



ORDER/NERC/2026/035

**BEFORE THE NIGERIAN ELECTRICITY REGULATORY COMMISSION
IN THE MATTER OF APRIL 2026 SUPPLEMENTARY ORDER TO THE MULTI-YEAR
TARIFF ORDER 2024 FOR KADUNA 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 Kaduna Electricity Distribution Plc (“KAEDC” 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 KAEDC 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 KAEDC 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 KAEDC franchise, are procured through the KAEDC 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 KAEDC’s revenue requirements, allowed recovery and remittance obligations.

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

6. Pursuant to the Tariff Review Application by KAEDC on 6 July 2023, NERC approved MYTO-2024 effective from 1st January 2024. The Order, among others:
 - a. Restated KAEDC'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 KAEDC.
 - 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 KAEDC'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 KAEDC'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 KAEDC and pursuant to Section 10(c) of the April 2024 Supplementary Order to MYTO 2024 mandating KAEDC 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 KAEDC are adopted.
- e. **Available Generation Capacity:** Considering the periodic reports from the System Operator and the need for an adequate energy offtake by KAEDC to cater for the revision of the customers' load allocation targets above and ensure quality service, a projection of an average offtake of 220MWh/h by KAEDC 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 KAEDC 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 KAEDC 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 KAEDC

Parameter	Unit	Feb 2026	Mar 2026	Apr 2026
Loss Target	%	18.18%	18.18%	18.18%
Nigerian Inflation	%	15.2%	15.10%	15.06%
US Inflation	%	2.7%	2.40%	2.4%
Exchange Rate	₦/\$	1,435.5	1,926	1392.0
Gas Supply and Transportation Cost	\$/MMBTU	3.33	220	3.39
Transmission Loss Factor	%	7.00%	7.00%	7.00%
Energy Delivered to DisCo	GWh/Year	2,373	1,926	1,926
Energy Delivered to DisCo	MWh/h	271	220	220
Generation Cost	₦/ kWh	104.5	98.5	100.6
Transmission & Admin Cost and TIF	₦/ kWh	13.7	15.5	15.5
Cost-Reflective Tariff	₦/ kWh	192.6	196.9	199.4
Allowed Tariff	₦/ kWh	121.8	121.8	121.8
Monthly Tariff Shortfall (Subsidy)	₦' Million	11,458	9,868	10,195

12. KAEDC'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, KAEDC shall settle its market invoices under the DisCo Remittance Obligation thresholds as provided in Table 2.

Table 2: Monthly KAEDC's Remittance Obligation

Head	Sub Head	Feb 2026	Mar 2026	Apr 2026
		Revision	Revision	Revision
		₦'Million	₦'Million	₦'Million
Revenue Required	NEMSF	66	66	66
	Meter Acquisition Fund	192	156	156
	Unadjusted GenCo Invoice	19,160	15,071	15,410
	ZHEPP Invoice	1,504	741	741
	Bilateral Invoice	0		
	TCN & Admin Services and TIF	2,712	2,487	2,492
	DisCo	7,529	7,338	7,321
	Total	31,163	25,859	26,186
	Allowed Recovery	19,704	15,991	15,991
	2024 Under/Over Recovery B/F	0	0	-1,580
	Tariff Shortfall (Subsidy)	11,458	9,868	8,616
	NBET Adjusted Invoice to KAEDC	7,701	5,203	6,795
DisCo Remittance Obligation	NEMSF	66	66	66
	Meter Acquisition Fund	192	156	156
	NBET Remittance Obligation	7,701	5,203	6,795
	ZHEPP Remittance Obligation	1,504	741	741
	Bilateral Remittance	0	0	0
	MO Remittance Obligation	2,712	2,487	2,492
	DisCo	7,529	7,338	5,742
	Total Distribution	19,704	15,991	15,991
	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 KAEDC 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 KAEDC at the applicable tariff.
 - b. KAEDC 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. KAEDC 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. KAEDC shall maintain adequate payment securitisation for energy offtake in line with the earlier directive of the Commission and relevant bilateral contracts.
- f. KAEDC 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

KAEDC is obligated by this Order to procure a minimum of 26MW 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 13MW (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 KAEDC's Franchise area.

Approved End-User Tariffs for the Yet to be Transitioned States (“YTTS”) under KAEDC, 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 KAEDC franchise areas – Kaduna, Kebbi, Sokoto, and Zamfara states.
17. Pursuant to Section 116 of the EA and extant regulations, the Commission has considered and approved for the YTTS under KAEDC 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 KAEDC 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 KAEDC

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	62.63	62.63	62.63
B – MD1	66.34	66.34	66.34
B – MD2	68.78	68.78	68.78
C – Non-MD	51.12	51.12	51.12
C – MD1	52.88	52.88	52.88
C – MD2	55.52	55.52	55.52
D – Non-MD	35.41	35.41	35.41
D – MD1	46.40	46.40	46.40
D – MD2	46.40	46.40	46.40
E – Non-MD	35.41	35.41	35.41
E – MD1	46.40	46.40	46.40
E – MD2	46.40	46.40	46.40

19. Service Delivery Commitments

KAEDC shall be held accountable for service deliveries in the YTTS under KAEDC, 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 KAEDC to customers in various tariff Bands for April 2026 are shown in Appendices.

20. Monitoring and Evaluation of Compliance with Service Level Commitment

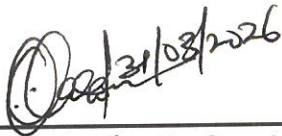
- a. The Commission shall continue to leverage technology to directly obtain data on the hours of supply on each Band A feeder from the head-end system of KAEDC for near real-time monitoring of service.
- b. KAEDC shall maintain a rapid response team to ensure effective service delivery on the committed 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. KAEDC 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. KAEDC 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 KAEDC fails to deliver on the committed level of service on a Band A feeder for consecutive two days, KAEDC 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 KAEDC 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. KAEDC 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 KAEDC issued from time to time by the Commission.

21. Effective Date

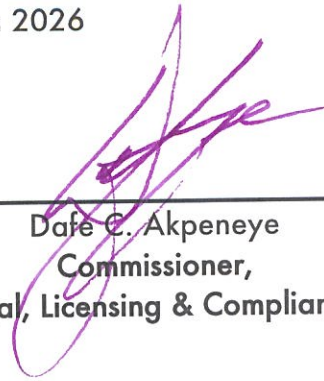
This Supplementary Order shall be effective from 1st April 2026.

Dated this 31st day of March 2026



A handwritten signature in black ink, appearing to read 'Musiliu O. Oseni', with the date '31/03/2026' written over it.

Musiliu O. Oseni
Chairman



A handwritten signature in purple ink, appearing to read 'Dafe C. Akpeneye', written over a horizontal line.

Dafe C. Akpeneye
Commissioner,
Legal, Licensing & Compliance

Appendix – 1: KAEDC’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: KAEDC's Service Level Commitments for April 2026

S/N	FEEDER NAME	BAND	FEEDER LOCATION	NAME OF MAJOR STREETS SERVED BY THE FEEDER	MIN. SUPPLY DURATION (HRS)
1	11KV ISA KAITA	A	ABAKPA	ISA KAITA ROAD, UNGUWAN SARKI & SULTAN ROAD	20
2	11KV LEGISLATIVE QUARTERS	A	UNGUWAN DOSA	UNGUWAN DOSA, YAN MAJALISU, COLLEAGUE ROAD, KUDAN STREET & KUBAU ROAD	20
3	11KV NACB	A	DAWAKI	DANBURAM, YAHAYA ROAD & NITEL QUARTERS	20
4	11KV DAWAKI	A	DAWAKI	JABI EAST, KAMSILM & WAZIRI MACCIDIO	20
5	11KV COMMERCIAL KACHIA RD	A	KAKURI	KACHIA RD	20
6	11KV COMMERCIAL KEBBI	A	ESTERN BYPASS	ESTERN BYPASS, RIYYAN RADIO, GRA BIRNIN KEBBI	20
7	11KV STARTIMES SOK	A	RINJIN SAMBO	STARTIMES, NTA SOKOTO	20
8	11KV COMMERCIAL SOKOTO	A	GUSAU ROAD	SOKOTO COMMERCIAL RD	20
9	11KV AHMADU BELLO WAY	A	ABAKPA	ABAKPA, SOKOTO ROAD & AHMADU BELLO WAY	20
10	11KV CANTEEN	A	PZ ZARIA	PZ, RIVER ROAD GRA, MANCHESTER ROAD GRA, PARK ROAD, WHAFF, RIVER SIDE, UNGUWAN KAYA, DAKCCE & NAGOYI ROAD	20
11	11KV COMMERCIAL DKA	A	CONSTITUTION	MAIDUGURI ROAD, CONSTITUTION ROAD & DAURA ROAD	20
12	11KV COMMERCIAL ZAM	A	POWERHOUSE	NTA GUSAU ALONG SAMARU	20
13	11KV FIFTH CHUKKER	A	MANDO	FIFTH CHUKKER ALONG JOS ROAD	20
14	11KV GOVERNMENT HOUSE ZAM	A	POWERHOUSE	YANKUKA, YARIMAN BAKURA HOSPITAL, WATER BOARD & GOVERNMENT HOUSE GUSAU	20
15	11KV LUGGARD HALL	A	ABAKPA	ALKALI ROAD, YAKUBU AVENUE, WHAFF ROAD & INDEPENDENCES WAYS	20
16	11KV NAFBASE	A	NAFBASE KADUNA	NAFBASE KADUNA & AGRIC QUARTERS	20
17	11KV NEW MILLENNIUM CITY	A	MILLENNIUM CITY	MILLENNIUM CITY & NURU SURAJ	20
18	11KV POLY ROAD	A	MOGADISHU	POLY QUARTERS & MOGADISHU LAYOUT	20
19	11KV WATER RESOURCES RIG	A	MOTHERCAT	WATER RESOURCES MOTHERCAT	20
20	11KV TEACHING HOSPITAL DKA	A	INDEPENDENCE	ACHIDA ROAD, ALIYU WAMAKO HOUSE	20
21	11KV GWARI AVENUE	A	BORSTAL STATION	GWARI AVENUE	20
22	11KV LEVENTIS	A	MOGADISHU	LAGOS STREET, YORUBA ROAD, ORIYOFATA	20
23	11KV GOVERNMENT HOUSE KD	A	MOGADISHU	FIFTH CHUKKER ALONG JOS ROAD	20
24	11KV CONSTITUTION ROAD	A	INDEPENDENCE	BAMAKO ROAD, SULEIMAN BARAU ROAD, JA-ABDULKADIR ROAD, RIMI DRIVE, RAMAT ROAD, CONAKRY ROAD AND SHEHU LAMINU ROAD	20
25	11KV URBAN SHELTER	A	DAWAKI	JABI EAST, KAMSILM & WAZIRI MACCIDIO	20
26	11KV UNGUWAN RIMI	A	DAWAKI	STATE HOUSE, WATER BOARD TREATMENT PLANT, WAEC, SMC QUARTERS, KTC LAYOUT, FEDERAL SECRETARIAT, FHC AND COURT OF APPEAL	20
27	11KV MALALI	A	DAWAKI	JABI EAST, KAMSILM & WAZIRI MACCIDIO	20
28	11KV NTA KD	A	JAJI	NTA KD	20
29	11KV INSTITUTE	A	FARFARU	STATE ASSEMBLY COMPLEX	20
30	11KV KADUNA ROAD	A	GUSAU ROAD	GIDAN SALANKE, ARKILLA, KALAMBAINA, GIRAFSHI	20
31	11KV LODGE ROAD	A	GUSAU ROAD	GIDAN DARE, OLD MARKET, DIGARAGYARE, MAKERA ASADA, KUPPERS	20
32	11KV BULASA	A	MECHANICS VILLAGES	MECHANICS VILLAGES	20
33	11KV HIGH COST	A	NARAYI	ALIYU MAKAMA ROAD, GWARI AVENUE, BARNAWA COMPLEX, SHAGARI ESTATE, HIGHCOST ROAD, PRISON	20
34	11KV BARNAWA GRA	A	NARAYI	HIGHCOST AREA & BARNAWA COMPLEX	20
35	11KV BADO	A	FARFARU	BADO	20
36	11KV GRA ZAM	A	TSUNAMI	BARAKALLAHU, INVESMENT HOUSE, J&B SECRETARIAT	20
37	11KV BARNAWA MKR	A	KAKURI	KAKURI	20
38	11KV NTA SOK	A	RINJIN SAMBO	NTA SOKOTO	20
39	11KV BANK KAFANCHAN	A	BANK ROAD	BANK ROAD KAFANCHAN	20

S/N	FEEDER NAME	BAND	FEEDER LOCATION	NAME OF MAJOR STREETS SERVED BY THE FEEDER	MIN. SUPPLY DURATION (HRS)
40	33KV MOGADISHU	A	POWER STATION	44 NA R-HOSPITAL BADIKKO JUNCTION, SIR KASHIM IBRAHIM HOUSE GOVERNMENT HOUSE KADUNA,KADUAN STATE WATER BOARD POLY ROAD, METER TESK COMPANY BY POWER HOUSE & FERTILIZER COMPANY BY AMADU DOKA ROAD ABAKPA .	20
41	33KV ABAKPA	A	MANDO	CIBI GRANITE BY MANDO, NNAMDI AZIKWE ROAD KADUNA BYPASS , AAM PLASTIC BY KURMIN MASHI, MTN FRIEDSHIPS BY ABAKPA,MASCALLA HOTEL ,BELLS HOLDING, OXYGEN MANFACTURERS AND CONFIDENCE WATER	20
42	33KV ANKA	A	TALATA MAFARA TS	ANKA, SHIYAR-MAGAJI,KASUWAR-GIDA,SABOGARI,GENERAL HOSPITAL ANKA,DAN MANGORO,SECRETARIAT,DAN MANGORO,BAKIN TASHA,FGC ANKA	20
43	33KV AREWA	A	POWER STATION	KENFELI,KOTANGORA ESTATE,CHECHERRY,LOGIN GATES ENGINEERING,KADWELL INTERNATIONAL SCHOOL AND KAURI INJECTION SUBSTATION	20
44	33KV AVIATION	A	ZARIA TS	SCHOOL OF AVIATION, NITT PALADAN, FGGC ZARIA, NBASAWA, ABU MAIN CAMPUS & CENTRE OF EXCELLENT SAMARU & ABU TEACHING HOSPITAL SHIKA.	20
45	33KV BAKURA	A	TALATA MAFARA TS	BAKURA, KASUWAR DAJI BAKURA,KANWURI BAKURA,MADANCI,JUMU'A YAR KOFOJI,GOBIRAWA YAR KOFOJI,MTN BAKURA,BALGARE VILLAGE,GAMJI,FADAMAWA,BAICHIN GABAS,DAMRI VILLAGE	20
46	33KV DOKA	A	MANDO	KAURA SUPER SAG BY NNAMDI AZIKWE ROAD	20
47	33KV FADAMA 1	A	B/KEBBI TS	CENTRAL BANK B/KEBBI, BESIDE KEBBI TV, SIR YAHAY HOSPITAL KEBBI, EMIR OF GWANDU PALACE & GOVERNMENT HOUSE KEBBI	20
48	33KV FADAMA 2	A	B/KEBBI TS	AZBIR HOTEL AND ARENA ESTERN BY PASS B/KEBBI	20
49	33KV FARFARU	A	SOKOTO TS	ARKILLA BINJI QUARTERS, ANHASS PLASTIC, FARFARU INJECTION SUBSTATION	20
50	33KV GONIN GORA	A	POWER STATION	KADUNA DISEASE CONTROL CENTRE, CU VENTURE ALONG NNAMDI AZIKWUWE, GONIN GORA, KADUNA -ABUJA EXPRESS WAY	20
51	33KV HANWA	A	ZARIA TS	FABS HOTEL & ORGANO HOTELS ALONG ROCK ROAD GRA ZARIA	20
52	33KV INDEPENDENCE	A	POWER STATION	NO POINT LOAD	20
53	33KV JAJI	A	MANDO	KAWO, ZARIA ROAD, MARRABAN JOS,TRADE FAIRS	20
54	33KV KAFANCHAN	A	KAFANCHAN	KAFANCHAN TOWN, MAIGIZO,U/MASARA,U/MUSA,WBD TREATMENT,OFFICE AUXILIARY KAGORO,U/NUNGU,FADAN KARSHI,PEOGEOUT(CHOICE BRANDS),TTM,ZAKWA	20
55	33KV KINKINAU	A	MANDO	DANMANI TOWN AND KINKINAU INJ SS	20
56	33KV KOFAN DOKA	A	ZARIA TS	WATER BOARD PUMPING STATION,ZANNURAKH HOTEL,NUHU JAMO'S HOUSE	20
57	33KV KRPC (DEDICATED)	A	POWER STATION	KRPC KADUNA	20
58	33KV LABANA (DEDICATED)	A	MECHANICS VILLAGES	LABANA & JEGA ROAD	20
59	33KV MAFARA	A	TALATA MAFARA TS	TALATA MAFARA TOWN, GURBI VILLAGE,RICE MILL YARIMA,BAKIN ZAZZI,AIRSPACE,RAFIN DANKURE,TSAMIYAR DANSISI,KWANAR KALGO,RAKUWA	20
60	33KV MAGAMI	A	GUSAU TS	GARGAU, SULOWO, BAHAF GLOBAL SERVICES LTD, ABU MAGAJI FARM, ISMA GINERY AND SAMARU RELIEF	20
61	33KV MARADUN	A	TALATA MAFARA TS	MARADUN, RINI,GORA,BIRNIN TUDU,MAKERA,KAZAMA,MAI GABAS,DOSARA,BIRNIN TUDU,SOLID MINERAL ,RIMA QTRS,LAYIN DAJI,KOFAR KYARAWA,DAN FAKO	20
62	33KV MOTHER CAT	A	MOTHER CAT	MOTHER CAT	20
63	33KV NAF	A	MANDO	OBASANJO FARM, ARRISALA GLOBAL CARE BY NAFBASE,MOTHER CAT HODLING COMPANY	20
64	33KV NARAYI VILLAGE	A	NARAYI VILLAGE	NARAYI VILLAGE	20
65	33KV NEW INJECTION	A	SOKOTO TS	KEKE RICE, SHUKURA HOTEL, WATERBOARD, GIGINYA HOTEL	20
66	33KV NNPC GUSAU	A	GUSAU TS	NNPC GUSAU	20
67	33KV OLAM	A	POWER STATION	HYBRID FEED, OLAM , PLASTIC & KADUNA -ABUJA EXPRESSWAY	20
68	33KV POWER HOUSE	A	GUSAU TS	SAMARU GUSAU, BACK OF GRID , KING FAHAD HOSPITAL, PART OF UNGUWAN SHADOW & UNG NASARAWA	20
69	33KV POWER STATION	A	SOKOTO TS	ARKILLA BINJI QUARTERS,ANHASS PLASTIC,FARFARU INJECTION SUBSTATION	20
70	33KV PZ	A	ZARIA TS	HULHULDE INVESTMENT , DABOL NIG LTD, NALMACO- CHIKAJI INDUSTRIAL LAYOUT ZARIA. SHAGALINKU HOTEL NEAR POLO FIELD ZARIA, EMERALD, WESTERN WAY GRA ZARIA, NEAR NEPA QUARTERS .	20

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71	33KV RIGASA	A	MANDO	A.A.G COLLEGE OF HEALTH TECHNOLOGY (FORMERLY GIC),KAURA MOTORS,MAKAFI MARKET BYE PASS,TETRAA FILLING STATION(FORMERLY GNL),UNITY PLAZA,MAMIYA OIL,HARCO RICE LIMITED,URWA HOUSE,GT BANK,NAMAGIRA	20
72	33KV TSAFE	A	GUSAU TS	FED. UNIVERSITY,FEGIN BAZA,DAN JIBGA,CHADIYA,G.G.S.S KWATARKWASHI,GIDAN DAWA,GAN GARA,GIDAN DAWA,KWANAR MAI SAJE,KUNCHIN KALGO,MADA,MARKET	20
73	33KV TURUNKU	A	MANDO	JAJI AND KATABU INJECTION SUBSTATION	20
74	33KV UNGUWAN BORO	A	POWER STATION	BIBLE MINISTRY (POULTRY FEEDS),OSTRICH BAKERY,STANDARD FEED COMPANY,HYBRID FEEDS COMPANY,TOP GALAXY,REG-VIEWEND HOTEL	20
75	33KV UNGWAN DOSA	A	MANDO	KADUNA DISEASE CONTROL CENTRE, CU VENTURE ALONG NNAMDI AZIKWUWE, GONIN GORA, KADUNA -ABUJA EXPRESS WAY	20
76	33KV UNIVERSITY (DEDICATED)	A	MECHANICS VILLAGES	UNIVERSITY BIRNIN KEBBI	20
77	33KV UNTL (DEDICATED)	A	POWER STATION	UNTL, NACACO,PAN DRIVE ,UNITED WIRE, DECON KADUNA	20
78	33KV WATER WORKS	A	MANDO	WATER BOARD INTAKE RABAH ROAD, ANGEL GUARDING RABAH ROAD, ROYAL HOTEL BY ISA KAITA& PENECILLES RABAH ROAD	20
79	33KV ZARIA WATER WORKS (DEDICATED)	A	ZARIA WATER WORKS	ZARIA WATER WORKS	20
80	33KV NEW NDA	A	NEW NDA	NEW NDA	20
81	33KV CROWN FLOUR MILLS	A	POWER STATION	CROWN FLOUR MILLS	20
82	33KV PAN	A	POWER STATION	PAN DRIVE, UNGUWAN MUAZU,	20
83	33KV TOWNSHIP	A	SOKOTO TS	GARGAU, SULOWO, BAHAF GLOBAL SERVICES LTD, ABU MAGAJI FARM, ISMA GINERY AND SAMARU RELIEF	20
84	33KV AIRPORT ROAD	A	MANDO	AIRPORT KADUNA, EYES CENTERS KADUNA , NDA KADUNA NEW ANNEX & MANDO ROAD	20
85	33KV ZURU	A	YAURI TS	YAURI TS	20
86	33KV NGASKI	A	YAURI TS	YAURI TS	20
87	33KV KOKO	A	YAURI TS	YAURI TS	20
88	33KV YAWURI	A	YAURI TS	YAURI	20
89	33KV SOBA	A	ZARIA TS	GABARI VILLAGE, MADACHI, SOBA VILLAGE, SUNSEED FACTORY, PAMBEGUWA AND WUCICIRI	20
90	33KV KWARE/UNIVERSITY	A	SKOTO TS	KALKWALAWA, UNIVERCITY, BUNSAJE, WAMAKO	20
91	33KV YABO/SHAGARI	A	SOKOTO TS	ALIYU QUARTERS, AIR-PORT, MILGOMA, TAKATUKU	20
92	33KV BIRNIN GWARI	A	TAGINA	TAGINA	20
93	11KV ARKILLA	B	BIRNIN KEBBI ROAD	GESSE PHASE 1 & 2, SHIYAR FADA AREA, SANI ABACHA BYPASS FROM TIPA GARRAGE TO KCC AREA	16
94	11KV GADA BIYU	B	NNPC	INTERMEDIATE QUARTERS, KADUNA ROAD, LOWCOST TANKI, ALHERI SCHOOL AND CUSTOM HOUSE	16
95	11KV GARAGE KAFANCHAN	B	KAFANCHAN	UNGUWAN MUAZU GRA, UNGWAN MUAZU BY EXPRESS, PAN DRIVE,	16
96	11KV STATEHOUSE	B	KAWO	KAWO	16
97	33KV KAURAN NAMODA	B	GUSAU TS	GAJI GATE, ALMANAR MOSQUE, KASU, POLICE HQ, BIDA ROAD	16
98	T2B	B	GUSAU TS	GUSAU TS	16
99	33KV GWANDU	C	BIRNIN KEBBI	GWANDU, GRA NEPA, GRABIRNINKEBBI, VILLAGEE,ALIERU QUARTERS,GWADANGWAJITOWN,KAWARA QUARTERS	12
100	11KV GWADANGWAJI	C	FADAMA	GOVERNMENT HOUSE AREA, KEBBI POLYTECHNIC	12
101	11KV NASFAT	C	KAWO	NAFSAT VILLAGE, FARIN GIDA & HAYIN BANKI	12
102	11KV ABU	C	TS	FANLADAN, KONGILA, LAYIN ZOMO, TOHU, NAREC	12
103	11KV AREWA BOTTLERS	C	PAN	UNGUWN ROMI, BAGI VILLA, KADUNA POLTECHNICS QUARTERS & KADUNA POLY, PART OF TELEVISION, COMMAND JUNCTION, CFW BOARD	12
104	11KV ARGUNGU CITY	C	GARKUWA	ARGUNGU CITY	12
105	11KV ARMY BARRACK	C	POWER STATION	KWANNAWA, OLD AIR-PORT, SAMAJE AND SALAME	12
106	11KV FEDERAL HOUSING	C	GONIN GORA	FEDERAL HOUSING, GOVERNMENT LAND, KARA TUDU, UNGUWAN BIJE, UNGUWAN ROMI NEAR EXTENTION, AGRIC QUARTERS & ABUJA JUNCTION COOPERATIVE COLLEGE	12
107	11KV FGCC	C	NNPC	GIDAN DAWA, NNPC, MAHUTA, FERMA AND FGCC	12

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108	11KV GRA ARGUNGU	C	ARGUNGU	ARGUNGU	12
109	11KV GRA ZAR	C	MAIN OFFICE	GRA ZARIA, RAILWAY QUARTERS, DOGARAWA	12
110	11KV INDUSTRIAL ZAM	C	TSUNAMI	STATE LOWCOST, MANGORORA, YENDASAY, SHEHU BANYA, U/GWAZA AND SHAIKAWA	12
111	11KV KAKURI	C	KAKURI	KAKURI, KURMIN GWARI, PART OF TIRKANIYA, KAKURI GRA, KAKURI BUST STOP, KAKURI AIRFORCE ROAD & MAKERA MAIN ROAD & KAKURI GENERAL PUMP	12
112	11KV KARA	C	EASTERN BYPASS	BAYAN KARA AREA, BEHIND OLD MOTOR PARK AREA, NEW MARKET BEHIND FILIN SUKUWA AREA AND BEHIND OANDO AREA BIRNINKEBBI, SOME PART OF AHMADU BELLO WAY AREA BIRNINKEBBI	12
113	11KV MANDO ROAD	C	MOTHER CAT	MANDO ROAD, ASHEHU ROAD, LAYIN SARKI, MSHELIA STREET, STERLING ROAD AND ASSALAMUALIAKUM	12
114	11KV MC (DEDICATED)	C	JAJI	MILITARY CANTONMENT JAJI KADUNA	12
115	11KV NNPC ZAR	C	TS	HANWA, ROCK ROAD, DAN MAGAJI, GONAN GANYE AND TUKUR	12
116	11KV NOCACO	C	PAN	UNGUWN TAKE, UNGUWAN MISSION, KIRIKANIYA& NNAMDI AZIKWE EXPRESS WAY	12
117	11KV NORTEX	C	KAKURI	KURMIN GWARI, MONDAY MARKET, KAKURI TEXTILE ROAD, DIC ROAD	12
118	11KV SABON GARIN ZAR	C	MAIN OFFICE	SABON GARI, U/KANAWA, JUSHI AND U/GORO	12
119	11KV UNGUWAN YELWA	C	BOASTAL	UNGWAN SUNDAY, UNGWAN YALWA, PART OF TELEVISION GARAGE, KADUNA OPENED CORRECTION CENTRE	12
120	33KV ARGUNGU	C	BIRNIN KEBBI TS	BIRNIN KEBBI TS	12
121	33KV CCNN	C	SKOTO TS	CCNN	12
122	11KV INDUSTRIAL SOK	D	BIRNIN KEBBI ROAD	KALANBAINA	8
123	11KV GRA KBI	D	EASTERN BYPASS	GAJI GATE, ALMANAR MOSQUE, KASU, POLICE HQ, BIDA ROAD	8
124	11KV SUNGLASS	D	KUDENDAN	CONSTITUTION ROAD, MAIDUGURI ROAD, ABUBAKAR KIGO ROAD, STADIUM	8
125	11KV COMMERCIAL BARNAWA	D	KAKURI	BARNAWA	8
126	11KV COSTAIN	D	INDEPENDENCE	COSTAIN QUARTERS, KABALA COSTAIN, AGRIC QUARTERS	8
127	11KV DAM	D	TS	TS	8
128	11KV DAMBA	D	GRID	DAMBA ESTATE 1&2, MARERI ESTATE, FEDERAL COLLEGE OF EDUCATION TECHNICAL, LALAN, SABONGARIN DAMBA	8
129	11KV DURBAWA	D	GAGI	GAGI	8
130	11KV GRA JEGA	D	JEGA	GRA JEGA, NIIMA FILLING TSAKUWA	8
131	11KV KAFANCHAN (TOWNSHIP)	D	KAFANCHAN	KAFANCHAN	8
132	11KV KANTA	D	ARGUNGU	KANTA	8
133	11KV KAWO	D	KAWO	KAWO MARKET AND	8
134	11KV KOFAN KIBO	D	KOFAN DOKA	KOFAN JATAU, U/JUMA, U/ALKALI, U/FATIKA, KOFAR KIBO AND SALMANDUNA	8
135	11KV KURMIN MASHI	D	ABAKPA	KURMIN MASHI VILLAGE, PART OF ABAKPA VILLAGE, KURMIN MASHI NEW EXTENTION	8
136	11KV MABERA	D	GUSAU ROAD	MABERA	8
137	11KV MAHUTA	D	UNGUWAN DOSA	UNGUWAN GADO	8
138	11KV MERA	D	GARKUWA	GARKUWA	8
139	11KV NASSARAWA KBI	D	MECHANICS VILLAGE	HALIRU ABDU, RAFIN ATIKU, BEHIND NAGARI COLLEGE	8
140	11KV NASSARAWA MKR	D	KAKURI	KAKURI	8
141	11KV NDA	D	ABAKPA	NDA OLD SITE, U/KANAWA, U/SHANU, ABAKPA VILLAGE, PART OF HAYIN BANKI	8
142	11KV RABAH ROAD	D	ABAKPA	ABAKPA	8
143	11KV RAFIN GUZA	D	UNGUWAN DOSA	RAFINGUZA VILLAGE AND HAYINKOGI	8
144	11KV SABON GARIN JEGA	D	JEGA	SABON GARIN FADA, DODORU AND WADATA	8
145	11KV SAMARU	D	SHIKA	BIYE, SAMARU, HAYIN DOGO, IDC, GANGA UKU.	8
146	11KV SHIKA	D	SHIKA	MIL GOMA, NASARAWAN BUHARI, SHIKA VILLAGE, KATSINAWA AND HAYIN GADA	8
147	11KV TEACHING HOSPITAL ZAR	D	KOFAN DOKA	TUDUN WADA, BANZAZZAU, JUSHI, GYALLESU, FILIN MAALLAWA AND PAMPON GWAIBA	8
148	11KV TUDUN WADA KBI	D	FADAMA	OLD TOWN, MALALA QUARTERS, OLD PRISON, TARASA TOWN, KEBBI STATE WATER BOARD PLANT	8
149	11KV TUDUN WADA ZAM	D	POWERHOUSE	SHEHU IDRIS, ZONAL EDUCATION, MAI GEMU SS, NUT, NEW PREMIER AND PREMIER	8
150	11KV VILLAGE	D	NARAYI	NARAYI	8

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151	11KV WATERWORKS SOK	D	GAGI	WATER WORKS SOKOTO,	8
152	11KV WUSASA	D	KOFAN DOKA	GWARGWAJE, LOW COST, KOFAN GAYAN, KUSFA, KAURA AND KOFAN KONA	8
153	11KV YANTUKWANE	D	KINKINAU	KINKINAU	8
154	11KV YAURI	D	YAURI	YAURI	8
155	11KV YELWA	D	YAURI	YAURI	8
156	11KV ZARIA CITY	D	KOFAN DOKA	KOFAN DOKA, LEMU, KWARBAI, MAGAJIYA, AMARU, BABBAN DODO	8
157	11KV ZARIA ROAD	D	KAWO	ARMY ONE DIVISION, UNGWAN GWARI, NDC NEW EXTENTION, HAYIN NAIYA, MALALINGABAS AND KUKUMAKE VILLAGE	8
158	33KV JEGA	D	BIRNIN KEBBI TS	KALGO TOWN, MAIYAMA TOWN, JEGA METROPOLY & BASAURA TOWN	8
159	11KV GASKIYA	E	KOFAN DOKA	TUDUN JUKUN, TUKUR, MAGUME, GASKIYA LAYOUT, KWARIN DANGOMA AND POLY	4
160	11KV DANKANDE	E	KATABU	DANKANDE VILLAGE, RIGACHUKUN VILLAGE, HAYIN MAMADI,	4
161	11KV ASIKOLAYE	E	RIGASA	RIGASA	4
162	11KV BARRACKS ZURU	E	ZURU	ZURU	4
163	11KV BIRNIN GWARI	E	BIRNIN GWARI	BIRNIN GWARI	4
164	11KV BUNZA	E	BUNZA	BUNZA	4
165	11KV CHELCO	E	KUDENDAN	KUDENDAN	4
166	11KV DIORI HAMMANI	E	ILLELA ROAD	ILLELA ROAD	4
167	11KV HAYIN RIGASA	E	RIGASA	RIGASA	4
168	11KV ILLELA ROAD	E	TAMBUWAL	TAMBUWAL	4
169	11KV JAJI	E	JAJI	JAJI	4
170	11KV KAGORO	E	KAGORO	KAGORO	4
171	11KV KATABU	E	KATABU	KATABU	4
172	11KV KUEPPERS	E	ILLELA ROAD	ILLELA ROAD	4
173	11KV MAKARFI	E	MAKARFI	MAKARFI	4
174	11KV MAKARFI ROAD	E	RIGASA	RIGASA	4
175	11KV MANCHOK	E	KAGORO	KAGORO	4
176	11KV PAMA	E	UNGUWAN BORO	UNGUWAN BORO	4
177	11KV RIKOTO/ZURU	E	ZURU	ZURU	4
178	11KV SABON GARIN RIG	E	UNGUWAN BORO	UNGUWAN BORO	4
179	11KV SABON GARIN ZAM	E	JEGA	JEGA	4
180	11KV SABON TASHA	E	UNGUWAN BORO	UNGUWAN BORO	4
181	11KV SARKIN FADA	E	TAMBUWAL	TAMBUWAL	4
182	11KV SULTAN PALACE	E	GUSAU ROAD	GUSAU ROAD	4
183	11KV TOWN	E	BIRNIN KEBBI ROAD	BIRNIN KEBBI ROAD	4
184	11KV TUDUN WADA RIG	E	MOGADISHU	MOGADISHU	4
185	11KV UNGUWAN MUAZU	E	KINKINAU	KINKINAU	4
186	33KV ALIERO	E	BIRNIN KEBBI TS	BIRNIN KEBBI TS	4
187	33KV BUNZA	E	BIRNIN KEBBI	BIRNIN KEBBI	4
188	33KV KAMBA	E	BIRNIN KEBBI TS	BIRNIN KEBBI TS	4
189	33KV KUDAN	E	ZARIA TS	ZARIA TS	4
190	33KV MAKARFI	E	ZARIA TS	ZARIA TS	4
191	33KV TAMBUWAL	E	BIRNIN KEBBI TS	BIRNIN KEBBI TS	4
192	T2A	E	GUSAU TS	GUSAU TS	4