



ORDER/NERC/2026/034

**BEFORE THE NIGERIAN ELECTRICITY REGULATORY COMMISSION
IN THE MATTER OF APRIL 2026 SUPPLEMENTARY ORDER TO THE MULTI-YEAR
TARIFF ORDER 2024 FOR JOS ELECTRICITY DISTRIBUTION PLC**

TITLE

1. This regulatory instrument shall be cited as **April 2026 Supplementary Order to the Multi-Year Tariff Order – 2024** (“April 2026 Supplementary Order”) for Jos Electricity Distribution Plc (“JED” or “the HoldCo”).

COMMENCEMENT AND TERMINATION

2. This Order shall take effect on 1st April 2026 and shall cease to be effective on the issuance of a new tariff review Order for JED by the Nigerian Electricity Regulatory Commission (“NERC” or the “Commission”).

CONTEXT

3. Historically, the energy traded between HoldCos and NBET is subject to end-users’ tariff subsidy of the FGN, solely determined by NERC as the difference between the HoldCos’ revenue requirements and their allowed recovery from the customers based on subsisting FGN policy directive.
4. Accordingly, and notwithstanding the transfer of regulatory oversight to some states, NERC has the sole responsibility for the determination of the remittance obligations for JED regarding the energy delivered under its vesting arrangement with NBET due to the following facts that –
 - a. The energy being consumed by the state, that has transitioned or yet to be transitioned (“YTTS”) under the JED franchise, are procured through the JED and is still subject to FGN’s subsidy; and
 - b. NERC has the sole responsibility for determining the subsidy obligation to be borne by FGN in line with the FGN’s extant policy directives

OBJECTIVE

5. The April 2026 Supplementary Order seeks to reflect the recent changes in the pass-through indices outside the control of licensees, including inflation rates, ₦/US\$ exchange rate, available generation capacity and gas price, and to claw back unutilised capital provision for the revision of the JED’s revenue requirements, allowed recovery and remittance obligations.

DETERMINATION OF JED'S REVENUE REQUIREMENT, ALLOWED RECOVERY, AND REMITTANCE OBLIGATION

6. Pursuant to the Tariff Review Application by JED on 6 July 2023, NERC approved MYTO-2024 effective from 1st January 2024. The Order, among others:
 - a. Restated JED'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 JED.
 - b. 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, allowed recovery and remittance obligations for the period 2024 - 2027.
7. Pursuant to Section 23 of the MYTO-2024, the Commission has been issuing the monthly Supplementary Orders to MYTO-2024 to reflect changes in the pass-through indices (not within the control of licensees), including inflation rates, ₦/US\$ exchange rate, available generation capacity and gas price for the revision of JED's revenue requirements, allowed recovery and remittance obligations.

BASIS FOR THE REVIEW

8. Minor Review Indices

The underlisted indices with potential impact on electricity rates were considered to revise JED's revenue requirements and associated remittance obligations:

- a. **Exchange Rate:** The Naira/US Dollar exchange rate of ₦1,392.01/US\$1 has been adopted for April 2026; this has been determined by adding a 1% transaction cost to the average foreign exchange rate of ₦1,378.23 during the period of 1st - 25th March 2026 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 15.06% for February 2026, published by the National Bureau of Statistics ("NBS"), is applied to revise the Nigerian inflation rate projection for 2026.
- c. **US Inflation Rate:** Based on the data published by the United States Bureau of Labour Statistics (<http://www.bls.gov>), the US inflation rate of 2.40% for February 2026 is applied to revise the US Inflation rate projection for 2026.

- d. **Customers Load Allocation:** Considering the periodic reports from JED and pursuant to Section 10(c) of the April 2024 Supplementary Order to MYTO 2024 mandating JED to continuously ensure upward migration of customers from lower Bands to Band A service level, a target of 45% load allocation to Band A and 85% to Bands A–C by JED are adopted.
 - e. **Available Generation Capacity:** Considering the periodic reports from the System Operator and the need for an adequate energy offtake by JED to cater for the revision of the customers load allocation targets above and ensure quality service, a projection of an average offtake of 192MWh/h by JED is adopted.
 - f. **Wholesale Gas to Power Prices:** The review adopts the underlisted benchmarks established by the Nigerian Midstream and Downstream Petroleum Regulatory Authority (“NMDPRA”) in line with the Petroleum Industry Act (“PIA”) 2021:
 - i. The gas-to-power price of US\$2.18/MMBTU based on the revised benchmark price by NMDPRA in April 2026 in compliance with Section 167 of the PIA.
 - ii. An interim Shrinkage Factor (“SF”) of 3% as established by NMDPRA pending the deployment of a model that will automatically set the SF on the gas network.
 - iii. A wholesale levy of 0.5% on the cost of gas earmarked for the Midstream and Downstream Gas Infrastructure Fund (“MDGIF”) as established by NMDPRA in compliance with Section 52(7) of the PIA.
 - iv. The contracted gas supply and transportation prices outside Domestic Gas Delivery Obligation quantities are based on effective Gas Sale Agreements (“GSAs”) approved by the Commission.
 - v. Benchmark Gas Transportation tariff of US\$1.13/MMBTU based on the revised benchmark price by NMDPRA in January 2026.
 - g. **Transmission Infrastructure Fund:** Pursuant to the NERC Order on PIP for the Transmission Company of Nigeria Plc (“TCN”) and the Nigerian Independent System Operator (“NISO”) 2025, a provision of ₦2.17/kWh of the projected on-grid energy delivered to JED was considered as the contribution towards the build-up of the TIF.
9. **CapEx Adjustment:**
- Pursuant to the provision of Section 7(a) of Regulations on Procedure for Electricity Tariff Review in the NESI, adjustments were made to DisCos’ MYTO CapEx provisions to account for material variances between the actual CapEx utilisation and MYTO CapEx provisions.

10. 2025 Retroactive Review

In line with the established process for the execution of a retroactive review following the availability of the final market data and actual macroeconomic indices estimate for 2025, the approved revenue requirement for JED for 2025 was revised to determine over/under-recovery that is carried forward for final recovery over a period of nine (9) months (April – December 2026).

11. Summary of Underlying Assumptions and Results

Table 1 below presents the summary of the review indices adopted in this Order.

Table – 1: Key Revenue Requirement Review Indices/Assumptions for JED

Parameter	Unit	Feb 2026	Mar 2026	Apr 2026
Loss Target	%	20.80%	20.80%	20.80%
Nigerian Inflation	%	15.2%	15.10%	15.06%
US Inflation	%	2.7%	2.4%	2.4%
Exchange Rate	₦/\$	1,435.5	1,368.3	1392.0
Gas Supply and Transportation Cost	\$/MMBTU	3.33	3.33	3.39
Transmission Loss Factor	%	7.00%	7.00%	7.00%
Energy Delivered to DisCo	GWh/Year	2,070	1,680	1,680
Energy Delivered to DisCo	MWh/h	236	192	192
Generation Cost	₦/kWh	104.5	98.5	100.6
Transmission & Admin Cost and TIF	₦/kWh	13.6	15.4	15.4
Cost-Reflective Tariff	₦/kWh	189.9	192.5	196.1
Allowed Tariff	₦/kWh	124.2	124.2	124.2
Monthly Tariff Shortfall (Subsidy)	₦' Million	8,977	7,568	7,973

12. JED's Remittance Obligation

Pursuant to the Federal Government's commitment to fund the revenue gap arising from the difference between cost-reflective tariffs approved by the Commission and the allowed recovery during the transition to cost-reflective tariffs, JED shall settle its market invoices under the DisCo Remittance Obligation thresholds as provided in Table 2.

Table 2: Monthly JED's Remittance Obligation

Head	Sub Head	Feb 2026	Mar 2026	Apr 2026
		Revision	Revision	Revision
		₦'Million	₦'Million	₦'Million
Revenue Required	NEMSF	77	77	77
	Meter Acquisition Fund	162	131	131
	Unadjusted GenCo Invoice	16,709	13,143	13,439
	ZHEPP Invoice	1,311	647	647
	Bilateral Invoice			
	TCN & Admin Services and TIF	2,347	2,151	2,157
	DisCo	5,332	5,184	5,287
	Total	25,939	21,333	21,738
	Allowed Recovery	16,961	13,765	13,765
	2024 Under/Over Recovery B/F	0	0	-1,075
	Tariff Shortfall (Subsidy)	8,977	7,568	6,898
	NBET Adjusted Invoice to JED	7,732	5,575	6,541
DisCo Remittance Obligation	NEMSF	77	77	77
	Meter Acquisition Fund	162	131	131
	NBET Remittance Obligation	7,732	5,575	6,541
	ZHEPP Remittance Obligation	1,311	647	647
	Bilateral Remittance	0	0	0
	MO Remittance Obligation	2,347	2,151	2,157
	DisCo	5,332	5,184	4,212
	Total Distribution	16,961	13,765	13,765
	DisCo Remittance to NBET	100%	100%	100%
	DisCo Remittance to ZHEPP	100%	100%	100%
	DisCo Remittance to MO	100%	100%	100%

13. The waterfall of market revenues during the transitional period shall be in line with the following:

- a. NBET shall issue energy invoices to JED net of the applicable tariff shortfall approved by the Commission, while MO shall issue the full transmission and Admin invoices, and contribution to TIF to JED at the applicable tariff.

- b. JED shall make full settlement (100%) of the market invoices issued by MO (including Zungeru Power Plant) and NBET as provided in Table 2 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. JED 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. JED shall maintain adequate payment securitisation for energy offtake in line with the earlier directive of the Commission and relevant bilateral contracts.
- f. JED shall settle its market invoices under the DisCo Remittance Obligation thresholds as provided in Table 2. All settlements are subject to regulatory net-offs as may be issued from time to time by the Commission.

14. Procurement of Embedded Generation

JED is obligated by this Order to procure a minimum of 22MW capacity of embedded generation, being 10% of its 2024 load allocation, to improve the reliability of supply, sustain delivery of a minimum service level under the SBT and prevent volumetric risks of on-grid supply. A minimum of 11MW (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 JED's Franchise area.

Approved End-User Tariffs for the Yet to be Transitioned States ("YTTS") under JED, Effective from 1st April 2026

- 15. The EA requires the Commission to continue to provide regulatory oversight over YTTS and/or states without a regulatory institution as provided in section 63(7) of the EA which states that "*notwithstanding the provision of subsection (1), it shall be the responsibility of the State Electricity Board or any State authority by whatever appellation, to grant licence for mini-grids, IEDN/IEDNOs and IETN, IETNOs and provide the framework for the operation of such licensees, including framework for investment in electricity utilities within the State: Provided that the Commission shall retain regulatory powers over mini-grids, IEDN/IEDNOs and IETN/IETNOs in any State of the Federation where such a State –*
 - i. *Has no legal and institutional framework in place for the regulation of mini-grids, IEDNs, IETNs or related electricity services; or*

ii. *The operation of such IEDN/IEDNOs, IETN/IETNOs or electricity generation, transmission and distribution undertaking within any State of the Federation relies on any part of the national grid for its operations.*

16. Accordingly, the Commission is mandated to issue the end-user tariff for customers in the YTSS under JED franchise areas – Bauchi, Benue, Gombe, and Plateau states.
17. Pursuant to Section 116 of the EA and extant regulations, the Commission has considered and approved for the YTTS under JED the tariffs in Table 2 below, effective 1st April 2026. 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.
18. In line with the policy direction of the FGN on electricity subsidy, the allowed tariffs for Band (A) and Bands (B–E) customer categories in the YTTS under JED shall remain frozen at the rates payable since July 2024 and December 2022, respectively, subject to further policy direction by the Government.

Table - 3: Approved Allowed Tariffs (₦/kWh) for the YTTS under JED

Tariff Class	Apr 2024	May - Jun 2024	Jul 2024 - Apr 2026
Lifeline	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	63.26	63.26	63.26
B - MD1	68.02	68.02	68.02
B - MD2	71.97	71.97	71.97
C - Non-MD	52.83	52.83	52.83
C - MD1	58.01	58.01	58.01
C - MD2	59.45	59.45	59.45
D - Non-MD	40.12	40.12	40.12
D - MD1	54.24	54.24	54.24
D - MD2	54.24	54.24	54.24
E - Non-MD	39.90	39.90	39.90
E - MD1	52.95	52.95	52.95
E - MD2	54.24	54.24	54.24

19. Service Delivery Commitments

JED shall be held accountable for service deliveries in the YTTS under JED, as per commitments made under its Service-Based Tariff proposals. These SBT proposals aim to align end-user tariffs with the service level enjoyed by customer clusters, as measured by the average number of hours of supply per day over one month. Details of the service level commitments made by JED to customers in various tariff Bands for April 2026 are shown in Appendices.

20. Monitoring and Evaluation of Compliance with Service Level 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 JED for near real-time monitoring of service.
- b. JED 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. JED 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 vide bulk SMS and social media handles.
- c. JED is obligated to publish daily on its website a rolling 7-day average daily hours of supply on each Band A feeder no later than 10:00 am of the next day.
- d. Where JED fails to deliver on the committed level of service on a Band A feeder for consecutive two days, JED 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 JED 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 the 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. JED 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 JED issued from time to time by the Commission.

21. Pursuant to the provisions of the Order on Migration of Customers and Compensation for Service Failure under the Service-Based Tariff Framework and the Revised Directive to Electricity Distribution Companies on Band A Feeder Performance Monitoring, Upgrade and Downgrade, the Commission, based on the feeder performance report for 1st – 21st of March 2026, hereby orders as follows:

- a. JED 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.

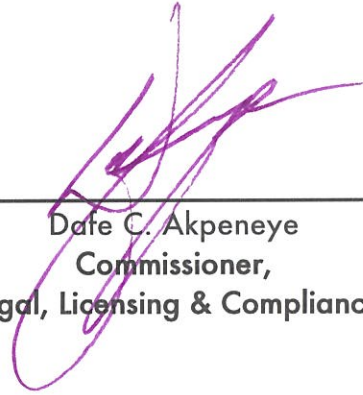
22. **Effective Date**

This Supplementary Order shall be effective from 1st April 2026.

Dated this 31st day of March 2026



Musiliu O. Oseni
Chairman



Dafe C. Akpeneye
Commissioner,
Legal, Licensing & Compliance

Appendix – 1: JED’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 connections 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
	A - Special	Customers under special supply agreement
B (Minimum of 16hrs/day)	B - Non-MD	Customers with single or three-phase connections 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 connections 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 connections 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 connections 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: Feeders for Compensation Only Due to Poor Service Delivery

S/N	FEEDER	FEEDER LOCATION	POPULAR AREAS	1ST-21ST MARCH AVE AVAILABILITY	COMMENT
1	AZARE TOWN	AZARE TOWN	UNGUWAN KATSALLE OPP. COMPREHENSIVE DAY SECONDARY AZARE	AFFECTED BY LOW GENERATION	COMPENSATE CUSTOMERS
2	GRA AZARE	AZARE TOWN	BAKIN KASUWA AZARE	AFFECTED BY LOW GENERATION	COMPENSATE CUSTOMERS
3	WURUKUM	MAKURDI TOWN	RAILWAY OFF WUKARI STREET	19.86	COMPENSATE CUSTOMERS
4	HIGH LEVEL	MAKURDI TOWN	ZONE 4. HIGH LEVEL WARD	19.81	COMPENSATE CUSTOMERS
5	MAKURDI TOWN	YANDEV GBOKO	ASUKUNYA SETTLEMENT, POWA COMPLEX AREA COMMAND, MAKURDI	19.38	COMPENSATE CUSTOMERS
6	KATSINA ALA	YANDEV GBOKO	ANDOOR MBAYION	19.14	COMPENSATE CUSTOMERS
7	WUKARI	YANDEV GBOKO	ADJACENT BEACH HOTEL WATER SIDE, BURUKU, UGBA, ANYIIM	18.81	COMPENSATE CUSTOMERS
8	OTUKPO TOWN	OTUKPO TOWN	FREEDOM STREET ZONE H/B, OTUKPO TOWN	18.67	COMPENSATE CUSTOMERS
9	ANKPA	OTUKPO TOWN	OBAGAJI TOWN, INJECTION SS, ENUGU ROAD, UGBOKOLO	18.29	COMPENSATE CUSTOMERS
10	TARAKU	OTUKPO TIWN	BHD JOPSY HOTEL	18.00	COMPENSATE CUSTOMERS

Appendix 3: JED's Service Level Commitments for April 2026

S/N	FEEDER NAME	BAND	DESCRIPTION OF FEEDER LOCATION	NAME OF MAJOR STREETS SERVED BY THE FEEDER	MIN. SUPPLY DURATION (HRS)
1	ANGLO JOS	A	JOS TOWN	DUTSE UKU, OLD JUTH, GARIYAWAYE STREET	20
2	ASHAKA I	A	ASHAKA/FUNAKAYE	ASHAKA CEMENT	20
3	ASHAKA II	A	ASHAKA/FUNAKAYE	ASHAKA CEMENT	20
4	ATBU	A	BAUCHI TOWN	DASS ROAD BH/MD1/5, ATBU YELWA CAMPUS	20
5	AZARE	A	AZARE TOWN	JAMAARE ROAD, FEDERAL LOW-COST, FED MEDICAL CENTER	20
6	BANK ROAD	A	BAUCHI TOWN	SABON LINE BHID RAILWAY, BEHIND SECRETARIAT, NASARAWA STREET	20
7	BARRACKS ROAD	A	MAKURDI TOWN	BARRACKS ROAD, INJECTION SS	20
8	BAUCHI RING ROAD	A	JOS TOWN	UNGUWAN RUKUBA, BAUCHI RING ROAD, TINA JUNCTION	20
9	BUKURU	A	BUKURU JOS	BEH JOSSY, RAYFIELD ROAD	20
10	BUKURU TOWN	A	JOS TOWN	BUKURU TOWN,	20
11	CBN GOMBE	A	GOMBE TOWN	CBN GOMBE	20
12	CBN MAKURDI	A	MAKURDI TOWN	CBN MAKURDI	20
13	COCA COLA	A	JOS TOWN	MINING ESTATE	20
14	DADIN KOWA	A	JOS TOWN	ZARAMAGANDA, DADIN KOWA, WAEC OFFICE	20
15	DCP I	A	YANDEV GBOKO	DANGOTE CEMENT	20
16	DCP II	A	YANDEV GBOKO	DANGOTE CEMENT	20
17	DOGON DUTSE	A	JOS TOWN	BEHIND HARIS FILLING STATION, INJECTION SUBSTATIONS, SHARNA HOTEL	20
18	FED. LOW COST BAUCHI	A	BAUCHI TOWN	FED LOWCOST NEAR SINDABA HOUSE, SCHOOL OF AGRIC	20
19	FED. LOW COST GOMBE	A	GOMBE TOWN	STATE LOW COST	20
20	FMC	A	GOMBE TOWN	ASHAKA ROAD GOMBE, CBN ROAD	20
21	FMC GOMBE	A	GOMBE TOWN	FEDERAL MEDICAL CENTER GOMBE	20
22	FMC STAFF QUARTERS GOMBE	A	GOMBE TOWN	FMC QUARTERS, BLOCK (E) FEDERAL TEACHING HOSPITAL	20
23	FOBUR	A	JOS TOWN	NEW FOBUR,	20
24	GADA BIU	A	JOS TOWN	OPP, RUSAU MARKET, RISAU VILLAGE, FEBUNA	20
25	GOMBE TOWN	A	GOMBE TOWN	INJECTION SS, FED LOW COST, GOVT HOUSE	20
26	GOVT. HOUSE BAUCHI	A	BAUCHI TOWN	KAFIN GALADIMA, ZARANDA HOTEL, GOVT HOUSE BAUCHI, GRA	20

S/N	FEEDER NAME	BAND	DESCRIPTION OF FEEDER LOCATION	NAME OF MAJOR STREETS SERVED BY THE FEEDER	MIN. SUPPLY DURATION (HRS)
27	GOVT. HOUSE GOMBE	A	GOMBE TOWN	GOOD LUCK JONATHAN WAY	20
28	GOVT. HOUSE MAKURDI	A	MAKURDI TOWN	GOVT. HOUSE MAKURDI	20
29	GRA GOMBE	A	GOMBE TOWN	LONDON MAI DORAWA	20
30	GRA MAKURDI	A	MAKURDI TOWN	BEACH LANE OPP MARINE POLICE STATION, GRA MAKURDI	20
31	GRA/PALACE	A	BAUCHI TOWN	INDUSTRIAL AREA LAYOUT	20
32	GUBI 33kV	A	BAUCHI TOWN	GUBI DAM,	20
33	GURA TOP/MAZ.	A	JOS TOWN	GURATOP,MAZARAM, PARTS OF RAYFIELD	20
34	HWOLSHE	A	JOS TOWN	MIANGO ROAD KUFANG, OPPOSITE NATIONAL LIBRARY	20
35	IBRAHIM TAIWO	A	JOS TOWN	2A CLUB COURT, CLUB ROAD, PRISON BARRACKS	20
36	INDUSTRIAL JOS	A	JOS TOWN	GWARANDOK NAMUWAN VILLAGE, OLD AIRPORT ROAD	20
37	INDUSTRIAL MAKURDI	A	MAKURDI TOWN	INDUSTRIAL LAYOUT ENVIRONS, BHD FED.LOW COST NAKA RD,NEAR ST JAMES CATHOLIC CHURCH	20
38	JUTH	A	JOS TOWN	ISHOM AGOM, JUTH PERMANENT SITE	20
39	KATAKO	A	JOS TOWN	OPPOSITE SEMINARY, UNG RIMI, KATAKO MARKET, CHOBE MARKET	20
40	KUMO	A	BILLIRI ROAD	LEGISLATIVE INJECTION SS, PANTAMI	20
41	LAMINGO	A	JOS TOWN	BEHIND SUNSHINE KYEN RIKKOS, LAMINGO, GWASH, CELE BRIDGE	20
42	LIBERTY DAM	A	JOS TOWN	DOGON KARFE	20
43	MAKERI	A	MAKERI JOS	DIYE	20
44	MUDA LAWAL	A	BAUCHI TOWN	MUDA LAWAL MARKET, PART OF RAN ROAD	20
45	MURTALA MOHAMMED	A	JOS TOWN	NWATU OKONKWO S. S., MURTALA MOHAMMED WAY, JED JOS METRO REGION	20
46	NABORDO	A	JOS ROAD, BAUCHI	INJECTION SS, MIRI VILLAGE, UNITY ESTATE, JOS ROAD, GOVT HOUSE, ATBU	20
47	NARAGUTA	A	JOS TOWN	ZINARIYA ANGWAN RIMI,	20
48	NASCO DEDICATED	A	JOS TOWN	YAKUBU GOWON WAY, JOS, PLATEAU STATE	20
49	NEW GOVT. HOUSE JOS	A	RAYFIELD JOS	KYENG .B.	20
50	NNPC MAKURDI	A	MAKURDI TOWN	BHD IKPAYONGO HIGH COURT, BENUE STATE UNIVERSITY	20
51	NORTH BANK	A	MAKURDI TOWN	OPP PADOPASS	20
52	NVRI	A	JOS TOWN	NO. 34/2 MARRIED QRTS NVRI VOM	20
53	PANTAMI	A	GOMBE TOWN	GRA BAPPA TREBO QTRS, JED OLD OFFICE	20
54	RANTYA	A	JOS TOWN	ZONE C, RANTYA NEW MARKET, LODIK RANTYA STATE LOWCOST	20
55	RAYFIELD	A	JOS TOWN	RAYFIELD RESORT ROAD, KWANG RAYFIELD	20
56	RUKUBA ROAD	A	JOS TOWN	BEHIND COCIN CHURCH KABONG VILLAGE	20
57	SECRETARIAT	A	JOS TOWN	SECRETARIAT JUNCTION	20
58	SHONGO	A	GOMBE TOWN	LOMI WARD, TUNFURE, GOVT HOUSE	20
59	STADIUM	A	BAUCHI TOWN	NEAR HAJJA FILLING STATION, BAYAN GARI	20
60	STATE LOWCOST	A	JOS TOWN	FEDERAL LOW-COST	20
61	TAFAWA BALEWA	A	JOS TOWN	BALEWA RD, ZIKS AVENUE, YANDOKI STREET	20
62	TEACHING HOSPITAL	A	BAUCHI TOWN	CLOSE TO OBUNA ROYAL HOTEL BAUCHI, TEACHING HOSPITAL, BAUCHI SPECIALIST	20
63	TIAMIN	A	BAUCHI TOWN	TIAMIN RICE MILL	20
64	TUNFURE	A	GOMBE TOWN	TUNFURE ESTATE, YOLA ROAD	20
65	UNIJOS DEDICATED	A	JOS TOWN	S/S QUARTERS, UJ Ssqtrs NARAGUTA, BAUCHI ROAD CAMPUS JOS, PERMANENT SITE	20
66	UTAN	A	JOS TOWN	ANGUWAN JARAWA, SABON LAYI, ROCKHAVEN	20
67	WATER WORKS BAUCHI	A	BAUCHI TOWN	FADAMAN MADA AREA, BEHIND GGSS	20
68	WATER WORKS GOMBE	A	GOMBE TOWN	NAYI NAWA WARD,	20
69	WEST OF MINES	A	JOS TOWN	ANNA JABA'AM, PANYAM STREET, AHMADU BELLO WAY	20

S/N	FEEDER NAME	BAND	DESCRIPTION OF FEEDER LOCATION	NAME OF MAJOR STREETS SERVED BY THE FEEDER	MIN. SUPPLY DURATION (HRS)
70	WUNTI ROAD	A	BAUCHI TOWN	BEHIND GYMANASIUM, WUNTI MARKET, AHMADU BELLO WAY	20
71	YANKARI	A	BAUCHI TOWN	YANKARI GAME RESERVE, ALKALERI LGA, KIRFI LGA	20
72	YUGUDA FARM	A	BAUCHI DASS ROAD	DABO FARM, DASS ROAD	20
73	ZARIA ROAD	A	JOS TOWN	ZARIA, ROAD, INIJECTION SUBSTATION	20
74	ZARIA ROAD 11KV	A	JOS TOWN	ZARIA ROAD, ECWA STAFF, HWOLAZA, GAMAJIGO	20
75	AIRFORCE BASE BAUCHI	B	NINGI ROAD, BAUCHI	AIRFORCE BARRACKS BAUCHI	16
76	AMINU STREET	B	BAUCHI TOWN	AMINU STREET, BAKIN KURA STREET, PART OF WUNTI STREET	16
77	ASA	B	OTUKPO TOWN	OTUKPO TOWN	16
78	ATBU PERMANENT SITE	B	NINGI ROAD, BAUCHI	ATBU PERMANENT SITE	16
79	BAPTIST	B	JOS TOWN	YANZUMA, PART OF BAUCHI ROAD	16
80	BARRACK	B	BAUCHI TOWN	TSOHON COMPANY WUNTIN DADA, SHADAWANKA BARRACK	16
81	BAUCHI ROAD TOWNSHIP	B	JOS TOWN	CHOLLOM STREET OPP ECWA CHURCH BISHARA 3 APATA	16
82	BBL	B	MAKURDI TOWN	INTERNATIONAL MARKET, BBL	16
83	BCGA	B	GOMBE TOWN	BAMUSA BEHIND TRUST BREAD	16
84	BSU	B	MAKURDI TOWN	GBOKO ROAD MAKURDI, BENUE STATE UNIVERSITY	16
85	COE/FIRE SERVICE	B	AZARE TOWN	COLL OF EDUCATION, FED UNIVERSITY OF HEALTH, FIRE SERVICE	16
86	CONGO	B	JOS TOWN	SUNDAY PAM STREET CONGO JUNCTION, CONGO WARD	16
87	DARAZO/DUKKU	B	GOMBE TOWN	BAWA ZEGO, DUKKU TOWN, DARAZO TOWN, KARI	16
88	DASS	B	BAUCHI TOWN	INJECTION SS, DASS, TAFAWA BALEWA AND BOGORO LGAS	16
89	DILIMI	B	JOS TOWN	SARKIN FULANI, DILIMI WARD	16
90	DISTRICT	B	MAKURDI TOWN	MR AGBOR RESIDENCE BHD PRISON BARRACKS	16
91	DOMA	B	GOMBE TOWN	HAMMADU KAFFI QUARTERS, GOMBE TOWN	16
92	DOROWA	B	JOS TOWN	OPP PHC, SABON LAYI, MANGU, PANKSHIN, M/JAMA'A SHEDAM, WASE	16
93	FGC/RADIO MONITORING	B	AZARE TOWN	MATSANGO AREA AZARE, MISAU ROAD, FED GOVT COLLEGE	16
94	GBOKO ROAD	B	MAKURDI TOWN	MAKURDI-GBOKO RD	16
95	GOMBE STATE UNIVERSITY	B	GOMBE TOWN	GOMBE STATE UNIVERSITY	16
96	GWALLAMEJI	B	BAUCHI TOWN	RAFIN SANYI BEHIND ENY CHURCH, RAFIN ZURFI, FED POLY BAUCHI	16
97	IGBANOMAJE	B	OTUKPO TIWN	EGLI AVENUE OTIA G., FREEDOM STREET ZONE H/B	16
98	INDUSTRIAL BAUCHI	B	BAUCHI TOWN	DUMI VILLAGE, GAMES VILLAGE, JAHUN WARD	16
99	MAKURDI TOWN 11KV	B	MAKURDI TOWN	J S TARKA WAY	16
100	NAKA ROAD	B	MAKURDI TOWN	BHD ESKAY ESTATE	16
101	NASARAWA	B	JOS TOWN	YAN KASUWA, NASARAWA	16
102	NASME	B	MAKURDI TOWN	YOGBO ROAD	16
103	NINGI	B	BAUCHI TOWN	TASHAN NASARU NINGI, ATBU PERMANENT SITE, AIRFORCE BASE BAUCHI	16
104	NIPSS KURU	B	JOS TOWN	NIPSS KURU	16
105	OJU	B	OTUKPO TIWN	UMAPIA ADUM 1 VILL ITO, OJU	16
106	OLD ENUGU ROAD	B	OTUKPO TIWN	EFFA QUARTER, OLD ENUGU ROAD	16
107	OTADA	B	OTUKPO TIWN	OTUKPO LG SECRETARIAT, EFFA QTRS, APPLE AVENUE	16
108	POLICE STAFF COLLEGE/POLY	B	BUKURU JOS	POLICE STAFF COLLEGE	16
109	RAILWAY	B	BAUCHI TOWN	RAJI QUARTERS, RILWAN SULAIMAN, GOMBE ROAD, VOCATIONAL	16
110	RUKUBA	B	JOS TOWN	KWANG VILAGE	16
111	RUKUBA BARRACKS	B	JOS TOWN	ARMY BARRACKS	16
112	SCIENCE SCH. KURU	B	KURU JOS	DAZEK KURU	16
113	TUDUN SALMANU	B	BAUCHI TOWN	TUDUN SALMANU, GIDA DUBU, TIRWUN MAIDUGURI ROAD	16

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114	TUDUN WADA GOMBE	B	GOMBE TOWN	ALIYU MODIBBO STREET GOMBE	16
115	TUDUN WADA JOS	B	JOS TOWN	MADO, TUDUN WADA	16
116	UNIAGRIC	B	MAKURDI TOWN	UNIC AGRIC MAKURDI	16
117	YANDEV	B	YANDEV GBOKO	OFF IHUGH ROAD WAAPERA	16
118	YELWA	B	BAUCHI TOWN	YELWAN MAKARANTA, LUSHI WARD, YELWAN LEBURA	16
119	ZAWAN	B	JOS TOWN	ZUBAIRU STREET, ANGUWAN DOKI	16
120	33KV BILLIRI	C	BILLIRI	BILLIRI, KUMO INJECTION, YOLA ROAD	12
121	33KV IKPAYONGU	C	IKPAYONGO	IKPAYONGU	12
122	33KV KALTUNGO	C	BILLIRI	KALTUNGO, YOLA ROAD, TULA	12
123	AIRFORCE BASE MAKURDI	C	MAKURDI TOWN	AIRFORCE BASE MAKURDI	12
124	ALIADE	C	ALIADE	7 DAYS ADVENTIST CHURCH STREET, ALIADE	12
125	BARIKIN LADI TOWN	C	BARIKIN LADI	BEH ALHAJI NATAALA RESIDENCE, BARKIN LADI TOWN	12
126	BYPASS	C	GOMBE TOWN	DUBAI QTRS, GOMBE BYPASS	12
127	EMIRS PALACE JAMAARE	C	JAMAARE	JAMAARE EMIR PALACE, CENTRAL MOSQUE, DISINA ROAD	12
128	FEDERAL LOWCOST JAMAARE	C	JAMAARE	FEDERAL LOW-COST, KANO ROAD	12
129	FIKA	C	NAFADA	NAFADA TOWN	12
130	GAMAWA/DAMBAM	C	DAMBAM	DAMBAM, GAMAWA, ZAKI, POTISKUM ROAD	12
131	GBOKO/ADIKPO	C	ADIKPO	SHANDE ROAD, ADIKPO TOWN	12
132	GINDIRI	C	GINDIRI	ANGWAN LAHIR, MANGU	12
133	GRA MISAU	C	MISAU	ALUMURI QUARTERS, KARI ROAD, SCH OF LEGAL STUDIES	12
134	JAMAARE	C	AZARE TOWN	FAGGO VILLAGE, KANO ROAD	12
135	MALLAM INNA	C	GOMBE TOWN	ZAGAINA QUARTERS ACROSS ARAWA GULLY BY THE LEFT	12
136	MALLAM SIDI	C	GOMBE TOWN	OPP JAURO HOUSE MAIDUGU M/SIDI	12
137	MANGU TOWN	C	MANGU	BUNGHA DAWO NEWLAY OUT, MANGU	12
138	MISAU	C	AZARE TOWN	GULBIN VILLAGE, INJECTION SS, GIADE LGA	12
139	MISAU TOWN	C	MISAU	NASSARAWA AREA, EMIR PALACE	12
140	NINGI TOWN	C	NINGI TOWN	DALIYA AREA NINGI L.G.A, KANO ROAD NINGI, EMIR PALACE, SECRETARIAT	12
141	NNPC JOS	C	JOS TOWN	CIKIN GARI ANGWAN PATA (JENGRE), ZARIA ROAD	12
142	OBARIKE TOWN	C	OTUKPO TIWN	CHAIRMAN'S QUARTERS, OBARIKE	12
143	OJU I	C	OJU	GBOKO ROAD, OJU	12
144	OJU II	C	OJU	IPINU ALONG ST THOMAS RD, OJU	12
145	POLO	C	JOS TOWN	JENTA MAKERI, JENTA ADAMU	12
146	RAN ROAD	C	BAUCHI TOWN	MAKARAHUTA, TAFAWA BALEWA ESTATE, GOMBE ROAD	12
147	RIYEL	C	GOMBE TOWN	HURUMIN DA'U STREET, RIYEL	12
148	SRS	C	MAKURDI TOWN	7 HUDCO QUARTERS	12
149	TORO	C	JOS TOWN	BAKI KWARI BEHIND BRIDGE KADAGE, TORO LG SECRETARIAT	12
150	VANDEKYA	C	VANDEKYA	VANDEKIYA	12
151	VOM	C	VOM JOS	VOM	12
152	ZARTEX	C	BARIKIN LADI	OPP. LOW-COST	12
153	BOGORO I	D	BOGORO	BESIDE BOGORO CENTRAL PRIMARY SCHOOL	8
154	BOGORO II	D	BOGORO	GWARANGAH	8
155	DARAZO TOWN	D	DARAZO TOWN	ANGUWAN BAKURYO	8
156	DAUDU	D	MAKURDI TOWN	BHD HEAVY DUTY PARK	8
157	EMIR PALACE DARAZO	D	DARAZO TOWN	EMIR PALACE,	8

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158	EMIR PALACE KUMO 11KV	D	KUMO TOWN	EMIR PALACE, BILLIRI ROAD	8
159	GENERAL HOSPITAL PANKSHIN	D	PANKSHIN	GENERAL HOSPITAL PANKSHIN	8
160	HARDAWA	D	HARDAWA	SABON PEGI, EMIR PALACE	8
161	J.D. GOMWALK	D	PANKSHIN	ALONG AWALLE, PANKSHIN	8
162	KALSHINGI TOWN I	D	KALSHINGI TOWN	NEAR TRANSFORMER, KALSHINGI TOWN	8
163	KALSHINGI TOWN II	D	KALSHINGI TOWN	PART OF KALSHINGI TOWN	8
164	KUMO TOWN 11KV	D	KUMO TOWN	BANGU LATEDE KUMO	8
165	NAFADA TOWN	D	NAFADA TOWN	ARDO ABBA NAFADA BESIDE ROUD	8
166	PANKSHIN FCE	D	PANKSHIN	PANKSHIN FCE	8
167	BENPOLY	E	UGBOKOLO	BENPOLY	4
168	DENGI TOWN	E	DENGI	TURAKI STREET, DENGI TOWN	4
169	GRA SHENDAM	E	SHENDAM	SHENDAM GRA	4
170	KUFFEN	E	KUFFEN	PART OF LANGTANG	4
171	MBAR	E	MBAR TOWN	MBAR	4
172	OKPOGA	E	OKPOGA	ICHAMA ROAD, OKPOGA	4
173	PAJAT	E	PAJAT	PART OF LANGTANG	4
174	PILGANI	E	PILGANI	OPPOSITE PHC CLINIC PILGANI	4
175	SHENDAM ARMY BARRACKS	E	SHENDAM	SHENDAM BARRACKS	4
176	SHIRA-YANA	E	YANA	ANGUWAN BABA SHIRA, YANA, GIADE ROAD	4
177	TOTAL	E	SHENDAM	SHENDAM	4
178	UGBOKOLO	E	UGBOKOLO	UMABE UGBOKOLO,	4
179	WASE GARKUWA	E	WASE	WASE TOWN	4
180	WASE PRISON	E	WASE	STATE LOWCOST WASE	4