

ORDER/NERC/2024/159

BEFORE THE NIGERIAN ELECTRICITY REGULATORY COMMISSION IN THE MATTER OF DECEMBER 2024 SUPPLEMENTARY ORDER TO THE MULTI-YEAR TARIFF ORDER 2024 FOR YOLA ELECTRICITY DISTRIBUTION PLC

TITLE

 This regulatory instrument shall be cited as December 2024 Supplementary Order to the Multi-Year Tariff Order - 2024 ("December 2024 Supplementary Order") for Yola Electricity Distribution Plc ("YEDC").

COMMENCEMENT AND TERMINATION

2. This Supplementary Order shall take effect from 1st December 2024 and it shall cease to be effective on the issuance of a new tariff review Order for YEDC by the Nigerian Electricity Regulatory Commission ("NERC" or the "Commission").

CONTEXT

- 3. Pursuant to the Tariff Review Application by YEDC, the Commission approved MYTO-2024 effective from 1st January 2024. The Order among others;
 - a. Restated YEDC's Performance Improvement Plan ("PIP") and approved a revised 5-year CAPEX provision to finance planned CAPEX projects. The Order further applied regulatory adjustments to the verified historical investments of YEDC;
 - Approved a reset of the baseline ATC&C loss level to a new target considered to be fair and reasonable given current operating conditions and comparable benchmarks within and outside the Nigerian Electricity Supply Industry ("NESI");
 - c. Revised relevant assumptions for the forecast of revenue requirements and applicable tariffs for the period 2024 2027;

OBJECTIVE

4. Further to Section 23 of the MYTO-2024, this Supplementary Order seeks to reflect the changes in the pass-through indices outside the control of licensees including inflation rates, ₦/US\$ exchange rate, available generation capacity and gas price for the determination of Cost-Reflective Tariffs ("CRT").



BASIS FOR THE REVIEW

5. Minor Review Indices

The underlisted indices with potential impact on electricity rates were considered to determine YEDC's revised revenue requirements and associated tariffs:

- a. Exchange Rate: The Naira to the US Dollar exchange rate of #1,687.44/US\$1 has been adopted for December December 2024; this has been determined by adding a 1% transaction cost to the average foreign exchange rate of #1,670.75 during the period of 1st 25th November 2024 as obtained from the website of the Central Bank of Nigeria ("CBN") in line with the MYTO methodology.
- b. Nigerian Inflation Rate: The Nigerian inflation rate of 33.88% for October 2024, published by the National Bureau of Statistics ("NBS"), is applied to revise the Nigerian inflation rate projection for 2024.
- c. **US Inflation Rate:** Based on the data published by the United States Bureau of Labor Statistics (http://www.bls.gov), the US inflation rate of **2.60%** for October 2024 is applied to revise the US Inflation rate projection for 2024.
- d. Available Generation Capacity: Considering the periodic reports from the System Operator, the review maintains the January 2024 projection of an average offtake of 113MWh/h by YEDC in 2024.

e. Wholesale Gas to Power Prices:

- i. The review maintains the benchmark gas-to-power price of US\$2.42/MMBTU based on the established benchmark price of gas-to-power by the Nigerian Midstream and Downstream Petroleum Regulatory Authority ("NMDPRA") in line with Section 167 of the Petroleum Industry Act ("PIA") 2021.
- ii. Contracted gas supply and transportation prices outside Domestic Gas Delivery Obligation quantities are based on effective Gas Sale Agreements ("GSAs") approved by the Commission.
- iii. Benchmark Gas Transportation tariff of US\$0.80/MMBTU.

Regulatory Net-offs for Non-Adherence to the Order on Non-Compliance with Capping of Estimated Bills

Pursuant to the Commission's Order NERC/2024/004 on Non-compliance with the Capping of Estimated Bills and subsequent petition hearings and review of data further provided by YEDC, the Commission has approved the deduction of N54Mn from the total annual OpEx of YEDC effective September 2024, being the 10% of the overbilled amount by YEDC for the period covering January–September 2023.

Summary of Tariff Assumptions and Results

Table 1 below summarises the tariff review indices adopted in this Order.

Table - 1: Key Tariff Review Indices/Assumptions for YEDC

Parameter	Unit	Oct 2024	Nov 2024	Dec 2024
Loss Target	%	56.00%	56.00%	56.00%
Nigerian Inflation	%	32.2%	32.7%	33.9%
US Inflation	%	2.5%	2.4%	2.6%
Exchange Rate	₩/\$	1,637.1	1,654.2	1687.5
Gas Supply and Transportation Cost	\$/MMBTU	3.22	3.22	3.22
Transmission Loss Factor	%	7.00%	7.00%	7.00%
Energy Delivered to DisCo	GWh/Year	988	988	988
Energy Delivered to DisCo	MWh/h	113	113	113
Generation Cost	N /kWh	116.1	117.3	119.7
Transmission & Admin Cost	N /kWh	10.6	10.7	10.8
Weighted Average Cost Reflective Tariff	₩ /kWh	348.3	351.4	357.8
Weighted Average Allowed Tariff	₩ /kWh	119.6	119.6	119.6
Monthly Tariff Shortfall (Subsidy)	₩'Million	8,283	8,396	8,627

8. Approved End-User Tariffs Effective from 1st December 2024

Pursuant to Section 116 of the EA and extant regulations, the Commission has considered and approved for YEDC, the tariffs in Table 2 below effective 1st December 2024. The approved tariffs shall remain in force subject to monthly adjustments of pass-through indices including inflation rates, NGN/US\$ exchange rates and gas-to-power prices.

In line with the policy direction of the FGN on electricity subsidy, the allowed tariffs for Bands B - E customer categories shall remain frozen at the rates payable since December 2022 subject to further policy direction by the Government. With this policy, the estimated subsidy benefit for customers under the YEDC franchise in 2024 is approximately **18.63bn monthly.



Table - 2: Approved Allowed Tariffs (N/kWh) for YEDC

Tariff Class	Apr 2024	ed Tariffs (₦/kWh) for \ May – Jun 2024	Jul - Dec 2024
Life-line	4.00	4.00	4.00
A - Non-MD	225.00	206.80	209.50
A - MD1	225.00	206.80	209.50
A - MD2	225.00	206.80	209.50
B - Non-MD	63.33	63.33	63.33
B - MD1	66.55	66.55	66.55
B - MD2	68.89	68.89	68.89
C - Non-MD	52.51	52.51	52.51
C - MD1	56.32	56.32	56.32
C - MD2	57.45	57.45	57.45
D - Non-MD	50.01	50.01	50.01
D - MD1	54.93	54.93	54.93
D - MD2	54.93	54.93	54.93

9. Service Delivery Commitments

YEDC shall be held accountable for service deliveries per commitments under its Service Based Tariff proposals that seek to align end-user tariffs in proportion to the service level enjoyed by customer clusters as measured in average hours of supply per day over one month. Details of the service level commitments made by YEDC to customers in various tariff Bands for **December 2024** are shown in Appendixes 2-3.

10. Monitoring and Evaluation of Compliance to Service Commitment

- a. The Commission shall continue to leverage technology to directly obtain data on the hours of supply on each Band A feeder from the head-end system of YEDC for near real-time monitoring of service.
- b. YEDC shall maintain a rapid response team to ensure effective service delivery on the committed minimum hours of supply to each service Band commencing with Band A feeders. The team shall continue to ensure timely response to customers' complaints, fault clearing and alignment with TCN regional teams for effective load management and optimised dispatch to respective feeders. YEDC shall maintain the dedicated email and contact numbers of the service rapid response team for each customer cluster/business unit on its website and continue to circulate the same to the customers via bulk SMS and social media handles.
- c. YEDC is obligated to publish a rolling 7-day average daily hours of supply on each Band A feeder daily on its website no later than 09:00 am of the next day.



- d. Where YEDC fails to deliver on the committed level of service on a Band A feeder for consecutive two days, YEDC shall on the next day by 10.00 am publish on its website an explanation of the reasons for the failure and update the affected customers on the timeline for restoration of service to the committed service level.
- e. Where YEDC fails to meet the committed service level to a Band A feeder for seven (7) consecutive days, the feeder shall be automatically downgraded to the recorded level of supply pursuant to provisions of Section 6 of Order No. NERC/334/2022 "Order on Migration of Customers and Compensation for Service Failure under Service-Based Tariff Framework".
- f. YEDC is mandated to continuously ensure upward migration of customers from the lower service Bands to Band A service level in line with the target on improvement in quality of service as provided in the Order on Key Performance Indicators for YEDC issued from time to time by the Commission

11. Service Band Performance, Migration/Downgrade and Compensation

Pursuant to the provisions of the Order on Migration of Customers and Compensation for Service Failure under the Service-Based Tariff Framework ("Order on Migration") and the Directive to Electricity Distribution Companies on Band A Feeder Performance Monitoring, Upgrade and Downgrade ("Directive for Operationalization of Band A Feeders"), the Commission, based on the feeder performance report for the 1st – 25th of November 2024, hereby orders as follows:

a. YEDC shall make appropriate compensation to the affected customers in Band A feeders listed in Appendix 2 for failure to deliver up to 20 hours of average supply but more than 18 hours of average supply in line with the provisions of the Order on Migration while the feeders shall remain as Band A.

12. Procurement of Embedded Generation

YEDC is obligated by this Order to procure a minimum of 11MW capacity of embedded generation, being 10% of its 2024 load allocation, to improve supply reliability and sustain delivery of a minimum service level under the SBT. A minimum of 6MW (i.e., 50%) of the embedded generation capacity must be sourced from renewable energy sources. The required capacity may be procured in bulk or distributed capacities across YEDC's Franchise area. The capacity to be procured should be ready for dispatch to the YEDC's network by the 1st of April 2025.



13. YEDC's Remittance Obligation

The FGN policy on subsidy and electricity tariffs provides for a gradual transition to cost-reflective end-user tariffs with safeguards for the less privileged electricity consumers. Accordingly, the Federal Government has committed to funding the revenue gap arising from the difference between cost-reflective tariffs approved by the Commission and the actual end-user tariffs during the transition to cost-reflective tariffs where applicable. YEDC shall settle its market invoices under the DisCo Remittance Obligation thresholds as provided in Table 3. All settlements are subject to regulatory net-offs as may be issued from time to time by the Commission.

Table - 3: Monthly DisCo Remittance Obligation for YEDC, 2024

			on tol ILDC,	2024
Head	Sub Head	Oct 2024 Revision	Nov 2024 Revision	Dec 2024 Revision
		N' Million	N' Million	N' Million
-0	NEMSF	198	198	198
i.e	Meter Acquisition Fund	43	43	43
edr	Unadjusted GenCo Invoice	9,161	9,270	9,457
<u>ه</u>	ZHEPP Invoice	395	382	395
Revenue Required	TCN & Admin Services	872	878	892
Rev	DisCo	1,946	1,955	1,973
	Total	12,614	12,727	12,958
	Allowed Recovery	4,331	4,331	4,331
	2023 Under Recovery B/F	0	0	0
	Tariff Shortfall (Subsidy)	8,283	8,396	8,627
	NBET Adjusted Invoice to YEDC	877	874	830
	NEMSF	198	198	198
ınce	Meter Acquisition Fund	43	43	43
Co Remitta Obligation	NBET Remittance Obligation	877	874	830
DisCo Remittance Obligation	ZHEPP Remittance Obligation	395	382	395
ပ္ဖိ ဝိ	MO Remittance Obligation	872	878	892
ä	DisCo	1,946	1,955	1,973
	Total Distribution	4,331	4,331	4,331
	DisCo Remittance to NBET	100%	100%	100%
	DisCo Remittance to ZHEPP	100%	100%	100%
	DisCo Remittance to MO	100%	100%	100%



- 14. The waterfall of market revenues during the transitional period shall be in line with the following:
 - a. NBET shall issue energy invoices to YEDC net of the applicable tariff shortfall approved by the Commission monthly, while MO shall issue the full transmission and administrative services invoices to YEDC at the applicable tariff.
 - YEDC shall make full settlement (100%) of the market invoices issued by MO (including Zungeru Power Plant) and NBET as provided in Table 3 above.
 - c. FGN intervention from budgetary appropriation and other sources for funding tariff shortfall shall be applied by NBET to ensure 100% settlement of market invoices as issued by generating companies ("GenCos").
 - d. YEDC shall be liable to relevant penalties/sanctions for failure to meet the payment obligation in any payment cycle under the terms of its respective contracts with bilateral counterparties including NBET and MO.
 - e. YEDC shall maintain adequate payment securitisation for energy off-take in line with the earlier directive of the Commission and relevant bilateral contracts.
 - f. YEDC shall settle its market invoices under the DisCo Remittance Obligation thresholds as provided in Table 3. All settlements are subject to regulatory net-offs as may be issued from time to time by the Commission.

15. Effective Date

This Supplementary Order shall be effective from 1st December 2024.

Dated this 29th day of November 2024

anusi Garba

Chairman

Planning, Research & Strategy

Commissioner

Appendix - 1: YEDC's Customer Classifications

Service Bands	New Tariff Class	Description
Lifeline	R1	Life-Line customers with energy consumption of not more than 50kWh/month
A	A - Non-MD	Customers with single or three-phase connections located within Band-A Service Level Feeders
(Minimum of 20hrs/day)	A – MD 1	Customers with LV Maximum Demand connection located within Band-A Service Level Feeders
200, 00,	A - MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band - A Service Level Feeders
В	B – Non-MD	Customers with single or three-phase connections located within Band-B Service Level Feeders
(Minimum of 16hrs/day)	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	C - Non-MD	Customers with single or three-phase connections located within Band-C Service Level Feeders
(Minimum of 12hrs/day)	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 - Non-MD	Customers with single or three-phase connections located within Band-D Service Level Feeders
D (Minimum of 8hrs/day)	D – MD 1	Customers with LV Maximum Demand connection located within Band-D Service Level Feeders
50, 44)	D – MD 2	Customers with MV/HV Maximum Demand (11/33kV) connection located within Band – D Service Level Feeders



Appendix 2: Feeders for Compensation of Customers Only Due to Failure of Service

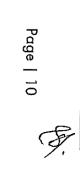
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YOLA TOWN	JIMEIA AKEA		YOLA TOWN	JALINGO TOWN	BEKAJI AREA JIMETA	POLYTECHNIC JIMETA	JIMETA	HOUSE	COVEDNIKENIT	OPPOSITE JIMETA PARK	FARO COMPANY	GDOUGIRFI OLD GRAND	FEEDER LOCATION
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Appendix 3: YEDC's Service Level Commitment for December 2024

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12	MOBI NORTH AREA	MUBI SOUTH AREA	11KV ARHAN KUNU II	0	46
- many	FOICH CARD OTHORNI COLDIE	MUBI NORTH AREA	11KY ARHAN KUNU I	0	45
12	GASHUA ROAD, ALI MARAMI, NAYI NAWA, PART OF POMPAMARI. AJARI, BINDGARI, PART OF WAZIRI IBRAHIM, OLD BRABRA, BUHARI ESTATE AND SHAGABI ESTATE	NAYI NAYA TO ZANNA ZAKARIYYA GASHUA ROAD TO WAZIRI IBRAHIM	11KV ALI MARAMI	n	44
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91	NEW GRA,	GPA	WATER TREATMENT	В	42
16	FOILUM MAIN IOWN.	NEW Cov	UNIVERSITY	B	41
16	ROAD BLOCK, UNIVERSITY, MALAM ALI, MALUM, SUNKANI	POTISKUM MAIN TOWN	POTISKUM	В	40
16	BAGA ROAD INJ. S/S	ROAD RIOCK LINIVERSITY MAINE ALL MAINE STREET	MUTUM BIYU	В	39
16	PRIMARY BOARD, ANGWAN BARADE	BAGA BOAD NEE SASADE	MAIDUGURI TOWN	В	38 8
16	UNIMAID, UMTH	ONLINGIC, OMIT	GOVT HOUSE	В	37
16	DAMATURU, GOMBE, YOLA ROAD	INIMAID HATE	CAMPUS	В	36
91	GRA	DAMATIBI COMBE VOIA BOAD	BIU	В	ა ა
16	AMERICA UNIVERSITY PREMISES.	CBV CONTRACTOR OF C	ВАМА	8	34
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16	PACIFIC WAT SIREET, TOUCH WALLA SIREET	303 AND 202 HOUSING ESTATE	11KV WATER TREATMENT	œ	32
16	PALACE WAY STREET TIPLING COMPLEX, DOUBELLI.	TUDUN WADA, PALACE WAY, KAROFI	11KV TOWNSHIP	ᄧ	<u>3</u>
	STATE LOW COST SHOPPING COURTY BOLDEN	STATE LOW-COST, SHOPPING COMPLEX, DOUBELL	11KV TOWN JIMETA	p	30
16	BAMA ROAD MAIDUGURI	MERI, NGOMAR COUSTAIN	HOSPITAL	<u>~</u>	29
16	BAMA ROAD MAIDUGURI	UNIVERSITY OF MAIDUGURI QUARTERS	11NV SIAFF QUARIERS	0	70
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16	NPN MARKET, JIKAN BOKA, BEST CENTER, LOWCOST, GOVERNMENT	NPN MARKET, ARIKIME TO SIGNAL BARRACKS	11KV OLD KWATA	8	24
16	BARRACKS ROAD	BARRACKS ROAD	I IKV NYIBANGO	u	2.7
1.6	BACHURE AND NYAKO QUARTER	BACHURE AND NYAKO QUARTER	11KV NUMAN ROAD	, 0.	3 2
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1,	NEW GRA BAMA POAD AHMADII BEILO WAAY	NEW GRA, GWANGE	11KV LAGOS STREET	6.	~
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JIDDARI, POLO, SANTALMARI
STATE LOW COST, KASWAN SHANU
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NUMAN TOWN AREA
GRA, POWER HOUSE AREA, CANTEEN AREA, NGURU MARKET, NGURU GRA TO ARMY BARRACK HAUSARI, BAKABE, BULABULIN, PULATARI, SABON PEGI, KABALA EMIR'S PALACE, ARMY BARRACKS
OLD ARMY BARRACKS, NEW PRISON AND DANCHUA ROAD OLD ARMY BARRACKS, YERIMARAN, DANCHUA ROAD, PRISON,
MAYO BELWA TOWN
PHASE 1, SABON PEGI, EASTERN WAZIRI IBRAHIM, MAISANDARI, BEDROOM MAIDUGURI ROAD, MADURI, ASSEMBLY QUARTERS MAIDUGURI ROAD AND REDRICKS
LOKUWA MUBI TOWN AREA
LASSA TOWN
KHADDAMARI, GONGOLON, ZABARMARI
KARA, ANGUWAN BOLEWA, DOGON KARFE AND CAMTECH KARA, ANGUWAN BOLEWA, DAMBOA, TANDARI, MISAU ROAD, DOGON KARFE, KAMPAIA, CAMTECH
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GARBI, NAYI NAYA TO TSOHON NGURU GARBI, NAYI NAYA TO TSOHON NGURU NGURU, BOLOLO, ZANGON ALHAZAI, KADAWA, AND OLD IDI GROUND
GANYF TOWN
FGGC NUMAN ROAD GANYF TOWN

10/		T	┪	102	1	1	7	100 D	99 D		 	\vdash	╁		93 D	-	91 D	\dagger	+	80 8	-		\dashv	85 0	\dagger	\dashv	-	81		-	+	_	76 C	75 C	74 C	73 C	72 C	
YANIO	IAKUM	JOPANI	CHANDAUC	GOTOR	CIVIE	מיי איסוואי	BENISHEIK	33KV FUFUREY	11KV POMPOMARI	11KV OLD WELCOME	11KY MUBI UNIVERSITY	11KV MALKOHI	11KV HONG TOWN	11KV GRA WUKARI	11KV GOMBI 1	11KY FEDERAL POLY MUBI	EDUCATION	110 (00 E0) 101	115V BUILDING ANDM	11KV BABBACKS TAKIM	ZINIC	NGIIBII	MONOTING A	MIDINGA	MAYO BEIWA	GEIDAM	GABKIDA	FIKA	DAMASAK	BABBACKS	AZARE	33KV CIPEI	11KV WURO HAUSSA	11KY TSAKUWA	11KV TOWN WUKARI	11KV TOWN UBA	11KV SHINKO	
USSA AND ENVIRONS	TAKUM TOWN, ARMY BARRACKS, MARARABA	MARAMA, PETA, SHANI, AND BARGU	LAFIA, CHAM, BAMBAM, TIMNO	GBALLANG, BARE, KIRI, GUYUK, SHELLENG	DAMAGUM, MAMUUC AND THEIR ENVIRON.	DESCRIPTION OF THE PROPERTY OF	BENIESUEIV	FUFORF TOWN GIRIN CHICADI DIBADO	POMPOMARI BYPASS, FEDERAL LOW-COST HOUSING ESTATE	KANO IOS ROAD	ADAMAWA STATE UNIVERSITY MUBI	MALKOHI.	HONG TOWN	GRA WUKARI	GOMBI TOWN	THE FEDERALPOLYTECHNIC MUBI	COLLEGE OF EDUCATION HONG	KANO JOS ROAD	ARMY BARRACK, POLICE ROUND ABOUT, ANGUWAN ABUJA	JIMLARI, KUNINI, LAU, YORRO, ZING	NGUKU TUWN/MACHINA AND BEYOND	MADINATO	MIKINGA, KWAYA KUSAK, BAYO	MAYO, JADA, GANYE, IOUNGO	JAKOUKO, GAUHUA AND THEIR ENVIRON	SHAFFA, KWAJAFFA, GARKIDA	TIPA TOWN, GALDA AND THEIR ENVIRON	DAMAGE TOWN OATTO AND THE PROPERTY OF THE PROP	OLU AKMI BARRACK ESIAIE, NEW PRISON AND SHAGO TARA	OID ARLY TO THE NINC CAMP, DAZIGAU VILLAGE.	SONG, DUMNE, INDE, DRMA, BARIKISAJ	TOTO DILLEGIA NOTAK BATI	WURO HAUSA KOFAR BAYI	TSAKUWA, MAYO BELWA	AMBASODDOR, CAMPO, SHAGARI STATE LOW COST	UBA BORNO/ADAMAWA TOWN	SHINKO, ZANGO, OLD MARKET	
USSA AND ENVIRONS	TAKUM TOWN, ARMY BARRACKS, MARARABA	MARAMA, PETA, SHANI, AND BARGU	LAFIA, CHAM, BAMBAM, TIMNO	GBALLANG, BARE, KIRI, GUYUK, SHELLENG	DAMAGUM, MAMUDO AND THEIR ENVIRON.	BENESHEIK	FUFORE TOWN, GURIN, CHIGARI, RIBADO	FUTO DE TOURS DE SAGA KOAD SIKEE!	BOMBOM ABI STREET BACA BOAR STREET	PILLED AND THE PROPERTY MUCH	ADAMAWA STATE HARVEDSITY MIDE	MAIXOL	HONG TOWN	ABUIA AREA PWADZII HOSPITAL GRA	COMPLIANC MODI	THE FEDERAL POLYTECHNIC MURI	COLLEGE OF EDUCATION HONG	BULUNKUTU KASUWA ROAD AND BULUNKUTU NGOMARI ROAD	ARMY BARRACK ROAD, POLICE ROUND ABOUT STREET	JIMLARI, KUNINI, LAU, YORRO, ZING	NGURU TOWN/MACHINA AND BEYOND	MADINATU	MIRINGA, KWAYA KUSAR, BAYO	MAYO, JADA, GANYE, TOUNGO	JAKUSKO, GASHUA AND THEIR ENVIRON	SHAFFA, KWAJAFFA, GARKIDA	FIKA TOWN, GALDA AND THEIR ENVIRON	DAMASK	OLD ARMY BARRACK ESTATE, NEW PRISON AND SHAGO TARA	YOBE NYSC CAMP, DAZIGAU VILLAGE.	SONG, DUMNE, TINDE, DRMA, BARIKISAJ	WURO HAUSA KOFAR BAYI	WIIDO DALICA MORAD BAVI	TOWN MAYO BEING	AMBASODOB STREET CAMBO STREET	I BY BOBNO / VIV WARVET.	SHINICO OLD HABITET	
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