



ORDER/NERC/206/2020

**BEFORE THE NIGERIAN ELECTRICITY REGULATORY COMMISSION
IN THE MATTER OF THE EXTRAORDINARY REVIEW OF MULTI YEAR TARIFF ORDER 2015
FOR KANO ELECTRICITY DISTRIBUTION PLC**

TITLE

1. This regulatory instrument may be cited as **MULTI YEAR TARIFF ORDER (MYTO) 2020 for Kano Electricity Distribution Plc.**

COMMENCEMENT

2. This Order shall take effect from 1st September 2020 and shall cease to have effect on the issuance of a new Minor Review Order or an Extraordinary Tariff Review Order by the Nigerian Electricity Regulatory Commission ("NERC" or the "Commission").

CONTEXT

3. The Commission has reviewed an extra-ordinary tariff review application filed by Kano Electricity Distribution Plc ("KEDCO") seeking approval to review its end user tariffs taking into account the impact of inflation, foreign exchange and its investment plan towards improving service to customers.
4. The Commission, pursuant to sections 32 and 76 of the Electric Power Sector Reform Act ("EPSRA"), issued the MYTO – 2015 Tariff Order in December 2015 to address, amongst other objectives, the provision of cost-reflective tariffs thus ensuring that prices charged by licensees are fair to consumers and are sufficient to allow licensees that operate efficiently to recover the full cost of their activities, including a reasonable return on the capital invested in the business.
5. Section 6 of the MYTO Methodology (Amended) provides for the biannual minor review of the tariffs taking into consideration changes in exogenous variables outside the control of operators in the Nigerian Electricity Supply Industry ("NESI"). These variables are the Nigerian and United States inflation rates, NGN/USD foreign exchange rates, gas prices and available generation capacity.
6. Section 9(c) of the "Regulations on Procedure for Electricity Tariff Reviews in the Nigerian Electricity Supply Industry" provides the basis upon which the Commission may accept applications for the conduct of extraordinary tariff reviews.
7. The Commission has reviewed the application filed by KEDCO taking into consideration the outcome of public consultations held in February - March 2020 and approved end-user tariffs for the period 1st September 2020 to 30th June 2025. This Order reflects the impact

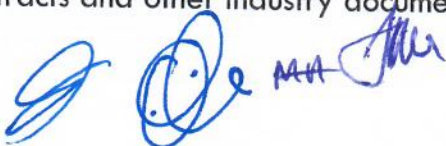
of changes in macroeconomic parameters on KEDCO's revenue requirement and a revised tariff design that aligns rates paid by customers with the quality of service as measured by average availability of power supply over a one-month period. This Order takes cognisance of the varying levels of infrastructural development of the utility's network that is directly attributable to the level of investment which results in customers enjoying different levels of supply in the same network and further seeks to incentivise utilities to invest across their entire networks thus ensuring that the rates paid by customers is aligned with service improvements.

8. KEDCO is hereby directed to continue engagement with their customers through all mediums of public consultations on guaranteed levels of quality of electricity supply on the basis of monthly average hours of supply per day.
9. Pursuant to the objective of incentivising a continuous improvement of service for all customers, **there shall be no tariff reviews for customers experiencing an average power supply availability of less than 12-hours per day over a period of one month.**
10. Unmetered customers within service bands A, B and C thus benefitting from a supply availability in excess of an average of 12hrs per day over a period of one month as affected by this tariff Order shall be protected by the provisions of "Order on the Capping of Estimated Bills in the NESI" and the FGN intervention on accelerated metering of all customers.
11. The Commission hereby orders that KEDCO shall continue to maintain the lifeline tariff of NGN4.00/kWhr for all customers consuming less than 50kWhrs of energy per month as a safeguard for the less privileged members of the society.

OBJECTIVES

12. This Order seeks to:

- a. Ensure that prices charged by KEDCO are fair to customers and are sufficient to allow KEDCO to fully recover the efficient cost of operation, including a reasonable return on the capital invested in the business pursuant to the provisions of Sections 32(d) and 76(2)(a) of EPSRA.
- b. Provide a path to a transition to fully service-based cost-reflective tariffs by July 2021.
- c. Reclassify and disaggregate customers and customer clusters on the basis of KEDCO's commitment on quality of service to customer clusters.
- d. Ensure that customer tariffs are commensurate and aligned with the quality and availability of power supply committed to customer clusters by KEDCO.
- e. Ensure sustained improvement in reliability and quality of supply by incentivising KEDCO to off-take energy in accordance with its Vesting Contract and MYTO load allocation.
- f. Provide a framework for settlement of imbalances between TCN and KEDCO on delivery and off-take of available energy in accordance with the Market Rules, Vesting Contracts and other industry documents.



- g. Provide a framework that ensures customer tariffs are consistent with the services they receive from KEDCO.
- h. Develop and implement a framework for enforcing market discipline in respect of market remittances and managing future revenue shortfalls in the industry including a minimum market remittance requirement to account for differences between cost-reflective tariffs and allowed tariffs in the settlement of invoices issued by the Nigerian Bulk Electricity Trading Plc ("NBET") and the Market Operator ("MO").
- i. Support the interim arrangements for payments to the electricity market and reaffirm the payment securitisation requirement and flow of funds from KEDCO to NBET and MO.

BASIS FOR THE REVIEW

13. Change in Rate Design

Pursuant to the outcome of the public hearings held in February/March 2020 on the extraordinary tariff application filed by KEDCO, the Commission directed the utility to adopt a revised rate design that aligns tariffs with service level experience of customers in different clusters/locations. Upon evaluation of KEDCO's application, the Commission considered and approved five (5) tariff 'Service Bands' representing relative quality of service experience as measured by the committed minimum average hours of supply per day over a period of one month, interruptions (frequency and duration), service voltage levels and a number of other service parameters. These service bands are further subdivided into tariff classes as follows:

- (i) Non-Maximum Demand (Non-MD).
- (ii) Low voltage Maximum Demand (MD 1).
- (iii) Medium/High voltage Maximum Demand (MD 2).
- (iv) Lifeline tariff class (R1) (for consumption of not more than 50kWh/month).

Table – 1 below is a comparative analysis of the new and old tariff classes:

Table – 1: KEDCO Tariff Classification

Service Bands	New Tariff Class	Old Tariff Class
Lifeline	R1	R1
A (minimum of 20hrs/day)	A – Non-MD	R2, C1, D1, A1 (single and three phase)
	A – MD 1	R3, C2, D2, A2 Street Light
	A – MD 2	R4, C3, D3, A3
B (minimum of 16hrs/day)	B – Non-MD	R2, C1, D1, A1 (single and three phase)
	B – MD 1	R3, C2, D2, A2 Street Light
	B – MD 2	R4, C3, D3, A3
C (minimum of 12hrs/day)	C – Non-MD	R2, C1, D1, A1 (single and three phase)
	C – MD 1	R3, C2, D2, A2 Street Light
	C – MD 2	R4, C3, D3, A3
D (minimum of 8hrs/day)	D – Non-MD	R2, C1, D1, A1 (single and three phase)
	D – MD 1	R3, C2, D2, A2 Street Light
	D – MD 2	R4, C3, D3, A3
E (minimum of 4hrs/day)	E – Non-MD	R2, C1, D1, A1 (single and three phase)
	E – MD 1	R3, C2, D2, A2 Street Light
	E – MD 2	R4, C3, D3, A3

KEDCO shall be liable for service improvements in accordance with commitments under its universal service obligations for providing electricity supply to customers. Attached herewith as Appendix 2 are details of the service improvement commitments made by KEDCO to customers in various tariff bands for the period 1st September 2020 to 31st December 2021.

14. Capital Expenditure (“CAPEX”) Plan

KEDCO has applied to the Commission for an upward review of the CAPEX provisions in its tariffs to support the implementation of its Performance Improvement Plans (“PIP”) over the next 5 years. Pursuant to the request, the Commission has shared a CAPEX Request Template with KEDCO as a guide for a revised submission to qualify for consideration in the tariffs. Accordingly, the rates as contained in this Order and valid to December 31, 2020 are based on current CAPEX provision as contained in MYTO-2015 Order, with necessary adjustments for changes in relevant macroeconomic indices. Any verified and approved investments beyond the CAPEX allowances during this period shall be recognised and applied in the Tariff Order commencing on 1st January 2021. CAPEX review proposals for the period 2021 – 2025 shall be evaluated and upon approval applied in the Tariff Order commencing on 1st January 2021.

15. MYTO Load Allocation

The current MYTO load allocation to DisCos was presented as a subject matter for consultation during the public hearings in consideration of the applications for extraordinary tariff review. Several DisCos and the Transmission Company of Nigeria Plc (“TCN”) consider the current MYTO Load Allocation as sub-optimal, given the changes that have occurred in load growth and capacities of the transmission and distribution networks. However, a full justification for a holistic review of the MYTO load allocation could not be established during this Extra-Ordinary Tariff Review process. Accordingly, the Commission orders that the current MYTO load allocation shall be maintained for the purpose of computing the relevant tariffs of all DisCos.

16. Tariff Assumptions

Pursuant to the provisions of the MYTO Methodology and the Regulation on Procedure for Electricity Tariff Review in NESI, Table 2 below provides the key indices considered in evaluating the tariff application by KEDCO in this Extraordinary Tariff Review process. The projected parameters in this Order shall be reviewed and retrospectively adjusted during the December 2020 Minor Review of Tariffs to align the assumptions with actuals.

- a. **Nigerian rate of inflation:** The Nigerian rate of inflation for July 2020 as obtained from the National Bureau of Statistics (NBS) was 12.82%. This rate was adopted to project Nigerian inflation rates for year 2020 and beyond.
- b. **Exchange Rate:** In accordance with the provisions of the MYTO Methodology, CBN official exchange rates were used in this review. The MYTO - Methodology provides for a premium of 1% above the CBN rate as transaction cost and this was applied in the current review. The applicable NGN/USD exchange rate for the period



September 01, 2020 and beyond is computed as NGN380 +1% premium = NGN383.80.

- c. US rate of inflation: Based on the data obtained from the website of the United States Bureau of Labor Statistics (<http://www.bls.gov>), the US inflation rate for the month of July 2020 was 1.0%. This rate was adopted for the purpose of this review to project US Inflation rates for year 2020 and beyond.
- d. Gas Price: The price of natural gas for the power sector has been regulated since the inception of MYTO in 2008. The Commission has maintained the gas price of US\$2.50/MMBTU and gas transportation cost of US\$0.80/MMBTU for this review. Other grid connected generation companies with contracted gas prices outside the regulated rates and as provided in their respective Gas Sale Agreements (“GSAs”) are also provided for in the MYTO model as a pass-through cost.

Table – 2: Key Indices Considered in Evaluating KEDCO Application

Parameter	Sep – Dec 2020	Jan – Jun 2021	Jul – Dec 2021	Jan – Dec 2022
Nigerian Inflation	12.82%	12.82%	12.82%	12.82%
Exchange Rate (₦/US\$)	383.8	383.8	383.8	383.8
US Inflation	1.00%	1.00%	1.00%	1.00%
Sent out Generation (MWh/h)	4,646	4,974	4,974	5,325
Weighted Generation Price (₦/kWh)	25.6	25.6	25.6	25.6
TCN and Admin Charge (₦/kWh)	7.8	8.3	8.3	8.2
Delivered to KEDCO (MWh/h)	320	344	344	370
ATC&C Losses	22.06%	17.21%	17.21%	17.21%
End-use Cost-reflective Tariffs (₦/kWh)	55.73	54.31	54.31	54.25
End-use Allowed Tariffs (₦/kWh)	50.05	50.05	54.31	54.25
Tariff Shortfall (₦/kWh)	5.68	4.26	-	-

17. Approved End-user Tariffs Effective from 1st September 2020

Pursuant to KEDCO's application for extraordinary tariff review and consistent with paragraph 13 of this Order, the Commission considered and approved the tariffs in Table-3A below with effect from 1st September 2020 and shall remain in force until the issuance of a new Minor Review Order or an Extraordinary Tariff Review Order by the Commission.

Table – 3A: Approved End-user Tariffs (₹/kWh) for KEDCO

Tariff Class	Sep – Dec 2020	Jan – Jun 2021	Jul – Dec 2021	Jan – Dec 2022	Jan – Dec 2023	Jan – Dec 2024	Jan – Dec 2025
Life-line (R1)	4.00	4.00	4.00	4.00	4.00	4.00	4.00
A - Non MD	58.75	58.75	61.62	61.56	61.55	60.14	59.56
A - MD1	65.00	65.00	68.17	68.10	68.10	66.53	65.89
A - MD2	70.14	70.14	73.57	73.49	73.48	71.80	71.10
B - Non MD	56.16	56.16	58.91	58.84	58.84	57.49	56.93
B - MD1	60.96	60.96	63.94	63.87	63.87	62.40	61.79
B - MD2	64.94	64.94	68.11	68.04	68.03	66.47	65.83
C - Non MD	48.09	48.09	50.43	50.38	50.38	49.22	48.74
C - MD1	56.33	56.33	59.08	59.01	59.01	57.66	57.10
C - MD2	60.44	60.44	63.39	63.33	63.32	61.87	61.27
D - Non MD	33.46	33.46	40.62	40.57	40.57	39.64	39.26
D - MD1	40.57	40.57	53.29	53.23	53.23	52.01	51.50
D - MD2	42.08	42.08	56.45	56.39	56.39	55.09	54.56
E - Non MD	31.37	31.37	38.08	38.04	38.04	37.16	36.80
E - MD1	38.47	38.47	46.71	46.66	46.66	45.59	45.15
E - MD2	39.73	39.73	49.02	48.97	48.97	47.84	47.38

18. Tariff Freeze for Customers in Bands D and E

Following consultations and directions on tariff policy, the Commission hereby approves a deferment of the applicable tariffs for customers in service bands D and E (that is customers with a service commitment of less than an average of 12-hours supply per day over a period of one month for the period 1st September 2020 to 1st January 2021. Accordingly, KEDCO shall continue to charge customers in Bands D & E the tariffs applied prior to this Order as provided in Table – 3B below and shall only be allowed to charge the approved tariffs in this Order upon investments that improve quality of service experience thus migrating customers to higher service bands or another Order of the Commission.

Table – 3B: Applicable Tariffs for Customers in Bands D and E

Old Tariff Class	R1	R2A	R2B	R3	R4	C1A	C1B	C2	C3	D1	D2	D3	A1	A2	A3	S1
Rate (N/kWh)	4.00	22.50	29.61	42.63	42.63	23.69	29.62	40.27	40.27	31.98	41.45	41.45	31.98	31.98	31.98	24.87
New Category	Life-Line	Non-MD	Non-MD	MD-1	MD-2	Non-MD	Non-MD	MD-1	MD-2	Non-MD	MD-1	MD-2	Non-MD	MD-1	MD-2	MD-1

19. Service Band Adjustment

Where there is a failure to deliver on committed service level by KEDCO over as evaluated over a period of 60 days, rates payable by all customers in the affected load cluster shall be retroactively adjusted in line with the quality of service delivered over the same period, upon verification by the Commission.

20. Minimum Remittance Threshold for September – December 2020:

The Power Sector Recovery Plan (“PSRP”) provides for a gradual transition to cost-reflective tariffs with safeguards for the less privileged in the society. The Federal Government, under the PSRP Financing Plan, has committed to fund the revenue gap arising from the difference between cost reflective tariffs determined by the Commission and the actual end-user tariffs during the transition to cost-reflective tariffs. The waterfall of market revenues during the transitional period shall be -

- a. All DisCos are obligated to settle their market invoices in full as adjusted and netted off by applicable tariff shortfall approved by the Commission.
- b. In the determination of compliance with the minimum remittance threshold in this Order, the Commission shall consider verified receivables from MDAs for the settlement period and DisCo’s historical collection efficiency for MDAs.
- c. All FGN intervention from the financing plan of the PSRP for funding tariff shortfall shall be applied through NBET and MO to ensure 100% settlement of market invoices as issued by Market Participants.

- d. Under this framework, the minimum market remittance threshold for KEDCO is determined after deducting the revenue deficit arising from tariff shortfall from the aggregate NBET and MO market invoices. KEDCO shall be availed the opportunity to earn its revenue requirement only upon fully meeting the following payment obligations:
- i. Repayment of CBN-NEMS facility.
 - ii. 100% settlement of MO's invoice.
 - iii. Full settlement of 73.0% of NBET's monthly invoices being the minimum remittance threshold prescribed in this Order.
- e. KEDCO shall be liable to relevant penalties/sanctions for failure to meet the minimum remittance requirement in any payment cycle in accordance with the terms of its respective contracts with NBET, MO and the provisions of the Market Rules and Supplementary TEM Order.
- f. KEDCO shall maintain an adequate and unencumbered letter of credit covering three (3) months of the minimum payment obligations to NBET and MO in accordance with the provisions of the Market Rules and Market Participation Agreement.
- g. Where KEDCO is unable to comply with its minimum remittance threshold to the market prescribed in this Order from its operations as a utility, the company may seek external financing under the CBN intervention to cover the payment deficit but subject to the following conditions:
- (i) A submission to the Commission providing details of the market remittance ramp up period, lenders term sheet, draw down period, moratorium (where applicable) and the repayment period of the loan.
 - (ii) The terms and conditions for the financing of the remittance shortfall shall be mutually agreed between KEDCO and the lenders and filed with the Commission.
 - (iii) The submission to the Commission, no later than two (2) weeks from the effective date of this Order, of the utility's financial model covering the remittance ramp up period and projections for the repayment of the external financing.

CAPACITY PAYMENT

21. The average tariff for KEDCO was determined considering the projected energy offtake of the company based on its percentage load allocation in the Vesting Contract. NBET shall continue to invoice KEDCO for capacity charge and energy based on its load allocation and metered energy respectively in accordance with the December 2019 Minor Review of MYTO-2015 and Minimum Remittance Order for Year-2020.
22. Where it is established that TCN is unable to deliver KEDCO's load allocation, TCN shall be liable to pay for the associated capacity charge. Where KEDCO fails to take its entire load allocation due to constraints in its own network, KEDCO shall be liable to pay the capacity charge as allocated in its Vesting contract. Table 4 provides the minimum market remittance threshold for KEDCO, with an effective date of 1st September 2020:

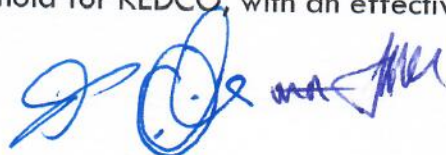


Table – 4: Minimum Remittance Threshold for September – December 2020

KEDCO's Minimum Remittance Table - September 2020 - December 2020			
Head	Subhead	N,000,000	Remarks
Revenue Required	NEMSF	508	CBN - Loan
	Genco Invoice	23,952	Projected Generation cost
	TCN & Admin Services	7,240	Projected TCN and Admin Services cost
	Disco	8,896	Approved recovery of capital and operating expenses
	Total	40,596	Total Revenue Required
Allowed Recovery		34,129	84% Being Amount recoverable through allowed end-user tariffs of KEDCO in 2020
Tariff Shortfall		6,467	16% Being the difference between KEDCO's revenue requirement and its allowed recovery
Minimum Remittance Obligation	NEMSF	508	1st - Line Charge on Collection as per loan Agreement
	NBET Minimum Remittance	17,485	Being Minimum Remittance Obligation of 73.0% of NBET's Monthly Invoices for September to December 2020. Full settlement to be supplemented by the FGN intervention funds.
	MO Minimum Remittance	7,240	Being Minimum Remittance Obligation of 100% of MO's monthly Invoices of September to December 2020.
	Disco	8,896	Being opportunity availed the DisCo to earn its revenue requirement based on its efficient operations and upon full settlement of the minimum remittances to NEMSF, NBET and MO.
	Total Distribution	34,129	

EFFECTIVE DATE

23. This Order shall be effective from 1st September 2020.

Dated this 27th day of August 2020

**James A. Momoh
Chairman**

**Dafe C. Akpeneye
Commissioner**

Appendix – 1: KEDCO's Customer Classifications

Service Bands	New Tariff Class	Description
Lifeline	R1	Life-Line customers with energy consumption of not more than 50kWh/month
A (minimum of 20hrs/day)	A – Non-MD	Customers with single or three phase connection located within Band – A Service Level Feeders
	A – MD 1	Customers with LV Maximum Demand connection located within Band – A Service Level Feeders
	A – MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – A Service Level Feeders
B (minimum of 16hrs/day)	B – Non-MD	Customers with single or three phase connection located within Band – B Service Level Feeders
	B – MD 1	Customers with LV Maximum Demand connection located within Band – B Service Level Feeders
	B – MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – B Service Level Feeders
C (minimum of 12hrs/day)	C – Non-MD	Customers with single or three phase connection located within Band – C Service Level Feeders
	C – MD 1	Customers with LV Maximum Demand connection located within Band – C Service Level Feeders
	C – MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – C Service Level Feeders
D (minimum of 8hrs/day)	D – Non-MD	Customers with single or three phase connection located within Band – D Service Level Feeders
	D – MD 1	Customers with LV Maximum Demand connection located within Band – D Service Level Feeders
	D – MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – D Service Level Feeders
E (minimum of 4hrs/day)	E – Non-MD	Customers with single or three phase connection located within Band – E Service Level Feeders
	E – MD 1	Customers with LV Maximum Demand connection located within Band – E Service Level Feeders
	E – MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – E Service Level Feeders

Appendix – 2: KEDCO's Service Level Commitments

Service Band	Feeder Name	Service Level Proposal for Period-1: Sep - Dec 2020					Service Level Proposal for Period-2: Jan - Jun 2021				
		Minimum Duration of Supply (Hrs/Day)	Average Frequency of Interruptions Per Day	Average Duration of Interruptions	Average Response time to resolving complaints	Service Voltage Level	Minimum Duration of Supply (Hrs/Day)	Average Frequency of Interruptions Per Day	Average Duration of Interruptions	Average Response time to resolving complaints	Service Voltage Level
A	11KV APEX	20	0.13	3.2	48 Hrs	11	20	0.13	3.2	48 Hrs	11
A	33KV DANA	20	0.13	3.2	48 Hrs	33	20	0.13	3.2	48 Hrs	33
A	33KV DANGOTE	20	0.13	3.2	24 Hrs	33	20	0.13	3.2	24 Hrs	33
A	33KV ANGELS	20	0.13	3.2	24 Hrs	33	20	0.13	3.2	24 Hrs	33
A	11KV DALA FOODS	20	0.13	3.2	24 Hrs	11	20	0.13	3.2	24 Hrs	11
A	11KV CERAMIC	20	0.13	3.2	24 Hrs	11	20	0.13	3.2	24 Hrs	11
A	11KV N.B.C.	20	0.13	3.2	24 Hrs	11	20	0.13	3.2	24 Hrs	11
A	33KV SPANISH 1	20	0.13	3.2	24 Hrs	33	20	0.13	3.2	24 Hrs	33
A	33KV SPANISH 2	20	0.13	3.2	24 Hrs	33	20	0.13	3.2	24 Hrs	33
A	33KV COCA COLA	20	0.13	3.2	24 Hrs	33	20	0.13	3.2	24 Hrs	33
A	11KV CHALAWA WATER PLANT	20	0.13	3.2	24 Hrs	11	20	0.13	3.2	24 Hrs	11
A	11KV TAMBURAWA WATER PLANT	20	0.13	3.2	24 Hrs	11	20	0.13	3.2	24 Hrs	11
A	33KV DR. JAMIL GWAMINA	20	0.13	3.2	24 Hrs	33	20	0.13	3.2	24 Hrs	33
A	33KV TAMBURAWA W/WORKS	20	0.13	3.2	24 Hrs	33	20	0.13	3.2	24 Hrs	33
A	33KV CBN	20	0.13	3.2	24 Hrs	33	20	0.13	3.2	24 Hrs	33
A	11KV FUNTUA TEXTILE MILL	20	0.13	3.2	24 Hrs	11	20	0.13	3.2	24 Hrs	11
A	33KV HADEIJA	20	0.13	3.2	24 Hrs	11	20	0.13	3.2	24 Hrs	11
A	11KV FUNTUA WATER WORKS	20	0.13	3.2	24 Hrs	11	20	0.13	3.2	24 Hrs	11
A	33KV MTN	20	0.13	3.2	24 Hrs	33	20	0.13	3.2	24 Hrs	33
A	33KV AMPRI GLOBAL	20	0.13	3.2	24 Hrs	33	20	0.13	3.2	24 Hrs	33
B	33KV AJIWA WATER WORKS	16	0.14	3.2	24 Hrs	33	16	0.14	3.2	24 Hrs	33
B	33KV ATM	16	0.14	3.2	24 Hrs	33	16	0.14	3.2	24 Hrs	33
B	11KV BANK ROAD	16	0.14	3.2	24 Hrs	11	16	0.14	3.2	24 Hrs	11
B	11KV DR BALA	16	0.14	3.2	24 Hrs	11	16	0.14	3.2	24 Hrs	11
B	11KV SABON GARI	16	0.14	3.2	24 Hrs	11	16	0.14	3.2	24 Hrs	11

B	11KV ABUIA ROAD	16	0.14	3.2	24 Hrs	11	16	0.14	3.2	24 Hrs	11
B	11KV AIRPORT ROAD	16	0.14	3.2	24 Hrs	11	16	0.14	3.2	24 Hrs	11
B	33KV IDH	16	0.14	3.2	24 Hrs	33	16	0.14	3.2	24 Hrs	33
B	33KV FLOUR MILLS	16	0.14	3.2	24 Hrs	33	16	0.14	3.2	24 Hrs	33
B	11KV BOMPAL	16	0.14	3.2	24 Hrs	11	16	0.14	3.2	24 Hrs	11
B	11KV TARAUNI	16	0.14	3.2	24 Hrs	11	16	0.14	3.2	24 Hrs	11
B	11KV FANTAI	16	0.14	3.2	24 Hrs	11	16	0.14	3.2	24 Hrs	11
B	33KV GASKIYA	16	0.14	3.2	24 Hrs	33	16	0.14	3.2	24 Hrs	33
B	11KV TOKARAWA	16	0.14	3.2	24 Hrs	11	16	0.14	3.2	24 Hrs	11
C	33KV RIUIYAR ZAKI	12	0.14	4.5	26 Hrs	33	12	0.14	4.5	26 Hrs	33
C	33KV BUK	12	0.14	4.5	27 Hrs	33	12	0.14	4.5	27 Hrs	33
C	11KV AJASA	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV HASSAN USMAN ROAD	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	33KV POLYTECHNIC	12	0.14	4.5	24 Hrs	33	12	0.14	4.5	24 Hrs	33
C	11KV G.R.A.	12	0.14	4.5	24 Hrs	11	12	0.14	4.5	24 Hrs	11
C	11KV LOW COST	12	0.14	4.5	24 Hrs	11	12	0.14	4.5	24 Hrs	11
C	11KV DANDAGORO	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV MOHD DIKKO	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV F.M.C.	12	0.14	4.5	24 Hrs	11	12	0.14	4.5	24 Hrs	11
C	11KV HOUSING ESTATE	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV N.N.D.C.	12	0.14	4.5	24 Hrs	11	12	0.14	4.5	24 Hrs	11
C	11KV SHARADA INDUSTRIAL	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	33KV BATA	12	0.14	4.5	24 Hrs	33	12	0.14	4.5	24 Hrs	33
C	11KV MARHABA	12	0.14	4.5	24 Hrs	11	12	0.14	4.5	24 Hrs	11
C	11KV KARKASARA	12	0.14	4.5	24 Hrs	11	12	0.14	4.5	24 Hrs	11
C	11KV HAUSAWA	12	0.14	4.5	24 Hrs	11	12	0.14	4.5	24 Hrs	11
C	33KV ZARIA ROAD	12	0.14	4.5	24 Hrs	33	12	0.14	4.5	24 Hrs	33
C	11KV B.C.G.A.	12	0.14	4.5	24 Hrs	11	12	0.14	4.5	24 Hrs	11
C	33KV MAMIMAN NASIR	12	0.14	4.5	48 Hrs	33	12	0.14	4.5	48 Hrs	33
C	11KV ZAWACKI	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV PANSHEKARA	12	0.14	4.5	24 Hrs	11	12	0.14	4.5	24 Hrs	11
C	33KV CHALAWA W/WORKS	12	0.14	4.5	48 Hrs	33	12	0.14	4.5	48 Hrs	33
C	11KV SHAGARI	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11

C	11KV MAKWALLA	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV AHMADU BELLO	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV RACE COURSE	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV BADAWA	12	0.14	4.5	24 Hrs	11	12	0.14	4.5	24 Hrs	11
C	11KV AUDU BAKO	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV MURTALA MOHD	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV LAMIDO	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	33KV CLUB	12	0.14	4.5	48 Hrs	33	12	0.14	4.5	48 Hrs	33
C	11KV NOMANSLAND	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV MAIMALARI	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV YUSUF ROAD	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV INDEPENDENCE	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV IBRAHIM TAIWO	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV GOVERNMENT HOUSE DUTSE	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV SANI ABACHA WAY	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV DAKATA	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV YANKABA	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV DANLADI NASIDI	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	33KV NNPC	12	0.14	4.5	48 Hrs	33	12	0.14	4.5	48 Hrs	33
C	11KV INDUSTRIAL	12	0.14	4.5	24 Hrs	11	12	0.14	4.5	24 Hrs	11
C	33KV KURNA	12	0.14	4.5	48 Hrs	33	12	0.14	4.5	48 Hrs	33
C	11KV TUKUNTAWA	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV SALLARI	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV YANIEMO	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV MASARAJTA	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV FEDERAL SECRETARIAT	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV AMINU KANO	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV KABUGA	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV ORTHOPAEDIC	12	0.14	4.5	24 Hrs	11	12	0.14	4.5	24 Hrs	11
C	11KV BELLO DANDAGO	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV KOFAR MASSARAWA	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV HOTORO	12	0.14	4.5	24 Hrs	11	12	0.14	4.5	24 Hrs	11
C	11KV U/UKU	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11

C	11KV KUNDILA	12	0.14	4.5	24 Hrs	11	12	0.14	4.5	24 Hrs	11
C	11KV MAIDUGURI ROAD	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV FARAWA	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
C	11KV MAJESTIC	12	0.14	4.5	48 Hrs	11	12	0.14	4.5	48 Hrs	11
D	11KV KANO ROAD	8	0.22	4.5	48 Hrs	11	8	0.22	4.5	48 Hrs	11
D	11KV ARMY BARRACKS	8	0.22	4.5	48 Hrs	11	8	0.22	4.5	48 Hrs	11
D	11KV KOFAR MARUSA	8	0.22	4.5	48 Hrs	11	8	0.22	4.5	48 Hrs	11
D	33KV POWER HOUSE	8	0.22	4.5	48 Hrs	33	8	0.22	4.5	48 Hrs	33
D	33KV KAITA	8	0.22	4.5	48 Hrs	33	8	0.22	4.5	48 Hrs	33
D	11KV HOSPITAL ROAD	8	0.22	4.5	48 Hrs	11	8	0.22	4.5	48 Hrs	11
D	11KV DUTSIN SAFE	8	0.22	4.5	48 Hrs	11	8	0.22	4.5	48 Hrs	11
D	33KV MASHI	8	0.22	4.5	48 Hrs	33	8	0.22	4.5	48 Hrs	33
D	11KV JAEN	8	0.22	4.5	48 Hrs	11	8	0.22	4.5	48 Hrs	11
D	11KV CHIRANCI	8	0.22	4.5	48 Hrs	11	8	0.22	4.5	48 Hrs	11
D	11KV MUNDADU	8	0.22	4.5	48 Hrs	11	8	0.22	4.5	48 Hrs	11
D	11KV NAKOWA	8	0.22	4.5	24 Hrs	11	8	0.22	4.5	24 Hrs	11
D	11KV MAI RUWA	8	0.22	4.5	48 Hrs	11	8	0.22	4.5	48 Hrs	11
D	33KV TEXTILE	8	0.22	4.5	48 Hrs	33	8	0.22	4.5	48 Hrs	33
D	11KV GALADIMA	8	0.22	4.5	24 Hrs	11	8	0.22	4.5	24 Hrs	11
D	11KV DUTSEN REME	8	0.22	4.5	48 Hrs	11	8	0.22	4.5	48 Hrs	11
D	11KV KANTI	8	0.22	4.5	24 Hrs	11	8	0.22	4.5	24 Hrs	11
D	11KV DANTUNKU	8	0.22	4.5	48 Hrs	11	8	0.22	4.5	48 Hrs	11
D	33KV KAZAURE	8	0.22	4.5	48 Hrs	33	8	0.22	4.5	48 Hrs	33
D	11KV KOFAR FADA	8	0.22	4.5	48 Hrs	11	8	0.22	4.5	48 Hrs	11
D	11KV BICHI TOWN	8	0.22	4.5	48 Hrs	11	8	0.22	4.5	48 Hrs	11
D	33KV MUSAWA	8	0.22	4.5	48 Hrs	33	8	0.22	4.5	48 Hrs	33
D	33KV DANBATTI	8	0.22	4.5	48 Hrs	33	8	0.22	4.5	48 Hrs	33
D	33KV BAGAUDA	8	0.22	4.5	48 Hrs	33	8	0.22	4.5	48 Hrs	33
D	11KV MAJE	8	0.22	4.5	48 Hrs	11	8	0.22	4.5	48 Hrs	11
D	11KV LAUTAI	8	0.22	4.5	48 Hrs	11	8	0.22	4.5	48 Hrs	11
D	33KV BIRNIWA	8	0.22	4.5	48 Hrs	33	8	0.22	4.5	48 Hrs	33
D	33KV KAFIN HAUSA	8	0.22	4.5	24 Hrs	33	8	0.22	4.5	24 Hrs	33
D	33KV SMALL SCALE	8	0.22	4.5	48 Hrs	33	8	0.22	4.5	48 Hrs	33

D	11KV CITY	8	0.22	4.5	24 Hrs	11	8	0.22	4.5	24 Hrs	11
D	11KV SCHOOL OF NURSING	8	0.22	4.5	48 Hrs	11	8	0.22	4.5	48 Hrs	11
D	33KV BIRNIN KUDU	8	0.22	4.5	48 Hrs	33	8	0.22	4.5	48 Hrs	33
D	33KV DAN AGUNDI 1	8	0.22	4.5	48 Hrs	33	8	0.22	4.5	48 Hrs	33
D	33KV DAN AGUNDI 2	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	33KV KOFAR GUGA	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	11KV DAURAMA	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV BAYAUDDA	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	33KV DAURA	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	33KV MAI ADUA	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	11KV JABIRI	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	33KV DANDUME	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	11KV MATAZU	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	33KV DUTSENMA	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	11KV CAMPUS	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV TIGA	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	33KV LAW SCHOOL	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	33KV KARAYE	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	33KV FALGORE	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	33KV KWANKWASO	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	33KV GUMEL	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	11KV JAMARE	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV KAURA GOJE	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV TUDUN WADA	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV GWAGWARWA	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV TUDUN MURTALA	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV RIMIIN KEBE	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV JAKARA	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV SANI MAINAGGE	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV BACHIRAWA	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	33KV DAWANAU	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	11KV SAGAGI	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV KOFAR NA'ISA	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11

E	11KV GWARZO ROAD	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV NEW SITE	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV FAGGE	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV GWAMMALA	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV KOKI	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	33KV JAHUN	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	11KV LIMAWA	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV GARU	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV TAKUR	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	33KV DUTSE	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	33KV GEZAWA	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV TALAMIZ	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV TSAMIYA BABBA	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	33KV MAKOLE	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	33KV GANO	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	11KV MAKAWA	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	11KV K.U.T	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	33KV GAYA	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	33KV WUDIL	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	33KV GARKO	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	33KV SUMAILA	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	11KV TOWN	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11
E	33KV KATSINA ROAD	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	33KV MALUMFASHI	4	0.22	4.5	48 Hrs	33	4	0.22	4.5	48 Hrs	33
E	11KV FANISAU	4	0.22	4.5	48 Hrs	11	4	0.22	4.5	48 Hrs	11