
198	ZESHAN ALI	B.D	07	15260	26504	132520	27,114	189,798	854	323,172
199	GHAZANFAR ALI	METER READER	09	22720	41515	207575	42,245	295,715	1022	504,312
200	M. SHAZAD	METER READER	09	22720	41515	207575	42,245	295,715	1022	504,312
201	SHAHID IQBAL	METER READER	09	22720	41515	207575	42,245	295,715	1022	504,312
202	ISRAR AHMED	BILL DISTRIBUTR	07	20140	31468	157340	32,078	224,546	854	382,740
203	MUHAMMAD YOUNIS	B.D.	07	18920	29702	148510	30,312	212,184	854	361,548
204	M. MUNAWAR HUSSAIN	BILL DISTRIBUTR	07	19530	32185	160925	32,795	229,565	854	391,344
205	IRFAN MEHMOOD	B.D	07	18310	30470	152350	31,080	217,560	854	370,764
206	TANVEER AHMAD	METER READER	09	21260	37941	189705	38,671	270,697	1022	461,424
207	ASAD RAZA	METER READER	09	18340	35693	178465	36,423	254,961	1022	434,448
208	JUNAID ARSHAD	M.R	09	16880	33819	169095	34,549	241,843	1022	411,960
209	MUHAMMAD MANSHA	M/R	09	31480	51259	256295	51,989	363,923	1022	621,240
210	MUHAMMAD SHABIR	M.R	09	30750	51822	259110	52,552	367,864	1022	627,996
211	ATIF SOHAIL	METER READER	09	22720	40015	200075	40,745	285,215	1022	486,312
212	MUHAMMAD ANWAR	METER READER	09	31480	51259	256295	51,989	363,923	1022	621,240
213	SARFRAZ AHMAD	MRS-II	09	29290	44948	224740	45,678	319,746	1022	545,508
214	M. SHAFIQUE NIAZI	M.R	09	31480	51259	256295	51,989	363,923	1022	621,240
215	M. ADIL AMIN	METER READER	09	22720	41515	207575	42,245	295,715	1022	504,312
216	M. AQEEL BUTT	METER READER	09	16880	33819	169095	34,549	241,843	1022	411,960
217	TAHIR SADDIQI	METER READER	09	30750	50322	251610	51,052	357,364	1022	609,996
218	MUHAMMAD ASGHAR	M.R	09	19800	36267	181335	36,997	258,979	1022	441,336
219	IRFAN MEHMOOD	METER READER	09	16880	32319	161595	33,049	231,343	1022	393,960
220	SAFIAN ASGHAR	MR	09	16880	33758	168790	34,488	241,416	1022	411,228
221	AMJAD SAEED	METER READER	09	22720	40015	200075	40,745	285,215	1022	486,312
222	SAJID ISHAQ	M.R	09	20530	37004	185020	37,734	264,138	1022	450,180
223	MUHAMMAD SHAFIQ	METER READER	09	19800	36267	181335	36,997	258,979	1022	441,336
224	MUKHTAR HUSSAIN	METER READER	09	28560	49011	245055	49,741	348,187	1022	594,264
225	M. TOHED ALTAF	BILL DISTRIBUTR	07	20140	32968	164840	33,578	235,046	854	400,740
226	ZAHEER AHMED	B.D	07	18310	28919	144595	29,529	206,703	854	352,152
227	SHAHID HAFEEZ	BILL DISTRIBUTR	07	19530	27553	137765	28,163	197,141	854	335,760
228	MUHAMMAD SHAHZAD	B.D	07	15260	26504	132520	27,114	189,798	854	323,172
229	MUHAMMAD SHOAB	B.D	07	14650	25772	128860	26,382	184,674	854	314,388
230	M. HANIF	BILL DISTRIBUTR	07	20140	30585	152925	31,195	218,365	854	372,144
231	M. ASGHAR S/O M. NAZIR	BILL DISTRIBUTR	07	18920	29702	148510	30,312	212,184	854	361,548
232	SHERAZ JAVED	B.D (CONTRACT)	07	13430	24104	120520	24,714	172,998	854	294,372
233	IMRAN ASHRAF	METER READER	09	17610	33134	165670	33,864	237,048	1022	403,740
234	RANA MUHAMMAD YASIN	MRS	15	45380	65939	329695	67,269	470,883	1862	802,440
235	KHALID JAVED	M.R	09	30750	45322	226610	46,052	322,364	1022	549,996
236	IRFAN ASIF	METER READER	09	20530	38504	192520	39,234	274,638	1022	468,180
237	ANSER ALI	BILL DISTRIBUTR	07	18920	31408	157040	32,018	224,126	854	382,020
238	EHSAN ULLAH	METER READER	09	20530	38705	193525	39,435	276,045	1022	470,592
239	JABRAN KHALID BUTT	BILL DISTRIBUTR	07	15260	26510	132550	27,120	189,840	854	323,244
240	FARDOQ AHMAD	METER READER	09	21990	39018	195090	39,748	278,236	1022	474,348



241	MUHAMMAD AFZAL	METER READER	09	31480	51138	255690	51,868	363,076	1022	619,788
242	IMTIAZ AHMAD	B/D	07	18920	31208	156040	31,818	222,726	854	379,620
243	IRFAN ALI	M/R	09	16880	32259	161295	32,989	230,923	1022	393,240
244	ABID HUSSAIN	M/R	09	19800	37568	187840	38,298	268,086	1022	456,948
245	MUHAMMAD IRFAN AHMAD	M/R	09	19070	36467	182335	37,197	260,379	1022	443,736
246	MUHAMMAD IQBAL	BILL DISTRIBUTR	07	26240	39298	196490	39,908	279,356	854	476,700
247	HAFIZ MUHAMMAD USMAN	BILL DISTRIBUTR	07	15260	26504	132520	27,114	189,798	854	323,172
248	MUHAMMAD SALEEM	BILL DISTRIBUTR	07	15260	26504	132520	27,114	189,798	854	323,172
249	RAFAQAT ALI	METER READER	09	19800	37567	187835	38,297	268,079	1022	456,936
250	SHAHBAZ ALI	BILL DISTRIBUTR	07	18920	31202	156010	31,812	222,684	854	379,548
251	SAJJAD BASHIR	METER READER	09	23450	40952	204760	41,682	291,774	1022	497,556
252	SYED ASIF ALI	METER READER	09	21260	37941	189705	38,671	270,697	1022	461,424
253	ATTA UR REHMAN	METER READER	09	30750	50322	251610	51,052	357,364	1022	609,996
254	TARIQ MEHMOOD	BILL DISTRIBUTR	07	18920	29702	148510	30,312	212,184	854	361,548
255	ITTEFAQ AHMED	M/R	09	16150	31443	157215	32,173	225,211	1022	383,448
256	IMRAN SHAHZAD	M/R	09	16880	33819	169095	34,549	241,843	1022	411,960
257	INTZAR SAJAD	M/R	09	11770	27321	136605	28,051	196,357	1022	333,984
258	ZAHEER AHMAD	B/D	07	15260	26504	132520	27,114	189,798	854	323,172
259	FAHIM IRFAN	MRS-1	14	37410	55505	277525	56,675	396,725	1638	675,888
260	ASHIQ HUSSAIN	M/R	09	20530	36505	182525	37,235	260,645	1022	444,192
261	KASHIF ALI	MR	09	19800	31128	155640	31,858	223,006	1022	379,668
262	KHALID MEHMOOD	METER READER	09	22720	36515	182575	37,245	260,715	1022	444,312
263	M. Yaqub	METER READER	09	32210	47135	235675	47,865	335,055	1022	571,752
264	ARFAN MAHMOOD	BILL DISTRIBUTR	07	26240	36915	184575	37,525	262,675	854	448,104
265	HAZ AHMAD	BILL DISTRIBUTR	07	20140	32968	164840	33,578	235,046	854	400,740
266	MASNOON AHMED JAN	BILL DISTRIBUTR	07	20140	30585	152925	31,195	218,365	854	372,144
267	MUHAMMAD RAFIQ	METER READER	09	30750	46822	234110	47,552	332,864	1022	567,996
268	TARIQ MEHMOOD KHAN	MR SUP-GRADE-II	09	32940	48133	240665	48,963	342,041	1022	583,728
269	HAIDER RAZA NAQVI	METER READER	09	19800	37567	187835	38,297	268,079	1022	456,936
270	GHAFRAN LATIF	METER READER	09	20530	38504	192520	39,234	274,638	1022	468,180
271	QAMMER ZAMAN	METER READER	09	20530	38504	192520	39,234	274,638	1022	468,180
272	MUHAMMAD HANIF	BILL DISTRIBUTR	07	20750	33751	168755	34,361	240,527	854	410,136
273	MUHAMMAD ASIF	BILL DISTRIBUTR	07	18920	31202	156010	31,812	222,684	854	379,548
274	MUHAMMAD AHMED CHEEMA	BILL DISTRIBUTR	07	15260	31504	157520	32,114	224,798	854	383,172
275	BASHARAT AHMAD	M/R	09	23450	42513	212565	43,243	302,701	1022	516,288
276	SIDDIQUE AKBAR	M/R	09	19800	32567	162835	33,297	233,079	1022	396,936
277	ASHFAQ AHMED	M/R	09	20530	38504	192520	39,234	274,638	1022	468,180
278	MUHAMMAD ZAHID	METER READER	09	16880	33819	169095	34,549	241,843	1022	411,960
279	FAZAIL IMTIAZ	M/R	09	19800	36267	181335	36,997	258,979	1022	441,336
280	MUHAMMAD TARIQ	MRSS	15	40060	57907	289535	59,237	414,659	1862	706,056
281	MUHAMMAD ZUBAIR	M/R	09	12500	28197	140985	28,927	202,489	1022	344,496
282	ASMAT ULLAH	B/D	07	18920	31202	156010	31,812	222,684	854	379,548
283	ABDUL QAYYUM	METER READER	09	33670	56507	282535	57,237	400,659	1022	684,216
284	JAVOID IQBAL	METER READER	09	32210	53696	268480	54,426	380,982	1022	650,484
285	SHAKAR ALI	METER READER	09	31480	52759	263795	53,489	374,423	1022	639,240
286	MUHAMMAD ZAFAR	METER READER	09	32940	54633	273165	55,363	387,541	1022	661,728
287	ZULFIQAR ALI	METER READER	09	30020	50885	254425	51,615	361,305	1022	616,752
288	M.KHALID	M/R	09	21260	39508	197540	40,238	281,666	1022	480,228
289	SAFIDAR ALI	METER READER	09	24180	41889	209445	42,619	298,333	1022	508,800



290	FAIZ AHMAD	BILL DISTRIBUTR	07	18920	31402	157010	32,012	224,084	854	381,948
291	MUHAMMAD MAQSOOD	BILL DISTRIBUTR	07	18920	29902	149510	30,512	213,584	854	363,948
292	MUHAMMAD SALEEM	BILL DISTRIBUTR	07	18920	29702	148510	30,312	212,184	854	361,548
293	MUHAMMAD MUNIR	BILL DISTRIBUTR	07	18310	29919	149595	30,529	213,703	854	364,152
294	ABDUL JABBAR	BILL DISTRIBUTR	07	18920	31202	156010	31,812	222,684	854	379,548
295	NAJMUL HUSSAN	METER READER	09	31480	51259	256295	51,989	363,923	1022	621,240
296	MUHAMMAD ASLAM	METER READER	09	21990	38878	194390	39,608	277,256	1022	472,668
297	MUNIR AHMED	METER READER	09	20530	37004	185020	37,734	264,138	1022	450,180
298	KASHIF ALI SHAH	B/D	07	15260	26504	132520	27,114	189,798	854	323,172
299	MUHAMMAD ABDID	MR	09	22720	40015	200075	40,745	285,215	1022	486,312
300	SAJJAD AHMAD	METER READER	09	20530	38504	192520	39,234	274,638	1022	468,180
301	UMER HAYAT	M/R	09	28560	49011	245055	49,741	348,187	1022	594,264
302	MUHAMMAD YOUNAS	MRS-II	09	33670	51385	256925	52,115	364,805	1022	622,752
303	HAZ AHMAD	METER READER	09	31480	47698	238490	48,428	338,996	1022	578,508
304	ZULFIQAR AHMAD	BILL DISTRIBUTR	07	20140	32968	164840	33,578	235,046	854	400,740
305	MUHAMMAD MEHMOOD	BILL DISTRIBUTR	07	18310	30419	152095	31,029	217,203	854	370,152
306	MAZHAR MUBARIK	BILL DISTRIBUTR	07	18920	34702	173510	35,312	247,184	854	421,548
307	USMAN GHANI	METER READER	09	21260	39441	197205	40,171	281,197	1022	479,424
308	MUHAMMAD HANIF	M-II	09	33670	56472	282360	57,202	400,414	1022	683,796
309	RUKHSAH AHMAD	METER READER	09	19070	35191	175955	35,921	251,447	1022	428,424
310	AHMED RAZA	BILL DISTRIBUTR	07	15260	26504	132520	27,114	189,798	854	323,172
311	MUHAMMAD ASIF UR REHMAN	METER READER	09	19800	37567	187835	38,297	268,079	1022	456,936
312	MUHAMMAD ILYAS	MRS-II	09	31480	43680	218400	44,410	310,870	1022	530,292
313	MUHAMMAD IMRAN ASLAM	BILL DISTRIBUTR	07	15260	26504	132520	27,114	189,798	854	323,172
314	WASEEM ABBAS	METER READER	09	16880	33819	169095	34,549	241,843	1022	411,960
315	TARIQ MEHMOOD	METER READER	09	19800	37628	188140	38,358	268,506	1022	457,668
316	MUHAMMAD YOUNIS	M R	09	19800	37828	189140	38,558	269,906	1022	460,068
317	AMIR MUNIR	M.R	09	27830	48074	240370	48,804	341,628	1022	583,020
318	USMAN ALI	METER READER	09	17610	31717	158585	32,447	227,129	1022	386,736
319	MUHAMMAD SOHAIB TARIQ	B.DISTRIBUTOR	07	15260	26504	132520	27,114	189,798	854	323,172
320	LIAQAT ALI	M.R	09	31480	52698	263490	53,428	373,996	1022	638,508
321	SHAHID ALI	B.D	07	18920	29753	148765	30,363	212,541	854	362,160
322	SALAMAT ALI	B/D	06	12860	23504	117520	24,064	168,448	784	286,752
323	HAZIZ ZAHID MEHMOOD	M.R	09	12500	21697	108485	22,427	156,989	1022	266,496
324	MOHAMMAD NADEEM	METER READER	09	19800	37507	187535	38,237	267,659	1022	456,216
325	MUHAMMAD SHAFIQUE	METER READER	09	21260	39381	196905	40,111	280,777	1022	478,704
326	MUHAMMAD FAROOQ	MRS-II	09	33670	50388	251940	51,118	357,826	1022	610,788
327	KHURSHID AHMED	METER READER	09	20530	38444	192220	39,174	274,218	1022	467,460
328	HAIDER ALI	METER READER	09	22720	41455	207275	42,185	295,295	1022	503,592
329	ALTAF AHMED	METER READER	09	20530	38444	192220	39,174	274,218	1022	467,460
330	NASEER MASIH	METER READER	09	21260	39320	196600	40,050	280,350	1022	477,972
331	GHULAM MUSTFA	METER READER	09	21260	34381	171905	35,111	245,777	1022	418,704
332	MUHAMMAD IMRAN	METER READER	09	28560	48951	244755	49,681	347,767	1022	593,544
333	SHAHBAZ AHMAD	METER READER	09	21260	39381	196905	40,111	280,777	1022	478,704
334	M. AYUB	METER READER	09	19800	37507	187535	38,237	267,659	1022	456,216
335	ASIF HAYAT	MRS-II	09	31480	46199	230995	46,929	328,503	1022	560,520
336	MUHAMMAD BOOTA	BILL DISTRIBUTR	07	18920	31259	156295	31,869	223,083	854	380,232
337	QAMAR SHAHZAD	BILL DISTRIBUTR	07	18920	31259	156295	31,869	223,083	854	380,232
338	ABID SALEEM	B.D.	07	10990	21131	105655	21,741	152,187	854	258,696



339	SIKANDAR ALI	B.D	07	10930	21131	105655	21,741	152,187	854	258,696
340	MUHAMMAD IQBAL	M/R	09	20530	36872	184360	37,602	263,214	1022	448,596
341	WAHEED ALI	M/R	09	15420	31885	159425	32,615	228,305	1022	388,752
342	SHERYAR MUNAWAR	M.R	09	12500	28137	140685	28,867	202,069	1022	343,776
343	MUHAMMAD SHOAB	B.D	07	10990	21131	105655	21,741	152,187	854	258,696
344	SYED UMAIR HUSSAIN	M/R	09	11770	27261	136305	27,991	195,937	1022	333,264
345	FAQIR MUHAMMAD	METER READER	09	32210	52136	260680	52,866	370,062	1022	631,764
346	MUHAMMAD ASGHAR	METER READER	09	32210	53636	268180	54,366	380,562	1022	649,764
347	AMIR SAEED	METER READER	09	21990	39018	195090	39,748	278,236	1022	474,348
348	JAMSHAD AHMED	METER READER	09	31480	51199	255995	51,929	363,503	1022	620,520
349	KAMRAN BABAR DAR	METER READER	09	20530	36944	184720	37,674	263,718	1022	449,460
350	ABDUL KARIM	METER READER	09	32210	48636	243180	49,366	345,562	1022	589,764
351	ARSHAD JAVED	BILL DISTRIBUTR	07	18310	30476	152380	31,086	217,602	854	370,836
352	MUHAMMAD RAFIQUE	BILL DISTRIBUTR	07	15260	26561	132805	27,171	190,197	854	323,856
353	SHAHBAZ AHMAD	BILL DISTRIBUTR	07	18920	36259	181295	36,869	258,083	854	440,232
354	IKRAM UL HAQ	B.D	07	14650	25778	128890	26,388	184,716	854	314,460
355	MUHAMMAD AMIN	MRS-II	09	31480	46199	230995	46,929	328,503	1022	560,520
356	KABEER HUSSAIN	B.D	07	14650	25778	128890	26,388	184,716	854	314,460
357	MUHAMMAD FAROOQ	M.R	09	19800	36068	180340	36,798	257,586	1022	438,948
358	ZAFAR ULLAH	M/R	09	21260	39381	196905	40,111	280,777	1022	478,704
359	ZAFAR JOHN	M.R	09	19800	37507	187535	38,237	267,659	1022	456,216
360	SAQIB MEHMOOD	M.R	09	19800	31007	155035	31,737	222,159	1022	378,216
361	NOOR MUHAMMAD	METER READER	09	19800	33507	167535	34,237	239,659	1022	408,216
362	MUHAMMAD LATIF	METER READER	09	32210	53636	268180	54,366	380,562	1022	649,764
363	RASHID AHMED	METER READER	09	19800	36007	180035	36,737	257,159	1022	438,216
364	NASIR AHMED	M.R	09	29290	49827	249135	50,557	353,899	1022	604,056
365	RAEES AHMED	BILL DISTRIBUTR	07	18310	30476	152380	31,086	217,602	854	370,836
366	TARIQ MAJEED	BILL DISTRIBUTR	07	15260	26561	132805	27,171	190,197	854	323,856
367	M.ZAHEER WARIS	BILL DISTRIBUTR	07	15260	27355	136775	27,965	195,755	854	333,384
368	IMRAN SAEED	METER READER	09	16880	33820	169100	34,550	241,850	1022	411,972
369	MUHAMMAD ASMAR	BILL DISTRIBUTR	07	15260	26561	132805	27,171	190,197	854	323,856
370	ABDUL GHAFAR	METER READER	09	32210	52136	260680	52,866	370,062	1022	631,764
371	MUHAMMAD BASHIR	METER READER	09	27830	43014	215070	43,744	306,208	1022	522,300
372	GHULAM MUSTFA	M.R	09	21260	39981	196905	40,111	280,777	1022	478,704
373	HAZ AKBAR	METER READER	09	20530	38444	192220	39,174	274,218	1022	467,460
374	MUHAMMAD LATIF	MR	09	28560	47512	237560	48,242	337,694	1022	576,276
375	MUHAMMAD ASGHAR	B/D	07	14040	30046	150230	30,656	214,592	854	365,676
376	MUHAMMAD YOUSAF	MRS-II	09	33670	49010	245050	49,740	348,180	1022	594,252
377	MUHAMMAD IRFAN	B.D	07	14650	25830	129150	26,440	185,080	854	315,084
378	MUZAMMAL NAZIR	M.R	09	11770	27261	136305	27,991	195,937	1022	333,264
379	ASHFAQ AHMED	M.R	09	30020	50825	254125	51,555	360,885	1022	616,032
380	NASIR MEHMOOD	METER READER	09	19800	31007	155035	31,737	222,159	1022	378,216
381	MUHAMMAD IMRAN	METER READER	09	19800	37507	187535	38,237	267,659	1022	456,216
382	MUHAMMAD GHULFAM	BILL DISTRIBUTR	07	15260	26561	132805	27,171	190,197	854	323,856
383	MUHAMMAD IMRAN GHUMAN	METER READER	09	19800	32507	162535	33,237	232,659	1022	396,216
384	MUHAMMAD AMIR	BILL DISTRIBUTR	07	18920	31259	156295	31,869	223,083	854	380,232
385	SAJID IMRAN	BILL DISTRIBUTR	07	18920	31259	156295	31,869	223,083	854	380,232
386	MUHAMMAD AFZAL	BILL DISTRIBUTR	07	18920	36259	181295	36,869	258,083	854	440,232
387	ASGHAR ALI	M/R	09	21260	39581	197905	40,311	282,177	1022	481,104



388	SAIF ULLAH	BILL DISTRIBUTOR	07	18310	30476	152380	31,086	217,602	854	370,836
389	MUHAMMAD NAEEM ARSHAD	BILL DISTRIBUTOR	07	15260	26561	132805	27,171	190,197	854	323,856
390	MOAZAM TANVIR	METER READER	09	17610	24264	121320	24,994	174,958	1022	297,300
391	M. TUFAIL GILL	METER READER	09	30750	51762	258810	52,492	367,444	1022	627,276
392	RIAZ AHMED	M/R	09	16150	32822	164110	33,552	234,864	1022	399,996
393	SIKANDAR RIAZ	M/R	09	15420	26885	134425	27,615	193,305	1022	328,752
394	RAWA ZESHAN AHMED	M/R	09	16880	28759	143795	29,489	206,423	1022	351,240
395	AFTAB AKBAR	M.R	09	12500	28137	140685	28,867	202,069	1022	343,776
396	SHERAZ AHMED	M.R	09	11770	22261	111305	22,991	160,937	1022	273,264
397	ZULFIQAR ALI	B.D	07	15260	26561	132805	27,171	190,197	854	323,856
398	FAIZ AHMAD	MRS	15	42720	62148	310740	63,478	444,346	1862	756,948
399	MUHAMMAD RAFIQUE	MRS-II	09	32940	48073	240365	48,803	341,621	1022	583,008
400	RUB NAWAZ	METER READER	09	31480	46260	231300	46,990	328,930	1022	561,252
401	MUHAMMAD IQBAL	METER READER	09	19800	37507	187535	38,237	267,659	1022	456,216
402	MUHAMMAD ARIF	METER READER	09	30730	51799	258995	52,529	367,703	1022	627,720
403	M. SHAHID	METER READER	09	21990	37360	186800	38,090	266,630	1022	454,452
404	MUHAMMAD RAZA	M/R	09	11770	27261	136305	27,991	195,937	1022	333,264
405	ABUL HAQ	METER READER	09	19800	37507	187535	38,237	267,659	1022	456,216
406	M. MANZAR HAFEEZ	METER READER	09	11770	27611	138055	28,341	198,387	1022	337,464
407	IMRAN NASEER	M.R	09	19070	36631	183155	37,361	261,527	1022	445,704
408	NASEER AHMAD	METER READER	09	21260	39448	197240	40,178	281,246	1022	479,508
409	FARYAD HUSSAIN	BILL DISTRIBUTOR	07	18920	31408	157040	32,018	224,126	854	382,020
410	ZAHID JAVEED	METER READER	09	20530	37144	185720	37,874	265,118	1022	451,860
411	ALLAH DITTA	METER READER	09	19800	37768	188840	38,498	269,486	1022	459,348
412	RIZWAN YOUNAS	BILL DISTRIBUTOR	07	18920	29908	149540	30,518	213,626	854	364,020
413	MUHAMMAD FAROOQ	BILL DISTRIBUTOR	07	20140	31474	157370	32,084	224,588	854	382,812
414	SHAHID MEHMOOD	BILL DISTRIBUTOR	07	15260	26510	132550	27,120	189,840	854	323,244
415	IBRAR ALI	BILL DISTRIBUTOR	07	18920	31408	157040	32,018	224,126	854	382,020
416	MANZOOR AHMAD	BILL DISTRIBUTOR	07	18310	29176	145880	29,786	208,502	854	355,236
417	MEHMOOD IQBAL	MRS-II	09	32940	48073	240365	48,803	341,621	1022	583,008
418	M. RAMZAN	METER READER	09	20530	38505	192525	39,235	274,645	1022	468,192
419	MUHAMMAD AYUB	MRS-II	09	32210	46953	234765	47,683	333,781	1022	569,568
420	MAHMOOD AHMAD	METER READER	09	20530	38444	192220	39,174	274,218	1022	467,460
421	RIZWAN	MR	09	16880	32259	161295	32,989	230,923	1022	393,240
422	M. YOUSAF	METER READER	09	27830	48075	240375	48,805	341,635	1022	583,032
423	SAIF ULLAH	METER READER	09	19800	32507	162535	33,237	232,659	1022	396,216
424	MUHAMMAD YOUSAF	BILL DISTRIBUTOR	07	18920	31157	155785	31,767	222,369	854	379,008
425	MUBARAK ALI	BILL DISTRIBUTOR	07	18310	30476	152380	31,086	217,602	854	370,836
426	MUHAMMAD SALEEM	BILL DISTRIBUTOR	07	27460	42370	211850	42,980	300,860	854	513,564
427	MUHAMMAD BASHIR	B.D	07	26240	40804	204020	41,414	289,898	854	494,772
428	M. MANSHA S/O M. YOUNIS	BILL DISTRIBUTOR	07	18920	31208	156040	31,818	222,726	854	379,620
429	TAHIR HUSSAIN S/O M. ASLAM	METER READER	09	19800	37568	187840	38,298	268,086	1022	456,948
430	ABDUL GHAFOR	MRS-II	09	32940	47890	239450	48,620	340,340	1022	580,812
431	MUHAMMAD SAEED	MR	09	18340	35633	178165	36,363	254,541	1022	433,728
432	JALIL U REHMAN	METER READER	09	19070	36831	184155	37,561	262,927	1022	448,104
433	M. KHAN	METER READER	09	15420	31946	159730	32,676	228,732	1022	389,484
434	ROHAIL ASGHAR	METER READER	09	12500	28137	140685	28,867	202,069	1022	343,776
435	MUHAMMAD ABDULLAH	METER READER	09	20530	38444	192220	39,174	274,218	1022	467,460
436	GHULAM MURTAZA	METER READER	09	19800	37507	187535	38,237	267,659	1022	456,216



437	MUHAMMAD ARSHAD	M.R	09	19070	36631	183155	37,361	261,527	1022	445,704
438	AHMED ALI S/O M.MANSHA	METER READER	09	19800	36329	181645	37,059	259,413	1022	442,080
439	NAEEM TAHIR	METER READER	09	14690	31009	155045	31,739	222,173	1022	378,240
440	M.YOUSAF S/OM.YOUNAS	BILL DISTRIBUTR	07	18920	31357	156785	31,967	223,769	854	381,408
441	AHTISHAM HAIDER	B.D	07	13490	24233	121165	24,843	173,901	854	295,920
442	SHAHZAD ALI S/O M.SARWAR	BILL DISTRIBUTR	07	18310	33925	169625	34,535	241,745	854	412,224
443	SHAHID MUNIR	BILL DISTRIBUTR	07	14650	25778	128890	26,388	184,716	854	314,460
444	TARIQ MEHMOOD	M.R	09	16150	29552	147760	30,282	211,974	1022	360,756
445	FAIZ AHMAD	METER READER	09	30020	50886	254430	51,616	361,312	1022	616,764
446	SHAHID SALEEM	METER READER	09	19070	36692	183460	37,422	261,954	1022	446,436
447	TAHIR MAHMOOD	METER READER	09	20530	35286	176430	36,016	252,112	1022	429,564
448	FAIZ ALAM	METER READER	09	16880	33759	168795	34,489	241,423	1022	411,240
449	KHALID MAHMOOD	METER READER	09	20530	38444	192220	39,174	274,218	1022	467,460
450	NAVEED AHMAD	B/D	07	18920	31408	157040	32,018	224,126	854	382,020
451	ISHTIAQ AHMAD	B/D	07	18310	30425	152125	31,035	217,245	854	370,224
452	SULMAN KHALID BUTT	METER READER	09	19070	36631	183155	37,361	261,527	1022	445,704
453	NAVEED AMIR	METER READER	09	22720	39755	198775	40,485	283,395	1022	483,192
454	NISAR HUSSAIN	M.R	09	20530	38444	192220	39,174	274,218	1022	467,460
455	MUHAMMAD ASHRAF	B.D	07	18310	35470	177350	36,080	252,560	854	430,764
456	ABID HUSSAIN	M.R	09	21260	39580	197900	40,310	282,170	1022	481,092
457	SHAFIQ UR REHMAN	METER READER	09	22720	41454	207270	42,184	295,288	1022	503,580
458	RIASAT ALI	MRS-II	09	30750	46822	234110	47,552	332,864	1022	567,996
459	HAZIZ ZIA UL HAQ	METER READER	09	22720	41393	206965	42,123	294,861	1022	502,848
460	MUHAMMAD IRFAN	METER READER	09	27100	46068	230340	46,798	327,586	1022	558,948
461	AZAM FAROOQ	METER READER	09	21260	38080	190400	38,810	271,670	1022	463,092
462	MUHAMMAD KAISER JAVAID	M/R	09	27100	45637	228185	46,367	324,569	1022	553,776
463	M. UMAIR	METER READER	09	19800	36006	180030	36,736	257,152	1022	438,204
464	QADEER AHMED	B.D	07	18310	35419	177095	36,029	252,203	854	430,152
465	SARFRAZ AHMED	BILL DISTRIBUTR	07	18920	31304	156520	31,914	223,398	854	380,772
466	HAMAYOON NASEER	BILL DISTRIBUTR	07	15260	26504	132520	27,114	189,798	854	323,172
467	MUBASHIR ALI	BILL DISTRIBUTR	07	18920	31504	157520	32,114	224,798	854	383,172
468	MUHAMMAD AAMIR	BILL DISTRIBUTR	07	18920	30004	150020	30,614	214,298	854	365,172
469	MUHAMMAD RAFIQUE	B.D	07	29290	44779	223895	45,389	317,723	854	542,472
470	MANSOOR AHMED	M.R	09	16150	32882	164410	33,612	235,284	1022	400,716
471	TOQFER ALI	BD	07	10990	21125	105625	21,735	152,145	854	258,624
472	EJAZ AHMED	MR	09	21990	34078	170390	34,808	243,656	1022	415,068
473	SARFRAZ AHMAD	MR	09	19800	41563	207815	42,293	296,051	1022	504,888
474	M. MUBASHAR AZAM	M.R	09	21260	39550	197750	40,280	281,960	1022	480,732
475	FAWAD KHALID ALI	M.R	07	15260	30118	150590	30,728	215,096	854	366,540
476	HAJI NISAR AHMED	MRSS	15	37400	54403	272015	55,733	390,131	1862	664,008
477	ABDUL RASHID	METER READER	09	29290	48448	242240	49,178	344,246	1022	587,508
478	MUHAMMAD NAVEED	MR	09	21260	39441	197205	40,171	281,197	1022	479,424
479	EJAZ HUSSAIN	MR	09	21260	39641	198205	40,371	282,597	1022	481,824
480	MUHAMMAD AKRAM	METER READER	09	32210	53635	268175	54,365	380,555	1022	649,752
481	MUSHTAQ AHMAD	M.R	09	25640	45124	225620	45,854	320,978	1022	547,620
482	RANA MUHAMMAD YAQOOB	M.R	09	32210	47135	235675	47,865	335,055	1022	571,752
483	MUHAMMAD NAWAZ	M.R	09	22720	40015	200075	40,745	285,215	1022	486,312
484	GHULAM MUSTAFA	METER READER	09	20530	38443	192215	39,173	274,211	1022	467,448
485	USMAN ANWAR	MR	09	20530	34204	171020	34,934	244,538	1022	416,580



486	TARIQ MAHMOOD	METER READER	09	21260	39580	197900	40,310	282,170	1022	481,092
487	TARIQ FAROOQ	MR	09	19800	37567	187835	38,297	268,079	1022	456,936
488	MUHAMMAD ATIF JAMIL	M.R	09	16150	32943	164715	33,673	235,711	1022	401,448
489	MUHAMMAD MANSHA	MR	09	28560	47511	237555	48,241	337,687	1022	576,264
490	MUHAMMAD AMIN	METER READER	09	28560	44011	220055	44,741	313,187	1022	534,264
491	MUHAMMAD KHALID	METER READER	09	19070	36691	183455	37,421	261,947	1022	446,424
492	MUHAMMAD MANSHA	METER READER	09	30020	45885	229425	46,615	326,305	1022	556,752
493	MUHAMMAD AFZAL	M.R	09	21260	39441	197205	40,171	281,197	1022	479,424
494	MUHAMMAD EJAZ	BILL DISTRIBUTR	07	15260	26504	132520	27,114	189,798	854	323,172
495	SHUJAAT WAKEEL	BILL DISTRIBUTR	07	15260	26504	132520	27,114	189,798	854	323,172
496	AMJAD NASEEM	BILL DISTRIBUTR	07	19530	36685	153425	31,295	239,065	854	373,344
497	MUHAMMAD ARIF	M.R.	07	18310	35583	177915	36,193	253,351	854	432,120
498	ASIF IQBAL	METER READER	09	20530	38504	192520	39,234	274,638	1022	468,180
499	KAMRAN AKBAR	MR	09	19800	37567	187835	38,297	268,079	1022	456,936
500	JUNAID AKBAR	BILL DISTRIBUTR	07	15260	26504	132520	27,114	189,798	854	323,172
501	ZAFAR HUSSAIN	BILL DISTRIBUTR	07	15260	25004	125020	25,614	179,298	854	305,172
502	HAFIZ ABDUL RAZZAQ	M.R	09	22720	38515	182575	37,245	260,715	1022	444,312
503	ADEEL AHMED	MR	09	20530	38504	192520	39,234	274,638	1022	468,180
504	SARFRAZ AHMED BUTT	MRSS	15	40060	60584	302920	61,914	433,398	1862	738,180
505	SHAHZAD AHMED	M.R	09	19800	36006	180030	36,736	257,152	1022	438,204
506	ABDUL AZIZ	METER READER	09	31480	52698	263490	53,428	373,996	1022	638,508
507	NAEEM IQBAL	M.R.	09	21260	32880	164400	33,610	235,270	1022	400,692
508	KASHIF YOUSAF	MYR	09	21990	40578	202890	41,308	289,156	1022	493,068
509	LIAQAT ALI	METER READER	09	27830	46574	232870	47,304	331,128	1022	565,020
510	AKMAL AMEEN	M.R	09	11770	26012	130060	26,742	187,194	1022	318,276
511	M.ARSHAD KHAN	METER READER	09	24910	44265	221325	44,995	314,965	1022	537,312
512	ABDUL MAJEED	METER READER	09	21260	39641	198205	40,371	282,597	1022	481,824
513	MUHAMMAD ASGHAR	M.R	09	21260	34441	172205	35,171	246,197	1022	419,424
514	MUHAMMAD FARMAN	METER READER	09	22720	39954	199770	40,684	284,788	1022	485,580
515	AMJID ALI	M.R	09	20530	38765	193825	39,495	276,465	1022	471,312
516	MUHAMMAD NAWAZ	BILL DISTRIBUTR	07	28680	42430	212150	43,040	301,280	854	514,284
517	MOHAMMAD IDREES	METER READER	09	32970	54669	273345	55,399	387,793	1022	662,160
518	AMMIR LATIF	METER READER	09	21260	32941	164705	33,671	235,697	1022	401,424
519	KASHIF ALI ASGHAR	METER READER	09	21260	32941	164705	33,671	235,697	1022	401,424
520	ZESHAN HAFIZ	METER READER	09	16880	34019	170095	34,749	243,243	1022	414,360
521	NAVEED UL ISLAM	M.R	09	19800	37454	187270	38,184	267,288	1022	455,580
522	ADIL QUYYUM	B/D	07	15260	26504	132520	27,114	189,798	854	323,172
523	MUHAMMAD ADEEL	BILL DISTRIBUTR	07	15260	26504	132520	27,114	189,798	854	323,172
524	IMTIAZ AHMAD	BILL DISTRIBUTR	07	15260	26504	132520	27,114	189,798	854	323,172
525	AKBAR ALI	M.R	09	33670	49009	245045	49,739	348,173	1022	594,240
526	ABDUL HAFEEZ	M.R	09	21260	39641	198205	40,371	282,597	1022	481,824
527	QAISER MEHMOOD	B.D	07	15260	26504	132520	27,114	189,798	854	323,172
528	MUHAMMAD RIAZ	METER READER	09	30020	49446	247230	50,176	351,232	1022	599,484
529	MUHAMMAD RASHID MEHMOOD	M.R	09	16150	27577	137885	28,307	198,149	1022	337,056
530	IMTIAZ AHMAD	METER READER	09	20530	33765	168825	34,495	241,465	1022	411,312
531	ABDUL GHAFAR HASSAN	METER READER	09	21260	38202	191010	38,932	272,524	1022	464,556
532	SALEEM AKHTAR	METER READER	09	33670	53948	269740	54,678	382,746	1022	653,508
533	MUHAMMAD YOUNIS	M.R	09	27830	46635	233175	47,365	331,555	1022	565,752
534	MUHAMMAD ASLAM	METER READER	09	22720	40015	200075	40,745	285,215	1022	486,312



535	MUHAMMAD RIAZ	METER READER	09	21990	34078	170390	34,808	243,656	1022	415,068
536	TAHIR TUFAIL	M.R	09	21990	39078	195390	39,808	278,656	1022	475,068
537	KHURRAM SHAHZAD	M.R	09	19800	36305	181525	37,035	259,245	1022	441,792
538	BASHIR AHMED REHAN	M.R	09	28560	47511	237555	48,241	337,687	1022	576,264
539	H. MUHAMMAD ARIF NADEEM	M.R	09	18920	36398	181990	37,128	259,896	1022	442,908
540	AHMED NAWAZ	BILL DISTRIBUTR	07	18920	31202	156010	31,812	222,684	854	379,548
541	SAMAR UL HASSAN	BILL DISTRIBUTR	07	23190	35485	177425	36,095	252,665	854	430,944
542	ABDUL REHMAN	M.R	09	30750	50322	251610	51,052	357,364	1022	609,996
543	KHALID ZAHID	METER READER	09	33670	53948	269740	54,678	382,746	1022	653,508
544	FAISAL MEHMOOD	M.R	09	19800	36128	180640	36,858	258,006	1022	439,668
545	ZIA-RU-REHMAN SANDHU	M/R	09	12500	28197	140985	28,927	202,489	1022	344,496
546	HAFIZ MUHAMMAD BASHIR	MRS-II	09	32210	48696	243480	49,426	345,982	1022	590,484
547	ALI RAZA	METER READER	09	16150	32022	160110	32,752	229,264	1022	390,396
548	M. IJAZ S/O NAZIR AHMAD	METER READER	09	28560	48151	240755	48,881	342,167	1022	583,944
549	MUBARIK ALI	METER READER	09	28560	48151	240755	48,881	342,167	1022	583,944
550	M. WARIS S/O MURAD	METER READER	09	28560	48212	241060	48,942	342,594	1022	584,676
551	S. ALI ABID HUSSAIN	METER READER	09	31480	51838	259190	52,568	367,976	1022	628,188
552	SHAKEEL AHMAD	METER READER	09	21260	38781	193905	39,511	276,577	1022	471,504
553	M. QAYYUM KHAN	METER READER	09	22720	40655	203275	41,385	289,695	1022	493,992
554	GHULAM HUSSAIN	METER READER	09	19800	36707	183535	37,437	262,059	1022	446,616
555	MR FAHMEED QAISERQ	M/R	09	22720	40655	203275	41,385	289,695	1022	493,992
556	MUHAMMAD YOUSAF	M/R	09	19650	36716	183580	37,446	262,122	1022	446,724
557	ASIF MAHMOOD	METER READER	09	21260	38459	192295	39,189	274,323	1022	467,640
558	M. AMJAD	M/R	08	20760	37972	189860	38,642	270,494	938	461,292
559	MUHAMMAD WARIS	MRS-I	09	33900	50664	253320	51,394	359,758	1022	614,100
560	ABSAR HUSSAIN	METER READER	09	30020	50086	250430	50,816	355,712	1022	607,164
561	AMJAD TAUFAIL SO M. TUFAIL	METER READER	09	29290	49327	246635	50,057	350,399	1022	598,056
562	MUH. YASEEN	METER READER	09	19800	37117	185585	37,847	264,929	1022	451,536
563	M. QAISER S/O INAYAT ALI	METER READER	09	19800	37568	187840	38,298	268,086	1022	456,948
564	M. YOUNIS	METER READER	09	31480	52011	260055	52,741	369,187	1022	630,264
565	M. IKRAM S/O M. ASHRAF	METER READER	09	20530	38444	192220	39,174	274,218	1022	467,460
566	IFTIKHAR AHMAD	METER READER	09	19800	37507	187535	38,237	267,659	1022	456,216
567	M. RAZZAQUE S/O M. BASHIR	METER READER	09	20530	38705	193525	39,435	276,045	1022	470,592
568	AMJAD PERVAZ S/O M. HUSSA	METER READER	09	29290	52648	263240	53,378	373,646	1022	637,908
569	MUHAMMAD ASHFAQ	M/R	09	20530	38705	193525	39,435	276,045	1022	470,592
570	IKRAM ULLAH RANJHA	METER READER	09	20530	38644	193220	39,374	275,618	1022	469,860
571	SHABBIR HUSSAIN	M.R	09	20530	37772	188860	38,502	269,514	1022	459,396
572	WAHEED AHMAD	BILL DISTRIBUTR	07	17700	29693	148465	30,303	212,121	854	361,440
573	RASHID MEHMOOD	BILL DISTRIBUTR	07	15260	25710	128550	26,320	184,240	854	313,644
574	MUH. NASIR	BILL DISTRIBUTR	07	15870	27293	136465	27,903	195,321	854	332,640
575	MUNAWWAR HUSSAIN	MRS-II	09	33670	52938	264690	53,668	375,676	1022	641,388
576	AMANAT ALI	METER READER	09	29290	49888	249440	50,618	354,326	1022	604,788
577	MUHAMMAD FAROOQ	M/R	09	21260	39381	196905	40,111	280,777	1022	478,704
578	MUHAMMAD ADEEL	M/R	09	16880	32259	161295	32,989	230,923	1022	393,240
579	MR. ABDUL KARIM	M.R	09	32210	53636	268180	54,366	380,562	1022	649,764
580	M. RIAZ S/O SAID AHMAD	METER READER	09	16880	33759	168795	34,489	241,423	1022	411,240
581	ABDUL MAJEED	M.R	09	30750	51762	258810	52,492	367,444	1022	627,276
582	SAJJAD AHMED	M.R	09	16880	33959	169795	34,689	242,823	1022	413,640
583	KHALID JAVED	M R	09	19800	37394	186970	38,124	266,868	1022	454,860



584	M. SHABIR S/O A. HAMEED	METER READER	09	25640	45203	226015	45,933	321,531	1022	548,568
585	M. ILIAS	M/R	09	26370	47000	235000	47,730	334,110	1022	570,132
586	M. SABIR S/O M. SAMAN DIN	METER READER	09	16880	33759	168795	34,489	241,423	1022	411,240
587	M. NAZIR S/O M. SHAFI	METER READER	09	29290	49888	249440	50,618	354,326	1022	604,788
588	SHARAFAT ALI	M.R	09	18340	35633	178165	36,363	254,541	1022	433,728
589	ZULFIQAR ALI S/O BASHIR	METER READER	09	27100	47077	235385	47,807	334,649	1022	571,056
590	M. HABIB S/O M. SIDDIQUE	M/R	09	19800	35738	178690	36,468	255,276	1022	434,988
591	MUHAMMAD LUQMAN	M.R	07	18310	35527	177635	36,137	252,959	854	431,448
592	KASHIF NAWAZ	BILL DISTRIBUTR	07	18310	30476	152380	31,086	217,602	854	370,836
593	MUHAMMAD SHAFIQ	MRS-II	09	29290	44688	223440	45,418	317,926	1022	542,388
594	WAHEED AHMED	M/R	09	20530	38444	192220	39,174	274,218	1022	467,460
595	ABDUL QADER	METER READER	09	20530	38705	193525	39,435	276,045	1022	470,592
596	FAHID IBRAHIM	M.R	09	16150	32390	161950	33,120	231,840	1022	394,812
597	NASIR MEHMOOD M.R	METER READER	09	27100	47077	235385	47,807	334,649	1022	571,056
598	RAFIQUE AHMAD	METER READER	09	27830	48014	240070	48,744	341,208	1022	582,300
599	ARSHAD MASIH	METER READER	09	21260	39381	196905	40,111	280,777	1022	478,704
600	MUHAMMAD RAZA	M/R	09	28560	47451	237255	48,181	337,267	1022	575,544
601	RANA GHULAM RASOOL	M/R	09	33670	56264	281320	56,994	398,958	1022	681,300
602	MUHAMMAD ASIF	M/R	09	16150	32822	164110	33,552	234,864	1022	399,996
603	MUHAMMAD WARIS	METER READER	09	16880	33759	168795	34,489	241,423	1022	411,240
604	RIZWAN BASHIR	METER READER	09	16880	33820	169100	34,550	241,850	1022	411,972
605	Muzzamal Hussain	M/R	09	30020	50825	254125	51,555	360,885	1022	616,032
606	M. ASIF S/O M. SIDDIQUE	M.R	09	19070	36518	182590	37,248	260,736	1022	444,348
607	MUHAMMAD AMIN	M.R	09	27830	48075	240375	48,805	341,635	1022	583,032
608	NAZIR AHMED	MRS-II	09	33670	55571	277855	56,301	394,107	1022	672,984
609	KHALID MAHMOOD	M/R	09	21990	41378	206890	42,108	294,756	1022	502,668
610	S. SHAHID HUSSAIN	METER READER	09	21990	40518	202590	41,248	288,736	1022	492,348
611	M. IRSHAD S/O M. ISMAIL	METER READER	09	22720	41455	207275	42,185	295,295	1022	503,592
612	MUNAWAR IQBAL	METER READER	09	22720	41455	207275	42,185	295,295	1022	503,592
613	MUHAMMAD KHIZAR HAYYAT	METER READER	09	22720	41455	207275	42,185	295,295	1022	503,592
614	MUHAMMAD IRFAN	M.R	09	19800	37707	188535	38,437	269,059	1022	458,616
615	M. RAZZAQ	METER READER	09	21260	39581	197905	40,311	282,177	1022	481,104
616	MUHAMMAD TARIQ MUGHAL	M/R	09	21990	40457	202285	41,187	288,309	1022	491,616
617	SUFYAN ARSHAD	B.D	05	13760	24762	123810	25,262	176,834	700	301,344
618	AMIR SHEHZAD	MR	09	20530	33444	167220	34,174	239,218	1022	407,460
619	MEHFOOZ AHMAD	METER READER	09	18340	35906	179530	36,636	256,452	1022	437,004
620	MUHAMMAD NAZIR	MRS II	09	29290	43388	216940	44,118	308,826	1022	526,788
621	MOHD KAMRAN	METER READER	09	21990	40591	202955	41,321	289,247	1022	493,224
622	IFTIKHAR AHMED	METER READER	09	33670	54022	270110	54,752	383,264	1022	654,396
623	MUHAMMAD BASHIR	METER READER	09	29290	49900	249500	50,630	354,410	1022	604,932
624	SHAHBAZ AHMAD	METER READER	09	24180	43341	216705	44,071	308,497	1022	526,224
625	TAHIR MEHMOOD	METER READER	09	19070	36582	182910	37,312	261,184	1022	445,116
626	SAQIB KARIM	METER READER	09	17610	34708	173540	35,438	248,066	1022	422,628
627	IMRAN YOUSAF	M.R	09	20530	36955	184775	37,685	263,795	1022	449,592
628	ZAFAR IQBAL MASIH	M.R	09	38430	34260	171300	34,990	244,930	1022	417,252
629	ZAHID MEHMOOD	METER READER	09	19800	37580	187900	38,310	268,170	1022	457,092
630	MUHAMMAD ARSLAN	BD	07	14650	25788	128940	26,398	184,786	854	314,580
631	MUHAMMAD ARIF	MRS-II	09	30750	46823	234115	47,553	332,871	1022	568,008
632	MUHAMMAD ARSLAN	M.R	09	11770	27261	136305	27,991	195,937	1022	333,264



633	ABBAS ALI SHAH	MR	09	26500	37180	185900	37,910	265,370	1022	452,292
634	NAJAM UL HASSAN	METER READER	09	31480	52699	263495	53,429	374,003	1022	638,520
635	MUHAMMAD JAVED	METER READER	09	27830	46514	232570	47,244	330,708	1022	564,300
636	UMMAD HUSSAIN	METER READER	09	20530	38444	192220	39,174	274,218	1022	467,460
637	ABDUL RAZZAQ	METER READER	09	22720	39955	199775	40,685	284,795	1022	485,592
638	M ARSHAD	MR	09	18310	35606	178030	36,336	254,352	1022	433,404
639	MUHAMMAD SARFRAZ	BILL DISTRIBUTR	07	15260	26202	131010	26,812	187,684	854	319,548
640	FAISAL MAQSOOD	BD	07	15260	31202	156010	31,812	222,684	854	379,548
641	MUBASHAR ZAMAN	M. READER	09	19800	37507	187535	38,237	267,659	1022	456,216
642	BADAR HUSSAIN	B.D	07	14650	26572	132860	27,182	190,274	854	323,988
643	MUHAMMAD NAEEM MR	METER READER	09	31480	51259	256295	51,989	363,923	1022	621,240
644	MUHAMMAD SADIQ M/R	MR	09	32210	52242	261210	52,972	370,804	1022	633,036
645	NAVEED SARWAR	METER READER	09	20530	38504	192520	39,234	274,638	1022	468,180
646	MOAZZAM HUSSAIN	BILL DISTRIBUTR	07	18920	30826	154130	31,436	220,052	854	375,036
647	MUHAMMAD ASGHAR	METER READER	09	29290	49948	249740	50,678	354,746	1022	605,508
648	ABDUL QADUS	METER READER	09	31480	47718	238590	48,448	339,136	1022	578,748
649	MUHAMMAD NABEEL BUTT	BILL DISTRIBUTR	07	14650	25721	128605	26,331	184,317	854	313,776
650	MUHAMMAD PERVAIZ	BILL DISTRIBUTR	07	18920	31202	156010	31,812	222,684	854	379,548
651	TARIQ SHAFI	METER READER	09	19800	37567	187835	38,297	268,079	1022	456,936
652	KASHIF YASIN	METER READER	09	19800	37567	187835	38,297	268,079	1022	456,936
653	REHAN ALI	MR	09	19800	37567	187835	38,297	268,079	1022	456,936
654	TANVEER ASLAM	BD	07	15260	26504	132520	27,114	189,798	854	323,172
655	MUKHTAR AHMAD	MRS-I	14	37410	55505	277525	55,675	396,725	1638	675,888
656	FAYYAZ AHMED	M.R	09	21260	39641	198205	40,371	282,597	1022	481,824
657	NAZIM ALI	M.R	09	19800	37567	187835	38,297	268,079	1022	456,936
658	TAHIR WASEEM	B.D	07	15260	26555	132775	27,165	190,155	854	323,784
659	MUHAMMAD NAEEM	M.R	09	28560	48890	244450	49,620	347,340	1022	592,812
660	ARSHAD MEHMOOD	MR-II	09	28560	43951	219755	44,681	312,767	1022	533,544
661	MUHAMMAD YOUSAF CHATTA	METER READER	09	16880	33759	168795	34,489	241,423	1022	411,240
662	RIZWAN ASLAM CHATTHA	M/R	09	20530	38444	192220	39,174	274,218	1022	467,460
663	FARAKH IQBAL	METER READER	09	21990	40257	201285	40,987	286,909	1022	489,216
664	JAVID IQBAL	METER READER	09	24180	43329	216645	44,059	308,413	1022	526,080
665	AURANG ZAIB	B.D	07	17700	34642	173210	35,252	246,764	854	420,828
666	ASIF IQBAL	B.D.	07	14040	24903	124515	25,513	178,591	854	303,960
667	SAIF ULLAH	METER READER	09	20530	38383	191915	39,113	273,791	1022	466,728
668	MIRAJ ALI GUJAR	MR	09	19800	37507	187535	38,237	267,659	1022	456,216
669	SHAHID MANZODR	B.D	07	15260	26510	132550	27,120	189,840	854	323,244
670	ADIL HUSSAIN	METER READER	09	16150	32822	164110	33,552	234,864	1022	399,996
671	AMER MEHMOOD	M.R	09	16880	32259	161295	32,989	230,923	1022	393,240
672	MUHAMMAD ZUBAIR	B.D	07	14650	30778	153890	31,388	219,716	854	374,460
673	JAMSHAD AKHTAR DHILLON	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
674	SHOUKAT ALI S/O R. ULLAH	MR	09	31480	47699	238495	48,429	339,003	1022	578,520
675	MUHAMMAD IMRAN BHATTI	M.R	09	25640	43886	219430	44,616	312,312	1022	532,764
676	SHOUKAT ALI BHUTT	MR	09	31480	52658	263290	53,388	373,716	1022	638,028
677	ASGHAR ALI	M.I	09	30750	46640	233200	47,370	331,590	1022	565,812
678	ASIM HANIF	BILL DISTRIBUTR	07	21970	35323	176615	35,933	251,531	854	429,000
679	ARSHAD RAZA	BILL DISTRIBUTR	07	17090	28910	144550	29,520	206,640	854	352,044
680	MOHD SAEED	METER READER	09	19800	37446	187230	38,176	267,232	1022	455,484
681	MUHAMMAD TUFAIL	METER READER	09	21260	39581	197905	40,311	282,177	1022	481,104



682	SHAHID NADEEM	MR	09	19800	37507	187535	38,237	267,659	1022	456,216
683	KHALID MAHMOOD	M.R	03	15070	24828	124140	25,218	176,526	546	301,212
684	MUHAMMAD PERVAIZ	METER READER	09	21260	39581	197905	40,311	282,177	1022	481,104
685	SAJJAD ALI	MR	09	16880	32259	161295	32,985	230,923	1022	393,240
686	KHALID MEHMOOD	B.D	07	19900	37333	186665	37,943	265,601	854	453,120
687	EHSAAN ULLAH	B.D	07	18920	28959	144795	29,569	206,983	854	352,632
688	SHAH NAWAZ	BD	07	18498	28845	144225	29,455	206,185	854	351,264
689	ZAMIR HUSSAIN SHAH	METER READER	09	30020	44325	221625	45,055	315,385	1022	538,032
690	SHAKEEL AHMAD	M.R	09	20530	33644	168220	34,374	240,618	1022	409,860
691	AZHAR IQBAL	METER READER	09	30750	42272	211360	43,002	301,014	1022	513,396
692	SYED ZAFAR IQBAL	BILL DISTRIBUTR	07	21970	35272	176360	35,882	251,174	854	428,388
693	INAM ULLAH M/R	MR	09	26370	46140	230700	46,870	328,090	1022	559,812
694	MUHAMMAD FAISAL	M.R	09	12500	28137	140685	28,867	202,069	1022	343,776
695	MUHAMMAD NABEEL	M.R	09	12500	28137	140685	28,867	202,069	1022	343,776
696	HAMAD NASAR	METER READER	09	19800	37507	187535	38,237	267,659	1022	456,216
697	ASIF JAVID	METER READER	09	28160	46971	234855	47,701	333,907	1022	569,784
698	KHALID HUSSAIN	METER READER	09	19800	37507	187535	38,237	267,659	1022	456,216
699	IRFAN MEHMOOD	METER READER	09	19800	37507	187535	38,237	267,659	1022	456,216
700	MUHAMMAD ZAHEER	MR	09	20530	38505	192525	39,235	274,645	1022	468,192
701	HAZ MUDASSAR	M.R	07	18310	30676	153380	31,286	219,002	854	373,236
702	MUDASSAR KHALID	METER READER	09	16880	33759	168795	34,489	241,423	1022	411,240
703	QAISAR SAJJAD	METER READER	09	16880	33698	168490	34,428	240,996	1022	410,508
704	SAQIB JAVED	B.D	07	15260	26510	132550	27,120	189,840	854	323,244
705	M. ASHRAF S/O SHAFI	METER READER	09	30750	50262	251318	50,992	356,944	1022	609,276
706	MUHAMMAD ASHFAQ	M.R	09	16880	33759	168795	34,489	241,423	1022	411,240
707	ZAFAR IQBAL ASAD	M.R	09	32940	54632	273160	55,362	387,534	1022	661,716
708	MUHAMMAD ASHFAQ S/O TAJ	METER READER	09	21260	39381	196905	40,111	280,777	1022	478,704
709	MUHAMMAD AFZAL M/	METER READER	09	30750	51782	258910	52,512	367,584	1022	627,516
710	MUHAMMAD MALAK	METER READER	09	28560	48951	244755	49,681	347,767	1022	593,544
711	MUHAMMAD ASLAM	M.R	09	28560	43951	219755	44,681	312,767	1022	533,544
712	AASHER SHAN	M.R	09	16150	32883	164415	33,613	235,291	1022	400,728
713	HAQ NAWAZ	M.R	09	20530	38444	192220	39,174	274,218	1022	467,460
714	MUHAMMAD AKHTAR	METER READER	09	20530	38644	193220	39,374	275,618	1022	469,860
715	KHALID MAHMOOD	METER READER	09	21990	35318	176590	36,048	252,336	1022	429,948
716	ABID MEHMOOD	M.R	09	21260	39381	196905	40,111	280,777	1022	478,704
717	AHMAD HAYAT	M.R	09	19800	32507	162535	33,237	232,659	1022	396,216
718	NAVEED AHMAD	M.R	09	18340	35694	178470	36,424	254,968	1022	434,460
719	MUHAMMAD SHAHID	M.R	09	20530	31821	159105	32,551	227,857	1022	387,984
720	MUHAMMAD YOUSAF	M/R	09	19800	36007	180035	36,737	257,159	1022	438,216
721	SHAHID IQBAL	M.R	09	19800	32394	161970	33,124	231,868	1022	394,860
722	MUHAMMAD NAVEED	M/R	09	11770	27261	136305	27,991	195,937	1022	333,264
723	M. TEHSEEN AKHTAR	BILL DISTRIBUTR	07	18920	31208	156040	31,818	222,726	854	379,620
724	SAHD HUSSAIN	BILL DISTRIBUTR	07	18310	28925	144625	29,535	206,745	854	352,224
725	QAMAR SHEHZAD	METER READER	09	16880	33759	168795	34,489	241,423	1022	411,240
726	SIKANDAR NAWAZ	METER READER	09	21260	39381	196905	40,111	280,777	1022	478,704
727	ZAFAR IQBAL	M.R	09	19800	37394	186970	38,124	266,868	1022	454,860
728	AFTAB AHMAD	METER READER	09	28560	48151	240755	48,881	342,167	1022	583,944
729	MUHAMMAD AKRAM	M.R	09	31480	52699	263495	53,429	374,003	1022	638,520
730	MUHAMMAD YAR	M/R	09	20530	36144	180720	36,874	258,118	1022	439,860



731	M.ASHRAF S/O M.HASSAN	METER READER	09	29290	49888	249440	50,618	354,326	1022	604,788
732	ANSAR MEHMOOD	M.R	09	19070	35770	178850	36,500	255,500	1022	435,372
733	MUHAMMAD ASHRAF	M/R	09	29290	47588	237940	48,318	338,226	1022	577,188
734	SHOUKAT ULLAH	METER READER	09	21260	39381	196905	40,111	280,777	1022	478,704
735	MAZHAR MAHMOOD	METER READER	09	21990	40318	201590	41,048	287,336	1022	489,948
736	ABID HUSSAIN KHOKHAR	METER READER	09	31480	46899	234495	47,629	333,403	1022	568,920
737	MUHAMMAD KASHIF	M.R	09	12500	27337	136685	28,067	196,469	1022	334,176
738	ROUF NAZAR	METER READER	09	19800	35207	176035	35,937	251,559	1022	428,616
739	ZAHID IMRAN	M.R	09	16880	33759	168795	34,489	241,423	1022	411,240
740	HARDOON MUSTFA S/O MUSTFA	BILL DISTRIBUTR	07	18310	30425	152125	31,035	217,245	854	370,224
741	MUHAMMAD YOUNAS BD	BILL DISTRIBUTR	07	28680	41687	208435	42,297	296,079	854	505,368
742	QAISER SALEEM	M/R	09	19800	31707	158535	32,437	227,059	1022	386,616
743	MUDASSAR YASEEN	M.R	09	19070	36570	182850	37,300	261,100	1022	444,972
744	IJAZ AHMED	METER READER	09	19800	37507	187535	38,237	267,659	1022	456,216
745	AHMAD RAZA	M.R	09	21260	39381	196905	40,111	280,777	1022	478,704
746	FAISAL RAZA	M/R	09	20530	38444	192220	39,174	274,218	1022	467,460
747	NADEEM RAZA	M.R	09	21990	40318	201590	41,048	287,336	1022	489,948
748	MIRAJ DIN	M/R	09	27830	48075	240375	48,805	341,635	1022	583,032
749	RIAZ HUSSAIN SHAH	M/R	09	31480	52699	263495	53,429	374,003	1022	638,520
750	MUHAMMAD RIZWAN ASLAM	M.R	09	16150	32883	164415	33,613	235,291	1022	400,728
751	MUNAWAR HUSSAIN SHAH	METER READER	09	20530	38444	192220	39,174	274,218	1022	467,460
752	MUHAMMAD ASHRAF ZAMAN	M/R	09	32210	53636	268180	54,366	380,562	1022	649,764
753	MUHAMMAD ANWAR	M.R	09	19070	36570	182850	37,300	261,100	1022	444,972
754	MAZHAR HUSSAIN	M.R	09	28560	49012	245060	49,742	348,194	1022	594,276
755	MUHAMMAD AMIN	B/D	07	18920	31208	156040	31,818	222,726	854	379,620
756	SAFDAR ALI IJAZ	BILL DISTRIBUTR	07	18310	30425	152125	31,035	217,245	854	370,224
757	MUHAMMAD IMRAN	BILL DISTRIBUTR	07	18310	28925	144625	29,535	206,745	854	352,224
758	ISMAIL SHAHID	M/R	09	16880	33759	168795	34,489	241,423	1022	411,240
759	HAJIZ M. RIAZ	BILL DISTRIBUTR	07	15870	27293	136465	27,903	195,321	854	332,640
760	MUHAMMAD NAWAZ	MRS-R	09	29290	44888	224440	45,618	319,326	1022	544,788
761	MUND IQBAL S/O ALLAHRAKHA	METER READER	09	28560	48951	244755	49,681	347,767	1022	593,544
762	M. YOUSAF	METER READER	09	19800	36007	180035	36,737	257,159	1022	438,216
763	IBRAR HUSSAIN SHAH	METER READER	09	24180	43329	216645	44,059	308,413	1022	526,080
764	MUHAMMAD TUFAIL	M.R	09	29290	43738	218690	44,468	311,276	1022	530,988
765	ISHTIAQ AHMED	M.R	09	19800	37507	187535	38,237	267,659	1022	456,216
766	NASEER AHMED	METER READER	09	28560	48951	244755	49,681	347,767	1022	593,544
767	ALLAH DITTA	M.R	09	20530	38444	192220	39,174	274,218	1022	467,460
768	MUHAMMAD YOUSAF	METER READER	09	30020	49325	246625	50,055	350,385	1022	598,032
769	EHAN ULLAH	M.R	09	21260	39381	196905	40,111	280,777	1022	478,704
770	ALLAH DITTA	M.R	09	30750	51762	258810	52,492	367,444	1022	627,276
771	GHAZANFAR ALI	M.R	09	19070	36570	182850	37,300	261,100	1022	444,972
772	MUHAMMAD YASEEN	M/R	09	21990	40318	201590	41,048	287,336	1022	489,948
773	RAMZAN RAFIQUE	BILL DISTRIBUTR	07	18310	30824	154120	31,434	220,038	854	375,012
774	MUHAMMAD NASIR	BILL DISTRIBUTR	07	18920	31617	158085	32,227	225,589	854	384,528
775	SYED RIAZ HUSSAIN SHERAZI	B/D	07	18310	30425	152125	31,035	217,245	854	370,224
776	IMRAN MUNAWAR	B/D	07	18310	30425	152125	31,035	217,245	854	370,224
777	MAZHER IQBAL	M.R	09	19070	31467	157335	32,197	225,379	1022	383,736
778	IJAZ AHMED	B.D	07	18310	30425	152125	31,035	217,245	854	370,224
779	MUHAMMAD BASHIR	M/READER	09	28560	48951	244755	49,681	347,767	1022	593,544



780	QASER ABBAS	M.R	09	16880	33759	168795	34,489	241,423	1022	411,240
781	MOHAMMAD ZAFARULLAH	M.R	09	27830	48014	240070	48,744	341,208	1022	582,300
782	MUHAMMAD ASHRAF	M/READER	09	16150	32883	164415	33,613	235,291	1022	400,728
783	MOHSIN RIAZ	M.R	09	17610	34696	173480	35,426	247,982	1022	422,484
784	BAHADAR ALI	METER READER	09	29290	49888	249440	50,618	354,326	1022	604,788
785	SANA ULLAH	METER READER	09	21990	40518	202590	41,248	288,736	1022	492,348
786	ZAHID HUSSAIN SHAHID	M/R	09	18340	35755	178775	36,485	255,395	1022	435,192
787	MUHAMMAD JAHANGIR	M/READER	09	21990	40518	202590	41,248	288,736	1022	492,348
788	HASSAN RAZA	B/D	07	15260	26561	132805	27,171	190,197	854	323,856
789	SYED SHAHBAZ HUSSAIN	B. DISTRIBUTOR	07	15260	26561	132805	27,171	190,197	854	323,856
790	MUZAMMAL HUSSAIN	B.D	07	15260	26561	132805	27,171	190,197	854	323,856
791	RAFAQAT ALI	B/D	07	14650	30829	154345	31,439	220,073	854	375,072
792	ALI RAZA	M.R	09	16150	32822	164110	33,552	234,864	1022	399,996
793	MUHAMMAD IMRAN TOOR	METER READER	09	20530	38444	192220	39,174	274,218	1022	467,460
794	SHAHID RIAZ	M/R	09	17610	34696	173480	35,426	247,982	1022	422,484
795	SARFRAN KHAN	METER READER	09	28560	48951	244755	49,681	347,767	1022	593,544
796	KHAWAR ABBAS	M/R	09	21990	40318	201590	41,048	287,336	1022	489,948
797	RAINA ARIF HUSSAIN	METER READER	09	29470	50348	251740	51,078	357,546	1022	610,308
798	MUHAMMAD ASIF SOHAIL	METER READER	09	21260	39581	197905	40,311	282,177	1022	481,104
799	MUHAMMAD NAWAZ SHAHEEN	METER READER	09	30750	50262	251310	50,992	356,944	1022	609,276
800	IFTIKHAR HUSSAIN SHAH	METER READER	09	21990	40318	201590	41,048	287,336	1022	489,948
801	SHAHID IQBAL	METER READER	09	21260	39381	196905	40,111	280,777	1022	478,704
802	SAQLAIN ABBAS	METER READER	09	16880	33759	168795	34,489	241,423	1022	411,240
803	BABAR HUSSAIN	M.R	09	16880	33759	168795	34,489	241,423	1022	411,240
804	SHAFQAT ALI	B.D	07	14650	25778	128890	26,388	184,716	854	314,460
805	HAZ AHMED	M/READER	09	19070	36467	182335	37,197	260,379	1022	443,736
806	SHAHID NAWAZ	B.D	07	15260	26561	132805	27,171	190,197	854	323,856
807	MAZHAR IQBAL	B.D	07	15260	31561	157805	32,171	225,197	854	383,856
808	IRFAN HAIDER SHAH	M/READER	09	16880	33698	168490	34,428	240,996	1022	410,508
809	MUHAMMAD KHALID ALI	M/READER	09	21260	39642	198210	40,372	282,604	1022	481,836
810	MUHAMMAD RIAZ	M/READER	09	31480	52699	263495	53,429	374,003	1022	638,520
811	MANZAR ABBAS	M.R	09	16880	33759	168795	34,489	241,423	1022	411,240
812	RAI MUNAWAR HUSSAIN	METER READER	09	28560	48890	244450	49,620	347,340	1022	592,812
813	SAJJAD ALI	M.R	09	13960	30011	150055	30,741	215,187	1022	366,264
814	QASIR ABBAS	METER READER	09	19800	37507	187535	38,237	267,659	1022	456,216
815	ANJUM JAN	METER READER	09	20530	38444	192220	39,174	274,218	1022	467,460
816	YAR MUHAMMAD	M/READER	09	21260	39581	197905	40,311	282,177	1022	481,104
817	AAMIR ALI	M.R	09	16880	33698	168490	34,428	240,996	1022	410,508
818	MUHAMMAD HANIF	BILL DISTRIBUTOR	07	29290	47902	239510	48,512	339,584	854	579,948
819	AKBAR ALI S/O M. ANWAR	BILL DISTRIBUTOR	07	18920	31259	156295	31,869	223,083	854	380,232
820	NAVEED AHMED	M/R	09	21260	39499	197495	40,229	281,603	1022	480,120
821	ABDUL AZIZ	BILL DISTRIBUTOR	07	29290	46387	231935	46,997	328,979	854	561,768
822	SAIF ULLAH	M/READER	09	22720	41455	207275	42,185	295,295	1022	503,592
823	HAQ NAWAZ	B/D	07	15260	26561	132805	27,171	190,197	854	323,856
824	SHERAZ IRSHAD	B/D	07	11600	21863	109315	22,473	157,311	854	267,480
825	HUSSAIN HAIDER	B/D	07	10990	21131	105655	21,741	152,187	854	258,696
826	RAB NAWAZ	B/D	07	15260	26561	132805	27,171	190,197	854	323,856
827	MUHAMMAD ASIF MUGHAL	M/READER	09	21260	39381	196905	40,111	280,777	1022	478,704
828	MUHAMMAD USMAN	M.R	09	15420	31885	159425	32,615	228,305	1022	388,752



829	MUDASSAR ALI	METER READER	09	20530	38505	192525	39,235	274,645	1022	468,192
830	ASMAT ALI	M.R	09	21260	39581	197905	40,311	282,177	1022	481,104
831	RAHA MUHAMMAD ASIF	M/READER	09	19800	37507	187535	38,237	267,659	1022	456,216
832	SAADAT NAZAR	M/READER	09	30020	50825	254125	51,555	360,885	1022	616,032
833	MUSHTAQ AHMED	M/READER	09	27100	47077	235385	47,807	334,649	1022	571,056
834	ZAKA ULLAH	M/READER	09	27830	48014	240070	48,744	341,208	1022	582,300
835	SHAHID HUSSAIN	M.R	09	16880	33759	168795	34,489	241,423	1022	411,240
836	SAFEEER ABBAS	M.R	09	16880	33759	168795	34,489	241,423	1022	411,240
837	ZAHID ISLAM	BIL DISTRIBUTOR	07	26240	40855	204275	41,465	290,255	854	495,384
838	MOHAMMAD SHABIR	M/READER	09	19800	37507	187535	38,237	267,659	1022	456,216
839	MEHBOOB ALAM	BILL DISTRIBUTOR	07	15260	26561	132805	27,171	190,197	854	323,856
840	TAYUB HUSSAIN	B.D	07	15260	26561	132805	27,171	190,197	854	323,856
841	MUHAMMAD QAYYUM KHAN	B.D	07	14650	24189	120945	24,799	173,593	854	295,392
842	TAHIR NAWAZ	B.D	07	13430	24212	121060	24,822	173,754	854	295,668
843	MUHAMMAD ADIL FARAZ	B.D	07	14040	25046	125230	25,656	179,592	854	305,676
844	NAZAKAT ALI	MM	07	16480	26071	130355	26,681	186,767	854	317,976
845	SHAHBAZ AHMED	MM	07	15870	26788	133940	27,398	191,786	854	326,580
846	SADAQAT ALI	METER MECHANIC	07	17090	26854	134270	27,464	192,248	854	327,372
847	YASER RASHEED BAIG	MM	07	15870	25288	126440	25,898	181,286	854	308,580
848	UMER BASHIR	MM	07	15870	26788	133940	27,398	191,786	854	326,580
849	RIZWAN KHALID	MM	07	15870	26788	133940	27,398	191,786	854	326,580
850	MUHAMMAD SARFRAZ	MM	07	15260	26005	130025	26,615	186,305	854	317,184
851	MUHAMMAD ISHAQ	MM	07	16480	27571	137855	28,181	197,267	854	335,976
852	MATLOOB AHMED	M.M	07	16480	27571	137855	28,181	197,267	854	335,976
853	MUHAMMAD SHAHBAZ SHAHID	M.M	07	15870	24405	122025	25,015	175,105	854	297,984
854	MUHAMMAD FAYYAZ	METER MECHANIC	07	18310	26037	130185	26,647	186,529	854	317,568
855	SOHAIB YOUNIS	M.M	07	15870	25288	126440	25,898	181,286	854	308,580
856	MUHAMMAD SHAHID HANIF	MM	07	15870	26788	133940	27,398	191,786	854	326,580
857	QADEER AHMED	MM	07	15870	26788	133940	27,398	191,786	854	326,580
858	TANVIR AHMED	METER MECHANIC	07	17090	26854	134270	27,464	192,248	854	327,372
859	ZAHID IMRAN	M.M	07	15260	26005	130025	26,615	186,305	854	317,184
860	NAWEED AHMAD	MM	07	15870	26788	133940	27,398	191,786	854	326,580
861	WAQAS AKRAM	MM	07	15870	24794	123970	25,404	177,828	854	302,652
862	ZAHIR AHMED	MM	07	15870	26294	131470	26,904	188,328	854	320,652
863	SHAHEEN ASLAM	MM	07	26240	39094	195470	39,704	277,928	854	474,252
864	M.AHMAD NAZIR	MM	07	15870	25994	129970	26,604	186,228	854	317,052
865	KAMRAN ALI	MM	07	15870	25994	129970	26,604	186,228	854	317,052
866	IAHANGIR BABER	M.M	07	17090	27458	137290	28,068	196,476	854	334,620
867	SAGHEER AHMAD	MM	07	15870	25994	129970	26,604	186,228	854	317,052
868	MOAZZAM HUSSAIN	M.M	07	16480	27771	138855	28,381	198,667	854	338,376
869	MUHAMMAD KHALID	MRS-II	09	32210	47836	239180	48,566	339,962	1022	580,164
870	MUHAMMAD ARIF	METER READER	09	28560	48151	240755	48,881	342,167	1022	583,944
871	MASOD AKHTAR	M.R	09	22720	39155	195775	39,885	279,195	1022	475,992
872	ANSAR HUSSAIN SHAH	M.R	09	30750	49462	247310	50,192	351,344	1022	599,676
873	ZAFAR IQBAL	M/R	09	30750	50962	254810	51,692	361,844	1022	617,676
874	ALZIAT ARSHAD	MR	09	21990	38218	191090	38,948	272,636	1022	464,748
875	MUHAMMAD RAMZAN	MR	09	30750	44762	223810	45,492	318,444	1022	543,276
876	SALEEM AKBAR	M/R	09	28560	47451	237255	48,181	337,267	1022	575,544
877	HAFIZ ASIM KHALIL	B/D	07	14040	24195	120975	24,805	173,635	854	295,464



878	NASIR MEHMOOD ANJUM	M/R	09	32210	51275	256375	52,005	364,035	1022	621,432
879	MUHAMMAD ARSHID	B.D	07	22580	33857	169285	34,467	241,269	854	411,408
880	MUHAMMAD MUZAMAL	B.D	07	19530	32242	161210	32,852	229,964	854	392,028
881	GHULAM NABI	B.D	07	18920	31659	158295	32,269	225,883	854	385,032
882	RIZWAN SAEED	B.D	07	15870	26544	132720	27,154	190,078	854	323,652
883	SHAKEEL AHMED	M/R	09	20530	37844	189220	38,574	270,018	1022	460,260
884	SUQLAIN RAZA	MR	09	25640	42842	214210	43,572	305,004	1022	520,236
885	ALI RAZA BAIG	M/R	09	18340	34833	174165	35,563	248,941	1022	424,128
886	SHAHID IQBAL	M/R	09	21990	39018	195090	39,748	278,236	1022	474,348
887	ALI AMEER SHAH	M/R	09	22720	40655	203275	41,385	289,695	1022	493,992
888	IAHANGIR HUSSAIN	MR	09	31480	52699	263495	53,429	374,003	1022	638,520
889	ASHFAQ AHMED	M/R	09	22720	39155	195775	39,885	279,195	1022	475,992
890	HABIB SUBHANI	M/R	09	21260	37281	186405	38,011	266,077	1022	453,504
891	HABIB ULLAH	MRS. H	09	32210	47136	235680	47,866	335,062	1022	571,764
892	ABDUL RAUF	M/R	09	16880	33759	168795	34,489	241,423	1022	411,240
893	TARIQ AZIZ	M/R	09	22720	39955	199775	40,685	284,795	1022	485,592
894	LIAQAT ALI	M.R	09	28560	49012	245060	49,742	348,194	1022	594,276
895	NADEEM AHMED	M/R	09	21990	40318	201590	41,048	287,336	1022	489,948
896	MUHAMMAD IKRAM	M/R	09	21990	40518	202590	41,248	288,736	1022	492,348
897	MUHAMMAD ISHAQ	MR	09	32210	52075	260375	52,805	369,635	1022	631,032
898	IFTIKHAR MANZOOR	M.R	09	21260	39581	197905	40,311	282,177	1022	481,104
899	SHOAIB BUTT	M/R	09	21990	40518	202590	41,248	288,736	1022	492,348
900	MUHAMMAD ARSHAD RANJA	M/R	09	31480	51199	255995	51,929	363,503	1022	620,520
901	HASNAT AHMED	M.R	09	17610	33196	165980	33,926	237,482	1022	404,484
902	RAFAQAT ALI	M/R	09	21260	38081	190405	38,811	271,677	1022	463,104
903	EJAZ ALI KHAN	M/R	09	19070	36570	182850	37,300	261,100	1022	444,972
904	RAHEEL DILSHAD	B/D	07	14650	25778	128890	26,388	184,716	854	314,460
905	WAHEED AFTAB	M/R	09	21260	39520	197600	40,250	281,750	1022	480,372
906	USMAN AHMED	M/R	09	19070	35009	175045	35,739	250,173	1022	426,240
907	AKBAR ALI	B.D	07	17090	27410	137050	28,020	196,140	854	334,044
908	WAQAR AHMAD	M/R	09	24180	43329	216645	44,059	308,413	1022	526,080
909	AMIAD ALI	M/R	09	11770	27261	136305	27,991	195,937	1022	333,264
910	FARRUKH LAL	M/R	09	23450	40831	204155	41,561	290,927	1022	496,104
911	MALIK HABIB RAHAT	MRS. H	09	32210	47139	235695	47,869	335,083	1022	571,800
912	IFTIKHAR AHMED	M/R	09	24180	41890	209450	42,620	298,340	1022	508,812
913	IFTIKHAR AHMED	M/R	09	30020	49325	246625	50,055	350,385	1022	598,032
914	SHAHBAZ AKHTAR	MR	09	23450	42392	211960	43,122	301,854	1022	514,836
915	NADEEM AKHTAR	M/R	09	22720	41455	207275	42,185	295,295	1022	503,592
916	FATEH MUHAMMAD	M/R	09	31480	52699	263495	53,429	374,003	1022	638,520
917	SHERAZ KHAN	M.R	09	21990	41518	207590	42,248	295,736	1022	504,348
918	PERVEZ IQBAL	B.D	07	16480	28127	140635	28,737	201,159	854	342,648
919	JAVOID IQBAL	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
920	ASIF MEHMOOD	M.R	09	21990	39018	195090	39,748	278,236	1022	474,348
921	WAQAS SHABIR	M/R	09	21990	36518	182590	37,248	260,736	1022	444,348
922	MUHAMMAD NASIR	M/R	09	32210	53636	268180	54,366	380,562	1022	649,764
923	MUHAMMAD NAWAZ	B/D	07	22580	36157	180785	36,767	257,369	854	439,008
924	MUHAMMAD AFZAL	M.R	09	29290	47588	237940	48,318	338,226	1022	577,188
925	AMMAR SHAHZAD AKBAR	M/R	09	23450	40092	200450	40,822	285,754	1022	487,236
926	IFTIKHAR AHMED	M.R	09	31480	50309	251995	51,129	357,903	1022	610,920



927	MANZOOR AHMED	M/R	09	23450	40092	200460	40,822	285,754	1022	487,236
928	ABDUL GHAFAR	M/R	09	21260	38581	192905	39,311	275,177	1022	469,104
929	SARFRAZ AHMAD	M/R	09	23450	41592	207960	42,322	296,254	1022	505,236
930	MUNAWAR HUSSAIN	MRS-II	09	33670	49147	245735	49,877	349,139	1022	595,896
931	ALI AKBAR	M/R	09	28560	46651	233255	47,381	331,667	1022	565,944
932	MUHAMMAD ASHFAQ	M/R	09	27100	44777	223885	45,507	318,549	1022	543,456
933	TANVEER AHMED	M/R	09	21990	38218	191090	38,948	272,636	1022	464,748
934	ASMAT ULLAH	M/R	09	12500	27337	136685	28,067	196,469	1022	334,176
935	GHULAM ALI	M/R	09	28560	48151	240755	48,881	342,167	1022	583,944
936	USMAN AFZAL	M/R	09	18340	34772	173860	35,502	248,514	1022	423,396
937	MUHAMMAD ALI	B.D	07	15260	24210	121050	24,820	173,740	854	295,644
938	ZAHEER AHMED	M/R	09	19070	35709	178545	36,439	255,073	1022	434,640
939	NOMAN SHAMIM	M/R	09	24180	42407	212035	43,137	301,959	1022	515,016
940	MUHAMMAD ARSHAD	M/R	09	32210	52836	264180	53,566	374,962	1022	640,164
941	SHERAZ HUSSAIN	M/R	09	20530	36344	181720	37,074	259,518	1022	442,260
942	KHURRAM SHAHZAD	M/R	09	21990	39718	198590	40,448	283,136	1022	482,748
943	A.R IQBAL	M/R	09	29290	47588	237940	48,318	338,226	1022	577,188
944	RIZWAN ALI	M/R	09	18340	34833	174165	35,563	248,941	1022	424,128
945	MUZZAFAR IQBAL	M/R	09	21990	39718	198590	40,448	283,136	1022	482,748
946	MUNAWAR HUSSAIN	MR	09	21990	39718	198590	40,448	283,136	1022	482,748
947	AMIN LIQAT	M/R	09	12500	27337	136685	28,067	196,469	1022	334,176
948	HAFIZ MUDASSAR MAQSOOD	B.D	07	17090	28110	140550	28,720	201,040	854	342,444
949	S.ALI QASIM	M/R	09	17610	33896	169480	34,626	242,382	1022	412,884
950	SYED ABBAS TAQI SHAH	MR	09	29290	49088	245440	49,818	348,726	1022	595,188
951	FAISAL NISAR	MR	09	23450	41592	207960	42,322	296,254	1022	505,236
952	ATHAR MANZOOR	M/R	09	24910	41966	209830	42,696	298,872	1022	509,724
953	MUSTANSAR RASHEED	M/R	09	18340	34833	174165	35,563	248,941	1022	424,128
954	ASHFAQ AHMED	M/R	09	23450	41531	207655	42,261	295,827	1022	504,504
955	SOHAIL SHAHZAD	M/R	09	22720	40655	203275	41,385	289,695	1022	493,992
956	SOHAIL ARSHAD	M/R	09	32210	51275	256375	52,005	364,035	1022	621,432
957	ARSHAD ULLAH	MR	09	23450	40031	200155	40,761	285,327	1022	486,504
958	SHANBAZ IQBAL	B.D	07	19530	36442	182210	37,052	259,364	854	442,428
959	TASAWWAR ABBAS	M/R	09	18340	33333	168665	34,063	238,441	1022	406,128
960	ZAHEER AHMED	M/R	09	17610	33896	169480	34,626	242,382	1022	412,884
961	TAJAMAL HUSSAIN	B.D	07	19530	36442	182210	37,052	259,364	854	442,428
962	FARUKH IQBAL	M/R	09	18340	33114	165570	33,844	236,908	1022	403,500
963	KABIR AHMAD	M/R	09	21260	38781	193905	39,511	276,577	1022	471,504
964	RAFAQAT ALI	MR	09	30750	49401	247005	50,131	350,917	1022	598,944
965	MUHAMMAD NADEEM	MR	09	20530	37644	188220	38,374	268,618	1022	457,860
966	MUHAMMAD ASIF	MR	09	20530	34425	172125	35,155	246,085	1022	419,232
967	GULZAR AHMAD MALHI	MRSIST	14	33900	51283	256415	52,453	367,171	1638	625,224
968	MUHAMMAD NAVEED	M/R	09	29290	49088	245440	49,818	348,726	1022	595,188
969	ABDUL SAMEE	MR	09	12500	27337	136685	28,067	196,469	1022	334,176
970	ZAKA ULLAH	MR	09	21990	40518	202590	41,248	288,736	1022	492,348
971	MUHAMMAD RAFI	M/R	09	31480	51199	255995	51,029	363,503	1022	620,520
972	SAJID ALI ABBAS	M/R	09	32210	52136	260680	52,866	370,062	1022	631,764
973	MANZOOR AHMAD	MR	09	32210	52136	260680	52,866	370,062	1022	631,764
974	NAVEED AHMED S/O M.SHARIF	MR	09	32940	53012	265060	53,742	376,194	1022	642,276
975	ZAFAR IQBAL	MR	09	25640	43642	218210	44,372	310,604	1022	529,836



976	KHURRAM SHEHZAD	MR	09	17610	34696	173480	35,426	247,982	1022	422,484
977	MUHAMMAD IMRAN	MR	09	16880	33759	168795	34,489	241,423	1022	411,240
978	TANVEER AHMED	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
979	ZAFAR IQBAL	MR	09	20530	38644	193220	39,374	275,618	1022	469,860
980	MUHAMMAD ZAMAN	MRS II	09	30750	45140	225700	45,870	321,090	1022	547,812
981	MUHAMMAD ARSHAD	BD	07	19530	32242	161210	32,852	229,964	854	392,028
982	NAEEM ASGHAR	BD	07	14650	30778	153890	31,388	219,716	854	374,460
983	NAZIM HUSSAIN	BD	07	14650	25778	128890	26,388	184,716	854	314,460
984	QAMMER ABBAS	M. READER	09	22720	41455	207275	42,185	295,295	1022	503,592
985	ARSHAD MEHMOOD	MR	09	33670	55823	279115	56,553	395,871	1022	676,008
986	EHTESAAM ASHD	MR	09	12500	28137	140685	28,867	202,069	1022	343,776
987	FAIZ UL HASAN	M/R	09	19800	36207	181035	36,937	258,559	1022	440,516
988	MUHAMMAD UMER FAROOQ	MR	09	20530	38644	193220	39,374	275,618	1022	469,860
989	LIAQAT ALI	M.R	09	24910	42766	213830	43,496	304,472	1022	519,324
990	MUHAMMAD NAWAZ	MR	09	30750	51823	259115	52,553	367,871	1022	628,008
991	AZHAR NAVEED	MR	09	21990	40518	202590	41,248	288,736	1022	492,348
992	AZHAR IQBAL	M.R	09	22720	41455	207275	42,185	295,295	1022	503,592
993	QAMAR UR ISLAM	M/R	09	21260	38081	190405	38,811	271,677	1022	463,104
994	ARIF MEHMOOD	MRS II	09	32210	47136	235680	47,866	335,062	1022	571,764
995	MUHAMMAD SAJJID	MR	09	21260	39381	196905	40,111	280,777	1022	478,704
996	MUHAMMAD ANWAR	MR	09	30020	50825	254125	51,555	360,885	1022	616,032
997	MUHAMMAD RAFAQAT	M.R	09	24180	43329	216645	44,059	308,413	1022	526,080
998	SADAR MEHMOOD	MR	09	18340	35511	177555	36,241	253,687	1022	432,264
999	MUKHTAR AHMAD MINHAS	MR	09	20530	38444	192220	39,174	274,218	1022	467,460
1000	IMRAN HUSSAIN	MR	09	16150	32822	164110	33,552	234,864	1022	399,996
1001	AHMED SAEED	MR	09	32210	50417	252085	51,147	358,029	1022	611,136
1002	AMAR SHEHZAD	BD	07	18310	30676	153380	31,286	219,002	854	373,236
1003	ARSHED MEHMOOD	MR	09	21990	40518	202590	41,248	288,736	1022	492,348
1004	HAJIZ MUHAMMAD NASIR	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
1005	MIAN ARSHAD MEHMUD	MR	09	32210	53575	267875	54,305	380,135	1022	649,032
1006	SHUKAR HUSSAIN	MR	09	21260	39520	197600	40,250	281,750	1022	480,372
1007	IBRAR KHALID	M/R	09	16150	32822	164110	33,552	234,864	1022	399,996
1008	MUHAMMAD SALEEM	M/R	09	32210	53575	267875	54,305	380,135	1022	649,032
1009	MUHAMMAD TUSEEF	M.R	09	19800	37507	187535	38,237	267,659	1022	456,216
1010	TARIQ HUSSAIN	MR	09	21260	38142	190710	38,872	272,104	1022	463,836
1011	MUHAMMAD Yaqub	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1012	ZAIGHUM ABBAS	MR	09	20530	38583	192915	39,313	275,191	1022	469,128
1013	MIAN MUZAMIL HUSSAIN	MR	09	21260	38081	190405	38,811	271,677	1022	463,104
1014	ARIF HUSSAIN	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
1015	MUZAMMAL HUSSAIN	M.R	09	22720	39955	199775	40,685	284,795	1022	485,592
1016	MUHAMMAD NAWAZ	B.D	07	26850	41638	208190	42,248	295,736	854	504,780
1017	JAMSHID BAIG	M/R	09	31480	52699	263495	53,429	374,003	1022	638,520
1018	HAZ HUSSAIN SHAH	MR	09	32210	53636	268180	54,366	380,562	1022	649,764
1019	ARSLAN TAHIR	MR	09	12500	28137	140685	28,867	202,069	1022	343,776
1020	IRFAN ASHRAF	BD	07	17700	29693	148465	30,303	212,121	854	361,440
1021	AMJAD FAROOQ	MR	09	20530	37144	185720	37,874	265,118	1022	451,860
1022	MUHAMMAD AZAM	MR	09	30750	51762	258810	52,492	367,444	1022	627,276
1023	ZAFAR ULLAH	MRS-II	09	33670	52384	261920	53,114	371,798	1022	634,740
1024	MUZZAFAR IQBAL	B.DISTT	07	17090	27410	137050	28,020	196,140	854	334,044



1025	IMRAN MUSTAFA SINDHO	M.R.	09	21990	39018	195090	39,748	278,236	1022	474,348
1026	AZHAR MEHMOOD	MR	09	20530	38644	193220	39,374	275,618	1022	469,860
1027	MUHAMMAD ASIAD	B.D	07	18310	30676	153380	31,286	219,002	854	373,236
1028	MUHAMMAD MUSHTAQ	MR	09	20530	38705	193525	39,435	276,045	1022	470,592
1029	SHAHID NAWAZ	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1030	MAZHAR HUSSAIN	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1031	MUHAMMAD ILYAS	MR	09	20530	37144	185720	37,874	265,118	1022	451,860
1032	TASAWAR ABBAS	M.R.	09	21990	39018	195090	39,748	278,236	1022	474,348
1033	JUNRID ARIF	MR	09	19070	36570	182850	37,300	261,100	1022	444,972
1034	MUHAMMAD EHSAN	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1035	IMRAN SULTAN	M.R.	09	19800	34411	172055	35,141	245,987	1022	419,064
1036	MUHAMMAD RIAZ	MRS-I	14	32730	50679	253395	51,849	362,943	1638	617,976
1037	MUHAMMAD ASIF	MR	09	21260	38581	192905	39,311	275,177	1022	469,104
1038	M. ARSHAD TEHSEEN	MR	09	31480	50338	251690	51,068	357,476	1022	610,188
1039	AZHAR ABBASS	MR	09	22720	39155	195775	39,885	279,195	1022	475,992
1040	HAZ AHMED	MR	09	33670	46578	232890	47,308	331,156	1022	565,068
1041	MUHAMMAD ARSHAD	MR	09	30750	50962	254810	51,692	361,844	1022	617,676
1042	INAM ULLAH ARSHAD	MR	09	24910	43466	217330	44,196	309,372	1022	527,724
1043	QAISAR ABBASS	M.R.	09	24910	43466	217330	44,196	309,372	1022	527,724
1044	MUDASSAR HUSSAIN	MR	09	19800	36707	183535	37,437	262,059	1022	446,616
1045	MUHAMMAD ANSAR	MR	09	19800	36707	183535	37,437	262,059	1022	446,616
1046	ARSHAD MEHMOOD	M.R.	09	19800	36707	183535	37,437	262,059	1022	446,616
1047	IZHAR ELAHI	M.R.	09	17610	32177	160885	32,907	230,349	1022	392,256
1048	SYED AMIR ALI ZAIDI	MR	09	16880	32959	164795	33,689	235,823	1022	401,640
1049	SHAFQAT ALI	B.D	07	20140	32174	160870	32,784	229,488	854	391,212
1050	KHALID HUSSAIN	MR	09	21990	38218	191090	38,948	272,636	1022	464,748
1051	Shabbir Hussain	MR	09	33670	54010	270050	54,740	383,180	1022	654,252
1052	MUHAMMAD MUNIR	M.R.	09	31480	51199	255995	51,929	363,503	1022	620,520
1053	MUHAMMAD ASHRAF	M/R	09	22720	41455	207275	42,185	295,295	1022	503,592
1054	NAEEM ABBAS	M.R.	09	18340	35633	178165	36,363	254,541	1022	433,728
1055	MUHAMMAD IBRAR	MR	09	27830	47953	239765	48,683	340,781	1022	581,568
1056	KAUSAR ALI	M.R.	09	20530	38444	192220	39,174	274,218	1022	467,460
1057	MUHAMMAD RIAZ	MR	09	32940	52812	264060	53,542	374,794	1022	639,876
1058	AMJAD BAIG	M/R	09	29290	49888	249440	50,618	354,326	1022	604,788
1059	RANA AMMAR ASAD	M.R.	09	12500	28137	140685	28,867	202,069	1022	343,776
1060	S.AFZAAL HUSSAIN	B.D	07	15870	27344	136720	27,954	195,678	854	333,252
1061	RIAZ AHMAD	B.D	07	23190	36940	184700	37,550	262,850	854	448,404
1062	HASHIM ALVI	MR	09	19800	37707	188535	38,437	269,059	1022	458,616
1063	MUHAMMAD IRFAN	B.D	07	18310	30676	153380	31,286	219,002	854	373,236
1064	FAIZUR-RASOOL	M.R.	09	18340	35633	178165	36,363	254,541	1022	433,728
1065	NASEEM RAZA	M.R.	09	21260	39581	197905	40,311	282,177	1022	481,104
1066	HAZ HUSSAIN	B.D	07	14040	25046	125230	25,656	179,592	854	305,676
1067	IMRAN NAZIR	M.R.	09	16880	33759	168795	34,489	241,423	1022	411,240
1068	FAIZ RASUL	MR	09	16880	32381	161905	33,111	231,777	1022	394,704
1069	TANVEER AHMAD	M.R.	09	18340	35633	178165	36,363	254,541	1022	433,728
1070	QAMAR ABBAS YAR	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1071	KHALID MEHMOOD	M.R.	09	22720	41455	207275	42,185	295,295	1022	503,592
1072	MOHAMMAD HUSSAIN	M.R.	09	24180	43207	216035	43,937	307,559	1022	524,616
1073	MAZHAR IQBAL	MR	09	21990	40518	202590	41,248	288,736	1022	492,348



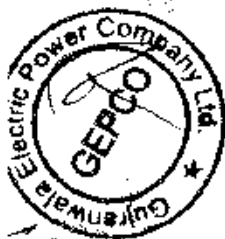
1074	ABID HUSSAIN SHAH	MR	09	32210	53636	268180	54,366	380,562	1022	649,764
1075	MUHAMMAD AJMAL	M.R	09	16880	34020	170100	34,750	243,250	1022	414,372
1076	SHAHZAD ASHRAF	M.R	09	22720	39955	199775	40,685	284,795	1022	485,592
1077	MUHAMMAD RIYASAT	MR	09	18340	35633	178165	36,363	254,541	1022	433,728
1078	IMRAN ASHRAF	M.R	09	12500	28137	140685	28,867	202,069	1022	343,776
1079	MUHAMMAD ANSAR	MR	09	16880	33759	168795	34,489	241,423	1022	411,240
1080	ABID HUSSAIN	M.R.	09	19070	34748	173740	35,478	248,346	1022	423,108
1081	ASAD IMRAN	M.R	09	16880	33759	168795	34,489	241,423	1022	411,240
1082	SHAHID IMRAN	M.R	09	16880	33759	168795	34,489	241,423	1022	411,240
1083	FAISAL IQBAL	B.D	07	14650	25978	129890	26,588	186,116	854	316,860
1084	WAQAR AZEEM	M.R	09	18340	35633	178165	36,363	254,541	1022	433,728
1085	M.USMAN GHANI	M.R	09	18340	35633	178165	36,363	254,541	1022	433,728
1086	LAL KHAN	MR	09	32210	52136	260680	52,866	370,062	1022	631,764
1087	HAZ AHMED WASU	MR	09	29290	49888	249440	50,618	354,316	1022	604,788
1088	RASHID AHMAD	M.R	09	22720	41455	207275	42,185	295,295	1022	503,592
1089	IMTIAZ AHMED JHOL	MR	09	20530	38644	193220	39,374	275,618	1022	469,860
1090	RASHID MEHMOOD	M.R	09	12500	28137	140685	28,867	202,069	1022	343,776
1091	SIKANDAR HAYAT	MR	09	19800	35788	178940	36,518	255,626	1022	435,588
1092	BILAL ASIF	M.R.	09	17610	34757	173785	35,487	248,409	1022	423,216
1093	Anwar Elahi Gondal	MR	09	23450	39173	195865	39,903	279,321	1022	476,208
1094	MUKHTAR AHMAD	M.R	09	16880	33820	169100	34,550	241,850	1022	411,972
1095	MUHAMMAD IBRAHIM	BD	07	19530	32242	161210	32,852	229,964	854	392,028
1096	LIQAT ALI GONDAL	M.R	09	18340	35633	178165	36,363	254,541	1022	433,728
1097	ZIA-ULLAH-AMJAD	BD	07	20140	32974	164870	33,584	235,088	854	400,812
1098	MUHAMMAD SAGEER	MR	09	21990	40518	202590	41,248	288,736	1022	492,348
1099	M. ATIF LAIQ	M.R	09	21990	40518	202590	41,248	288,736	1022	492,348
1100	SHOIEB LATIF	M/R	09	20530	38644	193220	39,374	275,618	1022	469,860
1101	MANZOOR AHMED	M.R	09	16880	33759	168795	34,489	241,423	1022	411,240
1102	MUNAWAR IQBAL	MRS-2	09	28560	44012	220060	44,742	313,194	1022	534,276
1103	ZAFARULLAH KHAN	MR	09	32210	51936	259680	52,666	368,662	1022	629,364
1104	MUSHTAQ AHMED	MR	09	32210	51875	259375	52,605	368,235	1022	628,632
1105	SAJJAD ANWAR	M.R	09	19070	36570	182850	37,300	261,100	1022	444,972
1106	SHAKEEL AHMAD	M.R	09	19800	37507	187535	38,237	267,659	1022	456,216
1107	KHALID AYOUB	M.R.	09	23450	40892	204460	41,622	291,354	1022	496,836
1108	ABDUL RAUF	MR	09	21090	39499	197495	40,229	281,603	1022	480,120
1109	MUHAMMAD ARIF	M.R	09	22720	41455	207275	42,185	295,295	1022	503,592
1110	ARSHAD MAHMOOD	M.R	09	29290	48388	241940	49,118	343,826	1022	586,788
1111	SAJID MAHMOOD	M.R	09	19800	35988	179940	36,718	257,026	1022	437,988
1112	MUSHTAQ AHMED GR	M.R	09	32210	49704	248520	50,434	353,038	1022	602,580
1113	GHULAM MUSTAFA	M.R	09	22720	41455	207275	42,185	295,295	1022	503,592
1114	TARIQ JAVAID	M.R	09	18340	35633	178165	36,363	254,541	1022	433,728
1115	MUNIR AHMAD (G)	M.R	09	19800	37507	187535	38,237	267,659	1022	456,216
1116	GHULAM MUSTAFA	B.D	07	14650	25778	128890	26,388	184,716	854	314,460
1117	ASAD BASHIR	B.D	07	19530	32242	161210	32,852	229,964	854	392,028
1118	MUHAMMAD BILAL	M.R	09	20530	38644	193220	39,374	275,618	1022	469,860
1119	NAVEED ASLAM	M.R	09	15990	32618	163090	33,348	233,436	1022	397,548
1120	MIRZA ASHRAF	B.D	07	21970	35374	176870	35,984	251,888	854	429,612
1121	MUHAMMAD AZHAR	B.D	07	19530	31991	159955	32,601	228,207	854	389,016
1122	RAJA MUHAMMAD RIAZ	MRS	14	38580	56700	283500	57,870	405,090	1638	690,228



1123	M.NAWAZ NAVEED	M/R	09	32210	53436	267180	54,166	379,162	1022	647,364
1124	SHAFQAT SAIED	MR	09	16880	93759	168795	34,489	241,423	1022	411,240
1125	MEHDI HASSAN	M/R	09	31480	52499	262495	53,229	372,603	1022	636,120
1126	SYED NAJAF ALI	MR	09	18340	35633	178165	36,363	254,541	1022	433,728
1127	MUNAWAR SALEEM	MR	09	21260	39442	197210	40,172	281,204	1022	479,436
1128	MUHAMMAD ANSAR	MR	09	16880	93759	168795	34,489	241,423	1022	411,240
1129	ZULQARNAIN	M/R	09	30750	50001	250005	50,731	355,117	1022	606,144
1130	INAYAT ULLAH	M.R.	09	12500	28137	140685	28,867	202,069	1022	343,776
1131	EHSAN UL MOHSIN	M/R	09	12500	28137	140685	28,867	202,069	1022	343,776
1132	SHAFQAT WASEEM	MRS-II	09	32210	46547	232735	47,277	330,939	1022	564,696
1133	FAROOQ AHMED	M.R.	09	22720	40655	203275	41,385	289,695	1022	493,992
1134	ANSAR IQBAL	M.R.	09	33670	54710	273550	55,440	388,080	1022	662,652
1135	MUSHTAQ AHMED	MR	09	20530	36344	181720	37,074	259,518	1022	442,160
1136	BABER SAJJAD	M.R.	09	21260	38781	193905	39,511	276,577	1022	471,504
1137	NUSRAT ULLAH	MR	09	16880	32959	164795	33,689	235,823	1022	401,640
1138	YASIR LATIF	MR	09	18340	34772	173860	35,502	248,514	1022	423,396
1139	MUHAMMAD ARIF	M.R.	09	22720	40655	203275	41,385	289,695	1022	493,992
1140	MUHAMMAD ARSHAD	MR	09	21260	38781	193905	39,511	276,577	1022	471,504
1141	MOBEEN YOUSUF	MR	09	21260	38781	193905	39,511	276,577	1022	471,504
1142	RASHID HUSSAIN	MR	09	22720	40655	203275	41,385	289,695	1022	493,992
1143	ATIF MUNIR	BD	07	14650	24978	124890	25,588	179,116	854	304,860
1144	AZHAR HUSSAIN	M.R.	09	29290	47588	237940	48,318	338,226	1022	577,188
1145	MAZHAR IQBAL	M.R.	09	22720	40655	203275	41,385	289,695	1022	493,992
1146	ANSAR MEHMOOD	BD	07	14650	24978	124890	25,588	179,116	854	304,860
1147	ZAFAR ZAMAN	MRS-I	14	32530	50378	251890	51,548	360,836	1638	614,364
1148	AFTAB ASLAM	MR	09	20530	38644	193220	39,374	275,618	1022	469,860
1149	AU EJAZ	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1150	AZHAR HUSSAIN	B.D	07	15260	26561	132805	27,171	190,197	854	323,856
1151	M SAJJAD-UL-HASSAN	M.R.	09	22720	41455	207275	42,185	295,295	1022	503,592
1152	MUDASSAR IQBAL	M.R.	09	20530	38444	192220	39,174	274,218	1022	467,460
1153	SHAHBAZ SHAH	BD	07	14650	25727	128635	26,337	184,359	854	313,848
1154	SOHAIL ASLAM	MR	09	19070	36892	184460	37,622	263,354	1022	448,836
1155	RIZWAN ALI	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1156	M.ASHRAF	MR	09	30750	51823	259115	52,553	367,871	1022	628,008
1157	MUMTAZ ALI	M.R.	09	20530	38705	193525	39,435	276,045	1022	470,592
1158	MUBASHER EHSAN	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1159	ARSHAD MEHMOOD	M.R.	09	21990	40518	202590	41,248	288,736	1022	492,348
1160	MUHAMMAD JAMIL	B.D	07	19530	32242	161210	32,852	229,964	854	392,028
1161	ABDUL QADEER	MR	09	29290	49766	248830	50,496	353,472	1022	603,324
1162	SHERAZ SADIQ	M.R.	09	21990	40518	202590	41,248	288,736	1022	492,348
1163	AHMED HASSAN	M.R.	09	20530	38766	193830	39,496	276,472	1022	471,324
1164	NASIR IQBAL	MR	09	20530	38644	193220	39,374	275,618	1022	469,860
1165	MUKHTAR HUSSAIN	MRS-II	09	34400	49947	249735	50,677	354,739	1022	605,496
1166	ALLAH DITTA	MR	09	19800	37707	188535	38,437	269,059	1022	458,616
1167	BASHIR AHMAD	MR	09	24180	43390	216950	44,120	308,840	1022	526,812
1168	MUHAMMAD FAYYAZ	BD	03	17410	29416	147080	29,806	208,642	546	356,268
1169	AFZAL HUSSAIN	M.R.	09	21990	40579	202895	41,309	289,163	1022	493,080
1170	M.ASHFAQ	MR	09	31480	52699	263495	53,429	374,003	1022	638,520
1171	M.YOUSAF	MR	09	31480	51199	255995	51,929	363,503	1022	620,520



1172	SIKANDAR SULTAN	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1173	SYED SHAHID HUSSAIN	MR	09	22720	39955	199775	40,685	284,795	1022	485,592
1174	KASHIF GILANI	MR	09	16880	33959	169795	34,689	242,823	1022	413,640
1175	SYED GULZAR SHAH	MR	09	19070	36831	184155	37,561	262,927	1022	448,104
1176	MUNIF NAZIR	MR	09	19070	36570	182850	37,300	261,100	1022	444,972
1177	ARSHAD MEHMOOD	MR	09	18340	35633	178165	36,363	254,541	1022	433,728
1178	MUHAMMAD SHOUKAT	MR	09	19070	36770	183850	37,500	262,500	1022	447,372
1179	MUSARAT NAEEM	MR	09	27100	47016	235080	47,746	334,222	1022	570,324
1180	NAVEED AKBAR	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
1181	MALIK M. ARSHAD	MR	09	30750	51701	258505	52,431	367,017	1022	626,544
1182	MUHAMMAD ISHAQ	MR	09	24180	43390	216950	44,120	308,840	1022	526,812
1183	EJAZ HUSSAIN	MR	09	21990	40518	202590	41,248	288,736	1022	492,348
1184	ATTA ULLAH	M/R	09	30020	50764	253820	51,494	360,458	1022	615,300
1185	M. MUZZAMMAL	MR	09	24910	44144	220720	44,874	314,118	1022	535,860
1186	IMRAN SHARIF	M.R.	09	18340	35572	177860	36,302	254,114	1022	432,996
1187	SAJAWAL MIR	MR	09	30750	51762	258810	52,492	367,444	1022	627,276
1188	AHSAN SHAHZAD	M.R.	09	21990	40518	202590	41,248	288,736	1022	492,348
1189	IMTIAZ AHMED	M.R.	09	21260	39642	198210	40,372	282,604	1022	481,836
1190	TEHZIB ARIFF	MR	09	19800	37446	187230	38,176	267,232	1022	455,484
1191	GHULAM MOHI-UD-DIN	MR	09	19800	37507	187535	38,237	267,659	1022	456,216
1192	MUDASSAR ULLAH	MR	09	21990	40518	202590	41,248	288,736	1022	492,348
1193	ZAFAR IQBAL	MR	09	31480	51199	256995	51,929	363,503	1022	620,520
1194	NAEEM ANJUM	MR	09	20530	38444	192220	39,174	274,218	1022	467,460
1195	ZIA ULLAH SAGGAR	MR	09	19800	37507	187535	38,237	267,659	1022	456,216
1196	M. AFZAL	MR	09	30020	50825	254125	51,555	360,885	1022	616,032
1197	IRFAN AHMED	MR	09	21990	40518	202590	41,248	288,736	1022	492,348
1198	M. IFTIKHAR	M.R.	09	19800	37507	187535	38,237	267,659	1022	456,216
1199	MUDASSAR IQBAL	M.R.	09	18340	35633	178165	36,363	254,541	1022	433,728
1200	NADEEM UL HAQ	MR	09	19800	37507	187535	38,237	267,659	1022	456,216
1201	M. AFZAL	M.R.	09	21260	39581	197905	40,311	282,177	1022	481,104
1202	SHAHID MANZOOR	M.R.	09	21260	39581	197905	40,311	282,177	1022	481,104
1203	REHMAT KHAN	M.R.	09	23450	42392	211960	43,122	301,854	1022	514,836
1204	M. ARSHAD	MR	09	21990	40518	202590	41,248	288,736	1022	492,348
1205	M. AFZAAL	MR	09	20530	38644	193220	39,374	275,618	1022	469,860
1206	M. MUNIR	MR	09	30750	51762	258810	52,492	367,444	1022	627,276
1207	HADAYAT ULLAH	MR	09	29290	49827	249135	50,557	353,899	1022	604,056
1208	MUHAMMAD NAZIR	M/R	09	31480	51138	255690	51,868	363,076	1022	619,788
1209	MUHAMMAD SALEEM	MR	09	27830	48014	240070	48,744	341,208	1022	582,300
1210	ZAHID IQBAL	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1211	SAFDAR IQBAL	M.R.	09	22720	41455	207275	42,185	295,295	1022	503,592
1212	ABDUL SATTAR	M/R	09	22720	41455	207275	42,185	295,295	1022	503,592
1213	SONI KHAN	M/R	09	22720	41455	207275	42,185	295,295	1022	503,592
1214	HAFAZ MUHAMMAD RIAZ	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1215	MUHAMMAD ILYAS	M/R	09	22720	41455	207275	42,185	295,295	1022	503,592
1216	MUHAMMAD MUNIR	M.R.	09	22720	41455	207275	42,185	295,295	1022	503,592
1217	ABDUL RAZZAQ	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
1218	ZEESHAN BASHIR	MR	09	19800	37768	188840	38,498	269,486	1022	459,348
1219	AFZAL BAIG	M.R.	09	22720	41455	207275	42,185	295,295	1022	503,592
1220	SAFDAR TABASSUM	M.R.	09	27100	47016	235080	47,746	334,222	1022	570,324



144

1221	SAJID IQBAL	MR	09	18340	35755	178775	36,485	255,395	1022	435,192
1222	MUHAMMAD SHAKEEL	M/R	09	19800	37507	187535	38,237	267,659	1022	456,216
1223	MUHAMMAD SHAHBAZ JAVED	MR	09	21990	40518	202590	41,248	288,736	1022	492,348
1224	SHAHID IQBAL	M/R	09	17610	34696	173480	35,426	247,982	1022	422,484
1225	ABDUL SALAM	M/R	09	18340	35633	178165	36,363	254,541	1022	433,728
1226	PERVAIZ AHMED	M/R	09	20530	38644	193220	39,374	275,618	1022	469,860
1227	MUHAMMAD SHAHBAZ	M/R	09	16880	33759	168795	34,489	241,423	1022	411,240
1228	MOHAMMAD ASIF	BD	07	14650	25778	128890	26,388	184,716	854	314,460
1229	ABDUL KHALIQ	M/R	09	21990	40518	202590	41,248	288,736	1022	492,348
1230	MUHAMMAD ASLAM	MR	09	32940	53073	265365	53,803	376,621	1022	643,008
1231	MEHDI KHAN	M/R	09	32210	47136	235680	47,856	335,062	1022	571,764
1232	SAQIB ZAFAR	MR	09	21260	39381	196905	40,111	280,777	1022	478,704
1233	M. KHURSHID	M/R	09	21990	39018	195090	39,748	278,236	1022	474,348
1234	MUHAMMAD SAQIB	MR	09	29290	48388	241940	49,118	343,826	1022	586,788
1235	SHABBIR HUSSAIN	M/R	09	22720	41455	207275	42,185	295,295	1022	503,592
1236	KHALID MEHMOOD	M/R	09	29290	48388	241940	49,118	343,826	1022	586,788
1237	IMRAN NAVEED	M/R	09	22720	39955	199775	40,685	284,795	1022	485,592
1238	MUDASSAR NAZIR	M/R	09	19800	37507	187535	38,237	267,659	1022	456,216
1239	MAZHAR HUSSAIN ANJUM	M/R	09	21260	39581	197905	40,311	282,177	1022	481,104
1240	SHAHID IMRAN	M/R	09	20530	32144	160720	32,874	230,118	1022	391,860
1241	NAVEED IQBAL	M/R	09	21260	38081	190405	38,811	271,677	1022	463,104
1242	ZAHID ABBAS	M/R	09	20530	33444	167220	34,174	239,218	1022	407,460
1243	MOHAMMAD FAISAL	M/R	09	12500	28137	140685	28,867	202,069	1022	343,776
1244	MUKHTAR AHMED	M/R	09	12500	28137	140685	28,867	202,069	1022	343,776
1245	ZAHID IQBAL	M/R	09	19070	36570	182850	37,300	261,100	1022	444,972
1246	ASGHAR ALI	M/R	09	19800	36007	180035	36,737	257,159	1022	438,216
1247	IFTIKHAR AHMED FAIZ	M/R	09	20530	38644	193220	39,374	275,618	1022	469,860
1248	SHAKEEL GULZAR	B.D	07	14650	25778	128890	26,388	184,716	854	314,460
1249	SYED SAQLAIN HAIDER	M/R	09	21260	39581	197905	40,311	282,177	1022	481,104
1250	SHAHID SALEEM	MR	09	17610	29635	148175	30,365	212,555	1022	361,752
1251	TAHIR MEHMOOD	M/R	09	21260	38081	190405	38,811	271,677	1022	463,104
1252	ASAD ULLAH	M/R	09	21260	39642	198210	40,372	282,604	1022	481,836
1253	MAZHAR IQBAL	M/R	09	21260	39642	198210	40,372	282,604	1022	481,836
1254	ZULFIQAR AHMED	MR	09	27830	41453	207765	42,183	295,281	1022	503,568
1255	KHALID MEHMOOD	M/R	09	21990	34018	170090	34,748	243,236	1022	414,348
1256	JAVED AKHTAR	M/R	09	20530	38644	193220	39,374	275,618	1022	469,860
1257	MOHAMMAD ASIF	MR	09	21260	34381	171905	35,111	245,777	1022	418,704
1258	ABDUL JABBAR	M/R	09	22720	41455	207275	42,185	295,295	1022	503,592
1259	ABDUL RAUF	M/R	09	22720	41455	207275	42,185	295,295	1022	503,592
1260	MOHAMMAD AZMAT	MR	09	28820	49124	245620	49,854	348,978	1022	595,620
1261	RIAZ AHMED	M/R	09	23450	42392	211960	43,122	301,854	1022	514,836
1262	IMTIAZ AHMED KADHAR	M/R	09	21260	39581	197905	40,311	282,177	1022	481,104
1263	GHULAM SHABBIR	M/R	09	19800	37768	188840	38,498	269,486	1022	459,348
1264	ARSHAD ALI	M/R	09	20530	38644	193220	39,374	275,618	1022	469,860
1265	ZULFIQAR ALI	M/R	09	20530	38644	168220	34,374	240,618	1022	409,860
1266	MOHSIN RAMZAN	B.D	07	16480	28076	140380	28,686	200,802	854	342,036
1267	GHULAM ABBAS	M/R	09	20530	38644	193220	39,374	275,618	1022	469,860
1268	MUHAMMAD YOUNIS	BD	07	18310	30476	152380	31,086	217,602	854	370,836
1269	TASAWAR ABBAS	B.D	07	14650	25778	128890	26,388	184,716	854	314,460



1270	TANVEER AHMED	M.R	09	30020	45764	228820	46,494	825,458	1022	555,300
1271	MUHAMMAD ARSHAD	M.R	09	21990	40518	202590	41,248	288,736	1022	492,348
1272	RANA ALTAH HUSSAIN	M.R	09	20530	38705	193525	39,435	276,045	1022	470,592
1273	GHULAM AHMAD	M.R	09	29290	49888	249440	50,618	354,326	1022	604,788
1274	ALLAH BUX	MRS-II	09	28560	43951	219755	44,681	312,767	1022	533,544
1275	MUSHTAQ AHMED	M.R	09	22720	41455	207275	42,185	295,295	1022	503,592
1276	ILYAS AHMED	M.R	09	22720	41455	207275	42,185	295,295	1022	503,592
1277	MUHAMMAD AFZAL	M/R	09	20530	38644	193220	39,374	275,618	1022	469,860
1278	MUHAMMAD ARSHAD AMIR	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1279	SYED IFTIKHAR AHMED	M.R	09	20530	33444	167220	34,174	239,218	1022	407,460
1280	MAZHAR ABBAS	MR	09	27100	45577	227885	46,307	324,149	1022	553,056
1281	BATTI KHAN	MRS-II	09	32210	48636	243180	49,366	345,562	1022	589,764
1282	MUHAMMAD AMIN	M.R	09	21260	39642	198210	40,372	282,604	1022	481,836
1283	RAZWAN AHMED	MR	09	18340	35633	178165	36,363	254,541	1022	433,728
1284	AMJAD IQBAL	BD	07	17090	28859	144295	29,469	206,283	854	351,432
1285	IMRAN KHAWAR	M.R	09	18340	35633	178165	36,363	254,541	1022	433,728
1286	MUHAMMAD NASRULLAH	MR	09	19800	37507	187535	38,237	267,659	1022	456,216
1287	KHURAM SHAHZAD	M.R	09	21260	39381	196905	40,111	280,777	1022	478,704
1288	QAMAR SHAHZAD	BD	07	15260	26510	132550	27,120	189,840	854	323,244
1289	ZAFAR IQBAL	B.D.	07	17090	28859	144295	29,469	206,283	854	351,432
1290	SABAR HUSSAIN	M.R	09	18340	35633	178165	36,363	254,541	1022	433,728
1291	ABDUL RAHMAN	M.R	09	18340	35633	178165	36,363	254,541	1022	433,728
1292	PERVEZ AKHTAR	B.D	07	14650	25778	128890	26,388	184,716	854	314,460
1293	NASIR MEHDI	B.D	07	14650	25778	128890	26,388	184,716	854	314,460
1294	MUHAMMAD ABBAS	M.R	09	26370	45006	225030	45,736	320,152	1022	546,204
1295	MUHAMMAD ARIF BUTT	MR	09	29290	48388	241940	49,118	343,826	1022	586,788
1296	MUHAMMAD ASIF	MR	09	20530	38705	193525	39,435	276,045	1022	470,592
1297	FAIZ AHMED	MR	09	32210	53687	268435	54,417	380,919	1022	650,376
1298	MAZHAR HUSSAIN	MR	09	21260	39642	198210	40,372	282,604	1022	481,836
1299	RAUF QAISAR	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1300	SAFDAR IQBAL	MR	09	27830	48014	240070	48,744	341,208	1022	582,300
1301	MUBASHAR ALI	M.R	09	19800	31268	156340	31,998	223,986	1022	381,348
1302	HAZ AHMED	M/R	09	21260	39581	197905	40,311	282,177	1022	481,104
1303	MUHAMMAD NAWAZ	M.R	09	22720	41455	207275	42,185	295,295	1022	503,592
1304	MASOOD AHMAD	M/R	09	20530	32144	160720	32,874	230,118	1022	391,860
1305	MUHAMMAD MUNSHA	B.D	07	16480	28127	140635	28,737	201,159	854	342,648
1306	MUHAMMAD ASIF	MR	09	21260	39642	198210	40,372	282,604	1022	481,836
1307	MUHAMMAD AKBAR FAROOQ	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
1308	ADNAN AKBAR ALI	M.R	09	19800	37507	187535	38,237	267,659	1022	456,216
1309	MUHAMMAD MAZHAR	MR	09	29290	49888	249440	50,618	354,326	1022	604,788
1310	AFZAL AHMED	B.D	07	14650	25778	128890	26,388	184,716	854	314,460
1311	FAQIR MUHAMMAD	MRS-II	09	32940	49573	247865	50,303	352,121	1022	601,008
1312	MUHAMMAD GUL NAWAZ	M/R	09	21260	39581	197905	40,311	282,177	1022	481,104
1313	MUBASHAR HAMID	MR	09	19070	36570	182850	37,300	261,100	1022	444,972
1314	MUHAMMAD EHSAN	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1315	AFZAL ULHAQ	MR	09	19800	37507	187535	38,237	267,659	1022	456,216
1316	SHAHZAD AHMED	MR	09	19800	37507	187535	38,237	267,659	1022	456,216
1317	RANA ZUBAIR ASGHAR	M/R	09	12500	28137	140685	28,867	202,069	1022	343,776
1318	MUHAMMAD MUZAMMAL KHAN	M/R	09	12500	28137	140685	28,867	202,069	1022	343,776



1319	JABRAN ASLAM	MR	09	16880	34759	173795	35,489	248,423	1022	423,240
1320	SHAHID SARWAR	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
1321	NASAR ULLAH	M/R	09	12500	28137	140685	28,867	202,069	1022	343,776
1322	YAHYA IAN	MR	09	11770	27261	136305	27,991	195,937	1022	333,264
1323	NIXON BASHIR	M/R	09	12500	28137	140685	28,867	202,069	1022	343,776
1324	ANSAR MAHMOOD	MR	09	21260	39381	196905	40,111	280,777	1022	478,704
1325	MUHAMMAD FAISAL	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1326	SHAHID RASHID	MR	09	18340	34133	170665	34,863	244,041	1022	415,728
1327	MUHAMMAD RAFIQUE	MRS-II	09	27830	43014	215070	43,744	306,208	1022	522,300
1328	ABU SUFYAN	M/R	09	12500	28137	140685	28,867	202,069	1022	343,776
1329	ADIL NIAMAT	M/R	09	12500	28137	140685	28,867	202,069	1022	343,776
1330	FARRUKH SHAHZAD	B/D	07	14650	25778	128890	26,388	184,716	854	314,460
1331	MUHAMMAD AMJAD	MR	09	21990	39079	195395	39,809	278,663	1022	475,080
1332	M.ASIF	M/R	09	31480	52638	263190	53,368	373,576	1022	637,788
1333	MUHAMMAD SHAFIQ	M.R	09	20530	37144	185720	37,874	265,118	1022	451,860
1334	KASHIF HUSSAIN	MR	09	19070	35070	175350	35,800	250,600	1022	426,972
1335	AMAM ULLAH	MR	09	16880	33759	168795	34,489	241,423	1022	411,240
1336	SAJID MAHMOOD	MR	09	20530	38662	193310	39,392	275,744	1022	470,076
1337	ABID MEHMOOD	MR	09	20530	38705	193525	39,435	276,045	1022	470,592
1338	HARIS SHABBIR	MR	09	16880	33759	168795	34,489	241,423	1022	411,240
1339	MEHRAN ALI	M/R	09	12500	28137	140685	28,867	202,069	1022	343,776
1340	MUHAMMAD PERVAIZ	B.D	07	24410	38506	192530	39,116	273,812	854	467,196
1341	ZAEEM UR REHMAN	M.R	09	20530	38644	193220	39,374	275,618	1022	469,860
1342	ARSHAD IQBAL	M.R	09	29290	49888	249440	50,618	354,326	1022	604,788
1343	ASHFAQ AHMED	M/R	09	28560	48951	244755	49,681	347,767	1022	593,544
1344	TARIQ MEHMOOD	MR	09	20530	38705	193525	39,435	276,045	1022	470,592
1345	RIZWAN ULLAH BUTT	B.D	07	21970	33874	169370	34,484	241,388	854	411,612
1346	MUKHTAR HUSSAIN	MRS-II	09	32940	49573	247865	50,303	352,121	1022	601,008
1347	MUHAMMAD IDREES	MR	09	30750	51762	258810	52,492	367,444	1022	627,276
1348	HAFIZ EHSAN ULLAH	M.R	09	20530	36944	184720	37,674	263,718	1022	449,460
1349	TANVER AHMAD	M.R	09	17610	34757	173785	35,487	248,409	1022	423,216
1350	ISHTIAQ AHMED	MR	09	32940	53012	265060	53,742	375,194	1022	642,276
1351	M.ZIA-UL MUSTUFA	M.R	09	18340	35633	178165	36,363	254,541	1022	433,728
1352	M. MOHSIN ALI	M.R	09	18340	35633	178165	36,363	254,541	1022	433,728
1353	NASSEEM ULLAH	MR	09	19800	37707	188535	38,437	269,059	1022	458,616
1354	SOHAIL SHAH	M.R	09	23450	42392	211960	43,122	301,854	1022	514,836
1355	ABDUL REHMAN	MR	09	18340	35633	178165	36,363	254,541	1022	433,728
1356	FAROOQ AHMED	M.R	09	20530	38383	191915	39,113	273,791	1022	466,728
1357	MUHAMMAD BABAR RAZAQ	MR	09	19800	37707	188535	38,437	269,059	1022	458,616
1358	TASHEEKL UR REHMAN	MR	09	19800	37707	188535	38,437	269,059	1022	458,616
1359	TAYYAB SHABBIR	MR	09	20530	38644	193220	39,374	275,618	1022	469,860
1360	MUDASSAR IQBAL	MR	09	20530	38644	193220	39,374	275,618	1022	469,860
1361	AZHAR SAEED	MR	09	18340	35633	178165	36,363	254,541	1022	433,728
1362	MUHAMMAD IMRAN	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
1363	MOHAMMAD NAVEED	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1364	NASIR MEHMOOD	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1365	MUHAMMAD AZAM	MR	09	29290	49888	249440	50,618	354,326	1022	604,788
1366	MUHAMMAD IMRAN	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
1367	MUHAMMAD SHABIR	BD	07	28680	43987	219935	44,597	312,179	854	532,968



1368	ATIF MAJEED	MR	09	12500	28137	140685	28,867	202,069	1022	343,776
1369	YASIR ABBAS	MR	09	21260	39520	197600	40,250	281,750	1022	480,372
1370	SAIF ULLAH	METER READER	09	23450	41592	207960	42,322	296,254	1022	505,236
1371	EHSAAN UL HAQ	METER READER	09	27830	47214	236070	47,944	335,608	1022	572,700
1372	GHULAM MURTAZA	METER READER	09	19800	36707	183535	37,437	262,059	1022	446,616
1373	ABDUL RASHEED	METER READER	09	23450	41592	207960	42,322	296,254	1022	505,236
1374	ABDUL HAFEEZ	METER READER	09	21260	38781	193905	39,511	276,577	1022	471,904
1375	M ASLAM BUTT	METER READER	09	32940	53773	268865	54,503	381,521	1022	651,408
1376	SHEHZAD AHMED	METER READER	09	28560	48151	240755	48,881	342,167	1022	583,944
1377	SAEED AHMED	METER READER	09	31480	51899	259495	52,629	368,403	1022	628,920
1378	SHABBAIR HUSSAIN	M/R	09	19070	35770	178850	36,500	255,500	1022	435,372
1379	ABDUL HAQ	BILL DISTRIBUTR	07	20140	32225	161125	32,835	229,845	854	391,824
1380	Jawaid iqbal	BILL DISTRIBUTR	07	17700	28893	144465	29,503	206,521	854	351,840
1381	HAFIZ TARIQ MEHMOOD	METER READER	09	21990	39718	198590	40,448	283,136	1022	482,748
1382	SHEHZAD SALEEM	METER READER	09	21990	39718	198590	40,448	283,136	1022	482,748
1383	NAEEM RAZA	MR	09	21260	38581	192805	39,311	275,177	1022	469,104
1384	SAJID ALI	M/R	09	16880	32959	164795	33,689	235,823	1022	401,640
1385	SHAHID SIDDIQUE	M/R	09	23450	41592	207960	42,322	296,254	1022	505,236
1386	SALAH UD DIN	M/R	09	29290	49149	245745	49,879	349,153	1022	595,920
1387	MUHAMMAD KHALIL	M/R	09	21990	39718	198590	40,448	283,136	1022	482,748
1388	ABRAR HUSSAIN	M/R	09	18340	34833	174165	35,563	248,941	1022	424,128
1389	BASHARAT ALI	MR	09	22720	35655	178275	36,385	254,695	1022	433,992
1390	BASHIR AHMED	MRS-II	09	32940	49451	247255	50,181	351,267	1022	599,544
1391	EHSAAN ELLAHI	M/R	09	16880	32959	164795	33,689	235,823	1022	401,640
1392	M. ASGHAR S/O AKHTAR	METER READER	09	16880	33759	168795	34,489	241,423	1022	411,240
1393	MUHAMMAD SHAFIQUE	MR SUP-GRADE-II	09	28560	49012	245060	49,742	348,194	1022	594,276
1394	M RASHID AKBAR	METER READER	09	16880	33759	168795	34,489	241,423	1022	411,240
1395	IMRAN HUSSAIN	METER READER	09	20530	38644	193220	39,374	275,618	1022	469,860
1396	RANA MUHAMMAD AZEEM	METER READER	09	19800	37707	188535	38,437	269,059	1022	458,616
1397	M LUQMAN KHAN	M/R	09	16150	26103	130515	26,833	187,831	1022	319,368
1398	GHULAM MURTAZA	BILL DISTRIBUTR	07	14650	25928	129640	26,538	185,766	854	316,260
1399	ASHFAQ AHMED	METER READER	09	28560	48951	244755	49,681	347,767	1022	593,544
1400	M FAROOQ	M/R	09	20530	38644	193220	39,374	275,618	1022	469,860
1401	ABBAS KHAN	BILL DISTRIBUTR	07	19530	32242	161210	32,852	229,964	854	392,028
1402	SHAHZAD TANVEER KHAN	BILL DISTRIBUTR	07	25630	40072	200360	40,682	284,774	854	485,988
1403	MUHAMMAD BOOTA	MR	09	29290	49888	249440	50,618	354,326	1022	604,788
1404	MUHAMMAD BOOTA	MR	09	19800	37507	187535	38,237	267,659	1022	456,216
1405	MUHAMMAD ASIF	M/R	09	17610	34696	173480	35,426	247,982	1022	422,484
1406	GHULAM MUSTAFA	MR	09	18340	35694	178470	36,424	254,968	1022	434,460
1407	TARIQ KAMAL	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1408	ABDUL ULLAH	M/R	09	29290	49827	249135	50,557	353,899	1022	604,056
1409	MUHAMMAD AFZAL	METER READER	09	20530	38444	192220	39,174	274,218	1022	467,460
1410	MUHAMMAD JAMIL	MR	09	21990	40518	202590	41,248	288,736	1022	492,348
1411	HAFIZ ZAHID TABBASUM	METER READER	09	21260	39581	197905	40,311	282,177	1022	481,104
1412	M SHAKEEL	METER READER	09	21260	39381	196905	40,111	280,777	1022	478,704
1413	USMAN ALI	B/D	07	14650	25928	129640	26,538	185,766	854	316,260
1414	ABDUL FAREED	BILL DISTRIBUTR	07	17090	28910	144550	29,520	206,640	854	352,044
1415	M ZAHID LATIF	BILL DISTRIBUTR	07	15870	27344	136720	27,954	195,678	854	333,252
1416	ANSAR MEHMOOD	MR	09	16880	33759	168795	34,489	241,423	1022	411,240



1417	HAFIZ SAIED AHMED	M/R	09	19070	36631	183155	37,361	261,527	1022	445,704
1418	MUHAMMAD YUNIS	MRS-II	09	32210	53453	267265	54,183	379,281	1022	647,568
1419	MUHAMMAD AKSHAD	M/R	09	24910	44327	221635	45,057	315,399	1022	538,056
1420	ZAHID KAMAL	M/READER	09	16880	33759	168795	34,489	241,423	1022	411,240
1421	TARIQ MEHMOOD	M/R	09	27100	47077	235385	47,807	334,649	1022	571,056
1422	NADEEM SAFDAR	M/R	09	20530	38705	193525	39,435	276,045	1022	470,592
1423	MUHAMMAD SALEEM	M/R	09	17610	34696	173480	35,426	247,982	1022	422,484
1424	MUHAMMAD FARHAN	METER READER	09	16880	33759	168795	34,489	241,423	1022	411,240
1425	MUHAMMAD QASIM	METER READER	09	16880	33759	168795	34,489	241,423	1022	411,240
1426	SHEHZAD YOUSAF	METER READER	09	16880	33637	168185	34,367	240,569	1022	409,776
1427	SACIB ALI	METER READER	09	16880	33759	168795	34,489	241,423	1022	411,240
1428	ZAHID ALI S/O SHABBIR	BILL DISTRIBUTR	07	14650	25778	128890	26,388	184,716	854	314,460
1429	M. ATIF	M/R	09	16150	32883	164415	33,613	235,291	1022	400,728
1430	MUHAMMAD IMRAN	METER READER	09	17610	34635	173175	35,365	247,555	1022	421,752
1431	ABDUL RAZZAQ	M/R	09	30750	50262	251310	50,992	356,944	1022	609,276
1432	ABDUL ASHFAQ	M/R	09	23450	40892	204460	41,622	291,354	1022	496,836
1433	MUHAMMAD SHAFIQUE	MR	09	14690	30948	154740	31,678	221,746	1022	377,508
1434	M. AKHTAR ALI	M/R	09	20530	38444	192220	39,174	274,218	1022	467,460
1435	ASHFAQ AHMED	M/R	09	19800	37507	187535	38,237	267,659	1022	456,216
1436	SHAHID ALI	METER READER	09	17610	34757	173785	35,487	248,409	1022	423,216
1437	MUHAMMAD YAQOOB	METER READER	09	19800	37507	187535	38,237	267,659	1022	456,216
1438	KASHIF KHIYAM	METER READER	09	20530	38444	192220	39,174	274,218	1022	467,460
1439	ADIL IMTIAZ	METER READER	09	16880	32259	161295	32,989	230,923	1022	393,240
1440	GHAZANFAR ALI	BILL DISTRIBUTR	07	14650	25778	128890	26,388	184,716	854	314,460
1441	MUHAMMAD RIAZ	METER READER	09	29290	49888	249440	50,618	354,326	1022	604,788
1442	HAFIZ HAZ AHMED	METER READER	09	16150	32883	164415	33,613	235,291	1022	400,728
1443	ABDUL RAUF	METER READER	09	20530	38383	191915	39,113	273,791	1022	466,728
1444	MUHAMMAD SAIED	BD	07	14650	25778	128890	26,388	184,716	854	314,460
1445	MUHAMMAD IRSHAD	M/R	09	20530	38644	193220	39,374	275,618	1022	469,860
1446	MUHAMMAD YOUSAF	M/R	09	20530	38644	193220	39,374	275,618	1022	469,860
1447	SARFRAZ HUSSAIN	METER READER	09	16150	32822	164110	33,552	234,864	1022	399,996
1448	ABDUL RAUF	M/R	09	23450	42392	211960	43,172	301,854	1022	514,836
1449	IBRAR HUSSAIN	METER READER	09	21260	39581	197905	40,311	282,177	1022	481,104
1450	BASHARAT ALI	METER READER	09	20530	38766	193830	39,496	276,472	1022	471,324
1451	MUDASSAR SIDDIQUE	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1452	MUHAMMAD KHURAM	METER READER	09	16150	33144	165720	33,874	237,118	1022	403,860
1453	NIAMAT ALI	BILL DISTRIBUTR	07	18310	30476	152380	31,086	217,602	854	370,836
1454	SALIAD KHAN	METER READER	09	16880	33759	168795	34,489	241,423	1022	411,240
1455	MUHAMMAD ARSHAD	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1456	SHAHID MEHMOOD	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
1457	M. ARSHAD	BILL DISTRIBUTR	07	14650	25778	128890	26,388	184,716	854	314,460
1458	MUHAMMAD BOOTA	METER READER	09	16150	32883	164415	33,613	235,291	1022	400,728
1459	SHAHID PERVAIZ	M/R	09	16880	33759	168795	34,489	241,423	1022	411,240
1460	SYED ASIF HUSSAIN	METER READER	09	21260	39581	197905	40,311	282,177	1022	481,104
1461	MUHAMMAD AMIN	M/R	09	21260	39642	198210	40,372	282,604	1022	481,836
1462	MUHAMMAD TAHIR	M/R	09	28560	49012	245060	49,742	348,194	1022	594,276
1463	MUHAMMAD NAWAZ	MR	09	20530	38644	193220	39,374	275,618	1022	469,860
1464	M. Sagheer Khan	M/R	09	27100	47138	235690	47,868	335,076	1022	571,788
1465	AHMAD HUSSAIN	BD	07	15260	26561	132805	27,171	190,197	854	323,856



1466	MUHAMMAD AMIN	BILL DISTRIBUTR	07	18310	35727	178635	36,337	254,359	854	433,848
1467	EHSAN ULLAH	BD	07	14650	26179	130895	26,789	187,523	854	319,272
1468	MUHAMMAD NADEEM	BD	07	18920	31259	156295	31,869	223,083	854	380,232
1469	MUHAMMAD ATHAR	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1470	MUHAMMAD FAISAL	MR	09	21260	39642	198210	40,372	282,604	1022	481,836
1471	TARIQ MEHMOOD	MR	09	20530	38444	192220	39,174	274,218	1022	467,460
1472	MUHAMMAD IQHAQ	MR	09	31480	52699	263495	53,429	374,003	1022	638,520
1473	MUNNAWAR HUSSAIN	MR	09	21260	39615	198075	40,345	282,415	1022	481,512
1474	MUHAMMAD SALEEM	M/R	09	29290	49888	249440	50,618	354,326	1022	604,788
1475	MUHAMMAD ISHTIAQ	MR	09	12500	28137	140685	28,867	202,069	1022	343,776
1476	MUHAMMAD Noman	MR	09	12500	28137	140685	28,867	202,069	1022	343,776
1477	MUHAMMAD ABBAS	MR	09	12500	28137	140685	28,867	202,069	1022	343,776
1478	ABDUL HAMMED	BILL DISTRIBUTR	07	17090	28910	144550	29,520	206,640	854	352,044
1479	MUHAMMAD MUNEEB	METER READER	09	29290	49888	249440	50,618	354,326	1022	604,788
1480	MUHAMMAD AKHTAR	METER READER	09	21260	34581	172905	35,311	247,177	1022	421,104
1481	ABID ALI	METER READER	09	22720	41455	207275	42,185	295,295	1022	503,592
1482	ABDUL QADEER	METER READER	09	28560	43951	219755	44,681	312,767	1022	533,544
1483	MASOOD AKHTAR	METER READER	09	21260	39581	197905	40,311	282,177	1022	481,104
1484	LAZRAS MASEEH	METER READER	09	30750	51762	258810	52,492	367,444	1022	627,276
1485	AMAN ULLAH	BILL DISTRIBUTR	07	14650	25778	128890	26,388	184,716	854	314,460
1486	RASHID MEHMOOD	METER READER	09	21260	39581	197905	40,311	282,177	1022	481,104
1487	GHULAM ABBAS	METER READER	09	18310	35606	178030	36,336	254,352	1022	433,404
1488	MUNIR AHMED	BD	07	14650	25778	128890	26,388	184,716	854	314,460
1489	BAKHTAWAR ALI	MR	09	21990	40579	202895	41,309	289,163	1022	493,080
1490	MUHAMMAD IRFAN	B/D	07	14650	25778	128890	26,388	184,716	854	314,460
1491	MUHAMMAD SAEED	B/D	07	15260	26510	132550	27,120	189,840	854	323,244
1492	AKHTAR ALI	BILL DISTRIBUTR	07	18310	30425	152125	31,035	217,245	854	370,224
1493	ZAFAR ULLAH KHAN	B/D	07	14650	25778	128890	26,388	184,716	854	314,460
1494	GHULAM HUSSAIN	BD	07	15260	26510	132550	27,120	189,840	854	323,244
1495	SAEED ASGHAR	MR	09	19070	36570	182850	37,300	261,100	1022	444,972
1496	MUHAMMAD RIAZ	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
1497	M. NAEEM	MR	09	18340	35633	178165	36,363	254,541	1022	433,728
1498	MUHAMMAD SALEEM	MR	09	20530	38705	193525	39,435	276,045	1022	479,592
1499	ZARAR HUSSAIN	MR	09	21260	39642	198210	40,372	282,604	1022	481,836
1500	SHABBIR AHMED	METER READER	09	29290	48388	241940	49,118	343,826	1022	586,788
1501	FARYAD ALI	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
1502	WASIM AKHTAR	MR	09	19070	36509	182545	37,239	260,673	1022	444,240
1503	MUHAMMAD ANWAR	M/R	09	21260	39320	196600	40,050	280,350	1022	477,972
1504	SHOUKAT RASOOL	MR	09	29290	49888	249440	50,618	354,326	1022	604,788
1505	ASIF KHAN	MR	09	31480	52699	263495	53,429	374,003	1022	638,520
1506	YASSAR NISSAR	METER READER	09	20530	38444	192220	39,174	274,218	1022	467,460
1507	ARURANG ZAIB	M/R	09	20530	38444	192220	39,174	274,218	1022	467,460
1508	NADEEM ABBAS	MR	09	17610	29757	148785	30,487	213,409	1022	363,216
1509	MUHAMMAD SAQAB	METER READER	09	19070	36631	183155	37,361	261,527	1022	445,704
1510	MUHAMMAD TARIQ	METER READER	09	21260	39442	197210	40,172	281,204	1022	479,436
1511	MUHAMMAD SIDDIQUE	MR	09	16150	32883	164415	33,613	235,291	1022	400,728
1512	NAEEM ULLAH	MR	09	21260	39381	196905	40,111	280,777	1022	478,704
1513	MUHAMMAD FAROOQ	M/R	09	20530	38644	193220	39,374	275,618	1022	469,860
1514	SHAKEEL AHMED	B/D	07	15260	26510	132550	27,120	189,840	854	323,244



1515	MUHAMMAD JAVED	B/D	07	15260	26510	132550	27,120	189,840	854	323,244
1516	MUHAMMAD YASIN	BILL DISTRIBUTR	07	18920	31208	156040	31,818	222,726	854	379,620
1517	MUHAMMAD IQBAL	MR	09	28560	48951	244755	49,681	347,767	1022	593,544
1518	MUHAMMAD UMAR	MR	09	18340	30633	153165	31,363	219,541	1022	373,728
1519	MUHAMMAD SAEED	METER READER	09	21260	39581	197905	40,311	282,177	1022	481,104
1520	MUZAFAR ALI	MR	09	20530	38444	192220	39,174	274,218	1022	467,460
1521	M. WARIS	MR	09	22720	41455	207275	42,185	295,295	1022	503,592
1522	MUHAMMAD SHABBIR	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
1523	MUSHTAQUE AHMED	MR	09	31480	47699	238495	48,429	339,003	1022	578,520
1524	IMRAN RAUF	MR	09	20530	38444	192220	39,174	274,218	1022	467,460
1525	MOBINE AKHTAR	METER READER	09	21260	39581	197905	40,311	282,177	1022	481,104
1526	GHAZANFAR ALI	METER READER	09	28560	48951	244755	49,681	347,767	1022	593,544
1527	Ansār ali	MR	09	19800	37768	188840	38,498	269,486	1022	459,348
1528	SHEZAD IQBAL	MR	09	16880	33759	168795	34,489	241,423	1022	411,240
1529	MUJAHID ALI	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
1530	M ASIF	METER READER	09	22720	41455	207275	42,185	295,295	1022	503,592
1531	ZAFAR IQBAL	METER READER	09	22720	41455	207275	42,185	295,295	1022	503,592
1532	KHALIL AHMED	M/R	09	21260	39581	197905	40,311	282,177	1022	481,104
1533	M JAMIL	METER READER	09	27830	48014	240070	48,744	341,208	1022	582,300
1534	MUSTAQUE AHMED S/O REHMAN	MR	09	29290	49888	249440	50,618	354,326	1022	604,788
1535	MUHAMMAD ZAHID MUKHTAR	BD	07	15260	26510	132550	27,120	189,840	854	323,244
1536	ABDUL QAUM	BILL DISTRIBUTR	07	15260	31510	157550	32,120	224,840	854	383,244
1537	SHEZADA SAEED	BILL DISTRIBUTR	07	14650	25727	128635	26,337	184,359	854	313,848
1538	SAHO ALI	BD	07	18920	31208	156040	31,818	222,726	854	379,620
1539	KHURAM RAUF	M/R	09	18340	35762	178810	36,492	255,444	1022	435,276
1540	YOUNAS ALI	METER READER	09	23450	37392	186960	38,122	266,854	1022	454,836
1541	KHADIM HUSSAIN	MR	09	21990	40518	202590	41,248	288,736	1022	492,348
1542	Iftikhar Ahmad	M.R	09	21260	39581	197905	40,311	282,177	1022	481,104
1543	MUBARIK ALI	METER READER	09	21990	40518	202590	41,248	288,736	1022	492,348
1544	TARIQ MEHMOOD	METER READER	09	21990	40518	202590	41,248	288,736	1022	492,348
1545	ABDUL RASHID	METER READER	09	28560	43951	219755	44,681	312,767	1022	533,544
1546	MUHAMMAD SARWAR	METER READER	09	28560	43951	219755	44,681	312,767	1022	533,544
1547	MAJID KHAN	METER READER	09	21260	39381	196905	40,111	280,777	1022	478,704
1548	ALLAH WARIS	METER READER	09	20530	38444	192220	39,174	274,218	1022	467,460
1549	MUHAMMAD ASHFAQ	MR	09	30020	49325	246625	50,055	350,385	1022	598,032
1550	NAWAZ AZHAR	MR	09	19800	37568	187840	38,298	268,086	1022	456,948
1551	RIAZ AHMED	METER READER	09	29290	49888	249440	50,618	354,326	1022	604,788
1552	ADNAN ALI	M/R	09	13230	29135	145675	29,865	209,055	1022	355,752
1553	SHOUKAT ALI	METER READER	09	21260	39581	197905	40,311	282,177	1022	481,104
1554	MUHAMMAD ASIF	METER READER	09	21260	39581	197905	40,311	282,177	1022	481,104
1555	TASSAQ HUSSAIN	BILL DISTRIBUTR	07	15260	26510	132550	27,120	189,840	854	323,244
1556	MUHAMMAD SHAKEEL ANJUM	BILL DISTRIBUTR	07	15260	26510	132550	27,120	189,840	854	323,244
1557	SHOUKAT ALI	BILL DISTRIBUTR	07	15260	26510	132550	27,120	189,840	854	323,244
1558	SHANWAR ANJUM	BILL DISTRIBUTR	07	15260	26510	132550	27,120	189,840	854	323,244
1559	MUHAMMAD HASSEB	METER READER	09	18340	30633	153165	31,363	219,541	1022	373,728
1560	SHAHID ALI	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
1561	MUHAMMAD SAEED	METER READER	09	20530	38705	193525	39,435	276,045	1022	470,592
1562	ZAHID PERWAIZ	M/R	09	29290	49888	249440	50,618	354,326	1022	604,788
1563	M.ARIF	MRS-II	09	32210	53575	267875	54,305	380,135	1022	649,032



1564	MUHAMMAD SAEED	METER READER	09	30750	51762	258810	52,492	367,444	1022	627,276
1565	MUHAMMAD AZAM	MR	09	31480	47699	238495	48,429	339,003	1022	578,520
1566	ASHRAF JAVEED	METER READER	09	30020	50825	254125	51,555	360,885	1022	616,032
1567	LIAQAT ALI	METER READER	09	27830	48014	240070	48,744	341,208	1022	582,300
1568	MAKHDOOM ALI	MR	09	23450	37392	186960	38,122	266,854	1022	454,836
1569	MUHAMMAD HAFEEZ	MR	09	21260	39581	197905	40,311	282,177	1022	481,104
1570	MUHAMMAD SAEED	METER READER	09	20530	32493	167465	34,223	239,561	1022	408,048
1571	TARIQ JAVED	M/R	09	21990	40780	203900	41,510	290,570	1022	495,492
1572	ALI BADSHA	M.K.K	05	13760	21259	106295	21,759	152,313	700	259,308
1573	MUHAMMAD YOUNAS	MR	09	32210	53696	268480	54,426	380,982	1022	650,484
1574	MUHAMMAD ASIF	MR	09	28560	49011	245055	49,741	348,187	1022	594,264
1575	AMANAT ALI	METER READER	09	16880	33746	168730	34,476	241,332	1022	411,084
1576	JAMIL AHMED	METER READER	09	30020	49385	246925	50,115	350,805	1022	598,752
1577	MURAD ALI	METER READER	09	21260	39702	198510	40,432	283,024	1022	482,556
1578	MUHAMMAD NAEEM	MRS-II	09	30750	46761	233805	47,491	332,437	1022	567,264
1579	MAJID ALI	M/R	09	21990	40578	202890	41,308	289,156	1022	493,068
1580	ZEESHAN AHMED	M/R	09	21260	38202	191010	38,932	272,524	1022	464,556
1581	SHAKEEL AHMED	METER READER	09	28560	47511	237555	48,241	337,687	1022	576,264
1582	MUHAMMAD MAQBOOL	METER READER	09	21260	35562	177810	36,292	254,044	1022	432,876
1583	MUHAMMAD KASHIF	M/R	09	21990	40578	202890	41,308	289,156	1022	493,068
1584	ZAHQOR ELAHI	MRS-II	09	30020	45885	229425	46,615	326,305	1022	556,752
1585	MUHAMMAD MOHSIN HASHMI	M/READER	09	21260	39641	198205	40,371	282,597	1022	481,824
1586	MALIK MUHAMMAD RIAZ	MRS-II	09	31480	47698	238490	48,428	338,996	1022	578,508
1587	MUHAMMAD SHAHID	M/READER	09	26370	46200	231000	46,930	328,510	1022	560,532
1588	AKBER ALI	METER READER	09	22720	41515	207575	42,245	295,715	1022	504,312
1589	MUHAMMAD ISMAIL	METER READER	09	21260	38202	191010	38,932	272,524	1022	464,556
1590	SYED ASIF ALI SHAH	METER READER	09	21990	40578	202890	41,308	289,156	1022	493,068
1591	SYED IQTIDAR HUSSAIN	M/R	09	24180	43189	215945	43,919	307,433	1022	524,400
1592	MUHAMMAD RAMZAN	METER READER	09	21990	40639	203195	41,369	289,583	1022	493,800
1593	IMRAN HUSSAIN	METER READER	09	16880	33819	169095	34,549	241,843	1022	411,960
1594	MUHAMMAD UMAR	M/R(C.B)	09	12500	28197	140985	28,927	202,489	1022	344,496
1595	WASEEM AHMED	B.D	07	15260	26504	132520	27,114	189,798	854	323,172
1596	LUQMAN ASLAM	BD	07	14650	25772	128860	26,382	184,674	854	314,388
1597	MUHAMMAD BABAR	METER READER	09	22720	41515	207575	42,245	295,715	1022	504,312
1598	MUHAMMAD SHAHBAZ	METER READER	09	23450	42452	212260	43,182	302,274	1022	515,556
1599	TARIQ MEHMOOD	METER READER	09	27100	47137	235685	47,867	335,069	1022	571,776
1600	Muhammad Jamil	MRS-II	09	31480	46198	230990	46,928	328,496	1022	560,508
1601	MUHAMMAD NAEEM REHMAN	METER READER	09	31480	47759	238795	48,489	339,423	1022	579,240
1602	ABDUL NASIR	METER READER	09	21990	40578	202890	41,308	289,156	1022	493,068
1603	SHAHID ANJUM	M/R	09	21260	39641	198205	40,371	282,597	1022	481,824
1604	TANZEEL RAZA	B/D	07	14650	25721	128605	26,331	184,317	854	313,776
1605	SYED AZHAR ALI SHAH	METER READER	09	27830	46635	233175	47,365	331,555	1022	565,752
1606	MUHAMMAD AFZAL	M/R	09	17610	34817	174085	35,547	248,829	1022	423,936
1607	MUHAMMAD HANIF	M/READER	09	28560	49011	245055	49,741	348,187	1022	594,264
1608	IMTIAZ AHMED	METER READER	09	27830	46574	232870	47,304	331,128	1022	565,020
1609	MUNIR WAQAR	METER READER	09	28560	49011	245055	49,741	348,187	1022	594,264
1610	SYED EHSAN AHMED	METER READER	09	21260	38141	190705	38,871	272,097	1022	463,824
1611	KHALID MEHMOOD	METER READER	09	19800	37567	187835	38,297	268,079	1022	456,936
1612	GHULAM MURTAZA	BILL DISTRIBUTR	07	29200	44047	220235	44,657	312,599	854	533,688



1613	SHAMAS-UD-DIN	MRSS	15	42720	62523	312615	63,853	446,971	1862	761,448
1614	M. SAHID BUTT	METER READER	09	28560	49011	245055	49,741	348,187	1022	594,264
1615	MUHAMMAD ABBAS	METER READER	09	31480	51259	256295	51,989	363,923	1022	621,240
1616	RASHAD ALI	MR	09	18340	35632	178160	36,362	254,534	1022	433,716
1617	MUHAMMAD YOUSAF	B/D	07	29290	46330	231650	46,940	328,580	854	561,084
1618	MUHAMMAD ZAHID SALEEM	METER READER	09	16880	33746	168730	34,476	241,332	1022	411,084
1619	MUHAMMAD SALEEM	M/READER	09	22720	41515	207575	42,245	295,715	1022	504,312
1620	SYED IQRAR HUSSAIN RIZVI	MRS-H	09	29290	43448	217240	44,178	309,246	1022	527,508
1621	NAZAM-UD-DIN	METER READER	09	19070	35278	176390	36,008	252,056	1022	429,468
1622	MUHAMMAD AKBAR	M/R	09	28560	47511	237555	48,241	337,687	1022	576,264
1623	ARSHAD ALI	BILL DISTRIBUTR	07	28680	43981	219905	44,591	312,137	854	532,896
1624	MUHAMMAD YOUSAF	METER READER	09	29290	49948	249740	50,678	354,746	1022	605,508
1625	IRFAN KHAN	METER READER	09	18340	33114	165570	33,844	236,908	1022	403,500
1626	TARIQ MEHMOOD ANJUM	METER READER	09	27100	47198	235990	47,928	335,496	1022	572,508
1627	AMER MEHMOOD	METER READER	09	20530	38765	193825	39,495	276,465	1022	471,312
1628	MUHAMMAD NAWAZ	M R SUP-II	09	30020	45885	229425	46,615	326,305	1022	556,752
1629	AMANAT ALI	METER READER	09	21260	38141	190705	38,871	272,097	1022	463,824
1630	FAIZ HUSSAIN	M/READER	09	18340	35693	178465	36,423	254,961	1022	434,448
1631	MUHAMMAD MAQSOOD	M/READER	09	21990	40578	202890	41,308	289,156	1022	493,068
1632	ZAHIR-UD-DIN	METER READER	09	29290	49948	249740	50,678	354,746	1022	605,508
1633	SHAHBAZ AHMED	METER READER	09	22720	42315	211575	43,045	301,315	1022	513,912
1634	FARYAD ALI	METER READER	09	27830	48813	244065	49,543	346,801	1022	597,888
1635	UMER FAAROOQ	BO	07	15260	32304	161520	32,914	230,398	854	392,772
1636	MUHAMMAD IQBAL	MR	09	22720	42315	211575	43,045	301,315	1022	513,912
1637	QAMAR RAZA	METER READER	09	29290	50748	253740	51,478	360,346	1022	615,108
1638	MUHAMMAD ABID	METER READER	09	22720	42315	211575	43,045	301,315	1022	513,912
1639	AKHTAR ALI	METER READER	09	19800	38367	191835	39,097	273,679	1022	466,536
1640	SHAHID MEHMOOD	METER READER	09	27100	47876	239380	48,606	340,242	1022	580,644
1641	MUHAMMAD KHALIL	METER READER	09	22720	40815	204075	41,545	290,815	1022	495,912
1642	ZAHID ALI	METER READER	09	22720	42315	211575	43,045	301,315	1022	513,912
1643	HAFIZ MUHAMMAD SHAHID	METER READER	09	21260	40241	201205	40,971	286,797	1022	489,024
1644	MUHAMMAD NADEEM	METER READER	09	20530	39298	196490	40,028	280,196	1022	477,708
1645	MUHAMMAD IMRAN	MR	09	20530	39304	196520	40,034	280,238	1022	477,780
1646	MAJID ZARIEF	M/R	09	16880	29619	149095	30,349	212,443	1022	361,560
1647	BILAL AHMED	MR/CB	09	12500	28997	144985	29,727	208,089	1022	354,096
1648	LUBAN MASIH	M/R	09	21990	41317	206585	42,047	294,329	1022	501,936
1649	MUHAMMAD IQBAL	MRS-I	14	37410	57707	288535	58,877	412,139	1638	702,312
1650	HAZ AHMAD	METER READER	09	22720	42315	211575	43,045	301,315	1022	513,912
1651	TANVEER AHMED	MR	09	22720	42315	211575	43,045	301,315	1022	513,912
1652	NAVEED HUSSAIN	METER READER	09	30020	51624	258120	52,354	366,478	1022	625,620
1653	M. RAHAT ZAFAR	METER READER	09	21260	33741	168705	34,471	241,297	1022	411,024
1654	MUHAMMAD ANSAR	METER READER	09	19800	38367	191835	39,097	273,679	1022	466,536
1655	MUHAMMAD JUNAID	METER READER	09	21990	40490	202450	41,220	288,540	1022	492,012
1656	SHAHID MANZoor	MR	09	15420	32745	163725	33,475	234,325	1022	399,072
1657	NASEER ALI	METER READER	09	33670	56370	281850	57,100	399,700	1022	682,572
1658	MUHAMMAD RAFIQUE	METER READER	09	22720	40815	204075	41,545	290,815	1022	495,912
1659	MUHAMMAD ZAKIR HUSSAIN	MR/CB	09	12500	28997	144985	29,727	208,089	1022	354,096
1660	ABDUL SATTAR	METER READER	09	20530	33493	167465	34,223	239,561	1022	408,048
1661	MUBSHAR LATIF	M/R	09	20530	37932	189660	38,662	270,634	1022	461,316



1662	ARFAN QAISAR	BILL DISTRIBUTR	07	15870	28138	140690	28,748	201,236	854	342,780
1663	SAMAR MUSHTAQ	METER READER	09	21260	40441	202205	41,171	288,197	1022	491,424
1664	MUHAMMAD NADEEM	METER READER	09	22720	40815	204075	41,545	290,815	1022	495,912
1665	MALIK TANVEER AHMED	METER READER	09	29290	50748	253740	51,478	360,346	1022	615,108
1666	MIRZA IMRAN BAIG	METER READER	09	21260	40241	201205	40,971	286,797	1022	489,024
1667	SYED ZEESHAN ABID	MR	09	21990	39817	199085	40,547	283,829	1022	483,936
1668	RIZWAN HAIDER	MR	09	19070	37430	187150	38,160	267,120	1022	455,292
1669	UMAR BILAL	METER READER	09	21260	40441	202205	41,171	288,197	1022	491,424
1670	MUHAMMAD SHARIF	MRS-I	14	33900	53299	266495	54,469	381,283	1638	649,416
1671	SAEED AHMED	MR	09	27830	46234	231170	46,964	328,748	1022	560,940
1672	SHAFQAT ALI	METER READER	09	21260	40441	202205	41,171	288,197	1022	491,424
1673	MUHAMMAD ASHRAF	METER READER	09	21990	41378	206890	42,108	294,756	1022	502,668
1674	ZAHID HUSSAIN WALANA	MR	09	21260	40441	202205	41,171	288,197	1022	491,424
1675	SHAHID LATIF	METER READER	09	21260	40441	202205	41,171	288,197	1022	491,424
1676	ADEEB SARWAR	MR/CB	09	12500	28997	144985	29,727	208,089	1022	354,096
1677	HAFIZ RIZWAN	MR(C/B)	09	12500	28997	144985	29,727	208,089	1022	354,096
1678	HAFIZ MUHAMMAD NAVEED	METER READER	09	22720	42254	211270	42,984	300,888	1022	513,180
1679	LIAQAT ALI	METER READER	09	21260	40441	202205	41,171	288,197	1022	491,424
1680	HAFIZ MUHAMMAD IRFAN	METER READER	09	21990	36378	181890	37,108	259,756	1022	442,668
1681	MUHAMMAD ISHAQ	BILL DISTRIBUTR	07	29290	46347	231735	46,957	328,699	854	561,288
1682	MUHAMMAD YOUNAS	METER READER	09	21260	38941	194705	39,671	277,697	1022	473,424
1683	M BOOTA	METER READER	09	22720	42315	211575	43,045	301,315	1022	513,912
1684	S.AHSAN RAZA	METER READER	09	22720	42315	211575	43,045	301,315	1022	513,912
1685	HAFIZ IMRAN AHMED	METER READER	09	21990	36378	181890	37,108	259,756	1022	442,668
1686	ASMAT IQBAL	MR	09	20530	39504	197520	40,234	281,638	1022	480,180
1687	ZEESHAN AHMED	MR	09	13230	29873	149365	30,603	214,221	1022	364,608
1688	MUHAMMAD BILAL	MR	09	21260	39702	198510	40,432	283,024	1022	482,556
1689	SANAULLAH	METER READER	09	30750	46822	234110	47,552	332,864	1022	567,996
1690	MUHAMMAD SAJJAD	METER READER	09	21260	39641	198205	40,371	282,597	1022	481,824
1691	ABDUL MANNAN	BILL DISTRIBUTR	07	14650	25772	128860	26,382	184,674	854	314,388
1692	RASHID MAHMOOD	METER READER	09	22720	41515	207575	42,245	295,715	1022	504,312
1693	MUHAMMAD SADIQ	MRS-I	14	37410	55505	277525	56,675	396,725	1638	675,888
1694	ARIF BAIG	METER READER	09	21990	39139	195695	39,869	279,083	1022	475,800
1695	ASAD ABBAS	METER READER	09	22720	41454	207270	42,184	295,288	1022	503,580
1696	WAHEED UL HASSAN	M/R	09	23450	37452	187260	38,182	267,274	1022	455,556
1697	IMRAN ALI	MR	09	22720	41515	207575	42,245	295,715	1022	504,312
1698	SABIR HUSSAIN	MR	09	26370	46200	231000	46,930	328,510	1022	560,532
1699	MUHAMMAD SHAHID	MR	09	21260	39641	198205	40,371	282,597	1022	481,824
1700	JAMSHAD IFTIKHAR	MR	09	19800	37950	189750	38,680	270,760	1022	461,532
1701	BASHIR AHMED	METER READER	09	28650	49058	245290	49,788	348,516	1022	594,828
1702	SOHAIL RAFIQUE	METER READER	09	19070	36630	183150	37,360	261,520	1022	445,692
1703	LIAQAT ALI	METER READER	09	29290	49948	249740	50,678	354,746	1022	605,508
1704	MOUZAM ISHAQ	METER READER	09	22720	41515	207575	42,245	295,715	1022	504,312
1705	AMIR SAEED	METER READER	09	21260	40502	202510	41,232	288,624	1022	492,156
1706	ZAHID MEHMOOD	BILL DISTRIBUTR	07	17090	28904	144520	29,514	206,598	854	351,972
1707	M. REHMAN ZEB	MR	09	14690	31069	155345	31,799	222,593	1022	378,960
1708	FAZLEEN AHMED KHAN	MR	09	29290	49948	249740	50,678	354,746	1022	605,508
1709	USMAN FAROOQ	MR	09	21260	39702	198510	40,432	283,024	1022	482,556
1710	IRFAN AHMED	MR	09	31480	53498	267490	54,228	379,596	1022	648,108



1711	MUHAMMAD SHAHBAZ	METER READER	09	19800	38367	191835	39,097	273,679	1022	466,536
1712	MUHAMMAD HANIF	METER READER	09	30750	51122	255610	51,852	362,964	1022	619,596
1713	EHSAN ELLAHI	BILL DISTRIBUTR	07	15260	27304	136520	27,914	195,398	854	332,772
1714	GHAZANFAR ALI	METER READER	09	33670	53244	266220	53,974	377,818	1022	645,060
1715	TASSADAQ HUSSAIN	METER READER	09	21990	39678	198390	40,408	282,856	1022	482,268
1716	MUHAMMAD UMER	MR	09	15420	32745	163725	33,475	234,325	1022	399,072
1717	AKHTAR ABBAS	METER READER	09	19800	38367	191835	39,097	273,679	1022	466,536
1718	MUSHTAQ AHMED	METER READER	09	31480	53559	267795	54,289	380,023	1022	648,840
1719	AGHA RAZA ALI	METER READER	09	21260	40441	202205	41,171	288,197	1022	491,424
1720	NADEEM AKHTAR	MR	09	20530	39504	197520	40,234	281,638	1022	480,180
1721	MOHD. SHAHBAZ	METER READER	09	21260	40441	202205	41,171	288,197	1022	491,424
1722	MUHAMMAD IKRAM-UL-HAQ	MR	09	17610	35556	177780	36,286	254,002	1022	432,804
1723	MUHAMMAD NAWAZ	MR	09	31480	53498	267490	54,228	379,596	1022	648,108
1724	H.TASNEEM HAIDER	M/R	09	23450	36752	183760	37,482	262,374	1022	447,156
1725	NAZIR AHMED	MRSS	15	46710	65091	325455	66,421	464,947	1862	792,264
1726	MUHAMMAD RAZZAQ	METER READER	09	22720	42315	211575	43,045	301,315	1022	513,912
1727	MUHAMMAD YASEEN	METER READER	09	19800	38367	191835	39,097	273,679	1022	466,536
1728	AMIL SULTAN	BILL DISTRIBUTR	07	14650	31572	157860	32,182	225,274	854	383,988
1729	SHAHID HUSSAIN SHAH	MRS-II	09	31480	48559	242795	49,289	345,023	1022	588,840
1730	MUHAMMAD SAFDAR	METER READER	09	28560	49811	249055	50,541	353,787	1022	603,864
1731	SHAKEEL SARWAR	BILL DISTRIBUTR	07	15260	27304	136520	27,914	195,398	854	332,772
1732	MUHAMMAD FAROOQ	METER READER	09	21260	40180	200900	40,910	286,370	1022	488,292
1733	MUHAMMAD RIAZ	METER READER	09	21990	41378	206890	42,108	294,756	1022	502,668
1734	SHAMAS DIN	METER READER	09	21990	41317	206585	42,047	294,329	1022	501,936
1735	MUDASSAR ALI NAZ	METER READER	09	21260	40441	202205	41,171	288,197	1022	491,424
1736	KHALID HUSSAIN	BILL DISTRIBUTR	07	26850	42381	211905	42,991	300,937	854	513,696
1737	SHAHID MAJEED	MR	09	19800	38567	192835	39,297	275,079	1022	468,936
1738	MUHAMMAD ASGHAR	MR	07	20140	38768	193840	39,378	275,646	854	470,340
1739	MUHAMMAD AFZAL	METER READER	09	21990	41378	206890	42,108	294,756	1022	502,668
1740	ABDUL QAYYUM	MR	09	32210	52996	264980	53,726	376,082	1022	642,084
1741	Naeem Dilwar	MR	09	16880	34619	173095	35,349	247,443	1022	421,560
1742	ARSHAD MAHMOOD	METER READER	09	27100	47138	235690	47,868	335,076	1022	571,788
1743	MUHAMMAD SIDDIQUE	METER READER	09	31480	52699	263495	53,429	374,003	1022	638,520
1744	AMAD HUSNAIN	BILL DISTRIBUTR	07	14650	25778	128890	26,388	184,716	854	314,460
1745	GHULAM RASOOL	MRS-II	09	32940	54451	272255	55,181	386,267	1022	659,544
1746	SHAHZAD BSHIR	METER READER	09	21260	39642	198210	40,372	282,604	1022	481,836
1747	MUHAMMAD AMIR	METER READER	09	20530	38705	193525	39,435	276,045	1022	470,592
1748	MUHAMMAD INAYAT	MRS-II	09	32210	49430	247150	50,160	351,120	1022	599,292
1749	SALMAN SHOUKAT	METER READER	09	16880	33698	168490	34,428	240,996	1022	410,508
1750	SHABIR AHMAD	METER READER	09	28560	48951	244755	49,681	347,767	1022	593,544
1751	SAKHAWAT ALI	METER READER	09	21260	39520	197600	40,250	281,750	1022	480,372
1752	ZAMEER ABBAS	BILL DISTRIBUTR	07	15260	31510	157550	32,120	224,840	854	383,244
1753	MUHAMMAD SAJJAD	METER READER	09	19800	37507	187535	38,237	267,659	1022	456,216
1754	SHABBIR AHMED	MR	09	19800	37394	186970	38,124	266,868	1022	454,860
1755	MOHD. EJAZ ASLAM	METER READER	09	21990	40518	202590	41,248	288,736	1022	492,348
1756	BILAL TANVEER	METER READER	09	21260	40441	202205	41,171	288,197	1022	491,424
1757	NADEEM BARKAT	METER READER	09	21260	39581	197905	40,311	282,177	1022	481,104
1758	M.SAFDAR	METER READER	09	21990	40518	202590	41,248	288,736	1022	492,348
1759	BABAR ALI	METER READER	09	16150	32708	163540	33,438	234,066	1022	398,628

1760	SALEEM AKHTAR	METER READER	09	21260	39381	196905	40,111	280,777	1022	478,704
1761	MUHAMMAD SHAHBAZ	METER READER	09	24910	44266	221330	44,996	314,972	1022	537,324
1762	MUHAMMAD KHALID	METER READER	09	28560	48951	244755	49,681	347,767	1022	593,544
1763	ARIF MEHMOOD	METER READER	09	23450	35892	179460	36,622	256,354	1022	436,836
1764	MUHAMMAD KHALIL	MR	09	23450	42392	211960	43,122	301,854	1022	514,836
1765	MUHAMMAD RAZZAQ	METER READER	09	30750	51762	258810	52,492	367,444	1022	627,276
1766	ZAHID USMAN	METER READER	09	21990	40518	202590	41,248	288,736	1022	492,348
1767	SHAM LAL	METER READER	09	22720	41455	207275	42,185	295,295	1022	503,592
1768	MUHAMMAD AFZAL	METER READER	09	18340	35633	178165	36,363	254,541	1022	433,728
1769	ADNAN HYDER	METER READER	09	22720	41455	207275	42,185	295,295	1022	503,592
1770	TAYYAR BUTT	METER READER	09	30020	50764	253820	51,494	360,458	1022	615,300
1771	RIZWAN BUTT	BILL DISTRIBUTR	07	17700	29642	148210	30,252	211,764	854	360,828
1772	NAFEES AHMED	METER READER	09	19800	37507	187535	38,237	267,659	1022	456,216
1773	RASHID BASHIR R	M.R	09	19800	37507	187535	38,237	267,659	1022	456,216
1774	FAISAL ALI	BILL DISTRIBUTR	07	17700	29642	148210	30,252	211,764	854	360,828
1775	MUHAMMAD IRFAN ARIF	METER READER	09	20530	38644	193220	39,374	275,618	1022	469,860
1776	HAMID ALI	MR	09	16150	32822	164110	33,552	234,864	1022	399,996
1777	LIAQAT ALI	MR	09	28560	48951	244755	49,681	347,767	1022	593,544
1778	SHABAZ AHMED	BD	07	14650	25778	128890	26,388	184,716	854	314,460
1779	AMJAD SAEED	BD	07	18920	31208	156040	31,818	222,726	854	379,620
1780	HAFIZ MUHAMMAD MEHMOOD	MR	09	25640	40203	201015	40,933	286,531	1022	488,568
1781	SHOUKAT ALI	METER READER	09	23450	42392	211960	43,122	301,854	1022	514,836
1782	MUHAMMAD ASIF	METER READER	09	21260	39581	197905	40,311	282,177	1022	481,104
1783	LIAQAT KHAN	METER READER	09	21990	40518	202590	41,248	288,736	1022	492,348
1784	FALAK NAZ	METER READER	09	16880	33759	168795	34,489	241,423	1022	411,240
1785	SHAHID MEHMOOD	BILL DISTRIBUTR	07	15260	26510	132550	27,120	189,840	854	323,244
1786	M.AMIAD	METER READER	09	21990	40518	202590	41,248	288,736	1022	492,348
1787	IRFAN ASHRAF	M.R	09	19070	36770	183850	37,500	262,500	1022	447,372
1788	MURAD ALI	METER READER	09	29290	49888	249440	50,618	354,326	1022	604,788
1789	FAROOQ ASGHER	METER READER	09	22720	41455	207275	42,185	295,295	1022	503,592
1790	LIAQAT ALI	METER READER	09	28560	48951	244755	49,681	347,767	1022	593,544
1791	NAVEED AHMED	METER READER	09	21260	39581	197905	40,311	282,177	1022	481,104
1792	NAZAR HUSSAIN	BILL DISTRIBUTR	07	15260	26510	132550	27,120	189,840	854	323,244
1793	GHULAM MURTAZA	METER READER	09	23450	37241	186205	37,971	265,797	1022	453,024
1794	M.ASIF MANZOOR	METER READER	09	19070	36570	182850	37,300	261,100	1022	444,972
1795	IRFAN AHMED	METER READER	09	17610	34696	173480	35,426	247,982	1022	422,484
1796	MAQSOOD AHMED	METER READER	09	31480	51199	255995	51,929	363,503	1022	620,520
1797	M.TARIQ	METER READER	09	21990	40518	202590	41,248	288,736	1022	492,348
1798	KHALIQ UR REHMAN	MR	09	21260	39448	197240	40,178	281,246	1022	479,508
1799	MUHAMMAD IRFAN	M/R	09	17610	34696	173480	35,426	247,982	1022	422,484
1800	ANIS AHMED	METER READER	09	21990	35396	176980	36,126	252,882	1022	430,884
1801	MUHAMMAD RAFIQUE	M.R	09	23450	42392	211960	43,122	301,854	1022	514,836
1802	MEHMOOD AHMAD	METER READER	09	21260	39381	196905	40,111	280,777	1022	478,704
1803	ABDUL SATTAR	MR	09	20530	38444	192220	39,174	274,218	1022	467,460
1804	ABDUL RAUF	M/READER	09	21260	34581	172905	35,311	247,177	1022	421,104
1805	AMJAD ALI	MR	09	22720	41516	207580	42,246	295,722	1022	504,324
1806	FARRUKH ZAMAN	BILL DISTRIBUTR	07	15260	26510	132550	27,120	189,840	854	323,244
1807	M.ARIF	METER READER	09	22720	41455	207275	42,185	295,295	1022	503,592
1808	MUHAMMAD ARIF	METER READER	09	19800	36007	180035	36,737	257,159	1022	438,216



1809	M. AJMAL	METER READER	09	21260	39381	196905	40,111	280,777	1022	478,704
1810	MUHAMMAD SARWAR	METER READER	09	19070	36631	183155	37,361	261,527	1022	445,704
1811	M. HAFEEZ	METER READER	09	20530	38705	193525	39,435	276,045	1022	470,592
1812	ASIF WASEEM	M.R	09	19070	36631	183155	37,361	261,527	1022	445,704
1813	SYED SAQIAN	METER READER	09	21260	34381	171905	35,111	245,777	1022	418,704
1814	GHULAM RASOOL	METER READER	09	21260	39381	196905	40,111	280,777	1022	478,704
1815	MUHAMMAD AMIN	MRS-I	14	37410	56498	282490	57,668	403,676	1638	687,804
1816	NAVEED ABID	MR	09	19070	36509	182545	37,239	260,673	1022	444,240
1817	ZIA ULLAH	MR	09	21260	39381	196905	40,111	280,777	1022	478,704
1818	MUHAMMAD ASHRAF	MR	09	21260	39381	196905	40,111	280,777	1022	478,704
1819	MUHAMMAD FAROOQ	MR	09	17610	34696	173480	35,426	247,982	1022	422,484
1820	AMANAT ALI	MR	09	28560	48812	244060	49,542	346,794	1022	591,876
1821	ALI ABBAS	MR	09	12500	28137	140685	28,867	202,069	1022	343,776
1822	MAIN ALI MUHAMMAD	MR	09	12500	28137	140685	28,867	202,069	1022	343,776
1823	M AZAM R	METER READER	09	21260	39642	198210	40,372	282,604	1022	481,836
1824	ARSHED MEMOOD	METER READER	09	20530	38705	193525	39,435	276,045	1022	470,592
1825	MUHAMMAD ZAHID	M/R	09	17610	34696	173480	35,426	247,982	1022	422,484
1826	RAFAQAT ALI	METER READER	09	26370	46262	231310	46,992	328,944	1022	561,276
1827	MIRZA SAFDAR ALI	METER READER	09	22720	41455	207275	42,185	295,295	1022	503,592
1828	AHSAN ULLAH R	M.R	09	19800	37507	187535	38,237	267,659	1022	456,216
1829	ABDUL QUYYUM	METER READER	09	20530	38705	193525	39,435	276,045	1022	470,592
1830	MUHAMMAD WAZIR	M.R	09	28560	48951	244755	49,681	347,767	1022	593,544
1831	QASAR BAIG	MR	09	16150	27822	139110	28,552	199,864	1022	339,996
1832	AMJAD HUSSAIN	MR	09	18340	35633	178165	36,363	254,541	1022	433,728
1833	MUHAMMAD ARSHAD	MR	09	16150	32883	164415	33,613	235,291	1022	400,728
1834	MUHAMMAD ISHAQUE	MR	09	20530	38916	194580	39,646	277,522	1022	473,124
1835	MUDASSAR NAWAZ	MR	09	17610	29696	148480	30,426	212,982	1022	362,484
1836	MUHAMMAD AKRAM	MR	09	21990	40396	201980	41,126	287,882	1022	490,884
1837	SHAHBAZ QAMAR	METER READER	09	21260	39642	198210	40,372	282,604	1022	481,836
1838	MOHAMMAD IQBAL	BILL DISTRIBUTR	07	25020	37738	188690	38,348	268,436	854	457,980
1839	KHALIL HUSSAIN	MR	09	19070	31467	157335	32,197	225,279	1022	383,736
1840	HAFIZ SAJEED ASHIQ	METER READER	09	19800	37768	188840	38,498	269,486	1022	459,348
1841	MUHAMMAD NAWAZ	MRS-I	14	35070	53548	267740	54,718	383,026	1638	652,404
1842	SIKANDAR HAYAT	MRS-II	09	33670	49947	249735	50,677	354,739	1022	605,496
1843	MUHAMMAD SAJID	MR	09	12500	28137	140685	28,867	202,069	1022	343,776
1844	MUHAMMAD NASEEB	MR	09	12500	28137	140685	28,867	202,069	1022	343,776
1845	MUHAMMAD YOUSAF	MR	09	31480	52699	263495	53,429	374,003	1022	638,520
1846	ALI ZIA	B.D	07	13430	24212	121060	24,822	173,754	854	295,668
1847	SHAMSHAD AHMED	METER READER	09	20530	38505	192525	39,235	274,645	1022	468,192
1848	MAZHAR HUSSAIN	METER READER	09	20530	38383	191915	39,113	273,791	1022	466,728
1849	ASMAT ULLAH	METER READER	09	20530	38644	193720	39,374	275,618	1022	469,860
1850	MAQSOOD AHMED	MRS-II	09	32210	53575	267875	54,305	380,135	1022	649,032
1851	MUHAMMAD SHAHZAD AHMED	METER READER	09	21260	39642	198210	40,372	282,604	1022	481,836
1852	MUDASSAR NADEEM	METER READER	09	16880	33759	168795	34,489	241,423	1022	411,240
1853	JAMSHAD ASLAM	METER READER	09	16150	27708	138540	28,438	199,066	1022	338,628
1854	MUHAMMAD USMAN	B.D	07	15260	26510	132550	27,120	189,840	854	323,244
1855	AKBAR ALI	MR	09	20530	33644	168220	34,374	240,618	1022	409,860
1856	MOHAMMAD RAFIQUE	MR	09	23450	40953	204765	41,683	291,781	1022	497,568
1857	MUHAMMAD SHOAB	MR	09	12500	28137	140685	28,867	202,069	1022	343,776



1858	MUHAMMAD SALEEM	MR	09	12500	28137	140685	28,867	202,069	1022	343,776
1859	ADNAN SHAHZAD	MR	09	12500	28137	140685	28,867	202,069	1022	343,776
1860	GHULAM ABBAS	METER READER	09	24180	38389	191945	39,119	273,833	1022	466,800
1861	NAEEM UL HASSAN	METER READER	09	30750	46761	233805	47,491	332,437	1022	567,264
1862	SYED ARFAN ALI	METER READER	09	21990	33878	169390	34,608	242,256	1022	412,668
1863	QADIR BUX	MR	09	18920	29898	149490	30,628	214,396	1022	364,908
1864	MLAKBER	M/R	07	18310	35470	177350	36,080	252,560	854	430,764
1865	M TARIQ	MR	09	19800	32506	162530	33,236	232,652	1022	396,204
1866	FAISAL AMIN	M/R	09	20530	33704	168520	34,434	241,038	1022	410,580
1867	AMJAD ALI AWAN	METER READER	09	31480	52698	263490	53,428	373,996	1022	638,508
1868	MUHAMMAD SARWAR	METER READER	09	21260	44643	223215	45,373	317,611	1022	541,848
1869	JOZAF SADIQ	METER READER	09	28560	42511	212555	43,241	302,687	1022	516,264
1870	MUHAMMAD YOUSAF	M/R	09	32210	47247	236235	47,977	335,839	1022	573,096
1871	ASIM IQBAL	METER READER	09	21260	39641	198205	40,371	282,597	1022	481,824
1872	IMRAN ISHAQ	METER READER	09	20530	33504	167520	34,234	239,638	1022	408,180
1873	SALMAN WAHID	METER READER	09	21990	40578	202890	41,308	289,156	1022	493,068
1874	M.ABDUL MAJID	M/R	09	25640	40263	201315	40,993	286,951	1022	489,288
1875	SAEED KHAN	METER READER	09	29290	49948	249740	50,678	354,746	1022	605,508
1876	SHEHZAD AHMAD	METER READER	09	21260	39641	198205	40,371	282,597	1022	481,824
1877	SAEED AHMAD	METER READER	09	22720	41515	207575	42,245	295,715	1022	504,312
1878	MUHAMMAD SALEEM	METER READER	09	22720	41518	207590	42,248	295,736	1022	504,348
1879	IMRAN ABBAS	METER READER	09	19800	31067	155335	31,797	222,579	1022	378,936
1880	MUHAMMAD SHAHBAZ	METER READER	09	21990	39078	195390	39,808	278,656	1022	475,068
1881	NASIR NIAZ	METER READER	09	21990	40578	202890	41,308	289,156	1022	493,068
1882	M.ASGHAR MATELA	MRS-I	14	35070	54001	270005	55,171	386,197	1638	657,840
1883	MUHAMMAD KASHIF	M/R	09	16880	33819	169095	34,549	241,843	1022	411,960
1884	Naveed Akhter	MR	09	19800	37567	187835	38,297	268,079	1022	456,936
1885	MASKEEN ALI	MR	09	20530	38504	192520	39,234	274,638	1022	468,180
1886	M.RAFIQUE	METER READER	09	29290	45869	229345	46,599	326,193	1022	556,560
1887	MUHAMMAD SAFDAR	METER READER	09	26370	46200	231000	46,930	328,510	1022	560,532
1888	ASGHAR ALI	METER READER	09	20530	38565	192825	39,295	275,065	1022	468,912
1889	ZAHID AMEEN	MR	09	22720	41515	207575	42,245	295,715	1022	504,312
1890	SOHAIL SADDIQUE	METER READER	09	21990	35578	177890	36,308	254,156	1022	433,068
1891	MOHAMMAD SHAHZAD	METER READER	09	21260	37941	189705	38,671	270,697	1022	461,424
1892	MUNEER UR REHMAN	METER READER	09	20530	38704	193520	39,434	276,038	1022	470,580
1893	ABDUL QAYYUM	METER READER	09	21990	40578	202890	41,308	289,156	1022	493,068
1894	AMANAT ALI	METER READER	09	21260	40441	202205	41,171	288,197	1022	491,424
1895	NASIR MASIH	METER READER	09	28560	47511	237555	48,241	337,687	1022	576,264
1896	BASHIR AHMAD GHUMAN	MR	09	27100	47259	236295	47,989	335,923	1022	573,240
1897	MUHAMMAD NASIR	MR	09	17610	34756	173780	35,486	248,402	1022	423,204
1898	Nazim Touseef	MR	09	21260	38141	190705	38,871	272,097	1022	463,824
1899	ZEESHAN ARSHAD	MR	09	16880	33819	169095	34,549	241,843	1022	411,960
1900	HAZ HUSSAIN	MRS-II	09	31480	48498	242490	49,228	344,596	1022	588,108
1901	ABDUL HAMEED SHAKIR	MR	09	20530	37143	185715	37,873	265,111	1022	451,848
1902	SYED TAHIR HUSSAIN	MR	09	33670	50944	254720	51,674	361,718	1022	617,460
1903	TAJAMMAL HUSSAIN	MR	09	20530	37065	185325	37,795	264,565	1022	450,912
1904	AASHFAQ HUSSAIN	MR	09	31480	47759	238795	48,489	339,423	1022	579,240
1905	KHALID PERVEZ TOOR	MR	09	30750	45261	226305	45,991	321,937	1022	549,264
1906	GHULAM BARI	MR	09	21990	34078	170390	34,808	243,656	1022	415,068



1907	M. ANWAR S/O M. SHAFI	MRS-I	14	39750	59702	298510	60,872	426,104	1638	726,252
1908	MUHAMMAD SHAFEEQ	B.D	07	15260	25010	125050	25,620	179,340	854	305,244
1909	NIAZ ALI S/O A SIDDIQUE	METER READER	09	28560	48951	244755	49,681	347,767	1022	593,544
1910	MUHAMMAD SHAFI	METER READER	09	28560	48951	244755	49,681	347,767	1022	593,544
1911	MUHAMMAD AHSAN	METER READER	09	31480	52760	263800	53,490	374,430	1022	639,252
1912	ABDUL AZIZ	METER READER	09	30020	45764	228820	46,494	325,458	1022	555,300
1913	MUHAMMAD SHARIF	METER READER	09	27830	48014	240070	48,744	341,208	1022	582,300
1914	JAHAN KHAN	MRS-II	09	32940	47573	237865	48,303	338,121	1022	577,008
1915	GHULAM BARI	MR	09	11740	19755	98775	20,485	143,395	1022	243,192
1916	M MANSOOR ANWAR KHAN	M/R	09	16880	28759	143795	29,489	206,423	1022	351,240
1917	MUHAMMAD JAVED	METER READER	09	27830	43075	215375	43,805	306,635	1022	523,032
1918	ABDUL SATTAR	METER READER	09	22720	39955	199775	40,685	284,795	1022	485,592
1919	MUHAMMAD ANWAR	METER READER	09	21260	34381	171905	35,111	245,777	1022	418,704
1920	MUHAMMAD NAWAZ	METER READER	09	32210	48636	243180	49,366	345,562	1022	589,764
1921	MUHAMMAD SAJDAR	METER READER	09	27100	47138	235690	47,868	335,076	1022	571,788
1922	SALAM UD DIN	METER READER	09	27830	46575	232875	47,305	331,135	1022	565,032
1923	M NAWAZ BUTT	MRS-I	14	38580	58200	291000	59,370	415,590	1638	708,228
1924	TASVEER AHMED	M/R	09	16150	32883	164415	33,613	235,291	1022	400,728
1925	MUHAMMAD ANWAR KHAN	MR	09	20530	38505	192525	39,235	274,645	1022	468,192
1926	MUHAMMAD SHAHID	MR	09	16880	33759	168795	34,489	241,423	1022	411,240
1927	ABRAR AZEEM	MR	09	12500	28137	140685	28,867	202,069	1022	343,776
1928	RAJA AZEEM JAVED MASIH	MR	09	12500	28137	140685	28,867	202,069	1022	343,776
1929	MIRZA ZULFIQAR HUSSAIN	MR	09	22720	39955	199775	40,685	284,795	1022	485,592
Total				42,662,618	74,831,309	374,156,545	76,207,609	533,453,263	1,926,820	909,536,628
Other Payments for Time Scale/Post Upgradation and revision of Allowances paid through demands										14,513,054
G.Total										966,712,300



Revenue Offices Staff Pay Roll FY 2018-19

S.No.	Name	Designation	BPS	Basic Pay	Gross Pay	05-Month Pay	Pay with Increment	07 Month Pay	H.Relief	Total Pay
1	FAISAL TUFAIL	COMM ASSISTANT	16	21950	43037	215185	44,557	311,899	2128	529,212
2	WAKEEL AHMAD	COMM. ASST.	16	43230	70675	353375	72,195	505,365	2128	860,868
3	MUHAMMAD HAMID MAHMOOD	COMM. ASST.	16	34110	54872	274360	56,392	394,744	2128	671,232
4	ASAD MEHMOOD	C/ASST	16	28030	52061	260305	53,581	375,067	2128	637,500
5	MUHAMMAD IJAZ	C/ASST	16	38670	64819	324095	66,339	464,373	2128	790,596
6	MUHAMMAD MUSHTAQ	COM. ASST	16	31070	50768	253840	52,288	366,016	2128	621,984
7	IRFAN SHAUKAT	C/ASST	15	20110	37609	188045	38,939	272,573	1862	462,480
8	NAVEED AHMAD	CO	16	41710	70223	351115	71,743	502,201	2128	855,444
9	M. AKBAR BAIG	CO	16	41710	71123	355615	72,643	508,501	2128	866,244
10	NAEEM SHAHZAD	CO	16	35630	63115	315575	64,635	452,445	2128	770,148
11	HAFAZ WAQAR AHMAD	CO	16	35630	57115	285575	58,635	410,445	2128	698,148
12	MISS. AYESHA ZULFIQAR	C/ASST	16	21950	41537	207685	43,057	301,399	2128	511,212
13	FAISAL REHMAN	C/ASST	15	20110	33587	167935	34,917	244,419	1862	414,216
14	SYED JUNAID AHMAD	C/ASST	15	16120	28575	142875	29,905	209,335	1862	354,072
15	MUHAMMAD AMEER	C/DAR	03	19360	27355	136775	27,745	194,215	546	331,536
16	MUHAMMAD IMTIAZ	C/ASST	16	31070	49059	245295	50,579	354,053	2128	601,476
17	FARRUKH HAMEED	COM:ASST	16	32590	50811	254055	52,331	366,317	2128	622,500
18	MUHAMMAD KHALID	C/SUPDT	16	52350	76259	381295	77,779	544,453	2128	927,876
19	SAQIB JAVED	C ASST	16	28030	46455	232275	47,975	335,825	2128	570,228
20	ASAD MEHMOOD KHALID	COMM. ASST.	16	29550	48407	242035	49,927	349,489	2128	593,652
21	MAZHER AHMED	COMM. ASST.	16	47790	66312	331560	67,832	474,824	2128	808,512
22	SUMRANA IRUM	C/ASST	16	21950	38647	193235	40,167	281,169	2128	476,532
23	MEHNAZ RANI	C/ ASST	16	21950	38647	193235	40,167	281,169	2128	476,532
24	SHUMAILA FARRUKH	C/ASST	16	21950	37147	185735	38,667	270,669	2128	458,532
25	AMMAR AHMED GILL	C/ASST	16	28030	44955	224775	46,475	325,325	2128	552,228
26	TALAT MEHMOOD	COMM. ASST.	16	46270	59360	296800	60,880	426,160	2128	725,088
27	NYLA YASMEEN	C/ASST	16	21950	38647	193235	40,167	281,169	2128	476,532
28	MUHAMMAD SAJJAD	COMM. ASST.	16	40190	60771	303855	62,291	436,037	2128	742,020
29	ZESHAN SHAHID	C/ASST	16	28030	46327	231635	47,847	334,929	2128	568,692
30	GHULAM MURTZA	C/ASST	16	34110	52635	263175	54,155	379,085	2128	644,388
31	SAIMA JABEEN	COMM. ASST.	16	28030	44955	224775	46,475	325,325	2128	552,228
32	SHAHZAD AHMED HASHMI	C/ASST	16	43230	66047	330235	67,567	472,969	2128	805,332
33	MUHAMMAD NAEEM	COMM. ASST.	16	41710	62723	313615	64,243	449,701	2128	765,444
34	MUHAMMAD JUNAID IRFAN	C/ASST	16	31070	48859	244295	50,379	352,653	2128	599,076
35	RAUF IQBAL	C/ASST	16	28030	44955	224775	46,475	325,325	2128	552,228



36	MUHAMMAD AZAM BUTT	COMM. ASST.	16	41710	62723	313615	64,243	449,701	2128	765,444
37	ABDUL RASHID	COMM. SUPPDT.	18	61310	87519	437595	89,039	623,273	2128	331,758
38	M.NAEEM YOUSIF	COMM. ASST.	16	35630	54787	273935	56,307	394,149	2128	670,212
39	INAM ULAH CHEEMA	COMM. ASST.	16	29550	48279	241395	49,799	348,593	2128	592,116
40	HAFIZ SHAHID MAHMOOD	C/ASSTT	16	28030	46455	232275	47,975	335,825	2128	570,228
41	MUHAMMAD ADNAN	C/ASSTT	16	28030	46455	232275	47,975	335,825	2128	570,228
42	ASIF AHMED	C/ASSTT	16	38670	60319	301595	61,839	432,873	2128	736,596
43	MUHAMMAD YASEEN	COMM. ASST.	16	31070	48859	244295	50,379	352,653	2128	599,076
44	FAHAD ANEED BUTT	C. ASST.	15	20110	33587	167935	34,917	244,419	1862	414,216
45	WASEEM ABBAS	C/ASSTT	16	35630	54915	274575	56,435	395,045	2128	671,748
46	MUHAMMAD SARWAR	COMM. SUPPDT.	16	50830	74435	372175	75,955	531,685	2128	905,988
47	NAVEED AKHTAR	C/ASSTT	16	40190	60771	303855	62,291	436,037	2128	742,020
48	MUHAMMAD ILAYS	COMM. ASST.	16	37150	56867	284335	58,387	408,709	2128	695,172
49	MUHAMMAD AKHTAR	COMM. ASST.	16	43230	64675	323375	66,195	463,365	2128	788,868
50	ASHFAQ AHMAD	C/ASSTT	16	35630	54915	274575	56,435	395,045	2128	671,748
51	MUHAMMAD SHARIF	C/ASSTT	16	37150	56867	284335	58,387	408,709	2128	695,172
52	AHMAD MUJTABA	C/ASSTT	16	26510	44503	222515	45,023	322,161	2128	546,804
53	ABDUL RAUF	COMM. ASST.	16	40190	60771	303855	62,291	436,037	2128	742,020
54	ARSHAD ALI	C/ASSTT	16	43230	64547	322735	66,067	462,469	2128	787,332
55	SADAQAT MEHMOOD	C/DAR	02	18880	26721	133605	27,051	189,357	462	323,424
56	IAZ AHMED	C/ASSTT	16	38670	54728	273640	56,248	393,736	2128	669,504
57	HAFAEZ ULLAH BAJWA	C/ASSTT	16	43230	60584	302920	62,104	434,728	2128	739,776
58	MUHAMMAD TAHIR	C/ASSTT	16	35630	54915	274575	56,435	395,045	2128	671,748
59	IMTIAZ KHAN	COMM. ASST.	16	34110	49191	245955	50,711	354,977	2128	603,060
60	ZUNERA YOUSAF	C/ASST	16	21950	37147	185735	38,667	270,669	2128	458,532
61	MUHAMMAD AFZAL	C/ASSTT	16	34110	48672	243360	50,192	351,344	2128	596,832
62	BABAR	C/ASSTT	16	35630	54715	273575	56,235	393,645	2128	669,348
63	NASIR KAMAL	C/ASSTT	16	32590	52311	261555	53,831	376,817	2128	640,500
64	ANSAR JOHN	COM/ASSTT	16	28030	46455	232275	47,975	335,825	2128	570,228
65	MISS SEEMAB	C/ASST	16	23470	45293	226465	46,813	327,691	2128	556,284
66	AMARA AZMAT	C/ASSTT	16	21950	38519	192595	40,039	280,273	2128	474,996
67	SABOORA ASIM	C/ASSTT	16	21950	38647	193235	40,167	281,169	2128	476,532
68	MUHAMMAD RIAZ	COMM. ASST.	16	43230	64675	323375	66,195	463,365	2128	788,868
69	MUHAMMAD ASGHER	C/SUPDT	16	49310	72483	362415	74,003	518,021	2128	882,564
70	ABDUL SHAKOOR	COMM. ASST.	16	49310	72483	362415	74,003	518,021	2128	882,564
71	MUHAMMAD SAEED	C/ASST	16	28030	44955	224775	46,475	325,325	2128	552,228
72	SHAFQAT ALI	C/ASSTT	16	40190	60771	303855	62,291	436,037	2128	742,020
73	ZAHEER BABAR	COMM. ASST.	16	38670	60319	301595	61,839	432,873	2128	736,596
74	MUHAMMAD MALIK	C/ASST	16	35630	54915	274575	56,435	395,045	2128	671,748



75	MUHAMMAD SHAKIL	COMM. ASST.	16	35630	56215	281075	57,735	404,145	2128	687,348
76	AHMED BILAL	COMM. ASST.	16	34110	52763	263815	54,283	379,981	2128	645,924
77	MUHAMMAD ARSHAD	COMM. ASST.	16	37150	56867	284335	58,387	408,709	2128	695,172
78	HAROON ASHIQ	C/ASSTT	16	26510	44503	222515	46,023	322,161	2128	546,804
79	ARFAN SHAUKAT	COMM. ASST.	16	35630	56215	281075	57,735	404,145	2128	687,348
80	MUHAMMAD AMIN	COMM. ASST.	16	37150	56867	284335	58,387	408,709	2128	695,172
81	ASIM ALI	C/ASSTT	16	21950	38647	193235	40,167	281,169	2128	476,532
82	MAQSOOD AHMAD	COMM. ASST.	16	43230	66175	330875	67,695	473,865	2128	806,868
83	MUHAMMAD ASLAM NAJMI	COMM. ASST.	16	46270	64488	322440	66,008	462,056	2128	786,624
84	BAKHT HASSAN	C/ASSTT	16	21950	38647	193235	40,167	281,169	2128	476,532
85	IMRAN HUSSAIN	C/ASSTT	16	28030	46455	232275	47,975	335,825	2128	570,228
86	TAHIRA AZAM	C.ASSISTANT	16	21950	38647	193235	40,167	281,169	2128	476,532
87	MAJID NAZIR	C.ASSTT	16	31070	50359	251795	51,879	363,153	2128	617,076
88	SYED ASAD RAZA	C. ASSTT.	16	28030	46455	232275	47,975	335,825	2128	570,228
89	IMRAN KHAN	C/ ASSTT	16	28030	52061	260305	53,581	375,067	2128	637,500
90	MADIHA YOUNAS	C/ASSTT	15	16120	27600	138000	28,930	202,510	1862	342,372
91	ANEES AHMAD BUTT C/AS	COMM. ASST.	16	47790	70667	353335	72,187	505,309	2128	860,772
92	ABDUL RASHID	COMM. SUPPDT.	16	56910	80879	404395	82,399	576,793	2128	983,316
93	ADNAN IRSHAD	C/ASSTT	16	28030	45419	227095	46,939	328,573	2128	557,796
94	SHAHID MEHMOOD	COMM. ASST.	16	31070	47495	237475	49,015	343,105	2128	582,708
95	KHALIL AHMED TAHIR	COMM. ASST.	16	43230	64811	324055	66,331	464,317	2128	790,500
96	KHALID MEHMOOD	COMM. ASST.	16	35630	56051	280255	57,571	402,997	2128	685,380
97	MOHAMMAD IIAZ	COMM. ASST.	16	35630	53551	267755	55,071	385,497	2128	655,380
98	MOHAMMAD HUSSAIN	COMM. ASST.	16	35630	53551	267755	55,071	385,497	2128	655,380
99	ASIF JAVAID	COMM. ASST.	16	35630	53551	267755	55,071	385,497	2128	655,380
100	FAQIR MUHAMMAD	COMM. ASST.	16	35630	53551	267755	55,071	385,497	2128	655,380
101	NAVEED AKHTAR	COMM. ASST.	16	37150	57003	285015	58,523	409,661	2128	696,804
102	MOHAMMAD YASIN	COMM. ASST.	16	43230	63311	316555	64,831	453,817	2128	772,500
103	YASIR WAQAS	COMM. ASST.	16	28030	45091	225455	46,611	326,277	2128	553,860
104	NASIR NADEEM	C/ASSTANT	16	28030	45091	225455	46,611	326,277	2128	553,860
105	LUOMAN ALI	C/A	16	28030	45091	225455	46,611	326,277	2128	553,860
106	MUHAMMAD WAQAS GHUMAN	C/A	16	28030	45091	225455	46,611	326,277	2128	553,860
107	MUHAMMAD ISMAIL	C/ASSTT	16	41710	62859	314295	64,379	450,653	2128	767,076
108	HUSSAIN AKHTAR	C/ASSTT	16	40190	59407	297035	60,927	426,489	2128	725,652
109	RIAZ AHMED	C/ASSTT	16	46270	67215	336075	68,735	481,145	2128	819,348
110	ABDUL MAJID	C/ASSTT	16	32590	50947	254735	52,467	367,269	2128	624,132
111	ABDUL HAMEED	C/ASSTT	16	44750	66763	333815	68,283	477,981	2128	813,924
112	MUHAMMAD IIAZ	C/ASSTT	16	28030	45091	225455	46,611	326,277	2128	553,860
113	ABRAR AHMED	C/ASSTT	16	28030	45091	225455	46,611	326,277	2128	553,860



114	AMIR TUFAIL	C/ASSTT	16	28030	45091	225455	46,611	326,277	2128	553,860
115	PIR QASIM ALI	C/ASSTT	16	31070	48995	244975	50,515	353,605	2128	600,708
116	FATIMA GHAFOOR	C/ASSTT	16	20430	35459	177295	36,979	258,853	2128	438,276
117	TAIMOOR MUMTAZ	C/ASSTT	16	21950	37283	186415	38,803	271,621	2128	460,164
118	HAMEERA ASMAT ULLAH	C/ASSTT	15	16120	27400	137000	28,730	201,110	1862	339,972
119	SOHAIB ASGHAR	C/ASSTT	15	20110	32412	162060	33,742	236,194	1862	400,116
120	SAFWAN KHALID	C. ASST	15	18780	30532	152660	31,862	223,034	1862	377,556
121	HABIB HUSSAIN	C/ASSTT	16	47790	69167	345835	70,687	494,809	2128	842,772
122	MUHAMMAD IJAZ AHMED	C.C.	05	25260	38906	194530	39,406	275,842	700	471,072
123	ZAFAR IQBAL	CO	17	67170	105392	528960	107,692	753,844	3220	1,284,024
124	KHALID MEHMOOD	C/ASSTT	16	35630	54715	273575	56,235	393,645	2128	669,348
125	NISAR AHMED	C/ASSTT	16	41710	57723	288615	59,243	414,701	2128	705,444
126	MUHAMMAD NADEEM ILYAS	C/ASSTT	16	37150	52776	263880	54,296	380,072	2128	646,080
127	ASIF IQBAL	C./ ASST	16	35630	56824	284120	58,344	408,408	2128	694,656
128	BILAL AHMED	C/ASSTT	16	29550	54189	270945	55,709	389,963	2128	663,036
129	FIRDOUS YOUNAS	C/ASSTT	15	20110	33587	167935	34,917	244,419	1862	414,216
130	TARIQ SALEEM	C/ASSTT	16	40190	66771	333855	68,291	478,037	2128	814,020
131	GHULAM ABBAS	C/ASSTT	16	35630	56415	282075	57,935	405,545	2128	689,748
132	MUHAMMAD ZUBAIR	C/ASSTT	16	20430	36695	183475	38,215	267,505	2128	453,108
133	SAJID HUSSAIN SHAH	C/ASSTT	16	46270	68579	342895	70,099	490,693	2128	835,716
134	MUHAMMAD IBRAHIM	C/ASSTT	16	35630	54915	274575	56,435	395,045	2128	671,748
135	AZIZ UR REHMAN	C/ASSTT	16	32590	51451	257255	52,971	370,797	2128	630,180
136	MUSHTAQ AHMED	C/ASSTT	04	23100	33427	167135	33,867	237,069	616	404,820
137	MUHAMMAD AFZAL	C/ASSTT	16	46270	68579	342895	70,099	490,693	2128	835,716
138	ASIF ZAHOOR	C.DAR	02	11490	19385	96925	19,715	138,005	462	235,392
139	MUDASSAR SALEEM	C/ASSTT	16	21950	38647	193235	40,167	281,169	2128	476,532
140	WASEEM ABBAS	C/ASSTT	16	32590	50683	253415	52,203	365,421	2128	620,964
141	FARIDA YASMIN	C/ASSTT	16	28030	50561	252805	52,081	364,567	2128	619,500
142	AQEEL ZIA	C. ASSTT	15	17450	30171	150855	31,501	220,507	1862	373,224
143	NADEEM SHAHZAD	C/ASSTT	16	31070	50359	251795	51,879	363,153	2128	617,076
144	IMTIAZ AHMED	C/ASSTT	16	28030	46455	232275	47,975	335,825	2128	570,228
145	MUHAMMAD SALEEM	C/ASSTT	15	20110	33587	167935	34,917	244,419	1862	414,216
146	MUZAFFAR HUSSAIN	C/ASSTT	16	21950	39159	195795	40,679	284,753	2128	482,676
147	SABA MUSHTAQ	C/ASSTT	16	29550	48279	241395	49,799	348,593	2128	592,116
148	TOSHEEBA	C/ASSTT	16	20430	36695	183475	38,215	267,505	2128	453,108
149	AREEBA ZAFAR	C/ASSTT	16	20430	36695	183475	38,215	267,505	2128	453,108
150	MUHAMMAD ATIQ	C/ASSTT	15	20110	33587	167935	34,917	244,419	1862	414,216
151	FARHAN KHAN	C/ASSTT	16	29550	47043	235215	48,563	339,941	2128	577,284
152	ZUNAIRA AKRAM	C/ASSTT	16	20430	35459	177295	36,979	258,853	2128	438,276



153	SHAMA SHAHZADI	C/ASSTT	16	20430	35459	177295	36,979	258,853	2128	438,276
154	TANZEELA KAUSAR	C/ASSTT	16	20430	32604	163020	34,124	238,868	2128	404,016
155	SHAJAR ABBAS	COMM. ASSTT.	16	28030	43591	217955	45,111	315,777	2128	535,860
156	BARKAT ALI	COMM. ASST.	16	35630	55051	275255	56,571	395,997	2128	673,380
157	MUHAMMAD MALIK	C/ASSTT	16	43230	64811	324055	66,331	464,317	2128	790,500
158	MUHAMMAD ILYAS	COMM. ASST.	16	40190	60907	304535	62,427	436,989	2128	743,652
159	MUHAMMAD AZHAR ABBAS	C/ASSTT	16	20430	35331	176655	36,851	257,957	2128	436,740
160	ASHRAF NAEEM	COMM. ASST.	16	41710	62859	314295	64,379	450,653	2128	767,076
161	M.NAWAZ S/O A.AZIZ	COMM. ASST.	16	31070	49195	245975	50,715	355,005	2128	603,108
162	TANZEELA ASLAM	C/ASSTT	16	20430	35331	176655	36,851	257,957	2128	436,740
163	MUHAMMAD AKHTAR	C/ASSTT	16	35630	54923	274615	56,443	395,101	2128	671,844
164	FAISAL JAVED	C/ASST.	15	16120	27400	137000	28,730	201,110	1862	339,972
165	MUHAMMAD IFTIKHAR	COMM. ASST.	16	37150	56747	283735	58,267	407,869	2128	693,732
166	FAIZ AHMAD	COMM. ASST.	16	37150	55375	276875	56,895	398,265	2128	677,268
167	MUHAMMAD SAFDAR	COMM. ASST.	16	44750	66763	333815	68,283	477,981	2128	813,924
168	AWAIS MEHFOOZ	C/ASSTT	16	28030	45091	225455	46,611	326,277	2128	553,860
169	SAYYAD RAFAQAT ALI	COMM. ASST.	16	34110	53099	265495	54,619	382,333	2128	649,956
170	MUHAMMAD AMMAR	COMM. ASST.	16	24990	41187	205935	42,707	298,949	2128	507,012
171	REHAN SHAHID LOAN	C/ASST	16	28030	43591	217955	45,111	315,777	2128	535,860
172	AYESHA ASLAM	C/ASSTT	16	20430	35331	176655	36,851	257,957	2128	436,740
173	SHAMA SHABBIR	C/ASSTT	15	16120	27400	137000	28,730	201,110	1862	339,972
174	IRFAN UL HASSAN	COMM. ASST.	16	35630	55051	275255	56,571	395,997	2128	673,380
175	MUHAMMAD ASIF	COMM. ASST.	16	35630	55051	275255	56,571	395,997	2128	673,380
176	UMAR BASHIR	COMM. ASST.	16	35630	53551	267755	55,071	385,497	2128	655,380
177	FAROOQ AHMED CHUGHTAI	COMM. ASST.	16	28030	43591	217955	45,111	315,777	2128	535,860
178	SAJJAD AHMAD	COMM. ASST.	16	31070	48995	244975	50,515	353,605	2128	600,708
179	AHMED ZAFAR	C/ASSTT	16	28030	45091	225455	46,611	326,277	2128	553,860
180	M.NAEEM BUTT	COMM. ASST.	16	38670	57455	287275	58,975	412,825	2128	702,228
181	IMTIAZ AHMAD MINHAS	C/ASSTT	15	20110	30912	154560	32,242	225,694	1862	382,116
182	MUHAMMAD AMIR AZIZ	COMM. ASST.	16	34110	52899	264495	54,419	380,933	2128	647,556
183	GHULAM FAREED	COMM. ASST.	16	32590	50947	254735	52,467	367,269	2128	624,132
184	GHULAM MUSTAFA	COMM. ASST.	16	41710	62859	314295	64,379	450,653	2128	767,076
185	IMTIAZ AHMED	C/ASST	16	31070	49195	245975	50,715	355,005	2128	603,108
186	MALIK MUHAMMAD IMRAN	C/ASST	16	31070	47695	238475	49,215	344,505	2128	585,108
187	ZILLAY HUMA	C/ASSTT	16	21950	37283	186415	38,803	271,621	2128	460,164
188	FOUZIA ABRAR	COMM. ASST.	16	26510	44503	222515	46,023	322,161	2128	546,804
189	WAQAS ALI MAAR	COMM. ASST.	16	26510	43139	215695	44,659	312,613	2128	530,436
190	MS ARBAB SAEED	C/ASST	16	23470	35599	177995	37,119	259,833	2128	439,956
191	HASSAN RAZA	COMM. ASSTT	16	21950	37283	186415	38,803	271,621	2128	460,164



192	MUHAMMAD SHABBIR	COMM: ASSTT	16	38670	57455	287275	58,975	412,825	2128	702,228
193	ANAM SHAHID	COMM: ASSTT	16	21950	35783	178915	37,303	261,121	2128	442,164
194	MUZNA KIRAN	COMM: ASSTT	16	20430	35331	176655	36,851	257,957	2128	436,740
195	SHAHID RIAZ	COMM: ASSTT	16	20430	35331	176655	36,851	257,957	2128	436,740
196	SADIA ZAHID	C/ASSTT	16	23470	40599	202995	42,119	294,833	2128	499,956
197	UAZ-U- HAQ	C/ASSTT	15	32080	47984	239920	49,314	345,198	1862	586,980
198	SHABBIR AHMED	C/ASST	16	21950	35783	178915	37,303	261,121	2128	442,164
199	SALIM AKHTER	COMM. ASST.	16	31070	48995	244975	50,515	353,605	2128	600,708
200	GHULAM HUSSAIN	C/SUPDT	16	53870	78475	392375	79,995	559,965	2128	954,468
201	TASAWWAR ALI	COMM. ASST.	16	44750	66763	333815	68,283	477,981	2128	813,924
202	MUHAMMAD ANSAR	COMM. ASST.	16	35630	55051	275255	56,571	395,997	2128	673,380
203	MUHAMMAD IQBAL	COMM. ASST.	16	41710	62859	314295	64,379	450,653	2128	767,076
204	JAVAID IQBAL	C/ASSTT	16	24990	41187	205935	42,707	298,949	2128	507,012
205	MANISIB ALI BHATTI	COMM. ASST.	16	43230	64811	324055	66,331	464,317	2128	790,500
206	FAIZ RASOOL CHATTA	COMM. ASST.	16	35630	53551	267755	55,071	385,497	2128	655,380
207	JAVAID ASHRAF	COMM. ASST.	16	29550	47043	235215	48,563	339,941	2128	577,284
208	FAHAD MEHMOOD ZAIGHAM	COMM. ASST.	16	28030	43591	217955	45,111	315,777	2128	535,860
209	ABDUL SHAKOOR	COMM. ASST.	16	28030	45091	225455	46,611	326,277	2128	553,860
210	HAFIZ RIZWAN SIDDIQUE	C/ASSTT	16	21950	37283	186415	38,803	271,621	2128	460,164
211	SYED M. BILAL SHAH	COMM. ASST.	16	29550	47043	235215	48,563	339,941	2128	577,284
212	MUHAMMAD YOUSAF	COMM. ASST.	16	31070	48995	244975	50,515	353,605	2128	600,708
213	MUHAMMAD ALI	C/ASSTT	15	20110	32412	162060	33,742	236,194	1862	400,116
214	MIRZA JANGBAZ KHAN	C/ASSTT	16	41710	61359	306795	62,879	440,153	2128	749,076
215	ZEESHAN USMAN	C ASSTT	16	23470	39235	196175	40,755	285,285	2128	483,588
216	NISHAT SAFDAR	C/ASSTT	15	17450	28996	144980	30,326	212,282	1862	359,124
217	AKMAL RASHID	C/ASST.	15	16120	27400	137000	28,730	201,110	1862	339,972
218	YASSER MANZOOR	C/ASSTT	16	29550	46915	234575	48,435	339,045	2128	575,748
219	SOBIA TAHIR	C/ASSTT	16	20430	35331	176655	36,851	257,957	2128	436,740
220	MOHAMMAD AMEER	COM:ASSTT	16	47790	69167	345835	70,687	494,809	2128	842,772
221	HAJI SAIF ULLAH	COM:ASSTT	16	43230	64811	324055	66,331	464,317	2128	790,500
222	IMRAN KHAN	COM:ASSTT	16	31070	48995	244975	50,515	353,605	2128	600,708
223	YASIR ABBAS	COM:ASSTT	16	29550	47171	235855	48,691	340,837	2128	578,820
224	MOHAMMAD UMAR AMIR	COMM. ASSTT	16	28030	45091	225455	46,611	326,277	2128	553,860
225	ZULFIQAR ALI BHATTI	COMM. ASST.	16	32590	51075	255375	52,595	368,165	2128	625,668
226	JUNAID KHALID	C/ASSTT	15	20110	32412	162060	33,742	236,194	1862	400,116
227	UMAIR ASLAM	C/ASSTT	15	20110	32412	162060	33,742	236,194	1862	400,116
228	MOHAMMAD ASIF	COM:ASSTT	16	31070	48995	244975	50,515	353,605	2128	600,708
229	IRFAN MUNIR	C/ASSTT	16	23470	39235	196175	40,755	285,285	2128	483,588
230	SIDDIQUE GOHAR	C/ASST	16	31070	56359	281795	57,879	405,153	2128	689,076



231	AMINA ILYAS	C/ASSTT	15	20110	33587	167935	34,917	244,419	1862	414,216
232	WAJAD ANWAR ASIF	C/ASSTT	16	21950	37283	186415	38,803	271,621	2128	460,164
233	QASIM ABBAS	C/ASSTT	16	28030	45091	225455	46,611	326,277	2128	553,860
234	GHULAM HABIB	C/ASSTT	16	20430	35331	176655	36,851	257,957	2128	436,740
235	SAJID ALI	C/ASSTT	16	20430	35331	176655	36,851	257,957	2128	436,740
236	MUHAMMAD WAQAS	C/ASSTT	16	20430	35331	176655	36,851	257,957	2128	436,740
237	MUHAMMAD AWAIS ASLAM	C/ASST.	16	21950	37283	186415	38,803	271,621	2128	460,164
238	MUHAMMAD TARIQ	C/D	03	20530	30270	151350	30,660	214,620	546	366,516
239	JAMEEL AKBAR SHAH	C/DAR	03	20530	30357	151785	30,747	215,229	546	367,560
240	MUHAMMAD IRFAN	C/DAR	03	16630	26765	133825	27,155	190,085	546	324,456
241	SAJID BAIG	C/DAR	02	16570	24973	124865	25,303	177,121	462	302,448
242	Munir Ahmad	C/Asstt	16	46270	67215	336075	68,735	481,145	2128	819,348
243	GHULAM ABBAS	C/DAR	01	9420	17221	86105	17,511	122,577	406	209,088
244	BASHIR AHMAD	C/DAR	03	21310	33071	165355	33,461	234,227	546	400,128
245	MUHAMMAD SALEEM	C/DAR	03	20140	31569	157845	31,959	223,713	546	382,104
246	SARFRAZ AHMED	C/ASSTT:	16	31070	48995	244975	50,515	353,605	2128	600,708
247	SHAH NAWAZ	C/DAR	01	11740	20010	100050	20,300	142,100	406	242,556
248	DILBAR HUSSAIN C/D	C/DAR	03	21310	32621	163105	33,011	231,077	546	394,728
249	MUHAMMAD NAWAZ	C/DAR	02	16570	26473	132365	26,803	187,621	462	320,448
250	MUHAMMAD AMJAD	C/DAR	02	18880	28087	140435	28,417	198,919	462	339,816
251	SALEEM RAZA	C/DAR	01	9130	17173	85865	17,463	122,241	406	208,512
252	AMANAT ALI	C/DAR	02	18220	29040	145200	29,370	205,590	462	351,252
253	AZHAR ALI	C/DAR	03	21310	32738	163690	33,128	231,896	546	396,132
254	MUHAMMAD RAFIQUE	C/DAR	03	17410	26315	131575	26,705	186,935	546	319,056
255	SULEMAN ALI	C/DAR	01	9130	16973	84865	17,263	120,841	406	206,112
256	ALTAF HUSSAIN	C/DAR	01	11160	19453	97265	19,743	138,201	406	235,872
257	ARIF HUSSAIN	C/ASSTT	16	26510	43139	215695	44,659	312,613	2128	530,436
258	USAMA ANWAR	C/ASSTT	16	28030	45091	225455	46,611	326,277	2128	553,860
259	MUHAMMAD ASIF	C/A	16	44750	65263	326315	66,783	467,481	2128	795,924
260	UMAR FAROOQ	C/ASSTT	16	21950	37283	186415	38,803	271,621	2128	460,164
261	MUHAMMAD ARSHID	C/ASSH	16	34110	52899	264495	54,419	380,933	2128	647,556
262	QASIM RAFIQUE	C/ASST	16	31070	48995	244975	50,515	353,605	2128	600,708
263	UMM-E RUBAB	C/ASSTT	16	20430	35331	176655	36,851	257,957	2128	436,740
264	ALI IMRAN	C/ASSISTANT	16	20430	35331	176655	36,851	257,957	2128	436,740
265	MUAZ RASOOL	COMM.ASSIST	16	35630	53551	267755	55,071	385,497	2128	655,380
266	MUHAMMAD SADDIQUE	C/ASSTT	16	32590	46920	234600	48,440	339,080	2128	575,808
267	MUHAMMAD SUFIYAN	COM.ASSISTANT	15	20110	32412	162060	33,742	236,194	1862	400,116
268	ALTAF HUSSAIN	C/SUPD'TT.	16	49310	72491	362455	74,011	518,077	2128	882,660
269	IFTIKHAR AHMED	C/ASSTT	16	34110	53099	265495	54,619	382,333	2128	649,956



270	ZIA IQBAL	C/ASSTT	16	47790	70667	353335	72,187	505,309	2128	860,772
271	SEHAR BASHIR	C/ASSTT	16	20430	35331	176655	36,851	257,957	2128	436,740
272	ASIF BABER	C/ASSTT	16	32590	51147	255735	52,667	368,669	2128	626,532
273	TARIQ KARIM	C/ASSTT	16	41710	61359	306795	62,879	440,153	2128	749,076
274	ABDULLAH	C/ASSTT	16	37150	55503	277515	57,023	399,161	2128	678,804
275	MUBEEN GHAS	COM.ASSISTANT	15	17450	32161	160805	33,491	234,437	1862	397,104
276	IRSHAD BIBI	COM.ASSISTANT	15	20110	32412	162060	33,742	236,194	1862	400,116
277	M.SHOAIB ASLAM	COMM.ASSISTT.	15	16120	27400	137000	28,730	201,110	1862	339,972
278	MUHAMMAD ASGHAR	C/SUPDT/	16	56910	80623	403115	82,143	575,001	2128	980,244
279	NAVEED ASLAM	COMMERCIAL ASST	16	31070	44768	223840	46,288	324,016	2128	549,984
280	MUHAMMAD MUNWAR	C/ASST	16	49310	70991	354955	72,511	507,577	2128	864,660
281	MUHAMMAD AKRAM	C/ASST	16	46270	67087	335435	68,607	480,249	2128	817,812
282	SYED RAZA HUSSAIN	C/ASSTT	16	41710	62859	314295	64,379	450,653	2128	767,076
283	MUHAMMAD MOHSIN MAROOF	C/ASSISTANT	16	28030	44963	224815	46,483	325,381	2128	552,324
284	RANA IFTIKHAR AHMAD	C/ASST	16	41710	61359	306795	62,879	440,153	2128	749,076
285	RIZWANA NAWAZ	C/ASST	16	20430	35331	176655	36,851	257,957	2128	436,740
286	MEHMOOD-UL-HASSAN	C/ASSTT	16	40190	60907	304535	62,427	436,989	2128	743,652
287	MUSHTAQ AHMED	C/ASSISTANT	16	52350	74895	374475	76,415	534,905	2128	911,508
288	KHALID PERVAIZ	C/ASST	16	34110	52771	263855	54,291	380,037	2128	646,020
289	MUHAMMAD ANSAR	C/ASSTT	16	41710	61359	306795	62,879	440,153	2128	749,076
290	MUHAMMAD QASIM RAFIQUE	C/ASSISTANT	16	26510	41639	208195	43,159	302,113	2128	512,436
291	FALAK SHAIR	C/ASST	16	47790	70667	353335	72,187	505,309	2128	860,772
292	RIFFAT BIBI	C/ASST	16	26510	41511	207555	43,031	301,217	2128	510,900
293	IMRAN MAQSOOD	C/ASST	16	20430	33831	169155	35,351	247,457	2128	418,740
294	RAHIL ANJUM	C/ASSISTANT	16	28030	45091	225455	46,611	326,277	2128	553,860
295	WAQAR AKHTAR	C/ASSISTANT	16	28030	45291	226455	46,811	327,677	2128	556,260
296	ZULFIQAR ALI	C/ASSISTANT	16	44750	65263	326315	66,783	467,481	2128	795,924
297	ZEESHAN MEHMOOD	C/ASST	16	20430	35331	176655	36,851	257,957	2128	436,740
298	ROBINA MIRZA	C/ASST	15	20110	32412	162060	33,742	236,194	1862	400,116
299	HOORIYA SEHAR	C/ASST	15	16120	27400	137000	28,730	201,110	1862	339,972
300	MUHAMMAD AFZAL	C/ASST	16	58430	82575	412875	84,095	588,665	2128	1,003,668
301	AHMED KHAN	C/ASSTT	16	47790	69039	345195	70,559	493,913	2128	841,236
302	WASEEM ABBAS	C/A	16	23470	39235	196175	40,755	285,285	2128	483,588
303	MUHAMMAD IMRAN RIAZ	C/A	16	37150	54148	270740	55,668	389,676	2128	662,544
304	MUHAMMAD MUBASHER ALAM	C/ASSTT	15	16120	27400	137000	28,730	201,110	1862	339,972
305	MUHAMMAD ASHRAF	C/A	16	46270	67087	335435	68,607	480,249	2128	817,812
306	SAFDAR IQBAL	C/A	16	41710	58632	293160	60,152	421,064	2128	716,352
307	ZAHEER AHMED	C/ASSH	16	35630	54595	272975	56,115	392,805	2128	667,908
308	KANWAL SHAHZAD	C/A	16	28030	45091	225455	46,611	326,277	2128	553,860



309	MANZOOR AHMED	C/A	16	26510	43139	215695	44,659	312,613	2128	530,436
310	ZIA AHMED	C/A	16	28030	44963	224815	46,483	325,381	2128	552,324
311	MUHAMMAD KHAN	C/AST	16	55390	76200	381000	77,720	544,040	2128	927,168
312	ABDUL AZIZ	C/AST	16	58430	82703	413515	84,223	589,561	2128	1,005,204
313	TANVEER HUSSAIN	C/ASSTT	16	21950	37283	186415	38,803	271,621	2128	460,164
314	HAZ AHMED	C/ASSTT	16	38670	58955	294775	60,475	423,325	2128	720,228
315	UMAR HAYAT	C/A	16	41710	61359	306795	62,879	440,153	2128	749,076
316	MUDASSAR IQBAL	C/ASSTT	16	31070	49195	245975	50,715	355,005	2128	603,108
317	ABDUL RAUF	C/ASSTT	16	53870	76847	384235	78,367	548,569	2128	934,932
318	AZHER IQBAL	C/A	16	34110	52899	264495	54,419	380,933	2128	647,556
319	KAINAT ABID	C/ASSTT	15	16120	27400	137000	28,730	201,110	1862	339,972
320	M.AQIB WAQAS	C/ASSTT	16	20430	35331	176655	36,851	257,957	2128	436,740
321	SAGHIR ANWAR	C/ASSTT	16	47790	69167	345835	70,687	494,809	2128	842,772
322	ZAFAR IQBAL	C/ASSTT	16	41710	62859	314295	64,379	450,653	2128	767,076
323	MUHAMMAD SHAFIQUE	C/ASST	15	25430	37744	188720	39,074	273,518	1862	464,100
324	MUHAMMAD KHALID PERVAIZ	C/ASSTT	16	35630	54851	274255	56,371	394,597	2128	670,980
325	MUHAMMAD UMAR	C/A	16	31070	49195	245975	50,715	355,005	2128	603,108
326	AHMED HASAN	C/A	16	34110	52899	264495	54,419	380,933	2128	647,556
327	EJAZ AHMED	C/A	16	35630	55051	275255	56,571	395,997	2128	673,380
328	GHULAM RASOOL	C/A	16	46270	67215	336075	68,735	481,145	2128	819,348
329	ABDUL RASHID	C/A	16	35630	53551	267755	55,071	385,497	2128	655,380
330	MUHAMMAD RAFI	CA	16	35630	53551	267755	55,071	385,497	2128	655,380
331	SHABBIR AHMED QAZI	C/A	16	34110	51399	256995	52,919	370,433	2128	629,556
332	JAMSHAD RASUL	C/A	16	32590	50947	254735	52,467	367,269	2128	624,132
333	FARZAND ALI	C/A	16	34110	52899	264495	54,419	380,933	2128	647,556
334	MUHAMMAD RIASAT	C/A	16	31070	49195	245975	50,715	355,005	2128	603,108
335	TANVEER HUSSAIN	C/ASST	16	40190	60907	304535	62,427	436,989	2128	743,652
336	TANVEER SAEED	C/ASSTT	16	35630	53551	267755	55,071	385,497	2128	655,380
337	RIDA HASSAN	C/ASSTT	16	21950	37283	186415	38,803	271,621	2128	460,164
338	MUHAMMAD QASIM	C/ASST	16	26510	43139	215695	44,659	312,613	2128	530,436
339	WIDDYA ZAHID	C/ASSTT	16	21950	37283	186415	38,803	271,621	2128	460,164
340	MANSHAAD HUSSAIN	C/DAR	01	11740	20497	102485	20,787	145,509	406	248,400
341	ADNAN AHMED	COMM.ASSTT	16	23470	39235	196175	40,755	285,285	2128	483,588
342	SHAFIQ-UR-REHMAN	COMM.ASSTT	16	20430	40781	203905	42,301	296,107	2128	502,140
343	AAMIR SHAHZAD	COMM.ASSTT	15	25430	39244	196220	40,574	284,018	1862	482,100
344	SAQIB IQBAL	COMM.ASSTT	15	17450	28996	144980	30,326	212,282	1862	359,124
345	HAMMAD SHAFIQUE	COMM.ASSTT	15	17450	28996	144980	30,326	212,282	1862	359,124
346	NABEELA MUSHTAQ	COMM.ASSTT	15	17450	28996	144980	30,326	212,282	1862	359,124
347	LUBNA SHAHZADI	COMM.ASSTT	15	18780	30704	153520	32,034	224,238	1862	379,620



348	TALHA SHAHZAD	COMM.ASSTT.	15	16120	27400	137000	28,730	201,110	1862	339,972
349	MUHAMMAD JAMSHAD	C/A	15	20110	32412	162060	33,742	236,194	1862	400,116
350	USMAN ALI	C/A	15	20110	32412	162060	33,742	236,194	1862	400,116
351	MUHAMMAD FAISAL	C/DAR	02	19210	30234	151170	30,564	213,948	462	365,580
352	EHSAN ULLAH	C/DAR	03	21310	33772	168860	34,162	239,134	546	408,540
353	MUHAMMAD ASHRAF	C/DAR	02	19210	30434	152170	30,764	215,348	462	367,980
354	SOHAIL RAZA	C/ASSISTANT	16	24990	41187	205935	42,707	298,949	2128	507,012
355	IMRAN AZEEM	C.DAR	01	11740	20197	100985	20,487	143,409	406	244,800
356	AMANAT ALI	C/SUPDTT	16	56910	82379	411895	83,899	587,293	2128	1,001,316
357	FIAZA LIAQAT	C/ASSTT	15	16120	26049	130245	27,379	191,653	1862	323,760
358	SAQLAIN SALEEM	COMMERCIAL ASSISTANT	15	20110	32412	162060	33,742	236,194	1862	400,116
359	TAHIR MEHMOOD	COMMERCIAL ASSISTANT	15	20110	32412	162060	33,742	236,194	1862	400,116
360	SHAHID MATLOOB	C/ASSTT	16	28030	45091	225455	46,611	326,277	2128	553,860
361	MUHAMMAD HAFEEZ	COMM. ASST.	16	43230	64811	324055	66,331	464,317	2128	790,500
362	MUKHTAR AHMED	COMM. ASST.	16	43230	64811	324055	66,331	464,317	2128	790,500
363	FAIZ ALI	COMM. ASST.	16	28030	45091	225455	46,611	326,277	2128	553,860
364	MUHAMMAD JAFER	COMM. ASST.	16	34110	52899	264495	54,419	380,933	2128	647,556
365	AKBAR ALI	COMM. ASST.	16	29550	47043	235215	48,563	339,941	2128	577,284
366	NAZIR AHMED	COMM. ASST.	16	41710	62859	314295	64,379	450,653	2128	767,076
367	MUHAMMAD AKMAL	COMMERCIAL ASST	16	29550	47043	235215	48,563	339,941	2128	577,284
368	TASSADAQ HUSSAIN	C/ASSTT	16	32590	50947	254735	52,467	367,269	2128	624,132
369	SYED SAJJAD HUSSAIN	C/ASSTT	16	24990	41387	206935	42,907	300,349	2128	509,412
370	MUHAMMAD ARSHAD SHAH	C/ASSTT	16	47790	70667	353335	72,187	505,309	2128	860,772
371	WASIQ UR REHMAN	COMM.ASSIST	16	21950	37283	186415	38,803	271,621	2128	460,164
372	WAQAS ARSHAD	C/ASSIST	15	16120	27400	137000	28,730	201,110	1862	339,972
373	MASOOD RAUF KHAN	C/ASSISTANT	15	16120	27400	137000	28,730	201,110	1862	339,972
374	MUHAMMAD BOOTA	C/ASSTT	16	31070	48995	244975	50,515	353,605	2128	600,708
375	MUHAMMAD UMAIR	C/AST	16	21950	37283	186415	38,803	271,621	2128	460,164
376	MUHAMMAD FARYAD	COMM. ASST.	16	40190	60907	304535	62,427	436,989	2128	743,652
377	IHSAN ULLAH SHAH	COMM. ASST.	16	31070	48995	244975	50,515	353,605	2128	600,708
378	SARMAN LIAQAT	C/AST	16	23470	39235	196175	40,755	285,285	2128	483,588
379	FAYYAZ ALI SHAH	C/ASSTT	16	41710	61359	306795	62,879	440,153	2128	749,076
380	NADEEM MUBARIK	C/D(C.B)	01	9420	17889	89445	18,179	127,253	406	217,104
381	ALTAF HUSSAIN	C/ASSTT	16	32590	52183	260915	53,703	375,921	2128	638,964
382	SAQIB ALI	C/ASSTT	16	37150	56667	283335	58,187	407,309	2128	692,772
383	ANEES AHMED	C/DAR	02	15070	25143	125715	25,473	178,311	462	304,488
384	TAYYAB IQBAL	COMM. ASST.	16	28030	46455	232275	47,975	335,825	2128	570,228
385	BABAR SHAHZAD	COMM. ASST.	16	34110	54135	270675	55,655	389,585	2128	662,388
386	MEHWISH RAFAQAT	COMM. ASST.	16	28030	46455	232275	47,975	335,825	2128	570,228

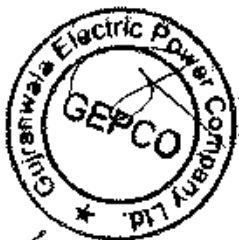


169

387	AISHA ARSHAD	COMMERCIAL ASSI	16	20430	36695	183475	38,215	267,505	2128	453,108
388	MUHAMMAD ASLAM	COMM. ASSTT	16	41710	64223	321115	65,743	460,201	2128	783,444
389	KHAWAJA SULTAN AZIZ	COMM. ASST.	16	28030	46455	232275	47,975	335,825	2128	570,228
390	MUHAMMAD NADEEM	C/ASSTT.	16	20430	36695	183475	38,215	267,505	2128	453,108
391	SADIA IHSAN	COMMERCIAL ASSISTAN	15	20110	32585	162925	33,915	237,405	1862	402,192
392	MUHAMMAD JABBAR AHMED	C/ASSISTANT	16	20430	36695	183475	38,215	267,505	2128	453,108
393	AAMIR IQBAL AWAN	COMM. ASST.	16	43230	66047	330235	67,567	472,969	2128	805,332
394	FARIHA ASHRAF	COMM. ASSTT	15	17450	30171	150855	31,501	220,507	1862	373,224
395	SAIRA BAIG	COMM. ASSTT	15	17450	30171	150855	31,501	220,507	1862	373,224
396	AMIR BASHIR BUTT	COMM. ASST.	16	41710	62723	313615	64,243	449,701	2128	765,444
397	TARIQ MAHMOOD	COMM. ASST.	16	44750	66627	333135	68,147	477,029	2128	812,292
398	SOHAIL AZAM	COMMERCIAL ASSISTAN	15	16120	28575	142875	29,905	209,335	1862	354,072
399	ARSHAD MEHMOOD	COMM. ASST.	16	46270	70079	350395	71,599	501,193	2128	853,716
400	FAIZAN SALEEM	COMMERCIAL ASSISTAN	15	16120	28575	142875	29,905	209,335	1862	354,072
401	HASSAN SARDAR	C/A	15	20110	32087	160435	33,417	233,919	1862	396,216
402	MUHAMMAD AFZAL	C/A	15	24100	38457	192285	39,787	278,509	1862	472,656
403	USMAN BUTT	COMM. ASST.	16	28030	46455	232275	47,975	335,825	2128	570,228
404	MUHAMMAD SAJID	COMM. ASST.	16	24990	41051	205255	42,571	297,997	2128	505,380
405	MUHAMMAD IQBAL	C/A	16	35630	56415	282075	57,935	405,545	2128	689,748
406	SHAZIA QAYUM	C/A	16	23470	40599	202995	42,119	294,833	2128	499,956
407	MUHAMMAD AZHAR	COMM. ASST.	16	34110	54263	271315	55,783	390,481	2128	663,924
408	MOHAMMAD LATIF	COMM. ASST.	16	49310	73983	369915	75,503	528,521	2128	900,564
409	MUHAMMAD ASLAM	COMM. ASST.	16	37150	56739	283695	58,259	407,813	2128	693,636
410	MUHAMMAD ASLAM CH	C/SUPDT.	16	59950	87519	437595	89,039	623,273	2128	1,062,996
411	MUHAMMAD NAVEED	COMMERCIAL/ASST	15	20110	27207	136035	28,537	199,759	1862	337,656
412	UMME-HABIBA	COM. ASSTT	16	24990	41187	205935	42,707	298,949	2128	507,012
413	MRS. BUSHRA HABIB	C/A	15	18780	30532	152660	31,862	223,034	1862	377,556
414	MR. HAJI FARHAN AHMED	C/A	16	20430	35331	176655	36,851	257,957	2128	436,740
415	LIQAT ALI	COMM. ASST.	16	41710	62859	314295	64,379	450,653	2128	767,076
416	MUHAMMAD ASIF	COMM. ASST.	16	31070	48995	244975	50,515	353,605	2128	600,708
417	KHALIL AHMED	C/SUPDTT	16	49310	72619	363095	74,139	518,973	2128	884,196
418	MUHAMMAD ASIF	COMM. ASST.	16	43230	64811	324055	66,331	464,317	2128	790,500
419	MUHAMMAD KHAN	COMM. ASST.	16	31070	49195	245975	50,715	355,005	2128	603,108
420	MUHAMMAD MANSHA	COMM. ASST.	16	55390	78927	394635	80,447	563,129	2128	959,892



421	AYESHA ANWAR	C/A	16	20430	35381	176905	36,901	258,307	2128	437,340
422	GULAM FARID	C/DAR	03	19360	29155	145775	29,545	206,815	546	353,136
423	MUHAMMAD BASHIR	C.DAR.	03	20920	31745	158725	32,135	224,945	546	384,216
424	MUHAMMAD NADEEM	CA	16	21950	43037	215185	44,557	311,899	2128	529,212
425	TALAT MEHMOOD	COMM. ASST.	16	28030	46455	232275	47,975	335,825	2128	570,228
426	MUHAMMAD TAHIR NAEEM	COMM. ASST.	16	40190	62271	311355	63,791	446,537	2128	760,020
427	SHAHBAZ AHMED	CA	16	23470	39099	195495	40,619	284,333	2128	481,956
428	MUHAMMAD JUNAID ASLAM	C/A	15	16120	28836	144180	30,166	211,162	1862	357,204
429	JAMIL AHMED	COMM. ASST.	16	40190	62271	311355	63,791	446,537	2128	760,020
430	ABDUL RAZZAQ	COMM. ASST.	16	44750	67999	339995	69,519	486,633	2128	828,756
431	ASMAT ULLAH	COMM. ASST.	16	32590	52311	261555	53,831	376,817	2128	640,500
432	MUHAMMAD RAZZAQ	COMMERCIAL SUPERIN	16	49310	73983	369915	75,503	528,521	2128	900,564
433	ANWAR AHMED MUGHAL	COMM. ASST.	16	28030	44955	224775	46,475	325,325	2128	552,228
434	S.AFZA-UL-HUSSAIN KAZMI	COMM/ASSTT	16	43230	64675	323375	66,195	463,365	2128	788,868
435	AMAN ULLAH	CA	16	49310	73983	369915	75,503	528,521	2128	900,564
436	S FARHAT ABBAS SHAH	C/ASSTT.	16	40280	62179	310895	63,699	445,893	2128	758,916
437	QASIR MEHMOOD	C/OPRETOR	11	23130	37105	185525	37,985	265,895	1232	452,652
				14,431,350					865,074	257,094,330
									Bonus	14,431,350
									Total	271,525,680



DY.Commercial Manager , Revenue Officers Pay Roll FY 2018-19

S.No.	Name	Designation	BPS	Basic Pay	Gross Pay	05-Month Pay	Pay with Increment	07 Month Pay	H.Relief	Total Pay
1	MIAN MUHAMMAD IRFAN ALI	DY.MANAGER (SYSTEM IMPL)	18	92,880	142,719	713,595	145,589	1,019,123	4,018	1,736,736
3	MUHAMMAD JAMIL	DM (TARRIF)	18	78,530	125,259	625,295	128,129	896,903	4018	1,527,216
4	MUHAMMAD JAHANGIR RANA	ASSTT MANAGER (CS)	17	46,470	82115	410,575	84,415	590,905	3,220	1,004,700
5	SHAFQAT AYAZ	R.O	17	53,370	84974	424,870	87,274	610,918	3,220	1,039,008
6	SAQIB AHMED CHATTA	ADDL D.C.M.	18	69,920	107864	539,320	110,734	775,138	4,018	1,318,476
7	RABIA KALSOOM	A.M. (CS)	17	41,870	75209	375,045	77,509	542,563	3,220	921,828
8	MUHAMMAD WASEEM	ADDL DY.MANAGER (CS)	18	81,400	122943	614,715	125,813	880,691	4,018	1,499,424
9	QAISAR MAHMOOD CHATHA	ADDL.DCM (C.S)	18	61,310	93856	469,280	96,726	677,082	4,018	1,150,380
10	HAFIZ MUHAMMAD IMRAN	DCM	18	81,400	114229	571,145	117,099	819,693	4,018	1,394,856
11	ZAFAR UL HAQ	ADDL DY.MANAGER (COM)	18	78,530	119019	595,095	121,889	853,223	4,018	1,452,336
12	HAFIZ ABDUL KHALIQ	ADDL.DY.MANAGER(CS)	18	69,920	105303	526,515	108,173	757,211	4,018	1,287,744
13	BILAWAL ABBAS	A.M (CS)	17	32,670	61181	305,905	63,481	444,367	3,220	753,492
14	NAEEM RAZA KHAN	DCM	18	84,270	123723	618,615	126,593	886,151	4,018	1,508,784
15	ABDUL HAFEEZ	ADDL D.M	18	58,440	90219	451,095	93,089	651,623	4,018	1,106,736
16	NASIR AHMED	AM(CS)	17	53,370	78325	391,625	80,625	564,375	3,220	959,220
17	FATH KHAN MALIK	AM(CS)	17	62,570	94570	472,850	96,870	678,090	3,220	1,154,160
18	HAFIZ IMRAN BASHIR	DCM	18	69,920	101650	508,250	104,520	731,640	4,018	1,243,908
19	MUHAMMAD RIAZ	ADDL.DCM	18	84,270	122763	613,815	125,633	879,431	4,018	1,497,264
20	M.ASIF CHATHA	DCM	18	84,270	126147	630,735	129,017	903,119	4,018	1,537,872
21	ZAFAR MAQBOOL	R.O.	17	67,170	102692	513,460	104,992	734,944	3,220	1,251,624
				1,352,550				Total		25,345,764
								Bonus		1,352,550
								Grand Total		26,698,314



MIS Staff Pay Roll FY 2018-19

S.No	Name	Designation	BPS	Basic Pay	Gross Pay	05-Month Pay	Pay with Increment	07 Month Pay	H.Relief	Total Pay
1	AMJAD SHOUKAT	A.A.M(MIS)	17	44170	75662	378310	77,962	545,734	3220	927,264
2	ABDUL REHMAN	ADDL.A.M(MIS/DC)	17	67170	98743	493715	101,043	707,301	3220	1,204,236
3	M. TARIQ MAHMOOD GONDAL	ADDL.A.M(MIS/DC)	17	64870	95790	478950	98,090	686,630	3220	1,168,800
4	MUHAMMAD SAFDAR AZIZ	ADDL.A.M(MIS/DC)	17	57970	93580	467900	95,880	671,160	3220	1,142,280
5	SHAHID IQBAL	A.A.M(MIS/DC)	17	69470	101696	508480	103,996	727,972	3220	1,239,672
6	MUNSIF ALI ZAHEER	ADDL.A.M(MIS/DC)	17	57970	93580	467900	95,880	671,160	3220	1,142,280
7	EIAZ AHMAD	A.SUPERVISOR DC	17	44170	75862	379310	78,162	547,134	3220	929,664
8	MISS KUBRA ANDLEEB	ADDL. SUP (DC)	17	39570	63307	316535	65,607	459,249	3220	779,004
9	CH.AHSAN SAFDAR	ADDL.A.M(MIS/DC)	17	46470	72166	360830	74,466	521,262	3220	885,312
10	MUHAMMAD RIZWAN	SUPERVISOR(DE)	16	38670	62228	311140	63,748	446,236	2128	759,504
11	SHAHID HABIB	ADDL.A.M(MIS/DE)	17	71770	98798	493990	101,098	707,686	3220	1,204,896
12	MUHAMMAD IRFAN	SUPERVISOR(DE)	16	31070	56359	281795	57,879	405,153	2128	689,076
13	TAHSEEN MAHMOOD	ADDL.A.M(MIS/DC)	17	48770	81768	408840	84,068	588,476	3220	1,000,536
14	SARFRAZ AHMED	ADDL.A.M(MIS/DC)	17	60270	96533	482665	98,833	691,831	3220	1,177,716
15	SYED FAQIR HUSSAIN SHAH	ADDL. SUP(DE)	17	44170	69213	346065	71,513	500,591	3220	849,876
16	MUHAMMAD AMIR LATIF	SUPERVISOR (DE)	16	41710	70223	351115	71,743	502,201	2128	855,444
17	SHAHZADA ASHRAF	ADDL. SUP. (DC)	16	31070	57622	288110	59,142	413,994	2128	704,232
18	MUHAMMAD JAVAID	ADDL.A.M(MIS/MR)	17	67170	106292	531460	108,592	760,144	3220	1,294,824
19	YASEEN MAQSOOD	SUP. (DC)	16	31070	56359	281795	57,879	405,153	2128	689,076
20	JAFFAR BHATTI	ADDL.A.M(MIS/MR)	17	67170	106292	531460	108,592	760,144	3220	1,294,824
21	ASIM SHAHZAD SIDDIQI	ADDL.A.M(MIS/MR)	17	37270	67703	338515	70,003	490,021	3220	831,756
22	ZAHID M. IMRAN	SUP. (DC)	16	32590	58311	291555	59,831	418,817	2128	712,500
23	SYED ALI RAZA	COMP. OPERATOR	16	31070	53168	265840	54,688	382,816	2128	650,784
24	SYED ZEESHAN	ADL.SUP. (DC)	17	37270	66803	334015	69,103	483,721	3220	820,956
25	ATIF ZABEE	ADDL. SUP (DC)	16	32590	59811	299055	61,331	429,317	2128	730,500
26	MUHAMMAD LUQMAN	ADDL. SUP (DC)	16	31070	56122	280610	57,642	403,494	2128	686,232
27	MUHAMMAD ADNAN ASHFAQ	ADDL. SUP (DC)	16	31070	57734	288670	59,254	414,778	2128	705,576
28	MUHAMMAD GULZAR	ADDL. SUP(DE)	17	46470	78815	394075	81,115	567,805	3220	965,100
29	MUHAMMAD WAQAS	COMP. OPERATOR	16	32590	55120	275600	56,640	396,480	2128	674,208
30	MUHAMMAD SAEED	ADDL.A.M(MIS/DC)	17	67170	98743	493715	101,043	707,301	3220	1,204,236
31	ABDUL HAFEEZ	ADDL.A.M(MIS/DE)	17	57970	93580	467900	95,880	671,160	3220	1,142,280
32	HAFIZ EIAZ AHMAD	SUPERVISOR (DE)	16	31070	56359	281795	57,879	405,153	2128	689,076
33	RAFIA IJAZ	SUPERVISOR (DE)	16	31070	52268	261340	53,788	376,516	2128	639,984
34	MUHAMMAD IJAZ	SUPERVISOR (DE)	16	34110	60263	301315	61,783	432,481	2128	735,924
35	GHULAM SARWAR	SUPERVISOR (DE)	16	35630	58124	290620	59,644	417,508	2128	710,256
36	ABRAR MUSTAFA	SUPVISOR (DE)	16	31070	56359	281795	57,879	405,153	2128	689,076
37	MUHAMMAD ARSHAD WASTI	A.A.M (DC)	17	57970	81080	405400	83,380	583,660	3220	992,280
38	MUHAMMAD KASHIF ALI	SUP. (DE)	16	31070	52268	261340	53,788	376,516	2128	639,984
39	FAHAD SAUD	DATA CODER	15	17450	32911	164555	34,241	239,687	1862	406,104
40	GULZAIB	DATA CODER	15	17450	34411	172055	35,741	250,187	1862	424,104
41	MUHAMMAD SAFDAR	DATA CODER	15	21440	40333	201665	41,663	291,641	1862	495,168
42	RANA AWARIS	DATA CODER	15	17450	34411	172055	35,741	250,187	1862	424,104



43	UMAIR NAZIR	DATA CODER	15	17450	32911	164555	34,241	239,687	1862	406,104
44	MUHAMMAD SOHAIL ANWAR	DATA CODER	15	22770	42307	211535	43,637	305,459	1862	518,856
45	TAYYAB FAROOQ	DATA CODER	15	17450	32911	164555	34,241	239,687	1862	406,104
46	MUHAMMAD MOHSIN BASHIR	DATA CODER	15	17450	32911	164555	34,241	239,687	1862	406,104
47	HAFAZ AHMED SOHAIB	DATA CODER	15	17450	32911	164555	34,241	239,687	1862	406,104
48	MUHAMMAD KHURRAM LATIF	DATA CODER	15	17450	32911	164555	34,241	239,687	1862	406,104
49	SADIA ILYAS	DATA CODER	15	17450	34411	172055	35,741	250,187	1862	424,104
50	USMAN RIAZ	DATA ENTRY OP	15	17450	34411	172055	35,741	250,187	1862	424,104
51	SAJJAD AHMED	DATA ENTRY OP	15	17450	34411	172055	35,741	250,187	1862	424,104
52	DILAWAR NAZIR	DATA ENTRY OP	15	17450	34411	172055	35,741	250,187	1862	424,104
53	MUHAMMAD SHABBIR	DATA ENTRY (OP)	15	17450	32911	164555	34,241	239,687	1862	406,104
54	AWAIS RAFIQUE	DATA ENTRY OP	15	17450	34411	172055	35,741	250,187	1862	424,104
55	ZAHID NADEEM	DATA ENTRY OP	15	20110	36859	184295	38,189	267,323	1862	453,480
56	WAQAS ASHRAF	DATA ENTRY OP	15	17450	34411	172055	35,741	250,187	1862	424,104
57	ASIF ALI	DATA ENTRY OP	15	17450	32911	164555	34,241	239,687	1862	406,104
58	AISHA JABEEN	DATA ENTRY OP	15	17450	34411	172055	35,741	250,187	1862	424,104
59	WASIF IMAD ULLAH	DATA ENTRY OP	15	17450	34411	172055	35,741	250,187	1862	424,104
60	ANAMULLAH CHUGHTAI	ADDL AM(MIS)	17	57970	85364	426820	87,664	613,648	3220	1,043,688
61	HAFAZ MUHAMMAD IMRAN	SUPERVISOR (DC)	16	31070	56359	281795	57,879	405,153	2128	689,076
62	MUHAMMAD ASHRAF	ADDL A.M (MIS/DE)	17	60270	97470	487350	99,770	698,390	3220	1,188,960
63	ZEESHAN RAI	DATA CODER	15	16120	31799	158995	33,129	231,903	1862	392,760
64	IQRA	DATA CODER	15	16120	31799	158995	33,129	231,903	1862	392,760
65	MUHAMMAD RAFIQUE	ADDL A.M(MIS/DC)	17	60270	83884	419420	86,184	603,288	3220	1,025,928
66	TAHIR QAMMAR	ADDL A.M(MIS/MR)	17	57970	86264	431320	88,564	619,948	3220	1,054,488
67	ADEEL SARWAR MALHI	COMP. OPERATOR	16	31070	49895	249475	51,415	359,905	2128	611,508
68	ABID NADEEM DAR	COMP. OPERATOR	16	40190	59080	295400	60,600	424,200	2128	721,728
69	RASHEED AHMAD MALHI	SUPERVISOR (DC)	16	40190	60907	304535	62,427	436,989	2128	743,652
70	RAZA ABBAS SHAH	SUPERVISOR (DC)	16	40190	58180	290900	59,700	417,900	2128	710,928
71	JAVED IQBAL	SUPERVISOR (DE)	16	41710	62859	314295	64,379	450,653	2128	767,076
72	IFTIKHAR AHMAD	SUPERVISOR (DE)	16	43230	62084	310420	63,604	445,228	2128	757,776
73	SYED NAYYER SHABBIR	ADDL A.M(MIS/MR)	17	62570	92170	460850	94,470	661,290	3220	1,125,360
74	CH. JAHANZAIB	SUPERVISOR (DC)	16	40190	60907	304535	62,427	436,989	2128	743,652
75	TANZEEL KHALIQ	DEO	15	18780	31454	157270	32,784	229,488	1862	388,620
76	MUHAMMAD SULEMAN ATTARI	DATA CODER	15	17450	28246	141230	29,576	207,032	1862	350,124
77	MUHAMMAD HASSAN NAWAZ	DATA CODER	15	17450	28246	141230	29,576	207,032	1862	350,124
78	IHSAN ULLAH	DATA CODER	15	17450	28246	141230	29,576	207,032	1862	350,124
79	KHURRAM SHAHZAD	DATA CODER	15	17450	29746	148730	31,076	217,532	1862	368,124
80	MUHAMMAD RIZWAN	DATA CODER	15	17450	29746	148730	31,076	217,532	1862	368,124
81	REHAN RASHID	DATA ENTRY OP	15	17450	28246	141230	29,576	207,032	1862	350,124
82	MALIK ABU BAKAR	DATA ENTRY OP	15	17450	28246	141230	29,576	207,032	1862	350,124
83	ADEEL ASHIQ	DATA ENTRY OP	15	17450	29746	148730	31,076	217,532	1862	368,124
84	USMAN AKRAM	DATA CODER	15	17450	29746	148730	31,076	217,532	1862	368,124
85	ZULFIQAR ALI	ADDL A.M(MIS/DC)	17	60270	90533	452665	92,833	649,831	3220	1,105,716
86	M.SARWAR RANJA	ADDL A.M(MIS/DC)	17	60270	90533	452665	92,833	649,831	3220	1,105,716
87	ZAHEER UD DIN BABAR	ADDL SUP (DC)	17	46470	72815	364075	75,115	525,805	3220	893,100
88	MUHAMMAD SHAHBAZ	SUPERVISOR (DC)	16	37150	58167	290835	59,687	417,809	2128	710,772



89	M.FARRUKH ILYAS	ADDL.SUP(DC)	17	37270	60803	304015	63,103	441,721	3220	748,956
90	RAZA SIDIQUE	ADDL.AM(MIS.DE)	17	67170	99392	496960	101,692	711,844	3220	1,212,024
91	SHABAN NAZIR	SUPERVISOR (DE)	16	32590	52311	261555	53,831	376,817	2128	640,500
92	SOHAIL ARIF	SUPERVISOR (DE)	16	32590	52311	261555	53,831	376,817	2128	640,500
93	EHSAAN UL HAQ	ADDL.A.M(MIS/MR)	17	69470	103245	516225	105,545	738,815	3220	1,258,260
94	MR.RANA SHAFIQUE AHMAD	COMP.OPERATOR	16	35630	53024	265120	54,544	381,808	2128	649,056
95	M.MURTAZA ASLAM	SUPERVISOR (DE)	16	35630	56215	281075	57,735	404,145	2128	687,348
96	AWAIS MUSHTAQ	ADDL.SUP(DC)	17	37270	60803	304015	63,103	441,721	3220	748,956
97	QAISER MEHMOOD	ADDL.SUP(DC)	17	37270	60803	304015	63,103	441,721	3220	748,956
98	MUHAMMAD FAROOQ	ADDL.SUP(DC)	17	37270	60803	304015	63,103	441,721	3220	748,956
99	MUHAMMAD SHABIR	COMP.OPERATOR	16	37150	59067	295335	60,587	424,109	2128	721,572
100	MUHAMMAD ASIF AWAN	ADDL.A.M(MIS/DC)	17	67170	100292	501460	102,592	718,144	3220	1,222,824
101	QAMMAR-UZ-ZAMAN AHMED	SUPERVISOR(DE)	16	44750	68127	340635	69,647	487,529	2128	830,292
102	MUHAMMAD ZAKIR	SUPERVISOR (DE)	16	43230	66175	330875	67,695	473,865	2128	806,868
103	TASAWAR HUSSAIN	SUPERVISOR (DC)	16	46270	65988	329940	67,508	472,556	2128	804,624
104	MUHAMMAD WASIM	DATA CODER	15	17450	30921	154605	32,251	225,757	1862	382,224
105	LAEEQUE UR REHMAN	DATA CODER	15	17450	30921	154605	32,251	225,757	1862	382,224
106	QAISAR ALI	DATA CODER	15	17450	30921	154605	32,251	225,757	1862	382,224
107	MUBEEN MEHMOOD	DATA CODER	15	17450	30921	154605	32,251	225,757	1862	382,224
108	HAFAZ UMAR KHATTAB	DATA CODER	15	17450	30921	154605	32,251	225,757	1862	382,224
109	SY.SULTAN HAIDER SHERAZI	DATA CODER	15	17450	30921	154605	32,251	225,757	1862	382,224
110	FAZEEL MUHAMMAD RAMZAN	DATA CODER	15	17450	30921	154605	32,251	225,757	1862	382,224
111	RAMAS RIAZ	DATA CODER	15	17450	30921	154605	32,251	225,757	1862	382,224
112	TAHIRA HAFEEZ AZAM	DATA CODER	15	17450	30921	154605	32,251	225,757	1862	382,224
113	FARHAN SAIED	DATA ENTRY OP	15	17450	34411	172055	35,741	250,187	1862	424,104
114	MUHAMMAD IDREES	ADDL.A.M(MIS/MR)	17	67170	98076	490380	100,376	702,632	3220	1,196,232
115	TANVIR IJAZ BUTT	ADDL.A.M(MIS/MR)	17	64870	95123	475615	97,423	681,961	3220	1,160,796
116	M.RIZWAN-UR-REHMAN	ADDL.SUP(DC)	17	37270	58587	292935	60,887	426,209	3220	722,364
117	AFTAB AHMAD MALHI	SUPVISOR (DC)	16	40190	60907	304535	62,427	436,989	2128	743,652
118	MUHAMMAD MUSHTAQ	ADDL.A.M(MIS/DC)	17	57970	85364	426820	87,664	613,648	3220	1,043,688
119	TARIQ MEHMOOD BUTT	ADDL.A.M(MIS/DE)	17	67170	97176	485880	99,476	696,332	3220	1,185,432
120	MUHAMMAD RIAZ	SUPERVISOR (DC)	16	37150	56803	284015	58,323	408,261	2128	694,404
121	USMAN HAIDER	SUPERVISOR (DE)	16	31070	48995	244975	50,515	353,605	2128	600,708
122	MUHAMMAD AZHAR	DATA CODER	15	17450	29746	148730	31,076	217,532	1862	368,124
123	MUHAMMAD BILAL	DATA CODER	15	17450	29746	148730	31,076	217,532	1862	368,124
124	SAMSON	DATA CODER	15	17450	29746	148730	31,076	217,532	1862	368,124
125	SYED ARSLAN SARFRAZ	DATA ENTRY OPER	15	17450	29746	148730	31,076	217,532	1862	368,124
126	MUHAMMAD KAMRAN BUTT	ADDL.SUP(DC)	17	37270	58587	292935	60,887	426,209	3220	722,364
127	MUHAMMAD KAMRAN	COMPUER OPERATOR	16	31070	49895	249475	51,415	359,905	2128	611,508
128	MUHAMMAD IRFAN KASHIF	SUPERVISOR (DE)	16	41710	62859	314295	64,379	450,653	2128	767,076
129	AHMED HASSAN NIAZI	ADDL.A.M(MIS/DC)	17	48770	75768	378840	78,068	546,476	3220	928,536
130	FARRUKH RASOOL GONDAL	SUPERVISOR (DE)	16	41710	62859	314295	64,379	450,653	2128	767,076
131	MUHAMMAD JAVAID AKHTAR	A.A.MANAGER	17	55670	82734	413670	85,034	595,238	3220	1,012,128
132	TALIB HUSSAIN	A.A.MANAGER	17	53370	79974	399870	82,274	575,918	3220	979,008
133	MUHAMMAD NADEEM	ADDL.A.M (MR)	17	64870	102439	512195	104,739	733,173	3220	1,248,588
134	HASSAN ARSHAD	SUP(DE)	16	34110	54263	271315	55,783	390,481	2128	663,924



12

135	ZULFIQAR AHMED	ADDL A.M MIS/DC	17	71770	105105	525525	107,405	751,835	3220	1,280,580
136	MUHAMMED WAHEED	ADDL M (DE)	17	62570	93293	466485	95,593	669,151	3220	1,138,836
137	MUHAMMAD SABIR	ADDL ASSTT:MANAGER (MIS)	17	62570	93486	467430	95,786	670,502	3220	1,141,152
138	USMAN KHALID	SUP (DE)	16	31070	50359	251795	51,879	363,153	2128	617,076
139	USMAN SAEED KHOKHAR	SUP (DE)	16	34110	54263	271315	55,783	390,481	2128	663,924
140	BABAR BILAL	ADDL A.M MIS/DC	17	69470	102345	511725	104,645	732,515	3220	1,247,460
141	KHURAM SHAHZAD	SUP (DE)	16	34110	54263	271315	55,783	390,481	2128	663,924
142	NAZIR AHMED	A.A.M (MIS) DC	17	67170	97176	485880	99,476	696,332	3220	1,185,432
143	MUHAMMAD SHAHBAZ	SUP (DE)	16	44750	66763	333815	68,283	477,981	2128	813,924
144	SAHID ULLAH	ADL SUP (DC)	17	39570	61540	307700	63,840	446,880	3220	757,800
145	WASEEM ASIF	DATA CODER	15	17450	29746	148730	31,076	217,532	1862	368,124
146	SH. MUHAMMAD BASHIR	ADDL (AMO)	17	51070	76612	383060	78,912	552,384	3220	938,664
147	NAZIR AHMED JOHAR	A.A.M (MIS/DC)	17	60270	90533	451665	92,833	649,831	3220	1,105,716
148	SAIMA	DC	15	17450	30921	154605	32,251	225,757	1862	382,224
149	MUHAMMAD USMAN AFZAL	SUPERVISOR (DE)	16	34110	50172	250860	51,692	361,844	2128	614,832
150	NADEEM AKBAR	SUPERVISOR (DC)	16	35630	54851	274255	56,371	394,597	2128	670,980
151	NAZIA ALI AHMED	SUP (DE)	16	32590	50947	254735	52,467	367,269	2128	624,132
152	ADNAN SHAHZAD	SUP (DE)	16	41710	62859	314295	64,379	450,653	2128	767,076
153	MUHAMMAD SHAHBAZ CHEEMA	A.A.MANAGER MIS	17	53370	79458	397290	81,758	572,306	3220	972,816
154	SANA JAVED	SUP (DE)	16	31070	48995	244975	50,515	353,605	2128	600,708
155	ATA MOHY U DIN	SUPERVISOR (DC)	16	35630	56171	280855	57,691	403,837	2128	686,820
156	YASIR SHAHZAD	SUP (DE)	16	32590	50947	254735	52,467	367,269	2128	624,132
157	MUHAMMAD SARFRAZ AHMED	SUP (DC)	16	32590	50947	254735	52,467	367,269	2128	624,132
158	WAQAR AHMED	ADDL A.M.	17	41870	63507	317535	65,807	460,649	3220	781,404
159	HAMID HUSSAN	ADDL AMO	17	39570	61847	309235	64,147	449,029	3220	761,484
160	MUHAMMAD RAFIQUE	ADD AMO	17	69470	100236	501180	102,536	717,752	3220	1,222,152
161	TARIQ NAZIR	ADD AMO	17	53370	75325	376625	77,625	543,375	3220	923,220
162	RIFFAT BASHIR	ADD AMO	17	44170	62677	313385	64,977	454,839	3220	771,444
163	WASEEM IQBAL	ADD AMO	17	39570	61847	309235	64,147	449,029	3220	761,484
164	DILNAZ ZAHRA	SUP DE	16	37150	56803	284015	58,323	408,261	2128	694,404
165	MUHAMMAD ASIF	ADDL AM (MIS/DE)	17	62570	86644	433220	88,944	622,608	3220	1,059,048
166	IRAM SHAHZADI	DES	16	31070	48995	244975	50,515	353,605	2128	600,708
167	ISHFAQ AHMED	ADD AM (MIS/DE)	17	71770	102889	514445	105,189	736,323	3220	1,253,988
168	UMAR FAROOQ	DEO	15	24100	39036	195180	40,366	282,562	1862	479,604
169	MUKHTAR AHMED	D.E.S.	17	53370	79458	397290	81,758	572,306	3220	972,816
170	HAZ AHMED	SUP (DC)	16	41710	62859	314295	64,379	450,653	2128	767,076
171	MST NADIA HANIF	SUP (DE)	16	34110	52899	264495	54,419	380,933	2128	647,556
172	ALMAS RAFIQUE	D.E.O	15	17450	29746	148730	31,076	217,532	1862	368,124
173	GHAZANFAR SHAHZAD	DATA CODER	15	17450	29746	148730	31,076	217,532	1862	368,124
174	SHAHBAZ AHMED	SUPERVISOR D.C	16	32590	50947	254735	52,467	367,269	2128	624,132
175	MUHAMMAD ATIF	DATA CODER	15	17450	29746	148730	31,076	217,532	1862	368,124
176	GHULAM RASOOL	ADD. A.M	17	46470	70899	354495	73,199	512,393	3220	870,108
177	SALAMAT ALI	ADDL A.M (MIS/DE)	17	71770	103082	515410	105,382	737,674	3220	1,256,304
178	HAIDER ABBAS	SUP (DE)	16	31070	48995	244975	50,515	353,605	2128	600,708
179	LUQMAM RASHEED	DATA CODER	15	17450	29746	148730	31,076	217,532	1862	368,124



180	MUHAMMAD ZUHAIB	DATA CODER	15	17450	29746	148730	31,076	217,532	1862	368,124	
181	MUNSAF ALI BUTT	D.E.O	15	17450	29746	148730	31,076	217,532	1862	368,124	
182	NASIR MEHMOOD	ADDL.AST MANAGE	17	41870	62209	311045	64,509	451,563	3220	765,828	
183	MOAZZAM ALI BABAR	SUPERVISOR (DE)	16	41710	64223	321115	65,743	460,201	2128	783,444	
184	NASEER AHMAD	ADD.ASST MANGER	17	37270	59087	295435	61,387	429,709	3220	728,364	
185	MUHAMMAD SOHAIL ANJUM	ADDL.A.M.MIS/DE	17	60270	90340	451700	92,640	648,480	3220	1,103,400	
186	MUHAMMAD MUDASSAR IQBAL	SUPERVISOR (DE)	16	37150	58167	290835	59,687	417,809	2128	710,772	
187	KHALID MEHMOOD	A.A.M.(MIS/DE)	17	60270	83491	417455	85,791	600,537	3220	1,021,212	
188	MUHAMMAD ARSHAD CH.	ADDL.A.M.(MIS)	17	53370	74832	374160	77,132	539,924	3220	917,304	
189	SIDRA HUSSAIN	SUPERVISOR (DE)	16	31070	50359	251795	51,879	363,153	2128	617,076	
190	TANVEER AHMED	SUPERVISOR D.E	16	41710	64223	321115	65,743	460,201	2128	783,444	
191	SAJJAD SHAFIQUE	ADD.ASS.MANG.	17	60270	90340	451700	92,640	648,480	3220	1,103,400	
192	MUHAMMAD ZARIF KHATANA	SUP.(DC)	16	31070	50359	251795	51,879	363,153	2128	617,076	
193	SULEMAN IDREES	DEO	15	17450	29371	146855	30,701	214,907	1862	363,624	
194	SYED ZULQARNAIN	SUPERVISOR(DE)	16	40190	60907	304535	62,427	436,989	2128	743,652	
195	GHULAM MUSTAFA	ADDL.A.M.(D.E)	17	57970	85171	425855	87,471	612,297	3220	1,041,372	
196	MUHAMMAD YAQOOB	ADDL.A.M/MIS/DE	17	57970	87187	435935	89,487	626,409	3220	1,065,564	
197	MOHAMMAD MOHSIN MIR	SUP(DE)	16	34110	54263	271315	55,783	390,481	2128	663,924	
198	MOHAMMAD FAIZAN	SUP(DC)	16	31070	50359	251795	51,879	363,153	2128	617,076	
										144,760,152	
										Bonus	8,070,179
										Arrear of Pay due to Time Scale /post Upgradation paid through demands	9,480,915
										Grand total	162,311,246



MIS Officers Pay Roll Data FY 2018-19

S.No.	Name	Designation	BPS	Basic Pay	Gross Pay	05-Month Pay	Pay with Increment	07 Month Pay	H.Relief	Total Pay
1	M. YOUNAS SHAD	MANAGER (MIS)	19	120,210	183015	915,075	186,065	1,302,455	4270	2,221,800
2	AMIR HAFEEZ	ADDL. DY.MANAGER (MIS)	18	72,790	118229	591,145	121,099	847,693	4018	1,442,856
3	GHULAM QADIR	DY. MANAGER (MIS)	18	90,010	132111	660,555	134,981	944,867	4018	1,609,440
4	AAMER HUSSAIN	DY. MANAGER (MIS)	18	72,790	119001	595,005	121,871	853,097	4018	1,452,120
5	MUHAMMAD SAEED AHMAD	ADDL DM (MIS)	18	75,660	123075	615,375	125,945	881,615	4018	1,501,008
6	NAVEED ANJUM	ADDL DM (MIS)	18	72,790	118431	592,155	121,301	849,107	4018	1,445,280
7	NAZIR AHMED CHEEMA	ASSTT.M(MIS)	17	69,470	106496	532,480	108,796	761,572	3220	1,297,272
8	MUHAMMAD UMAR FAROOQ	AST.MANAGER(MIS)	17	76,370	109355	546,775	111,655	781,585	3220	1,331,580
9	ANJUM JAVAID	ASST MGR(MIS)	17	67,170	103543	517,715	105,843	740,901	3220	1,261,836
10	MUHAMMAD IQBAL	A.M (MIS)	17	74,070	114051	570,255	116,351	814,457	3220	1,387,932
11	MUHAMMAD ISHAQ SHAHID	D.M (MIS)	18	87,140	128907	644,535	131,777	922,439	4018	1,570,992
12	MUHAMMAD ASHRAF CHEEMA	ASST.M (MIS)	17	67,170	101976	509,880	104,276	729,932	3220	1,243,032
945,640								Bonus		945,640
										17,765,148
										17,765,148



Prior Year Adjustment FY 2019-20

	Rs. In Mln
1. FPA Subsidy (51 – 350 Units) to Domestic Consumer	3,394.00
2. Prime Minister Assistance Package	990.00
Total	<u>4,384.00</u>



179

Gujranwala Electric Power Company Ltd.
FPA SUBSIDY (51-350 UNITS DOMESTIC SLAB) FOR
THE PERIOD OF AUGUST-2011 TO JUNE-2012.

Rs.

Sr. No.	Month	FPA Subsidy
1	Aug-11	822,925,601
2	Sep-11	456,985,730
3	Oct-11	504,977,886
4	Nov-11	264,808,499
5	Dec-11	156,535,888
6	Jan-12	198,854,026
7	Feb-12	73,632,331
8	Mar-12	217,292,580
9	Apr-12	333,838,431
10	May-12	313,191,367
11	Jun-12	51,705,500
Total		3,394,747,839





11. Issue # 7. Whether the prior year adjustment of Rs. 9,019 million as calculated by the Petitioner is correct?

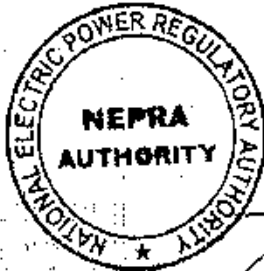
11.1 The Petitioner, in its petition requested an amount of Rs. 8,813 million under the head of Prior Period Adjustment. But during the hearing, the amount was revised to Rs. 9,019 million. According to the Petitioner, the ever increasing cost of generation, the delayed determination of tariff, monthly fuel price adjustment litigation and other complexities are all the factors which are increasing the circular debt day by day resulting in reducing the generation and increasing the load shedding. The item wise financial implications of the PYA as submitted during the hearing is given as under;

Description	Amount Rs. Mln
Components of PPP, Difference of reference & actual Capacity & UOS charges	2,894
FPA for life line consumers	490
FPA equivalent to the unit lost - normal losses within NEPRA limits	1,941
Consumer mix	3,584
Income tax paid during FY 2011-12	9
Due to revision of invoice for Capacity & UOS charges by CPPA FY 2010-11	181
Total	9,019

11.2 The Authority after careful consideration has assessed the following Prior Period Adjustment;

	Rs. Million
Notified reference PPP during the FY 2011-12	58,756
Assessed Distribution Margin for the FY 2011-12	5,558
Assessed PYA for the FY 2011-12	2,948
Add; 1 st Qrt's PPP adjustment pertaining to the FY 2011-12	2,315
Add; 2 nd Qrt's PPP adjustment pertaining to the FY 2011-12	1,314
Add; 3 rd Qrt's PPP adjustment pertaining to the FY 2011-12	(1,001)
Add; 4 th Qrt's PPP adjustment pertaining to the FY 2011-12	(1,891)
Less; Regulated PPP recovery on notified rates during the FY 2011-12	56,600
Less; Regulated DM recovery on notified rates during FY 2011-12	5,262
Less; Regulated PYA recovery on notified rates during FY 2011-12	2,092
Less; Net impact of assessed & actual Other Income for the FY 2011-12	455
Add; Impact of Consumer - Mix Variance for the FY 2011-12	3,584
Add; Actual tax paid during FY 2011-12	9
Total Uncovered Costs for the FY 2011-12	7,184

11.3 A number of petitions filed against bus fuel adjustments were filed and are still pending adjudication before Lahore High Court. During the course of hearing on 22nd December, 2011, a statement was made by the learned Counsel of Government of Pakistan, Khawaja Tariq Rahim that the respondents will not debit the fuel adjustment charges on domestic consumer's up to the extent of 350 units. As per the audited





accounts pertaining to the FY 2011-12, the amount is Rs. 3,397 million. Keeping in view, the statement of the Counsel of Government of Pakistan on the matter, the owner of the Companies, i.e., Federal Government if does not wish to collect a certain amount from a particular category of consumers, then the difference in recovery should be borne by the Owner itself. It is also a matter of record that the proceedings in which the above referred statement was made by the learned Counsel for Government has since been concluded vide judgment dated 28.1.2013 passed by the Honorable Lahore High Court Lahore in case No. 26524/11. Regarding the referred statement and the recovery of fuel adjustments from the consumers consuming 350 units, the observations of the Honorable Lahore High Court are as under:-

"Learned Counsel for respondent No.2 has made the statement at the preliminary hearing of connected W.P.No.23097/2011 when on 22.12.2011 the restraining order was modified on his statement that respondents will not debit the fuel adjustment price to the domestic users of 350 Units per month and this court confirmed the restraining order to the extent of 350 Units Per month but now learned counsel shown respondents inability to continue with the said concession, however If this court will suggest in its advisory jurisdiction to Federal Government for allowing concession to users of 350 Units, the Federal Government is ready to consider the same. As the right to get the electricity is the fundamental right of every citizen of Pakistan. Pakistan is democratic Islamic state and a truly Islamic state is therefore is a truly welfare state who is guardian and protector of its citizens in need, hence in the above circumstances it is declared that the respondents are not entitled to recover Fuel adjustment charges from the domestic users of 350 Units per months".

- 11.4 In view of aforementioned, the difference of 300 units (as 50 units life line consumer is already not affected by the monthly FPA) is not incorporated in the calculation of PYA and must be claimed by the Petitioner separately from the GOP in the form of subsidy.
- 11.5 The requested amount of Rs. 101 million under the revision of invoices for the FY 2010-11, has not been substantiated with any evidences or rationale, thus is not allowed by the Authority. The Petitioner may consider resubmitting the same with proper evidence and working.
12. Issue # 8. Whether each component of O&M (e.g. Salaries & wages, repair & maintenance, traveling expenses, vehicle maintenance & miscellaneous expenses) claimed in the Petition are justified?
- 12.1 The Petitioner requested an amount of Rs. 6,155 million on account of O&M cost. It has been stated that the Petitioner's O&M expenses include salary and other benefits, repair and maintenance, traveling allowance, vehicle maintenance allowance and other operating costs related to its distribution and supply business. A history of O&M expenses of the Petitioner is provided as here under:



ISLAMABAD ELECTRIC SUPPLY COMPANY LIMITED

Tel: Pabx: 051-9252937-39 Ext: 316
Direct: 051-9252902
Fax: 051-9252893



Office Of
Chief Executive Officer
IESCO Head Office,
Street 40, G-7/4 Islamabad
Dated: 12/10/2015

No: 6/11-35/IESCO/FDI

Mr. Zargham Eshaq Khan,
Joint Secretary (Power),
Ministry of Water & Power,
2nd Floor, Block A-Pak Secretariat,
Islamabad.

Subject: SUBSIDY CLAIM 51-350 UNITS DOMESTIC UNITS EXEMPTED FROM
FPA-AUGUST, 2011 TO MRCH-2013

Reference: This office letter # 6766-68 dated 18-12-2014 (copy attached with enclosures)

Dear Sir,

Your kind attention is invited to this office letter cited above and it is requested that requisite SRO may please be got issued at the earliest as IESCO Auditors are pressing hard for the same to finalize the IESCO Statutory Audit, 2015.
An earliest action is requested please.

Regards,

(MUHAMMAD YOUSAF AWAN)
CHIEF EXECUTIVE OFFICER
IESCO ISLAMABAD.

CC:

- ✓ CFO PEPCO-727 Wapda House Lahore for information please w/r to above.
- The Engineering Adviser (Power), Ministry of Water & Power, GOP, Plot # 6 Atta Turk Avenue, G-5/1 Islamabad for information and necessary action. He is requested to communicate the latest development in the matter to satisfy the IESCO Auditors.

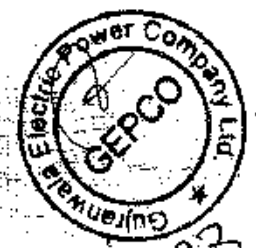
Encl: 06

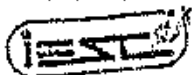
DD-II

21/11

D G GEP

DIA-COM





ISLAMABAD ELECTRIC SUPPLY COMPANY LIMITED

Tele: Pabx: 051-9252937-39 Ext: 316
Direct: 051-9252902
Fax: 051-9252893

Office Of
Chief Executive Officer
IESCO Head Office,
Street 40, G-7/4 Islamabad

Dated: 18/1/2014

No: 626/IE/IESCO/FDI

Mr. Zargam Eshaq Khan,
Joint Secretary (Power),
Ministry of Water & Power,
2nd Floor, Block "A", Pak Secretariat,
Islamabad.

**Subject: SUBSIDY CLAIM 51-350 UNITS DOMESTIC UNITS EXEMPTED FROM FPA-
AUGUST-2011 TO MARCH-2013**

Reference: Chief Engineering Adviser (Power) M/o W&P letter # SBC-15(1)/13(VI) dated 28-10-2014 addressed to this office with a copy to your good self and others (Copy again attached for ready reference).

Dear Sir,

This is to inform you that IESCO submitted its subsidy claim on the subject amounting to Rs.2,814.646 million in the month of May, 2014 based on NEPRA determination of IESCO's Tariff duly notified by the GOP vide SRO # 701 dated 05-08-2013 and SRO # 914 dated 11-10-2013 as well as NEPRA clarification issued in the case of GEPCO vide letter # 9393 dated 01-08-2013. (Copy attached).

The Chief Engineering Adviser (Power) query was responded vide IESCO's self-explanatory letter # 3904-06 dated 14-10-2014 (copy attached with enclosures) however he has again raised the similar concern vide his letter cited above.

In order to settle the matter, it is requested that requisite SRO may please be issued so that IESCO's Subsidy claim is processed by the concerned quarter and forwarded to Ministry of Finance for release of funds to CPPA in due course of time.

An earliest action will be highly appreciated.

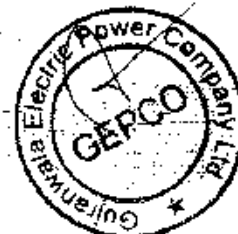
Regards,

(MUHAMMAD YOUSAF AWAN)
CHIEF EXECUTIVE OFFICER
IESCO ISLAMABAD.

CC:

- CFO PEPCO 727- Wapda House Lahore for information please w/r to above.
- The Chief Engineering Advisor (Power) Ministry of Water & Power, GoP, Plot # 6 Atta Turk Avenue, G-5/1 Islamabad for information please w/r to above.

Enclosures 05



Government of Pakistan
Ministry of Water and Power
Office of the Chief Engineering Adviser

Plot No. 6, Atta Turk Avenue, G-5/1
Islamabad, 28th October, 2014
Ph. 051-9244608, Fax 051-9244706

No. SBC-15(1)/13(VI)

Chief Executive Officer
Islamabad Electric Supply Company
IESCO, Head office
Street No. 40 G-7/4
Islamabad.

Subject: **SUBSIDY CLAIM (51-350) UNITS DOMESTIC UNITS EXEMPTED
FROM FPA AUGUST-2011 TO MARCH-2013**

Reference: Your office letter No 3904-06/IESCO/FDI dated 14-10-2014.

This is in continuation to this office letter No. SBC-15(1)/13(VI) dated 24th June, 2014 wherein we have returned your submitted claims unactioned.

However with reference to your above referred letter it is again intimated that notification vide SRO No. 914 dated 11th October, 2013 does not take account of FPA not charged to domestic consumers (51-350 units consumption).

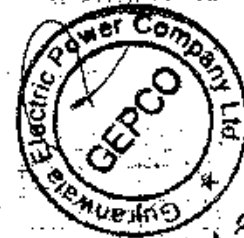
In view of above it is once again advised to take up the matter with Ministry of Water and Power for further necessary action.

This issues with the approval of competent authority.

Cost Accounts Officer
For Engineering Adviser (Power)

Copy to:-

1. Joint Secretary (Power)/ Managing Director (PEPCO) Ministry of Water & Power Islamabad.
2. Chief Financial Officer, PEPCO, WAPDA House Lahore.



Managing Director
IESCO Islamabad
D.O. No. 2882
Dated 13/10/14



ISLAMABAD ELECTRIC SUPPLY COMPANY LIMITED

Tele: Pabx: 051-9252937-39 Ext: 361
Direct: 051-9253285
Fax: 051-9252893

Office Of
Chief Executive Officer
IESCO Head Office,
Street 40, G-7/4 Islamabad
Dated: 14/10/2014

No: 3904-06 / IESCO/FDI

The Engineering Adviser (Power),
Ministry of Water & Power,
Government of Pakistan,
Plot # 6 Atta Turk Avenue, G-5/1
Islamabad.

Attention:- Cost A/Cs Officer

Subject:- SUBSIDY CLAIM (51-350) UNITS- DOMESTIC UNITS EXEMPTED FROM FPA
AUGUST-2011 TO MARCH-2013

Reference: your letter # SBC-15(1)/13(VI) dated 24-06-2014 (copy attached)

It is apprised in this regard that as per contents of para 11.5 at page # 20 of IESCO tariff determination for 2012-2013 dated 27-03-2013 (copy attached), IESCO lodged its subject claim as the said tariff determination has been duly notified vide SRO # 701 dated 05-08-2013 subsequently followed by SRO # 914 dated 11-10-2013. The issuance of GOP notification on Tariff determined by NEPRA reflects that all the contents of determination have been duly notified. It is therefore requested that claim of IESCO may please be processed and forwarded to concerned quarter for its release in due course of time.

(Signature)
FINANCE DIRECTOR
IESCO ISLAMABAD

CC:

- The Additional Director General (Customer Services) IESCO Islamabad for information and follow-up.
- The Additional Director General (MIS) IESCO Computer Centre Islamabad for information and necessary action

Encl: 03.



216.
IESCO TDS #. 19

Government of Pakistan
Ministry of Water and Power
Office of the Chief Engineering Adviser

No. SBC-15(1)/13(VI)

Plot No. 6, Alta Turk Avenue, G-5/1
Islamabad, 24th June, 2014
Ph. 051-9244608; Fax 051-9244706

Chief Executive Officer
Islamabad Electric Supply Company
IESCO, Head office
Street No. 40 G-7/4
Islamabad.

Subject:- SUBSIDY CLAIM (51-350) UNITS DOMESTIC UNITS EXEMPTED
FROM FPA AUGUST-2011 TO MARCH-2013

Reference:- your office letter No 13511-17/ ESCO/FDI dated 28-05-2014.

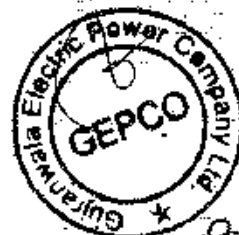
The subject cited claims submitted vide above referred letter are returned unactioned with remarks that notification vide SRO No. 914 dated 11th October, 2013 does not take account of FPA not charged to domestic consumers (51-350 units consumption).

In view of above it is advised to take up the matter with Ministry of Water and Power for further necessary action.


Cost Accounts Officer
For Engineering Adviser (Power)

Copy to:-

1. Joint Secretary (Power)/ Managing Director (PEPCO) Ministry of Water & Power Islamabad.
2. Chief Financial Officer, PEPCO, WAPDA House Lahore.
3. M/ File.



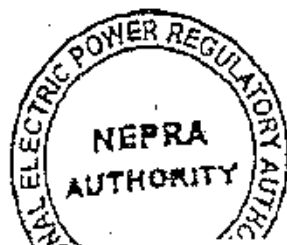
"Learned Counsel for respondent No.2 has made the statement at the preliminary hearing of connected W.P.No.23097/2011 when on 22.12.2011 the restraining order was modified on his statement that respondents will not debit the fuel adjustment price to the domestic users of 350 Units per month and this court confirmed the restraining order to the extent of 350 Units Per month but now learned counsel shown respondents inability to continue with the said concession, however If this court will suggest in its advisory jurisdiction to Federal Government for allowing concession to users of 350 Units, the Federal Government is ready to consider the same. As the right to get the electricity is the fundamental right of every citizen of Pakistan, Pakistan is democratic Islamic state and a truly Islamic state is therefore is a truly welfare state who is guardian and protector of its citizens in need, hence in the above circumstances it is declared that the respondents are not entitled to recover Fuel adjustment charges from the domestic users of 350 Units per months".

11.5 In view of aforementioned, the difference of 300 units (as 50 units life line consumer is already not affected by the monthly FPA) is not incorporated in the calculation of PYA and must be claimed by the Petitioner separately from the GOP in the form of subsidy.

12. Issue # 8. Whether the Petitioner's O&M Cost (e.g. Salaries & wages, repair & maintenance, traveling expenses, vehicle maintenance & miscellaneous expenses) projected for FY 2012-13 is justified?

12.1 The Petitioner requested an amount of Rs. 7,516 million for the FY 2012-13, under the head of O&M expenses. It has been stated that the Petitioner's O&M expenses include salary and other benefits, repair and maintenance, traveling allowance, vehicle maintenance allowance and other operating costs related to its distribution and supply business. A history of O&M expenses of the Petitioner is provided as here under:

Description	Rs. Million					
	2008 Audited	2009 Audited	2010 Audited	2011 Audited	2012 Audited	2013 Requested
Salaries & Other Benefits	2,412	2,569	2,928	3,927	4,788	5,871
Maintenance Expenses	436	439	408	466	525	565
Traveling Expenses	82	97	109	136	157	230
Vehicle Running Expenses	135	204	241	226	276	357
Other Expenses	235	366	363	353	382	493
Total	3,300	3,675	4,049	5,108	6,128	7,516



GUJRANWALA ELECTRIC POWER COMPANY LTD.

PH: 055-9200507
FAX: 055-9200519-26/200
E: 055-9200122

Office of the
Chief Executive Officer
GEPCO Ltd., 565-A Model Town
G.T. Road, Gujranwala.

Dated: 22-11

THRU GEPCO/ SUBSIDY 2872-74

Engineering Adviser (Power),
Office of Chief Engineering Adviser,
Ministry of Water and Power,
Government of Pakistan,
Flat No. 6, Atta Turk Avenue, G-5/1,
Blue Area, Islamabad.

SUBJECT: FINAL CLAIM OF EPA SUBSIDY (51-350 UNITS DOMESTIC SLAB) FOR THE PERIOD OF AUGUST-2011 TO JUNE-2012.

Ref:

S.R.O. No. 703 (1) 2013 dated 5th August, 2013

In pursuance TO NEPRA tariff determination in respect of GEPCO for FY 2012-13 vide para No. 11 sub para No. 11.4 and above referred SRO. The final EPA subsidy claims for the period of August-2011 to June-2012 (List attached) amounting to Rs. 3,394,747,839 (Rupees Three Billion Three Hundred Ninety Four Million Seven Hundred Forty Seven Thousand Eight Hundred Thirty Nine Only) is enclosed for early release of payment to the account "Finance Director GEPCO, Revenue Collection Account" No: 1416-0 NBP S.I.E Branch Gujranwala please.

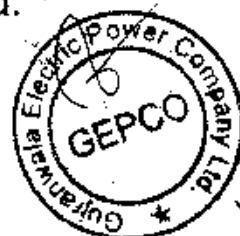
Encl. As Below

- i. Subsidy Invoice 4-Copies each.
- ii. MIS Sheet 4-Copies

CC:

1. Director General (CPCC) WAPDA, 712-Wapda House, Lahore
2. The Finance Director, IESCO, (PEPCO Coordinator for Subsidy matters)
F.D IESCO H/Q St. No: 40, G-7/4 Islamabad.

(Mehboob Alam)
Chief Executive Officer



Gujranwala Electric Power Company Ltd.
FPA SUBSIDY (51-350 UNITS DOMESTIC SLAB) FOR
THE PERIOD OF AUGUST-2011 TO JUNE-2012.

Rs.

Sr. No.	Month	FPA Subsidy
1	Aug-11	822,925,601
2	Sep-11	456,985,730
3	Oct-11	504,977,886
4	Nov-11	264,808,499
5	Dec-11	156,535,888
6	Jan-12	198,854,026
7	Feb-12	73,632,331
8	Mar-12	217,292,580
9	Apr-12	333,838,431
10	May-12	313,191,367
11	Jun-12	51,705,500
Total		3,394,747,839



GUJRANWALA ELECTRIC POWER COMPANY

BILLING MONTH 03, 2012 & 04, 2012
FPA CHARGED FOR THE MONTH 08-2011

CLAIM OF FPA SUBSIDY AGAINST NON-EFFECTED DOMESTIC SALES (51-350) FROM GOP WORKED OUT W.R.T
NEPRA FPA NOTIFICATION VIDE S.R.O. 450(1)/2012 DATED 02-05-2012

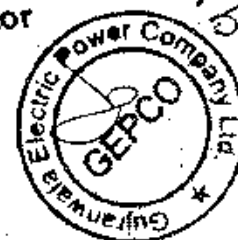
Category	Sr. Nos.	Description	Actual Sales	FUEL CHARGE COMPONENT FOR THE MONTH 08/2011		FPA	AMOUNT OF SUBSIDY CLAIM BY GOP (Rs)
				ACTUAL DETERMINED FOR THE MONTH	REFERENCE FOR THE MONTH		
			KWH	RS/KWH	RS. / KWH	RS. / KWH	
(1)	(2)	(3)	(4)	(5)	(6)	(7) = 5-6	(8) = 4*7
Residential A1		Consumption Exceeding 50 Units					
	1.1	51-350 Units	271,332,916	6.6342	3.6013	3.0329	822,925,601
	(1)	Total Residential (51-350 units)	271,332,916				822,925,601

Certified that above claims have been prepared in accordance with the decision of NEPRA tariff determination FY 2012-13 in respect of GEPCO vide para No.11 sub para 11.4 duly notified by GOP vide SRO No. 703 (1) 2013 dated 05-08-2013.

(CH. MANZOOR HUSSAIN)
Customer Services Director

(MAHBOOB ALAM)
Chief Executive Officer

(MUHAMMAD ASAD)
Finance Director



CLAIM OF FPA SUBSIDY AGAINST NON-EFFECTED DOMESTIC SALES (51-350) FROM GOP WORKED OUT W.R.T
NEPRA FPA NOTIFICATION VIDE S.R.O. 450(1)/2012 DATED 02-05-2012

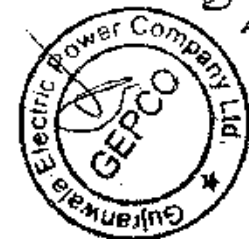
Category	Sr. Nos.	Description	Actual Sales	FUEL CHARGE COMPONENT FOR THE MONTH 09/2011		FPA	AMOUNT OF SUBSIDY CLAIM BY GOP (Rs)
				ACTUAL DETERMINED FOR THE MONTH	REFERENCE FOR THE MONTH		
			KWH	RS/KWH	RS. / KWH	RS. / KWH	
(1)	(2)	(3)	(4)	(5)	(6)	(7) = 5-6	(8) = 4*7
Residential A1		Consumption Exceeding 50 Units					
	1.1	51-350 Units	273,218,779	5.5394	3.8688	1.6726	456,985,730
	(1)	Total Residential (51-350 units)	273,218,779				456,985,730

Certified that above claims have been prepared in accordance with the decision of NEPRA tariff determination FY 2012-13 in respect of GEPCO vide para No.11 sub para 11.4 duly notified by GOP vide SRO No. 703 (1) 2013 dated 05-08-2013.

(CH. MANZOOR HUSSAIN)
Customer Services Director

(MAHBOOB ALAM)
Chief Executive Officer

(MUHAMMAD ASAD)
Finance Director



GUJRANWALA ELECTRIC POWER COMPANY

BILLING MONTH 06. 2012
FPA CHARGED FOR THE MONTH 10-2011

CLAIM OF FPA SUBSIDY AGAINST NON-EFFECTED DOMESTIC SALES (51-350) FROM GOP WORKED OUT W.R.T
NEPRA FPA NOTIFICATION VIDE S.R.O. 450(1)/2012 DATED 02-05-2012

Category	Sr. Nos.	Description	Actual Sales	FUEL CHARGE COMPONENT FOR THE MONTH 10/2011		FPA	AMOUNT OF SUBSIDY CLAIM BY GOP (Rs)
				ACTUAL DETERMINED FOR THE MONTH	REFERENCE FOR THE MONTH		
			KWH	RS/KWH	RS. / KWH	RS. / KWH	
(1)	(2)	(3)	(4)	(5)	(6)	(7) = 5-6	(8) = 4*7
Residential A1		Consumption Exceeding 50 Units					
	1.1	51-350 Units	237,446,695	6.8413	4.7146	2.1267	504,977,886
	(1)	Total Residential (51-350 units)	237,446,695				504,977,886

Certified that above claims have been prepared in accordance with the decision of NEPRA tariff determination FY 2012-13 in respect of GEPCO vide para No.11 sub para 11.4 duly notified by GOP vide SRO No. 703 (1) 2013 dated 05-08-2013.

(CH. MANZOOR HUSSAIN)
Customer Services Director

(MAHBOOB ALAM)
Chief Executive Officer

(MUHAMMAD ASAD)
Finance Director



CLAIM OF FPA SUBSIDY AGAINST NON-EFFECTED DOMESTIC SALES (51-350) FROM GOP WORKED OUT W.R.T
NEPRA FPA NOTIFICATION VIDE S.R.O. 450(1)/2012 DATED 02-05-2012

Category	Sr. No.	Description	Actual Sales	FUEL CHARGE COMPONENT FOR THE MONTH 11/2011		FPA	AMOUNT OF SUBSIDY CLAIM BY GOP (Rs)
				ACTUAL DETERMINED FOR THE MONTH	REFERENCE FOR THE MONTH		
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
			KWH	RS/KWH	RS. / KWH	RS. / KWH	(8) = 4*7
Residential A1		Consumption Exceeding 50 Units					
	1.1	51-350 Units	226,293,368	6.1947	5.0245	1.1702	264,808,499
	(1)	Total Residential (51-350 units)	226,293,368				264,808,499

Certified that above claims have been prepared in accordance with the decision of NEPRA tariff determination FY 2012-13 in respect of GEPCO vide para No.11 sub para 11.4 duly notified by GOP vide SRO No. 703 (1) 2013 dated 05-08-2013.

(CH. MANZOOR HUSSAIN)
Customer Services Director

(MAHBOOB ALAM)
Chief Executive Officer

(MUHAMMAD ASAD)
Finance Director



CLAIM OF FPA SUBSIDY AGAINST NON-EFFECTED DOMESTIC SALES (51-350) FROM GOP WORKED OUT W.R.T
NEPRA FPA NOTIFICATION VIDE S.R.O. 450(1)/2012 DATED 02-05-2012

Category	Sr. Nos.	Description	Actual Sales	FUEL CHARGE COMPONENT FOR THE MONTH 02/2011		FPA	AMOUNT OF SUBSIDY CLAIM BY GOP (Rs)
				ACTUAL DETERMINED FOR THE MONTH	REFERENCE FOR THE MONTH		
			KWH	RS/KWH	RS. / KWH	RS. / KWH	
(1)	(2)	(3)	(4)	(5)	(6)	(7) = 5-6	(8) = 4*7
Residential A1		Consumption Exceeding 50 Units					
	1.1	51-350 Units	180,903,603	7.1471	6.2818	0.8653	156,535,888
	(1)	Total Residential (51-350 units)	180,903,603				156,535,888

Certified that above claims have been prepared in accordance with the decision of NEPRA tariff determination FY 2012-13 in respect of GEPCO vide para No.11 sub para 11.4 duly notified by GOP vide SRO No. 703 (1) 2013 dated 05-08-2013.

(CH. MANZOOR HUSSAIN)
Customer Services Director

(MAHBUB ALAM)
Chief Executive Officer

(MUHAMMAD ASAD)
Finance Director



CLAIM OF FPA SUBSIDY AGAINST NON-EFFECTED DOMESTIC SALES (51-350) FROM GOP WORKED OUT W.R.T
NEPRA FPA NOTIFICATION VIDE S.R.O. 450(1)/2012 DATED 02-05-2012

Category	Sr. Nos.	Description	Actual Sales	FUEL CHARGE COMPONENT FOR THE MONTH 01/2012		NEPAI	AMOUNT OF SUBSIDY CLAIM BY GOP (Rs)
				ACTUAL DETERMINED FOR THE MONTH	REFERENCE) FOR THE MONTH		
			KWH	RS/KWH	RS. / KWH	RS. / KWH	
(1)	(2)	(3)	(4)	(5)	(6)	(7) = 5-6	(8) = 4*7
Residential A1		Consumption Exceeding 50 Units					
	1.1	51-350 Units	106,259,499	9.1915	7.3201	1.8714	198,854,026
	(1)	Total Residential (51-350 units)	106,259,499				198,854,026

Certified that above claims have been prepared in accordance with the decision of NEPRA tariff determination FY 2012-13 in respect of GEPCO vide para No.11 sub para 11.4 duly notified by GOP vide SRO No. 703 (1) 2013 dated 05-08-2013.

(CH. MANZOOR HUSSAIN)
Customer Services Director

(MAHBOOB ALAM)
Chief Executive Officer

(MUHAMMAD ASAD)
Finance Director



CLAIM OF FPA SUBSIDY AGAINST NON-EFFECTED DOMESTIC SALES (51-350) FROM GOP WORKED OUT W.R.T
NEPRA FPA NOTIFICATION VIDE S.R.O. 450(1)/2012 DATED 02-05-2012

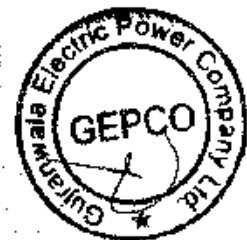
Category	Sr. Nos.	Description	Actual Sales	FUEL CHARGE COMPONENT FOR THE MONTH 02/2012		FPA	AMOUNT OF SUBSIDY CLAIM BY GOP (Rs)
				ACTUAL DETERMINED FOR THE MONTH	REFERENCE FOR THE MONTH		
			KWH	RS/KWH	RS. / KWH	RS. / KWH	
(1)	(2)	(3)	(4)	(5)	(6)	(7) = 5-6	(8) = 4*7
Residential A1		Consumption Exceeding 50 Units					
	1.1	51-350 Units	125,139,924	7.0815	6.4931	0.5884	73,632,331
	(1)	Total Residential (51-350 units)	125,139,924				73,632,331

Certified that above claims have been prepared in accordance with the decision of NEPRA tariff determination FY 2012-13 in respect of GEPCO vide para No.11 sub para 11.4 duly notified by GOP vide SRO No. 703 (1) 2013 dated 05-08-2013.

(CH. MANZOOR HUSSAIN)
Customer Services Director

(MAHBOOB ALAM)
Chief Executive Officer

(MUHAMMAD ASAD)
Finance Director

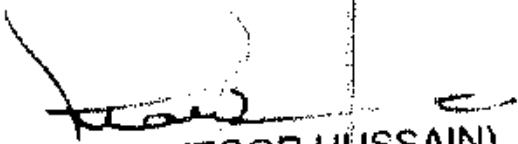


BILLING MONTH 10, 2012
FPA CHARGED FOR THE MONTH 03-2012

**CLAIM OF FPA SUBSIDY AGAINST NON-EFFECTED DOMESTIC SALES (51-350) FROM GOP WORKED OUT W.R.T
NEPRA FPA NOTIFICATION VIDE S.R.O. 450(1)/2012 DATED 02-05-2012**

Category	Sr. Nos.	Description	Actual Sales	FUEL CHARGE COMPONENT FOR THE MONTH 03/2012		FPA	AMOUNT OF SUBSIDY CLAIM BY GOP (Rs)
				ACTUAL DETERMINED FOR THE MONTH	REFERENCE FOR THE MONTH		
			KWH	RS/KWH	RS / KWH	RS / KWH	
(1)	(2)	(3)	(4)	(5)	(6)	(7) = 5.6	(8) = 4*7
Residential A1		Consumption Exceeding 50 Units					
	1.1	51-350 Units	121,270,555	9.5519	7.7601	1.7918	217,292,580
	(1)	Total Residential (51-350 units)	121,270,555				217,292,580

Certified that above claims have been prepared in accordance with the decision of NEPRA tariff determination FY 2012-13 in respect of GEPCO vide para No.11 sub para 11.4 duly notified by GOP vide SRO No. 703 (1) 2013 dated 05-08-2013.


(CH. MANZOOR HUSSAIN)
Customer Services Director


(MAHBOOB ALAM)
Chief Executive Officer


(MUHAMMAD ASAD)
Finance Director



CLAIM OF FPA SUBSIDY AGAINST NON-EFFECTED DOMESTIC SALES (51-350) FROM GOP WORKED OUT W.R.T
NEPRA FPA NOTIFICATION VIDE S.R.O. 450(1)/2012 DATED 02-05-2012

Category	Sr. Nos.	Description	Actual Sales	FUEL CHARGE COMPONENT FOR THE MONTH 04/2012		FPA	AMOUNT OF SUBSIDY CLAIM BY GOP (Rs)
				ACTUAL DETERMINED FOR THE MONTH	REFERENCE FOR THE MONTH		
(1)	(2)	(3)	(4)	(5)	(6)	(7) = 5-6	(8) = 4*7
Residential A1		Consumption Exceeding 50 Units					
	1.1	51-350 Units	168,350,192	9.6672	7.6842	1.9830	333,838,431
	(1)	Total Residential (51-350 units)	168,350,192				333,838,431

Certified that above claims have been prepared in accordance with the decision of NEPRA tariff determination FY 2012-13 in respect of GEPCO vide para No.11 sub para 11.4 duly notified by GOP vide SRO No. 703 (1) 2013 dated 05-08-2013.

(CH. MANZOOR HUSSAIN)
Customer Services Director

(MAHBOOB ALAM)
Chief Executive Officer

(MUHAMMAD ASAD)
Finance Director



CLAIM OF FPA SUBSIDY AGAINST NON-EFFECTED DOMESTIC SALES (51-350) FROM GOP WORKED OUT W.R.T
NEPRA FPA NOTIFICATION VIDE S.R.O. 450(1)/2012 DATED 02-05-2012

Category	Sr. Nos.	Description	Actual Sales	FUEL CHARGE COMPONENT FOR THE MONTH 05/2012		FPA	AMOUNT OF SUBSIDY CLAIM BY GOP (Rs)
				ACTUAL DETERMINED FOR THE MONTH	REFERENCE FOR THE MONTH		
			KWH	RS/KWH	RS. / KWH	RS. / KWH (7) = 5-6	(8) = 4*7
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Residential A1		Consumption Exceeding 50 Units					
	1.1	51-350 Units	207,466,459	8.0503	6.5407	1.5096	313,191,367
	(1)	Total Residential (51-350 units)	207,466,459				313,191,367

Certified that above claims have been prepared in accordance with the decision of NEPRA tariff determination FY 2012-13 in respect of GEPCO vide para No.11 sub para 11.4 duly notified by GOP vide SRO No.703 (1) 2013 dated 05-08-2013.

(CH. MANZOOR HUSSAIN)
Customer Services Director

(MAHBOOB ALAM)
Chief Executive Officer

(MUHAMMAD ASAD)
Finance Director



BILLING MONTH 01, 2013
FPA CHARGED FOR THE MONTH 06-2012

CLAIM OF FPA SUBSIDY AGAINST NON-EFFECTED DOMESTIC SALES (51-350) FROM GOP WORKED OUT W.R.T. NEPRA FPA NOTIFICATION VIDE S.R.O. 450(1)/2012 DATED 02-05-2012.

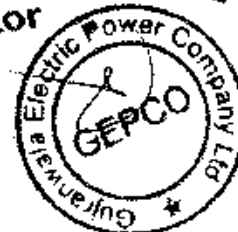
Category	Sr. Nos.	Description	Actual Sales	FUEL CHARGE COMPONENT FOR THE MONTH 06/2012		FPA	AMOUNT OF SUBSIDY CLAIM BY GOP (Rs)
				ACTUAL DETERMINED FOR THE MONTH	REFERENCE FOR THE MONTH		
			KWH	RS/KWH	RS. / KWH	RS. / KWH	
(1)	(2)	(3)	(4)	(5)	(6)	(7) = 5-6	(8) = 4*7
Residential A1		Consumption Exceeding 50 Units					
	1.1	51-350 Units	221,626,660	6.9289	6.6956	0.2333	51,705,500
			221,626,660				51,705,500
	(1)	Total Residential (51-350 units)					

Certified that above claims have been prepared in accordance with the decision of NEPRA tariff determination FY 2012-13 in respect of GEPCO vide para No.11 sub para 11.4 duly notified by GOP vide SRO No.703 (1) 2013 dated 05-08-2013.


(CH. MANZOOR HUSSAIN)
Customer Services Director


(MAHBOOB ALAM)
Chief Executive Officer


(MUHAMMAD ASAD)
Finance Director



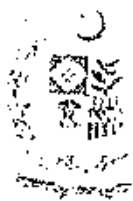


Pakistan Electric Power Company (Pvt.) Limited

Office of the Managing Director (PEPCO)

724-WAPDA House, Shahrah-i-Quaid-i-Azam, Lahore

Tel: (042) 99202211/2724 Fax: (042) 99202176



No. 27/C-21 /MDP/G.M (HR)/ADG(E)/CBA/20

Date: 04/12/2019

All Chief Executive Officers,
DISCOs.

**TOP PRIORITY
FAX MESSAGE**

Subject: PM'S ASSISTANCE PACKAGE

Demand of CBA regarding adoption of PM's Assistance Package in toto in all DISCOs from its original date was submitted to BoD PEPCO in its 78th meeting held on 02.11.2019. BoD PEPCO has directed DISCOs to incorporate financial implications for PM's Assistance Package in tariff for approval of NEPRA. In case payments have already been released and its effect has not been incorporated in tariff, the same be regularized.

Please provide the status in respect of your company within 03-days positively for placement before BoD PEPCO.

CC:-

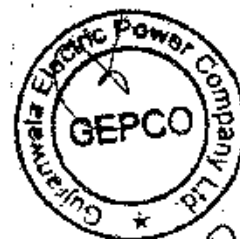
Addl: DG (Establishment) PEPCO
for General Manager (HR) PEPCO

1. Company Secretary PEPCO.
2. SO to M.D (PEPCO).
3. Master file.

C.E.O. PEPCO
GOURANWALA

DIARY NO. 7284
DATE 06-12-19

CEO	
SG (HR & Admin)	
CE/TO	
CE/OD	
CE/(Dev)	
CE/(PMU)	
CE/(ISG)	
CE/CSO	
CE/PE	
Dir (Fin)	
Add: DG (HR & Admin)	
Add: DG (ISG)	
Add: DG (L&E)	
MGR (S&I)	
MGR (PMU) CFO	
Com Register No. <u>660</u>	
Spot Register No. <u>10/12/19</u>	





GUJRANWALA ELECTRIC POWER COMPANY LTD.

Direct: 055- 9200512
PABX : 055-9200519-26/309
FAX : 055-9200530

Office of the
Finance Director
GEPCO Ltd., 565-A Model Town
G.T. Road, Gujranwala.

No. GEPCO/FD/CPC- 73084

Dated: 27-02-2020

The Manager Admn,
GEPCO, Gujranwala.

SUBJECT: FINANCIAL IMPLICATION OF ASSISTANCE PACKAGE TO THE FAMILIES OF DECEASED EMPLOYEES W.E.F 09-02-2015 TO DATE.

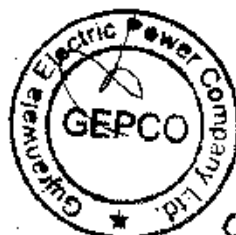
Reference: Manager Admn Letter Memo 37081-83 Dated 27-02-2020

1. Please refer to your letter on captioned subject; In this regard the desired information has been prepared on provisional basis from the date of 09-02-2015 to date in respect of GEPCO employees who die in service w.e.f. 09-02-2015.
2. The tentative financial impact works out Rs.990 million (Annex-A) and said financial impact also incorporated in GEPCO Tariff Petition Financial Year 2019-20 which have to be paid, if NEPRA approve GEPCO request.
3. It is further apprised that matter has already been conveyed to the office of the Addl. DG (HR) PEPCO in compliance of its directions vide this office letter No. 6402-03 dated. 25-02-2020 (Annex-B)

DA/As above

67C
Manager Finance/CPC
GEPCO, Gujranwala

27/2/20





GUJRANWALA ELECTRIC POWER COMPANY LTD.

Direct: 055- 9200529
PABX : 055-9200519-26/303
FAX : 055-9200530

Office of the
Finance Director
GEPCO Ltd., 565-A Model Town
G.T. Road, Gujranwala.

No. GEPCO/FD/CPC/ 6402-03

Dated: 25-02-2020

Addl: DG (Establishment) PEPCO,
Room No: 427, WAPDA House,
Lahore:

Subject: - PM'S ASSISTANCE PACKAGE

Please refer to your letter No.12710-21/MDP/GM(HR) /ADG(E)/CBA/20 dated 04-12-2019 and even No.1528-33 dated 13-02-2020 on captioned subject regarding the demand of CBA for adoption of Prime Minister Assistance Package in toto in all Discos from its original date.

In this regard it is informed that the financial impact of CBA demand has been incorporated in GEPCO Tariff Petition for the FY 2019-20 as a Prior Year Adjustment amounting to Rs.990 Million.

The said petition is under the consideration of BOD-GEPCO for onward submission to NEPRA.

After filing of tariff petition , NEPRA will determine the tariff petition which will show the result of GEPCO request either accepted or otherwise and your office will be inform accordingly.

9/c
Manager Finance /CPC
GEPCO, Gujranwala.

Cc. The DG (HR& Admn) GEPCO Gujranwala for information please.



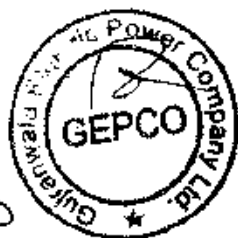
**Calculation of Financial Impact of
Back Period of Assistance Package w.e.f. 09-02-2015**

SR. NO	Emp Name	Designation	RPS held at the time of death	Expired Date	One Time Lump Sum Grant	One Time Plot Cost	Average Basic Pay	Period (Months)	Monthly WWF Grant	WWF Grant Arrear	Monthly Accommodation Charges	Monthly Accommodation Charges Arrear	Marriage Grant of son/daughters	Total Financial Impact
1	MUHAMMAD KHALID	ASSISTANT LINEMAN	7	17/02/2015	900,000	2,000,000	13,715	52	6200	322,400	1589	82,628	800,000	4,105,028
2	MUHAMMAD AZAM	METER READER	7	21/02/2015	900,000	2,000,000	13,715	52	6200	322,400	1589	82,628	800,000	4,105,028
3	ASHIQ HUSSAIN	ASSISTANT LINEMAN	5	22/02/2015	900,000	2,000,000	13,715	52	6200	322,400	1589	78,156	800,000	4,150,556
4	SALHEEM MASRI	SANITORY WORKER	3	23/02/2015	600,000	2,000,000	13,715	52	6200	322,400	1413	73,176	800,000	3,795,376
5	MUHAMMAD SHARIF	SR STORE KEEPER	12	17/03/2015	1,200,000	5,000,000	18,805	51	6800	345,800	1960	99,960	800,000	7,006,760
6	BIJAL AHMAD	ASSISTANT LINEMAN	7	28/03/2015	900,000	2,000,000	13,715	51	6200	316,200	1589	81,039	800,000	4,102,239
7	TALIB HUSSAIN	LINEMAN-I	9	30/03/2015	900,000	5,000,000	15,440	51	6500	331,500	1719	87,669	800,000	7,119,169
8	FARDOQ AHMAD	LINEMAN-I	9	02/04/2015	900,000	5,000,000	15,440	51	6500	331,500	1719	87,669	800,000	7,119,169
9	WALAYAT KHAN	LINEMAN-II	7	06/04/2015	900,000	2,000,000	13,715	51	6200	316,200	1589	81,039	800,000	4,097,239
10	MUHAMMAD FAIZAZ	ASSISTANT LINEMAN	5	11/04/2015	900,000	2,000,000	13,715	51	6200	316,200	1589	76,659	800,000	4,082,859
11	MUHAMMAD YACQOB ZIA	LINE SUPERINTENDENT GRADE II	15	23/04/2015	1,200,000	5,000,000	22,190	51	7400	377,400	2214	112,924	800,000	7,480,324
12	MUHAMMAD ALEEM	SENIOR CLERK	9	29/04/2015	900,000	5,000,000	15,440	51	6500	331,500	1719	87,669	800,000	7,119,169
13	SHAHID MASOOD	ASSISTANT LINEMAN	7	05/05/2015	900,000	2,000,000	13,715	49	6200	303,800	1589	77,861	800,000	4,081,661
14	GULFAM HUSSAIN	LINEMAN-II	7	05/05/2015	900,000	2,000,000	13,715	49	6200	303,800	1589	77,861	800,000	4,081,661
15	SAID ALI	SSD-II	14	13/05/2015	1,200,000	5,000,000	22,190	49	7400	362,600	2214	108,486	800,000	7,471,086
16	SHABIR KHAN	ASSISTANT LINEMAN	7	22/05/2015	900,000	2,000,000	13,715	49	6200	303,800	1589	77,861	800,000	4,081,661
17	MUHAMMAD UAZ KHAN	JUNIOR CLERK (OPERATION SIDE)	7	30/05/2015	900,000	2,000,000	13,715	49	6200	303,800	1589	77,861	800,000	4,081,661
18	MUHAMMAD IQBAL	ASSISTANT LINEMAN	9	01/06/2015	900,000	2,000,000	13,715	49	6200	303,800	1589	77,861	800,000	4,077,661
19	ANWAR UL HAQ	SENIOR CLERK	9	03/06/2015	900,000	5,000,000	15,440	49	6500	318,500	1719	84,231	800,000	7,102,731
20	AMIR MARZOOR	TEST ASSISTANT	13	09/06/2015	1,200,000	5,000,000	22,190	49	7400	362,600	2214	90,748	800,000	7,433,348
21	MUHAMMAD AZAM	LINEMAN-II	9	11/06/2015	900,000	5,000,000	15,440	49	6500	318,500	1719	84,231	800,000	7,102,731
22	MUHAMMAD LUFAR	LINEMAN-I	9	17/06/2015	900,000	5,000,000	15,440	49	6500	318,500	1719	84,231	800,000	7,102,731
23	SHAHID MEHMOOD	ASSISTANT LINEMAN	5	17/06/2015	900,000	1,000,000	13,715	49	6200	303,800	1589	77,861	800,000	4,077,661
24	SHER AFSHAN	LINEMAN-I	9	18/06/2015	900,000	5,000,000	15,440	49	6500	318,500	1719	84,231	800,000	7,102,731
25	FAZAL AHMED	METER READING SUPERVISOR GRAD	9	28/06/2015	900,000	5,000,000	15,440	49	6500	318,500	1719	84,231	800,000	7,102,731
26	MUHAMMAD ASIAM	STORE/STOCK CLERK	7	30/06/2015	900,000	2,000,000	13,715	49	6200	303,800	1589	77,861	800,000	4,081,661
27	SARICA AHMED RAZA	DATA CODER	17	03/07/2015	1,500,000	7,000,000	44,740	49	10100	496,900	4433	217,217	800,000	10,012,117
28	FALAK SHER	LINEMAN-I	9	12/07/2015	900,000	5,000,000	15,440	49	6500	347,900	1719	84,231	800,000	7,137,131
29	NAEEM ALI	AUDIT ASSISTANT	14	17/07/2015	1,200,000	5,000,000	22,190	49	7400	406,700	2214	108,486	800,000	7,515,186
30	SYED AMID ALI SHAH	N/D/SID	3	26/07/2015	600,000	2,000,000	12,915	46	5800	283,100	1413	69,137	800,000	3,758,337



Sr. No	Employee	Designation	BPS held at the time of death	Expired Date	One Time Lump Sum Grant	One Time Plot Cost	Average Basic Pay	Period (Months)	Monthly WWF Grant	WWF Grant Arrear	Monthly Accommodation Charges	Monthly Accommodation Charges Arrear	Marriage Grant at time of death	Total Financial Impact
31	RAZ KHAN	ASSISTANT LINEMAN	7	01/08/2015	900,000	2,000,000	16,870	49	6500	318,500	1589	77,861	800,000	9,096,361
32	KALIF KHAN	DLZ DISTRIBUTOR	5	23/08/2015	900,000	2,000,000	16,870	49	6500	318,500	1589	77,861	800,000	9,096,361
33	MUHAMMAD ARSHED	SENIOR CLERK	9	20/05/2015	900,000	5,000,000	19,010	49	7100	347,900	1719	84,231	800,000	7,132,131
34	MUKHTAR AHMAD	LINEMAN-II	9	02/09/2015	900,000	5,000,000	19,010	49	7100	347,900	1719	84,231	800,000	7,132,131
35	MUHAMMAD ASHRAF	N/OASID	2	10/09/2015	600,000	2,000,000	16,870	46	6500	299,000	1366	67,816	800,000	3,761,816
36	WASEEH AHMAD ALVI	SENIOR CLERK	9	12/09/2015	900,000	5,000,000	19,010	46	7100	326,600	1719	79,074	800,000	7,105,674
37	MALIKAT ALI	LINEMAN-II	7	16/09/2015	900,000	2,000,000	16,870	46	6500	299,000	1366	67,816	800,000	3,761,816
38	PORVAIZ AKHTAR	LINE SUPERINTENDENT GRADE I	17	19/09/2015	1,500,000	7,000,000	44,740	46	10100	464,600	4432	203,918	800,000	9,960,518
39	NAVEED ASLAM MALIK	LINE FOREMAN-I	18	02/10/2015	2,400,000	7,000,000	55,890	46	10100	464,600	5810	267,260	800,000	10,931,860
40	MUHAMMAD MANSOOR UL HAQ	ASSISTANT LINEMAN	7	10/10/2015	900,000	2,000,000	16,870	46	6500	299,000	1366	67,816	800,000	3,761,816
41	MUHAMMAD SULEMAN	DRIVER	9	29/10/2015	900,000	5,000,000	19,010	46	7100	326,600	1719	79,074	800,000	7,105,674
42	HAZAKAT ALI	LINEMAN-II	7	31/10/2015	900,000	2,000,000	16,870	46	6500	299,000	1366	67,816	800,000	3,761,816
43	ZAFAR IQBAL	LINEMAN-I	9	02/11/2015	900,000	5,000,000	19,010	45	7100	319,500	1719	77,355	800,000	7,016,855
44	HAFI/ ARSHAD	LINEMAN-II	7	10/11/2015	900,000	2,000,000	16,870	45	6500	292,500	1589	71,505	800,000	4,064,005
45	SARFARZ AHMED KHAN	METER READING SUPERVISOR GRADE I	9	16/11/2015	900,000	5,000,000	19,010	45	7100	319,500	1719	77,355	800,000	7,016,855
46	ZAHID MANSOOR	JUNIOR CLERK (OPERATION SUI)	7	07/12/2015	900,000	2,000,000	16,870	43	6500	279,500	1589	68,327	800,000	4,067,827
47	AZLAH DITTA	LINEMAN-II	9	12/12/2015	900,000	5,000,000	19,010	43	7100	305,300	1719	73,917	800,000	7,079,217
48	IFTIKHAR MAHMOOD	LINEMAN-I	9	21/12/2015	900,000	5,000,000	19,010	43	7100	305,300	1719	73,917	800,000	7,079,217
49	ABDUL JABBAR	LINEMAN-I	9	26/12/2015	900,000	5,000,000	19,010	43	7100	305,300	1719	73,917	800,000	7,079,217
50	MUHAMMAD TUFAN	COMMERCIAL ASSISTANT	16	30/12/2015	1,500,000	5,000,000	35,080	43	9500	408,500	2727	117,261	800,000	7,825,761
51	JAVED MASIT	SANITARY WORKER	3	31/12/2015	600,000	2,000,000	16,870	43	6500	279,500	1413	60,759	800,000	3,740,759
52	SHAIQUE AHMAD	LINEMAN-I	11	01/01/2016	1,200,000	5,000,000	23,630	42	7400	310,800	1852	77,784	800,000	7,438,784
53	ZAFAR IQBAL	LINEMAN-I	9	05/01/2016	900,000	5,000,000	19,010	42	7100	298,200	1719	72,198	800,000	7,070,398
54	GHULAM RASOOL	METER READER	7	01/01/2016	900,000	2,000,000	16,870	42	6500	273,000	1589	66,738	800,000	4,039,738
55	SANM ULLAH	SENIOR CLERK	9	07/01/2016	900,000	5,000,000	19,010	42	7100	298,200	1719	72,198	800,000	7,070,398
56	MUNAWAR KHAN	DRIVER	7	13/01/2016	900,000	2,000,000	16,870	42	6500	273,000	1589	66,738	800,000	4,039,738
57	MUHAMMAD MAZHAR NAWAB	SENIOR ENGINEER	18	12/03/2016	2,400,000	7,000,000	55,890	42	10100	424,200	5810	244,020	800,000	10,868,220
58	MUHAMMAD RAMZAN	LINEMAN-II	7	18/01/2016	900,000	2,000,000	16,870	42	6500	273,000	1589	66,738	800,000	4,039,738
59	PRAN DITTA	ASSISTANT LINEMAN	7	22/01/2016	900,000	2,000,000	16,870	42	6500	273,000	1589	66,738	800,000	4,039,738
60	INDULMAN ALI	JUNIOR CLERK (OPERATION SUI)	7	06/02/2016	900,000	2,000,000	16,870	42	6500	273,000	1589	66,738	800,000	4,039,738
61	MUNAWAR MUSSAIB	SENIOR CLERK	9	12/02/2016	900,000	5,000,000	19,010	42	7100	291,100	1719	70,479	800,000	7,061,579
62	SAJID IQBAL	LINEMAN-II	9	13/02/2016	900,000	5,000,000	19,010	42	7100	291,100	1719	70,479	800,000	7,061,579





SR. NO	Employee	Designation	BPS held at the time of death	Expired Date	One Time lump sum Grant	One Time Plot Cost	Average Basic Pay	Period (Months)	Monthly WAF Grant	WAF Grant Arrear	Monthly Accommodation Charges	Monthly Accommodation Charges Arrear	Marriage Grant of one daughter	Total Financial Impact
61	YOUSUF BAIG MIRZA	SENIOR CLERK	11	21/03/2016	1,300,000	5,000,000	21,610	41	7400	309,400	1857	75,932	800,000	7,370,380
64	AMIR SOHAIL	ASSISTANT LINEMAN	7	21/08/2016	900,000	2,000,000	16,870	41	6500	268,500	1589	65,149	800,000	4,031,649
65	ABDUL HUSSAIN	LINE SUPERINTENDENT GRADE-II	14	25/03/2016	1,300,000	5,000,000	27,470	40	8800	352,000	2214	86,500	800,000	7,420,500
66	RIZWAN UL HAQ	JUNIOR ENGINEER (ELECT)	17	01/04/2016	1,500,000	7,000,000	44,740	40	10100	404,000	4433	177,320	800,000	9,881,320
67	KHALID MEHMOOD	JUNIOR ENGINEER (ELECT)	17	13/04/2016	1,500,000	7,000,000	44,740	36	10100	363,600	4433	159,588	800,000	9,821,188
68	MUHAMMAD AFZAL	HEAD CLERK/ASSTT	14	29/04/2016	1,200,000	5,000,000	37,420	36	8900	298,800	2214	79,704	800,000	7,378,504
69	MUHAMMAD LATIF	LINE SUPERINTENDENT GRADE-II	14	04/05/2016	1,200,000	5,000,000	27,420	36	8900	298,800	2214	79,704	800,000	7,378,504
70	ASGHAR ALI	METER READER	7	06/05/2016	900,000	2,000,000	36,870	36	6500	264,000	2589	57,204	800,000	3,991,204
71	UMMER JAVAD DARR	TRACER	7	13/05/2016	900,000	2,000,000	16,870	36	6500	264,000	1589	57,204	800,000	3,921,204
72	MUSHTAQ AHMED TARIQ	LINEMAN-I	11	09/06/2016	1,300,000	5,000,000	21,610	36	7400	296,400	1852	66,672	800,000	7,333,672
73	GHULIAM ALI	LINEMAN-I	11	16/06/2016	1,300,000	5,000,000	21,610	36	7400	296,400	1852	66,672	800,000	7,333,672
74	TASSADQ HUSSAIN	LINEMAN-I	9	05/07/2016	900,000	5,000,000	22,720	35	7400	259,000	1719	60,165	800,000	7,010,165
75	AMNAD ALI BHATTI	JUNIOR CLERK (OFFRATON SIDE)	7	06/07/2016	900,000	2,000,000	20,140	35	7100	248,500	1589	55,615	800,000	4,004,115
76	TAHIR NAHIMID	DIVISIONAL ACCOUNTS OFFICER	16	07/07/2016	1,500,000	5,000,000	41,710	35	10100	363,500	2727	95,445	800,000	7,748,945
77	MUHAMMAD JASAIL KHAN	DRIVER	8	08/07/2016	900,000	2,000,000	21,130	35	7400	250,000	1649	57,115	800,000	4,016,115
78	MUHAMMAD AKIUM	METER READER	7	08/07/2016	900,000	2,000,000	20,140	35	7100	248,500	1589	55,615	800,000	4,004,115
79	IMTIAZ AHMED	METER READER	7	08/07/2016	900,000	2,000,000	20,140	35	7100	248,500	1589	55,615	800,000	4,004,115
80	ISHFAQ HUSSAIN	LINE SUPERINTENDENT GRADE-I	17	19/07/2016	1,500,000	7,000,000	53,370	35	10100	359,500	4433	155,355	800,000	9,808,555
81	MUHAMMAD NAWAZ	INVOICER	9	22/07/2016	600,000	2,000,000	20,140	35	7100	248,500	1413	49,455	800,000	3,692,955
82	ALI AKBAR	METER READER	9	01/08/2016	900,000	5,000,000	22,720	34	7400	251,600	1719	58,446	800,000	7,010,046
83	MAQSOOD AHMAD	LINEMAN-II	7	05/08/2016	900,000	2,000,000	20,140	34	7100	241,400	1589	54,026	800,000	3,995,426
84	MUHAMMAD YACUB	ASSISTANT LINEMAN	5	07/08/2016	900,000	2,000,000	20,140	34	7100	242,400	1503	51,302	800,000	3,892,502
85	MUHAMMAD AZAM	LINEMAN-I	9	10/08/2016	900,000	5,000,000	22,720	34	7400	251,600	1719	58,446	800,000	7,010,046
86	MUHAMMAD SOHAIL ANILUM	INOM GRADE-B	13	19/08/2016	1,200,000	5,000,000	25,230	34	8000	272,000	2090	71,060	800,000	7,343,060
87	ABDUL JABBAR	LINEMAN-I	11	21/08/2016	1,200,000	5,000,000	25,770	34	8000	272,000	1852	62,968	800,000	7,334,968
88	IRSHAD ULLAH	SENIOR CLERK	9	28/08/2016	900,000	5,000,000	22,720	34	7400	251,600	1719	58,446	800,000	7,010,046
89	KHAID RASHIED	SECURITY GUARD	8	28/08/2016	900,000	2,000,000	21,430	34	7400	251,600	1649	56,666	800,000	4,007,666
90	ZULFIKAR AHMED BHATTI	LINE SUPERINTENDENT GRADE-I	15	30/08/2016	1,200,000	5,000,000	36,070	34	9500	328,000	2349	79,866	800,000	7,403,866
91	AKMAD HUSSAIN	DRIVER	8	01/09/2016	900,000	2,000,000	21,430	33	7400	246,200	1649	54,417	800,000	3,998,617
92	NAZIL AHMED	LINEMAN-I	11	02/09/2016	1,200,000	5,000,000	25,770	33	8000	264,400	1852	61,136	800,000	7,325,136
93	MUHAMMAD AZAM CHUDMA	LINEMAN-I	9	07/09/2016	900,000	5,000,000	22,720	33	7400	244,200	1719	56,727	800,000	7,000,727
94	AWAIZ MASIH	SANITORY WORKER	1	02/09/2016	600,000	2,000,000	20,140	32	7100	234,300	1837	44,121	800,000	3,678,421



SR No	EmpName	Designation	BPS held at the time of death	Expired Date	One Time Lump Sum Grant	One Time Plot Cost	Average Basic Pay	Period (Months)	Monthly WWF Grant	WWF Grant Arrear	Monthly Accommodation Charges	Monthly Accommodation Charges Arrear	Marriage Grant of one Daughter	Total Financial Impact
95	KASIM INGRAM	ASSISTANT LINEMAN	5	06/09/2016	900,000	2,000,000	20,140	31	7300	234,300	1589	49,599	800,000	3,083,299
96	YASIR ABBAS BUTT	METER READER	7	11/09/2016	900,000	2,000,000	20,140	31	7100	234,300	1589	52,437	800,000	3,085,737
97	MUHAMMAD HAFEE AHMED	FITTER & SS&T	7	11/09/2016	900,000	2,000,000	20,140	31	7300	234,300	1589	52,437	800,000	3,086,737
98	SUMERA NASIH	JUNIOR CLERK (OPERATION SIDE)	7	14/09/2016	900,000	2,000,000	20,140	31	7100	234,300	1589	52,437	800,000	3,086,737
99	ABDUL REHMAN	CHOWKIDAR	3	15/09/2016	800,000	2,000,000	20,140	31	7100	234,300	1411	46,629	800,000	3,686,920
100	MUHAMMAD ABUL BAKAR	ASSISTANT LINEMAN	3	20/09/2016	800,000	2,000,000	20,140	31	7100	234,300	1411	46,629	800,000	3,686,920
101	GHUZAR HUSSAIN	LINEMAN-I	9	29/09/2016	900,000	5,000,000	22,720	31	7400	244,700	1719	56,727	800,000	7,090,927
102	ZAFAR IQBAL	LINEMAN-I	11	09/10/2016	1,200,000	5,000,000	25,770	31	8000	264,000	1852	61,116	800,000	7,314,116
103	SHAMEEL ANJUM	METER READER	7	15/10/2016	900,000	2,000,000	20,140	31	7100	227,200	1589	50,848	800,000	3,078,048
104	ABDUL SALAM	METER READER	9	08/11/2016	900,000	5,000,000	22,720	31	7400	236,400	1719	56,088	800,000	6,891,808
105	MUHAMMAD RAFIQUE	LINEMAN-I	11	11/11/2016	1,200,000	5,000,000	25,770	31	8000	256,000	1852	59,264	800,000	7,315,264
106	MUHAMMAD SARWAR	DRIVER	7	16/11/2016	900,000	2,000,000	20,140	31	7100	230,100	1589	49,789	800,000	3,069,359
107	MUHAMMAD MUNIR	LINEMAN-II	7	22/11/2016	900,000	2,000,000	20,140	31	7100	220,100	1589	49,259	800,000	3,069,359
108	TARKE MEHMOOD HAMEZ	BILL DISTRIBUTOR	5	22/11/2016	900,000	2,000,000	20,140	31	7100	220,100	1503	46,593	800,000	3,066,693
109	GAZANFAR IQBAL	METER READER	7	26/11/2016	800,000	2,000,000	20,140	31	7100	220,100	1589	49,259	800,000	3,069,359
110	MUHAMMAD RASHEED AHMED	METER READER	7	29/11/2016	900,000	2,000,000	20,140	31	7100	220,100	1589	49,259	800,000	3,069,359
111	MASUD AHMED	BILL DISTRIBUTOR	5	29/11/2016	900,000	2,000,000	20,140	31	7100	220,100	1503	46,593	800,000	3,066,693
112	MUHAMMAD RAMSHID	LINEMAN-II	7	30/11/2016	900,000	2,000,000	20,140	31	7100	220,100	1589	49,259	800,000	3,069,359
113	KHAJIO HUSSAIN	ASSISTANT LINEMAN	7	02/12/2016	900,000	2,000,000	20,140	30	7100	213,000	1589	47,670	800,000	3,860,670
114	SHULAM RASOOL	LINEMAN-II	11	10/12/2016	1,200,000	5,000,000	25,770	30	8000	240,000	1852	59,560	800,000	7,345,560
115	MUHAMMAD TARIQ	LINEMAN-II	9	10/12/2016	900,000	5,000,000	22,720	30	7400	227,000	1719	51,378	800,000	6,973,570
116	MUHAMMAD SABIRAZ	LINEMAN-I	11	15/12/2016	1,200,000	5,000,000	25,770	30	8000	240,000	1852	59,560	800,000	7,345,560
117	RAZ AHMAD	METER READER	7	17/12/2016	900,000	2,000,000	20,140	30	7300	213,000	1589	47,670	800,000	3,860,670
118	MUHAMMAD SAJID	LINEMAN-I	13	26/12/2016	1,200,000	5,000,000	25,130	30	8000	240,000	2090	62,700	800,000	7,302,700
119	MUHAMMAD RAHQ	LINEMAN-I	13	11/01/2017	1,200,000	5,000,000	25,130	30	8000	240,000	2090	62,700	800,000	7,302,700
120	MUHAMMAD ABBAS SAQIB	ASSISTANT LINEMAN	9	14/01/2017	900,000	5,000,000	22,720	29	7400	216,600	1719	49,851	800,000	6,964,451
121	MUHAMMAD ASHRAF	LINEMAN-I	13	23/01/2017	1,200,000	5,000,000	25,130	29	8000	232,000	2090	60,610	800,000	7,292,610
122	MUHAMMAD FORAI	ASSISTANT LINEMAN	7	28/01/2017	900,000	2,000,000	20,140	29	7300	205,900	1589	46,081	800,000	3,951,981
123	MUHAMMAD SALEM	COMMERCIAL ASSISTANT	16	08/02/2017	1,500,000	5,000,000	41,730	29	10100	292,900	2727	79,083	800,000	7,671,983
124	TARIQ BASHIR	HEAD CLERK/ASST	16	10/02/2017	1,500,000	5,000,000	41,730	28	10100	282,800	2727	76,854	800,000	7,659,156
125	HAFIZ MUHAMMAD RAFIQUE	COMMERCIAL ASSISTANT	16	14/02/2017	1,500,000	5,000,000	41,730	28	10100	282,800	2727	76,856	800,000	7,659,156
126	DIN MUHAMMAD	LIFE SUPERINTENDENT GRADUATE	14	15/02/2017	1,200,000	5,000,000	32,730	28	8900	249,200	2214	61,947	800,000	7,311,192

SR. NO	EmpName	Designation	BPS held at the time of death	Expired Date	One Time Lump Sum Grant	One Time Plot Cost	Average Basic Pay	Period (Months)	Monthly WWF Grant	WWF Grant Arrear	Monthly Accommodation Charges	Monthly Accommodation Charges Arrear	Marriage Grant of one Daughter	Total Financial Impact
127	KHALID MEHMOOD	ASSISTANT LINEMAN	7	17/02/2017	900,000	2,000,000	20,140	24	7100	199,800	1589	44,492	800,000	3,913,292
128	MUHAMMAD AFRAM	CHOWKIDAR	3	17/02/2017	600,000	2,000,000	20,140	28	7100	199,800	1413	39,564	800,000	3,638,364
129	KHALID JAVED	LINEMAN II	11	21/02/2017	1,200,000	5,000,000	25,770	28	8000	224,000	1852	51,856	800,000	7,275,856
130	RAJA MUNAWAR HUSSAIN	LINE SUPERINTENDENT GRADE-I	15	03/03/2017	1,200,000	5,000,000	26,070	27	9500	256,500	2349	63,423	800,000	7,319,923
131	MUHAMMAD ASLAM	ASSISTANT LINEMAN	9	04/03/2017	900,000	5,000,000	22,720	27	7400	199,800	1719	46,413	800,000	6,946,213
132	MUHAMMAD ANSAR	LINEMAN I	13	05/03/2017	1,200,000	5,000,000	25,130	27	8000	216,000	2090	56,490	800,000	7,272,490
133	SAJID JAVED	METER READER	9	06/03/2017	900,000	5,000,000	22,720	27	7400	199,800	1719	46,413	800,000	6,946,213
134	MUHAMMAD SABIR	MUJASID	3	07/03/2017	600,000	2,000,000	20,140	27	7100	191,700	1413	38,151	800,000	3,629,851
135	MUNIR AHMED GULJAR	LINEMAN II	9	21/03/2017	900,000	5,000,000	22,720	27	7400	199,800	1719	46,413	800,000	6,946,213
136	HAQAT ALI	LINEMAN I	11	31/03/2017	1,200,000	5,000,000	25,770	27	8000	216,000	1852	50,004	800,000	7,286,004
137	MUHAMMAD AFZAL	TEST INSPECTOR	15	04/04/2017	1,200,000	5,000,000	26,070	27	9500	256,500	2349	63,423	800,000	7,319,923
138	INVAID IQBAL	SENIOR CLERK	11	04/04/2017	1,200,000	5,000,000	25,770	26	8000	208,000	1852	48,152	800,000	7,256,152
139	MUNIR PITRAS	SANITARY WORKER	3	08/04/2017	600,000	2,000,000	20,140	26	7100	184,600	1413	36,798	800,000	3,621,398
140	GAJAT AHMED	DRIVER	9	17/04/2017	900,000	5,000,000	22,720	26	7400	192,000	1719	44,694	800,000	6,997,694
141	FARID SABAR	COMMERCIAL ASSISTANT	16	19/04/2017	1,500,000	5,000,000	41,710	16	10100	252,600	2727	70,902	800,000	7,663,502
142	RAJIT ASLAM	CHOWKIDAR	1	26/04/2017	600,000	2,000,000	20,140	28	7100	184,600	1413	34,762	800,000	3,613,362
143	MUHAMMAD JAVED IQBAL	LINEMAN I	13	05/05/2017	1,200,000	5,000,000	25,130	25	8000	208,000	2090	52,250	800,000	7,252,250
144	MERHAMMAD NAWAZ ROTT	LINEMAN II	11	07/05/2017	1,200,000	5,000,000	25,770	25	8000	200,000	1852	46,300	800,000	7,246,300
145	TAHIR MEHMOOD	STENOGRAPHER GRADE-II	16	10/05/2017	1,500,000	5,000,000	41,710	25	10100	252,600	2727	68,175	800,000	7,620,675
146	SAJID BASOOL	JUNIOR CLERK (OPERATION SIDE)	9	11/05/2017	900,000	5,000,000	22,720	25	7400	185,000	1719	42,975	800,000	6,927,975
147	AMCER ILLAH KHAN	ASSISTANT LINEMAN	7	12/05/2017	900,000	2,000,000	20,140	25	7100	177,500	1589	39,725	800,000	3,917,225
148	ASMAAT ILLAH CHATNA	ASSISTANT AUDIT OFFICER	16	13/05/2017	1,500,000	5,000,000	41,710	25	10100	252,600	2727	68,175	800,000	7,620,675
149	MUHAMMAD YUNAS	LINEMAN I	13	15/05/2017	1,200,000	5,000,000	25,130	25	8000	200,000	2090	52,250	800,000	7,252,250
150	MARMOON AKHTER	HEAD CLERK/ASST	16	18/05/2017	1,500,000	5,000,000	41,710	25	10100	252,600	2727	68,175	800,000	7,620,675
151	ABDUL GHAFQOR	COMMERCIAL ASSISTANT	16	18/05/2017	1,500,000	5,000,000	41,710	25	10100	252,600	2727	68,175	800,000	7,620,675
152	MUHAMMAD ASLAM	LINEMAN I	13	21/05/2017	1,200,000	5,000,000	25,130	25	8000	200,000	2090	52,250	800,000	7,252,250
153	ZUBAIR AKBAR	LINE SUPERINTENDENT GRADE-I	15	25/05/2017	1,200,000	5,000,000	26,070	14	0500	228,000	2349	56,976	800,000	7,284,376
154	MUHAMMAD ASHRAF	LINEMAN I	13	28/05/2017	1,200,000	5,000,000	25,130	24	8000	192,000	2090	50,160	800,000	7,202,160
155	SHAHNAZ AHMAD	LINEMAN II	11	03/06/2017	1,200,000	5,000,000	25,770	24	8000	192,000	1852	44,448	800,000	7,236,448
156	MUSHTAQ AHMED	LINEMAN II	9	05/06/2017	900,000	5,000,000	22,720	24	7400	177,600	1719	41,256	800,000	6,918,856
157	RIFAT HAT	METER READER	9	06/06/2017	900,000	5,000,000	22,720	24	7400	177,600	1719	41,256	800,000	6,918,856
158	ZAFAR ILLAH	LINEMAN I	11	10/06/2017	1,200,000	5,000,000	25,770	24	8000	192,000	1852	41,418	800,000	7,286,418



Sr. No	EmpName	Designation	BPS held at the time of death	Expired Date	One Time Livings Setm Grant	One Time Plot Cost	Average Basic Pay	Period (Months)	Monthly WWF Grant	WWF Grant Arrear	Monthly Accommodation Charges	Monthly Accommodation Charges Arrear	Marriage Grant of one Daughter	Total Financial Impact
158	ABDUL REHMAN	PORK METER OPERATOR	9	15/06/2017	900,000	5,000,000	22,720	24	7400	177,600	1719	41,256	800,000	6,918,856
159	LIQIAT ALI	M/CLASID	9	15/06/2017	600,000	2,000,000	20,140	24	7100	170,400	1413	33,312	800,000	3,604,312
161	ASAD ALI	METER READER	9	18/06/2017	900,000	5,000,000	22,720	24	7400	177,600	1719	41,256	800,000	6,918,856
162	RAMAIDREES AHMED	REVENUE OFFICER	17	20/05/2017	1,500,000	7,000,000	53,379	24	30700	742,400	4433	106,392	800,000	9,648,792
163	MUNAMMAD FARVEER KHAN	ASSISTANT LINEMAN	7	27/06/2017	300,000	2,000,000	20,140	24	7100	170,400	1589	38,136	800,000	3,908,536
164	FANVRUL SHAIKHILIZAD	SSO I	15	28/06/2017	1,200,000	5,000,000	36,070	24	9500	228,000	2949	56,376	800,000	7,284,376
Total														900,156,653

Taric Mehmood Anjad
Manager Finance / VPC
GEPCO Head Quarter, Gujranwala





Building a better
working world

**GUJRANWALA ELECTRIC POWER
COMPANY LIMITED**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

Chief Executive Officer
Chairman of the Board
Managing Director
Finance Director
Company Secretary

11, Block 2, G-7/3, Phase II
Industrial Area, Feroz Road
Gujranwala, Punjab, Pakistan
P.O. Box 100, Gujranwala, Pakistan
www.gepc.com.pk



INDEPENDENT AUDITOR'S REPORT

To the members of Gujranwala Electric Power Company Limited

Report on the audit of the financial statements

Opinion

We have audited the annexed financial statements of Gujranwala Electric Power Company Limited ("the Company") which comprise the statement of financial position as at 30 June 2019 and the statement of profit or loss, the statement of comprehensive income, the statement of changes in equity, the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and we state that we have obtained all the information and explanations which, to the best of our knowledge and belief, were necessary for the purposes of the audit.

In our opinion and to the best of our information and according to the explanations given to us, the ~~statement of financial position, the statement of profit or loss, the statement of comprehensive income,~~ the statement of changes in equity and the statement of cash flows together with the notes forming part thereof conform with the accounting and reporting standards as applicable in Pakistan and give the information required by the Companies Act, 2017 (XIX of 2017), in the manner so required and respectively give a true and fair view of the state of the Company's affairs as at 30 June 2019 and, its profit, total comprehensive income, the changes in equity and cash flows for the year then ended.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs) as applicable in Pakistan. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants as adopted by the Institute of Chartered Accountants of Pakistan (the Code) and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter

We draw attention to the contents of the following notes to the financial statements:

- Note 21.2 of the financial statements which describes the contingencies which are pending for resolution thereof and the management is expecting favorable outcome and hence, no provision for the same has been made in the financial statements;
- Note 10 of the financial statements which indicates that various subsidies receivable from the Government of Pakistan including Fuel Price Adjustment Subsidy, Power Purchase Price Adjustment Subsidy and Agricultural Subsidy amounting to Rs. 3,394 million, Rs. 2,193 million and Rs. 405.8 million respectively, are long outstanding.

Our opinion is not modified in respect of the above matters.

Information Other than the Financial Statements and Auditors' Report Thereon

Management is responsible for the other information. The other information comprises the information included in the Director's Report, but does not include the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance or conclusion thereon.

Contd...P/2

E,





Building a better
working world

- 2 -

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Board of Directors for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the accounting and reporting standards as applicable in Pakistan and the requirements of Companies Act, 2017 (XIX of 2017) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Board of Directors are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs as applicable in Pakistan will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs as applicable in Pakistan, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

Contd...P/3





Building a better
working world

3

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board of Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements

Based on our audit, we further report that in our opinion:

- proper books of account have been kept by the Company as required by the Companies Act, 2017 (XIX of 2017);
- the statement of financial position, the statement of profit or loss, the statement of comprehensive income, the statement of changes in equity and the statement of cash flows, together with the notes thereon have been drawn up in conformity with the Companies Act, 2017 (XIX of 2017) and are in agreement with the books of account and returns;
- investments made, expenditure incurred and guarantees extended during the year were for the purpose of the Company's business; and
- No Zakat was deductible at source under the Zakat and Ushr Ordinance, 1980 (XVIII of 1980).

Other Matter

The financial statements of the Company for the year ended 30 June 2018 were audited by another firm of chartered accountants who expressed a qualified opinion on those statements on 06 October 2018, with respect to balance receivable from the Government of Azad Jammu and Kashmir (AJK) amounting to Rs. 11,665 million as they were unable to obtain sufficient appropriate audit evidence for the recovery of this receivable and its expected timeframe and whether any adjustment in this respect was necessary.

During the current year, the receivables from the Government of AJK have been settled under the advice of the Government of Pakistan as fully explained in Note 7.2. Hence, we have not qualified our audit opinion in the current year.

The engagement partner on the audit resulting in this independent auditors' report is Sajjad Hussain Gil.

EY

Chartered Accountants
Lahore: 21 February 2020



GUJRANWALA ELECTRIC POWER COMPANY LIMITED
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2019

		2019	2018 (Restated)	As at 1 July 2017 (Restated)
		Rupees		
ASSETS	Note			
Non-current assets				
Property, plant and equipment	4	49,947,119,048	46,792,461,769	44,515,797,566
Long term loans	5	425,475,913	581,986,143	548,117,516
		<u>50,372,594,961</u>	<u>47,374,447,912</u>	<u>45,063,915,084</u>
Current assets				
Stores and spares	6	1,790,625,735	1,092,646,120	1,070,766,319
Trade debts	7	37,205,094,066	20,860,073,008	16,119,937,868
Loans and advances	8	1,180,281,106	227,214,971	175,569,583
Tax refunds due from the Government	9	6,958,281,093	6,655,707,426	4,128,487,096
Receivable from the Government of Pakistan	10	21,501,545,358	44,150,783,158	34,305,967,273
Other receivables	11	5,764,624,280	4,549,416,242	8,647,967,748
Short term investments	12	1,550,827,616	2,314,815,587	1,285,994,861
Bank balances	13	3,885,166,480	7,862,878,622	1,976,756,024
		<u>79,836,445,734</u>	<u>81,603,535,144</u>	<u>67,771,476,772</u>
TOTAL ASSETS		<u>130,209,040,695</u>	<u>128,977,983,056</u>	<u>112,775,391,856</u>
EQUITY AND LIABILITIES				
Share capital				
Authorized share capital				
5,000,000,000 (2018: 5,000,000,000)				
ordinary shares of Rupees 10/- each		<u>50,000,000,000</u>	<u>50,000,000,000</u>	<u>50,000,000,000</u>
Issued, subscribed and paid-up share capital	14	10,000	10,000	10,000
Accumulated losses		<u>(8,046,424,703)</u>	<u>(11,022,744,481)</u>	<u>(1,426,109,618)</u>
		<u>(8,046,414,703)</u>	<u>(11,022,734,481)</u>	<u>(1,426,099,618)</u>
Deposit for issuance of shares	15	8,257,461,778	18,942,544,149	18,942,544,149
Non-current liabilities				
Deferred credit	16	18,576,339,155	17,056,459,182	15,922,008,097
Long term financing	17	9,393,406,263	10,717,985,265	10,161,338,942
Deferred liabilities	18	69,202,084,786	61,686,663,424	52,499,406,252
Long term security deposits	19	5,902,641,251	5,185,033,054	4,463,020,728
		<u>103,074,471,455</u>	<u>94,646,135,925</u>	<u>83,045,774,019</u>
Current liabilities				
Trade and other payables	20	22,605,006,778	22,573,644,232	9,463,083,544
Current portion of long term financing	17	4,318,515,387	3,838,388,211	2,750,089,362
		<u>26,923,522,165</u>	<u>26,412,042,443</u>	<u>12,213,173,306</u>
TOTAL EQUITY AND LIABILITIES		<u>130,209,040,695</u>	<u>128,977,983,056</u>	<u>112,775,391,856</u>

CONTINGENCIES AND COMMITMENTS 21

The annexed notes from 1 to 40 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR



GUJRANWALA ELECTRIC POWER COMPANY LIMITED
STATEMENT OF PROFIT OR LOSS
FOR THE YEAR ENDED 30 JUNE 2019

		2019	2018 (Restated)
	Note	Rupees	
Revenue from contracts with customers	22	128,682,004,739	93,656,220,698
Subsidies from the Government of Pakistan	23	24,213,464,539	26,477,657,616
		152,895,469,278	122,135,278,314
Cost of electricity	24	(127,211,398,088)	(110,316,643,417)
Gross profit		25,684,071,190	11,818,634,897
Amortization of deferred credit	16	909,578,545	832,436,429
		26,593,649,735	12,651,071,326
Operating costs			
Distribution expenses	25	(14,810,330,947)	(13,689,165,507)
Administrative expenses	26	(4,939,063,229)	(3,554,679,139)
		(19,749,394,175)	(17,243,844,646)
Operating profit / (loss)		6,844,255,559	(4,592,773,320)
Other income	27	2,018,502,726	2,066,436,624
		8,862,758,285	(2,526,336,696)
Finance costs	28	(1,593,693,393)	(1,649,738,766)
Profit / (Loss) before taxation		7,269,064,892	(4,110,075,462)
Taxation	29	(773,292,716)	(3,064,760)
Profit / (Loss) for the year		6,495,772,176	(4,173,140,222)

The annexed notes from 1 to 40 form an integral part of these financial statements.

By

CHIEF EXECUTIVE

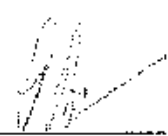
DIRECTOR

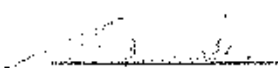


GUJRANWALA ELECTRIC POWER COMPANY LIMITED
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2019

		2019	2018
			(Restated)
Note		Rupees	
	Profit / (Loss) for the year	6,495,772,176	(4,178,140,222)
	Other comprehensive income:		
	<i>Items to be reclassified to profit and loss in subsequent periods</i>		
	<i>Items not to be reclassified to profit and loss in subsequent periods:</i>		
	Actuarial (losses) / gains on defined benefit obligation related to:		
	Pension	(4,437,477,413)	(6,223,772,702)
	Medical benefits	(367,388,511)	1,602,203,749
	Free electricity benefits	1,285,413,506	(796,925,668)
	Total other comprehensive loss for the year	18.2.4 (3,519,452,418)	(5,418,494,621)
	Total comprehensive income / (loss) for the year	2,976,319,758	(9,596,634,843)

The annexed notes from 1 to 40 form an integral part of these financial statements.


 CHIEF EXECUTIVE


 DIRECTOR



217

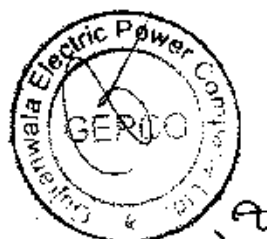
GUJRANWALA ELECTRIC POWER COMPANY LIMITED
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2019

		Issued, subscribed and paid up share capital	Accumulated losses	Total
Note		Rupees		
		10,000	(2,626,051,695)	(2,626,041,695)
	Balance as at 01 July 2017 - as previously reported			
	Effect of adjustments:			
	- Late payment surcharge	38.2.1	2,163,806,354	2,163,806,354
	- Compact fluorescent lamps payable	38.2.2	504,213,965	504,213,965
	- Exchange rate risk	38.2.3	(339,240,643)	(339,240,643)
	- Power purchase differences	38.2.4	(1,128,837,595)	(1,128,837,595)
	Balance as at 01 July 2017 - restated	10,000	(1,426,109,618)	(1,426,099,618)
	Loss for the year	-	(4,179,140,222)	(4,179,140,222)
	Other comprehensive loss	-	(5,418,484,621)	(5,418,484,621)
	Total comprehensive loss for the year	-	(9,596,634,843)	(9,596,634,843)
	Balance as at 30 June 2018 - restated	10,000	(11,022,744,461)	(11,022,734,461)
	Profit for the year	-	6,495,772,176	6,495,772,176
	Other comprehensive loss	-	(3,519,452,418)	(3,519,452,418)
	Total comprehensive income for the year	-	2,976,319,758	2,976,319,758
	Balance as at 30 June 2019	10,000	(8,046,424,703)	(8,046,414,703)

The annexed notes from 1 to 40 form an integral part of these financial statements.

CHIEF EXECUTIVE

DIRECTOR



GUJRANWALA ELECTRIC POWER COMPANY LIMITED
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2019

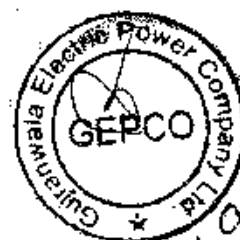
		2019	2018 (Restated)
	Note	Rupees	
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash generated from operations	31	8,811,857,967	7,120,802,579
Security deposits received - net	19	717,608,197	722,012,328
Receipts against deposit works - net	20	133,664,985	251,597,217
Payment of staff retirement benefits	18.2.2	(3,077,575,434)	(2,600,202,944)
Finance cost paid		(13,775,122)	200,532,448
Taxes paid	9	(1,175,866,383)	(2,430,285,093)
Net cash flows generated from operating activities		3,395,914,210	3,264,256,536
Cash flows from investing activities			
Addition to property, plant and equipment - net		(6,294,898,086)	(4,243,490,392)
Proceeds from disposal of property, plant and equipment		36,043,975	10,934,214
Long term loans - net	5	156,510,230	(33,868,625)
Capital contribution received against deposit works	16	2,429,468,518	1,956,867,514
Short term investments - net	12	789,316,779	(1,009,582,752)
Interest income received		211,859,159	135,302,143
Net cash flows used in investing activities		(1,671,707,425)	(3,173,817,896)
Cash flows from financing activities			
(Receipt of) / Repayment from long term financing		298,081,073	(204,316,042)
Net increase in cash and cash equivalents		2,022,287,858	(113,877,402)
Cash and cash equivalents at the beginning of the year		1,862,878,622	1,976,756,024
Cash and cash equivalents at the end of the year	13	3,885,166,480	1,862,878,622
NON-CASH FINANCING ACTIVITY	32	(13,407,543,541)	

The annexed notes from 1 to 40 form an integral part of these financial statements.

51

CHIEF EXECUTIVE

DIRECTOR



219

GUJRANWALA ELECTRIC POWER COMPANY LIMITED
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

1. THE COMPANY AND ITS OPERATIONS

- 1.1** Gujranwala Electric Power Company Limited (the Company) is a public limited Company incorporated in Pakistan under the repealed Companies Ordinance, 1984 (now the Companies Act, 2017). The Company was established to take over all properties, rights, assets, obligations and liabilities of Gujranwala Area Electricity Board owned by Water and Power Development Authority (WAPDA), and such other assets and liabilities as agreed. The Company was incorporated on 02 April, 1998 and commenced commercial operations on 01 July, 1998. The principal activity of the Company is the distribution of electricity within defined geographical territory of Gujranwala, Sialkot, Narowal, Gujrat, Mandi Bahauddin and Hafiz Abad. The registered office of the Company is situated at 565-A Model Town GT Road, Gujranwala.
- 1.2** The Company took over certain properties, assets, rights, obligations and liabilities relating to distribution of electricity from Pakistan Water and Power Development Authority (WAPDA) under Business Transfer Agreement (BTA) dated June 29, 1998. The details of assets, liabilities and related matters as provided under clause 1.1 of the BTA were finalized with WAPDA through a Supplementary Business Transfer Agreement (SBTA).
- 1.3** The Council of Common Interest (CCI) in its meeting held on 12 September, 1993 approved the privatization of thermal power generation units (GENCOs) and power distribution companies (DISCOs) in a phased program. The Cabinet Committee on Privatization (CCOP) in its meeting held on 17 February, 2009 approved privatization of certain GENCOs and DISCOs, and this decision was ratified by Federal Cabinet in its meeting, held on 06 January, 2010. President and Prime Minister of Pakistan also approved privatization of GENCOs and DISCOs including the Company during a presentation given to them by Ministry of Privatization on 22 November, 2010. Decision of President and Prime Minister has also been subsequently ratified by the Council of Common Interest (CCI) during its meeting held on 28 April, 2011. Based on the approval of Council of Common Interest (CCI) and Cabinet Committee on Privatization (CCOP) the privatization of the Company is in process.

2. BASIS OF PREPARATION

2.1 Statement of compliance

These financial statements have been prepared in accordance with the accounting and reporting standards as applicable in Pakistan. The accounting and reporting standards as applicable in Pakistan comprise of:

- International Financial Reporting Standards (IFRS Standards) issued by the International Accounting Standards Board (IASB) as notified under the Companies Act, 2017, and
- Provisions of and directives issued under (the Act)

Where provisions of and directives issued under the Act, differ from the IFRS Standards, the provisions of and directives issued under the Act, have been followed.

2.2 Basis of measurement

These financial statements have been prepared under historical cost convention except for certain financial instruments and retirement employee benefits which are carried at present value.

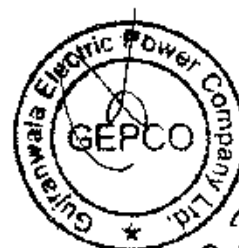
2.3 Functional and presentation currency

The financial statements are prepared in Pak Rupees which is the functional and presentation currency of the Company.

2.4 Significant accounting judgments and critical accounting estimates / assumptions

The preparation of financial statements in conformity with the approved accounting standards requires use of certain critical accounting estimates. It also requires the management to exercise its judgment in the process of applying the Company's accounting policies. Estimates and judgments are continually evaluated and are based on historical experience, including expectation of future events that are believed to be reasonable under the circumstances. The areas where various assumptions and estimates are significant to the Company's financial statements or where judgments were exercised in application of accounting policies are as follows.

5



220

2.4.1 Useful lives, residual values and depreciation method of operating fixed assets

The Company reviews the appropriateness of the rates of depreciation, useful lives and residual values used in the calculation of depreciation on items of property, plant and equipment on a regular basis. Further, where applicable, an estimate of the recoverable amount of assets is made for possible impairment on an annual basis. In making these estimates, the Company uses the technical resources available inside/outside the Company, as appropriate. Any change in these estimates in the future might affect the carrying amount of items of property, plant and equipment with a corresponding effect on the depreciation charge, impairment and amortization of deferred credit.

2.4.2 Taxation

The Company takes into account the current income tax law and decisions taken by the taxation authorities. Instances where the Company's views differ from the views taken by the income tax department at the assessment stage and where the Company considers that its view on items of material nature is in accordance with law, the amounts are shown as contingent liabilities.

Deferred tax assets are recognized for all unused tax losses and credits to the extent that it is probable that future taxable profit will be available against which such losses and credits can be utilized. Significant management judgment is required to determine the amount of deferred tax assets that can be recognized based upon the likely timing and the level of future taxable profits together with future tax planning strategies.

2.4.3 Provisions

The assessment of provisions inherently involves the exercise of significant judgment as the outcome of the future events cannot be predicted with certainty. The Company, based on the availability of the latest information, estimates the values of contingent assets and liabilities which may differ on the occurrence / non-occurrence of uncertain future events. Based on the expected outcomes and lawyers' judgments, appropriate disclosure or provision is made in the financial statements.

2.4.4 Impairment

The carrying amounts of the Company's non-financial assets are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, the assets' recoverable amount is estimated and impairment losses are recognized in the statement of profit or loss. A previously recognized impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognized. If that is the case, the carrying amount of the asset is increased to its recoverable amount. The increase cannot exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognized for the asset in prior years. Such reversal is recognized in statement of profit or loss.

2.4.5 Employee retirement benefits

The main features of the schemes operated by the Company for its employees are as follows:

Defined benefit plans

The Company operates unfunded pension, post retirement free electricity and medical benefits schemes for all its permanent employees. Provisions are made in accordance with the actuarial recommendations. The latest valuation was carried out as at 30 June 2019. The future contribution rates of these plans include allowances for deficit and surplus. Projected Unit-Credit Method with the following significant assumptions is used for valuation of these schemes:

	Free electricity benefits	Free medical benefits	Pension and leave encashment benefits
2019:			
Expected rate for discounting liabilities	14.50%	14.50%	14.25%
Expected rate for increase in electricity cost	13.26%		
Expected rate for increase in medical cost		14.50%	
Expected increase in pensionable pay		13.50%	
Pension index rate		8.25%	



2018:			
Expected rate for discounting liabilities	10.00%	10.00%	10.00%
Expected rate for increase in electricity cost	9.00%		
Expected rate for increase in medical cost		9.00%	
Expected increase in pensionable pay			9.00%
Pension index rate			3.75%
Exposure inflation rate		10.00%	

Accumulating compensated absences

The employees of the Company are entitled to accumulating compensated absences, which are encashable at the time of retirement up to a maximum limit of 365 days. Provisions are made in accordance with the actuarial recommendations. The latest valuation was carried out as at 30 June, 2019.

Other benefits

For General Provident Fund and WAPDA Welfare Fund, the Company makes deduction from salaries of the employees and remits these amounts to the funds established by WAPDA.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of financial statements of the Company are consistent with previous year except as discussed in Note 3.1 to these financial statements as follows:

3.1 Standards, Interpretations and amendments to published approved accounting standards effective during the year

The accounting policies adopted in the preparation of these financial statements are consistent with those of the previous financial year except as described below:

- IFRS 15 - Revenue from Contracts with Customers
- IFRS 9 - Financial Instruments
- IFRIC 22 - Foreign Currency Transactions and Advance Consideration
- IAS 40 - Transfers of Investment Property (Amendments)
- IFRS 2 - Classification and Measurement of Share Based Payment Transactions

The adoption of the above amendments, improvements to accounting standards and interpretations did not have any material impact on the financial statements.

3.2 Changes in accounting policies and disclosures

New and amended standards and interpretations

During the year the Company has adopted IFRS 15 "Revenue from Contract with Customers" and IFRS 9 "Financial Instruments" from 1 July, 2018 except that, Securities and Exchange Commission of Pakistan in its S.R.O 985(I)/2019 dated 2 September, 2019 notified that the requirements contained in IFRS 9 with respect to application of Expected Credit Losses method shall not be applicable to companies holding financial assets due from the Government of Pakistan till 30 June, 2021. Due to the transaction methods chosen by the Company in applying these standards, comparative information throughout these financials statements has not been restated to reflect the requirements of the new standards. The details of new significance accounting policies adopted and the nature and effect of the changes to previous accounting policies are set out below.

3.2.1 IFRS 15 Revenue from Contracts with Customers

IFRS 15 supersedes IAS 11 Construction Contracts, IAS 18 Revenue and related interpretations and it applies, with limited exceptions, to all revenue arising from contracts with its customers. IFRS 15 establishes a five-step model to account for revenue arising from contracts with customers and requires that revenue be recognized at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

IFRS 15 requires entities to exercise judgement, taking into consideration all of the relevant facts and circumstances when applying each step of the model to contracts with their customers. The standard also specifies the accounting for the incremental costs of obtaining a contract and the costs directly related to fulfilling a contract. In addition, the standard requires relevant disclosures.



Changes in accounting policies resulting from application of IFRS 15

Revenue Recognition

The Company recognizes revenue from contracts with customers based on a five step model as set out in IFRS 15

Step-1 Identify contract(s) with a customer. A contract is defined as an agreement between two or more parties that creates enforceable rights and obligations and sets out the criteria for every contract that must be met.

Step-2 Identify performance obligations in the contract. A performance obligation is a promise in a contract with a customer to transfer a good or service to the customer.

Step-3 Determine the transaction price. The transaction price is the amount of consideration to which the Company expects to be entitled in exchange for transferring promised goods or services to a customer, excluding amounts collected on behalf of third parties.

Step-4 Allocate the transaction price to the performance obligations in the contract. For a contract that has more than one performance obligation, the Company allocates the transaction price to each performance obligation in an amount that depicts the amount of consideration to which the Company expects to be entitled in exchange for satisfying each performance obligation.

Step-5 Recognize revenue when (or as) the Company satisfies a performance obligation.

Mentioned below are different revenue streams of the Company and their terms of recognition of revenue after satisfying all the five steps of revenue recognition in accordance with IFRS 15.

a) Electricity sale / Tariff differential subsidy / Rental and service income / Fuel price adjustment / Service

Revenue from electricity sales / Tariff differential subsidy / Rental and service income / Fuel price adjustment / Service charges (in collection of PTV fee and electricity duty) are recognized on the basis of periodic meter readings of electricity supplied to consumers at the rates determined by National Electric Power Regulatory Authority (NEPRA) and subsequently notified by GOP, substantiating the revenue recognition over the time.

b) Sale of scrap

Revenue from sale of scrap is recognized on dispatch of goods at a point in time.

c) Amortization of deferred credit

Deferred credit against consumers' contributions is released to statement of profit or loss over the expected useful life of the asset underlying the contribution except for separately indefinable services in which case revenue is recognized upfront upon establishing a connection network.

d) Gain on installation of new connections

Gain or loss on installation of new connections / deposit works is recognized up to 10% variation between receipts against deposit works and actual expenditures incurred on the project.

e) Interest income

Interest income is recognized using effective interest rate method.

Impact of adoption of IFRS 15 on the financial statements

The Company has applied IFRS 15 using the modified retrospective approach for transition. This approach requires entities to recognize the cumulative effect of initially applying IFRS 15 as an adjustment to the opening balance of unappropriated profit in the period of initial application. Comparative prior year periods would not be adjusted. The application of IFRS 15 does not have any significant impact on the revenue recognition of the Company because there is mostly one performance obligation and revenue is recognized at a point in time except for the technologies that are to be used in accordance with IFRS 15 in each contract as mentioned in respective note to the financial statements and therefore, the cumulative effect of initially applying this standard as an adjustment to the opening balance of accumulated loss in the period of initial application is insignificant.

3.2.2 IFRS 9 Financial Instruments

Changes in accounting policies resulting from application of IFRS 9

Financial instruments: assets

The Company applied IFRS 9 effective from 01 July 2018. All comparative numbers for financial year 2018 were prepared under IAS 39. This is the first year of IFRS 9 adoption and comparatives have not been restated.



i) Classification and measurement of financial instruments

IFRS 9 Financial Instruments: Recognition and Measurement outlines the requirements for the recognition and measurement of financial assets and liabilities and replaces IAS 39.

Financial instruments are initially recognized when an entity becomes a party to the contractual provisions of the instrument, and are classified into various categories depending upon the type of instrument, which then determines the subsequent measurement of the instrument.

IFRS 9 classification is based on two aspects: the business model within which the asset is held (the business model test) and the contractual cash flows of the asset which meet the solely payments of principal and interest ('SPPI') test.

IFRS 9 includes three principal classification categories for financial assets: measured at amortized cost, fair value through other comprehensive income (FVTOCI) and fair value through profit or loss (FVTPL). The Company determines the classification at initial recognition.

Financial assets at amortized cost

A financial asset is measured at amortized cost if it meets both of the following conditions and is not designated as at FVTPL:

- The asset is held within a business model whose objective is to hold assets to collect contractual cash flows, and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

Financial assets at FVTOCI

A debt instrument is measured at FVTOCI only if it meets both of the following conditions and is not designated as at FVTPL:

- The asset is held within a business model whose objective is achieved by both collecting contractual cash flows and selling financial assets; and
- The contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding.

On initial recognition of an equity investment that is not held for trading, the Company may irrevocably elect to present subsequent changes in fair value in other comprehensive income. This election is made on an investment by investment basis.

In addition, on initial recognition, the Company may irrevocably designate a financial asset that otherwise meets the requirements to be measured at amortized cost or at FVTOCI as at FVTPL if doing so eliminates or significantly reduces an accounting mismatch that would otherwise arise.

The Company does not have any financial asset designate fair value through other comprehensive income.

Financial assets at fair value through profit or loss

A financial asset is mandatorily classified in this category if it is acquired principally for the purpose of selling in the short term, or if it fails the SPPI test. Derivatives are classified as FVTPL as they do not meet the SPPI criteria.

A financial asset can be classified in this category by choice if so designated by management at inception. This designation is because the relevant assets and liabilities (including derivatives) are managed together and internal reporting is evaluated on a fair value basis.

The Company defines fair value as the price, as at the measurement date, that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants.

The Company does not have any financial asset designate fair value through profit or loss.

ii) Initial recognition

At initial recognition, an entity shall measure a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, transaction costs that are directly attributable to the acquisition of the financial asset.

iii) Subsequent measurement

Gains and losses arising from changes in the fair value of assets classified as fair value through profit or loss are included in the statement of profit or loss in the period in which they arise.



Gains and losses arising from changes in the fair value of debt instruments classified as fair value through other comprehensive income are recognized as other comprehensive income until the financial asset is derecognized or impaired, at which time the cumulative gain or loss previously recognized as other comprehensive income is recognized in the statement of profit or loss. Any premium or discount paid on the purchase of securities held at amortized cost is amortized through the statement of profit or loss using the effective interest rate method.

The fair values of quoted investments in active markets are based on current bid prices. In other cases, the Company establishes fair value by using appropriate valuation techniques.

Financial assets are derecognized when the rights to receive cash flows from the financial assets have expired or where the Company has either transferred substantially all of the risks and rewards of ownership or the Company deems that it no longer retains control of the risks and rewards of ownership.

The Company has no modified financial instruments.

iv) Impairment of financial assets

IFRS 9 replaces the 'incurred loss' model in IAS 39 with an 'expected credit loss' model. IFRS 9 requires impairment assessment on all of the following financial instruments that are not measured at FVTPL:

- financial assets that are debt instruments measured at amortized cost or FVTOCI
- lease receivables; and
- loan commitments and financial guarantee contracts issued.

Under IFRS 9, no impairment loss is recognized on equity investments. IFRS 9 requires a loss allowance to be recognized at an amount equal to either 12-month Expected Credit Loss (ECL) or lifetime ECLs. Lifetime ECLs are the ECLs that result from all possible default events over the expected life of a financial instrument, whereas 12-month ECLs are the portion of ECLs that result from default events that are possible within the 12 months after the reporting date.

The term 'expected credit loss' does not imply that losses are anticipated, rather that there is recognition of the potential risk of loss.

The Company has applied the simplified approach to measuring expected credit losses, which uses a lifetime expected loss allowance. To measure the expected credit losses, trade debts have been grouped based on days overdue.

Financial instruments: liabilities

i) Initial recognition and measurement

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, or as derivatives designated as hedging instruments in an effective hedge, as appropriate.

All financial liabilities are recognized initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Company's financial liabilities include trade and other payables, loans and borrowings.

ii) Subsequent measurement

Financial liabilities are subsequently measured at amortized cost.

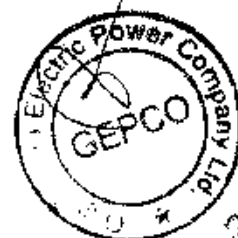
iii) Derecognition

A financial liability is derecognized when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognized in the statement of profit or loss.

Impacts of adoption of IFRS 9 on the financial statements as on 01 July 2018

On 01 July 2018, the Company's management has assessed which business models apply to the financial assets held by the Company at the date of initial application of IFRS 9. The management has reviewed and assessed the Company's existing financial assets for impairment in accordance with the guidance included in IFRS 9, to determine the credit risk associated with the respective financial assets and has incorporated the same in the financial statements of the Company. The management has also concluded that the impact of impairment of these financial assets under IFRS 9 is insignificant for the Company's financial statements of prior year and accordingly no adjustment has been made to the figures reported in previous year. In addition to this, in the current year, management has assessed and concluded that impact of ECL is not material for the Company's financial statements. Therefore, the cumulative effect of initially applying this standard as an adjustment to the opening balance of accumulated loss in the period of initial application is insignificant.

→



3.3 Property, plant and equipment

a) Initial measurement

All items of operating fixed assets are initially recorded at cost.

Cost includes expenditure that is directly attributable to the acquisition of the asset. The cost of self-constructed assets includes the cost of materials, direct labor and any other costs directly attributable to bringing the assets to a working condition for their intended use. Major renewals and improvements are capitalized. Minor replacement, repairs and maintenance are charged to statement of profit or loss.

b) Subsequent measurement

Items of operating fixed assets other than land, buildings and distribution equipment are stated at cost less accumulated depreciation and accumulated impairment losses, (if any).

Land, buildings and distribution equipment are measured at the revalued amount less accumulated depreciation and impairment loss (if any).

c) Depreciation

Depreciation is charged to statement of profit or loss on the straight-line method so as to write off the cost of an asset over its estimated useful life at the rates given in Note 4.1. Depreciation on assets is charged from the month in which an asset is acquired while no depreciation is charged for the month in which the asset is disposed off.

Depreciation provided on construction equipment and vehicles during the period of construction of fixed assets is capitalized as part of the cost of fixed assets.

d) Disposal

An item of property, plant and equipment is derecognized upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and carrying amount of the asset) is included in the statement of profit or loss account in the year the asset is derecognized.

e) Impairment of assets

The carrying amounts of the Company's assets are reviewed at each reporting date to determine whether there is any indication of impairment. If such indication exists, the recoverable amount of such asset is estimated. An impairment loss is recognized wherever the carrying amount of the asset exceeds its recoverable amount. Impairment losses are recognized in statement of profit or loss. A previously recognized impairment loss is reversed only if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognized.

f) Capital work in progress

Capital work-in-progress is stated at cost on applicable overheads less impairment (if any)

3.4 Stores and spares

Measurement

These are valued at the lower of cost and net realizable value. Cost is determined on a weighted average basis comprising invoice values and the related charges that have been incurred in bringing the inventories to their present location and condition.

Net realizable value represents the estimated selling price in the ordinary course of the business less all estimated costs of completion and estimated costs necessary to be incurred in order to make the sale.

5



Impairment

At each reporting date, stores and spares and loose tools are assessed for impairment. If stores and spares and loose tools is impaired, the carrying amount is reduced to its selling price less costs to complete and sell. The impairment loss is recognized immediately in the distribution costs in the statement of profit or loss.

3.5 Trade debts

Measurement

Trade debts are initially measured at their transaction price under IFRS 15 and subsequently measured at amortized cost less any allowance for expected credit losses (ECL).

3.5.1 Allowance for expected credit losses (ECL)

Allowance for expected credit losses (ECLs) are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Company expects to receive. The shortfall is then discounted at an approximation to the asset's original effective interest rate. For trade and other receivables, the Company has applied the standard's simplified approach and has calculated ECLs based on lifetime expected credit losses. The Company has established a provision matrix that is based on the Company's historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. However, in certain cases the Company may also consider a financial asset to be in default when internal or external information indicates that the Company is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Company.

3.6 Cash and cash equivalents

Cash and cash equivalents are carried at cost. For the purpose of statement of cash flow, cash and cash equivalents comprise cash in hand, balances with banks in current and deposit accounts, and short-term highly liquid investments with original maturities of three months or less, and that are readily convertible to known amounts of cash, and subject to an insignificant risk of changes in value.

3.7 Staff retirement benefits

The Company provides unfunded pension, post-retirement medical, free electricity benefits and compensated absences to all its regular employees. Obligations for these benefits are determined on the basis of an actuarial valuation carried out by using the Projected Unit Credit Method as required by IAS-19, "Employee benefits".

Actuarial gains and losses are recognized in the other comprehensive income in the period in which they occur. Past-service costs are recognized immediately in the statement of profit or loss. The latest actuarial valuation of the plan was carried out as at 30 June, 2019 by Anwar Associate.

The Company also maintains a General Provident Fund and WAPDA Welfare Fund for all its regular employees. The Company makes deductions from salaries of its employees and remits these amounts to the respective funds established by WAPDA.

Other long term benefits

The Company's employees are also entitled for accumulated compensated absences, which are encashed at the time of retirement up to a maximum limit of 365 days. Provisions are made annually to cover the obligation and are charged to statement of profit or loss currently. Actuarial gains and losses regarding compensated absences are recognized in the year of occurrence.



227

3.8 Income tax

Income tax comprises of current tax and deferred tax.

Income tax expense is recognized in the statement of profit or loss except to the extent that it relates to items recognized in other comprehensive income or directly in equity (if any). In which case the tax amounts are recognized directly in other comprehensive income or equity.

Current tax

Current tax is the expected tax payable on the taxable income for the year, calculated using rates enacted or substantively enacted by the end of the reporting period. The calculation of current tax takes into account tax credits and tax rebates, if any, and is inclusive of any adjustment to income tax payable or recoverable in respect of previous years.

Deferred tax

A deferred tax liability is recognized for all temporary differences that are expected to increase taxable profit in the future. Deferred tax assets are recognized for all temporary differences that are expected to reduce taxable profit in the future, and the carryforward of unused tax losses.

The amount of deferred tax provided is based on the expected manner of realization or settlement of the carrying amount of assets and liabilities using the tax rates enacted at the reporting date.

Judgment and estimates

Significant judgment is required in determining the income tax expenses and corresponding provision for tax. There are many transactions and calculations for which the ultimate tax determination is uncertain during the ordinary course of business.

Further, the carrying amount of deferred tax assets is reviewed at each reporting date and is adjusted to reflect the current assessment of future taxable profits. If required, carrying amount of deferred tax asset is reduced to the extent that it is no longer probable that sufficient taxable profits to allow the benefit of part or all of that recognized deferred tax asset to be utilized. Any such reduction shall be reversed to the extent that it becomes probable that sufficient taxable profit will be available.

3.9 Deferred credit

Amounts received from consumers and the Government as contributions towards the cost of extension of the electricity distribution network, and for providing service connections, is deferred and amortized over the estimated useful lives of related assets. Amortization of deferred credit commences upon completion of related work which is taken to the statement of profit or loss each year corresponding to the depreciation charge of relevant asset for the year.

3.10 Trade and other payables

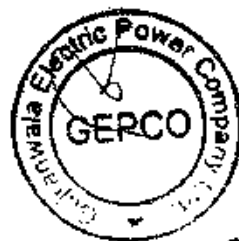
Trade payables are obligations under normal short-term credit terms. These are measured at the undiscounted amount of cash to be paid.

3.11 Provisions

Provisions are recognized when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that the Company will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognized as a provision is the best estimate of the consideration required to settle the present obligation at the end of the reporting period, taking into account the risks and uncertainties surrounding the obligation.

5



Where the effect of the time value of money is material, the amount expected to be required to settle the obligation is recognized at present value using a pre-tax discount rate. The unwinding of the discount is recognized as finance cost in the statement of profit or loss.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognized as an asset if it is virtually certain that reimbursement will be received and the amount of the receivable can be measured reliably.

As the actual outflows can differ from estimates made for provisions due to changes in laws, regulations, public expectations, technology, prices and conditions, and can take place many years in the future, the carrying amounts of provisions are reviewed at each reporting date and adjusted to take account of such changes. Any adjustments to the amount of previously recognized provision is recognized in the statement of profit or loss unless the provision was originally recognized as part of cost of an asset.

3.12 Contingent liabilities

A contingent liability is disclosed when the Company has a possible obligation as a result of past events, whose existence will be confirmed only by the occurrence or non-occurrence, of one or more uncertain future events not wholly within the control of the Company; or the Company has a present legal or constructive obligation that arises from past events, but it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or the amount of the obligation cannot be measured with sufficient reliability.

3.13 Borrowing costs

Measurement

Loans are measured at amortized cost using the effective interest method.

Interest

Interest expense is recognized on the basis of the effective interest method and is included in finance costs. The borrowing cost on qualifying assets is included in the cost of the related assets.

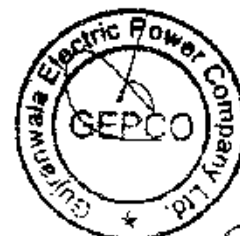
3.14 Foreign currencies

The financial statements are presented in Pak Rupees, which is the Company's functional currency. Transactions in foreign currency during the year are initially recorded in the functional currency at the rate prevailing at the date of transaction.

3.15 Standards, Interpretations and Amendments to Approved Accounting Standards that are not yet

The following standards, amendments and interpretations with respect to the approved accounting standards as applicable in Pakistan would be effective from the dates mentioned below against the respective standard or interpretation:

Standard or Interpretation	Effective date (annual periods beginning on or after)
IFRS 3 - Definition of a Business (Amendments)	01 January 2020
IFRS 3 - Business Combinations: Previously held interests in a joint operation	01 January 2019
IFRS 4 - Insurance Contracts: Applying IFRS 9 Financial Instruments with IFRS 4 Insurance Contracts (Amendments)	01 July 2019



Standard or Interpretation	Effective date (annual periods beginning on or after)
IFRS 9 - Prepayment Features with Negative Compensation (Amendments)	01 July 2019
IFRS 10 - Consolidated Financial Statements and IAS 28 Investment in Associates and Joint Ventures - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (Amendment)	Not yet finalized
IFRS 11 - Joint Arrangements: Previously held interests in a joint operation	01 January 2019
IFRS 16 - Leases	01 January 2019
IAS 1 & IAS 8 - Definition of Material (Amendments)	01 January 2020
IAS 12 - Income Taxes: Income tax consequences of payments on financial instruments classified as equity	01 January 2019
IAS 19 - Plan Amendment, Curtailment or Settlement (Amendments)	01 January 2019
IAS 23 - Borrowing Costs - Borrowing costs eligible for capitalization	01 January 2019
IAS 28 - Long-term Interests in Associates and Joint Ventures (Amendments)	01 January 2019
IFRIC 23 - Uncertainty over Income Tax Treatments	01 January 2019

The above standards and amendments are not expected to have any material impact on the Company's financial statements in the period of initial application.

In addition to the above standards and amendments, improvements to various accounting standards have also been issued by the IASB in December 2016 and December 2017. Such improvements are generally effective for accounting periods beginning on or after 01 January 2018 and 01 January 2019 respectively. The Company expects that such improvements to the standards do not have any significant impact on the Company's financial statements in the period of initial application.

The International Accounting Standards Board (IASB) has also issued the revised Conceptual Framework for Financial Reporting (the Conceptual Framework) in March 2018 which is effective for annual periods beginning on or after 1 January 2020 for preparers of financial statements who develop accounting policies based on the Conceptual Framework. The revised Conceptual Framework is not a standard, and none of the concepts override those in any standard or any requirements in a standard. The purpose of the Conceptual Framework is to assist IASB in developing standards, to help preparers develop consistent accounting policies if there is no applicable standard in place and to assist all parties to understand and interpret the standards.

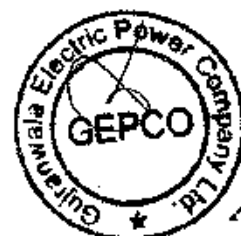
Further, the following new standards have been issued by IASB which are yet to be notified by the Securities and Exchange Commission of Pakistan (SECP) for the purpose of applicability in Pakistan:

Standard	IASB effective date (Annual periods beginning on or after)
IFRS 1 - First-time Adoption of International Financial Reporting Standards	01 July 2009
IFRS 14 - Regulatory Deferral Accounts	01 January 2016
IFRS 17 - Insurance Contracts	01 January 2021

The Company expects that adoption of above new standards will not have any material impact on the Company's financial statements in the period of initial application.

IFRS-16

The Company expects that IFRS-16 will not have any significant impact on the Company's financial statements in the period of initial application.



GUJARAWALA ELECTRIC POWER COMPANY LIMITED

2015
Rupees

4.1 41,546,947,599 41,217,832,462
4.5 6,404,151,452 6,076,526,332
49,947,119,051 47,294,358,794

4. PROPERTY, PLANT AND EQUIPMENT

Operating fixed assets
Capital work in progress

4.1 Operating fixed assets

2018													
Particulars	Transferred from WAPDA under SBT4 as on 01 July 1998	Cost		As on 30 June 2018	Transferred from WAPDA under SBT4 as on 01 July 1998	Depreciation				As on 30 June 2018	Book value as on 30 June 2018	Rate %	
		Additional (deletions) thereafter				Depreciation expense		Adjustments (deletions) thereafter					
		Up to last year	During the year			Up to last year	During the year	Up to last year	During the year				
Rupees													
Land - freehold	29,050,366	427,414,298		456,464,664								456,464,664	
Building on freehold land	235,461,023	1,284,404,029	96,345,176	1,206,272,130	61,758,809	331,056,132	32,017,101	(5,361,870)		478,208,512	1,227,968,718	2	
Furniture and fixtures	3,730,458	30,604,449	865,256	34,100,163	748,888	28,867,840	2,093,157	(1,070,143)		27,894,954	11,405,209	18	
Distribution equipment	4,596,020,035	62,099,724,929	4,172,438,151	60,869,784,191	1,268,936,450	15,785,368,828	2,009,353,567	(229,825,689)		19,593,684,626	41,114,598,676	3.50	
Mobile plant and equipments	43,470,710	221,906,762	13,982,295	381,279,765	11,910,226	210,790,770	21,632,381	(3,797,005)		249,526,372	140,743,415	10	
Vehicles	210,928,584	610,107,900	184,741,962	801,620,510	57,797,182	477,409,371	47,054,841	(92,856,231)		486,732,686	304,287,873	10	
		(93,560,075)	(50,744,833)					(21,405,157)					
	5,107,686,108	64,789,584,308	4,419,559,104	64,307,621,720	1,391,140,728	16,825,502,540	2,112,157,142	(65,215,681)	(12,463,157)	20,781,854,128	43,541,967,351		

2018												
Particulars	Transferred from WAPDA under SRTA as on 01 July 1998	Cost		As on 30 June 2018	Transferred from WAPDA under SRTA as on 01 July 1998	Depreciation		Adjustments/ (deletions) thereafter		As on 30 June 2018	Book Value as on 30 June 2018	Rate %
		Additions/ (deletions) thereafter				Depreciation expense		(deletions) thereafter				
		Up to last year	During the year			Up to last year	During the year	Up to last year	During the year			
Rupees												
Land - freehold	29,050,366	427,414,298	-	456,464,664	-	-	-	-	-	-	456,464,664	-
Building on freehold land	235,461,023	1,284,404,202	97,421,621	1,606,929,604	61,758,809	330,839,681	32,027,671	(5,361,870)	-	448,298,511	1,105,679,543	2
Furniture and fixtures	3,730,458	27,769,749	2,734,880	31,231,907	748,888	18,756,782	2,111,144	(1,020,542)	-	20,595,802	12,639,105	18
Distribution equipment	4,596,020,035	46,016,546,425	6,081,178,489	50,693,744,950	1,268,936,450	13,657,034,715	1,858,344,114	(249,674,684)	-	14,544,239,698	39,151,513,992	3.50
Mobile plant and equipments	43,470,710	281,476,003	49,498,112	385,277,403	11,910,226	182,791,148	20,895,624	(3,767,005)	-	218,903,591	140,172,531	10
Vehicles	210,928,584	589,155,709	28,542,305	727,507,403	57,797,182	432,768,180	44,644,785	(95,167,127)	-	442,349,692	284,105,517	10
		(30,241,521)	(18,308,554)					(2,659,104)				
	5,107,686,108	48,649,134,644	6,720,490,904	55,088,352,615	1,391,140,728	14,879,336,810	1,956,176,736	(3,613,136,5)	(2,059,134)	19,872,266,154	41,015,830,470	



4.2 Disposal of operating fixed assets

This note contains detail of disposals made by the Company having net book value of Rs. 500,000 or more

Description	Cost	Accumulated depreciation	Net book value	Sale proceeds	Gain / (loss)	Mode of disposal	Name of employee
(Rupees)							
Vehicles sold to employees:							
Toyota corolla XLI	1,937,528	615,602	1,321,926	1,322,347	421	Company policy	Junaid Akhter
Toyota corolla XLI	1,812,528	570,019	1,236,509	1,322,346	85,837	Company policy	Ghazanfer Abass Rizvi
Toyota corolla XLI	1,812,378	591,078	1,221,300	1,351,302	130,002	Company policy	Zulfiqar Ahmed
Toyota corolla XLI	1,812,378	685,593	1,145,785	1,345,880	200,175	Company policy	Muhammad Riaz
Honda city	1,811,990	667,876	1,144,123	1,317,518	173,395	Company policy	Muhammad Saleem Bhatti
Toyota corolla XLI	1,694,482	550,060	1,144,432	1,225,070	80,638	Company policy	Mir Muhammad Masud
Toyota corolla XLI	1,684,860	803,748	1,081,114	1,196,093	114,979	Company policy	Muhammad Zahid
Toyota corolla XLI	1,684,860	617,786	1,067,074	1,393,613	326,539	Company policy	Ch. Liaqat Ali Dhillon
Toyota corolla XLI	1,684,860	617,786	1,067,074	1,550,000	482,926	Company policy	Muhammad Anees Khan
Toyota corolla XLI	1,684,860	617,786	1,067,074	1,336,747	271,673	Company policy	Muhammad Riaz
Suzuki cultus	1,681,999	536,109	1,145,890	1,140,187	(5,703)	Company policy	M. Zahid Javed
Honda city	1,550,940	572,876	978,064	1,090,440	112,376	Company policy	Shahid Iqbal
Honda city	1,548,490	571,978	976,514	1,140,824	164,410	Company policy	Malik Muhammad Mukhtar
Suzuki cultus	1,051,316	297,337	753,979	860,000	106,021	Company policy	Rana Idrees Ahmad
Suzuki cultus	1,051,316	271,362	779,954	875,000	95,046	Company policy	Muhammad Razaq
Suzuki cultus	1,051,316	331,036	720,280	877,916	157,636	Company policy	Muhammad Haider Rehmani
Suzuki cultus	1,051,316	331,036	720,280	864,198	143,918	Company policy	Muhammad Tariq Mirza
Suzuki cultus	1,051,316	358,971	692,345	875,000	182,655	Company policy	Tariq Jamshed Butt
Suzuki cultus	1,051,316	358,971	692,345	860,000	167,655	Company policy	Muhammad Akbar Raza
Suzuki cultus	1,051,316	358,971	692,345	860,481	158,136	Company policy	Tahir Abass
Suzuki cultus	1,051,316	358,971	692,345	865,668	163,323	Company policy	Fahad Abass
Suzuki cultus	1,051,316	358,971	692,345	869,329	142,983	Company policy	Waqas Mehmood Najmi
Suzuki cultus	1,046,270	281,338	764,931	825,966	41,035	Company policy	Muhammad Ashraf Shaheen
Suzuki cultus	1,046,270	287,189	759,081	875,000	115,919	Company policy	Aashiq Ali Bhatti
Suzuki cultus	1,046,270	330,784	715,486	819,162	103,676	Company policy	Ghulam Sanwer
Suzuki cultus	1,046,270	339,503	706,767	778,204	71,437	Company policy	Ghulam Mustafa
Suzuki cultus	1,046,270	357,247	689,023	900,206	211,183	Company policy	Muhammad Arshid
Suzuki cultus	1,046,270	357,247	689,023	998,363	309,330	Company policy	Rizwan Ul Haq
Suzuki cultus	1,046,270	357,247	689,023	875,000	185,977	Company policy	Shoukat Javed
Suzuki cultus	1,046,270	382,097	663,173	880,599	217,426	Company policy	Muhammad Aslam
Suzuki cultus	1,046,270	357,247	689,023	771,377	82,354	Company policy	Abdul Qayyum Bhatti
Suzuki cultus	1,046,270	357,247	689,023	791,866	102,833	Company policy	Muhammad Ahsan Naveed
	42,326,703	14,245,037	28,081,666	32,977,974	4,896,308		



4.3 As explained in Note 1.2 the property and rights in the above assets were transferred to the Company on 01 July 1998 by WAPDA in accordance with the terms and conditions of the Business Transfer Agreement between WAPDA and the Company. However, the transfer of titles of the freehold land, under litigation disclosed in Note 21.2.3 and 21.2.4, is pending in the name of the Company; in the land revenue records.

4.4 On 11 January 2019, the Government of Pakistan through Power Holding (Pvt) Limited has arranged Shariah Compliant Islamic Finance Facility through issuance of Sukuk-1 to Meezan Bank Limited amounting to Rs. 200,000 million, for the period of 10 years to settle the energy sector circular debts of all distribution companies (DISCOs). The facility is secured against the land of all DISCOs. Accordingly, the GOP at the time of agreement hired independent valuer who estimates that the land of the Company estimated worth to Rs.6,400 million is also included in this. Under this arrangement the Company holds the title of the land as trustee on behalf of Sukuk certificate holder. The legal documents executed by the Company and the relevant counter parties reveal that the said assets have been leased out under Ijarah agreement to GOP with an undertaking to resell the assets to the Company at the end of Ijarah term. Although the legal documents have contemplated the overall arrangement on the model of Sukuk Ijarah, the management of the Company has exercised its judgement, that the said transaction is a substance, a financing arrangement and therefore has not given rise to any revenue on account of disposal. The management also determined that the Company could not derecognize the assets as the conditions to recognize revenue on sale of land have not been satisfied. Based on the substance over form and the fact that proceeds of Sukuk Bonds had been retained by the PHPL and the repayment of Sukuk and Ijarah rentals are the responsibility of the Government of Pakistan. Additionally, according to the directives issued by the Government of Pakistan vide letter No. PF-05(00)/12 dated 11 January 2019, the said transaction neither involves any physical transfer of the underlying assets nor creates any financial implication for the Company.

4.5 The depreciation charge for the year has been allocated as follows:

	Note	2019 Rupees	2018 Rupees
Distribution expenses	25	1,985,427,713	1,838,806,134
Administrative expenses	26	126,729,429	117,370,604
		<u>2,112,157,142</u>	<u>1,956,176,738</u>

4.6 Capital work in progress

Distribution under civil works		37,415,493	32,813,418
Works under:			
- Own funds	4.6.1	3,628,370,482	3,222,448,214
- Deposit works		1,100,662,417	995,541,630
- Asian Development Bank loan		687,092,592	577,243,586
Cost of implementation of Enterprise Resource Planning system		81,498,139	
Stores held for capital expenditure	4.6.2	856,111,334	848,522,559
		<u>6,401,151,457</u>	<u>5,576,569,307</u>

4.6.1 Breakup of distribution equipment is as follows:

Material	1,945,104,414	1,682,371,281
Overheads	1,435,608,263	1,247,867,898
Contract work	246,657,805	292,209,035
	<u>3,628,370,482</u>	<u>3,222,448,214</u>

4.6.2 These represent items of stores, spares and loose tools held for capitalization.

4.7 Movement in Capital Work in Progress

Balance at the beginning of the year	5,576,569,307	7,578,877,134
Additions during the year	2,621,597,220	2,624,670,512
Transfers to operating fixed assets during the year:		
- Building on freehold land	96,345,276	97,583,623
- Distribution equipments	1,700,669,794	4,372,389,814
Less: Expensed out		157,004,802
Balance at the end of the year	<u>6,401,151,457</u>	<u>5,576,569,307</u>

4.8 The cost of the assets at year end include fully depreciated assets amounting to Rs. 1,945 million (2018: Rs. 1,100 million) but are still in use of the Company.

E



- 4.9 During the year, borrowing cost amounting to Rs. 7.9 million (2018: Rs. 30 million) has been included in the cost of capital work in progress incurred on works under Asian Development Bank projects.

	Note	2019 Rupees	2018 Rupees
5 LONG TERM LOANS			
Loan to employees for:			
- House building / purchase of plots	5.2	391,618,011	523,736,189
- Vehicles		91,353,941	138,279,486
		482,871,952	662,015,655
Less: Current portion of long term loans	8	(57,395,039)	(80,029,512)
		425,475,913	581,986,143
5.1 Movement in long term loans			
Balance at the beginning of the year		662,015,655	548,117,518
Disbursement during the year		-	200,000,000
Less: Recovery / adjustment during the year		(179,143,703)	(86,101,863)
Balance at the end of the year		482,871,952	662,015,655

- 5.2 Loans for house building and purchase of plots are recoverable in 10 years, while the loans for vehicles are recoverable in 5 years. As per the Company's policy, these loans are interest-free for employees having grade from 1 to 15. While remaining employees charged with the same rate as that payable on employees' balances in the General Provident Fund. Loans are secured by a mortgage of immovable property and hypothecation of vehicles. Fair value adjustment as required by IFRS - 9 'Financial Instruments' is considered to be insignificant hence not recognized.

	Note	2019 Rupees	2018 Rupees
6 STORES AND SPARES			
Distribution equipment		1,780,593,798	1,068,329,445
Grid station equipment		27,345,502	27,094,037
Office supplies		9,067,595	12,218,003
		1,817,006,895	1,107,641,485
Less: Provision for slow moving stores and spares	6.1	(26,381,160)	(14,995,365)
		1,790,625,735	1,092,646,120
6.1 Provision for slow moving stores and spares			
Opening balance		14,995,365	27,214,850
Provision / (Reversal) for the year	26	11,385,795	(12,219,485)
Closing balance		26,381,160	14,995,365

7 TRADE DEBTS

Billed to:			
- Government	7.2	3,242,956,835	13,891,141,527
- Private consumers		7,115,218,413	6,304,568,737
Unbilled:			
- Spill over adjustment		4,680,781,886	4,126,045,933
- Accrued revenue	7.3	24,494,979,888	-
		39,533,936,122	24,321,756,197
Taxes / surcharges due from energy debtors		(2,012,094,387)	(3,206,481,154)
Allowance for expected credit loss / Provision for doubtful debts	7.4	(316,747,669)	(255,202,035)
		37,205,094,066	20,859,973,008

- 7.1 Trade debts are secured to the extent of corresponding consumers security deposits.



GUJRANWALA ELECTRIC POWER COMPANY LIMITED

- 7.2 As per the agreement executed between WAPDA, GOP and the Government of Azad Jammu and Kashmir (AJK), the tariff rate was fixed at Rs. 4.2 per unit with effect from September 2002. Out of this tariff rate, Rs. 0.71, Rs. 2.44 and Rs. 1.05 per unit were to be borne by WAPDA, the Government of AJK and GOP, respectively. Till March 2007, the Company billed electricity to the Government of AJK at the tariff rate as per the agreement and payments were cleared accordingly. Subsequent to March 2007, the electricity is billed to the Government of AJK at tariff rates notified by GOP after determination by NEPRA. The balance receivable from the Government of AJK represents the difference between rates applied on electricity bills to the Government of AJK based on tariffs notified by GOP after determination by NEPRA and the tariff approved by the Sub-Committee on raising of Mangla Dam project. The tariff determined by the Sub-Committee was Rs. 2.32 per unit, which was increased to Rs. 2.59 per unit subsequently. The Government of AJK is of the view that it does not fall under the purview of NEPRA and hence, it has been settling its dues at the tariff rates determined by Sub-Committee.

During current year, the Finance Division of GOP vide letter No F.1 (5) CF-1/2008-09/1280 dated 26 September, 2019 issued adjustment of Rs. 609,900 million under decision of Economic Cabinet Committee dated 19 June, 2019 related to receivable from the Government of AJK on the account of electricity sales and delayed payment surcharges. The GOP on the basis of this allocated Rs. 10,702 million to the Company being the adjustment on account of GOP's share deposit money against settlement of AJK dues. Further, the Finance Division, of GOP in its letter vide F.1(14)CF-1/2015-16/1290 dated 26 September, 2019 has advised the Company to make adjustment of Rs. 2,722 million (Inclusive of principal, interest and exchange rate for) relend loans against the balance of the Government of AJK in the current year. Accordingly, the movement of balance receivable from the Government of AJK is as follow:

7.2.1 Movement in the Government of AJK balance

Note	2019 Rupees	2018 Rupees
Opening balance	11,664,699,649	9,444,160,886
Sale during the year	3,547,186,848	2,552,981,250
	<u>15,211,886,597</u>	<u>11,997,142,136</u>
Payment received during the year	(673,203,651)	(332,462,487)
Amount adjusted against deposit for issuance of shares	(10,702,646,909)	-
Amount adjusted against relend loan	(2,722,461,170)	-
	<u>1,113,544,867</u>	<u>11,664,699,649</u>

- 7.3 This represents impact of quarterly adjustments in tariffs determined by the NEPRA and notified by the Government of Pakistan as per the following detail:

NEPRA notification	Date of NEPRA notification	GOP notification	Date of GOP notification	Applicable Date	Recoverability period	Amount in Rupees
TRF-100/XWDISCOs/19425-19497	19 December, 2018	SRO-06(1)/2019	01 January, 2019	01 January, 2019	12 months	7,675,000,000
TRF-100/XWDISCOs/10252-10254	14 June, 2019	SRO 666(1)/2019	26 June, 2019	01 July, 2019	15 months	15,853,000,000
TRF-100/XWDISCOs/17883-17885	27 September, 2019	SRO 117(1)/2019	30 September, 2019	01 October, 2019	12 months	2,898,000,000
TRF-100/XWDISCOs/17864-17865	27 September, 2019	SRO 117(1)/2019	30 September, 2019	01 October, 2019	12 months	1,334,000,000
						<u>27,760,000,000</u>
Less: Recovered during the year						(3,265,020,012)
Remaining Outstanding						<u>24,494,979,988</u>



GUJRANWALA ELECTRIC POWER COMPANY LIMITED

7.4	Allowance for expected credit loss / Provision for doubtful debts	Note	2019 Rupees	2018 Rupees
	Opening balance		266,202,035	227,725,856
	Charge for the year	28	51,545,634	37,478,179
			<u>316,747,669</u>	<u>265,202,035</u>

8 LOANS AND ADVANCES

Advances to employees against:			4,677,986	5,094,323
- Salaries			19,371,898	15,487,816
- Expenses			22,134,919	116,706,741
Advances to suppliers / contractors				
Due from related party:				
National Transmission and Despatch Company Limited	8.1		1,077,636,691	10,832,106
Current portion of long term loans	5		57,398,039	80,029,512
			<u>1,181,216,633</u>	<u>228,150,498</u>
			(935,527)	(935,527)
Less: Allowance for doubtful loan			<u>1,180,281,106</u>	<u>227,214,971</u>

8.1 This amount relates to advance paid by Central Power Purchasing Authority - Guarantee (CPPA-G) on behalf of the Company in respect of capacity maintain charges.

9	TAX REFUNDS DUE FROM THE GOVERNMENT	Note	2019 Rupees	2018 Rupees
	Sales tax receivable		325,928,603	574,504,558
	Income tax refundable		6,632,352,490	5,981,202,856
			<u>6,958,281,093</u>	<u>6,555,707,426</u>

10 RECEIVABLE FROM THE GOVERNMENT OF PAKISTAN

Tariff differential subsidy	10.1	12,276,908,555	33,915,279,404
Industrial support package	10.2	2,909,308,694	4,241,804,192
Fuel Price Adjustment subsidy	10.3	3,394,747,839	3,394,747,839
Power purchase price adjustment	10.4	2,193,130,565	2,193,130,565
Agricultural subsidy	10.5	405,821,168	405,821,168
Zero rated industrial rebate	10.6	321,628,537	
		<u>21,501,545,358</u>	<u>44,150,783,368</u>

10.1 Tariff differential subsidy

Opening balance		33,915,279,404	25,901,736,939
Subsidy receivable accrued during the year	23.1	16,354,633,842	25,482,104,102
		<u>60,269,913,246</u>	<u>51,443,841,041</u>
Amount received / adjusted		(37,993,004,691)	(17,528,561,837)
Closing balance		<u>12,276,908,555</u>	<u>33,915,279,404</u>

10.2 Industrial support package subsidy

Opening balance		4,241,804,192	2,690,850,678
Subsidy receivable accrued during the year	23.2	7,537,202,160	2,954,953,514
		<u>11,779,006,352</u>	<u>5,685,804,192</u>
Less: Amount adjusted		(8,869,697,658)	(1,444,000,000)
Closing balance		<u>2,909,308,694</u>	<u>4,241,804,192</u>

10.3 During the year ended 30 June, 2013, the Honorable Lahore High Court in its order dated 28 January 2013, in case of writ petition number 26524/2011, decided that domestic consumers having electricity consumption up to 350 units per month are not liable for fuel price adjustment (FPA). Due to the said order, the Company was not able to bill the FPA to such domestic consumers. NEPRA through its tariff determination for the year ended 2013, advised the Company to claim the respective amount separately from the GOP in the form of subsidy. In pursuance of this, the Company filed claims with the GOP as fuel price adjustment subsidy in financial year 2013. However NEPRA and GOP have not yet considered the matter as yet.

Subsequent to year end, the Company, vide letter no. GEPCO/FD/CPC/5367, has requested the Ministry of Energy, Government of Pakistan through Pakistan Electric Power Company Limited (PEPCO), for the early settlement of the subsidy.



- 10.4 These represent power purchase adjustments receivable from the Government of Pakistan relating to financial years ended 30 June 2008 and 2009. These adjustments resulted from the differences in the price determined by NEPRA the the price charged to consumer as per the directions of the Government of Pakistan.

Subsequent to year end, the Company, vide letter no. GEPCO/FD/CPC/5670, has requested the Ministry of Energy, Government of Pakistan through PEPCO, for the early settlement of the subsidy.

- 10.5 This includes an amount of Rs 55.5 million, being the general sales tax subsidy to the agriculture consumers on the electricity cost, in the years ended 30 June 2008 to 2010, and the remaining amount represents subsidy to agriculture consumers in the years ended 30 June 2014 to 2016, being the difference of tariff notified by the Government of Pakistan and rate notified by the Ministry of Water and Power, GOP for agriculture consumers.

Subsequent to report date, the Company, vide letters no. GEPCO/FD/CPC/5768-69, has requested the Ministry of Energy, Government of Pakistan through PEPCO, for the early settlement of the subsidies.

- 10.6 During the year, the GOP introduced dollar based tariff vide its SRO 12 (I)/2019 for zero rated industrial consumers at the rate of 7.5 cent per unit, translated into Pak Rupee at the rate prevailing on the last working day of preceding month.

Further, the difference between the relevant payment due from zero rated industrial consumers as per SRO 5 (B)/2019 and special relief package will be payable by the GOP

11	OTHER RECEIVABLES	Note	2019 Rupees	2018 Rupees
	Receivable from steel millers of industrial consumers		557,180,142	515,734,622
	Receivable from associated undertakings on account of:			
	- Free electricity	11.1	89,874,120	89,324,553
	- Pension	11.2	2,666,538,389	2,148,745,317
	- WAPDA welfare fund		355,849,240	316,288,066
	Duties and taxes receivables / payable but not yet realized	11.3	11,501,669	10,850,897
	Stores receivables from employees	11.4	1,495,221,526	936,186,000
	GST subsidy receivable from the Government of Punjab		589,459,194	535,286,787
	Miscellaneous		5,764,624,280	4,549,416,242
11.1	Due from WAPDA and other associated undertakings			
	Central Power Generation Company Limited (GENCO-I)		2,680,180	2,268,611
	Hyderabad Electric Supply Company Limited		1,188,904	1,093,583
	Islamabad Electric Supply Company Limited		31,427,671	29,242,601
	Jamshoro Power Generation Company Limited		882,743	788,216
	Lakhra Power Generation Company Limited		675,355	676,935
	Northern Power Generation Company Limited		42,776,707	39,938,311
	Quetta Electric Supply Company Limited		10,100,035	9,180,833
	Tribal Electric Supply Company Limited		142,525	137,353
			89,874,120	89,324,553
11.2	Pension receivable from associated undertakings			
	Central Power Generation Company Limited		7,678,345	7,877,844
	Director Pension WAPDA		1,844,857,037	1,613,262,339
	Faisalabad Electric Supply Company Limited		55,784,546	32,534,901
	Hyderabad Electric Supply Company Limited		3,897,259	7,583,890
	Islamabad Electric Supply Company Limited		231,164,605	164,360,339
	Jamshoro Power Company Limited		1,181,531	1,294,607
	Lahore Electric Supply Company Limited		239,360,481	137,494,969
	Lakhra Power Generation Company Limited		18,507	183,699
	Multan Electric Power Company Limited		40,257,421	39,082,729
	National Transmission & Dispatch Company Limited		179,668,921	104,843,208
	Northern Power Generation Company Limited		19,254,393	16,024,654
	Pakistan Electric Power Company Limited		10,017,986	8,792,063
	Quetta Electric Supply Company Limited		24,920,070	13,455,834
	Sukkur Electric Power Company Limited		1,677,287	1,555,493
			2,666,538,389	2,148,745,317



11.3 Duties and taxes receivables / payable but not yet realized

Receivables billed but not yet realized

10% Advance tax receivables domestic
Sales tax on marble industry
Electricity duty
Equalization surcharge
Extra tax receivables
Financing cost surcharge
Further tax receivables
General sales tax - steel melters
Neelum jhelum surcharge
PTV license fee
Sales tax receivable on retailers
Tariff rationalization surcharge
Tax receivable on steel melters
Withholding income tax

2019 Rupees	2018 Rupees
1,859,185	701,883
189,575	-
130,915,983	161,772,634
32,691,123	32,609,734
48,609,816	48,110,156
696,346,820	545,884,182
51,895,394	29,121,923
1,193,152,549	1,310,439,409
261,400,706	226,331,169
43,687,843	41,515,412
14,737,714	6,417,947
487,077,966	940,912,128
20,124,017	34,640,324
222,558,249	198,502,059
3,205,246,940	3,576,958,960

Payables accrued

10% Advance tax receivables domestic
Sales tax on marble industry
Electricity duty
Equalization surcharge
Extra tax receivables
Financing cost surcharge
Further tax receivables
General sales tax - steel melters
Neelum jhelum surcharge
PTV license fee
Sales tax receivable on retailers
Tariff rationalization surcharge
Tax receivable on steel melters
Withholding income tax

2019 Rupees	2018 Rupees
1,859,185	701,883
189,575	-
130,915,983	161,772,634
32,691,123	32,609,734
48,609,816	48,110,156
696,346,820	545,884,182
51,895,394	29,121,923
1,193,152,549	1,310,439,409
261,400,706	226,331,169
43,687,843	41,515,412
14,737,714	6,417,947
487,077,966	940,912,128
20,124,017	34,640,324
222,558,249	198,502,059
3,205,246,940	3,576,958,960

11.4 Stores receivables from employees

Stores receivables from employees
Less: Provision for doubtful receivable

2019 Rupees	2018 Rupees
35,337,565	34,685,793
(23,835,896)	(23,835,896)
11,501,669	10,850,897

12 SHORT TERM INVESTMENTS - At amortized cost

Term deposit receipts (TDRs)

2019 Rupees	2018 Rupees
1,650,827,616	2,314,815,587

This amount represents the investment made in TDRs amounting to Rs. 1,465 million (2018: Rs. 2,254 million) and interest income accrued thereon amounting by Rs. 85.8 million (2018: Rs. 60.5 million). These carry mark-up rate ranging from 8.05% to 9.30% (2018: 3.75% to 6.55%) per annum and are maturing during next twelve months.

13 BANK BALANCES

Balance with banks in
- Deposit accounts
- Current accounts

Note	2019 Rupees	2018 Rupees
13.1 & 13.2	2,430,782,907	368,225,997
	1,501,415,205	1,154,552,825
	3,932,198,012	1,862,878,822
13.3	47,031,532	-
	3,885,166,480	1,862,878,822

Less: Provision for long outstanding reconciling items

13.1 Profit on balances in deposit accounts ranges from 3.75% to 10.5% (2018: 3.5% to 3.75%) per annum.

13.2 This includes an amount of Rs. 2,096 million (2018: 122 million) kept in separate bank accounts relating to customers' security deposits.

13.3 During the year the management has created provision amounting to Rs. 47.03 million against long outstanding unreconciled debit and credit balances in the Company's bank reconciliation statements amounting to Rs. 325.91 million and Rs. 278.88 million respectively. These balances are long outstanding and the management is in process of reconciling these balances. However, being prudent the management has created a provision on net basis.



14 ISSUED, SUBSCRIBED AND PAID-UP CAPITAL

	2019 Number of shares	2018 Number of shares	2019 Rupees	2018 Rupees
	1,000	1,000	10,000	10,000

14.1 All shares are held by the President of Pakistan and his nominees.

15 DEPOSIT FOR ISSUANCE OF SHARES

	Note	2019 Rupees	2018 Rupees
Water And Power Development Authority		5,042,775	5,042,775
- Incorporation expenses incurred by WAPDA	15.1	138,102,633	138,102,633
- Allocation of net worth	15.2	1,541,250,111	1,541,250,111
- Allocation of debt services liability	15.3	1,334,241,282	1,334,241,282
- Against transfer of assets		3,018,636,801	3,018,636,801
The Government of Pakistan	15.4	5,238,824,977	15,923,907,348
		8,257,461,778	18,942,544,149

15.1 This represents net worth of the Company at the date of SBTA against which the Company will issue shares to the WAPDA.

15.2 This represents the debt services provided by WAPDA on foreign re-lent and cash development loans at the time of SBTA against which the Company will issue shares to WAPDA.

15.3 This represents the reallocation of loans against assets constructed by National Transmission and Dispatch Company Limited (NTDCL) and transferred to the Company during 01 July, 2002 to 30 June, 2006 through WAPDA.

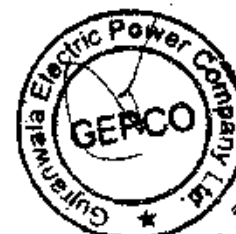
	Note	2019 Rupees	2018 Rupees
16.4 The Government of Pakistan			
Balance at the beginning of the year	15.4.1	15,923,907,348	15,923,907,348
Add: Payment of markup by GOP	15.4.2	17,564,538	
Less: Adjustment against the balance of the Government of AJK	7.2	(10,702,646,909)	
		5,238,824,977	15,923,907,348

15.4.1 This amount is on account of credit notes issued by the CPPA-G against the clearance of circular debt by the GOP. The Finance Division of GOP vide its letter No F.1(5) CF-1/2012-13/1017 dated 02 July, 2013 had transferred Rs. 341.960 million in Pakistan Electric Power Company Limited (PEPCO) account through State Bank of Pakistan on 27 June, 2013 for settlement of power sector circular debt. PEPCO on the basis of above letter had allocated Rs. 17.04 billion to the Company against which CPPA-G issued a credit advice to the Company being the adjustment on account of GOP's equity / investment against settlement of power sector circular debt. However Finance Division, GOP vide its letter No. F.1(4)-CF-1/2015-16/443 dated 28 April, 2016 instructed PEPCO to adjust the Tariff Differential Subsidy (TDS) receivable of respective distribution companies against GOP Equity / Share deposit money. Accordingly, CPPA-G had issued a credit note to the Company adjusting TDS receivable of Rs. 1,110 million against Govt. of Pakistan-Share Deposit Money.

15.4.2 During the year, the Finance Division of GOP vide Letter No. F.1 (17)CF-1/2011-12/948 dated 13 September, 2018 released payment of Rs. 9.350 million to Power Holding Private Limited (PHPL) against markup payment on loan taken for settlement of power sector circular debt. Ministry of Energy on the basis of above letter, allocated Rs. 17.56 million to the Company against which CPPA-G issued debit note advice to the Company being the adjustment on account of GOP's equity / investment.

	Note	2019 Rupees	2018 Rupees
16 DEFERRED CREDIT			
Contributions against connections installed / deposit works.		24,806,821,258	22,839,933,744
Opening balance	16.1	2,429,458,518	1,563,887,514
Additions during the year		27,236,279,776	24,806,821,258
Less: Amortization			
Balance at the beginning of the year		7,750,362,076	6,917,925,847
For the year		909,578,545	832,436,429
		8,659,940,621	7,750,362,076
		18,576,339,155	17,086,459,682

16.1 This represents the capital contribution received from the consumers and Government against which assets have been constructed by the Company.



GUJRANWALA ELECTRIC POWER COMPANY LIMITED

17 LONG TERM FINANCING

Asian Development Bank - Relent by the GOP
Tranche I
Tranche II
Tranche III
Tranche IV

Export Import Bank of Korea - Relent by the GOP

Add: Interest accrued on long term financing

Less: Current portion of financing

	2019 Rupees	2018 Rupees (Restated)
17.1.1	336,408,042	551,097,916
17.1.2	2,690,899,480	3,105,278,539
17.1.3	747,259,507	631,264,555
17.1.4	893,779,972	893,779,972
	4,668,347,001	5,181,421,082
17.2	3,546,427,668	3,546,427,668
	8,214,774,669	8,727,848,750
	5,497,146,981	5,628,534,726
	13,711,921,650	14,556,353,476
	(4,318,515,387)	(3,838,398,211)
	9,393,406,263	10,717,955,265

17.1 Asian Development Bank - Relent by GOP

Loan	2019							
	Loan Amount		Loan Availed		Loan un-availed		Repayment / Adjustment	Closing at year end
	US\$	Rupees	US\$	Rupees	US\$	Rupees	Rupees	Rupees
Tranche I	9,200,000	816,952,361	8,941,684	774,442,929	258,416	42,509,432	438,034,887	336,408,042
Tranche II	36,000,000	3,897,695,806	32,599,151	3,338,255,945	3,400,849	559,439,661	647,356,465	2,690,899,480
Tranche III	8,800,000	1,060,187,462	6,914,556	750,031,924	1,885,444	310,155,538	2,772,417	747,259,507
Tranche IV	8,730,000	910,368,064	8,625,513	893,779,972	104,487	17,188,112	-	893,779,972
	62,730,000	6,685,803,513	57,080,804	5,756,510,770	5,649,196	929,292,743	1,088,163,769	4,668,347,001

17.1.1 This represents re-lent portion of term finance facility - Tranche 1 obtained by GOP from Asian Development Bank (ADB) for power distribution and enhancement project which is secured against the guarantee by GOP. Pursuant to the letter referenced 6(S)/ADB-4086 dated 30 March, 2009 of Ministry of Economic Affairs and Statistics, out of total facility obtained by the GOP, US \$9.2 million has been allocated to the Company. The facility carries interest at the rate of 17% per annum inclusive of re-lending interest of 11% and exchange risk cover at the rate of 6% per annum which shall be charged both on principal amount and interest amount separately. The repayment is to be made within maximum period of 15 years including a grace period of 2 years. Loan is repayable to GOP on the advice of Debt Management Wing of Economic Affairs Division of Pakistan. This project has been closed by ADB with effect from 31 December, 2012. However, repayment schedule in this respect has not yet been finalized.

17.1.2 This represents re-lent portion of term finance facility - Tranche 2 obtained by the GOP from Asian Development Bank (ADB) for power distribution and enhancement project which is secured against the guarantee by GOP. Pursuant to the letter number 1(3)/ADB-4086-A dated 31 March, 2011 of Ministry of Economic Affairs and Statistics, out of the total facility obtained by the GOP, US \$ 36 million were allocated to the Company. The facility carries interest at the rate of 15% per annum inclusive of re-lending interest of 8.2% and exchange risk cover at the rate of 6.8% per annum which shall be charged both on principal amount and interest amount separately. The loan is repayable to the GOP on the advice of Debt Management Wing of Economic Affairs Division of Pakistan, within a period of 17 years excluding the grace period of 3 years, which has ended on 30 May, 2014. This project has been closed by ADB with effect from 30 June, 2016 with winding up period up to 31 January, 2019. However, repayment schedule in this respect has not yet been finalized.



GUJRANWALA ELECTRIC POWER COMPANY LIMITED

17.1.3 This represents re-lent portion of term finance facility – Tranche 3 obtained by the GOP from Asian Development Bank (ADB) for power distribution and enhancement project which is secured against the guarantee by GOP. Pursuant to the letter number 2(9)ADB-II/12 dated 31 December, 2013 of Ministry of Economic Affairs and Statistics, out of the total facility obtained by GOP, US \$ 8.8 million were allocated to the Company. The facility carries interest at the rate of 15% per annum inclusive of relending interest of 8.2% and exchange risk cover at the rate of 6.8% per annum which shall be charged both on principal amount and interest amount separately. The loan is repayable to the GOP on the advice of Debt Management Wing of Economic Affairs Division of Pakistan, within a period of 20 years excluding the grace period of 5 years, which has ended on 30 May, 2019. This project has been closed by ADB with effect from 30 June, 2018 with winding up period up to 31 January, 2019. Repayment schedule in this respect has not yet been finalized.

17.1.4 This represents re-lent portion of term finance facility – Tranche 4 obtained by the GOP from Asian Development Bank (ADB) for power distribution and enhancement project which is secured against the guarantee by GOP. Pursuant to the letter number 2(18)ADB-II/13 dated 07 November, 2014 of Ministry of Economic Affairs and Statistics, out of the total facility obtained by GOP, US \$ 8.7 million were allocated to the Company. The facility carries interest at the rate of 15% per annum inclusive of relending interest of 8.2% and exchange risk cover at the rate of 6.8% per annum which shall be charged both on principal amount and interest amount separately. The loan is repayable to the GOP on the advice of Debt Management Wing of Economic Affairs Division of Pakistan, within a period of 20 years excluding the grace period of 5 years, which will end on 30 May, 2019. This project has been closed by ADB with effect from 30 June, 2018 with winding up period up to 31 January, 2019. Repayment schedule in this respect has not yet been finalized.

17.2	Loan	2019							
		Loan Amount		Loan Availed		Loan un-availed		Repayment / Adjustment	Closing at year end
		US\$	Rupees	US\$	Rupees	US\$	Rupees	Rupees	Rupees
	Bank of Korea	45,000,000	5,000,509,462	36,150,697	3,546,427,668	8,839,403	1,454,081,784	-	3,546,427,668

17.2.1 This represents a re-lent portion of term finance facility obtained by GOP from Export Import Bank of Korea for rural distribution construction, which is secured against the guarantee by GOP. Pursuant to the Letter no. 2(18)ADB-II/13 dated 07 November, 2014 of Ministry of Economic Affairs and Statistics, out of total facility obtained by the GOP, US \$ 45 million were allocated to the Company. This facility carries interest rate of 15% inclusive of relending interest of 8.2% plus exchange risk cover fee of 6.8% which shall be charged both on principal amount and interest amount separately. Repayments are to be made within maximum period of 30 years including a grace period of 10 years which will end on August, 2019. Repayment schedule in this respect has not yet been finalized.

17.3 PEPCO vide its letter no. DGCPCC/PEPCO/2152-63 dated February 20, 2017 directed the Company that the payment of debt service on account of Foreign Relent Loans may be withheld till the final decision on the matter that debt service by the WAPDA, GENCOs and DISCOs may be adjusted against their receivable from GOP. Resultantly, the Company did not make any payment in respect of Foreign Relent Loans. However, the Finance Division, Government of Pakistan in its letter vide F.I(14)CF-I/2015-16/1290 dated 28 September, 2019 has advised the Company to make adjustment of Rs. 2,722.46 million (inclusive of principal, interest & exchange rate fee) relent loans against the outstanding balance of the Government of AJK in the year ended 30 June, 2019.

18	DEFERRED LIABILITIES	Note	2019	2018
			Rupees	Rupees
	Deferred taxation.	18.1		
	Employee retirement benefits	18.2	69,202,084,786	61,686,653,424
			<u>69,202,084,786</u>	<u>61,686,653,424</u>



GUJRANWALA ELECTRIC POWER COMPANY LIMITED

	Note	2019 Rupees	2018 Rupees
18.1 Deferred taxation			
Deferred tax liability on taxable temporary differences arising in respect of:			
- Accelerated tax depreciation on fixed assets		7,930,228,850	7,441,353,584
Deferred tax asset on deductible temporary differences arising in respect of:			
- Allowance for expected credit losses		(91,856,824)	(76,908,590)
- Provision for slow moving items		(7,650,536)	(4,248,656)
- Advances and other receivables write off		(7,183,713)	(7,183,713)
- Provision for staff retirement benefits		(20,066,504,585)	(18,676,741,243)
		(12,245,066,811)	(11,323,618,618)
Add: Deferred tax asset for tax losses and depreciation loss		(45,443,398,497)	(52,516,755,955)
Add: Deferred tax asset on tax credit under section 113		(503,516,360)	(314,251,705)
Unrecognized deferred tax asset	18.1.1	58,191,981,668	64,154,625,278

18.1.1 Unrecognized deferred tax asset

Owing to uncertainty relating to future taxable profits, against which the Company can utilize its tax losses and tax credits, the Company has not recognized deferred tax asset of Rs. 58,192 million (2017: Rs. 62,154 million). Expiry of aggregate tax losses and tax credit carried forward are as follows:

Expiry tax year	Nature	2019 Rupees	2018 Rupees
2019	Business loss	46,931,034,965	46,931,034,965
2020	Business loss	11,443,449,836	11,443,449,836
2021	Business loss	6,733,184,008	6,733,184,008
2022	Business loss	13,748,325,948	13,748,325,948
2023	Business loss	27,771,601,246	27,771,601,246
2024	Business loss	10,750,065,469	-
		117,377,661,472	106,627,506,003
2022	Minimum Tax	148,957,475	148,957,475
2023	Minimum Tax	166,294,230	166,294,230
2024	Minimum Tax	189,264,655	-
		503,516,360	314,251,705
No expiry	Depreciation loss	39,323,712,656	36,519,752,349
		157,204,880,488	142,454,600,057



18.2 Staff retirement benefits

Four types of defined benefit plans are being offered by the Company namely, pension, gratuity, medical benefits, free electricity and compensated absences.

	Note	Pension obligations - unfunded		Medical benefits		Free electricity		Compensated absences		Total	
		2019	2018	2019	2018	2019	2018	2019	2018	2019	2018
		Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees	Rupees
18.2.1 The amounts recognised in the statement of financial position											
Present value of defined benefit obligations (PDBO)		52,522,746,804	45,464,855,117	8,904,172,194	7,574,301,410	4,675,867,232	5,403,665,537	3,099,293,556	2,043,741,007	69,202,084,786	61,498,653,424
18.2.2 Changes in the present value of defined benefit obligations:											
Balance at the beginning of the year		45,464,855,117	35,785,659,000	7,674,851,410	8,777,476,442	5,492,556,537	4,240,338,315	2,941,741,360	2,695,330,434	61,686,651,424	52,499,496,351
Current service cost		660,385,259	1,189,208,517	207,311,152	189,308,555	123,992,300	71,172,682	51,539,867	76,381,749	1,071,228,578	1,505,043,803
Interest cost		4,423,311,393	3,305,274,582	771,827,892	789,478,945	535,278,761	387,938,766	256,112,392	240,245,116	5,986,325,638	4,735,935,592
Benefits paid during the year		(2,463,082,378)	(2,041,454,283)	(316,840,971)	(269,768,767)	(101,555,860)	(82,607,873)	(196,696,225)	(196,172,000)	(3,077,578,434)	(2,600,292,844)
Actuarial loss / (gain) on obligation	(18.2.4)	4,437,477,413	6,223,772,702	367,385,511	15,627,303,749	(1,285,413,506)	795,025,688	13,986,162	127,976,001	3,531,348,580	5,346,470,822
Balance at the end of the year		52,522,746,804	45,464,855,117	8,904,172,194	7,574,301,410	4,675,867,232	5,403,665,537	3,099,293,556	2,043,741,007	69,202,084,786	61,498,653,424
18.2.3 Charge to statement of profit or loss											
Current service cost		660,385,259	1,189,208,517	207,311,152	189,308,555	123,992,300	71,172,682	51,539,867	76,381,749	1,071,228,578	1,505,043,803
Interest cost		4,423,311,393	3,305,274,582	771,827,892	789,478,945	535,278,761	387,938,766	256,112,392	240,245,116	5,986,325,638	4,735,935,592
Re-measurement loss / (gain)	(18.2.4)	5,083,676,592	4,496,475,959	978,938,244	901,785,501	659,271,051	459,117,477	351,648,471	444,362,556	7,073,554,378	6,388,955,415
Loss / (gain) on capital work-in-progress		247,083,360	217,644,711	47,578,424	46,992,510	32,042,511	22,222,556	17,698,899	21,519,325	343,786,300	309,279,140
		4,846,814,288	4,779,670,088	934,358,620	1,021,852,989	627,226,480	434,888,871	234,557,522	429,069,541	6,729,768,078	5,059,678,258
18.2.4 Charge to other comprehensive income											
Re-measurement loss / (gain)		4,437,477,413	6,223,772,702	367,385,511	15,627,303,749	(1,285,413,506)	795,025,688	13,986,162	127,976,001	3,531,348,580	5,346,470,822
18.2.5 Significant actuarial assumptions at the reporting date are:											
Discount rate for PVBDO (per annum)		14.50%	10.00%	14.50%	10.00%	14.50%	10.00%	14.50%	0.00%		
Discount rate for profit or loss (per annum)		10.00%	9.25%	10.00%	9.25%	10.00%	9.25%	10.00%	9.25%		
Salary increase rate for PVBDO (per annum)		13.50%	0.00%	14.50%	10.00%	-	-	13.50%	0.00%		
Salary increase rate for profit or loss (per annum)		9.00%	8.25%	10.00%	9.25%	-	-	8.00%	8.25%		
Pension indexation rate for PVBDO (per annum)		8.25%	3.75%	-	-	-	-	-	-		
Pension indexation rate for profit or loss (per annum)		3.75%	2.50%	-	-	-	-	-	-		
Medical inflation rate for PVBDO (per annum)		-	-	14.50%	10.00%	-	-	-	-		
Medical inflation rate for profit or loss (per annum)		-	-	10.00%	9.25%	-	-	-	-		
Electricity inflation rate for PVBDO (per annum)		-	-	-	-	13.25%	9.00%	-	-		
Electricity inflation rate for profit or loss (per annum)		-	-	-	-	9.00%	8.25%	-	-		
Willingness rate		Low	Low	Low	Low	Low	Low	Low	Low		
Adjusted SLIC		Adjusted SLIC	Adjusted SLIC	Adjusted SLIC	Adjusted SLIC	Adjusted SLIC	Adjusted SLIC	Adjusted SLIC	Adjusted SLIC		
2001-2005		2001-2005	2001-2005	2001-2005	2001-2005	2001-2005	2001-2005	2001-2005	2001-2005		
Willingness rate		Low	Low	Low	Low	Low	Low	Low	Low		
Adjusted SLIC		Adjusted SLIC	Adjusted SLIC	Adjusted SLIC	Adjusted SLIC	Adjusted SLIC	Adjusted SLIC	Adjusted SLIC	Adjusted SLIC		
2001-2005		2001-2005	2001-2005	2001-2005	2001-2005	2001-2005	2001-2005	2001-2005	2001-2005		
Annual medical claim (Rs./ per annum)		60	60	60	60	60	60	60	60		
Normal retirement age (years)		60	60	60	60	60	60	60	60		
Effective duration of plan (years)		12.20	12.61	15.00	15.24	15.00	16.99	10.00	10.29		

GUJRANWALA ELECTRIC POWER COMPANY LIMITED

18.2.6 Sensitivity analysis:

2019

Effect of change in discount rate

1% increase

1% decrease

Effect of change in salary increase rate

1% increase

1% decrease

Effect of change in withdrawal rates

10% increase

10% decrease

Effect of change pension indexation rate

1% increase

1% decrease

Effect of change mortality age

1 year mortality age set back

1 year mortality age set forward

Pension obligations - unfunded		Medical benefits		Free electricity	
%	Amount	%	Amount	%	Amount
15.50%	47,514,469,834	15.50%	7,710,840,985	15.50%	3,958,616,711
13.50%	60,710,108,765	13.50%	10,424,153,299	13.50%	5,609,376,477
14.50%	54,755,779,446	-	-	-	-
12.50%	50,554,640,909	-	-	-	-
-	52,860,037,954	-	8,898,834,687	-	4,679,187,090
-	52,485,455,654	-	8,909,514,565	-	4,672,594,125
9.25%	58,313,480,104	-	-	-	-
7.25%	49,502,790,880	-	-	-	-
-	54,110,214,450	-	8,609,519,522	-	4,679,140,246
-	52,518,176,820	-	8,898,834,892	-	4,672,594,218

Sensitivity analysis:

2018

Effect of change in discount rate

1% increase

1% decrease

Effect of change in salary increase rate

1% increase

1% decrease

Effect of change in withdrawal rates

10% increase

10% decrease

Effect of change pension indexation rate

1% increase

1% decrease

Effect of change mortality age

1 year mortality age set back

1 year mortality age set forward

Pension obligations - unfunded		Medical benefits		Free electricity	
%	Amount	%	Amount	%	Amount
11.00%	40,332,732,856	11.00%	6,819,326,699	11.00%	4,518,135,530
9.00%	51,795,795,029	9.00%	9,216,930,470	9.00%	6,569,842,416
10.00%	47,752,256,743	-	-	-	-
8.00%	43,452,805,480	-	-	-	-
-	45,437,196,346	-	7,869,960,595	-	5,399,695,152
-	45,492,326,626	-	7,879,411,683	-	5,407,481,303
4.75%	43,692,192,948	-	-	-	-
2.75%	41,546,428,770	-	-	-	-
-	46,503,800,648	-	7,882,031,755	-	5,399,823,247
-	45,427,908,872	-	7,897,421,359	-	5,407,298,351



18.2.7 Description of risks to the Company

The defined benefit plans expose the Company to the following risks:

Longevity Risks

The risk arises when the actual lifetime of retirees is longer than expectation. This risk is measured at the plan level over the entire retirees population.

Salary Increase Risk

The most common type of retirement benefit is one where the benefit is linked with final salary. The risk arises when the actual increases are higher than expectation and impacts the liability accordingly.

		2019 Rupees	2018 Rupees
18.3	The charge for the year has been allocated as follows:		
	Distribution expenses	5,383,808,462	4,848,541,086
	Administrative expenses	1,345,951,616	1,212,135,271
	Allocation to capital work-in-progress	343,786,300	308,279,140
		<u>7,073,554,378</u>	<u>6,368,955,496</u>

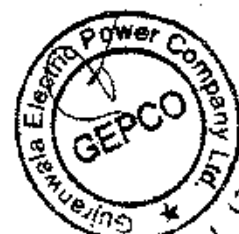
19 LONG TERM SECURITY DEPOSITS

		5,185,033,054	4,463,020,728
	Opening balance	717,608,197	722,012,326
	Addition during the year	<u>5,902,641,251</u>	<u>5,185,033,054</u>
	Closing balance		

19.1 These represent security deposits received from energy debtors and are adjustable / refundable on disconnection of electricity supply. The security deposits amounting to Rs. 2,096 million (2018: 121 million) has been kept in separate bank accounts, Rs 1,466 (2018: 2,254 million) as term deposits and remaining has been transferred to CPPA-G

		2019 Rupees	2018 Rupees
20	TRADE AND OTHER PAYABLES		
	Creditors	557,874,274	701,153,801
	Due to related parties	10,303,431,633	12,033,024,106
	Billing related payables	6,316,371,843	4,855,087,860
	Contract liabilities	1,777,892,197	1,442,455,728
	Receipt against deposit work	2,314,795,099	2,181,130,114
	Workers' Profit Participation Fund payable	270,351,281	270,351,281
	Accrued liabilities	174,105,875	121,597,867
	Retention money - contractors	230,274,985	458,720,396
	Withholding taxes payable	369,934,017	342,132,789
	Others	289,975,574	137,980,400
		<u>22,605,006,778</u>	<u>22,573,644,232</u>
20.1	Due to related parties:		
	Central Power Purchasing Agency	9,074,278,898	10,792,456,413
	Due to other related parties on account of:		
	- Free electricity - net	1,226,277,011	1,231,295,108
	- Pension	2,875,724	9,272,585
		<u>10,303,431,633</u>	<u>12,033,024,106</u>

20.1.1 This represents amount due to CPPA-G against purchase of electricity.



GUJRANWALA ELECTRIC POWER COMPANY LIMITED

20.1.2 Due to related parties on account of free electricity-net	Note	2019 Rupees	2018 Rupees
Faisalabad Electric Supply Company Limited		30,122,614	27,670,849
Lahore Electric Supply Company Limited		1,094,646,547	1,087,812,250
Multan Electric Power Company Limited		5,869,845	4,903,238
Pakistan Electric Power Company Limited		5,140,891	5,211,118
Peshawar Electric Supply Company Limited		1,797,338	1,614,396
Sukkur Electric Power Company Limited		423,616	472,819
Water and Power Distribution Authority		88,276,160	103,610,436
		<u>1,226,277,011</u>	<u>1,231,295,108</u>

20.1.3 This represents amounts payable to Peshawar Electric Supply Company Limited (PESCO) on account of pension paid to the retired employees of the Company residing within the territorial jurisdiction of PESCO.

20.2 Billing related payables	Note	2019 Rupees	2018 Rupees
Electricity duty payable		2,487,341,663	1,283,288,125
EQ surcharge payable	20.2.1	1,274,934,376	1,275,678,905
Financing cost surcharge payable	20.2.2	1,031,474,980	789,438,333
General sales tax not yet realized		171,132,053	171,701,013
Income tax payable collected on electricity bills		389,397,284	347,117,667
Neelum Jhelum surcharge payable	20.2.3	195,010,841	186,142,306
Tariff rationalization surcharge payable	20.2.4	683,253,571	776,312,462
Television fee payable		83,827,055	75,409,049
		<u>6,316,371,843</u>	<u>4,885,067,860</u>

20.2.1 Equalization Surcharges (EQ) had been levied on all consumers at the rate of Rs. 0.43 per unit consumed by the consumers of the Company.

20.2.2 Financing cost surcharge has been notified by GOP vide SRO 571 (1) / 2015 dated 10 June, 2015 at the rates mentioned against categories of electricity consumers as specified in schedule of electricity tariff for the Company. The amount of surcharge is to be kept in escrow account of GPPA-G for the payment of the financing cost of various loans obtained to discharge liabilities of power producers against the sovereign guarantees of the GOP.

20.2.3 This represents the amount collected from the consumers pursuant to S.R.O 575(1)/2016, dated 10 June, 2015 issued by the Ministry of Energy, GOP. The said surcharge was levied till 31 December, 2015 and to be kept in the Escrow account of Neelum Jhelum Hydro Power Company Limited for exclusive use for the Neelum Jhelum Hydro Power project. The said surcharge was extended from 30 June, 2016 through S.R.O 376(1)/2016, dated 22 March, 2018 issued by the Ministry of Energy, GOP, till further notification.

20.2.4 Tariff rationalization surcharge has been notified by GOP vide SRO 571 (1) / 2015 dated 10 June, 2015, at the rates mentioned against categories of electricity consumers as specified in schedule of electricity tariff for the Company to maintain uniform rates of electricity across the country for each of the consumer category. Last year, GOP vide SRO 379 (1) / 2018 dated 22 March, 2018 revised the tariff rationalization surcharge rates for categories of electricity consumers in the revised schedule of electricity tariff for the Company.

20.3 The Company has not paid its contribution towards Worker Profit Participation fund (WPPF) for the year 2011-2019 (excluding years where the Company was in losses) amounting to Rs. 1,693 million. WAPDA had forwarded a summary in 2006 to Economic Coordination Committee (ECC) to exempt DISCOS and National Transmission Dispatch Company (NTDC) from liability under the Companies Profit (Worker's Participation) Act 1968. However, to date no decision has been taken in this respect. Contributions to WPPF is required to be made on the first day of the next year to a separate fund constituted under the Companies Profit (Worker's Participation) Act 1968. Further, the Company has also not accrued interest on the unpaid amount of the contribution payable to fund. Being in losses during the year, the Company has made no provision in respect of WPPF contribution.



21 CONTINGENCIES AND COMMITMENTS

21.1 Commitments

21.1.1 As at year end, commitments against inland letters of credit and purchase orders for capital store items aggregate to Rs. 156 million (2018: Rs. 1,304 million).

21.1.2 The Company has issued a bank guarantee in the favor of Pakistan State Oil Company Limited amounting to Rs. 60 million (2018: Rs. 40 million) from The Bank of Punjab.

21.2 Contingencies

21.2.1 Income Tax

- (i) The Company received an order for assessment of income tax for the year 2007 under section 122(5A) of Income Tax Ordinance, 2001, raising a tax demand of Rs. 41.89 million on ground of minimum tax and excluding of subsidy for calculation of minimum tax. Being aggrieved by the decision the Company filed an appeal before Commissioner Inland Revenue Appeals (CIR (A)). The CIR (A) decided the case against the Company. Being aggrieved by the decision, the Company filed appeal before the ATIR. The ATIR decided the case in favor of the Company in respect of minimum tax but remained silent on excluding of subsidy for calculation of minimum tax. Being aggrieved by the decision, the Company filed an appeal before Honorable Lahore High Court and matter is still pending for adjudication.
- (ii) Inland Revenue Department raised a demand against the Company amounting to Rs. 35.3 million for the tax year 2011. The demand was raised on various grounds that the tariff differential subsidy from the GOP and other income is part of gross revenue for calculation of minimum tax under section 113 of the Income Tax Ordinance, 2001, and also disallowed of some expenses. The Company has preferred an appeal before the CIR (A). The CIR (A) upheld the order in original except the minimum tax which was decided in the Company's favor. Being aggrieved by the decision, the Company preferred an appeal in ATIR which is still pending for adjudication.
- (iii) The Company received an order for assessment of income tax for the year 2011 u/s 122(4) and 122(5A) of Income Tax Ordinance, 2001, raising a tax demand of Rs. 257 million on various observations including the minimum tax, disallowed of some expenses and initial allowance. The Company preferred an appeal before the Commissioner inland revenue which was disposed off by the CIR (A). Being aggrieved by the decision of the CIR, the Company filed an appeal before the ATIR which is still pending for adjudication.
- (iv) The Company received an order for assessment of income tax for the year 2012 u/s 122(4) and 122(5A) of Income Tax Ordinance, 2001, raising a tax demand of Rs. 211 million on various observations including the minimum tax, disallowed of some expenses and initial allowance. The Company preferred an appeal before the Commissioner inland revenue which was disposed off by the CIR. Being aggrieved by the decision of the CIR, the Company filed an appeal before the ATIR which is still pending for adjudication.
- (v) The DCIR has raised demand amounting to Rs. 294.3 million and Rs. 288.7 million for the tax year 2012 and 2013 respectively on the ground that the Company had less charged advance tax from industrial and commercial consumer due to exclusion of sales tax from the gross amount at the time of calculation. The Company has filed an appeal against order of DCIR before CIR (A), which is decided against the Company. Being aggrieved by the decision the Company filed an appeal before ATIR which is decided in favor of the Company. Being aggrieved by the decision, the department filed an appeal before the Lahore High Court which is still pending for adjudication.
- (vi) A demand has been raised amounting to Rs. 359 million in respect of short collection and deduction of income tax under different heads during the tax period 2013 u/s 161 of Income Tax Ordinance, 2001. The demand raised comprised of Rs. 243 million u/s 161 along with default surcharges of Rs. 117 million. The Company has filed an appeal against the said order of DCIR before CIR (A). The CIR (A) decided the case against the Company. The Company then filed an appeal before the ATIR and ATIR directed the assessing officer (CIR) to reconcile the deficiency with the data provided by the taxpayer and disposed of the appeal. The assessing officer then reassessed the demand and issued a revised demand of Rs. 130 million. The Company has filed an application in CIR (A) for rectification of order which is still pending.



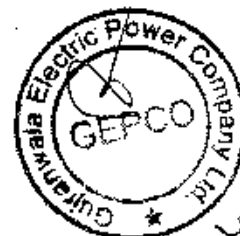
- (vii) The Company received an order for assessment of income tax for the year 2014 under section 122(A) & 122(5A) of Income Tax Ordinance, 2001, raising a tax demand of Rs. 2,383 million on various observations including the minimum tax, disallowed of inadmissible expense and initial allowance. The Company preferred an appeal before the Commissioner Inland Revenue which was disposed off by the CIR (A). Being aggrieved by the decision of the CIR (A), the Company filed an appeal before the ATIR and the matter is still pending for adjudication.
- (viii) Inland Revenue Department has raised a demand against the Company amounting to Rs. 937 million and Rs. 983 million for the tax year 2014 and 2015 respectively. The demand was raised on the ground that tariff differential subsidy from the GOP and other income falls under the definition of turnover for calculation of minimum tax under section 113 of the ITO, 2001. However, the Company contended the matter on the ground that minimum tax is not applicable due to declared gross losses and also the subsidy is exempt from tax. The Company has preferred an appeal before CIR (A) who upheld the order-in-original. Being aggrieved by the decision of CIR (A), the Company then preferred an appeal before ATIR. The ATIR decided the case against the Company except recognition of deferred credit which is decided in Company's favor. Being aggrieved by the decision the Company has taken up the matter before the Honorable Lahore High Court. The appeal is still pending for adjudication.
- (ix) DCIR had issued an order for assessment of income tax for the year 2016 under section 122(5A) of Income Tax Ordinance, 2001, raising a tax demand of Rs. 1,012 million on various observations including the minimum tax, disallowed of inadmissible expense and subsidy income. The Company preferred an appeal before CIR (A) who annulled the previous order and gave direction to the income tax department to verify the data before issuance of revised order. No order has been received in this regard till date.
- (x) DCIR raised amounting to Rs. 176 million on the grounds that the Company did not withhold the Income Tax @ 8% on Use of system charges on NTDC invoices. The Company has filed an appeal against order of DCIR before CIR (A), that withholding on power purchase is not applicable as per SRO 566(i)/91. The CIR(A) upheld the order in original. Being aggrieved by the decision the Company filed an appeal before ATIR which is still pending for adjudication.
- (xi) The Company has recorded minimum tax at the rate of 0.2% of total turnover considering electricity as fast moving consumer goods (FMCG) as per section 113 of Income Tax Ordinance, 2001. However, an additional provision of Rs. 3,660 million for the year ended 2016 to 2019 can arise in future if the tax department does not treat electricity as FMCG and the matter is decided against the Company. However, the management is confident that the said treatment shall be accepted and therefore the provision for taxation has been made by treating the electricity as FMCG.

For all the above referred cases, the Company's counsel is of the view that the matters will be decided in favor of the Company, accordingly, no provision has been made in these financial statements.

21.2.2 Sales tax

Inland Revenue Department raised a demand against the Company on following issues:

- (i) Inland Revenue Department has raised a demand amounting to Rs. 1,235.8 million and Rs. 717 million for the tax periods April 2011 to August 2011 and October 2011 and for tax periods from July 2008 to December 2010 respectively on ground of alleged non-payment of sale tax collected from the steel melters and alleged illegal adjustment of such output tax against its input tax. The matter has been taken up by the Company before the Commissioner Appeals and the same has been upheld by the learned CIR (A). The Company has preferred an appeal before Appellate Tribunal Inland Revenue (ATIR) and it was disposed of by passing an order to follow the directions of the Lahore High Court (LHC). The LHC directed the department to look into the matter and resolve inconsistency/error, if any, in the sales tax and Federal Excise payment challan form for the benefits of taxpayers. The Company being aggrieved by the decision of Lahore High Court filed an appeal in the Supreme Court of Pakistan. The said appeal is pending for adjudication.
- (ii) RTO Gujranwala has raised a demand of Rs. 4,561 million for the year ended June 2012 in respect of general sales tax on tariff differential subsidy, sale to the Government of AJK, amortization of deferred credit, zero rated, free electricity and steel melters. Against the order the Company filed an appeal before the CIR (A). On few matters the CIR(A) decided the case in favor of the Company and remaining was remanded back to the ACIR except for sale tax on free electricity which is decided against the Company. The Company filed an appeal in the ATIR for free electricity matter which is still pending for adjudication.



- (iii) The DCIR in his order dated February 3, 2015 raised a demand of Rs. 47.86 million under section 11(2) and 33(5) of Sales Tax Act, 1990. The learned DCIR alleged that taxpayer charged sales tax at the rate of 16% instead of 17% on taxable supplies. The Company filed appeal before CIR(A) against the above mentioned order. However, CIR (A) upheld the order in original and being aggrieved by the order of the CIR (A), the Company preferred an appeal before the ATIR which is still pending for adjudication.
- (iv) The DCIR has issued order on the ground that the Company has granted fuel price adjustment to consumers from January 2015 to October 2015 under different heads which is out of sales tax previously charged, collected and deposited in Government treasury and credit has already been claimed by the consumers through their monthly sales tax returns. Hence the adjustment of Rs. 1,385 million as fuel price adjustment against current liability is inadmissible. Being aggrieved by the order, the Company filed an appeal in CIR (A). The CIR (A) upheld the decision of the DCIR. Being aggrieved by the decision of the CIR (A), the Company filed an appeal in the ATIR. However, the matter is still pending for adjudication.
- (v) A demand amounting Rs. 1.83 million has been raised by the learned officer by passing order No.18/ST/GRW/2016 dated 11 May, 2016 alleging that the Company has claimed input tax on inadmissible goods during the period from July 2014 to June 2016. Being aggrieved by the order the Company filed an appeal in CIR (A). However, the CIR (A) upheld the decision of learned officer and being aggrieved by the decision the Company preferred an appeal before ATIR and the matter is still pending for adjudication before ATIR.
- (vi) A demand has been raised amounting to Rs. 3.2 million, Rs. 25.5 million, Rs. 7.5 million and Rs. 33.3 million in respect of default surcharges under section 34(1)(a) and 33(5) for late payment of extra tax and further tax. Being aggrieved with the order of the DCIR, the Company has filed appeal against the order of the learned DCIR challenging the alleged default surcharges and penalty and contending therein that taxpayer is mere a collector of extra tax and further tax through electricity bills and paid to the Government on collection basis. The CIR (A) upheld the order in original. Being aggrieved by the appellate order, the Company preferred an appeal before ATIR and the same is pending for adjudication.
- (vii) The learned officer has passed an order creating demand amounting to Rs. 657.3 million and Rs. 100.2 million in respect of zero rated supplies includes sales to the Government of AJK and inadmissibility of input tax claimed respectively along with default surcharge and penalty u/s 33(1-1) and 33(5) of Sales Tax Act 1990 for the year ended June 2013. Being aggrieved by the order Company filed an appeal in CIR (A). CIR (A) deleted the demand amounting to Rs. 100.2 million of inadmissible input tax and penalty except of Rs. 1.8 million and data for zero rated supplies was submitted to department for verification, whereas the demand of tax on sale to the Government of AJK is upheld. The Company being aggrieved, preferred an appeal before ATIR regarding the matter which was decided against the Company. Being aggrieved by the decision, the Company filed an appeal before the Lahore High Court which is still pending for adjudication.
- (viii) The DCIR through its order no. 79 dated 16 February, 2015 imposed a penalty of Rs. 1.36 million u/s 32(5) of Sales Tax Act, 1990 due to non-withholding of sales tax for the period of November 2013, December 2013 and February 2014. The Company filed an appeal before CIR (A) against the above mentioned order. The learned CIR (A) upheld the penalty of Rs. 1.36 million in his order dated April, 2015. The Company being aggrieved with the decision of learned CIR (A) filed an appeal u/s 46 of Sales Tax Act, 1990 before the ATIR. The matter is pending for adjudication.
- (ix) The DCIR has issued order against the Company demanding Rs. 2,664 million under section 11(2) and penalty amounting Rs. 133 million under section 33(5) of the Sales Tax Act 1990 on the ground that the Company has made short payment of tax under different heads for the period of January 2015 to October 2015 as the Company has allowed other adjustments to the consumers and sales tax thereon was neither charged nor collected/paid by it. Being aggrieved by the decision the Company preferred an appeal before CIR(A), who remanded back the case towards the assessing authority for verification which is still pending.
- (x) The learned officer passed an order against the Company demanding Rs. 794.20 million along with default surcharge and penalty alleging that the Company has illegally adjusted output tax collected from steel melters at fixed rate as per rule 58(H) of Special Procedure Rules 2007 against input tax for the period of July 2013 to June 2014. The Company preferred an appeal before CIR (A) which was decided in favor of the Company. Being aggrieved by the decision, FBR filed an appeal before the ATIR, which is still pending for adjudication.
- (xi) The DCIR has issued order against the Company demanding Rs. 4,307.13 million on the ground that there is difference between sales declared in sales tax returns and income tax returns for the period of July 2013 to June 2014 thus made short payment of sales tax of differential amount. The Company preferred an appeal before CIR (A) and the same was upheld by the CIR (A). Being aggrieved by the decision of the CIR (A), the Company filed an appeal before the ATIR. The matter is still pending for adjudication.



- (xii) The DCIR has issued an order against the Company demanding Rs. 370 million as sales tax along with default surcharge of Rs. 146 million and Rs. 18 million as penalty on the ground that sales tax was not paid on account of supplies to consumers of AJK from July 2013 to June 2014. The Company preferred an appeal before CIR (A). CIR(A) upheld the decision. Being aggrieved by the decision of the CIR (A), the Company filed an appeal before the ATIR. The matter is still pending for adjudication.
- (xiii) The learned DCIR demanding Rs. 118 million in respect of wrongly claim of input tax on PSO invoices. Against this the Company filed an appeal in CIR(A) which upheld the decision. Being aggrieved by the decision the Company filed an appeal before ATIR which still is pending for adjudication.
- (xiv) The ACIR has issued order against the Company demanding Rs. 5,693.6 million along with default surcharge of Rs 284.7 million on the ground that there is difference between sales declared in sales tax returns and financials statement for the year ended June 2010 and 2011 thus made short payment of sales tax of differential amount. The Company is of the view that subsidy received from the Government is not part of sales as per the section 3 read with rule 13 of the special procedures rule. Against the order the Company preferred an appeal before CIR (A) which is decided against the Company. Being aggrieved by the decision of the CIR (A), the Company filed an appeal before the ATIR which is decided in the favor of the Company. Being aggrieved by the decision the department filed an appeal before the Lahore High Court which is still pending for adjudication.
- (xv) The DCIR has issued order against the Company demanding Rs. 2651.7 million along with default surcharge and penalty of 5% on various grounds that there is not charging of sales tax on AJK sales, demand notices, non financial assets, connection fees and difference between sale declared in sales tax return and audited account for the year ended June 2009. Against the order the Company preferred an appeal before CIR (A) which is partially decided in favor of the Company. Being aggrieved by the decision of the CIR (A), the Company filed an appeal before the ATIR which is decided in the favor of the Company. Being aggrieved by the decision the department filed an appeal before the Lahore High Court which is still pending for adjudication.

For all the above referred cases, the Company's counsel is of the view that the matters will be decided in favor of the Company, accordingly, no provision has been made in these financial statements

- 21.2.3 In 1990, a land measuring 74 Kanals and 5 Marlas acquired by WAPDA for construction of 132 KV grid station situated at Lahore Road (WAPDA Town) Gujranwala for Rs. 8.19 million. Three out of ten land owners representing 27 Kanals and 11 Marlas challenged acquisition process before Senior Civil Judge, Gujranwala. The Civil Judge declared the entire acquisition process null and void.

The Company filed appeals before District & Session Judge, Gujranwala and Honorable Lahore High Court which were dismissed by all the courts. The Company filed an appeal before Supreme Court of Pakistan which was also dismissed. Thereafter, the Company filed Civil Review Petition before Supreme Court of Pakistan against Supreme Court's judgment dated 14 July, 2009 which were converted into Civil Appeals. These appeals have been dismissed by Supreme Court of Pakistan vide judgment dated 24 January, 2013. The Company has filed Civil Review Petitions before Supreme Court against said judgment. After hearing the arguments from both sides Supreme Court allowed the Civil Review Petitions which were afterwards dismissed by the Supreme Court of Pakistan (SCP) vide its order dated 15 November, 2016. In pursuance of the said judgement of SCP, management of the Company has decided to re-acquire the land from the owners and the Company has approached the Punjab Revenue Department for resumption of the acquisition process. The valuation process by Revenue Department is pending, hence no provision has been recorded in the financial statements. Further, one out of ten land owners submitted an application to the civil court requesting to return his portion of the land of 6 kanals and 1 Marla, for which the hearing is still pending.

- 21.2.4 In 1973, a plot of land measuring 14 kanals and 9 marlas situated at 565-A, Model Town, Gujranwala was transferred to WAPDA by GDA (formerly Gujranwala Improvement Trust). In 2004, while transferring the plot from WAPDA to the Company under the Supplementary Business Transfer Agreement (SBTA), transfer deed of the plot was missing in WAPDA record, WAPDA requested GDA to provide the same. However, GDA found that 4 Kanals and 1 marla of land was not allotted to WAPDA and raised a demand of Rs 81.74 million for this disputed piece of land.

In 2009, the Company, in order to resolve the issue, agreed to put the matter before District Price Assessment Committee (DPAC). DPAC, having considered the matter from both parties, decided to increase the demand to Rs.163.30 million on just and equitable basis. On 16 May, 2011, the Company received a notice from GDA for taking enforced possession of disputed land on account of failure to pay the demanded dues. The Company filed a declaratory suit against GDA before Civil Judge. After hearing the arguments from both sides, it has been held that GDA have no entitlement documents in their favor regarding the land so by no stretch of imagination it can be said that the Company is encroacher. Further the claim in respect of decreasing the suit for area, learned judge has held that suit is dismissed to the extent of this area.

5



GUJRANWALA ELECTRIC POWER COMPANY LIMITED

In pursuance of the said judgement of civil court, GDA filed appeal in District Session Court on 12 March, 2019 which is still pending. The Company's legal counsel believes that the matter will be decided in the Company's favor, hence, no provision has been made in these financial statements.

21.2.5 As mentioned in Note 20.3 no provision for WPPF and mark-up on non-payment has been made in these financial statements due to the reasons that the matter is pending for decision with the Economic Coordination Committee.

21.2.6 Up to 30 June, 2019 the Company has received various invoices from the CPPA-G representing supplementary charges being the share of the Company in the markup charged to CPPA-G by independent power producers on account of delayed payments aggregating to Rs. 6,710 million. The Company has not recorded these invoices, as the management is of the view that the Company has made timely payment to CPPA-G and hence not liable to pay supplementary charges.

21.2.7 There are several claims that have been lodged against the Company by various consumers and the Company's employees. The quantum of potential liability cannot be estimated reliably due to large number of cases against the Company. The Company is hopeful of a favorable outcome, therefore, no provision has been recognized in these financial statements.

		2019 Rupees	2018 Rupees
22	REVENUE FROM CONTRACTS WITH CUSTOMERS		
	Revenue from contracts with customers	146,497,671,514	108,340,830,640
	Less: General sales tax	17,915,666,775	14,737,609,842
	Sale of electricity - net	128,582,004,739	93,603,220,798
	Disaggregation of revenue:		
	Over the time	128,582,004,739	93,603,220,798

22.1 Sale of electricity has been recognized based on the notified rates and includes accrual of Rs. 35.18 million (2018: Rs. 737 million) relating to Fuel Price Adjustment (FPA) for the months of May and June 2019. The effect of above mentioned FPA is passed to the consumers after the year end in accordance with NEPRA notifications.

		2019 Rupees	2018 Rupees
23	SUBSIDIES FROM THE GOVERNMENT OF PAKISTAN		
	Tariff differential subsidy	16,354,633,842	25,482,104,102
	Industrial support package subsidy	7,537,202,160	2,994,953,514
	Zero rated industrial rebate	321,628,537	
		24,213,464,539	28,477,057,616

23.1 Tariff differential subsidy relates to difference between the rates determined by NEPRA and the rates charged to the consumers in accordance with the tariff notifications issued by GOP.

23.2 Industrial support package subsidy relates to the rebate allowed to industrial consumers by GOP through letter no F-NO.PH-4(18)/2014-15 dated 04 February, 2016.

		2019 Rupees	2018 Rupees (Restated)
24	COST OF ELECTRICITY		
	Cost of electricity	127,211,398,088	110,316,643,417

Electricity purchased during the year have been recognized according to invoices issued by CPPA-G. The average rate for the year was Rs. 11.46 per KWH (2018: Rs. 10.17 per KWH).



25	DISTRIBUTION EXPENSES	Note	2019 Rupees	2018 Rupees
	Salaries, wages and other benefits	25.1	11,300,491,823	10,624,603,785
	Repair and maintenance		1,094,989,819	788,175,692
	Rent, rates and taxes		5,370,095	4,878,687
	Power, light and water		28,864,003	25,000,066
	Postage and telephone		18,746,363	17,194,005
	Office supplies and other expenses		30,907,257	29,035,549
	Traveling and conveyance		264,972,719	275,030,867
	Vehicle running and maintenance		180,869,566	151,899,242
	Depreciation	4.5	1,985,427,713	1,836,806,134
	Professional fees		24,769,841	31,783,295
			<u>14,935,409,299</u>	<u>13,786,510,502</u>
	Less: Transfer to capital / deposit work-in-progress		<u>(125,078,352)</u>	<u>(97,444,995)</u>
			<u>14,810,330,947</u>	<u>13,689,065,507</u>

25.1 This includes a sum of Rs. 5,384 million (2018: 4,849 million) in respect of pension, medical, free electricity and compensated absences benefits to employees.

26	ADMINISTRATIVE EXPENSES	Note	2019 Rupees	2018 Rupees
	Salaries, wages and other benefits	26.1	3,056,523,360	2,677,371,529
	Electricity bills collection charges		277,218,427	248,311,836
	Professional fees		137,307,464	136,393,022
	Vehicle running and maintenance		109,032,933	90,564,553
	Depreciation	4.5	126,729,429	117,370,804
	Provision for long outstanding reconciling items	13.3	47,631,532	-
	Office supplies and other expenses		92,835,396	66,669,096
	Traveling and conveyance		67,699,240	67,965,735
	Allowance for expected credit loss	7.4	51,545,634	37,476,179
	Advertisement and publicity		28,954,585	13,791,434
	Power, light and water		14,005,713	11,481,424
	Postage and telephone		9,486,517	12,908,812
	Provision for slow moving stores and spares	6.1	11,385,795	-
	Advances written off		2,058,868	3,114,401
	Auditors' remuneration	26.2	1,740,000	1,200,000
	Rent, rates and taxes		541,572	605,459
	Late payment charges	26.3	720,812,299	-
	Other charges		194,124,466	69,455,045
			<u>4,939,063,229</u>	<u>3,554,679,139</u>

26.1 This includes a sum of Rs. 1,846 million (2018: 1,212 million) in respect of pension, medical, free electricity and compensated absences benefits to employees.

26.2	Auditors' remuneration	Note	2019 Rupees	2018 Rupees
	Statutory audit fee		1,624,000	1,042,500
	Compliance of Code and Corporate Governance		116,000	157,500
			<u>1,740,000</u>	<u>1,200,000</u>

26.3 This amount represents the invoices issued by the CPPA-G against late payment of power purchase invoices for the period ended 30 June, 2015 to 30 June, 2019. The Company has taken this effect in this year as these invoices are received in current year.

27	OTHER INCOME		2019 Rupees	2018 Rupees (Restated)
	Income from financial assets	27.1	237,187,967	154,540,119
	Income from non-financial assets	27.2	518,551,702	745,328,098
	Late payment surcharge charged to consumers	27.3	1,117,898,994	1,054,118,200
	Others	27.4	144,734,063	112,450,206
			<u>2,018,502,726</u>	<u>2,066,436,624</u>

GUJRANWALA ELECTRIC POWER COMPANY LIMITED

	Note	2019 Rupees	2018 Rupees
27.1 Income from financial assets			
Return on bank deposits and short term investment		<u>237,187,967</u>	<u>154,540,119</u>
27.2 Income from non-financial assets			
Gain on installation of new connections / deposit works		289,958,309	477,945,222
Sale of scrap		52,983,766	96,815,709
Gain on disposal of operating fixed assets		7,962,310	284,784
Reversal of provision for slow moving stores and spares		-	12,219,485
Non-utility operations	27.2.1	<u>167,779,317</u>	<u>158,062,919</u>
		<u>518,681,702</u>	<u>745,328,099</u>

27.2.1 It represents tender fee, community van fee, registration fee of contractors, sale of scrap, and interest on employee advance.

27.3 The amount of late payment surcharge has been restated as shown in Note 38.2.1.

	2019 Rupees	2018 Rupees
27.4 Others		
Meter / service rent	33,739,251	32,761,283
Re-connection fees	8,076,241	6,898,041
Service charges on collection of electricity duty	38,760,338	32,362,242
Service charges on collection of PTV Fee	27,798,181	25,707,562
Miscellaneous	<u>36,360,052</u>	<u>14,721,088</u>
	<u>144,734,063</u>	<u>112,450,206</u>

		2019	2018	
		Rupees	Rupees	
28	FINANCE COSTS		(Restated)	
	Interest on long term loans	28.1	1,589,608,100	1,542,689,372
	Bank and other charges		<u>4,085,293</u>	<u>5,839,394</u>
			<u>1,593,693,393</u>	<u>1,648,738,766</u>

28.1 The amount of interest on loan has been restated as shown in Note 38.2.3.

	Note	2019 Rupees	2018 Rupees
29 TAXATION			
Current tax		364,898,129	3,064,760
for the year	29.1	508,394,587	-
- prior year		-	-
Deferred tax		<u>773,292,718</u>	<u>3,064,760</u>

29.1 As stated in Note 21, the Company has recorded minimum tax at the rate of 0.2% of total turnover considering electricity as FMCG as per section 113 of Income Tax Ordinance, 2001. However, in previous years the Company was not charging minimum tax in its books of accounts due to dispute with tax authorities and the decision of exemption of minimum tax to Electricity Distribution Supply Company (DISCOs) is pending in Economic Cabinet Committee but being prudent, in current year the Company has created a provision of the minimum tax related to previous years.



30 REMUNERATION OF KEY MANAGEMENT PERSONAL

The aggregate amount charged in the financial statements for the year in respect of remuneration including certain benefits to the Chief Executive, Directors and Executives of the Company is as follows:

	2019		
	Chief	Directors	Executives
	Rupees		
Basic salary	1,586,760	-	33,637,040
Adhoc allowance	562,998	-	11,952,557
Bonus	132,230	-	3,629,140
Fee for attending meetings	770,000	7,238,175	-
House rent allowance	-	-	1,883,837
Job allowance	1,321,350	-	3,043,065
Other allowances	3,045,150	-	18,126,823
	7,418,488	7,238,175	78,272,262

Number of persons

1	9	36
---	---	----

	2018		
	Chief	Directors	Executives
	Rupees		
Basic salary	1,454,530	-	44,902,775
Adhoc allowance	296,836	-	8,677,252
Bonus	-	-	3,990,710
Fee for attending meetings	350,000	5,810,000	-
House rent allowance	21,010	-	1,374,824
Job allowance	320,000	-	798,750
Other allowances	763,830	-	10,548,243
	3,206,206	5,810,000	70,290,554

Number of persons

1	9	35
---	---	----

30.1 In addition, Chief Executive is also provided with the Company maintained vehicle and free accommodation.

31 CASH FLOWS FROM OPERATING ACTIVITIES

Note	2019	2018
	Rupees	Rupees (Restated)
Profit/(Loss) before taxation	7,269,064,892	(4,175,075,462)
Adjustments for non-cash charges and other charges:		
Depreciation of operating fixed assets	4.5 2,112,157,142	1,956,178,738
Provision for employee benefits	18.2 7,073,554,378	6,368,955,486
Finance costs	28 1,593,693,393	1,848,738,766
Amortization of deferred credit	16 (909,578,545)	(832,436,429)
Profit on bank deposits and short-term investment	27.1 (237,187,967)	(154,540,119)
Expected credit loss / Provision for doubtful debt	7.4 51,545,634	37,476,175
Gain on installation of new connections/ deposit works	27.2 (289,956,309)	(477,945,222)
Provision for slow moving stores and spare parts	6.1 11,385,795	(12,219,485)
Gain on disposal of operating fixed assets	27.2 (7,962,310)	(254,764)
Advances written off	2,058,868	3,114,401
	16,668,774,971	4,351,990,099

31.1 Working capital changes

(Increase) / decrease in current assets:

Stores and spare parts

Trade debts

Short term loans and advances

Receivable from the Government of Pakistan

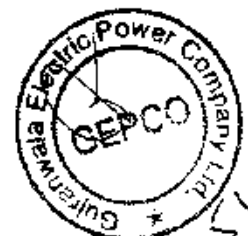
Other receivables

(Decrease) / increase in current liabilities:

Trade and other payables

Net operating cash flows after working capital changes

(709,365,410)	(9,650,316)
(29,814,110,233)	(4,767,611,319)
(955,125,003)	(54,759,789)
22,649,237,810	(9,844,815,895)
(925,251,729)	4,576,436,728
(102,302,439)	12,858,993,071
(9,856,817,004)	2,758,842,480
6,811,857,967	7,120,892,579



32 NON-CASH FINANCING ACTIVITY

During current period Finance Division of GOP vide letter No. F.1 (17)CF-1/2011-12/948 dated September 15, 2019 released payment of Rs. 0.350 million to Power Holding Private Limited (PHPL) against markup payment on loan taken for settlement of power sector circular debt. Ministry of Energy on the basis of above letter allocate Rs. 17.56 million to the Company against which CPFA-G issued debt note advice to the Company being the adjustment on account of GOP's equity / investment.

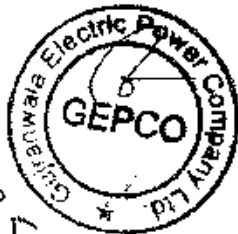
Moreover, the Finance Division of GOP vide letter No F.1 (5) CF-1/2008-09/1359 dated September 26, 2019 issued adjustment of Rs. 669,930 million under decision of Economic Cabinet Committee dated June 19, 2019 CPFA-G on the basis of this allocated Rs. 10.702 million to the Company being the adjustment on account of GOP's equity/investment against settlement of AJK.

Further, the Finance Division of GOP in its letter vide F.1(14)CF-1/2015-16/1290 dated 26 September, 2019 has advised the Company to make adjustment of Rs. 2,722.46 million (inclusive of principal, interest & exchange rate fee) relax loans against the outstanding balance of the Government of AJK in the year ended 30 June, 2019.

33 TRANSACTIONS WITH RELATED PARTIES

Prices for transactions with related parties are determined on the basis of comparable uncontrolled price method. The sale and purchase prices of electricity are controlled by the NEPRA. The related parties comprise of WAPDA, associated companies, directors of the Company, companies with common directorship and key management personnel. Detail of transactions with related parties, other than those which have been specifically disclosed elsewhere in these financial statements are as follows:

Name of related party	Nature of transactions	Month	Maximum Balance	2019	2018
				Rupees	Rupees
Government of Pakistan Economic Affairs Division	Receipts of loan		-	298,081,073	234,824,601
	Tariff differential subsidy		-	16,354,833,842	25,482,164,102
	Industrial Support Package		-	7,537,282,180	2,994,953,514
	Zero Rated Industrial Rebate		-	321,628,537	-
Associated companies due to significant influence National Electric Power Regulatory Authority	NEPRA fee		-	137,307,464	138,393,022
	Use of system charges		-	3,879,362,869	3,469,251,432
National Transmission and Despatch Company Limited	Due / (Receivable) against use of system charges	June-2019	1,077,635,691	1,077,636,691	(10,832,106)
	Due against pension	June-2019	179,668,921	179,668,921	104,642,206
Central Power Purchasing Authority - Guarantee	Purchases of electricity		-	123,332,035,219	108,782,743,630
	Due against purchases of electricity	May-2019	46,551,498,876	9,074,278,898	10,792,456,413
	Deposit for share		-	10,885,082,371	-
Associated companies due to common control Northern Power Generation Company Limited - Genco II	Due against free electricity	June-2019	2,680,180	2,680,180	2,268,611
	Receivable against pension	August-2018	9,077,989	7,678,345	7,977,644
Water and Power Development Authority	Due against free electricity	July-2018	108,829,644	88,275,160	103,610,438
	Receivable against pension		1,844,857,037	1,844,857,037	1,613,262,399
	Receivable against workers' welfare fund	June-2019	355,849,240	355,849,240	316,288,966
Islamabad Electric Supply Company Limited	Receivable against free electricity	May-2019	31,887,339	31,427,671	29,247,601
	Receivable against pension	June-2019	231,164,605	231,164,605	164,360,329
	Sale of material		-	1,127,800	-
	Purchase of material		-	1,127,800	-



GUJRANWALA ELECTRIC POWER COMPANY LIMITED

Name of related party	Nature of transactions	Month	Maximum Balance	2019	2018
				Rupees	Rupees
Peshawar Electric Supply Company Limited	Due against free electricity	May-2019	1,883,803	1,797,338	1,614,396
	Due against pension	July-2018	8,985,472	2,875,724	9,272,585
	Sale of material			79,564,305	-
	Purchase of material			22,707,500	-
Faisalabad Electric Supply Company Limited	Due against free electricity	July-2019	30,122,614	30,122,614	27,670,849
	Receivable against pension	June-2019	55,784,546	55,784,546	32,534,901
	Sale of material		-	71,583,900	114,454,895
	Purchase of material		-	51,217,898	105,706,769
Orissa Electric Supply Company Limited	Receivable against free electricity	June-2019	10,100,035	10,100,035	9,180,833
	Receivable against pension	June-2019	24,920,070	24,920,070	13,455,634
	Sale of material		-	-	3,017,900
	Purchase of material		-	-	3,017,900
Central Power Generation Company Limited - Genco III	Receivable against free electricity	May-2019	42,780,880	42,776,707	39,938,311
	Receivable against pension	April-2019	22,875,751	19,254,393	16,624,694
Hyderabad Electric Supply Company Limited	Receivable against free electricity	June-2019	1,188,904	1,188,904	1,093,683
	Receivable against pension	June-2019	9,897,258	9,897,259	7,563,806
Lakhta Power Generation Company Limited - Genco IV	Receivable against free electricity	March-2019	686,089	675,355	676,935
	Receivable against pension	October-2018	218,444	18,507	183,699
Tribal Area Electric Supply Company Limited	Receivable against free electricity	June-2019	142,526	142,525	137,363
Jamshoro Power Company Limited - Genco I	Receivable against free electricity	May-2019	897,108	882,743	786,216
	Receivable against pension	October-2018	1,586,376	1,181,531	1,294,607
Sukkur Electric Power Company Limited	Due against free electricity	July-2018	448,897	423,616	472,819
	Receivable against pension	November-2018	2,876,201	1,677,287	1,555,893
	Purchase of material			43,084,000	-
Lahore Electric Supply Company Limited	Due against free electricity	April-2019	1,095,293,112	1,094,646,547	1,087,812,250
	Receivable against pension	June-2019	239,360,481	239,380,481	137,484,969
	Sale of material			8,621,420	30,662,786
	Purchase of material			38,517,710	9,283,245
Multan Electric Power Company Limited	Due against free electricity	June-2019	5,869,845	5,869,845	4,903,238
	Receivable against pension	April-2019	54,141,354	40,257,421	39,082,729
	Purchase of material			-	10,370,000
Pakistan Electric Power Company Limited	Due against free electricity	January-2019	5,211,118	5,140,891	5,211,118
	Receivable against pension	June-2019	10,817,937	10,817,986	8,752,063



34 FINANCIAL RISK MANAGEMENT

34.1 Financial risk factors

The Company's activities expose it to a variety of financial risks that include market risk including currency risk, interest rate risk and other price risk, credit risk and liquidity risk. The Company's overall risk management program seeks to minimize potential adverse effects on its financial performance.

The Company has exposure to the following risks from its use of financial instruments:

- Credit risk
- Liquidity risk
- Market risk

The Board of Directors has the overall responsibility for the establishment and oversight of Company's risk management framework. The Board is also responsible for developing and monitoring the Company's risk management policies.

This note presents information about the Company's exposure to each of the above risks, the Company's objectives, policies and processes for measuring and managing risk, and the Company's management of capital.

The Company's risk management policies are established to identify and analyze the risks faced by the Company, to set appropriate risk limits and controls, and to monitor risks and adherence to limits. Risk management policies and systems are reviewed regularly to react to changes in market conditions and the Company's activities.

34.1.1 Credit risk

Credit risk is the risk which arises with the possibility that one party to a financial instrument will fail to discharge its obligation and cause the other party to incur a financial loss. The Company attempts to control credit risk by monitoring credit exposures, including transactions with specific counterparties and continuously assessing the creditworthiness of counterparties. The Company does not believe it is exposed to major concentration of credit risk, however, to manage any possible exposure the Company applies approved credit limits to its customers.

The management monitors and limits Company's exposure to credit risk through monitoring of client's credit exposure review and conservative estimates of expected credit loss, if any; and through the prudent use of collateral policy.

The maximum exposure to credit risk at the reporting date is:

	Carrying values	
	2019	2018
	Rupees	Rupees
Long term loans	425,475,913	561,386,143
Trade debts	37,205,094,066	20,850,073,006
Receivable from the Government of Pakistan	21,501,545,353	44,150,753,188
Other receivables	5,764,624,280	4,540,416,242
Short term investments	1,550,827,618	2,314,815,587
Bank balances	3,885,165,480	1,862,878,922
	<u>70,332,733,743</u>	<u>74,309,952,770</u>

The management believes that there is no credit risk involved in respect of receivables from the Government of Pakistan (GOP), hence no provision is recognized in respect of balances from GOP. The credit risk on liquid funds is limited, because the counter parties are banks with reasonably high credit ratings. In case of trade debts the Company believes that due to large number and diversity of its consumer base, concentration of credit risk is limited. Further, the Company manages its credit risk by obtaining security deposits from consumers and disconnection of electricity.

The aging of trade debtors at the reporting date was:

34.1.1.1 Trade debts

	2019	2018
	Rupees	Rupees
Net past due	34,916,223,230	5,451,186,964
Past due 0 - 180 days	1,130,992,710	9,219,420,336
Past due 180 - 365 days	314,615,154	208,914,417
1 - 3 years		
Unimpaired	341,236,208	550,958,504
Impaired	144,014,921	152,623,628
More than 3 years		
Unimpaired	455,396,083	8,419,566,269
Impaired	219,383,429	112,578,407
	<u>37,521,841,735</u>	<u>21,118,275,043</u>
Less: Provision for doubtful debts	<u>316,747,669</u>	<u>285,202,036</u>
	<u>37,205,094,066</u>	<u>20,850,073,006</u>



The credit quality of bank balances, that are neither past due nor impaired, can be assessed by reference to external credit ratings (if available) or to historical information about counterparty default rate:

34.1.1.2 Bank balances

Bank Name

Agency	Rating	
	Short Term	Long Term

Public Sector Banks	PACRA	A1+	AAA
National Bank of Pakistan	JCR-VIS	A1	A+
Sindh Bank Limited	PACRA	A1	A
The Bank of Khyber	PACRA	A1+	AA
The Bank of Punjab	PACRA	A2	A-
First Women Bank			
Specialized Banks	JCR-VIS	A1+	AAA
Zarai Taraqee Bank Ltd			
Private Sector Banks	PACRA	A1+	AAA
Alfred Bank Limited	PACRA	A1+	AA+
Askari Bank Limited	PACRA	A1+	AA+
Bank Aillahi Limited	PACRA	A1+	AA
Rayse Bank Limited	JCR-VIS	A1+	AAA
Habib Bank Limited	PACRA	A1+	AA+
Habib Metropolitan Bank Limited	PACRA	A1+	AA
JS Bank Limited	PACRA	A1+	AAA
MCB Bank Limited	PACRA	A1	A+
Telenor Microfinance Bank Limited	JCR-VIS	A2	A-
Silk Bank Limited	PACRA	A1+	AA-
Sonea Bank Limited	PACRA	A1+	AAA
Standard Chartered Bank (Pakistan) Ltd	JCR-VIS	A1+	AAA
United Bank Limited	PACRA	A1+	AA+
Bank Al-Habib	JCR-VIS	A1	AA
Samos Bank			
Islamic Banks	PACRA	A1	A
Al Baraka Bank (Pakistan) Limited	JCR-VIS	A1+	AA
Dubai Islamic Bank Pakistan Limited	JCR-VIS	A1+	AA+
Meeta Bank Limited	PACRA	A1	A+
Bank Islami Pakistan Limited	PACRA	A1	A+

Due to Company's long standing business relationships with these counterparties, and after giving due consideration to their strong financial standing, including obtaining security deposits from them, the management does not expect non-performance by these counterparties on their obligations to the Company. Accordingly, credit risk is minimal.

34.1.2 Liquidity risk

Liquidity risk is the risk that the Company will encounter difficulty in meeting its obligations associated with its financial liabilities that are settled by delivering cash or another financial asset. Liquidity risk arises because of the possibility that the Company could be required to pay its liabilities earlier than expected or difficulty in raising funds to meet commitments associated with financial liabilities as they fall due. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient funds to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. For this purpose financial support is available to the Company from Federal Government. Further, liquidity position of the Company is closely monitored through budgets, cash flow projections and comparison with actual results by the Board.

The table below analyses the Company's financial liabilities into relevant maturity groupings based on the remaining period at the reporting date to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equates to their carrying balances as the impact of discounting is not significant.

Carrying Amount	Contractual cash flows	Less than 1 year	Between 1 and 5 years	Over 5 years
Rupees				
30 June 2019				
Loans and borrowings	13,711,821,850	13,711,821,850	-	13,711,821,850
Long term security deposits	5,902,641,251	5,902,641,251	-	5,902,641,251
Trade and other payables	18,512,319,482	18,512,319,482	-	-
	38,126,882,383	38,126,882,383	18,512,319,482	19,614,562,801



258

	Carrying Amount	Contractual cash flows	Less than 1 year	Between 1 and 5 years	Over 5 years
30 June 2018					
Loans and borrowings	10,717,985,265	10,717,985,265	-	-	10,717,985,265
Long term security deposits	5,185,033,054	5,185,033,054	-	-	5,185,033,054
Trade and other payables	18,950,058,390	18,950,058,390	18,950,058,390	-	-
Total financial liabilities	34,853,076,709	34,853,076,709	18,950,058,390	-	15,903,018,319

34.1.3 Market Risk

34.1.3.1 Currency Risk

Currency risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in foreign exchange rates. Currency risk arises mainly from future commercial transactions, or receivables and payables that exist due to transactions in foreign currencies. However, at year end there are no material foreign currency balances.

34.1.3.2 Other price risk

Other price risk represents the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices (other than those arising from interest rate risk or currency risk), whether those changes are caused by factors specific to the individual financial instrument or its issuer, or factors affecting all similar financial instrument traded in the market. The Company is not exposed to commodity and equity price risk.

34.1.3.3 Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. At the reporting date, the interest rate profile of the Company's interest bearing financial instruments is:

	Note	2019 Rupees	2018 Rupees
Fixed rate instruments			
Financial assets	12	1,550,827,616	2,314,615,587
Short term investments			
Financial liabilities	17	9,393,406,263	10,717,985,265
Long term financing			
Floating rate instruments	13	2,430,782,807	668,226,997
Bank balances - deposit accounts			

Fair value sensitivity analysis for fixed rate instruments

The Company does not account for any fixed rate financial assets and liabilities at fair value through profit or loss. Therefore, a change in interest rate at the reporting date would not affect profit or loss of the Company.

	Changes in Interest Rate	Effects on Profit Before Tax 2019 Rupees	2018 Rupees
Cash flow sensitivity analysis for variable rate instruments			
Bank balances - deposit accounts	+1%	24,307,828	6,632,260
	-1%	(24,307,828)	(6,632,260)

This analysis is prepared assuming the amounts of floating rate instruments outstanding at reporting date were outstanding for the whole year.

34.2 Fair values of financial assets and liabilities

The carrying values of all financial assets and liabilities reflected in financial statements approximate their fair values. Fair value is determined on the basis of objective evidence at each reporting date.

34.3 Financial instruments by categories

Assets as per reporting date

	Cash and cash equivalents	Amortized cost	Measured at FVTPL	Total
Long term loans	-	425,475,913	-	425,475,913
Trade debts	-	37,205,094,066	-	37,205,094,066
Other receivables	-	5,764,624,280	-	5,764,624,280
Short term investments	-	1,550,827,616	-	1,550,827,616
Cash and bank balances	3,885,166,480	-	-	3,885,166,480
	3,885,166,480	44,946,021,875	-	48,831,188,355



2018			
Cash and cash equivalents	Amortized cost	Measured at FVTPL	Total

Assets as per reporting date

Long term loans	581,966,143	-	581,966,143
Trade debts	20,850,073,008	-	20,850,073,008
Other receivables	4,549,416,242	-	4,549,416,242
Short term investments	2,314,815,587	-	2,314,815,587
Cash and bank balances	1,862,878,622	-	1,862,878,622
	1,862,878,622	28,296,200,980	30,159,109,602

Liabilities as per reporting date

		2019	2018
		Financial liabilities at amortized cost	Financial liabilities at amortized cost
Long term borrowings		13,711,921,650	10,717,865,255
Long term security deposits		5,902,641,251	5,185,033,054
Trade and other payables		18,512,319,482	18,850,058,380
		38,126,882,383	34,853,076,709

34.4 Fair Value Hierarchy

The Company uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation technique:

Level 1: quoted (unadjusted) prices in active markets for identical assets or liabilities.

Level 2: other techniques for which all inputs which have a significant effect on the recorded fair values are observable either, directly or indirectly.

Level 3: techniques which use inputs that have a significant effect on the recorded fair value that are not based on observable market.

The Company has not disclosed the fair values of these financial assets and liabilities as the management believes that these are for short term or repriced over short term, therefore, their carrying amounts are reasonable approximation of their fair values.

34.5 Capital risk management

The Company's objectives when managing capital are to safeguard the Company's ability to continue as a going concern in order to provide return for shareholders and benefits for other stakeholders and to maintain healthier capital ratio in order to support its business and maximize shareholders value. The Company manages its capital structure and makes adjustments to it, in the light of changes in economic conditions. To maintain or adjust the capital structure, the company may adjust dividend payments to the shareholders, return on capital to shareholders or issue new shares.

No changes were made in the objectives, policies or processes from the previous year. The Company monitors capital using gearing ratio, which is debt divided by equity plus debt. Debt represent long-term financing (including current portion) obtained by the Company as referred to in note 17. Total capital employed includes total equity as shown in the statement of financial position plus debt.

		2019	2018
		Rupees	Rupees
The gearing ratio as at year ended 30 June 2019 and 30 June 2018 is as follows:			
Debt		8,214,774,668	8,727,843,750
Equity		(8,048,414,783)	(11,022,734,481)
Capital and debt		166,359,966	(2,294,890,731)
		4879.28%	-380.32%

34.6 Operational risk

Operational risk is the risk of direct or indirect loss arising from a wide variety of causes associated with the Company's processes, personnel, technology and infrastructure, and from external factors other than credit, market and liquidity risks such as those arising from legal and regulatory requirements and generally accepted standards of corporate behavior. Operational risks arise from all of the Company's operations.

The Company's objective is to manage operational risk so as to balance the avoidance of financial losses and damage to the Company's reputation with overall cost effectiveness and to avoid control procedures that restrict initiative and creativity.

The primary responsibility for the development and implementation of controls to address operational risk is assigned to senior management within the Company. This responsibility is supported by the development of overall Company standards for the management of operational risk in the following areas:

- requirements for appropriate segregation of duties, including the independent authorization of transactions
- requirements for the reconciliation and monitoring of transactions
- compliance with regulatory and other legal requirements
- documentation of controls and procedures
- requirements for the periodic assessment of operational risks faced, and the adequacy of controls and procedures to address the risks identified
- requirements for the reporting of operational losses and proposed remedial action
- development of contingency plans
- training and professional development
- ethical and business standards
- risk mitigation, including insurance where this is effective



35 PROVIDENT FUND

The Company contributes to a General Provident Fund scheme, operated by WAPDA for all power sector companies.

36 NUMBER OF EMPLOYEES

The Company has employed following number of persons including permanent and contractual staff:

	2019	2018
- Total number of employees at year end	11,902	12,638
- Average number of employees during the year	12,270	12,953

37 CAPACITY

The Company's capacity of the electricity distribution depends on various factors including supply and demand of electricity, and transmission and distribution losses. The Company distributed 10,004,338,348 (2018: 9,886,841,749) units of electricity to its consumers during the year.

38 CORRESPONDING FIGURES

38.1 Corresponding figures have been rearranged, reclassified and restated, wherever necessary. However, no significant rearrangement, reclassification and restatement have been made except for note 10.5, 10, 9 & 17

Reclassified from	Reclassified to	Note	Rupees
Trade debts	Receivable from the Government of Pakistan	10.5	340,319,916
Other receivables	Receivable from the Government of Pakistan	10	44,150,703,168
Other receivables	Tax refunds due from the Government	9	6,565,707,426
Deferred Liabilities	Long term financing	17	3,012,308,332

38.2 Restatement of corresponding figures

38.2.1 Late payment surcharge (LPS)

The Company was in the practice of recording recovery of LPS from its customer as payable to CPPA-G rather than recording as other income since the year ended June 30, 2016. This has now been rectified by restating the corresponding figures as follows:

	2018 Rupees	2017 Rupees
Impact on statement of financial position		
Reduction in payable	3,217,924,554	2,163,806,354
Impact on statement of changes in equity		
Reduction in accumulated loss	3,217,924,554	2,163,806,354
Impact on statement of profit or loss		
Increase in other income for the year	1,054,118,200	1,110,431,688
Reduction in loss for the year	1,054,118,200	1,110,431,688

38.2.2 Compact fluorescent lamps payable

During the year ended 30 June, 2014 the Company had received Compact Fluorescent Lamps (CFLs) from PERCO under clean development programme of activities "National CFL Project-Pakistan" for free of cost distribution to the consumers. The Company had erroneously recorded this as payable rather than grant income. This has now been rectified by restating the corresponding figures as follows:

	2017 Rupees
Impact on statement of financial position	
Reduction in payable	504,213,965
Impact on statement of changes in equity	
Reduction in accumulated loss	504,213,965



38.2.3 Exchange rate risk

In prior years, the Company did not record the exchange rate risk factor on the interest on foreign loans as required under the loan agreements. This has now been rectified by restating the corresponding figures as follows:

	2018 Rupees	2017 Rupees
Impact on statement of financial position		
Increase in interest accrued on long term financing	<u>530,710,504</u>	<u>339,240,643</u>
Impact on statement of changes in equity		
Increase in accumulated loss	<u>530,710,504</u>	<u>339,240,643</u>
Impact on statement of profit or loss		
Increase in finance costs for the year	<u>191,469,861</u>	<u>140,217,046</u>
Increase in loss for the year the year	<u>191,469,861</u>	<u>140,217,046</u>

38.2.4 Power purchase differences

In prior years, CPPA-G had issued power purchase invoices to recover / adjust the fuel price fluctuation and other expenses as per NEPRA guidelines, which were not recorded by the Company since 2010 and appearing as reconciling item with CPPA-G. This has now been recorded in the Company's books of accounts by restating the corresponding figures as follows:

	2018 Rupees	2017 Rupees
Impact on statement of financial position		
Increase in payable	<u>1,134,285,829</u>	<u>1,128,837,595</u>
Impact on statement of changes in equity		
Increase in accumulated loss	<u>1,134,285,829</u>	<u>1,128,837,595</u>
Impact on statement of profit or loss		
Increase in cost of electricity for the year	<u>5,448,234</u>	<u>339,240,643</u>
Increase in loss for the year	<u>5,448,234</u>	<u>339,240,643</u>

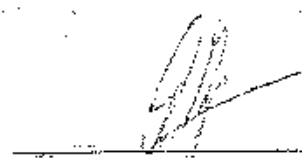
39. DATE OF AUTHORIZATION FOR ISSUE

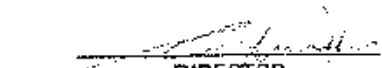
These financial statements were authorized for issue on _____ by the Board of Directors of the Company.

40

GENERAL

Figures in these financial statements have been rounded off to the nearest Pakistani Rupee, unless otherwise stated.


 CHIEF EXECUTIVE


 DIRECTOR




Anwer Associates

Consulting Actuaries

Gujranwala Electric Power Company
(GEPCO)
Gujranwala

**Employees' Pension, Post-Retirement Medical,
Post-Retirement Free Electricity & Leave Encashment Plans**

Actuarial Valuation Report as at 30.06.2019

IAS 19 (Rev 2011)

Wednesday, January 1, 2020



Table of Contents

Overview	2
1 Scope of Work	2
2 Compliance with Professional Guidance	2
3 Methodology	3
3.1 Process Flowchart	3
3.2 Data and Information	3
3.2.1 Employee Data	3
3.2.2 Verification of Data	4
3.2.3 Key Statistics	4
3.3 Valuation Assumptions	5
3.3.1 Discount Rate	5
3.3.2 Expected Salary Increase	5
3.3.3 Pension Indexation Rate	5
3.3.4 Average Medical Cost	5
3.3.5 Electricity Indexation Rate	6
3.3.6 Demographic assumptions	6
3.4 Actuarial Method	7
4 Actuarial Results	7
4.1 Results Summary	7
Annexure A	8
Annexure B	16
Annexure C	20



Overview

This Actuarial Valuation Report (herein referred to as a 'Report') has been prepared at the request of Gujranwala Electric Power Company Limited (GEPCO) to present Actuarial Estimates of its Defined Benefit Plans Liabilities as at June 30, 2019 to incorporate, as the Organization deems appropriate, in its Financial Statements under International Financial Reporting Standards. GEPCO provides Benefits as per its Benefit Rules. A summary of these Rules is shown in Plan Provision section.

We have relied upon data provided by the GEPCO's management in the written form and through oral communication. The reasonability checks performed on the data are presented in the data section of the Report.

This Report is solely for the use of the Management and the Auditors of GEPCO. It may not be modified, incorporated into or used in other material, sold or otherwise provided, in whole or in part, to any other person or entity, without our permission.

GEPCO should notify us promptly after receipt of this Report, if it is aware of any information that would affect the results of this Report and which has not been communicated to us or is not incorporated herein.

1 Scope of Work

Brief description of the Scope of Work is as follow:

- Determination of Employees' Pension, Post-Retirement Medical, Post-Retirement Free Electricity & Leave Encashment cost for the year ending 30.06.2019 based on future Demographic and Economic assumptions
- Determination of the amounts to be incorporated in the Balance Sheet, Income Statement and Other Comprehensive Income (OCI).
- Determination of actuarial gain/loss during the year in accordance with IAS19 Rev. 2011.
- Preparation of Statement showing the movement in Present value of Defined Employees' Pension, Post-Retirement Medical, Post-Retirement Free Electricity & Leave Encashment Obligation (Actuarial Liability) for the FY 2018-19
- Determination of estimated P&L charge under each Scheme for the year ending June 30, 2020.

2 Compliance with Professional Guidance

This Report complies with the applicable Actuarial Standards issued by Pakistan Society of Actuaries (PSoA) as follows:

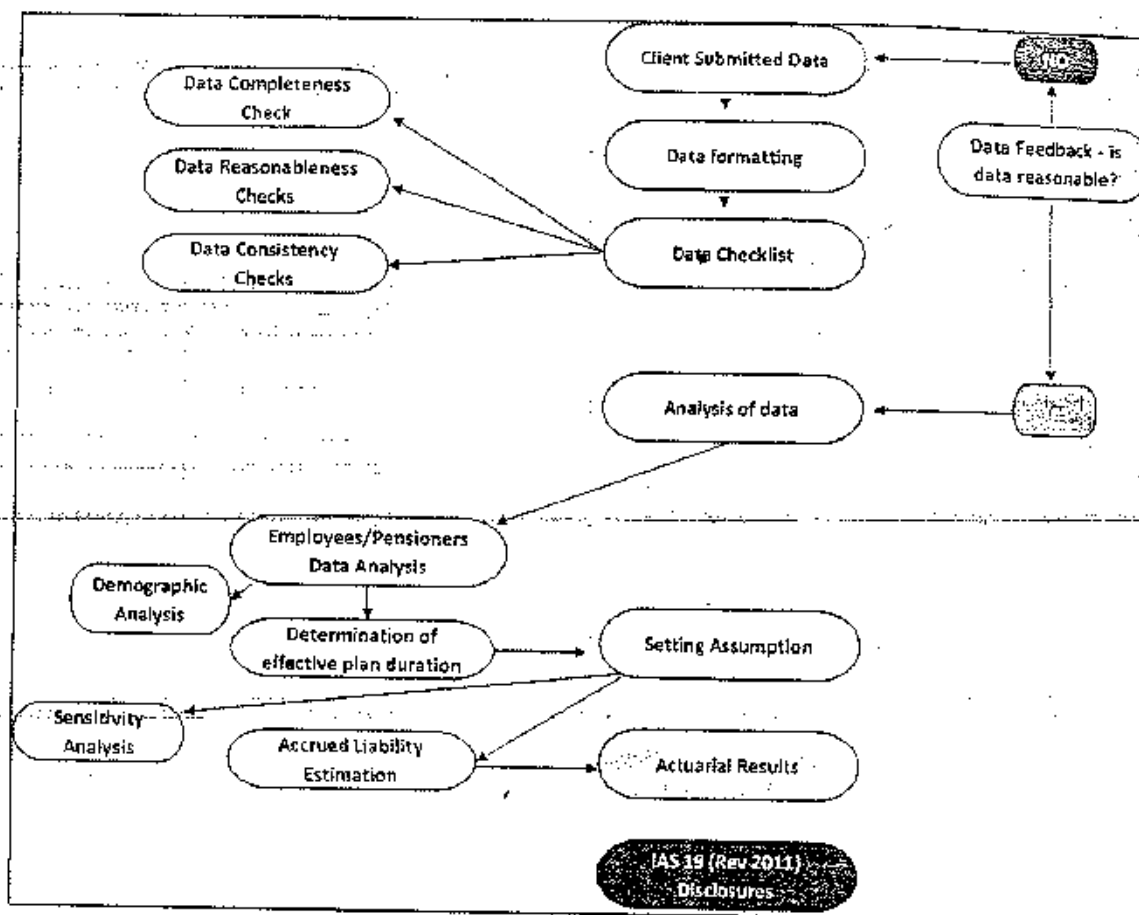
- PSoA Guidance Note 6 (GN6): General Actuarial Practice
- PSoA Guidance Note 3 (GN3) and Guidance Note 4 (GN4): Assumptions

We are not aware of any material changes or events that occurred subsequent to the Valuation date of the data provided by GEPCO for this analysis that may have a material impact on the results of the Actuarial Valuations.



3 Methodology

3.1 Process Flowchart



3.2 Data and Information

3.2.1 Employee Data

The following data was received from GEPCO for the purpose of carrying out the Actuarial Valuations.

The data of current employee received from GEPCO contained the following key fields:

- Employee Code
- Employee Name
- Date of Birth
- Date of Joining
- Eligible Salary for Benefits
- Leave Balances as at end of FY
- Electricity Units eligible per scale



The information regarding current pensioners was received from GEPCO and contained the following key fields:

- Name of the Pensioner
- Pensioner Type (Retired employee, Widow or Child)
- Date of Birth of the Retired employee
- Date of Retirement of the employee
- Amount of monthly pension
- Amount of monthly medical allowance

3.2.2 Verification of Data

We have relied on the information and data provided by the Organization in conducting our analyses. While independent verification of the data was not undertaken, it was reviewed for reasonability and consistency.

The checks for reasonability and consistency included the following:

- Employee data checks:
 - Extreme values check

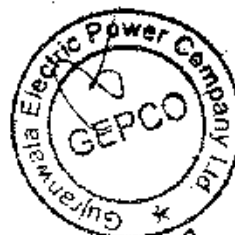
◦ Age above retirement age	Outcomes and adjustments
◦ Current Age under 18 years	No case found
◦ Entry Age under 18 years	No case found
◦ Past service more than 40 years	No case found
◦ Negative past service	No case found
 - Blank values

◦ Date of joining/membership scheme	No case found
◦ Date of birth	No case found
◦ Eligible salary	No case found

3.2.3 Key Statistics

This section provides a summary of the data received for the Actuarial Valuation:

Summary of Data Used		Pension Scheme	Post-Retirement Medical Scheme	Post-Retirement Free Electricity Scheme	Leave Encashment Scheme
1	Total Number of Employees	11,902	11,902	11,902	11,902
2	Total Number of Pensioners/Beneficiaries	7,123	7,123	7,123	-
3	Total Monthly Basic Salary (PKR)	304,321,123	-	-	304,321,123
4	Sum of Monthly Pension Amount (PKR)	136,400,544	-	-	-
5	Average Age of Employees	42	42	42	42
6	Average Past Service of Employees	18.6	18.6	18.6	18.6
7	Average age of Pensioners/Beneficiaries	79.00	79.00	79.00	-
8	Average Leave Balance	-	-	-	756 days



3.3 Valuation Assumptions

To prepare the Valuation Report, assumptions are used as per Pakistan Society of Actuaries (PSoA) Guidance Notes. These assumptions comprise demographic assumptions (i.e. mortality, rates of employee turnover) and financial assumptions (i.e. discount rate, future salary increases).

Assumptions may differ from one Actuarial Valuation to the next because of changes in mandated requirements, economic conditions and Plan experience. However, a change in assumptions is not an indication that prior assumptions were unreasonable when made.

3.3.1 Discount Rate

This rate is used to obtain the Actuarial Liability of the projected benefits. For selection of discount rate, we have followed PSoA Discount Rate Committee recommendations issued on July 1, 2019:

Weighted-average Discount Rate Assumption based on Plan Duration		FY ending June 30, 2019
1	Pension Scheme	14.50%
2	Post-Retirement Medical Scheme	14.50%
3	Post-Retirement Electricity Scheme	14.50%
3	Leave Encashment Scheme	14.50%

3.3.2 Expected Salary Increase

It is assumed that the eligible salaries would increase as per the following table:

Salary Increase Rates from July 1, 2019 onwards		Pension Scheme	Leave Encashment Scheme
1	Year 1	13.50%	13.50%
2	Year 2	13.50%	13.50%
3	Year 3	13.50%	13.50%
4	Year 4	13.50%	13.50%
5	Year 5	13.50%	13.50%
6	Long Run	13.50%	13.50%

The Discount rate and the Rate of increase in pay are usually inter-related since during periods of inflation or otherwise, both tend to rise in conformity with each other.

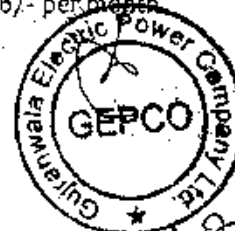
From actuarial evaluation point of view, it is the difference between these two rates that matters, and not their individual values in isolation.

3.3.3 Pension Indexation Rate

It is assumed monthly pension will increase at a rate of 8.25% per annum.

3.3.4 Average Medical Cost

We were given the figure for payments made on account of Post-Retirement Medical Scheme i.e. Rs. 316,840,971. From this figure, we derived the Payments made on account of medical facility i.e. Rs. 105,360,152. This figure was divided by no. of beneficiaries i.e. 1,747 who were availing the medical facility as at June 30, 2019 to derive the average annual medical cost i.e. Rs. 60,309/- or the monthly average medical cost per retired family comes to Rs. 5,026/- per month.



51

3.3.5 Electricity Indexation Rate

Electricity indexation rate used in Valuation of Post-Retirement Free Electricity Scheme is assumed to be 13.50%.

3.3.6 Demographic assumptions

The following demographic assumptions were used in valuing the Benefits under the Plans:

Attained Age	Mortality Rates	Withdrawal Rates	Attained Age	Mortality Rates
20	0.096%	2.701%	61	1.750%
21	0.097%	2.521%	62	1.888%
22	0.099%	2.341%	63	2.028%
23	0.101%	2.161%	64	2.168%
24	0.103%	1.981%	65	2.305%
25	0.106%	1.801%	66	2.439%
26	0.108%	1.685%	67	2.569%
27	0.112%	1.589%	68	2.751%
28	0.115%	1.472%	69	2.946%
29	0.119%	1.364%	70	3.225%
30	0.124%	1.261%	71	3.531%
31	0.129%	1.165%	72	3.876%
32	0.135%	1.081%	73	4.242%
33	0.141%	0.994%	74	4.638%
34	0.149%	0.900%	75	5.070%
35	0.158%	0.805%	76	5.544%
36	0.168%	0.731%	77	6.065%
37	0.179%	0.647%	78	6.623%
38	0.192%	0.572%	79	7.223%
39	0.209%	0.488%	80	7.871%
40	0.225%	0.403%	81	8.571%
41	0.245%	0.360%	82	9.328%
42	0.267%	0.329%	83	10.139%
43	0.293%	0.286%	84	11.005%
44	0.322%	0.244%	85	11.926%
45	0.355%	0.201%	86	12.904%
46	0.393%	0.180%	87	13.942%
47	0.436%	0.170%	88	15.066%
48	0.484%	0.149%	89	16.261%
49	0.538%	0.128%	90	17.532%
50	0.599%	0.117%	91	18.899%
51	0.667%	0.106%	92	20.397%
52	0.742%	0.106%	93	22.061%
53	0.824%	0.093%	94	23.947%
54	0.915%	0.000%	95	26.084%
55	1.013%	0.000%	96	28.496%
56	1.120%	0.000%	97	31.235%
57	1.234%	0.000%	98	34.366%
58	1.354%	0.000%	99	37.921%
59	1.481%	0.000%	100	41.967%
60	1.613%	0.000%		



3.4 Actuarial Method

Benefit obligations are estimated using the Projected Unit Credit method. Under this method each participant's benefits under the plan are attributed to years of service, taking into consideration future salary increases and the plan's benefit allocation formula.

An individual's estimated attributed benefit for Valuation purposes related to a particular separation date (e.g. expected date of retirement, leaving service or death) is the benefit described under the plan based on credited service as at the measurement date, but determined using the projected salary that would be used in the calculation estimate of the benefit on the expected separation date.

In all cases, the **benefit obligation** is the total present value of the individuals' attributed benefits for Valuation purposes at the measurement date, and the service cost is the total present value of the individuals' benefits attributable to service during the year. If multiple decrements are used, the present values take into account the probability of the individual leaving employment at the various anticipated separation dates.

4 Actuarial Results

Below are highlight of the Results as at June 30, 2019.

4.1 Results Summary

Below are highlight of the results in respect of GEPCO Employees Pension, Post-Retirement Medical, Post-Retirement Free Electricity & Leave Encashment Schemes as at June 30, 2019. All amounts are expressed in PKR.

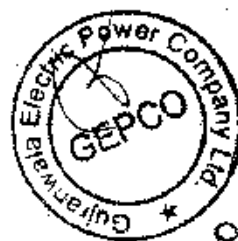
Detailed IAS19 Disclosures for Financial Year ending June 30, 2019 are given in the Annexure A.

Summary of Results as at 30.06.2019	Pension Scheme	Post-Retirement Medical Scheme	Post-Retirement Electricity Scheme	Leave Encashment Scheme	Total
1 P&L charge / (credit)	5,083,696,652	978,938,244	659,271,061	351,648,421	7,073,554,378
2 Other Comprehensive (Income) / Loss	4,437,477,413	367,388,511	(1,285,413,506)	-	3,519,452,417
3 Total Defined Benefit Cost Recognized in P&L and OCI	9,521,174,065	1,346,326,755	(626,142,445)	351,648,421	10,593,006,795
4 Defined Benefit Obligation	52,522,746,804	8,904,177,194	4,675,867,232	3,099,293,556	69,202,084,786
5 Fair Value of Plan Assets	-	-	-	-	-
6 Net Liability / (Asset) at the end of the Period	52,522,746,804	8,904,177,194	4,675,867,232	3,099,293,556	69,202,084,786
7 Effective Duration of the Plan	12 Years	15 Years	18 Years	10 Years	-
8 Discount Rate at period-end	14.50%	14.50%	14.50%	14.50%	-

It will be a pleasure for us to answer any questions on any aspect of this Report, or to provide explanation or further details as may be appropriate.

Thanks for all the cooperation provided in the preparation of this Report.

Ch. Mohammad Anwar, F.A., F.C.I.
Chief Executive Officer and Consulting Actuaries



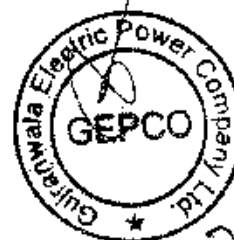
Annexure A

IAS19 Disclosures for GEPCO Employees Pension Scheme as at June 30, 2019

Amounts Recognized in the Statement of Financial Position	FY ending June 30, 2019	FY ending June 30, 2018
1 Defined Benefit Obligation	52,522,746,804	45,464,655,117
2 Fair Value of Plan Assets	-	-
3 Net Liability (Asset)	52,522,746,804	45,464,655,117

Change in Defined Benefit Obligation	FY ending June 30, 2019	FY ending June 30, 2018
1 Defined Benefit Obligation at End of Prior year	45,464,655,117	36,785,861,000
2 Service Cost		
a Current Service Cost	660,385,259	1,188,200,817
b Past Service Cost	-	-
3 Interest Expense	4,423,311,393	3,308,274,882
4 Cash Flows		
a Benefit payments from Plan	(2,463,082,378)	(2,041,454,284)
b Benefit payments from Employer	-	-
c Payables	-	-
5 Re-measurements		
a Effect of changes in Demographic assumptions	-	-
b Effect of changes in Financial assumptions	-	-
c Effect of Experience Adjustments	4,437,477,413	6,223,772,702
6 Defined Benefit Obligation at End of year	52,522,746,804	45,464,655,117

Components of Defined Benefit Cost	FY ending June 30, 2019	FY ending June 30, 2018
1 Service Cost		
a Current Service Cost	660,385,259	1,188,200,817
b Reimbursement Service Cost	-	-
c Past Service Cost	-	-
d (Gain) / loss on settlements	-	-
2 Net interest cost		
a Interest Expense on DBO	4,423,311,393	3,308,274,882
b Interest (Income) on plan assets	-	-
3 Re-measurements of Other Long Term Benefits	-	-
4 Defined benefit cost included in P&L [sum of 1 to 3]	5,083,696,652	4,496,475,699
5 Re-measurements (recognized in other comprehensive income)		
a Effect of changes in Demographic assumptions	-	-
b Effect of changes in Financial assumptions	-	-
c Effect of Experience Adjustments	4,437,477,413	6,223,772,702
d (Return) on Plan Assets (excluding interest income)	-	-
6 Total re-measurements included in OCI [sum of 5]	4,437,477,413	6,223,772,702
7 Total defined benefit cost recognized in P&L and OCI [4+6]	9,521,174,065	10,720,248,401



Net Defined Benefit Liability (Asset) Reconciliation		FY ending June 30, 2019	FY ending June 30, 2018
1	Net Defined Benefit Liability (Asset) at End of Prior year	45,464,655,117	36,785,861,000
2	Defined benefit cost included in P&L	5,083,696,652	4,496,475,699
3	Total re-measurements included in OCI	4,437,477,413	6,223,772,702
4	Employer Contributions		
5	Benefit payments from Employer	(2,463,082,378)	(2,041,454,284)
6	Net Defined Benefit Liability (Asset) as of End of Year	52,522,746,804	45,464,655,117

Significant Actuarial assumptions			
Weighted-average assumptions to determine Defined Benefit Obligation		FY ending June 30, 2019	FY ending June 30, 2018
1	Discount rate	14.50%	10.00%
2	Rate of Salary Increase	13.50%	9.00%
3	Pension Indexation Rate	8.25%	3.75%
Weighted-average assumptions to determine Defined Benefit Cost		FY ending June 30, 2019	FY ending June 30, 2018
1	Discount rate	10.00%	9.25%
2	Rate of Salary Increase	9.00%	8.25%
2	Pension Indexation Rate	3.75%	2.50%

Expected Defined Benefit Cost recognized in P&L		FY ending June 30, 2020
1	Service Cost	
a	Current Service Cost	756,141,122
c	Past Service Cost	
d	(Gain) / loss on settlements	
2	Net interest cost	
a	Interest Expense on DBO	7,615,798,287
b	Interest (Income) on Plan Assets	
3	Total Defined Benefit Cost recognized in P&L as at 30.06.2020	8,371,939,408

Sensitivity Analysis		FY ending June 30, 2019
1	DBO	52,522,746,804
2	1% Increase in Discount rate	47,614,469,834
3	1% Decrease in Discount rate	60,710,108,765
4	1% Increase in Salary Increase rate	54,756,779,446
5	1% Decrease in Salary Increase rate	50,554,640,909
6	1% Increase in Pension Increase rate	58,313,480,104
7	1% Decrease in Pension Increase rate	49,502,790,880
8	1Year Mortality SetBack	54,110,214,450
9	1Year Mortality SetForward	52,518,176,820

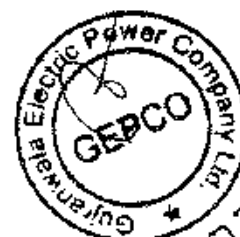


IAS19 Disclosures for GEPCO Employees Post-Retirement Medical Scheme as at June 30, 2019

Amounts Recognized in the Statement of Financial Position		FY ending June 30, 2019	FY ending June 30, 2018
1	Defined Benefit Obligation	8,904,177,194	7,874,691,410
2	Fair Value of Plan Assets	-	-
3	Payables	-	-
4	Net Liability (Asset)	8,904,177,194	7,874,691,410

Change in Defined Benefit Obligation		FY ending June 30, 2019	FY ending June 30, 2018
1	Defined Benefit Obligation at End of Prior year	7,874,691,410	8,777,878,442
2	Service Cost		
a	Current Service Cost	207,311,152	169,308,555
b	Past Service Cost	-	-
3	Interest Expense	771,627,092	799,476,949
4	Cash flows		
a	Benefit payments from Plan	-	-
b	Benefit payments from Employer	(316,840,971)	(269,768,787)
c	Payables	-	-
5	Re-measurements		
a	Effect of changes in Demographic assumptions	-	-
b	Effect of changes in Financial assumptions	-	-
c	Effect of Experience Adjustments	367,388,511	(1,602,203,749)
6	Defined Benefit Obligation at End of year	8,904,177,194	7,874,691,410

Components of Defined Benefit Cost		FY ending June 30, 2019	FY ending June 30, 2018
1	Service Cost		
a	Current Service Cost	207,311,152	169,308,555
b	Reimbursement Service Cost	-	-
c	Past Service Cost	-	-
d	(Gain) / loss on settlements	-	-
2	Net Interest cost		
a	Interest Expense on DBO	771,627,092	799,476,949
b	Interest (Income) on plan assets	-	-
3	Re-measurements of Other Long Term Benefits	-	-
4	Defined benefit cost included in P&L [sum of 1 to 3]	978,938,244	968,785,504
5	Re-measurements (recognized in other comprehensive income)		
a	Effect of changes in Demographic assumptions	-	-
b	Effect of changes in Financial assumptions	-	-
c	Effect of Experience Adjustments	367,388,511	(1,602,203,749)
d	(Return) on Plan Assets (excluding interest income)	-	-
6	Total re-measurements included in OCI [sum of 5]	367,388,511	(1,602,203,749)
7	Total defined benefit cost recognized in P&L and OCI [4+6]	1,346,326,755	(633,418,245)



Net Defined Benefit Liability (Asset) reconciliation		FY ending June 30, 2019	FY ending June 30, 2018
1	Net Defined Benefit Liability (Asset) at End of Prior year	7,874,691,410	8,777,978,442
2	Defined benefit cost included in P&L	978,938,244	968,785,504
3	Total re-measurements (included in OCI)	367,388,511	(1,602,203,749)
4	Benefit payments from Employer	(316,840,971)	(269,768,787)
5	Net Defined Benefit Liability (Asset) as of End of Year	8,904,177,194	7,874,691,410

Significant actuarial assumptions		
Weighted-average assumptions to determine Defined Benefit Obligation		
	FY ending June 30, 2019	FY ending June 30, 2018
1	Discount Rate	14.50%
2	Rate of In-Service/Post Service Medical Cost Increase	14.50%
		10.00%
Weighted-average assumptions to determine Defined Benefit Cost		
	FY ending June 30, 2019	FY ending June 30, 2018
1	Discount Rate	10.00%
2	Rate of In-Service/Post Service Medical Cost Increase	10.00%
		9.25%

Expected Defined Benefit Cost recognized in P&L		FY ending June 30, 2020
1	Service Cost	
a	Current Service Cost	237,371,269
c	Past Service Cost	
d	(Gain) / loss on settlements	
2	Net interest cost	
a	Interest Expense on DBO	1,291,105,693
b	Interest (Income) on Plan Assets	
3	Total Defined Benefit Cost recognized, in P&L as at 30.06.2020	1,528,476,962

Sensitivity Analysis		FY ending June 30, 2019
1	DBO	8,904,177,194
2	1% Increase in Discount rate	7,710,840,985
3	1% Decrease in Discount rate	10,424,153,299
4	10% Increase in Withdrawal Rates	8,898,834,687
5	10% Decrease in Withdrawal Rates	8,909,514,565



11 |

IAS19 Disclosures for GEPCO Employees Post-Retirement Free Electricity Scheme as
at June 30, 2019

Amounts Recognized in the Statement of Financial Position		FY ending June 30, 2019	FY ending June 30, 2018
1	Defined Benefit Obligation	4,675,867,232	5,403,565,537
2	Fair Value of Plan Assets		
3	Payables		
4	Net Liability (Asset)	4,675,867,232	5,403,565,537

Change in Defined Benefit Obligation		FY ending June 30, 2019	FY ending June 30, 2018
1	Defined Benefit Obligation at End of Prior year	5,403,565,537	4,240,336,315
2	Service Cost		
a	Current Service Cost	123,992,300	71,172,682
b	Past Service Cost		
3	Interest Expense	535,278,761	387,938,745
4	Cash flows		
a	Benefit payments from Plan		
b	Benefit payments from Employer	(101,555,860)	(92,807,873)
c	Payables		
5	Re-measurements		
a	Effect of changes in Demographic assumptions		
b	Effect of changes in Financial assumptions		
c	Effect of Experience Adjustments	(1,285,413,506)	796,925,668
6	Defined Benefit Obligation at End of year	4,675,867,232	5,403,565,537

Components of Defined Benefit Cost		FY ending June 30, 2019	FY ending June 30, 2018
1	Service Cost		
a	Current Service Cost	123,992,300	71,172,682
b	Reimbursement Service Cost		
c	Past Service Cost		
d	(Gain) / loss on settlements		
2	Net interest cost		
a	Interest Expense on DBO	535,278,761	387,938,745
b	Interest (Income) on plan assets		
3	Re-measurements of Other Long Term Benefits		
4	Defined benefit cost included in P&L [sum of 1 to 3]	659,271,061	459,111,427
5	Re-measurements (recognized in other comprehensive income)		
a	Effect of changes in Demographic assumptions		
b	Effect of changes in Financial assumptions		
c	Effect of Experience Adjustments	(1,285,413,506)	796,925,668
d	(Return) on Plan Assets (excluding interest income)		
6	Total re-measurements included in OCI [sum of 5]	(1,285,413,506)	796,925,668
7	Total defined benefit cost recognized in P&L and OCI [4+6]	(626,142,445)	1,256,037,095



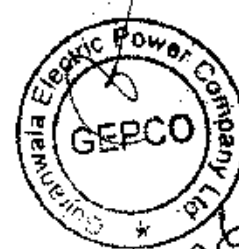
Net Defined Benefit Liability (Asset) at End of Prior year		FY ending June 30, 2019	FY ending June 30, 2018
1	Net Defined Benefit Liability (Asset) at End of Prior year	5,403,565,537	4,240,336,315
2	Defined benefit cost included in P&L	659,271,961	459,111,427
3	Total re-measurements included in OCI	(1,285,413,506)	796,925,668
4	Benefit payments from Employer	(101,555,860)	(92,807,873)
5	Net Defined Benefit Liability (Asset) as of End of Year	4,675,867,232	5,403,565,537

Significant actuarial assumptions			
Weighted-average assumptions to determine Defined Benefit Obligation		FY ending June 30, 2019	FY ending June 30, 2018
1	Discount Rate	14.50%	10.00%
2	Electricity Inflation	13.50%	9.00%
Weighted-average assumptions to determine Defined Benefit Cost		FY ending June 30, 2019	FY ending June 30, 2018
1	Discount Rate	10.00%	9.25%
2	Electricity Inflation	9.00%	8.25%

Expected Defined Benefit Cost recognized in P&L		FY ending June 30, 2020
1	Service Cost	
a	Current Service Cost	141,971,184
c	Past Service Cost	
d	(Gain) / loss on settlements	
2	Net interest cost	
a	Interest Expense on DBO	678,000,749
b	Interest (Income) on Plan Assets	
3	Total Defined Benefit Cost recognized, in P&L as at 30.06.2020	819,971,932

Sensitivity Analysis		FY ending June 30, 2019
1	DBO	4,675,867,232
2	1% Increase in Discount rate	3,958,616,711
3	1% Decrease in Discount rate	5,609,376,477
4	10% Increase in Withdrawal Rates	4,672,594,125
5	10% Decrease in Withdrawal Rates	4,679,140,339

Re-measurement (Gain)/Loss on Obligation		FY ending June 30, 2019
Effect of changes in Demographic assumptions		-
Effect of changes in Financial assumptions		-
Effect of Experience Adjustments		(1,285,413,506)
Total Remeasurement on Obligation		(1,285,413,506)
Total Remeasurements recognized in OCI		(1,285,413,506)



IAS19 Disclosures for GEPCO Employees Leave Encashment Scheme as at June 30, 2019

Amounts recognized in the Statement of Financial Position		FY ending June 30, 2019	FY ending June 30, 2018
1	Defined Benefit Obligation	3,099,293,556	2,943,741,360
2	Fair Value of Plan Assets	-	-
3	Payables	-	-
4	Net Liability (Asset)	3,099,293,556	2,943,741,360

Change in Defined Benefit Obligation		FY ending June 30, 2019	FY ending June 30, 2018
1	Defined Benefit Obligation at End of Prior year	2,943,741,360	2,695,320,494
2	Service Cost		
a	Current Service Cost	81,539,867	76,361,749
b	Past Service Cost		
3	Interest Expense	256,112,392	240,245,116
4	Cash Flows		
a	Benefit payments from Plan		
b	Benefit payments from Employer	(196,096,225)	(196,172,000)
c	Payables		
5	Re-measurements		
a	Effect of changes in Demographic assumptions		
b	Effect of changes in Financial assumptions		
c	Effect of Experience Adjustments	13,996,162	127,976,001
6	Defined Benefit Obligation at End of year	3,099,293,556	2,943,741,360

Components of Defined Benefit Costs		FY ending June 30, 2019	FY ending June 30, 2018
1	Service Cost		
a	Current Service Cost	81,539,867	76,361,749
b	Reimbursement Service Cost		
c	Past Service Cost		
d	(Gain) / loss on settlements		
2	Net interest cost		
a	Interest Expense on DBO	256,112,392	240,245,116
b	Interest (Income) on plan assets		
3	Re-measurements of Other Long Term Benefits	13,996,162	127,976,001
4	Defined benefit cost included in P&L (sum of 1 to 3)	351,648,421	444,582,866
5	Re-measurements (recognized in other comprehensive income)		
a	Effect of changes in Demographic assumptions	-	-
b	Effect of changes in Financial assumptions	-	-
c	Effect of Experience Adjustments	-	-
d	(Return) on Plan Assets (excluding interest income)	-	-
6	Total re-measurements included in OCI (sum of 5)	-	-
7	Total defined benefit cost recognized in P&L and OCI (4+6)	351,648,421	444,582,866



Net Defined Benefit Liability (Asset) at end of prior year		FY ending June 30, 2019	FY ending June 30, 2018
1	Net Defined Benefit Liability (Asset) at end of prior year	2,943,741,360	2,695,330,494
2	Defined Benefit Cost included in P&L	351,648,421	444,582,866
3	Cash flows		
a	Employer Contributions		
b	Employer direct Benefit Payments	(196,096,225)	(196,172,000)
4	Net Defined Benefit Liability (Asset) as of end of year	3,099,293,556	2,943,741,360

Significant Actuarial Assumptions			
Weighted-average assumptions to determine Defined Benefit Obligations		FY ending June 30, 2019	FY ending June 30, 2018
1	Discount Rate	14.50%	9.00%
2	Rate of Salary Increase	13.50%	8.00%
Weighted-average assumptions to determine Defined Benefit Cost		FY ending June 30, 2019	FY ending June 30, 2018
1	Discount Rate	9.00%	9.25%
2	Rate of Salary Increase	8.00%	8.25%

Expected Defined Benefit Cost recognized in P&L		FY ending June 30, 2020
1	Service Cost	
a	Current Service Cost	93,363,148
c	Past Service Cost	-
d	(Gain) / loss on settlements	-
2	Remeasurement	XXXXXXXX
3	Interest Expense on Defined Benefit Obligation	449,397,566
4	Total Defined Benefit Cost recognized in P&L as at 30.06.2020	542,760,713

Sensitivity Analysis		FY ending June 30, 2019
1	DBO	3,099,293,556
2	1% Increase in Discount rate	2,806,365,333
3	1% Decrease in Discount rate	3,447,696,272
4	1% Increase in Salary Increase Rate	3,449,391,117
5	1% Decrease in Salary Increase Rate	2,800,161,598



Annexure B

Plan Provisions

We have used and relied on the Plan provisions, supplied by GEPCO and are summarized below.

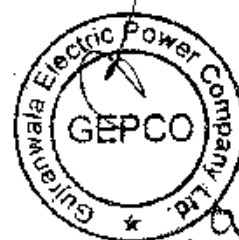
GEPCO is solely responsible for the validity, accuracy and comprehensiveness of this information. If any plan provisions supplied are not accurate and complete, the Valuation results may differ significantly from the results that would be obtained with accurate and complete information.

Following is a summary of the benefits payable from the Pension Scheme:

- Normal Retirement Age is 60 years.
- Early retirement is possible after 25 years of service.
- No benefit will be paid if service is less than 5 years.
- On superannuation, if service is greater than 5 but less than 10 years, lump sum gratuity will be paid which is last drawn pensionable pay multiplied by pensionable service.
- Minimum qualifying service for pension on normal retirement or death in service is 10 years.
- Pension will be calculated as follow:
Last drawn pensionable pay multiplied by 7/300 multiplied by the number of years of pensionable service completed, subject to a maximum of 30 years of service.
The net effect will be that for 30 years of service, the pension will be 70% of the last drawn pensionable pay.
- No benefit will be paid on termination as a result of disciplinary proceedings.
- The employee can opt for commutation of up to 35% of his gross pension for a lump sum, at any time at or after retirement. The amount of the lump sum for each rupee of pension commuted will depend on the age at commutation, according to an age-wise scale prescribed. According to the current commutation table, the factor for age 60 next birthday is 12.3719. If the employee applies for commutation while in service within one year of the date of retirement he is allowed the commuted value using the factor for age 60 next birthday.

The retiree shall be entitled to pension restoration of their commuted part with indexation after lapse of number of years of commutation factor.

- On death in service before 10 years' of service but after at least 5 years, Gratuity of 1.5 month's last drawn pensionable pay, for each year of service will be paid to the heirs.
- On death while in service, having completed at least 10 years of service, a gratuity in lieu of 25% of the gross pension will be paid to the heirs. Gratuity will be calculated using the commutation factor applicable to the deceased employee's age next birthday at death. In addition, the widow will get a family pension of 75% of the gross pension for life or till her remarriage. In the case of the widow's death, family pension will be paid to the sons until age 21 or the daughters till their marriage or attainment of age 21, whichever is earlier.



161

- On death after retirement of the pensioner, family pension of 75% of the deceased employee's pension after surrender or commutation will be paid to the widow or the sons or unmarried daughters under 21.
- All the retirees retiring in Basic Pay Scales (BPS) 16 to BPS-22 and in BPS 1 to BPS 15 are entitled to Medical Allowance at the rate of 20% and 25% respectively of the net monthly pension at the time of retirement. Medical Allowance amount will be indexed by 25% immediately for new pensioner.
- As per notifications issued by the Federal Government vide its notification no. F.4(1)-Reg.6/2018-663 dated July 3, 2018 & no. F.4(1)-Reg.6/2018-727 dated July 16, 2018, the net pension amount was indexed immediately by 15%, 10%, 10%, 10% and 7.5%. This gives an effective increase of 64.54% for new pensioners.
- Following is the age-based commutation table showing commutation factors:

Age	Commutation Factors	Age	Commutation Factors	Age	Commutation Factors
20	40.5043	34	29.8343	48	19.6653
21	39.7341	35	29.0841	49	18.9841
22	38.9653	36	28.3362	50	18.3129
23	38.1974	37	27.5908	51	17.6526
24	37.4307	38	26.8482	52	17.0050
25	36.6651	39	26.1009	53	16.3710
26	35.9006	40	25.3728	54	15.7517
27	35.1372	41	24.5406	55	15.1478
28	34.3750	42	23.9126	56	14.5602
29	33.6143	43	23.1840	57	13.9888
30	32.8071	44	22.4713	58	13.4340
31	32.0974	45	21.7592	59	12.8953
32	31.3412	46	21.0538	60	12.3719
33	30.5869	47	20.3555		

Following is a summary of the benefits payable from the Post-Retirement Medical Scheme:

The minimum service requirement for medical benefits is

Superannuation retirement	minimum 10 years of service
Normal retirement	minimum 25 years of service
Death / Disability in service	minimum 10 years of service

The following benefits are provided under the Scheme:

Retirement benefit:

Complete coverage of medical expenses for ex-employee and dependents from the date of retirement.



17/10

Death benefit:

Complete coverage of medical expenses for deceased Employee's dependents from the date of death. In existing rules family of the deceased employee gets medical coverage except reimbursement of any kind.

Benefits under Medical Allowance

If opted, employees will be entitled for 20% or 25% of the net pension at the time of retirement.

The monthly allowance will be payable along with the pension for life. In case of death of an employee, 100% of the above allowance will continue to be payable to the widow for life. The medical allowance is not linked to the future pension increases. As per the Government notification, we have also considered an increase of 25% on the above benefits for future retirees.

Following is a summary of the benefits payable from the Post-Retirement Free Electricity Scheme:

Benefit will be paid to employees as per scale. Summary of the scale wise Benefit is as follow:

Category	Concession
Staff in Grade 1-4	100 units per month
Staff in Grade 5-10	150 units per month
Staff in Grade 11-15	200 units per month
Staff in Grade 16	300 units per month
Staff in Grade 17	450 units per month
Staff in Grade 18	600 units per month
Staff in Grade 19	880 units per month
Staff in Grade 20	1100 units per month
Staff in Grade 21	1300 units per month

Tariff will be charged as follow:

Category	Charge per month
Upto 50 Units	4.00
1 - 100 Units	8.60
101 - 200 Units	10.25
201 - 300 Units	11.55
301-700 Units	14.50
Above 700 Units	15.20

In case of normal retirement, 50% of free electricity benefit shall be payable in the proportion mentioned above.

In case of Resignation from the service, no benefit shall be payable to an employee.



In case of death in service, 50% of the benefit shall be payable to the widow of the deceased in the proportion mentioned above subject to a minimum service requirement of 10 years. In case of death or remarriage of a widow who is in receipt of benefit such benefit shall be continued to be paid to the family members as under:

- a) In case of son(s) upto the age of 21 years.
- b) In case of daughter(s) till the attainment of 21 years of age or her/his marriage whichever is earlier.

Those widows who are not eligible for family pension will be allowed 50% free electricity benefit for a period of 10 years or up to the age of superannuation of the deceased employee whichever is earlier or till remarriage of the widow.

In case of a permanent disability which is certified by a Medical board, electricity benefit shall be payable subject to a minimum service requirement of 10 years. In case of death thereafter, benefit shall be payable as in (vii) below.

In case of death of a retired employee, 100% of the benefit, which the deceased employee was in receipt of, shall be admissible to the family of the deceased employee. In case of death or remarriage of a widow who is in receipt of electricity benefit, such benefit shall be continued to be paid to the minor real children of the deceased employees' upto 18 years in case of last minor son and 21 years in case of real daughter or her marriage whichever is earlier.

Following is a summary of the benefits payable from the Leave Encashment Scheme:

Leave Benefit to an employee shall be allowed in the following events.

- Normal Retirement
- Death during Service
- Pre-mature Retirement

In case of Pre-mature Retirement, the employee should have at least 30 years of service. This condition, however, is not required in normal retirement / death in service case.

Annual Leaves Granted: 48 days

The benefit of Leave Encashment is admissible as follows:

- 1) Encash Leave balance up to a maximum of 365 days
- OR
- 2) Avail LPR subject to a maximum of 365 days

For the purpose of valuation, it was assumed that 100% of the employees' encashed their outstanding leave balances at the time of retirement, while the remaining 0% proceeded on Leave Preparatory to Retirement (LPR).



Annexure C

Risks associated with Defined Benefit Plans

Through its Defined Benefit Plans, GEPCO is exposed to a number of risks, the most significant of which are detailed below:

- Discount rate risk

The risk of changes in discount rate, since discount rate is based on corporate/government bonds, any decrease in bond yields will increase Plan liabilities.

- Salary increase / inflation risk

The risk that the actual salary increase are higher than the expected salary increase, where benefits are linked with final salary at the time of cessation of service, is likely to have an impact on liability.

- Mortality risk

The risk that the actual mortality experience is lighter than that of expected i.e. the actual life expectancy is longer than assumed.

- Withdrawal risk

The risk of actual withdrawals experience may different from that assumed in the calculation.

