NIGERIAN
ELECTRICITY
REGULATORY
COMMISSION

Q1

2026 QUARTERLY REPORT

ELECTRICITY ON DEMAND

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The Nigerian Electricity Regulatory Commission (NERC) quarterly report is prepared in compliance with Section 56(3) of the Electricity Act 2023, which mandates the Commission to submit quarterly reports of its activities to the President and the National Assembly. The report analyses the state of the Nigerian Electricity Supply Industry (NESI), covering the operational and commercial performance, regulatory functions, and consumer affairs. The report is directed at a wide spectrum of readers, including energy economists, engineers, financial and market analysts, potential investors, government officials and institutions, the private sector, and general readers. The NERC quarterly report is freely available to stakeholders of the NESI, government agencies and corporations. Individuals can also access any issue freely from the Commission's Website: www.nerc.gov.ng.

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List of Abbreviations

ADR	Alternative Dispute Resolution
AEDC	Abuja Electricity Distribution Plc
ATC&C	Aggregate Technical, Commercial & Collection Loss
BEDC	Benin Electricity Distribution Plc
CAPEX	Capital Expenditure
CCU	Customer Complaint Unit
CEET	Compagnie Energie Electrique du Togo
CTC	Competition Transition Charge
DisCos	Distribution Companies
EA	Electricity Act
ECR	Eligible Customer Regulations
EEDC	Enugu Electricity Distribution Plc
EKEDP	Eko Electricity Distribution Plc
EPSRA	Electric Power Sector Reform Act
GenCos	Generation Companies
GWh	Gigawatt hour
IBEDC	Ibadan Electricity Distribution Plc
IEDN	Independent Electricity Distribution Network
IE	Ikeja Electric Plc
JED	Jos Electricity Distribution Plc
KAEDC	Kaduna Electricity Distribution Plc
KEDCO	Kano Electricity Distribution Plc
kWh	Kilowatt hour
MAP	Meter Assets Provider
MDA	Ministries, Departments and Agencies
MO	Market Operator
MTS	MYTO Target Sales
MW	Megawatts
MWh	Megawatt hour
MYTO	Multi-Year Tariff Order
NBET	Nigerian Bulk Electricity Trading plc
NERC	Nigerian Electricity Regulatory Commission
NESI	Nigerian Electricity Supply Industry
NICE	Notice of Intention to Commence Enforcement
NIGELEC	Société Nigerienne d'electricite; Nigerien Electricity Society
NIPP	National Integrated Power Project
NISO	Nigerian Independent System Operator
NMMP	National Mass Metering Program
PAC	Partial Activation of Contract
PCC	Partial Contracted Capacity
PHED	Port Harcourt Electricity Distribution Plc
PP	Percentage points
SBEE	Société Béninoise d'Energie Electrique
TCN	Transmission Company of Nigeria Plc
TLF	Transmission Loss Factor
YEDC	Yola Electricity Distribution Plc

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Executive Summary

1.0 SUMMARY

Pursuant to Section 34(1)(e) of the Electricity Act 2023 which states that *"the Commission shall ensure the safety, security, reliability, and quality of service in the production and delivery of electricity to consumers",* the Nigerian Electricity Regulatory Commission (NERC or the Commission) continues to monitor the technical, operational, and commercial performance of the Nigerian Electricity Supply Industry (NESI). The Commission publishes quarterly reports to apprise the public of the overall performance of the NESI.

Operational Performance

The operational performance parameters reported in 2026/Q1 include the available generation capacity, plant availability factor, quarterly generation, load factor, and generation mix of the twenty-eight (28)[1] grid-connected power plants. Other parameters reported include the frequency, voltage, and overall stability performance of the National Grid during the quarter.

The average available generation capacity in 2026/Q1 was 4,457.96MW

a. Available Generation Capacity: In 2026/Q1, there were twenty-eight (28) grid-connected power plants consisting of five (5) hydro, two (2) steam, nineteen (19) Open Cycle Gas Turbine (OCGT), and two (2) Combined Cycle Gas Turbine (CCGT) plants. During the quarter, the average available generation capacity of the grid-connected power plants was 4,457.96MW. This represents a 942.42MW (-17.45%) decrease compared to the 5,400.38MW recorded in 2025/Q4 (Figure A). Twenty (20) power plants recorded decreases in available generation capacities in 2026/Q1 relative to 2025/Q4.

[1] AES and Gbarain power plants are not included in the report because they are currently not operational. The Maiduguri Emergency Power Plant (MEPP) largely operated in an island mode (i.e. not connected to the national grid) during this quarter.

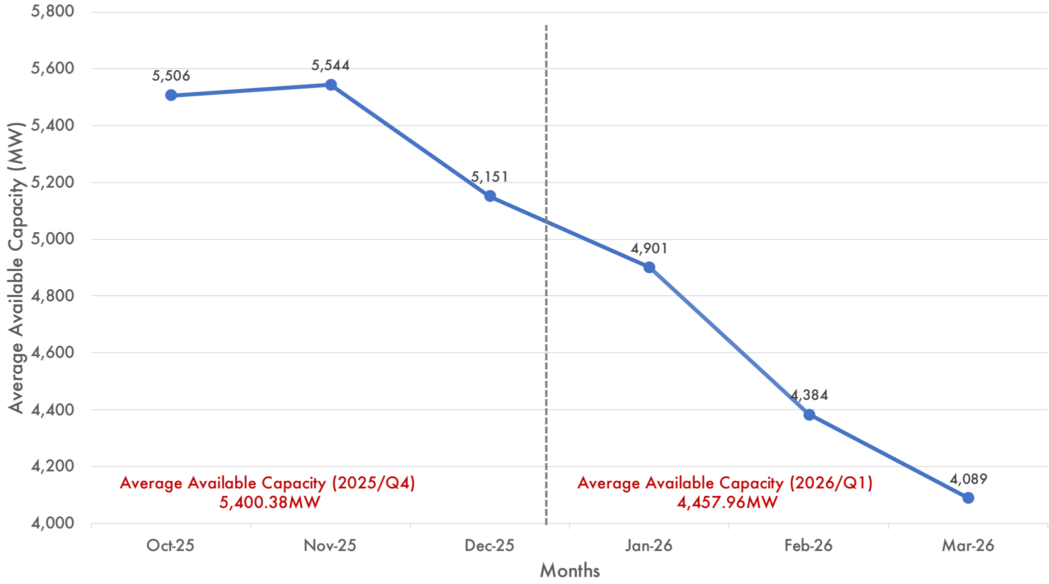

Figure A: Available Generation Capacity (Oct 2025 - Mar 2026)

The average hourly generation in 2026/Q1 was 4,112.72MWh/h

b. Quarterly Generation: The average hourly generation on the grid in 2026/Q1 was 4,112.72MWh/h, which translates to a total generation of 8,883.47GWh. The average hourly generation of the grid-connected power plants decreased by 339.99MWh/h (-7.64%) from 4,452.71MWh/h in 2025/Q4. The total electricity generated in the quarter also decreased by 948.10GWh (-9.64%)[2] from 9,831.58GWh in 2025/Q4 (Figure B).

c. Grid Performance: In 2026/Q1, the average lower daily (49.11Hz) and average upper daily (50.72Hz) system frequencies were outside the normal operating limits (49.75Hz - 50.25Hz) but remained within the lower and higher bound stress limits (48.75Hz - 51.25Hz). Similarly, the average lower daily system voltage (304.21kV) and the average upper daily system voltage (349.88kV) were outside the range (313.50kV - 346.50kV) specified in the grid code.

There were two incidents of system disturbance on the National Grid in 2026/Q1. A total collapse occurred on 23 January 2026, and a partial collapse of the grid occurred on 27 January 2026.

[2] The percentage change in total generation and average hourly generation is different across 2025/Q4 vs 2026/Q1 because the number of days in each of the quarters is not the same (92/90 days). When the number of the days in the quarters being compared are the same, the percentage change in total generation will be the same with the percentage change in average hourly generation.

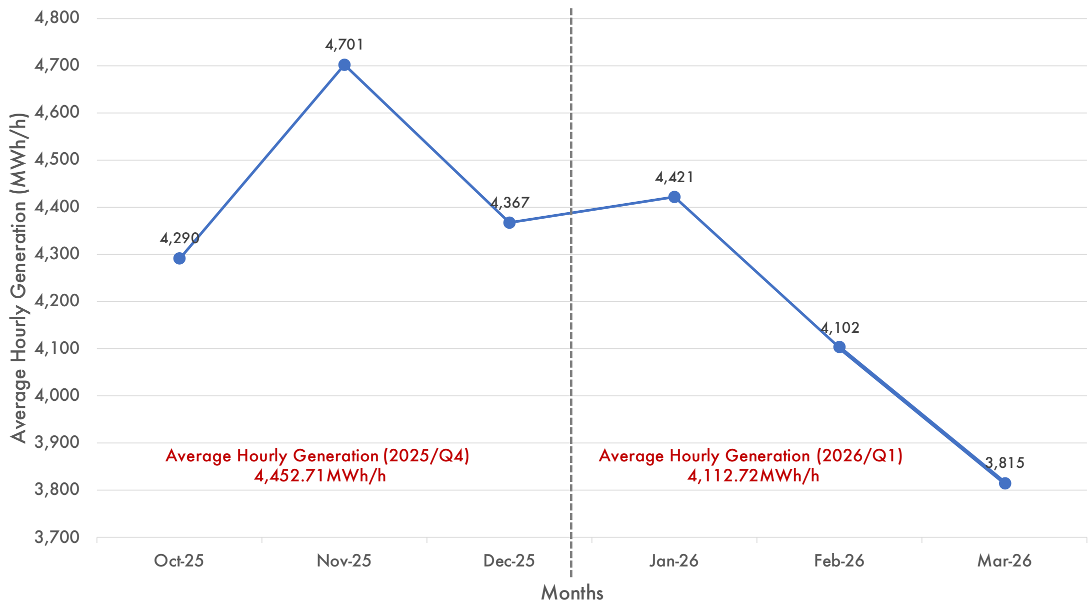

Figure B: Average Hourly Generation (Oct 2025 to Mar 2026)

Commercial Performance

The review of commercial performance for 2026/Q1 covers energy offtake performance, energy accounting efficiency, billing efficiency, collection efficiency, aggregate technical, commercial, and collection loss, and the market remittance of relevant market participants.

a. Energy Offtake Performance: In 2026/Q1, the average energy offtake by DisCos at their trading points was 3,309.48MWh/h, which represents a decrease of 309.73MWh/h (-8.56%) compared to the average offtake recorded in 2025/Q4 (3,619.21MWh/h). Cumulatively, DisCos recorded an overall offtake performance of 97.11%; the available Partially Contracted Capacity (PCC) during the quarter was 3,408.02MWh/h.

b. Energy Accounting Efficiency: Energy accounting efficiency (EAE) measures how effectively DisCos account for the energy they offtake at their trading points. Although the total energy received by all DisCos in 2026/Q1 was 7,148.47GWh, the energy billed to end-use customers was only 5,967.22GWh. This translates to an overall energy accounting efficiency of 83.48% and represents a 0.54pp increase compared to 2025/Q4 (82.94%).

c. Billing Efficiency: The naira value of the total energy offtake by all DisCos in 2026/Q1 was ₦955.19 billion, and the total energy billed was ₦756.93 billion, which translates to a billing efficiency of 79.24%. The BE of 79.24% recorded during the quarter represents a decrease of 2.79pp compared to 2025/Q4 (82.03%). At an aggregate level, DisCos cumulatively recorded billing losses of ₦198.25 billion in 2026/Q1.

A total of ₦597.56 billion was collected by all DisCos in 2026/Q1 out of the ₦756.93 billion billed to customers.

d. Collection Efficiency: The total revenue collected by all DisCos in 2026/Q1 was ₦597.56 billion out of ₦756.93 billion billed to customers. This translates to a collection efficiency of 78.95%, representing a decrease of 0.41pp compared to 2025/Q4 (79.36%).

e. Aggregate Technical, Commercial and Collection (ATC&C) Loss: The Aggregate Technical, Commercial and Collection (ATC&C) loss is a summation of – i) billing losses incurred by a DisCo due to its inability to bill 100% of energy delivered to customers (technical and commercial losses); ii) collection losses arising from the DisCo's inability to collect 100% of the bills issued to customers.

The weighted average ATC&C loss across all DisCos in 2026/Q1 was 37.44%, comprising technical and commercial loss (20.76%) and collection loss (21.05%). The ATC&C loss of 37.44% is 20.52pp higher than the 2026 MYTO target (16.92%) and translates to a cumulative revenue loss of ₦140.64[3] billion across all DisCos. The ATC&C loss increased by 2.54pp (worse performance) compared to 2025/Q4 (34.90%). All the DisCos failed to meet their ATC&C targets during the quarter, with Kaduna DisCo recording the worst underperformance relative to the target (Actual – 69.66% vs target – 18.18%) (Figure C).

f. Market remittance: In 2026/Q1, the cumulative upstream invoice payable by DisCos was ₦421.18 billion, consisting of ₦331.40 billion for DRO-adjusted generation costs from NBET[4] and ₦89.78 billion for transmission and administrative services by the Market Operator

[3] This represents 19% of the gross allowable revenues for all DisCos over the period (2026/Q1)

[4] The NBET invoice payable by the DisCos for 2026/Q1 was only ₦331.40 billion because the FGN has taken responsibility for ~52% (₦358.32 billion) of the total generation costs in the form of subsidies arising from the freezing of end-use customer tariffs at the rates payable in July 2024.

(MO). Out of this amount, the DisCos collectively remitted a total sum of ₦396.23 billion (₦312.48 billion for NBET and ₦83.74 billion for MO) with an outstanding balance of ₦24.95 billion. This translates to a remittance performance of 94.08% in 2026/Q1 compared to the 92.71% recorded in 2025/Q4. The disaggregated DisCo remittance performance to the market for 2026/Q1 is presented in Figure D.

g. Remittance by Special and Bilateral Customers: In 2026/Q1, the three (3) international bilateral customers purchasing power from the grid-connected GenCos made a cumulative payment of $4.82[5] million against the $17.48 million invoice issued by the MO for services rendered in 2026/Q1 (remittance rate: 27.57%). Furthermore, domestic bilateral customers made a cumulative payment of ₦5,816.28 million against the ₦6,122.35 million invoice issued by the MO for services rendered in 2026/Q1 (remittance rate: 95.00%).

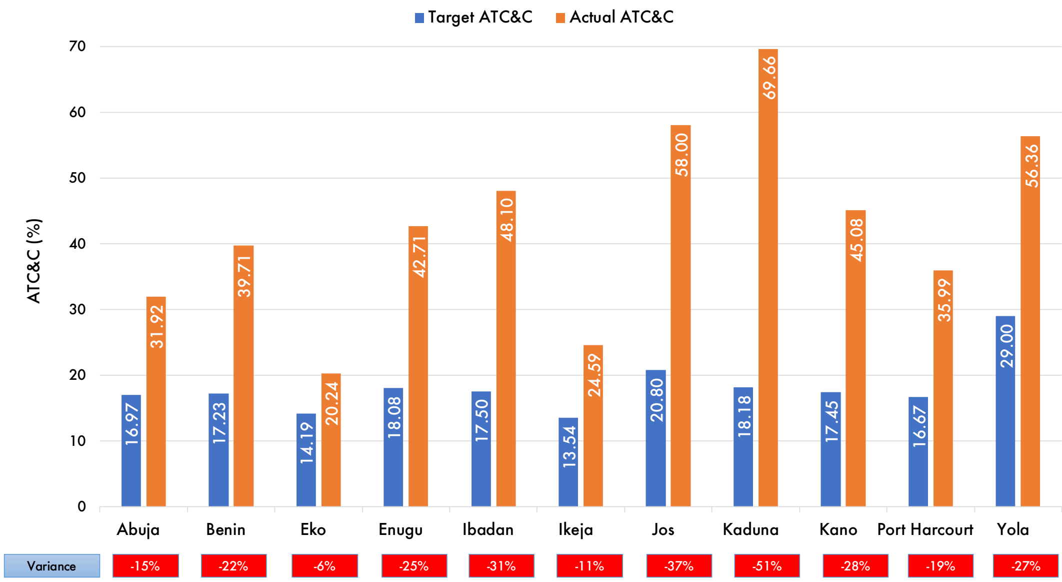

Figure C: Target and Actual ATC&C losses for DisCos in 2026/Q1

[5] These remittances are based on reconciled market settlement submitted to the Commission as at 24 June 2026

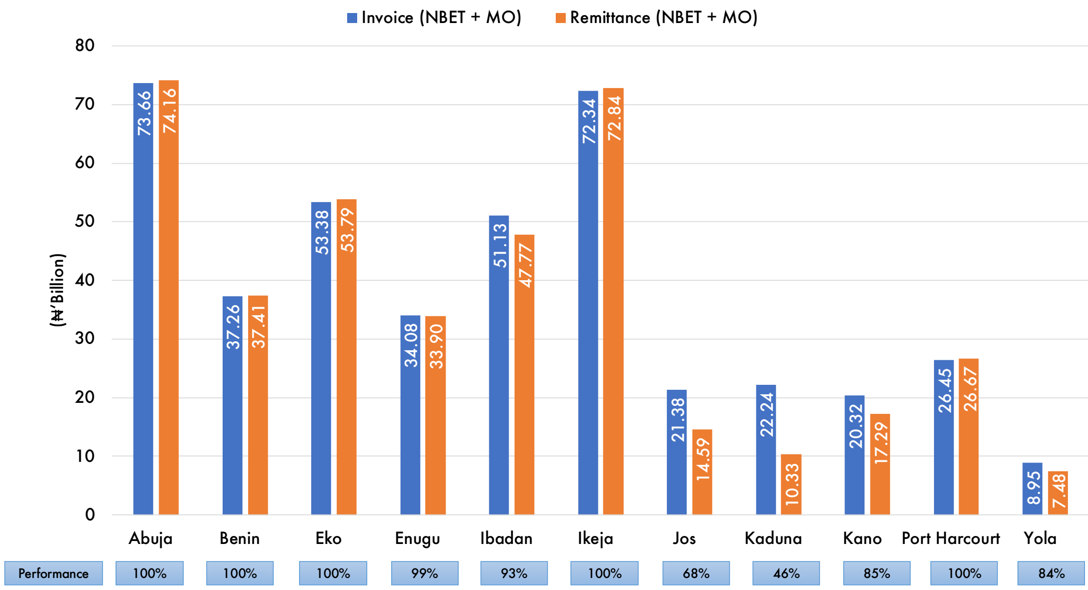

Figure D: DRO-adjusted invoices and remittances in 2026/Q1

Regulatory Functions

The EA 2023, section 34(2)(d), empowers the Commission to licence and regulate persons engaged in the generation, transmission, system operation, distribution, supply and trading of electricity in the NESI. Additionally, the Commission regulates market entry or exit by sector players and issues Regulations, Guidelines and Orders that guide the operations of licensees, permit holders and registered operators.

a. Orders: The Commission issued thirty-six (36) Orders in 2026/Q1. They include:

The Commission issued thirty-six (36) new Orders in 2026/Q1.

- NERC/2025/146-156 - January 2026 Supplementary Order to the Multi-Year Tariff Order for the DisCos.
- NERC/2026/001- Transfer of Regulatory Oversight of the Electricity Market in Gombe State from the Nigerian Electricity Regulatory Commission to the Gombe State Electricity Regulatory Commission (GOSERC).
- NERC/2026/002-012 - February 2026 Supplementary Order to the Multi-Year Tariff Order for the DisCos.
- NERC/2026/013 – Order on the Registration and Authorisation of Grid-Connected Private Transmission Substation.

- NERC/2026/014-024 - March 2026 Supplementary Order to the Multi-Year Tariff Order for the DisCos
- NERC/2026/025 – Amended order on the Reimbursement of Meter Cost

b. Licences and Permits: The Commission issued forty-eight (48) licences, permits and certifications in 2026/Q1. The breakdown of the licences, permits and certifications issued is as follows:

Forty-eight (48) licences, permits and certifications were issued by the Commission in 2026/Q1.

- One (1) Independent Electricity Distribution Network (IEDN) licence
- One (1) licence for embedded generation
- Seven (7) captive generation permits with a gross capacity of 40.82MW.
- Six (6) permits for mini grids.
- Twelve (12) certifications for Meter Service Providers and twenty-one (21) permits for Meter Asset Providers.

c. Hearings and Public Consultation: Hearings are proceedings pursuant to the provisions of the Act through which the Commission seeks additional information on petitions or any matter filed before it by market participants or consumers to make a final decision. During the quarter (2026/Q1), the Commission did not conduct any hearing.

Furthermore, the Business Rules of the Commission- NERC-R-0306 allow the Commission to undertake public consultations through which the Commission aggregates input/opinions on licensee applications and regulatory instruments being drafted or reviewed.

d. Compliance and Enforcement: The Commission issued eleven (11) Rectification Directives (RD) to licensees for different breaches/defaults during the quarter.

Consumer Affairs

a. Consumer Enlightenment and Stakeholder Engagements: The Commission's main consumer education and enlightenment mechanisms are town hall meetings and customer complaints resolution meetings. Issues around service-based tariffs, capping of estimated bills of unmetered customers, metering, and customer redress mechanisms are usually discussed during town hall meetings.

As part of its routine activities, the Commission also engages relevant stakeholders and the wider public to apprise them of the Commission's activities. The details of these engagements and other educative content on pertinent industry issues are shared with the public via the Commission's social media accounts (LinkedIn, X and Instagram).

A total of 357,495 meters were installed in 2026/Q1.

b. Metering: A total of 357,495 meters were installed in 2026/Q1, representing an increase of 10.38% compared to the 323,864 meters installed in 2025/Q4. During the quarter, 129,224 meters (36.14% of the total installations) were installed under the DISREP framework, 118,681 meters were installed under the MAP framework, 97,992 meters were installed under the MAF framework, 10,589 meters were installed under the DisCo Financed framework, and 1,009 meters were installed under the Vendor Financed framework. As of the end of March 2026, 7,324,097 out of the total 12,386,848 active registered customers in the NESI were metered, translating to a metering rate of 59.13% (Figure E).

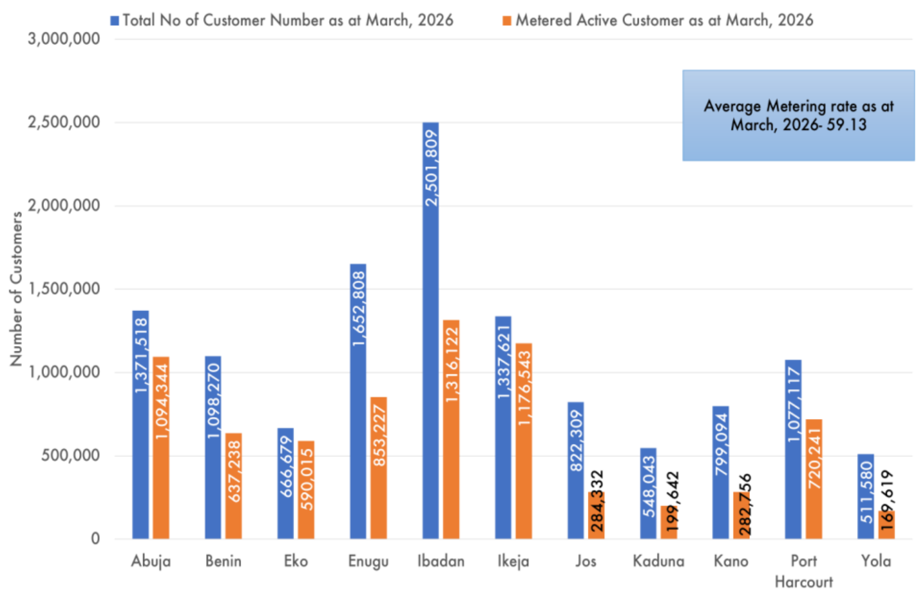

Figure E: Status of Customer metering as of 31 March, 2026

As a safeguard for customers against exploitation due to the lack of meters, the Commission has continued to issue monthly energy caps for all feeders in each DisCo. This sets the maximum amount of energy that may be billed to an unmetered customer for the respective month based on gross energy received by the DisCo and consumption by metered customers on their respective feeders.

c. Customer Complaints: Across the quarter, DisCos successfully resolved 178 out of the 216 complaints that were filed at the NERC-CCU; this translates to a resolution rate of 82.41%. The number of complaints received across all DisCo-CCUs was 91,617, which represents a 55.35% increase compared to the 58,973 received in 2025/Q4. As in previous quarters, metering, billing and service interruption were the prevalent issues of customer complaints during the quarter.

In 2026/Q1, the Forum Offices resolved 67.72% of the active appeals in forty (40) sittings.

d. Forum Offices: One forum Office was closed during the quarter, bringing the number of active Forum Offices as of 31 March 2026 to twenty-two (22). The total number of active appeals across the Forum Offices in 2026/Q1 was 1,140, made up of 890 new appeals in 2026/Q1 and 250 pending appeals from 2025/Q4. During the period, the forum panels held forty (40) sittings and resolved 772 of the appeals filed at Forum Offices nationwide (67.72% resolution rate); the resolution rate was 2.85pp lower than the 70.57% achieved in 2025/Q4.

e. Health & Safety: The total number of accidents in 2026/Q1 was twenty-four (24), which resulted in thirteen (13) injuries and seventeen (17) fatalities. The Commission has launched investigations into all the accidents and will continue to work with all sector stakeholders to improve the overall health and safety of the NESI.

Key Facts on NESI Performance in Q1 of 2026

4,457.96MW	Average Available Generation Capacity; 942.42MW (-17.45%) decrease compared to 2025/Q4 [5,400.38MW]
8,883.47GWh	Total Quarterly Generation; 948.10GWh (-9.64%) decrease compared to 2025/Q4 [9,831.58GWh]
4,112.72MWh/h	Average Hourly Generation; 339.99MWh/h (-7.64%) decrease compared to 2025/Q4 [4,452.71MWh/h]
92.26%	Load Factor; 9.81pp increase compared to 2025/Q4 [82.45%]
36.36%	Share of total quarterly generation from Hydropower Plants; 1.95pp decrease compared to 2025/Q4 [38.31%]
3,309.48MWh/h	Total energy received by the DisCos; 309.73MWh/h (-8.56%) decrease compared to 2025/Q4 [3,619.21MWh/h]
5,967.22GWh	Energy billed to customers; 660.35GWh (-9.96%) decrease compared to 2025/Q4 [6,627.57GWh]
₦597.56 billion	Total Revenue collected by the DisCos; ₦33.37 billion (-5.28%) decrease compared to 2025/Q4 [₦630.93 billion]
79.24%	Cumulative billing efficiency across all DisCos; 2.79pp decrease compared to 2025/Q4 [82.03%]
78.95%	Cumulative collection efficiency across all DisCos; 0.41pp decrease compared to 2025/Q4 [79.36%]
37.44%	Aggregate Technical, Commercial and Collection Loss across all DisCos; 2.54pp worse ATC&C performance compared to 2025/Q4 [34.90%]
₦421.18 billion	Combined invoice from NBET (DRO-adjusted) and MO to DisCos; ₦50.48 billion (-10.70%) decrease compared to 2025/Q4 [₦471.66 billion]

₦396.23 billion	Total amount remitted by DisCos to NBET and TCN/MO; ₦41.03 billion (-9.39%) decrease compared to 2025/Q4 [₦437.27 billion]
94.08%	DisCos' overall remittance performance; 1.37pp increase compared to 2025/Q4 [92.71%]
357,495	Number of new meters Installed; 33,631 more installations (+10.38%) compared to the 323,864 meters installed in 2025/Q4
91,617	Total complaints received at the DisCo-CCU; 55.35% increase compared to 58,973 complaints received in 2025/Q4
67.72%	Forum Office complaint resolution rate; 2.85pp decrease compared to 2025/Q4 [70.57%]
24	Number of accidents; 22 fewer accidents compared to 2025/Q4 [46]
30	Number of casualties (injuries and fatalities); 13 fewer casualties compared to 2025/Q4 [43]

02

State of the Industry

2.0 STATE OF THE INDUSTRY

Pursuant to Section 34(1)(e) of the Electricity Act (EA) 2023 which states that *"the Commission shall ensure the safety, security, reliability, and quality of service in the production and delivery of electricity to consumers"*, the Nigerian Electricity Regulatory Commission (NERC) continues to monitor the overall state of the Nigerian Electricity Supply Industry (NESI) primarily across the three (3) underlisted areas –

- Operational performance: a measure of how effectively available resources are utilised to generate electricity
- Grid performance: a measure of the technical performance of the national grid relative to the standards set out in the extant codes
- Commercial performance: a measure of the flow of funds from customers to upstream electricity industry players

2.1 Operational Performance

In evaluating the operational performance of the NESI, the following Key Performance Indicators (KPIs) are considered:

- Available generation capacity
- Plant availability factor
- Quarterly generation
- Generation load factor
- Generation mix

2.1.1 Available generation capacity

In 2026/Q1, twenty-eight (28) power plants supplied electricity to the National Grid, consisting of five (5) hydro, two (2) steam, nineteen (19) Open Cycle Gas Turbines (OCGT) and two (2) Combined Cycle Gas Turbine (CCGT) plants. During the quarter, the average available generation capacity of the grid-connected power plants decreased by 942.42MW (-17.45%) from the 5,400.38MW recorded in 2025/Q4 to 4,457.96MW. Across the quarters, twenty (20) out of the twenty-eight (28) grid-connected power plants recorded decreases in available capacity, while seven (7) recorded increases. Alaoji did not record any change in its available capacity as it remained at 0% availability across both quarters.

Notable decreases in average available generation capacity in 2026/Q1 compared to 2025/Q4 occurred at Rivers_1 (-93.29%), Geregu_1 (-64.16%), Zungeru_1 (-55.08%), Dadin-Kowa_1 (-49.25%), and Sapele_2 (-47.72%) power plants.

Conversely, significant increases in average available capacities were recorded at Ihovbor_1 (+90.17%), Olorunsogo_2 (+77.80%), Trans Amadi_1 (+55.43%), Afam_2 (+51.98%), and Ibom power_1 (+23.55%) power plants in 2026/Q1 compared to 2025/Q4.

Figure 1 shows the plants with the highest average available capacities across the two quarters.

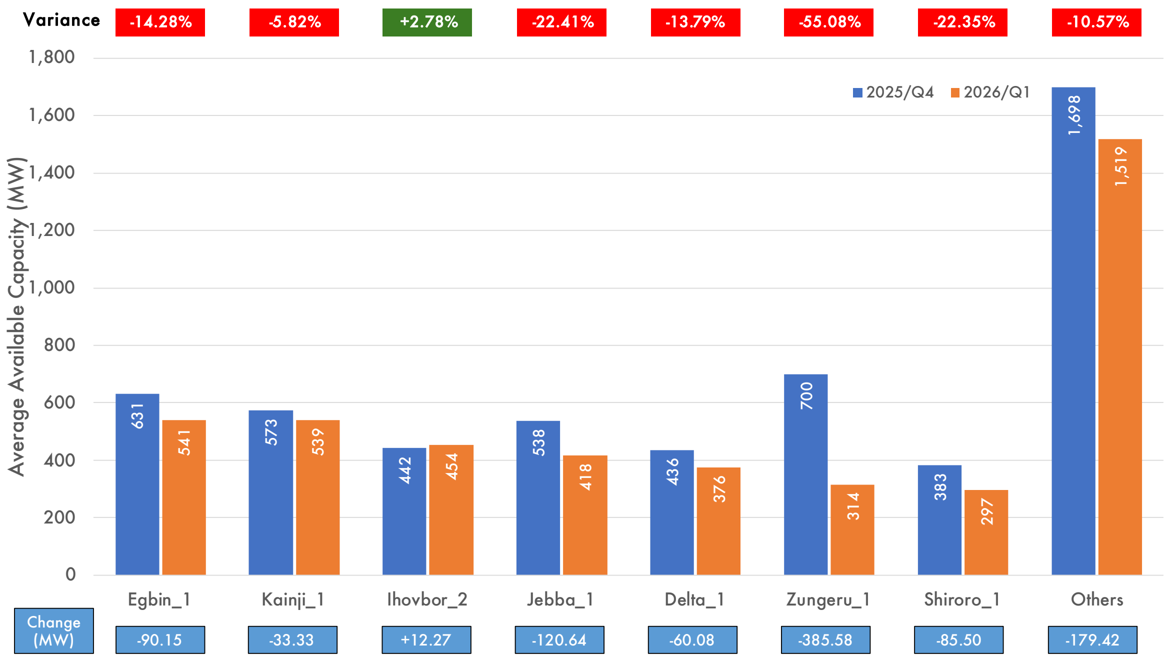

Figure 1: Average Available Capacity (MW) in 2025/Q4 vs. 2026/Q1

The available capacity of all the hydropower plants decreased by 28.80% in 2026/Q1 (1,585.66MW) compared to 2025/Q4 (2,227.20MW). This decrease is largely seasonal, as the dry season during the quarter led to lower water levels in the watersheds feeding the hydropower plants. Some of the hydropower plants, including Jebba_1, Shiroro_1, Kainji_1 and Dadin-Kowa_1, also had some units shut down for mechanical repair and annual maintenance at different times throughout the quarter, further contributing to the decrease in availability during the quarter.

2.1.2 Plant availability factor

The availability factor of a plant is measured as a ratio of the maximum rated output of the plant declared by the operator (available capacity) to the maximum rated output specified by the manufacturer (installed capacity). The available capacity of a plant may change from time to time due to several factors, including i) atmospheric conditions at the plant; ii) mechanical availability of the plant (planned and unplanned outages); iii) feedstock availability, etc. The formula for the plant availability factor (PAF) is represented by equation 1:

$$\text{Plant availability factor} = \frac{\text{average available capacity (MW)}}{\text{installed capacity (MW)}} \times 100 \qquad (1)$$

The plant availability factor (PAF) is a critical parameter for evaluating the performance and overall condition of the upstream segment of the NESI. In 2026/Q1, the average plant availability factor for all grid-connected plants was 32.72%, meaning that 67.28% of the total installed capacity across the twenty-eight (28) grid-connected power plants was unavailable for dispatch at any given time during the quarter. Five (5) power plants had availability factors above 50%, with Ihovbor_2 and Ikeja_1 recording the highest availability factors of 98.47% and 97.71%, respectively. At the lower end, Rivers_1 recorded a PAF of 2.05%, while Ibom Power_1 and Sapele Steam_1 each recorded 2.67%. Alaoji_1 remained unavailable for dispatch throughout the quarter.

The PAFs of all grid-connected plants are listed in Table 1. The gross PAF of 32.72% recorded in 2026/Q1 represents a decline of 6.92pp compared to 39.64% in 2025/Q4. Notable decreases were recorded in Zungeru_1 (-55.08pp), Dadin-Kowa (-41.24pp), Geregu_1 (-33.22pp), Rivers_1 (-28.45pp), Jebba_1 (-20.87pp) and Shiroro_1 (-14.25pp) power plants.

Table 1: Plant Availability Factor (%) in 2025/Q4 vs. 2026/Q1

Plant	Installed capacity (MW)	Average Available Capacity (MW)		Plant Availability Factor (%)	
		2025/Q4	2026/Q1	2025/Q4	2026/Q1
Ihovbor_2	461	441.68	453.95	95.81	98.47
Ikeja_1	110	110.00	107.48	100.00	97.71
Jebba_1	578	538.42	417.78	93.15	72.28
Kainji_1	760	572.70	539.37	75.36	70.97
Okpai_1	480	277.06	265.10	57.72	55.23
Shiroro_1	600	382.58	297.08	63.76	49.51
Zungeru_1	700	700.00	314.42	100.00	44.92
Dadin-Kowa_1	40	33.50	17.00	83.74	42.50
Delta_1	900	435.76	375.68	48.42	41.74
Egbin_1	1320	631.11	540.96	47.81	40.98
Igbafo_1	45	19.24	16.92	42.75	37.61
Afam_2	650	135.72	206.27	20.88	31.73
Geregu_2	435	106.34	115.68	24.45	26.59
Omotosho_1	335	89.91	84.11	26.84	25.11
Olorunsogo_1	335	89.67	83.14	26.77	24.82
Odukpani_1	625	142.39	141.41	22.78	22.63
Omoku_1	150	33.76	30.27	22.51	20.18
Geregu_1	435	225.24	80.72	51.78	18.56
Olorunsogo_2	750	64.00	113.80	8.53	15.17
Ihovbor_1	500	34.44	65.50	6.89	13.10
Sapele_2	500	99.92	52.24	19.98	10.45
Afam_1	726	110.68	71.91	15.24	9.91
Trans Amadi_1	100	5.41	8.41	5.41	8.41
Omotosho_2	500	41.11	30.73	8.22	6.15
Sapele Steam_1	720	20.74	19.26	2.88	2.67
Ibom power_1	190	4.11	5.08	2.16	2.67
Rivers_1	180	54.89	3.68	30.49	2.05
Alaoji_1	500	0.00	0.00	0.00	0.00
Total	13,625	5,400.38	4,457.96	39.64	32.72

*Red PAF <50, Amber PAF 51≤80, Green PAF >80

2.1.3 Quarterly generation

The hourly output produced by all the units in a power plant fluctuates based on grid demand, mechanical operability of the unit(s), and the availability of feedstock. Plants are only dispatched when the load on the grid is sufficient to offtake the energy while operating the grid within acceptable technical limits. The factors that determine the dispatch of a plant at any point in time include:

- Plant availability (mechanical and feedstock)
- Load offtake on the grid
- Financial competitiveness of the plant in the economic merit order dispatch.

The average hourly grid generation in 2026/Q1 was 4,112.72MWh/h, which translates to a total generation of 8,883.47GWh (equation 2).

$$\text{Total generation} = \text{Ave. hourly generation (MWh/h)} \times 24\text{hrs} \times \text{ number of days in the quarter} \quad (2)$$

The average hourly generation and the total generation decreased by 7.64% and 9.64%[6] respectively in 2026/Q1 compared to 2025/Q4. The hourly generation decreased from 4,452.71MWh/h in 2025/Q4 to 4,112.72MWh/h (-339.99MWh/h), while total generation decreased from 9,831.58GWh in 2025/Q4 to 8,883.47GWh (-948.10GWh) in 2026/Q1. Seventeen (17) plants recorded lower average hourly generation in 2026/Q1 compared to 2025/Q4. Notable decreases were recorded at Zungeru_1 (-159.48MWh/h), Geregu_1 (-138.52MWh/h), Egbin_1 (-66.26MWh/h), Rivers_1 (-42.70MWh/h) and Afam_1 (-36.61MWh/h) power plants.

Conversely, ten (10) plants recorded increases in their average hourly generation, including Olorunsogo_2 (+56.97 MWh/h), Afam_2 (+48.72MWh/h), Delta_1 (+36.79MWh/h) and Ihovbor_1 (+34.93MWh/h) (Table 2).

Table 2: Average Hourly Generation (MWh/h) in 2025/Q4 vs. 2026/Q1

Plant	Average Hourly Generation (MWh/h)		Change (%)	Change (MWh/h)
	2025/Q4	2026/Q1		
Olorunsogo_2	46.97	103.94	121.29	56.97
Afam_2	135.57	184.29	35.93	48.72
Delta_1	306.65	343.44	12.00	36.79
Ihovbor_1	19.32	54.25	180.75	34.93
Geregu_2	80.89	98.26	21.48	17.37
Ihovbor_2	402.46	419.74	4.29	17.28

[6]The percentage change in total generation and average hourly generation is different across 2025/Q4 vs 2026/Q1 because the number of days in each of the quarters is not the same (92/90 days). When the number of the days in the quarters being compared are the same, the percentage change in total generation will be the same with the percentage change in average hourly generation.

Plant	Average Hourly Generation (MWh/h)		Change (%)	Change (MWh/h)
	2025/Q4	2026/Q1		
Odukpani_1	126.59	133.23	5.24	6.64
Omotosho_2	22.19	26.98	21.59	4.79
Ibom power_1	1.50	5.15	243.61	3.65
Trans Amadi_1	7.82	9.95	27.15	2.12
Alaoji_1	0.00	0.00	0.00	0.00
Omotosho_1	82.00	79.78	-2.71	-2.22
Sapele Steam_1	19.16	14.59	-23.86	-4.57
Omoku_1	33.45	27.89	-16.63	-5.56
Olorunsogo_1	88.84	83.08	-6.49	-5.76
Jebba_1	405.91	400.09	-1.43	-5.81
Igbafo_1	17.95	10.29	-42.65	-7.65
Okpai_1	246.14	237.28	-3.60	-8.87
Ikeja_1	90.79	81.46	-10.28	-9.33
Shiroro_1	281.79	269.58	-4.33	-12.21
Kainji_1	544.20	528.02	-2.97	-16.18
Dadin-Kowa_1	33.74	17.05	-49.47	-16.69
Sapele_2	73.66	42.86	-41.82	-30.80
Afam_1	95.03	58.42	-38.52	-36.61
Rivers_1	44.74	2.04	-95.44	-42.70
Egbin_1	584.27	518.01	-11.34	-66.26
Geregu_1	220.90	82.38	-62.71	-138.52
Zungeru_1	440.17	280.68	-36.23	-159.48
Total	4,452.71	4,112.72	-7.64	-339.99

Cumulatively, the average hourly generation from the five grid-connected hydro power plants decreased by 210.38MWh/h (-12.33%) in 2026/Q1 relative to 2025/Q4. This decrease was primarily driven by the significant drop in output from Zungeru_1(-159.48Wh/h) and Dadin-Kowa_1 (-16.69MWh/h).

Similarly, the cumulative average hourly generation from the grid-connected thermal plants decreased by 129.61MWh/h (-4.72%) during the quarter. Twelve (12) out of the twenty-three (23) thermal plants recorded declines, with the largest reductions observed at Geregu_1 (-138.52MWh/h), Egbin_1 (-66.26MWh/h) and Rivers_1 (-42.70MWh/h) power plants (Figure 2).

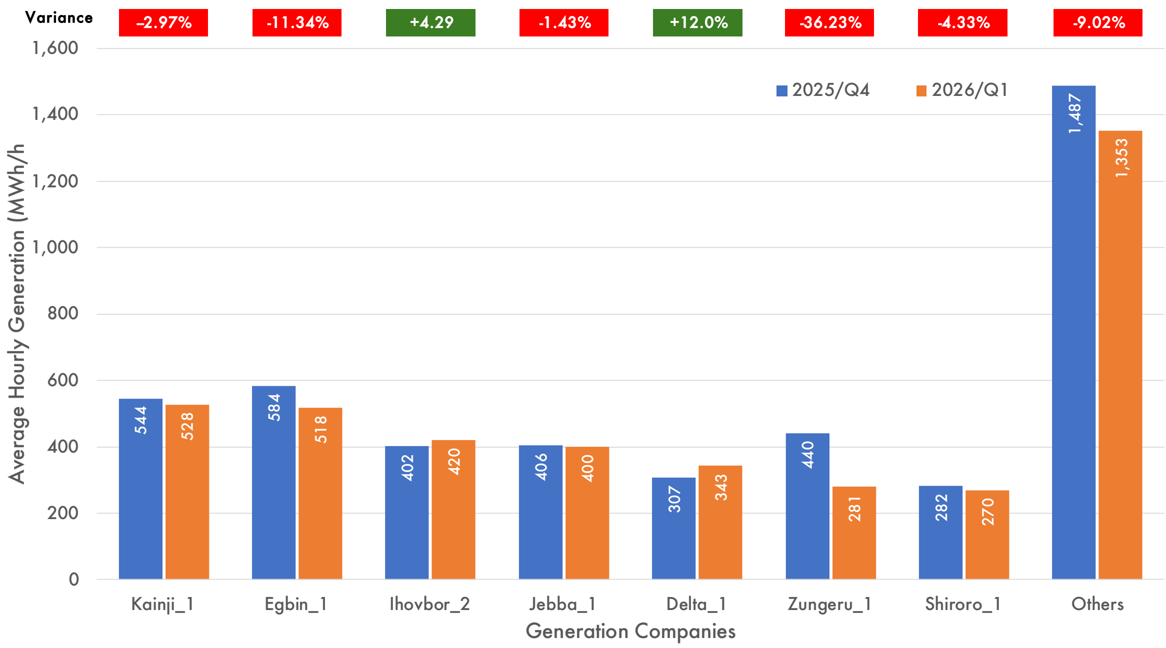

Figure 2: Average Hourly Generation (MWh/h) in 2025/Q4 vs. 2026/Q1

2.1.4 Generation load factor

The load factor is a measure of the utilisation of a power plant's available capacity, calculated as the ratio of the average electricity generated over a period to the maximum possible generation (assuming all the available capacity is utilised all the time over the period). A higher load factor means better capacity utilisation, thereby reducing the cost per unit of energy and increasing profitability, as fixed costs are spread over a larger amount of dispatched energy. The load factor (also known as the dispatch rate) reflects both the demand for energy and a plant's ability to supply it. The formula for load factor is represented by equation 3:

$$\text{Load Factor} = \frac{\text{Total Energy Generated (MWh)}}{\text{Ave. Available Capacity (MW)} \times 24\text{hrs} \times \text{period (in days)}} \times 100 \qquad (3)$$

The overall load factor for all grid-connected power plants in 2026/Q1 was 92.26%, meaning that on average, at any point during the quarter, 7.74% of available capacity was not dispatched. The load factor in 2026/Q1 (92.26%) represents a 9.81pp increase compared to the 82.45% recorded in 2025/Q4. The increase in load factor is consistent with the decrease in the average available generation (explained in 2.1.1). The load factors of the seven (7) power plants with the highest dispatch rates in 2026/Q1 are presented in Figure 3. Five (5) power plants (Trans Amadi_1, Geregu_1, Ibom power_1, Dadin-Kowa_1 and Olorunsogo_1) recorded load factors of 100%. Kainji_1 and Jebba_1 power plants recorded load factors greater than 95% (97.90% and 95.77%, respectively).

Dadin Kowa_1 (100%), Kainji_1 (97.9%), Jebba_1 (95.77%) and Shiroro_1 (90.74%) hydropower plants recorded load factors greater than 90%, this is consistent with the Commission's Order on the Mandatory dispatch of Hydropower Plants in the NESI (Order No: NERC/182/2019[7]). The dispatch rate recorded by Zungeru_1(89.27%) during the quarter is consistent with its extant contractual provisions[8].

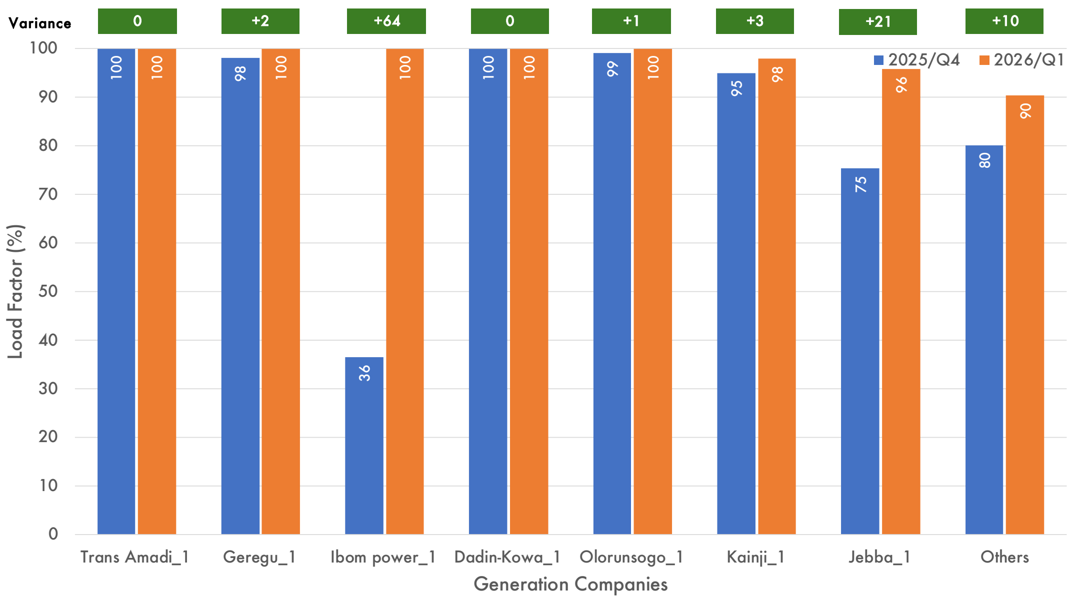

Figure 3: Generation Load Factor 2025/Q4 vs. 2026/Q1

2.1.5 Generation mix

The electricity generation mix refers to the combination of fuels used to generate electricity over a period. The electricity generation mix varies across countries and is influenced by factors such as natural resource availability, government policies, environmental considerations, the type of power plants, energy demand, and seasonal fluctuations. An ideal energy mix must balance the three key elements of

[7] The Order stipulates that hydropower plants which are the cheapest energy generation source, should be dispatched with priority to reduce wholesale energy costs for consumers

[8] Pursuant to the provisions of the Commission's Directive (NERC/2024/003), the NISO has an interim sales agreement for up to 450MW energy and capacity with Zungeru_1.

the energy trilemma: i) Energy Security,[9] ii) Energy Sustainability[10], and iii) Energy Affordability/Equity[11]. The formula for the share of electricity generated by fuel source is given by equation 4:

$$\text{Share of fuel}_i = \frac{\text{Total electricty generated from fuel i (GWh)}}{\text{Total electricity generated from all fuel sources (GWh)}} \times 100 \quad (4)$$

The share of electricity generated from different fuel sources in 2025/Q4 and 2026/Q1 is presented in Figure 4. The total generation from hydropower plants (3,230.12GWh) decreased by 536.29GWh (-14.24%) in 2026/Q1 compared to 2025/Q4 (3,766.41GWh). The contribution of hydropower plants to the energy mix in 2026/Q1 was 36.36% (3,230.12GWh out of 8,883.47GWh), which represents a -1.95pp change compared to its contribution in 2025/Q4 (38.31%).

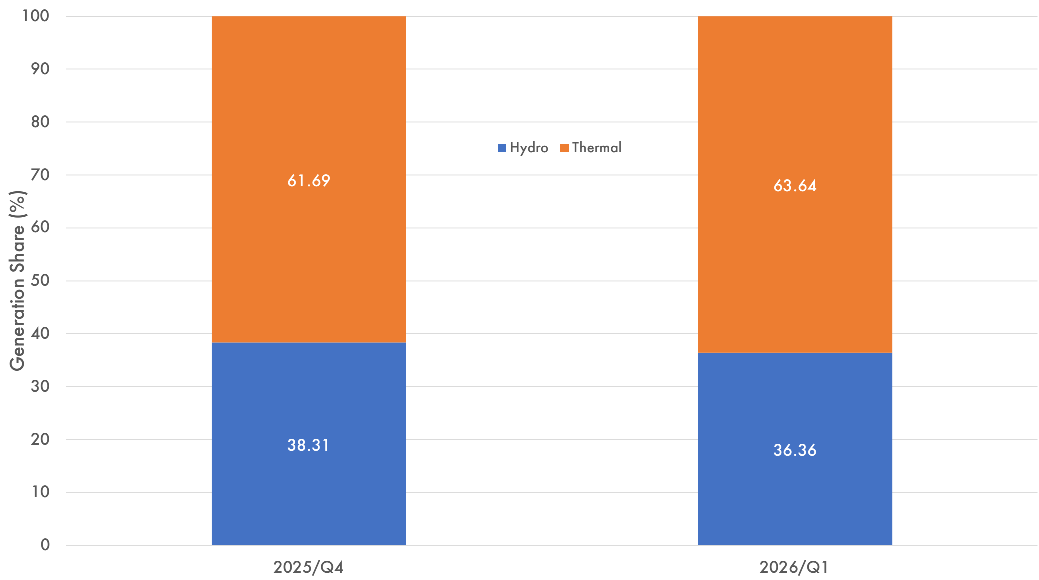

Figure 4: Electricity Generated by Energy Sources in 2025/Q4 vs. 2026/Q1

2.2 Grid Performance

The Transmission Company of Nigeria (TCN), which has the responsibility of transporting energy from power plants to DisCos, operated with two (2) licences (Transmission Service Provider and System Operator) until April 2024, when the

[9] This reflects a nation's capacity to meet current and future energy demands reliably, withstand and bounce back from system shocks with minimum disruption to supplies.
[10] This represents the transition of a nation's energy system towards mitigating and avoiding potential environmental harm and climate change impacts.
[11] This reflects a nation's ability to provide universal access to affordable, fairly priced and abundant energy for domestic and commercial use

Nigerian Independent System Operator (NISO) was created pursuant to the provisions of the EA 2023.

The NISO was inaugurated on 08 April 2025 and has fully commenced market and system operations, while the Transmission Service Provider (TSP) responsibility remains with TCN. The key functions of the NISO include:

- System Operations: these include maintaining system stability, generation scheduling, transmission scheduling, load balance and load dispatch.
- System Planning: Entails the procurement and scheduling of ancillary services and system planning for long-term captivity.
- Market Operations: Administration of the wholesale electricity market in accordance with the Market Rules, and such other activities as may be required for reliable and efficient system operation.

To assess the performance of the grid, the Commission focuses on the following four (4) Key Performance Indicators (KPIs) that relate to power transmission:

- Transmission loss factor
- Stability of grid frequency
- Voltage fluctuation
- Incidence(s) of system collapse

2.2.1 Transmission loss factor

Transmission Loss Factor (TLF) refers to the proportion of the total energy generated by power plants that was either lost in transmission or utilised at the transmission station, i.e., neither delivered to DisCos nor exported to international customers. There is an inverse relationship between the TLF and the efficiency of the transmission system; i.e. a decline in the TLF indicates an improvement in transmission efficiency over a given period. The formula for TLF is represented by equation 5:

$$\text{TLF} = \left(1 - \frac{\text{Energy delivered to all DisCos+Energy Exported}}{\text{Energy Sent out by all GenCos}}\right) \times 100 \qquad (5)$$

The average TLF in 2026/Q1 was 7.96%. A TLF of 7.96% indicates that for every 100MWh of energy injected into the grid, 7.96MWh of energy is undelivered to DisCos and international customers due to losses in the transmission network or consumption at the transmission substations. The TLF recorded in 2026/Q1 represents a 0.69pp increase relative to the 7.27% recorded in 2025/Q4.

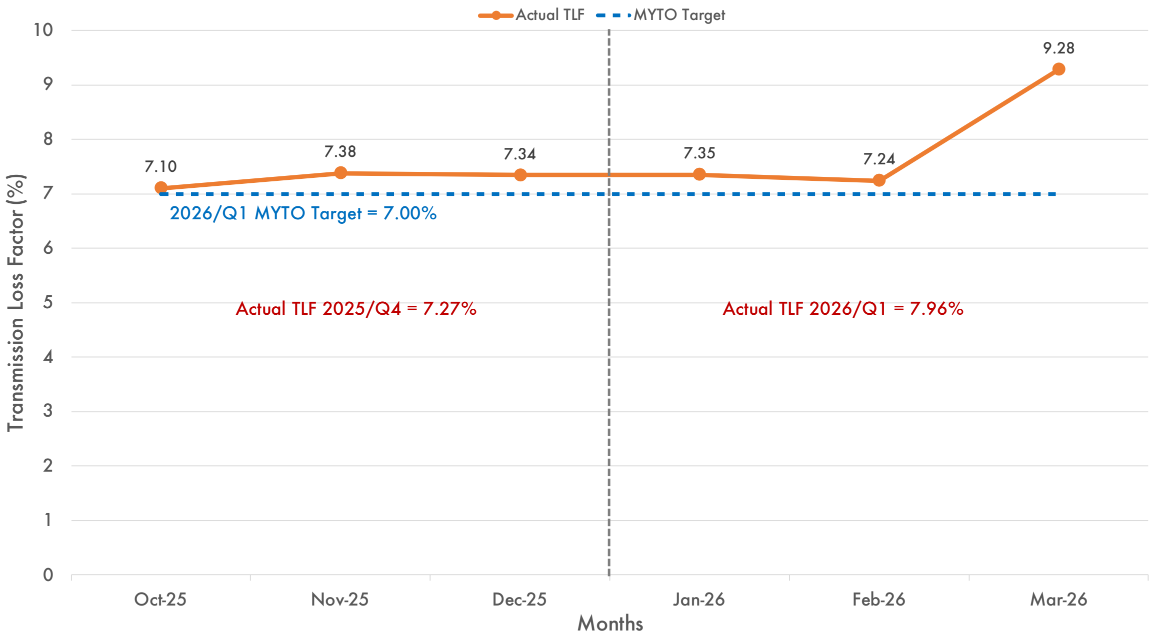

Figure 5: Actual Transmission Loss Factor (%) vs. MYTO TLF Target (%), October 2025 - March 2026

The 7.96% TLF recorded in 2026/Q1 represents an underperformance of 0.96pp relative to the MYTO target for 2026 (7.00%). The TLF target represents the efficient loss in transmission that is recoverable from customers based on the approved revenue requirements of the Transmission Service Provider (TSP). Exceeding the TLF target means the TSP will not be able to meet its full revenue requirement, as there is no provision to recover the revenue needed to cover the excess (inefficient) losses from customers.

Additionally, TLF underperformance has additional costs for the TSP because it has to pay GenCos for the energy that is not billable to DisCos and other off-takers. The estimated cost of the 0.96pp TLF underperformance during the quarter is ₦2.61 billion[12]; this represents a 16.61%[13] decrease when compared to the cost incurred for the TLF underperformance in 2025/Q4. The key driver of the decrease in the estimated cost of TLF underperformance during the quarter compared to 2025/Q4 is the 9.87% decrease in energy sent out across both quarters.

[12] This amount (₦2.61 billion) comprises ₦257.91 million for TLF losses as well as ₦2.35 billion GenCo penalty but does not include SLA penalties that TCN may have accrued due to under-delivery to the DisCos.
[13] ₦2.61 billion in 2026/Q1 compared to ₦3.13 billion in 2025/Q4

2.2.2 Grid frequency

Frequency is a key indicator of power quality, and it is particularly important for industrial customers whose heavy-duty machinery is highly sensitive to variations. In production assembly lines, equipment is engineered to operate within strict frequency limits, leaving very little tolerance for fluctuations.

As specified in section 10.1.2 of the Grid Code, the standard frequency for operation on the Grid is 50Hz. The code provides that under normal circumstances, the grid can operate within a deviation of ±0.5%, i.e. between a lower limit of 49.75Hz and an upper limit of 50.25Hz. Section 10.1.2 of the Grid Code further provides that in extreme circumstances, the grid may operate within a tolerance of ±2.5%, i.e. system frequency may reach a lower bound stress limit of 48.75Hz and an upper bound stress limit of 51.25Hz.

A system's stability over a given period is measured by its ability to operate as close as possible to the 50Hz benchmark set in the Grid Code; this means that the lower the range between the average upper daily system frequency and the average lower daily system frequency, the more stable the system has been over the given period.

In 2026/Q1, the average lower daily system frequency was 49.11Hz, while the average upper daily system frequency was 50.72Hz, which translates to a range of 1.61Hz (Figure 6). Comparatively, in 2025/Q4, the average lower daily system frequency was 49.38Hz, while the average upper daily system frequency was 50.65Hz, which translated to a range of 1.27Hz. The 0.34Hz (+26.77%) increase in the average quarterly frequency range recorded in 2026/Q1 relative to 2025/Q4 indicates a slight decline in the stability of the National Grid's frequency profile during 2026/Q1.

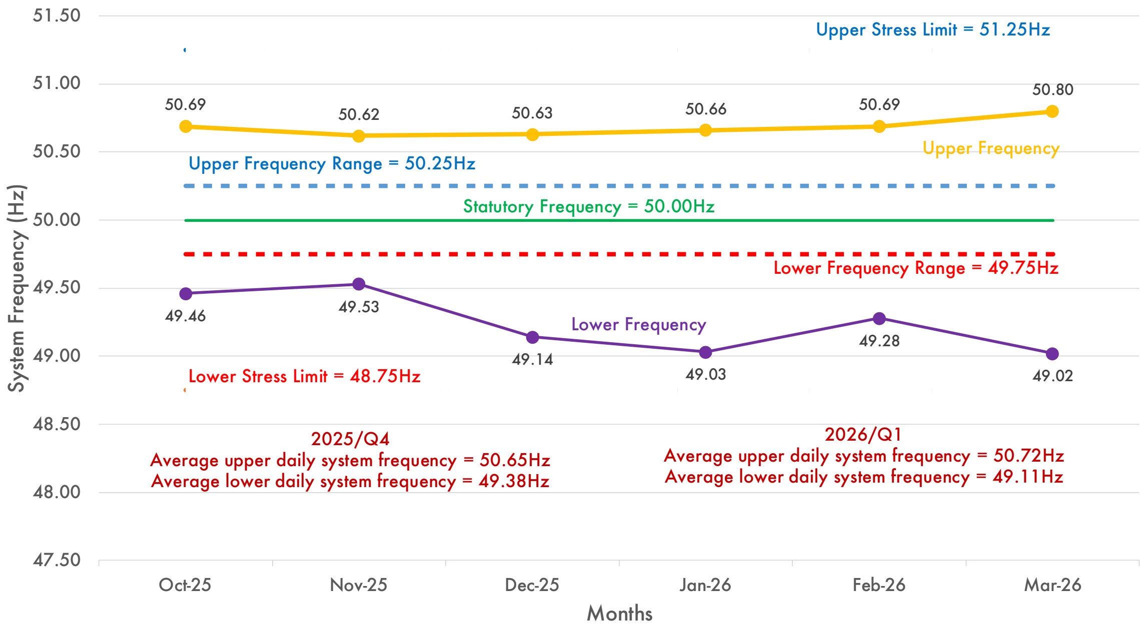

Figure 6: System Frequency from October 2025 – March 2026

2.2.3 Voltage fluctuation

To guarantee the quality of electricity delivered to end users, the Grid Code specifies a nominal system voltage of 330kV with a tolerance range of ±5% (313.50kV to 346.50kV in the lower and upper bounds, respectively). Fluctuations in grid voltage, including spikes, dips, flickers, and brownouts, can cause significant harm to consumers and result in substantial commercial losses. Extreme cases of voltage fluctuations, particularly at the distribution network level, can cause severe damage to industrial machines, thereby compelling industrial customers to seek alternative sources of power outside of the National Grid.

The system voltage pattern from October 2025 to March 2026 is illustrated in Figure 7. In 2026/Q1, the transmission network recorded average lower and upper operating voltages of 304.21kV and 349.88kV, respectively. As explained for frequency in section 2.2.2, the stability of a system over a given period can also be evaluated based on the range between the average daily lower and upper operating voltages, where a smaller range indicates a more stable operating voltage profile.

By way of comparison, the range between the Grid's average lower and upper operating voltage for 2026/Q1 was 45.67kV, which is lower than the 49.07kV that was recorded in 2025/Q4 (average lower and upper voltages of 297.96kV and

347.03kV, respectively). This indicates that, despite the slight decline in frequency stability during the quarter, overall voltage quality improved, reflected in a 6.91% decrease in variance.

The Commission continues to engage with TCN and other stakeholders to ensure sustained efforts at keeping the system voltage within the limits contained in the grid code and consequently providing a safe and reliable electricity supply to end users.

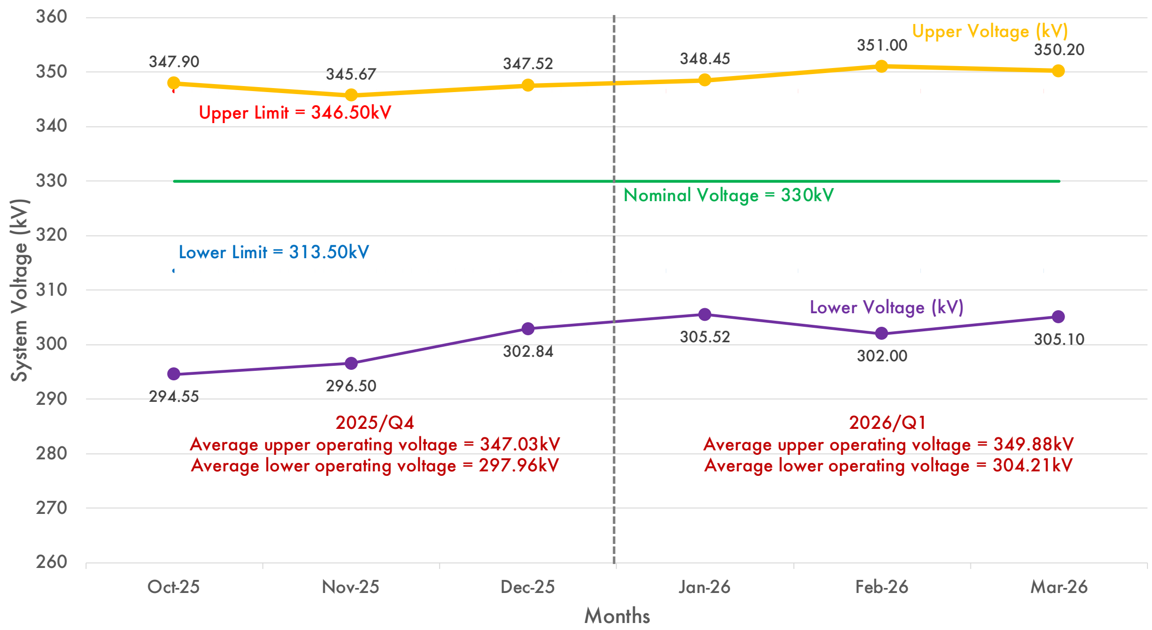

Figure 7: System Voltage (kV) from October 2025 – March 2026

2.2.4 System collapse

The national power grid is a vast network of electrical transmission lines that link power stations to end-use customers across the nation and is designed to function within specific stability boundaries, including voltage (330kV ± 5.0%) and frequency (50Hz ± 0.5%). Any deviation from these stability ranges can result in decreased power quality and, in severe cases, cause widespread power outages ranging from a partial collapse of a section of the grid to a full system-wide blackout.

Although the NISO oversees compliance with all grid parameter limits, frequency remains the primary indicator monitored to prevent system disturbances. When electricity demand exceeds supply, the grid frequency decreases. Conversely, if supply surpasses demand, the frequency increases. In response to the grid operating at a frequency outside the normal operating range (especially when the frequency is too low), safety settings on generation units can cause the units to shut down. This response can exacerbate the frequency imbalance, potentially triggering a cascade of further shutdowns across generation units and leading to a full or partial system collapse. There were two incidents of system disturbance on the National Grid in 2026/Q1. A total collapse occurred on 23 January 2026, and a partial collapse of the grid occurred on 27 January 2026. Details of the collapses are contained in Table 3.

Table 3: System Collapse in 2026/Q1

SN	Date	Type of Collapse	Time of Collapse	Remarks
1	23/1/2026	Total	12:40Hrs	The immediate cause of the collapse was the separation of the busbar at Sapele Transmission station, which led to the sudden loss of evacuation lines for power flows in the Delta evacuation corridor. This caused a reconfiguration of the network, which in turn led to further loss of generation and frequency decay.
2	27/1/2026	Partial	10.48Hrs	Preliminary observations revealed the lack of reactive power to support voltage margins to prevent voltage collapse

2.3 Commercial Performance

The commercial performance of the NESI is a measure of the flow of funds from customers to upstream electricity industry players. In evaluating the commercial performance of the NESI for 2026/Q1, the following parameters are considered:

- Energy offtake performance
- Energy accounting efficiency
- Energy billed and billing efficiency
- Revenue and collection efficiency
- Aggregate Technical, Commercial and Collection (ATC&C) loss
- Remittances to the Market Operator (MO) and the Nigerian Bulk Electricity Trading Company (NBET).

2.3.1 Energy offtake performance

The Partial Activation of Contract (PAC) regime, which took effect in July 2022, defines the target volume of energy to be off taken by DisCos at any time as their Partially Contracted Capacity (PCC). Under the PAC regime, DisCos have "take-or-pay" obligations on their PCC, which means that they must pay for available capacity irrespective of their offtake. This structure is consistent with international best practices for long-term contract-based power procurement and ensures that GenCos earn capacity payments (adequate to cover fixed costs) to compensate them for making their generation units available.

The PAC regime also mandates GenCos or TCN to compensate DisCos through Liquidated Damages (LDs) in the event of capacity shortfalls. Under the single-buyer model being operated in the NESI, when there is a shortfall in generation, LDs from GenCos are treated as net-offs in the invoices issued to NBET, thereby reducing the net receivables due from DisCos.

When there is sufficient generation capacity, and the transmission network is able to deliver the required energy to each DisCo's trading points, every DisCo will be directed by the NISO to offtake its entire PCC[14]. When generation falls below the required target, the NISO prorates the available capacity among all DisCos or

[14] DisCos may get less than their PCC in instances where there are transmission network limitations

allocates energy to the DisCos based on any extant regulatory directive issued by the Commission[15]; this determines the "Available PCC" for each DisCo.

The ratio between a DisCo's energy offtake and the available PCC is known as the "energy offtake performance". The formula for determining a DisCo's energy offtake performance is represented by equation 6:

$$\text{Energy Offtake performance (\%)} = \left(\frac{\text{Energy Offtake}}{\text{Available PCC}}\right) \times 100 \qquad (6)$$

Considering the large disparity between the energy on the national grid and customer demand, it is expected that DisCos will always offtake 100% of their available PCC. It is noteworthy that when DisCos have offtake ratios below 100%, they incur increased wholesale energy costs as they still must pay NBET/GenCos for unutilised capacity. The tariff methodology utilised by the Commission does not allow DisCos to recover the resultant additional wholesale energy costs (relative to the volume of energy off-taken) from customers.

In 2026/Q1, the average energy offtake by DisCos at their trading points was 3,309.48MWh/h, which represents a decrease of 309.73MWh/h (-8.56%) compared to the average offtake in 2025/Q4 (3,619.21MWh/h). At an aggregate level, the available PCC decreased by 13.20% (Available PCC: 2026/Q1 – 3,408.02MWh/h vs. 2025/Q4 – 3,926.15MWh/h) while the gross energy offtake decreased by 8.56% between 2025/Q4 and 2026/Q1. All DisCos except Benin and Enugu recorded an increase in their offtake performance between 2025/Q4 and 2026/Q1, with Yola recording the greatest increase of 13.49% (Table 4).

The cumulative energy offtake performance of DisCos during the quarter was 97.11%; this translates to a 4.93pp increase in the energy offtake performance of the DisCos relative to 2025/Q4 (92.18%). The DisCos recorded a positive gross offtake performance compared to 2025/Q4 because while the available PCC decreased by 13.20%, their gross offtake decreased by only 8.56%.

[15] The Commission issued a guideline to the NISO in May 2025, which specifies the allocation to be implemented by the NISO in cases of available generation shortfall. The guideline allows the NISO to deviate from the pro-rated allocation of available generation to all DisCos.

Table 4: DisCo Energy Offtake Performance in 2025/Q4 vs. 2026/Q1

DisCos	2025/Q4			2026/Q1		
	Energy Offtake (MWh/h)	Available PCC (MWh/h)	Offtake Performance (%)	Energy Offtake (MWh/h)	Available PCC (MWh/h)	Offtake Performance (%)
Abuja	576.75	605.85	*95.20*	550.78	553.01	*99.60*
Benin	353.04	353.04	*100.00*	276.96	280.82	*98.62*
Eko	480.78	500.72	*96.02*	445.26	452.73	*98.35*
Enugu	315.06	317.02	*99.38*	262.94	264.72	*99.33*
Ibadan	433.23	459.11	*94.36*	387.44	391.58	*98.94*
Ikeja	531.04	562.27	*94.45*	533.42	533.42	*100.00*
Jos	185.08	219.79	*84.21*	173.71	183.74	*94.54*
Kaduna	183.50	250.02	*73.39*	174.53	207.77	*84.00*
Kano	199.89	258.29	*77.39*	168.95	188.28	*89.73*
PH	284.12	291.04	*97.62*	256.43	257.70	*99.51*
Yola	76.72	109.00	*70.38*	79.06	94.25	*83.88*
All DisCos	3,619.21	3,926.15	*92.18*	3,309.48	3,408.02	*97.11*

2.3.2 Energy Accounting Efficiency

Energy accounting efficiency (EAE) measures how effectively DisCos account for the energy they offtake at their trading points. It is measured as the proportion of energy billed (GWh) to customers (including metered and unmetered customers) relative to the total energy supplied (GWh) to a given area over a period. It is an energy-based alternative method for assessing how well DisCos bill customers for energy received; commercial billing efficiency is covered in Section 2.3.3.

All things being equal, it is expected that there will be a high correlation (similarity) between EAE and commercial billing efficiency (BE). However, due to the SBT regime that is in place in the NESI and the large differential between the rates charged across the various bands, the expected direct correlation between the EAE and the commercial billing efficiency is not guaranteed.

Accordingly, the EAE helps to evaluate how well a DisCo is performing when it comes to its ability to – i) manage technical losses incurred along its network; ii) track the flow and delivery of electricity across its network. The formula for EAE is represented by equation 7. An energy accounting efficiency of 70% means that if a DisCo offtakes/distributes 100GWh worth of electricity, it is only able to bill its customers for 70GWh.

$$\text{Energy Accounting Efficiency} = \left(\frac{\text{Total energy billed to customers (GWh)}}{\text{Total energy received by the network (GWh)}} \right) \times 100 \qquad (7)$$

The total energy offtake by all DisCos in 2026/Q1 was 7,148.47GWh, and the total energy billed was 5,967.22GWh, which translates to an EAE of 83.48%. Comparatively, the total energy received and billed in 2025/Q4 were 7,991.22GWh and 6,627.57GWh, respectively, which translated to an efficiency of 82.94%. This means that at an aggregate level, DisCos recorded a 0.54pp increase in energy accounting efficiency[16] between 2025/Q4 and 2026/Q1.

The disaggregated performance of the DisCos shows that Eko DisCo recorded the highest energy accounting efficiency of 89.42%, while Jos DisCo recorded the lowest efficiency of 73.46%. A quarter-on-quarter comparison of energy accounting efficiency shows that seven (7) DisCos recorded improvements in their energy accounting efficiencies in 2026/Q1 relative to 2025/Q4, with Enugu (+4.37pp) recording the greatest improvement. Conversely, Benin, Ibadan, Ikeja, and Jos DisCos recorded decreases in energy accounting efficiency, with Ikeja recording the most significant decrease of 1.59pp (Table 5).

DisCos have the responsibility of developing strategies to improve their energy accounting efficiencies. These can include reinforcing DisCos' infrastructure to reduce technical losses, improving consumer enumeration and customer service, improving the metering rate, as well as rolling out initiatives and technologies to curb energy theft.

Table 5: Energy accounting efficiency by DisCos in 2025/Q4 vs. 2026/Q1

DisCos	2025/Q4			2026/Q1		
	Energy Offtake (GWh)	Energy Billed (GWh)	Energy Accounting Efficiency (%)	Energy Offtake (GWh)	Energy Billed (GWh)	Energy Accounting Efficiency (%)
Abuja	1,273.47	972.00	*76.33*	1,189.68	932.47	*78.38*
Benin	779.52	683.17	*87.64*	598.23	521.81	*87.23*
Eko	1,061.56	942.00	*88.74*	961.76	860.00	*89.42*
Enugu	695.65	511.00	*73.46*	567.96	442.00	*77.82*
Ibadan	956.58	849.05	*88.76*	836.87	732.17	*87.49*
Ikeja	1,172.55	1,014.71	*86.54*	1,152.19	978.75	*84.95*
Jos	408.65	302.44	*74.01*	375.21	275.65	*73.46*
Kaduna	405.17	331.00	*81.69*	376.99	314.00	*83.29*
Kano	441.35	361.70	*81.95*	364.93	307.19	*84.18*
Port Harcourt	627.33	529.15	*84.35*	553.89	467.56	*84.41*

[16] The methodology for determining Energy accounting efficiency is the same as what was used to determine Billing efficiency in reports prior to 2025/Q2. In 2025/Q2, the Commission commenced the determination of Billing Efficiency of DisCos using commercial parameters (Section 2.3.3).

DisCos	2025/Q4			2026/Q1		
	Energy Offtake (GWh)	Energy Billed (GWh)	Energy Accounting Efficiency (%)	Energy Offtake (GWh)	Energy Billed (GWh)	Energy Accounting Efficiency (%)
Yola	169.39	131.35	*77.54*	170.76	135.64	*79.43*
All DisCos	7,991.22	6,627.57	*82.94*	7,148.47	5,967.22	*83.48*

Following an updated KPI submission by Ibadan DisCo, the value of energy billed reported for the DisCo in the 2025/Q4 report has been revised.

2.3.3 Billing Efficiency

Billing efficiency (BE) of a DisCo is a measure of the ratio of the naira value of energy billed by the DisCo to customers relative to the naira value of the total energy supplied to the customers over a period. The key drivers of billing losses are i) technical - energy loss along the distribution network, and ii) commercial - DisCo's inability to account for 100% of the energy supplied. Commercial losses could either be a result of theft on the part of the customer, i.e., a meter bypass, or other factors under the DisCo’s control, such as poor customer enumeration and the proliferation of inaccurate meters. A billing efficiency of 70% means that if a DisCo delivers ₦100.00 worth of electricity to customers, it is only able to issue bills worth ₦70.00 due to commercial losses. The formula for billing efficiency is represented by equation 8:

$$\text{Billing Efficiency} = \left(\frac{\text{Total energy billed to customers (₦)}}{\text{Total energy received by the network (kWh) x Average Allowed Tariff (₦/kWh)}} \right) \times 100 \qquad (8)$$

The naira value of the total energy supplied by all DisCos in 2026/Q1 was ₦955.19 billion[17], and the naira value of the total energy billed was ₦756.93 billion, which translates to a billing efficiency of 79.24%. Comparatively, the naira value of the total energy supplied by all DisCos in 2025/Q4 was ₦969.19 billion, and the naira value of the total energy billed was ₦795.06 billion, which translated to a billing efficiency of 82.03%. This means that at an aggregate level, DisCos recorded a 2.79pp decrease in billing efficiency between 2025/Q4 and 2026/Q1.

In 2026/Q1, DisCos cumulatively recorded billing losses of ₦198.25 billion, driven largely by a combination of i) commercial losses, including energy theft and poor

[17] Beginning 2026/Q1, the allowed tariff used in the computation of the naira value of energy received is adjusted for Value Added Tax (VAT).

energy accounting; ii) inability of DisCos to bill energy at the weighted average allowed tariff.

The disaggregated performance of the DisCos shows that Eko DisCo recorded the highest billing efficiency of 88.98%, while Yola DisCo recorded the lowest billing efficiency of 59.14% (Table 6).

Table 6: Billing efficiency by DisCos in 2025/Q4 vs. 2026/Q1

DisCos	2025/Q4			2026/Q1		
	Energy Received (₦' Billion)	Energy Billed (₦' Billion)	Billing Efficiency (%)	Energy Received (₦' Billion)	Energy Billed (₦' Billion)	Billing Efficiency (%)
Abuja	157.09	130.44	*83.03*	160.63	135.18	*84.16*
Benin	95.69	62.69	*65.51*	80.71	57.13	*70.79*
Eko	130.89	124.32	*94.98*	130.06	115.73	*88.98*
Enugu	84.31	67.41	*79.95*	75.71	61.54	*81.28*
Ibadan	117.03	84.34	*72.07*	112.63	77.82	*69.10*
Ikeja	140.51	128.26	*91.29*	151.48	126.92	*83.79*
Jos	49.59	38.81	*78.28*	50.10	36.02	*71.90*
Kaduna	48.19	35.20	*73.05*	49.36	32.69	*66.23*
Kano	53.02	49.89	*94.09*	48.02	42.02	*87.51*
Port Harcourt	72.83	60.48	*83.04*	73.72	58.10	*78.81*
Yola	21.06	13.23	*62.84*	23.31	13.79	*59.14*
All DisCos	969.19	795.06	*82.03*	955.19	756.93	*79.24*

It is expected that if DisCos allocate energy across bands (Bands A-E) as stipulated in the MYTO framework issued by the Commission, while also maintaining a consistent EAE across the bands, the differential (variance) between BE and EAE should be minimal (i.e. "BE - EAE" variance is within a ±2pp limit[18]). Consequently, if a DisCo records a "BE–EAE" variance greater than +2pp, it indicates that allocation of energy was skewed to feeders that are more commercially viable and/or have high energy accounting efficiency. Conversely, if a DisCo records a "BE–EAE" variance less than -2pp, it indicates that energy allocation was skewed to feeders that are less commercially viable and/or have poor energy accounting efficiency.

The disaggregated "BE–EAE" variance performance of the DisCos showed that Eko (-0.44pp), Ikeja (-1.16pp), and Jos (-1.56pp) DisCos recorded a variance within ±2pp limit between BE and EAE, i.e. these DisCos largely delivered energy across

[18] The Commission has adopted ±2pp as a limit because it gives ~5% allowance for the average performance of DisCos.

bands A-E based on the MYTO while also recording a consistent level of EAE across the feeders.

Abuja (+5.78pp), Enugu (+3.46pp), and Kano (+3.33pp) DisCos recorded significant positive "BE – EAE" variances, indicating that they skewed their energy delivery to feeders that are more commercially viable and/or have high energy accounting efficiency. Conversely, Yola (-20.29pp), Ibadan (-18.39pp), and Kaduna (-17.06pp) DisCos recorded significant negative "BE–EAE" variances, indicating that their energy delivery was skewed to feeders that are less commercially viable and/or have poor energy accounting efficiency (Table 7).

Table 7: Comparison of DisCos' Billing Efficiency (BE) and Energy Accounting Efficiency (EAE)

DisCos	2025/Q4			2026/Q1		
	Billing Efficiency (%)	Energy Accounting Efficiency (%)	Variance (BE – EAE) (pp)	Billing Efficiency (%)	Energy Accounting Efficiency (%)	Variance (BE – EAE) (pp)
Abuja	*83.03*	*76.33*	6.71	*84.16*	*78.38*	5.78
Benin	*65.51*	*87.64*	-22.13	*70.79*	*87.23*	-16.43
Eko	*94.98*	*88.74*	6.24	*88.98*	*89.42*	-0.44
Enugu	*79.95*	*73.46*	6.50	*81.28*	*77.82*	3.46
Ibadan	*72.07*	*87.40*	-15.33	*69.10*	*87.49*	-18.39
Ikeja	*91.29*	*86.54*	4.75	*83.79*	*84.95*	-1.16
Jos	*78.28*	*74.01*	4.27	*71.90*	*73.46*	-1.56
Kaduna	*73.05*	*81.69*	-8.65	*66.23*	*83.29*	-17.06
Kano	*94.09*	*81.95*	12.14	*87.51*	*84.18*	3.33
Port Harcourt	*83.04*	*84.35*	-1.31	*78.81*	*84.41*	-5.60
Yola	*62.84*	*77.54*	-14.71	*59.14*	*79.43*	-20.29
All DisCos	*82.03*	*82.77*	-0.74	*79.24*	*83.48*	-4.23

2.3.4 Revenue and collection efficiency

Collection efficiency is the ratio of the amount that has been collected from customers relative to the amount billed to them by the DisCos. The significant under-recovery of the invoices issued to customers by DisCos is driven by a lack of willingness of customers to pay bills when due, customer dissatisfaction with DisCos' services and inadequate customer metering, among other challenges. A collection efficiency of 70% implies that for every ₦100.00 worth of energy billed to customers by DisCos, only ₦70.00 was recovered from the billed customers. The formula for collection efficiency is represented by equation 9:

$$\text{Collection Efficiency} = \left(\frac{\text{Total Revenue Collected (₦)}}{\text{Total Billed Amount (₦)}}\right) \times 100 \qquad (9)$$

The total revenue collected by all DisCos in 2026/Q1 was ₦597.56 billion out of the ₦756.93 billion that was billed to customers. This translates to a collection efficiency of 78.95%. In comparison, the total revenue collected by all DisCos in 2025/Q4 was ₦630.93 billion out of the ₦795.06 billion billed to customers, which translated to a 79.36% collection efficiency. This means that at an aggregate level, DisCos recorded a 0.41pp decrease in collection efficiency between 2025/Q4 and 2026/Q1.

The summary of the revenue collection performance of all DisCos is contained in Table 8. In 2026/Q1, Ikeja DisCo recorded the highest collection efficiency of 90.00% while four (4) other DisCos recorded collection efficiencies greater than 80.00% (Eko; 89.64%, Benin; 85.16%, Port Harcourt; 81.22% and Abuja; 80.90%). Conversely, Kaduna DisCo recorded the lowest collection efficiency at 45.81%. A comparison of DisCos' performance shows that Jos (+13.49pp), Kaduna (+3.98pp), Kano (+3.37pp), Port Harcourt (+0.56pp), and Benin (+0.45pp) DisCos recorded improvements in collection efficiency between 2025/Q4 and 2026/Q1. Conversely, the remaining six (6) DisCos recorded declines in collection efficiency, with Enugu (-6.28pp) DisCo having the most significant decline across the quarters.

Table 8: Revenue Collection Performance (%) of DisCos in 2025/Q4 vs. 2026/Q1

DisCos	2025/Q4			2026/Q1		
	Total Billings (₦' Billion)	Revenue Collected (₦' Billion)	Collection Efficiency (%)	Total Billings (₦' Billion)	Revenue Collected (₦' Billion)	Collection Efficiency (%)
Abuja	130.44	108.41	*83.11*	135.18	109.36	*80.90*
Benin	62.69	53.11	*84.72*	57.13	48.66	*85.16*
Eko	124.32	112.30	*90.34*	115.73	103.74	*89.64*
Enugu	67.41	51.75	*76.77*	61.54	43.37	*70.49*
Ibadan	84.34	67.28	*79.78*	77.82	58.46	*75.12*
Ikeja	128.26	117.56	*91.66*	126.92	114.23	*90.00*
Jos	38.81	17.44	*44.92*	36.02	21.04	*58.41*
Kaduna	35.20	14.72	*41.83*	32.69	14.98	*45.81*
Kano	49.89	29.55	*59.23*	42.02	26.37	*62.76*
Port Harcourt	60.48	48.78	*80.67*	58.10	47.19	*81.22*
Yola	13.23	9.95	*75.17*	13.79	10.17	*73.79*
All DisCos	*795.06*	*630.93*	*79.36*	*756.93*	*597.56*	*78.95*

In 2026/Q1, DisCos recorded marginal differences in energy accounting efficiency and collection efficiency compared to 2025/Q4. It has been observed that there is an inverse relationship between DisCos' energy offtake and their energy accounting/collection efficiencies. Typically, when DisCos offtake more energy, they often allocate the incremental energy to areas where they record historically lower energy accounting and collection efficiencies.

The most proven methods to improve energy accounting and revenue recovery are accurate customer enumeration and the installation of end-use customer meters. The Commission issued the Orders on the Operationalisation of Tranche A and B of the Meter Acquisition Fund (MAF) in June 2024 and September 2025, respectively. Since the inception of MAF, there has been a total installation of 225,454 meters under the framework.

Similarly, meter installations under the Distribution Sector Recovery Program (DISREP) commenced in May 2025. The DISREP is a strategic initiative by the Federal Government of Nigeria (FGN), supported by a $500 million World Bank loan, aimed at improving the financial and technical performance of Nigeria's Electricity Distribution Companies (DisCos). One of the major objectives of DISREP is to close the metering gap in the NESI by deploying 3.2 million smart meters. Since the inception of the DISREP initiative, a total of 217,784 meters have been installed.

In addition to the MAF and DISREP, DisCos are expected to continue to utilise any of the metering frameworks provided for in the NERC MAP and NMMP metering regulation (2021) to improve end-use customer metering in their franchise areas. This will reduce commercial and collection losses, thereby improving the flow of funds to upstream market participants in the NESI.

2.3.5 Aggregate Technical, Commercial and Collection (ATC&C) Loss

The Aggregate Technical, Commercial and Collection (ATC&C) loss is a summation of – i) billing losses incurred by a DisCo due to its inability to account for and bill 100% of energy delivered to customers (technical and commercial losses); and ii) collection losses arising from the DisCo's inability to collect 100% of the bills issued to customers. The ATC&C loss is a critical performance-setting parameter for tariff computation, as the MYTO makes allowance for target ATC&C loss levels for each DisCo.

The target ATC&C reflects the efficient operational losses which the DisCo is expected to incur in its operations, and this is recoverable from its allowed tariffs. The target ATC&C usually reduces over time as DisCos make investments that are geared towards improving operational efficiency. ATC&C loss is made up of the following components:

1. Technical Loss: heat loss due to load flow in electrical lines and transformation loss in transformers.
2. Commercial Loss: due to discrepancies in meter reading, erroneous billing, unmetered consumption, or energy theft.
3. Collection Loss: unpaid bills.

The formula for ATC&C loss is represented by equation 10:

$$\text{ATC\&C Loss} = [1 - (\text{Billing Efficiency} \times \text{Collection Efficiency})] \times 100 \qquad (10)$$

Any DisCo that can outperform its allowed ATC&C (i.e. has a lower actual ATC&C than the target used to compute its cost-reflective tariff) will earn more returns on its set tariffs. Conversely, any DisCo that fails to meet its allowed ATC&C (i.e. has a higher actual ATC&C than the target) will not be able to earn the total revenue requirement upon which its tariffs have been determined; this could pose risks to its long-term financial position.

The aggregate ATC&C loss recorded across all DisCos in 2026/Q1 was 37.44%, which comprised 20.76% in technical and commercial losses and 21.05% in collection loss (Table 9). The aggregate ATC&C loss of 37.44% recorded in 2026/Q1 is 20.52pp higher than the allowed aggregate efficient loss target (16.92%) applied in the computation of the tariffs in the MYTO for the year 2026 and translates to a cumulative revenue loss of ₦140.64 billion[19] for the DisCos. The revenue loss in 2026/Q1 is higher than that recorded in 2025/Q4 (₦139.19 billion) because DisCos recorded an increased variance (+6.16pp) between the actual ATC&C loss and target from 14.36pp in 2025/Q4 to 20.52pp in 2026/Q1.

All eleven (11) DisCos failed to achieve their ATC&C loss targets in 2026/Q1, with Kaduna DisCo recording the widest ATC&C variance (target – actual) of -51.48pp. The excess ATC&C losses (inefficiencies) incurred by the DisCos are not recoverable

[19] This represents 19% of the gross recoverable revenues for all DisCos over the period (2026/Q1)

from customers and may compromise the long-term financial positions of the affected DisCos.

The average ATC&C loss recorded in 2026/Q1 (37.44%) was 2.54pp higher (worse performance) than what was recorded in 2025/Q4 (34.90%). Jos (-6.84pp) and Benin (-4.79pp) DisCos recorded improvements in their ATC&C loss performance in 2026/Q1 compared to 2025/Q4. Conversely, the remaining nine (9) DisCos recorded declines in their ATC&C loss performance between the two quarters, with Ikeja (+8.27pp) recording the greatest decline (Table 9).

Table 9: ATC&C Loss Performance (%) and corresponding Revenue Loss/Gain by DisCos in 2026/Q1

DisCo	2026 MYTO Target (%)	ATC&C (%)		ATC&C Loss Variance (pp)		Revenue Loss/Gain 2026/Q1 (%)
		2025/Q4	2026/Q1	2025/Q4	2026/Q1	
Abuja	16.97	30.99	31.92	-10.39	-14.95	*-11.86*
Benin	17.23	44.50	39.71	-23.74	-22.48	*-21.70*
Eko	14.19	14.20	20.24	2.68	-6.05	*-0.08*
Enugu	18.08	38.62	42.71	-17.36	-24.63	*-24.82*
Ibadan	17.50	42.51	48.10	-21.59	-30.60	*-32.37*
Ikeja	13.54	16.33	24.59	-0.40	-11.05	*-6.24*
Jos	20.80	64.84	58.00	-38.75	-37.20	*-42.99*
Kaduna	18.18	69.45	69.66	-48.13	-51.48	*-60.14*
Kano	17.45	44.27	45.08	-23.39	-27.63	*-28.48*
Port Harcourt	16.67	33.01	35.99	-12.59	-19.32	*-17.42*
Yola	29.00	52.77	56.36	-8.77	-27.36	*-33.93*
All DisCos						
MYTO Level	16.92					
Total Technical, Commercial & Collection losses	-	34.90	37.44			*-19.05*
Technical & Commercial losses	-	17.97	20.76			
Collection losses	-	20.64	21.05			

2.3.6 Market Remittance

Under the account administration mechanism set up by the CBN in 2014 as part of the Nigerian Electricity Market Stabilisation Facility (NEMSF) intervention, all the collections of the DisCos are escrowed. The DisCos only have access to their revenues after relevant deductions towards their loan obligations have been made. This escrow mechanism also provides visibility into the financial performance of the DisCos with respect to collections.

In June 2020, the remit of the fund manager responsible for the escrow was expanded to include the implementation of the payment waterfall framework, which was designed by the Commission to increase upstream market remittance to NBET and NISO. This was to cover the cost of energy taken from GenCos, transmission charges (payable to the TSP) and the MO's administrative charges.

Prompt payment of upstream invoices is critical for securing the availability of generation and transmission capacities. The waterfall regime pushes DisCos to boost their collections because most of their allowed revenues rank below the payment of market obligations in the waterfall.

2.3.6.1 Market Remittance to NBET

In the absence of cost-reflective tariffs, the Government undertakes to cover the resultant gap (between the cost-reflective and allowed tariff) in the form of tariff subsidies. For ease of administration, the subsidy is only applied to the generation cost payable by DisCos to NBET at source in the form of a DisCo's Remittance Obligation (DRO). The DRO represents the total GenCo invoice that is billed to the DisCos by NBET based on what the allowed DisCo tariffs can cover[20]. Furthermore, DisCos are expected to remit 100% of the invoices received from the MO for transmission and administrative service costs.

As explained in prior reports, the DRO regime replaced the Minimum Remittance Obligation[21] (MRO) framework in January 2024, and DisCos are expected to pay 100% of their DROs. The transition to the DRO regime was necessitated by the risk of unpaid tariff subsidy debts encumbering the balance sheets of the DisCos, thereby preventing them from raising finance to undertake critical investments in their distribution network. Under the DRO framework, NBET directly invoices the portion of GenCo costs not covered by DRO (tariff subsidy) to the Federal Ministry of Finance for immediate settlement.

The total amount invoiced by the GenCos for energy delivered to each DisCo and the DRO-adjusted NBET invoice to the respective DisCos during 2026/Q1 are summarised in Table 10. It is important to note that due to the absence of cost-reflective tariffs across all DisCos, the Government incurred a subsidy obligation of

[20] The outstanding portion of the GenCo invoice not covered by allowed tariffs and thus not billed to the DisCos is to be covered by the FGN in the form of tariff subsidies.

[21] Under the MRO regime, DisCos were invoiced 100% of the energy cost but were only expected to pay the MRO share of the invoice. The outstanding balance is only cleared from the DisCo's record when the FGN subsidy is paid to NBET.

₦358.32 billion[22]; this represents a ₦60.46 billion (-14.44%) reduction in FGN subsidy compared to 2025/Q4 (₦418.79 billion).

The government subsidy accounted for 51.95% of the total GenCo invoice, which is a 0.08pp decrease compared to 2025/Q4, when the subsidy accounted for 52.03% of the total GenCo invoice[23]. The key driver of this reduction in FGN subsidy obligation is the decrease in energy offtake of the DisCos by -8.56% between 2025/Q4 and 2026/Q1.

Table 10: Total GenCo Invoice and Final Obligation (DRO) of DisCos for 2026/Q1

DisCos	Total GenCo Invoice (₦' Billion)	Final DRO-adjusted NBET Invoice (₦' Billion)
Abuja	113.43	58.49
Benin	58.57	29.59
Eko	84.63	42.37
Enugu	55.93	26.80
Ibadan	84.12	40.54
Ikeja	110.84	57.76
Jos	36.30	16.74
Kaduna	41.61	16.32
Kano	38.45	15.83
Port Harcourt	47.08	20.64
Yola	18.76	6.32
All DisCos	689.72	331.40

In 2026/Q1, the DRO-adjusted invoice from NBET to the DisCos was ₦331.40 billion,[24] while the total remittance made was ₦312.48 billion, which translates to 94.29% remittance performance. Comparatively, in 2025/Q4, the DRO-adjusted invoice from NBET to DisCos was ₦386.13 billion, and the total remittance was ₦359.27 billion, which translated to 93.04% remittance performance.

[22] Monthly subsidy obligation during the quarter; January - ₦126.48 billion, February - ₦116.34 billion and March - ₦115.50 billion.
[23] The current open-ended subsidy regime leaves the FGN exposed to indeterminate subsidy obligation because of i) volumetric risk; ii) generation cost variation arising from changes in supply mix (more thermal = higher generation cost).
[24] Total NBET invoice for 2026/Q1 without adjustment for DRO (total bill issued by GenCos) is ₦689.72 billion

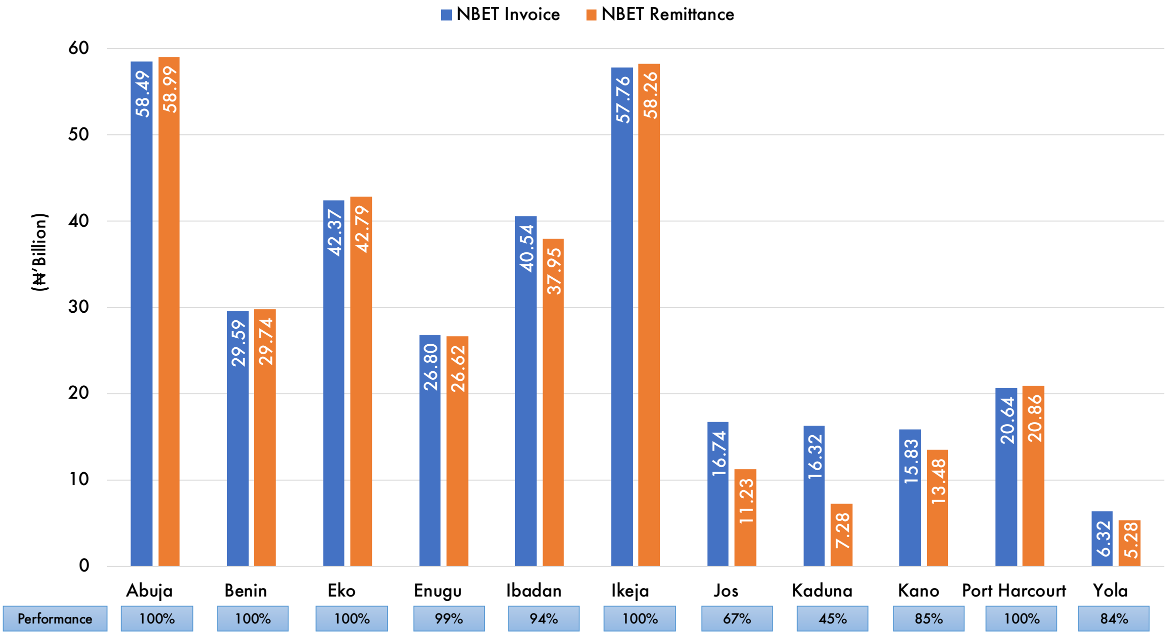

Figure 8: DisCos Remittance Performances to NBET in 2026/Q1

Disaggregated remittance performance of the DisCos to NBET in 2026/Q1 shows that five (5) DisCos (Abuja, Benin, Eko, Ikeja and Port Harcourt) achieved 100% remittance to NBET. Enugu (99.32%), Ibadan (93.62%), Kano (85.17%), Yola (83.55%), Jos (67.10%), and Kaduna (44.58%) DisCos achieved less than 100% remittance rate for the quarter (Figure 8). A quarter-on-quarter analysis showed that Jos (+17.30pp), Kano (+10.03pp), Kaduna (+3.86pp), and Benin (+2.22pp) DisCos recorded improvements in remittance performance to NBET in 2026/Q1 compared to 2025/Q4, while Yola (-15.87pp), Ibadan (-1.96pp) and Enugu (-0.68pp) recorded decreases in remittance performance.

2.3.6.2 Market Remittance to MO

The Market Operator issues invoices to DisCos for energy transmission and administrative services. In 2026/Q1, DisCos made a total remittance of ₦83.74 billion against the cumulative invoice of ₦89.78 billion issued by the MO. This payment translates to 93.28% remittance performance and represents an increase of 2.09pp when compared to 91.19% remittance performance recorded in 2025/Q4 when DisCos remitted ₦77.99 billion out of ₦85.53 billion invoice issued by the MO.

The disaggregated remittance performance of the DisCos to the MO shows that all the DisCos except Ibadan (92.71%), Kano (84.69%), Yola (83.81%), Jos (72.41%) and Kaduna (51.55%) recorded 100% remittance performance to the MO in

2026/Q1 (Figure 9). Compared to 2025/Q4, Yola and Ibadan DisCos recorded declines of -16.19pp and -2.04pp, respectively, in remittance performance to the MO.

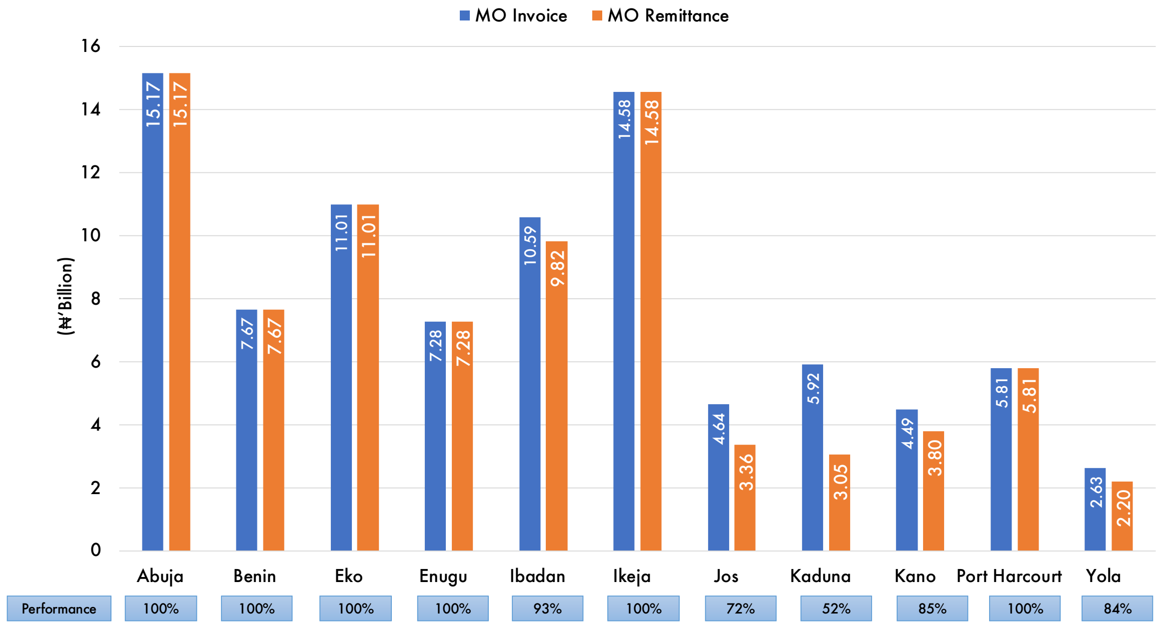

Figure 9: DisCos Remittance Performances to MO in 2026/Q1

2.3.6.3 Market Remittance to NBET and MO

The cumulative DisCos' remittance to NBET and MO in 2026/Q1 is presented in Table 11.

Table 11: DisCos Remittance Performances to NBET and MO in 2026/Q1

DisCos	DRO Adjusted Invoice (₦' Billion)			Remittance (₦' Billion)			Remittance Performance (%)	
	NBET	MO	NBET + MO	NBET	MO	NBET + MO	2025/Q4	2026/Q1
Abuja	58.48	15.17	73.65	58.99	15.17	74.16	*100.00*	*100.00*
Benin	29.59	7.66	37.26	29.74	7.66	37.41	*98.59*	*100.00*
Eko	42.37	11.00	53.37	42.78	11.00	53.79	*100.00*	*100.00*
Enugu	26.80	7.27	34.07	26.62	7.27	33.89	*100.00*	*99.47*
Ibadan	40.53	10.59	51.12	37.95	9.81	47.76	*95.43*	*93.43*
Ikeja	57.76	14.57	72.34	58.25	14.57	72.83	*100.00*	*100.00*
Jos	16.73	4.64	21.38	11.23	3.36	14.59	*49.85*	*68.25*
Kaduna	16.31	5.92	22.24	7.27	3.05	10.32	*41.47*	*46.44*
Kano	15.83	4.49	20.32	13.48	3.80	17.28	*76.17*	*85.07*
P/Harcourt	20.64	5.80	26.44	20.86	5.80	26.67	*100.00*	*100.00*
Yola	6.32	2.62	8.94	5.28	2.20	7.48	*99.64*	*83.63*
All DisCos	331.40	89.78	421.18	312.48	83.74	396.23	*92.71*	*94.08*

2.3.6.4 Market Remittance by Other Customers

The remittances made by bilateral customers (domestic and international) and special customers for invoices issued in 2026/Q1 by the MO are detailed in Table 12. The three (3) international bilateral customers being supplied by GenCos in the NESI made a payment of $4.82 million against the cumulative invoice of $17.48 million issued by the MO for services rendered in 2026/Q1, translating to a remittance performance of 27.57%. The domestic bilateral customers made a cumulative payment of ₦5,816.28 million against the invoice of ₦6,122.35 million issued to them by the MO for services rendered in 2026/Q1, translating to 95.00% remittance performance.

It is noteworthy that, during Q1 2026, three (3) international and nine (9) domestic bilateral customers made payments of $6.64 million and ₦2,589.07 million, respectively, towards outstanding MO invoices from previous quarters. Specifically, the MO received a total of $4.05 million from Société Béninoise d'Energie Electrique (SBEE), comprising payments for Ughelli ($3.28 million) and Paras ($0.77 million). In addition, $1.87 million was received from Mainstream - Société Nigérienne d'Electricité (NIGELEC), and $0.72 million from Paras - Compagnie Energie Electrique du Togo (CEET).

The special customer (Ajaokuta Steel Co. Ltd and the host community) did not make any payment towards the ₦676.88 million (NBET) and ₦189.38 million (MO) invoices received in 2026/Q1. This continues a longstanding trend of non-payment by this customer, and the Commission has communicated the need for intervention on this issue to the relevant FGN authorities.

Table 12: Invoices and Remittances of Other Customers in 2026/Q1

	NBET			MO		
	Invoice (Million) 2026 /Q1	Remittance (Million) 2026 /Q1	Performance (%) 2026 /Q1	Invoice (Million) 2026 /Q1	Remittance[25] (Million) 2026 /Q1	Performance (%) 2026 /Q1
International Bilateral Customers						
Paras-SBEE ($)	-	-	-	1.94	-	*0.00*
Paras-CEET ($)				1.67	-	*0.00*
Transcorp-SBEE (Ughelli ($)	-	-	-	4.20	0.90	*21.43*
Transcorp-SBEE (Afam 3) ($)				2.90	1.13	*38.97*

[25] These remittances are based on reconciled market settlement submitted to the Commission as at 24 June 2026

	NBET			MO		
	Invoice (Million) 2026 /Q1	Remittance (Million) 2026 /Q1	Performance (%) 2026 /Q1	Invoice (Million) 2026 /Q1	Remittance[25] (Million) 2026 /Q1	Performance (%) 2026 /Q1
Mainstream-NIGELEC ($)	-	-	-	4.45	2.79	*62.70*
Odukpani-CEET ($)	-	-	-	2.29	-	*0.00*
Total	-	-	-	17.48	4.82	*27.57*
Local Bilateral Customers						
Mainstream/Inner Galaxy (₦) Mainstream/KAM IND. (₦) Mainstream/KAM INT. (₦) Mainstream/PRISM (₦) Mainstream/Zeberced (₦) Mainstream/ADFV (₦)	-	-	-	2,233.76	2,233.76	*100.00*
NDPHC/Weewood (₦)	-	-	-	12.24	0.00	*0.00*
North South/Star P (₦)	-	-	-	36.45	36.53	*100.00*
Trans Amadi (OAU) (₦)	-	-	-	66.72	0.00	*0.00*
Trans Amadi (FMPI) (₦)				10.56	6.76	*64.09*
NDPHC/Sunflag (₦)	-	-	-	16.12	16.12	*100.00*
Omotosho II/Pulkit (₦)				28.93	20.85	*72.07*
Alaoji/APLE (₦)	-	-	-	122.88	-	*0.00*
Taopex/KAM INT (₦) Taopex/KAM STEEL (₦)	-	-	-	232.64	140.12	*60.23*
Sapele/Phoenix (₦)				47.83	47.93	*100.00*
Zungeru/Youngxing (₦)	-	-	-	917.89	917.89	*100.00*
Mainstream/PHEDC	-	-	-	429.92	429.92	*100.00*
Mainstream/JEDC	-	-	-	311.04	311.04	*100.00*
Mabon/KEDCO	-	-	-	397.95	397.95	*100.00*
NDPHC/Orashi	-	-	-	4.09	4.09	*100.00*
Mainstream/ MBELT EKEDC	-	-	-	1,253.27	1,253.27	*100.00*
Total	-	-	-	6,122.36	5,816.29	*95.00*
Special Customer						
Ajaokuta Steel (₦)	676.88	0.00	0.00	189.38	0.00	*0.00*

1. NBET, MO, SBEE, CEET and NIGELEC are Nigeria Bulk Electricity Trader, Market Operator, Société Beninoise d'Energie Electrique, Compagnie Energie Electrique du Togo and Société Nigerienne d'electricite

03

Regulatory Functions

3.0 REGULATORY FUNCTIONS

Section 34 (2)(d) of the EA 2023 provides that the Commission is empowered to *"licence and regulate persons engaged in the generation, transmission, system operation, distribution, supply and trading of electricity"* in the NESI. In exercising the powers conferred on it by the EA 2023, the Commission primarily engages with participants in the NESI through selected regulatory instruments as prescribed by the Act. Some of the regulatory instruments utilised by the Commission include –

- Regulations: Regulations are detailed legal rules, and bylaws formulated by the Commission pursuant to sections 46(2), 64, 215 and 226 of the Electricity Act, to govern and conduct operations within the electricity sector, ensure adherence to statutory requirements, and give effect to the implementation of the Act.
- Orders: Orders are authoritative commands, legally binding instructions, and directions issued by the Commission pursuant to sections 47, 64 and 215 of the Electricity Act, requiring licensees to perform certain actions, cease, desist from specific activities, or act in a particular way.
- Directives: Directives are enforceable instructions issued by the Commission pursuant to sections 64 and 215 of the Electricity Act to address specific issues, implement policies, or ensure compliance with regulatory objectives.
- Licences: Licences are authorisations granted by the Commission pursuant to sections 34(2)(d), 63(1), 64, and 215 of the Electricity Act that allow entities to operate in activities such as the generation, transmission, trading and distribution of electricity under specified terms and conditions.
- Permits: Permits are authorisations issued by the Commission pursuant to sections 63(2), 64 and 215 of the Electricity Act, for specific activities, such as the generation of electricity for own use or authorisation to participate as a meter service provider.

3.1 Regulations, Orders and Directives

3.1.1 Regulations

In 2026/Q1, the Commission issued Mini-Grid Regulations 2026 (NERC-R-001-2026). Some of the major highlights of the new Regulations are:

i. The maximum capacity of isolated mini-grids increased from 1MW to 5MW
ii. The maximum capacity of interconnected mini-grids increased from 1MW to 10MW
iii. Revised interconnection framework for interconnected mini-grids
iv. Grid-arrival compensation structure revised to a 3-tier framework based on time with indexed asset valuation
v. Revised commercial agreement to include the Network Asset Use Fee, Cost of Energy, and Export Tariff
vi. Site exclusivity strengthened- requires mandatory DisCo sign-off, progress reports, GPS coordinates and encroachment protection
vii. New customer and environmental protections- a Customer Service Charter and tiered ESMP or full ESIA screening based on project scale.

3.1.2 Orders

During the quarter, the Commission issued thirty-six (36) Orders to guide the activities of licensees. The details of the Orders are outlined below:

A. Order Nos: NERC/2025/146 -156 - (11 Orders issued to 11 DisCos) – January 2026 Supplementary Order to the Multi-Year Tariff Order for the DisCos. Pursuant to Section 7 of the April 2024 supplementary Orders, which provide for monthly tariff reviews, the January 2026 supplementary Orders (effective date - 01 January 2026) sought 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 tariff.

   Pursuant to the policy directive of the FGN on electricity subsidy, end-user tariffs for January 2026 were frozen at rates payable in July 2024.

B. Order No: NERC/2026/001– Transfer of Regulatory Oversight of the Electricity Market in Gombe State from the Nigerian Electricity Regulatory Commission to the Gombe State Electricity Regulatory Commission (GOSERC). The Order became effective on 7 January 2026 with the following objectives:

i. Commence the process of the transfer of regulatory oversight for the intrastate electricity market in Gombe State from the Commission to GOSERC in accordance with the Constitution of the Federal Republic of Nigeria (CFRN) and EA.
ii. Provide a transition plan for the transfer of regulatory oversight for the intrastate electricity market in Gombe State from the Commission to GOSERC in accordance with the CFRN and the EA.
iii. Address ensuing transitional matters arising from the transfer of regulatory oversight for the intrastate electricity market in Gombe State from the Commission to GOSERC.

The Order mandates Jos Electricity Distribution Plc. (JED) to incorporate, within 60 days, a subsidiary under the Companies and Allied Matters Act (CAMA) for the assumption of its responsibilities for intrastate supply and distribution of electricity in Gombe State.

C. Order Nos: NERC/2026/002-012 - (11 Orders issued to 11 DisCos) – February 2026 Supplementary Order to the Multi-Year Tariff Order for the DisCos. Pursuant to Section 7 of the April 2024 supplementary Orders, which provide for monthly tariff reviews, the February 2026 supplementary Orders (effective date - 01 February 2026) sought 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 tariff.

Pursuant to the policy directive of the FGN on electricity subsidy, end-user tariffs for February 2026 were frozen at rates payable in July 2024.

D. Order Nos: NERC/2026/013- Order on the Registration and Authorisation of Grid-Connected Private Transmission Substation. This order became effective on 9 March, 2026 with the following objectives:

i. Establish a framework for the registration and authorisation of entities to own and operate a grid-connected private transmission substation in NESI

ii. Enhance regulatory oversight and compliance with technical specifications and standards in the Grid Code and other regulatory instruments of the Commission
iii. Improve the safety, reliability, stability, quality and integrity of grid power supply in NESI
iv. Facilitate operational visibility of all grid users to the System Operator and ensure market discipline
v. Support efficient system planning through comprehensive capturing of data on network elements
vi. Promote transparency and accountability in the financial settlement for all energy transported through the national grid.

E. Order Nos: NERC/2026/014-024 - (11 Orders issued to 11 DisCos) – March 2026 Supplementary Order to the Multi-Year Tariff Order for the DisCos. Pursuant to Section 7 of the April 2024 supplementary Orders, which provide for monthly tariff reviews, the March 2026 supplementary Orders (effective date - 01 March 2026) sought 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 tariff.

Pursuant to the policy directive of the FGN on electricity subsidy, end-user tariffs for March 2026 were frozen at rates payable in July 2024.

F. Order Nos: NERC/2026/025- Amended Order on the Reimbursement of Meter Cost. This order became effective on 1 March 2026, and it seeks to:
i. Optimise the process of reimbursement and customer notification, thereby preventing repeated implementation delays and strengthening sector credibility and customer confidence.
ii. Establish a timeline and process for the fast-tracked reimbursement of the accumulated outstanding meter costs to customers who procured meters under the MAP framework.

3.1.3 Directives

The Commission did not issue any directive[26] to licensees in 2026/Q1.

3.2 Licences Issued or Renewed

The Commission issued two (2) licences in 2026/Q1. Details of the licenses are contained in Table 13.

Table 13: Licences issued by the Commission in 2026/Q1

SN	Licensee	Location	Capacity (MW)	License Type	Fuel Type
1	Huanding Energy Nigeria FZE	Ogun State	20MW	Embedded generation	Gas
2	Huanding Power Nigeria Company Limited	Ogun State	N/A	IEDN*	N/A

*Independent Electricity Distribution Network

3.3 Captive Power Generation Permits

Captive power generation permits are issued to entities that intend to own and maintain power plants exclusively for their consumption, i.e. no sale of electricity generated from the plant to any third party. The Commission approved the grant of captive power generation permits to seven (7) applicants, as detailed in Table 14.

Table 14: Captive Generation Permits issued in 2026/Q1

S/N	Company Name	Location/State	Capacity (MW)
1	Modibbo Adama University	Yola, Adamawa State	5.00
2	Federal University Dutsen-Ma	Katsina, Katsina State	1.90
3	Federal University of Lafia	Lafia, Nassarawa State	1.60
4	Federal University of Uyo	Uyo, Akwa Ibom State	2.90
5	University of Port Harcourt	Rivers State	10.70
6	University of Port Harcourt Teaching Hospital	Rivers State	10.70
7	Nigerian Breweries Plc	Kaduna, Kaduna State	8.02

[26] Directives issued by the Commission are general instructions to licensees to guide them on how to comply with regulatory instruments such as Orders and Regulations. For reporting purposes, Rectification Directives (RDs) are treated as enforcement instruments and thus are covered under the enforcement section of the report.

3.4 Mini grid Permits and Registration Certificates

Pursuant to section 164(m) of the EA 2023 which states that the Commission shall *"award licence of mini-grid concessions to renewable energy companies to exclusively serve a specific geographical location indicating aggregate electricity to be generated and distributed from a site with obligation to serve customers to request service",* the Commission continues to encourage the development and utilisation of renewable energy by issuing permits and registration certificates for mini-grid development.

A permit is issued to a mini-grid developer for the construction, operation, and maintenance of mini-grids with a distribution capacity exceeding 100kW and a generation capacity of up to 5MW (for isolated) and 10MW (for interconnected). The Commission also issues registration certificates to developers for systems with a distribution capacity below 100kW. In 2026/Q1, the Commission issued six (6) permits (gross capacity of 0.75MW).

Table 15: Mini-grid Permits issued in 2026/Q1

S/N	Name	Capacity[27] (kW)	Location
	Permits		
1	We Light Nigeria Limited	44.00	Yakurr, Cross River State
2	We Light Nigeria Limited	99.00	Baruten,Kwara State
3	Startimes Smart Energy Nig Ltd	359.00	Bali, Taraba State
4	Havenhill Synergy Limited	100.00	Nasarawa, Nasarawa State
5	Magnificent Catalytic Inclusion Ltd	50.00	Isoko North, Delta State
6	Magnificent Catalytic Inclusion Ltd	100.00	Ndokwa East, Delta State

3.5 Meter Service Providers/Meter Asset Providers

A Meter Service Provider (MSP) is an entity certified by the Commission as a manufacturer, supplier, vendor, or installer of electric energy meters and/or metering systems. A Meter Asset Provider (MAP) is an entity that is granted a permit by the Commission to provide metering services with roles that may include meter financing, procurement, supply, installation, maintenance, and replacement.

[27] A mini-grid developer can choose to get either a registration certificate or a permit for mini-grids with a distribution capacity below 100kW. However, for mini grids with distribution capacity above 100kW, only a permit can be obtained.

The Commission certified twelve (12) MSPs – eight (8) meter installer companies, three (3) manufacturers and one (1) importer in 2026/Q1. The Commission also issued twenty-one (21) permits for MAP. Details are contained in Table 16.

Table 16: Meter Service Providers certified in 2026/Q1

S/N	Name	Authorisation Type
	Meter Service Providers	
1	Dan Yari Engineering Services Limited	Installer C2
2	Panida Resources Limited	Installer A1
3	Felcon Multi services Limited	Installer C1
4	Peleah Company Limited	Installer A1
5	Turbo Energy Limited	Installer A1
6	Mahashakti Nigeria Limited	Installer A1
7	De-Holy Consulting and Power Solutions	Installer A1
8	Triple Seventh Nigeria Limited	Installer A1
9	Eve Electric Technology Company	Manufacturer
10	Kobeissi Electrical & Mechanical Engineering Limited	Manufacturer
11	Nicholas Ojo Alokomaro son Limited	Manufacturer
12	HYOL Limited	Importer
	Meter Asset Providers	
1	Rochborough XL Prime Limited	MAP
2	Revival Resources Global Investment Limited	MAP
3	Ligne Group of Companies Limited	MAP
4	Beenat International Company Limited	MAP
5	Ashraf Platform Logistics Limited	MAP
6	Nationwide Drillers Limited	MAP
7	Aponex Nigeria Limited	MAP
8	Venus Construction Company Limited	MAP
9	Scheinder Prime Innovations Limited	MAP
10	Hilylash Nigeria Limited	MAP
11	Heezem General Merchants Limited	MAP
12	Nasamu Ultimate Concerns Limited	MAP
13	Powerspec Solutions Limited	MAP
14	Aestarch Development Services Nigeria Limited	MAP
15	Phemajosh Tech Engineering Limited	MAP
16	Lucatech Power Solutions Limited	MAP
17	Terrazo General Services Limited	MAP
18	Gard International Integrated Limited	MAP
19	Dalgi Nigeria Limited	MAP
20	Difamecon Ventures and Engineering Limited	MAP
21	Universal Integrated Power and Utility Services Limited	MAP

Class "A1" Certification authorises a holder to undertake installations of (i) Low Voltage single-phase and three-phase Metering systems for installation exceeding 750 metering Systems/Contract, and (ii) Installations at grid voltages exceeding 5 Metering Systems. Class "C1" Certification authorises a holder to undertake installations of Low Voltage Distribution single-phase and three-phase Metering Systems exceeding 500 Metering Systems/Contract.

3.6 Hearings and Public Consultations

As part of the conditions of their licences, section 72(2)(c) of the EA requires licensees to *"refer disputes to the Commission for arbitration, mediation, or determination by the Commission and file an appeal against the decisions of the Commission"*. One of the ways in which the Commission performs this quasi-judicial function towards the resolution of disputes between stakeholders is through hearings[28]. Furthermore, the Business Rules of the Commission- NERC-R-0306 allow the Commission to undertake public consultations through which the Commission aggregates input/opinions on licensee applications and regulatory instruments which are being drafted or reviewed.

No hearing was conducted during 2026/Q1.

3.7 Compliance and Enforcement

Section 64(1) of the EA 2023 mandates all licensees to comply with the provisions of their licences, regulations, codes, orders and other requirements issued by the Commission. The Commission is responsible for evaluating the compliance of all its licensees/permit-holders and carrying out enforcement actions against infractions based on the provisions of the Act and other extant regulatory instruments.

Pursuant to the provisions of Section 76 of the EA 2023, the Commission issued eleven (11) Rectification Directives (RD) for different breaches/defaults in 2026/Q1 (full list and further details can be found in Table 17).

3.8 Alternative Dispute Resolution

Pursuant to the provisions of section 42.3.7 of the Market Rule, the Commission has established an Alternative Dispute Resolution (ADR) process to resolve disputes between market participants in the NESI. This includes the constitution of a Dispute Resolution Panel (DRP) and the appointment of a Dispute Resolution Counsellor (DRC). No disputes were brought before the DRP during this quarter.

[28] Hearings are proceedings pursuant to the provisions of the Electricity Act through which the Commission seeks additional information on petitions or any matter filed before it by market participants or consumers in order to make a final decision.

Table 17: Compliance and Enforcement Actions of the Commission in 2026/Q1

	RD/NICE	Licensee	Date of Issuance	Deadline
SN	*Rectification Directive*			
1	Non-submission of annual audited financial statements and uniform system of accounts report for the 2023 financial year	Ibom Power Company Limited	27 January 2026	10 February 2026
2	Non-submission of annual audited financial statements	MEPP IPP Limited	12 February 2026	27 February 2026
3	Non-submission of annual audited financial statements and uniform system of accounts report for the 2024 financial year	Kano Electricity Distribution Company	6 February, 2026	27 February, 2026
4	Non-submission of annual audited financial statements and uniform system of accounts report for the 2024 financial year	Kaduna Electricity Distribution Company	6 February, 2026	27 February, 2026
5	Non-submission of annual audited financial statements and uniform system of accounts report for the 2024 financial year	Oando Energy Resources Nigeria Limited	6 February, 2026	27 February, 2026
6	Non-submission of annual audited financial statements and uniform system of accounts report for the 2024 financial year	Taopex Energy Services Company	6 February, 2026	27 February, 2026
7	Non-submission of annual audited financial statements and uniform system of accounts report for the 2024 financial year	Egbin Power Plc	6 February, 2026	27 February, 2026
8	Non-submission of annual audited financial statements and uniform system of accounts report for the 2024 financial year	Mabon Limited	6 February, 2026	27 February, 2026
9	Non-submission of annual audited financial statements and uniform system of accounts report for the 2024 financial year	Ikeja Electric Plc	6 February, 2026	27 February, 2026
10	Non-compliance with the order on capping of Estimated Bills	JEDC	12 March,2026	30 April, 2026
11	Non-compliance with the order on capping of Estimated Bills	YEDC	12 March, 2026	30 April, 2026

NIGERIAN ELECTRICITY REGULATORY COMMISSION
NERC

04

Consumer Affairs

4.0 CONSUMER AFFAIRS

4.1 Consumer Enlightenment and Stakeholder Engagements

The Commission's main mechanisms for consumer education and enlightenment are town hall meetings and customer complaints resolution meetings. These serve as platforms for swift resolution of complaints and are used to inform consumers and stakeholders about the Commission's activities, regulatory instruments, consumer rights, and obligations. The mechanisms also provide avenues for the Commission to gather feedback from customers, which is beneficial to the Commission in its decision-making processes.

Periodically, the Commission also engages with relevant stakeholders and the broader public to inform them about its activities and provide general updates on the NESI. The main avenues for the interface between the Commission and stakeholders are:

- NESI stakeholder meetings
- Trainings/Workshops
- General stakeholder engagement activities

The details of these engagements are shared with the public via the Commission's social media accounts (LinkedIn, X and Instagram). In addition to being utilised to provide updates on the Commission's engagement activities, the social media channels are also used to share relevant information and address issues, including:

- Consumer rights and obligations
- Service delivery standards
- NESI performance factsheets
- Regulatory instruments issued by the Commission
- Summary of the Commission's statutory reports

In 2026/Q1, the Commission did not convene any town hall meetings but continued to sponsor jingles on radio stations nationwide. These jingles educate customers on complaint redress mechanisms and provide addresses of NERC Forum Offices.

4.2 Metering End-Use Customers

As of 31 March 2026, 7,324,079 out of the 12,386,848 active[29] registered electricity customers (59.13%) across the eleven (11) DisCos were metered (breakdown contained in Table 18).

Table 18: Metering Progress as of 31 March 2026

DisCos	Total No. of Active Registered Customers	No. of Metered Active Customers	Metering Rate (%)
Abuja	1,371,518	1,094,344	*79.79*
Benin	1,098,270	637,238	*58.02*
Eko	666,679	590,015	*88.50*
Enugu	1,652,808	853,227	*51.62*
Ibadan	2,501,809	1,316,122	*52.61*
Ikeja	1,337,621	1,176,543	*87.96*
Jos	822,309	284,332	*34.58*
Kaduna	548,043	199,642	*36.43*
Kano	799,094	282,756	*35.38*
Port Harcourt	1,077,117	720,241	*66.87*
Yola	511,580	169,619	*33.16*
Total	12,386,848	7,324,079	*59.13*

*Metering rate: Red <50, Amber 50≤70, Green ≥70

During 2026/Q1, 357,495 end-user customers were metered across all the DisCos, with Benin and Abuja DisCos recording the highest number of meter installations – they accounted for 20.35% and 14.08% of the total installations, respectively.

Relative to 2025/Q4, when 323,864 customers were metered, there was a 10.38% increase in the total number of customers metered in 2026/Q1. Eight (8) DisCos recorded improvements in meter installation between 2025/Q4 and 2026/Q1, with Kaduna DisCo recording the largest increase of 119.53%. Kano, Enugu and Abuja DisCos recorded declines of 94.81%, 89.48% and 10.42%, respectively, in meter installations in 2026/Q1 compared to 2025/Q4 (Table 19).

[29] In April 2025, the Commission carried out a rebasing of the registered electricity customers in the NESI to reflect only active registered customers. An active registered customer is a customer who vended or was billed at least once within a 12-month period.

Table 19: Meter Deployment by DisCos in 2026/Q1 vs. 2025/Q4

DisCos	No. of customers metered in 2026/Q1	No. of customers metered in 2025/Q4	Change in meter deployments across quarters (%)
Abuja	50,330	56,187	*-10.42*
Benin	72,738	37,068	*96.23*
Eko	39,251	20,513	*91.35*
Enugu	6,118	58,152	*-89.48*
Ibadan	48,619	40,378	*20.41*
Ikeja	46,330	33,838	*36.92*
Jos	27,074	15,057	*79.81*
Kaduna	12,592	5,736	*119.53*
Kano	437	8,419	*-94.81*
Port Harcourt	41,795	36,866	*13.37*
Yola	12,211	11,650	*4.82*
Total	357,495	323,864	*10.38*

Out of the 357,495 end-use customers metered in 2026/Q1, 129,224 (36.14%) of customers were metered under the Distribution Sector Recovery Program (DISREP), 118,681 (33.19%) were metered under the Meter Asset Provider (MAP), 97,992 (27.41%) were metered under the Meter Acquisition Fund (MAF), 10,589 (2.96%) were metered under DisCo Financed framework and 1,009 (0.28%) were metered under the Vendor Financed framework.

The Distribution Sector Recovery Program (DISREP) is a strategic initiative by the Federal Government of Nigeria (FGN), supported by a $500 million World Bank loan, aimed at improving the financial and technical performance of Nigeria's Electricity Distribution Companies (DisCos). One of the major objectives of DISREP is to close the metering gap in the NESI by deploying 3.2 million smart meters. Installation of meters under the DISREP commenced in May 2025, and 217,784 meters have been installed as of the end of 2026/Q1. Under the DISREP framework, a total of 129,224 meters were installed in 2026/Q1, representing an increase of 29.81% compared to the 99,545 DISREP meter installations recorded in 2025/Q4. Benin (26,083), Abuja (24,072), and Port Harcourt (22,145) DisCos recorded the highest number of installations under the DISREP framework during the quarter, with 20.18%, 18.63%, and 17.08% of the total installations, respectively.

The Meter Acquisition Fund (MAF)[30] was created by the Commission in February 2023 and provides for a metering surcharge in the allowed tariffs for all DisCos. 97,992 meters were installed in 2026/Q1, bringing the total number of meters installed under the MAF framework to 225,454. Tranche A of the MAF closed in June 2025. On 30 September 2025, the Commission issued the Order on the Operationalisation of Tranche B of the MAF (NERC/2025/107), which became effective on 06 October 2025. The Order provided that DisCos could utilise ₦28.00 billion out of the funds that have accrued in the MAF[31] for the metering of Bands A and B customers in their franchise area.

Further details on the historical record of deployments under the MAF, MAP, Vendor and DisCo financed frameworks are presented in Appendices X, XI and XII, respectively.

4.3 Customer Complaints

In furtherance of its mandate as contained in section 119(1)(c) of the EA 2023, which states that "*the Commission shall develop in consultation with licensees, the customer complaints handling standard and procedure*", the Commission provides various channels for customers to lodge complaints against their service providers. The primary channels available for customers to lodge complaints in the NESI are:

A. NERC Customer Complaint Unit (NERC-CCU): This is a unit at the Stakeholder Management[32] Division of the Commission dedicated to receiving complaints directly from customers. Customers can lodge complaints at the NERC-CCU via email and letters. Once complaints are received by the Commission, they are passed on to the DisCos, who are the parties responsible for resolution. There is a case management system through which DisCos provide updates to the Commission on the resolution status of the complaints lodged through the NERC-CCU.

B. DisCo Customer Complaint Unit (DisCo-CCU): This is a department in a DisCo that is dedicated to the receipt and resolution of complaints directly from customers. DisCos submit monthly customer complaints reports, which the Commission reviews to identify cases where regulatory intervention is necessary.

[30] The MAF provides regulatory-backed long-tenor financing for the procurement of meters. A proportionate amount is deducted from DisCos' monthly collection and made available for DisCos to purchase meters through a bulk one-off procurement or to cover the repayment of long-term vendor-financed meter deployments.

[31] Based on funds accrued as of the end of the July 2025 settlement cycle

[32] Formerly known as the Consumer Affairs Division

C. NERC Forum Offices: Forum Offices serve as the "court of second instance" for customers not happy with the resolution of their complaints at the DisCo-CCU. The Commission set up Forum Offices to hear and resolve customer complaints not satisfactorily resolved at the DisCo-CCUs.

The Forum Office is managed by the Forum Secretariat, while the hearings are conducted by five (5) forum panel members[33], as stipulated in the Customer Protection Regulation (CPR) 2023. The forum panels hear and resolve customer complaints in the state in which it is situated. If there is no Forum Office in a state, the Commission determines which neighbouring Forum Office will oversee customer complaints from the state.

As of 31 March 2026, the Commission has twenty-two (22)[34] active Forum Offices across twenty-one (21) states and the FCT. The details, including names, addresses, and contacts of the operational Forum Offices, are contained in Appendix XV.

D. Power Outage Reporting System (PORS): This is a mobile application designed for electricity customers to report outages in real time. The application is currently under a pilot and is exclusively available for customers under Abuja DisCo.

[33] The forum panel members are not staff of the Commission. The composition of the panel is as follows:

1. A legal practitioner with experience in alternative dispute resolution nominated by the Nigerian Bar Association (NBA).
2. A financial expert nominated by either the Manufacturers Association of Nigeria, Nigerian Association of Chambers of Commerce, Industry, Mines and Agriculture (NACCIMA) or any other reputable organisation.
3. A qualified electrical engineer nominated by either the Council for Regulation of Engineering in Nigeria (COREN) or the Nigerian Society of Engineers (NSE).
4. A nominee of the Federal Competition and Consumer Protection Commission (FCCPC).
5. A representative of an NGO based in the distribution company's operating area nominated by the Commission

[34]Following the transfer of regulatory oversight to Abia State, the Forum Office in Umuahia was closed during the quarter.

As of the end of 2026/Q1, the Commission had completed the transfer of regulatory oversight to sixteen (16) states- Abia, Anambra, Bayelsa, Edo, Ekiti, Enugu, Imo, Gombe, Kogi, Lagos, Niger, Nasarawa, Ogun, Ondo, Oyo and Plateau States. Consequently, the customer complaints data presented in this report (2026/Q1) exclude complaints from these States.

4.3.1 NERC-CCU

In 2026/Q1, 216 complaints were filed at the Commission's CCU. This represents a 73.94% decrease compared to the 829 complaints filed at the NERC-CCU in 2025/Q4. The significant decrease in the number of complaints received at the Commission's CCU was because the Commission's contact centre was closed down on 31st December 2025. Customers of Abuja (142) and Jos (24) DisCos lodged the highest number of complaints, accounting for 65.74% and 11.11% of the total complaints lodged at NERC-CCU, respectively. Customers of Benin DisCo lodged only three (3) complaints, while customers of Kano and Yola DisCos did not lodge any complaints at the NERC-CCU during the quarter.

Of the 216 complaints lodged at the NERC-CCU during the quarter, 178 were satisfactorily resolved by DisCos. This corresponds to an 82.41% resolution rate, representing a 5.45pp increase compared to the 76.96% resolution rate recorded in 2025/Q4. Abuja DisCo (67.98%) recorded the highest resolution rate, while Kaduna DisCo (1.69%) recorded the lowest resolution rate.

The Commission notes the improvement in the complaint resolution rate by DisCos and will continue to take steps to enhance the speed of complaint resolution by DisCos.

During the quarter, customer complaints about billing constituted 43.52% of the total complaints. Other common issues among the 216 complaints received were metering (24.07%) and service interruption (15.28%). These three (3) complaint categories cumulatively accounted for 82.87% of the total complaints in the quarter (Figure 10). The complaints about billing that were resolved during the quarter resulted in a credit adjustment on customers' bills to the tune of ₦5,420,032.62 (Appendix XIV).

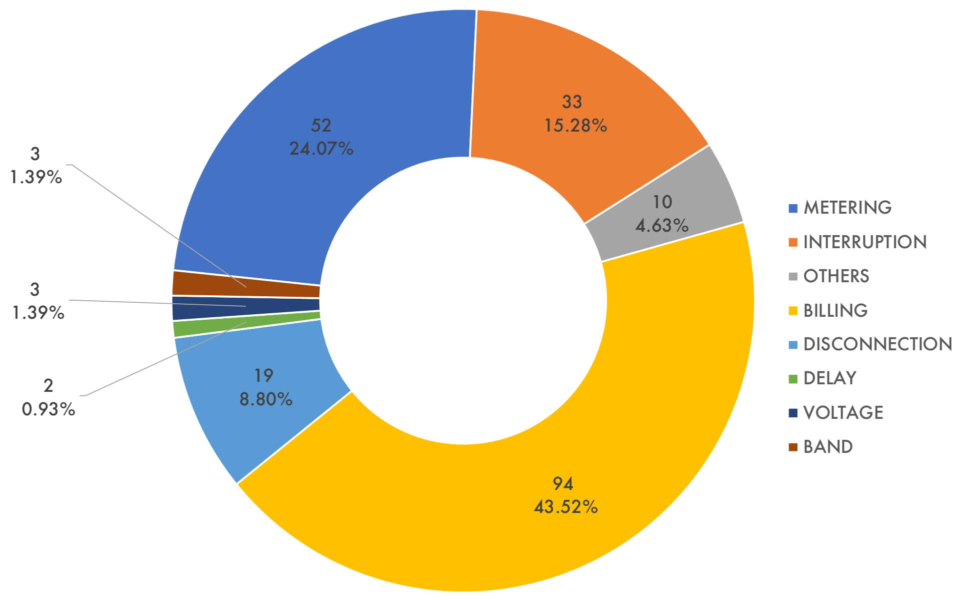

Figure 10: Category of complaints received at the NERC's CCU in 2026/Q1

4.3.2 DisCo-CCUs

The number of complaints received by DisCos in 2025/Q4 and 2026/Q1, respectively, is contained in Table 20. The total number of complaints received in 2026/Q1 was 91,617 across all DisCos; this represents a 55.35% increase compared to the 58,973 received in 2025/Q4. Kano DisCo received the highest number of complaints (19,633), representing 21.43% of total complaints received. Yola DisCo received the least number of complaints (2,437), representing 2.66% of total complaints received.

Kaduna (-22.64%), Kano (-8.88%) and Jos (-3.21%) DisCos recorded decreases in customer complaints in 2026/Q1 compared to 2025/Q4. Conversely, Abuja DisCo (+31.56%) recorded a significant increase in the number of customer complaints received in 2026/Q1 compared to 2025/Q4.

The most common issues among the 91,617 complaints received by DisCos in 2026/Q1 were metering (51.23%), billing (11.40%) and service interruption (7.91%). These three (3) categories cumulatively accounted for 70.54% of the total complaints in the quarter (Figure 11).

Table 20: Complaints Received by DisCos in 2025/Q4 vs. 2026/Q1

DisCos	No. of complaints received in 2025/Q4	No. of complaints received in 2026/Q1	Change in No. of complaints received	Change in No. of complaints received (%)
Abuja	9,774	12,859	3,085	*31.56*
Benin	15,540	17,501	1,961	*12.62*
Enugu*	0	13,647	13,647	*0*
Ibadan*	0	0	0	*0*
Jos	4,180	4,046	-134	*-3.21*
Kaduna	5,834	4,513	-1,321	*-22.64*
Kano	21,546	19,633	-1,913	*-8.88*
PH*	0	16,981	16,981	*0*
Yola	2,101	2,437	336	*15.99*
Total	58,973	91,617	32,644	*55.35*

*As at the time of compiling this report, customer complaint data for Ibadan was not available. In Q4, 2025, Customer complaints data for Enugu, Ibadan and Port Harcourt were not available

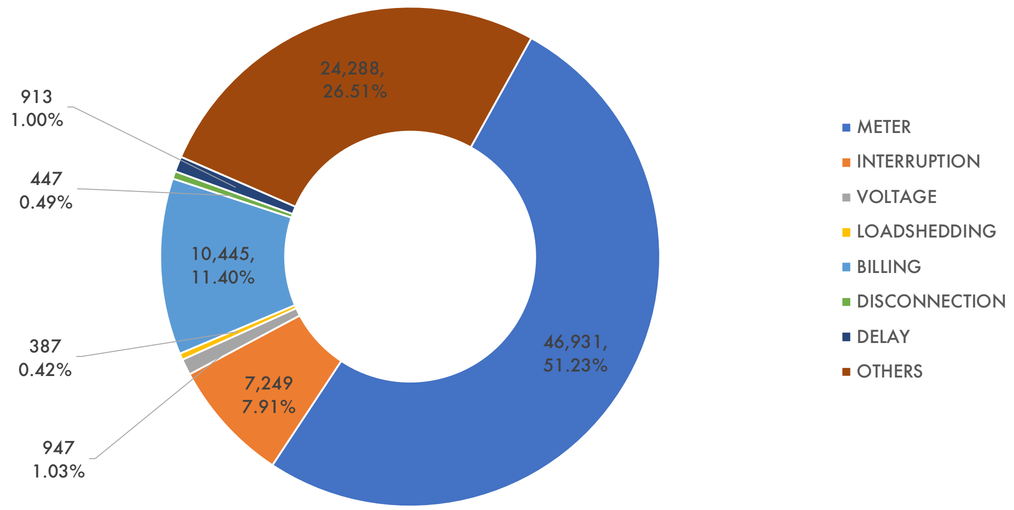

Figure 11: Category of complaints received by DisCos in 2026/Q1

4.3.3 Forum Offices

The Commission closed one (1) Forum Office during the quarter, so the number of Forum Offices as of 2026/Q1 is twenty-two (22). There were 1,140 active appeals (250 pending appeals from 2025/Q4 and 890 new appeals in 2026/Q1) across the 22 Forum Offices (Table 21). The 1,140 active appeals in 2026/Q1 represent a 14.41% decrease compared to the 1,332 active appeals in the previous quarter (2025/Q4).

The pending appeals carried over into 2026/Q1 were 250, which represents a 46.35% decrease compared to 2025/Q4 (466), while new appeals during the quarter were 890, which represents a 2.77% increase compared to 2025/Q4 (866). The Forum Offices serving Ibadan DisCo have the highest number of active appeals (360), representing 31.58% of the total, while the Forum Office serving Kano has the fewest (14) in 2026/Q1.

The total number of Forum sittings in 2026/Q1 decreased by 6.98% from 43 sittings in 2025/Q4 to 40. Of the 1,140 active appeals across the Forum Offices, 772 were resolved, translating to a 67.72% resolution rate. This is a 2.85pp decrease compared to the 70.57% resolution rate achieved in 2025/Q4.

The Commission will continue efforts to ensure that the forum panels sit regularly to increase the resolution rate and reduce the number of pending appeals carried over across quarters.

Table 21: Appeals handled by Forum Offices in 2026/Q1

DisCos	Forum Offices	Appeals Received[1]	Appeals Resolved[2]	Appeals Pending[3]	No. of Sittings
Abuja	Abuja and Lafia	68	50	18	3
Benin	Asaba	86	60	26	6
Enugu	Abakaliki, Awka & Umuahia 1 & 2	81	28	51	2
Ibadan	Ilorin & Osogbo	360	305	54	10
Jos	Bauchi, Gombe, Jos & Makurdi	30	11	13	3
Kaduna	Gusau, Kaduna, Kebbi & Sokoto	54	45	4	5
Kano	Kano & Katsina	14	7	6	0
P/Harcourt	Calabar, Port Harcourt & Uyo	349	252	96	10
Yola	Yola, Damaturu	98	14	84	1
All DisCos	All Forum Offices	1,140	772	352	40

.[1]Appeals received include outstanding appeals from the preceding quarter. [2.] Appeals resolved exclude 8 appeals rejected and 8 appeals withdrawn. [3.] Appeals are still within the regulatory timeframe of 2 months to resolve

The breakdown of the various categories of appeals received at the Forum Offices in 2026/Q1 is contained in Figure 12. As was the case in 2025/Q4, appeals related to billing were the most prevalent, accounting for 57.42% of the total appeals received (2025/Q4 – 57.74%). Appeals related to metering and disconnection represented 25.51% and 5.17% of the appeals, respectively.

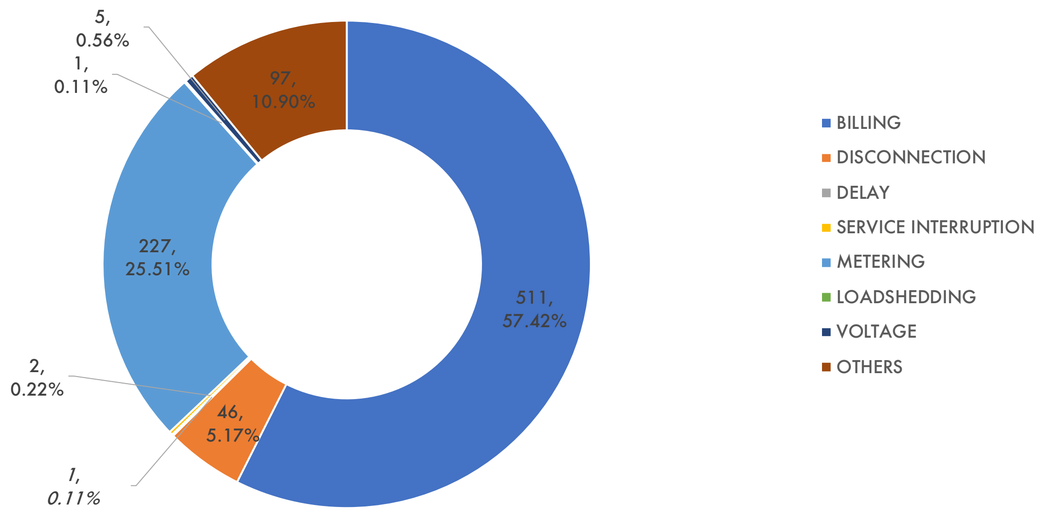

Figure 12: Category of Complaints Received by Forum Offices in 2026/Q1

4.4 Health and Safety

Pursuant to Section 34(1)(e) of the EA 2023, which mandates the Commission to "*ensure the provision of safe and reliable electricity to consumers*", the Commission monitors the health and safety performance of the NESI. Licensees are mandated to submit monthly Health and Safety reports to the Commission in accordance with the requirements of their licence. In 2026/Q1, out of the 102 mandatory health and safety reports expected to be received from licensees, 99[35] reports were received.

The Commission will continue to enforce 100% reporting compliance by licensees as contained in the terms and conditions of their respective licences and apply sanctions where applicable.

Statistics of accidents in the NESI for 2026/Q1 are presented in Table 22. Relative to 2025/Q4, the number of accidents decreased from 46 to 30, the number of fatalities decreased from 26 to 17, and the number of injuries also decreased from 17 to 13.

[35] The licensee with outstanding reports is NISO (January, February and March 2026).

Table 22: Health and Safety (H&S) Reports in 2025/Q4 vs. 2026/Q1

Item	2025/Q4	2026/Q1	Net Change
Number of Accidents	46	24	-16
Number of fatalities (employees & third parties)	26	17	-9
Number of Injuries	17	13	-4

During the quarter (2026/Q1), all the accidents occurred at the distribution and TCN level, and none of the GenCos recorded safety accidents. Although all DisCos, except Yola, recorded casualties[36], the licensees with the highest number of casualties out of the total thirty (30) recorded during the quarter are Ikeja (10) and Kaduna (7), representing 33.33% and 23.33% of the total, respectively.

This quarter continues the trend of the distribution sub-segment being the biggest driver of safety accidents in the sector; DisCos accounted for 100% of casualties recorded in 2025/Q2, 2025/Q3 and 2025/Q4, respectively.

The summary of casualties recorded by licensees during the quarter is contained in Figure 13. The breakdown of the causes of casualties arising from the accidents reported in 2026/Q1 is contained in Table 23.

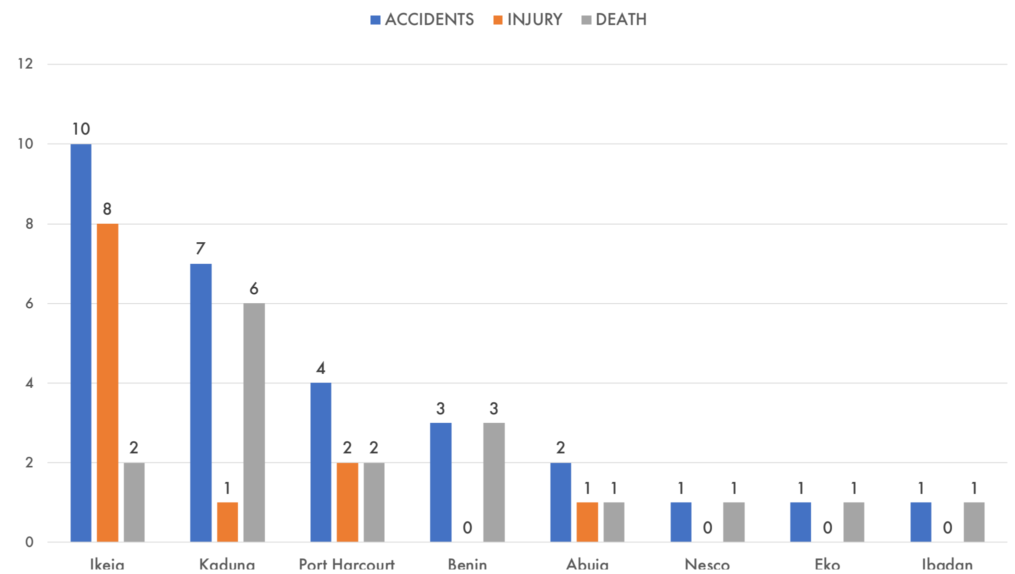

Figure 13: Accident Report for 2026/Q1

36 Casualty refers to the count of injuries and deaths arising from any safety accident/incident.

Table 23: Causes of casualties recorded in 2026/Q1

Cause of Casualty	Number of Fatalities	Number of Injuries
Wire snaps	5	2
Illegal/unauthorised access	2	1
Vandalism	3	0
Unsafe acts/conditions	5	3
Others	2	7
Total	17	13

During 2026/Q1, TCN recorded three (3) cases of damage to property/infrastructure due to explosions, fire outbreaks or acts of vandalism.

The Commission has initiated investigations into all reported accidents and will enforce appropriate actions where necessary. Furthermore, the Commission continues to closely monitor the implementation of licensees' accident reduction strategies for the NESI. The Commission also organises various programs, including the Health and Safety Managers' Meeting, aimed at improving the health and safety performance of the NESI.

The biannual health and safety managers' meetings organised by the Commission with health and safety officers of licensees are aimed at discussing the reporting obligations of licensees as well as health and safety matters. During the meetings, licensees' scorecards on compliance with health and safety standards are discussed while highlighting areas of improvement. The Commission shall continue to ensure that all licensees comply with the subsisting performance standards in the NESI.

In addition, the Commission oversees settlement processes between licensees and families of accident victims in the NESI. This is to ensure transparency of the settlement process and to help the victim's family secure fair compensation for losses suffered. The Commission did not oversee any settlement process during the quarter.

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Appendix

APPENDIX

Appendix 1: Energy Generation in 2025/Q4 vs. 2026/Q1

GenCos	Available Capacity (MW)		Average Daily Gen (MWh)		Quarterly Generation (MWh)	
	2025/Q4	2026/Q1	2025/Q4	2026/Q1	2025/Q4	2026/Q1
Afam_1	110.68	71.91	2,280.70	1,402.07	209,824.69	126,186.21
Afam_2	135.72	206.27	3,253.78	4,422.96	299,347.86	398,066.15
Alaoji_1	0.00	0.00	0.00	0.00	0.00	0.00
Dadin-Kowa_1	33.50	17.00	809.79	409.20	74,500.23	36,828.08
Delta_1	435.76	375.68	7,359.52	8,242.49	677,075.87	741,824.52
Egbin_1	631.11	540.96	14,022.52	12,432.23	1,290,071.62	1,118,900.32
Geregu_1	225.24	80.72	5,301.52	1,977.02	487,740.05	177,932.10
Geregu_2	106.34	115.68	1,941.36	2,358.35	178,604.68	212,251.45
Ibom power_1	4.11	5.08	35.94	123.50	3,306.59	11,114.70
Igbafo_1	19.24	16.92	430.69	247.00	39,623.18	22,229.59
Ihovbor_1	34.44	65.50	463.78	1,302.06	42,668.22	117,185.25
Ihovbor_2	441.68	453.95	9,659.05	10,073.72	888,632.73	906,635.16
Ikeja_1	110.00	107.48	2,178.99	1,955.06	200,467.44	175,955.13
Jebba_1	538.42	417.78	9,741.74	9,602.25	896,240.42	864,202.74
Kainji_1	572.70	539.37	13,060.73	12,672.51	1,201,587.37	1,140,525.92
Odukpani_1	142.39	141.41	3,038.09	3,197.43	279,504.57	287,769.12
Okpai_1	277.06	265.10	5,907.46	5,694.64	543,486.60	512,517.55
Olorunsogo_1	89.67	83.14	2,132.27	1,993.99	196,169.30	179,458.73
Olorunsogo_2	64.00	113.80	1,127.28	2,494.53	103,709.48	224,507.27
Omoku_1	33.76	30.27	802.90	669.40	73,866.56	60,245.95
Omotosho_1	89.91	84.11	1,968.11	1,914.72	181,065.89	172,324.39
Omotosho_2	41.11	30.73	532.56	647.55	48,995.83	58,279.16
Rivers_1	54.89	3.68	1,073.80	48.97	98,789.86	4,407.25
Sapele Steam_1	20.74	19.26	459.74	350.04	42,295.73	31,503.73
Sapele_2	99.92	52.24	1,767.88	1,028.56	162,644.92	92,570.44
Shiroro_1	382.58	297.08	6,762.96	6,469.83	622,192.52	582,284.98
Trans Amadi_1	5.41	8.41	187.79	238.78	17,277.02	21,489.85
Zungeru_1	700.00	314.42	10,564.02	6,736.43	971,890.01	606,278.68
Total	5,400.38	4,457.96	106,864.99	98,705.27	9,831,579.23	8,883,474.43

Appendix II: Energy Accounting Efficiency (EAE) by DisCos in 2025/Q4 and 2026/Q1

DisCos	Energy Offtake (GWh)						Energy Billed (GWh)						Energy Accounting Efficiency	
	2025/Q4			2026/Q1			2025/Q4			2026/Q1			2025/Q4 (%)	2026/Q1 (%)
	Oct	Nov	Dec	Jan	Feb	Mar	Oct	Nov	Dec	Jan	Feb	Mar		
Abuja	392	455	427	433	368	389	297	340	335	332	295	305	76.33	78.38
Benin	259	276	245	252	185	161	232	239	212	218	165	139	87.64	87.23
Eko	356	361	345	357	295	310	311	323	308	318	264	278	88.74	89.42
Enugu	226	238	231	235	178	155	161	179	171	172	145	125	73.46	77.82
Ibadan	312	337	308	327	264	245	263	300	273	276	237	219	88.76	87.49
Ikeja	381	402	390	424	365	362	320	354	341	350	313	315	86.54	84.95
Jos	138	134	138	138	117	121	109	97	97	100	87	88	74.01	73.46
Kaduna	132	141	132	134	119	124	116	103	112	107	106	101	81.69	83.29
Kano	153	147	141	138	107	120	125	121	115	113	97	97	81.95	84.18
P/Harcourt	195	203	204	211	179	165	172	178	179	177	152	139	84.35	84.41
Yola	61	54	54	58	52	61	46	43	42	47	42	47	77.54	79.43
All DisCos	2,606	2,746	2,614	2,707	2,229	2,213	2,152	2,277	2,186	2,210	1,903	1,853	82.94	83.48

Appendix III: Energy billed and Billing efficiency (BE) by DisCos in 2025/Q4 and 2026/Q1

DisCos	Energy Received (₦' Billion)						Energy Billed (₦' Billion)						Billing Efficiency	
	2025/Q4			2026/Q1			2025/Q4			2026/Q1			2025/Q4 (%)	2026/Q1 (%)
	Oct	Nov	Dec	Jan	Feb	Mar	Oct	Nov	Dec	Jan	Feb	Mar		
Abuja	46.32	57.09	53.68	58.47	49.67	52.49	38.93	44.82	46.68	45.95	43.30	45.93	*83.03*	*84.16*
Benin	30.38	34.61	30.69	33.94	25.00	21.77	19.85	21.31	21.53	22.14	18.37	16.62	*65.51*	*70.79*
Eko	42.10	45.36	43.42	48.28	39.91	41.88	40.30	42.60	41.42	40.99	36.08	38.66	*94.98*	*88.98*
Enugu	26.11	29.53	28.67	31.31	23.76	20.63	20.95	23.38	23.09	23.18	20.36	17.99	*79.95*	*81.28*
Ibadan	36.33	42.19	38.51	44.05	35.54	33.03	26.71	29.29	28.34	27.27	25.60	24.96	*72.07*	*69.10*
Ikeja	43.73	49.13	47.65	55.80	48.03	47.65	41.26	43.58	43.42	44.21	40.89	41.82	*91.29*	*83.79*
Jos	15.91	16.59	17.08	18.40	15.56	16.14	13.51	12.64	12.67	13.10	11.29	11.63	*78.28*	*71.90*
Kaduna	14.93	17.13	16.13	17.50	15.63	16.23	12.63	10.79	11.78	10.05	10.54	12.11	*73.05*	*66.23*
Kano	17.77	17.95	17.31	18.21	14.05	15.75	17.42	16.82	15.65	15.35	12.95	13.72	*94.09*	*87.51*
P/Harcourt	22.48	25.14	25.22	28.02	23.77	21.92	18.78	20.07	21.62	21.41	18.57	18.12	*83.04*	*78.81*
Yola	7.34	6.89	6.83	7.91	7.09	8.31	4.85	4.14	4.25	4.55	4.36	4.88	*62.84*	*59.14*
All DisCos	302.93	341.30	324.97	361.67	297.88	295.65	255.19	269.44	270.44	268.21	242.30	246.43	*82.03*	*79.24*

Beginning 2026/Q1, the allowed tariff used in the computation of billing efficiency has been adjusted for Value Added Tax.

Appendix IV: Monthly revenue performance and collection efficiency by DisCos in 2025/Q4 and 2026/Q1

DisCos	Total Billing (₦' Billion)						Revenue Collected (₦' Billion)						Collection Efficiency	
	2025/Q4			2026/Q1			2025/Q4			2026/Q1			2025/Q4 (%)	2026/Q1 (%)
	Oct	Nov	Dec	Jan	Feb	Mar	Oct	Nov	Dec	Jan	Feb	Mar		
Abuja	38.93	44.82	46.68	45.95	43.30	45.93	34.40	35.90	38.11	35.88	38.65	34.81	83.11	80.90
Benin	19.85	21.31	21.53	22.14	18.37	16.62	16.62	18.11	18.38	17.56	15.97	15.12	84.72	85.16
Eko	40.30	42.60	41.42	40.99	36.08	38.66	37.68	36.61	38/02	35.88	33.96	33.89	90.34	89.64
Enugu	20.95	23.38	23.09	23.18	20.36	17.99	16.92	17.26	17.57	15.96	13.79	13.62	76.77	70.49
Ibadan	26.71	29.29	28.34	27.27	25.60	24.96	22.57	21.11	23.61	20.67	18.55	19.23	79.78	75.12
Ikeja	41.26	43.58	43.42	44.21	40.89	41.82	42.11	39.25	36.20	38.80	35.11	40.30	91.66	90.00
Jos	13.51	12.64	12.67	13.10	11.29	11.63	5.27	6.73	5.44	6.25	8.04	6.74	44.92	58.41
Kaduna	12.63	10.79	11.78	10.05	10.54	12.11	5.44	4.74	4.54	5.11	5.21	4.66	41.83	45.81
Kano	17.42	16.82	15.65	15.35	12.95	13.72	10.22	10.42	8.99	8.53	8.08	9.74	59.39	62.76
P/ Harcourt	18.78	20.07	21.62	21.41	18.57	18.12	15.53	15.63	17.62	17.00	15.60	14.58	80.67	81.22
Yola	4.85	4.14	4.25	4.55	4.36	4.88	3.36	3.03	3.56	3.06	3.70	3.40	75.17	73.79
All DisCos	255.19	269.44	270.44	268.21	242.30	246.43	210.12	208.79	212.04	204.74	196.70	196.13	79.36	78.95

Appendix V: DisCos monthly invoices & remittances to NBET in 2025/Q4 and 2026/Q1

DisCos	Invoice (₦' Billion)						Remittance (₦' Billion)						Remittance Performance	
	2025/Q4			2026/Q1			2025/Q4			2026/Q1			2025/Q4	2026/Q1
	Oct	Nov	Dec	Jan	Feb	Mar	Oct	Nov	Dec	Jan	Feb	Mar	(%)	(%)
Abuja	19.05	24.45	23.18	23.11	16.50	18.85	19.05	24.45	23.18	23.62	16.50	18.85	*100.00*	*100.00*
Benin	11.04	13.48	12.38	12.68	8.23	8.67	11.04	12.85	12.38	12.83	8.23	8.67	*98.30*	*100.00*
Eko	17.53	20.83	19.89	19.72	10.43	12.21	17.53	20.83	19.89	20.13	10.43	12.21	*100.00*	*100.00*
Enugu	9.21	11.54	11.25	11.42	7.49	7.88	9.21	11.54	11.25	11.24	7.49	7.88	*100.00*	*99.32*
Ibadan	12.83	16.62	15.60	16.74	11.37	12.42	12.83	14.63	15.60	14.15	11.37	12.42	*95.58*	*93.62*
Ikeja	18.72	23.38	22.50	22.95	16.52	18.29	18.72	23.38	22.50	23.44	16.52	18.29	*100.00*	*100.00*
Jos	5.66	6.01	6.83	7.06	4.47	5.19	3.03	2.48	3.70	3.80	3.46	3.95	*49.80*	*67.10*
Kaduna	5.09	6.69	6.46	6.58	4.43	5.29	2.70	2.37	2.37	2.53	2.39	2.34	*40.73*	*44.58*
Kano	5.85	5.07	5.64	6.57	4.07	5.18	4.25	4.03	4.17	4.22	4.07	5.18	*75.14*	*85.17*
P/Harcourt	7.52	8.82	8.82	8.77	5.74	6.12	7.52	8.82	8.82	8.99	5.74	6.12	*100.00*	*100.00*
Yola	1.19	1.47	1.55	2.55	1.67	2.09	1.19	1.44	1.55	1.67	1.67	1.92	*99.42*	*83.55*
All DisCos	113.69	138.36	134.10	138.19	90.95	102.24	107.07	126.82	124.41	126.67	87.91	97.88	*93.04*	*94.29*

Notes: 1. Where the remittance by a DisCo for a given period is more than the invoice received (Remittance performance >100%), it reflects payment for outstanding bills/arrears
2. All data is based on DRO

Appendix VI: DisCos monthly invoices & remittances to MO in 2025/Q4 and 2026/Q1

DisCos	Invoice (₦' Billion)						Remittance (₦' Billion)						Remittance Performance	
	2025/Q4			2026/Q1			2025/Q4			2026/Q1			2025/Q4 (%)	2026/Q1 (%)
	Oct	Nov	Dec	Jan	Feb	Mar	Oct	Nov	Dec	Jan	Feb	Mar		
Abuja	4.24	5.11	4.44	5.39	5.16	4.61	4.24	5.11	4.44	5.39	5.16	4.61	*100.00*	*100.00*
Benin	2.33	2.66	2.55	3.12	2.60	1.94	2.33	2.66	2.55	3.12	2.60	1.94	*100.00*	*100.00*
Eko	3.74	3.86	3.58	4.46	3.49	3.04	3.74	3.86	3.58	4.46	3.49	3.04	*100.00*	*100.00*
Enugu	2.25	2.58	2.41	2.93	2.50	1.83	2.25	2.58	2.41	2.93	2.50	1.83	*100.00*	*100.00*
Ibadan	3.12	3.72	3.05	3.96	3.70	2.91	3.12	3.20	3.05	3.19	3.70	2.91	*94.75*	*92.71*
Ikeja	3.39	4.09	3.62	5.16	5.12	4.28	3.39	4.09	3.62	5.16	5.12	4.28	*100.00*	*100.00*
Jos	1.68	1.66	1.58	1.88	1.46	1.29	0.93	0.73	0.81	1.02	1.24	1.09	*50.07*	*72.41*
Kaduna	1.95	2.28	1.86	2.35	1.98	1.57	1.17	0.84	0.66	0.98	1.24	0.82	*43.72*	*51.55*
Kano	1.75	2.01	1.72	2.04	1.14	1.30	1.37	1.67	1.30	1.35	1.14	1.30	*79.28*	*84.69*
Port Harcourt	1.86	1.89	1.99	2.22	2.01	1.57	1.86	1.89	1.99	2.22	2.01	1.57	*100.00*	*100.00*
Yola	0.74	0.95	0.86	1.03	0.83	0.76	0.74	0.95	0.86	0.68	0.83	0.68	*100.00*	*83.81*
All DisCos	27.05	30.81	27.66	34.58	30.04	25.14	25.14	27.58	25.27	30.55	29.07	24.11	*91.19*	*93.28*

Notes: 1. Where the remittance by a DisCo for a given period is more than the invoice received (Remittance performance >100%), it reflects payment for outstanding bills/arrears

Appendix VII: DisCos monthly cumulative invoices & remittances to NBET and MO in 2025/Q4 and 2026/Q1

DisCos	Invoice (₦' Billion)						Remittance (₦' Billion)						Remittance Performance	
	2025/Q4			2026/Q1			2025/Q4			2026/Q41			2025/Q4 (%)	2026/Q1 (%)
	Oct	Nov	Dec	Jan	Feb	Mar	Oct	Nov	Dec	Jan	Feb	Mar		
Abuja	23.29	29.56	27.62	28.51	21.67	23.46	23.29	29.56	27.62	29.02	21.67	23.46	*100.00*	*100.00*
Benin	13.37	16.14	14.93	15.80	10.83	10.61	13.37	15.51	14.93	15.95	10.83	10.61	*98.59*	*100.00*
Eko	21.27	24.69	23.47	24.18	13.93	15.26	21.27	24.69	23.47	24.59	13.93	15.26	*100.00*	*100.00*
Enugu	11.46	14.12	13.66	14.36	9.99	9.71	11.46	14.12	13.66	14.18	9.99	9.71	*100.00*	*99.47*
Ibadan	15.95	20.34	18.65	20.70	15.07	15.34	15.95	17.83	18.65	17.34	15.07	15.34	*95.43*	*93.43*
Ikeja	22.11	27.47	26.12	28.11	21.65	22.58	22.11	27.47	26.12	28.60	21.65	22.58	*100.00*	*100.00*
Jos	7.34	7.67	8.41	8.94	5.93	6.49	3.96	3.21	4.51	4.82	4.716	5.05	*49.85*	*68.25*
Kaduna	7.04	8.97	8.32	8.94	6.42	6.86	3.87	3.21	3.03	3.51	3.64	3.17	*41.47*	*46.44*
Kano	7.60	7.08	7.36	8.62	5.21	6.48	5.62	5.7	5.47	5.58	5.21	6.48	*76.17*	*85.07*
Port Harcourt	9.38	10.71	10.81	10.99	7.75	7.69	9.38	10.71	10.81	11.21	7.75	7.69	*100.00*	*100.00*
Yola	1.93	2.42	2.41	3.58	2.50	2.85	1.93	2.39	2.41	2.36	2.50	2.61	*99.64*	*83.63*
All DisCos	140.74	169.17	161.76	172.78	121.00	127.39	132.21	154.4	149.68	157.23	116.99	122.00	*92.71*	*94.08*

Notes: Where the remittance by a DisCo for a given period is more than the invoice received (Remittance performance >100%), it reflects payment for outstanding bills/arrears

Appendix VIII: Domestic and international bilateral customers' invoices & remittances to MO in 2026/Q1

	Jan-26		Feb-26		Mar-26		2026/Q1		2026/Q1
	Invoice (million)	Remittance (million)	Invoice (million)	Remittance (million)	Invoice (million	Remittance (million)	Total Invoice (million)	Total Remittance (million)	Remittance Performance (%)
International Customers									
Paras-SBEE ($)	0.79	0.00	0.35	0.00	0.79	0.00	1.94	0.00	*0.00*
Paras- CEET ($)	0.60	0.00	0.47	0.00	0.59	0.00	1.67	0.00	*0.00*
Transcorp-SBEE (Ughelli) ($)	0.90	0.90	1.76	0.00	1.53	0.00	4.20	0.90	*21.43*
Transcorp-SBEE (Afam 3) ($)	1.13	1.13	0.90	0.00	0.86	0.00	2.90	1.13	*38.97*
Mainstream-NIGELEC ($)	1.65	0.00	1.47	1.47	1.31	1.31	4.45	2.78	*62.47*
Odukpani-CEET ($)	0.74	0.00	0.91	0.00	0.63	0.00	2.29	0.00	*0.00*
Total	5.81	2.03	5.86	1.47	5.71	1.31	17.48	4.82	*27.57*
Bilateral Customers									
Mainstream/Inner Galaxy (₦) Mainstream/KAM IND. (₦) Mainstream/KAM INT. (₦) Mainstream/Prism (₦) Mainstream Zeberced (₦) Mainstream/ADFV (₦)	567.46	567.46	758.10	758.10	908.19	908.19	2,233.76	2,233.76	*100.00*
NDPHC/Weewood (₦)	0.37	0.00	10.95	0.00	0.91	0.00	12.24	0.00	*0.00*
North South/Star P (₦)	7.47	7.47	9.07	9.07	19.91	19.98	36.45	36.53	*100.00*
Trans Amadi/ OAU (₦)	15.73	0.00	25.37	0.00	25.60	0.00	66.72	0.00	*0.00*
Trans Amadi/FMPI (₦)	2.47	2.47	4.29	4.29	3.79	0.00	10.56	6.76	*64.09*
NDPHC/Sunflag (₦)	4.29	4.29	4.76	4.76	7.06	7.06	16.12	16.12	*100.00*
Omotosho II/PULKIT (₦)	8.08	0.00	8.47	8.47	12.37	12.37	28.93	20.85	*72.07*
Alaoji/APLE (₦)	27.43	0.00	4.73	0.00	90.72	0.00	122.88	0.00	*0.00*
Taopex/KAM INT (₦) Taopex/KAM STEEL (₦)	64.06	64.06	76.05	76.05	92.51	0.00	232.64	140.12	*60.23*
Sapele/Phoenix (₦)	9.33	9.33	11.99	11.99	26.50	26.60	47.83	47.93	*100.00*
Zungeru/AT. METAL/Youngxing	228.92	228.92	319.45	319.45	369.50	369.50	917.89	917.89	*100.00*
Mainstream/PHEDC	109.78	109.78	175.82	175.82	144.31	144.31	429.92	429.92	*100.00*
Mainstream/JEDC	0.00	0.00	156.64	156.64	154.39	154.39	311.04	311.04	*100.00*

	Jan-26		Feb-26		Mar-26		2026/Q1		2026/Q1
	Invoice (million)	Remittance (million)	Invoice (million)	Remittance (million)	Invoice (million	Remittance (million)	Total Invoice (million)	Total Remittance (million)	Remittance Performance (%)
Mabon/KEDCO	127.28	127.28	137.43	137.43	133.24	133.24	397.95	397.95	*100.00*
NDPHC/Orashi	0.00	0.00	0.70	0.70	3.38	3.38	4.09	4.09	*100.00*
Mainstream/ MBELT EKEDC	0.00	0.00	633.13	633.13	620.14	620.14	1,253.27	1,253.27	*100.00*
Total	1,172.67	1,121.06	2,336.95	2,295.90	2,612.52	2,402.95	6,122.29	5,816.23	*95.00*

Appendix IX: Meter installation for all Frameworks (MAF, MAP, NMMP, DISREP, Vendor and DisCo Financed)

DisCos	Meters installed in 2019-2024	Meters installed in 2025/Q1	Meters installed in 2025/Q2	Meters installed in 2025/Q3	Meters installed in 2025/Q4	Meters installed in 2026/Q1	Meters installed since 2019
Abuja	526,745	25,260	31,508	45,463	56,187	50,330	735,493
Benin	180,813	23,591	28,054	26,899	37,068	72,738	369,163
Eko	221,930	14,097	20,843	18,372	20,513	39,251	335,006
Enugu	353,843	19,228	36,157	61,173	58,152	6,118	534,671
Ibadan	554,352	42,789	45,398	53,451	40,378	48,619	784,987
Ikeja	743,311	40,810	39,361	25,498	33,838	46,330	929,148
Jos	169,373	5,184	5,015	1,923	15,057	27,074	223,626
Kaduna	81,229	2,593	4,883	2,366	5,736	12,592	109,399
Kano	92,771	5,283	3,229	1,432	8,419	437	111,571
Port Harcourt	241,988	7,725	10,421	4,340	36,866	41,795	343,135
Yola	56,555	761	2,090	943	11,650	12,211	84,210
Total	3,256,555	187,321	226,959	241,860	323,864	357,495	4,594,054

Appendix X: Meter installation through the MAF Framework as at 31 March 2026

DisCos	Meters installed in 2025/Q1	Meters installed in 2025/Q2	Meters installed in 2025/Q3	Meters installed in 2025/Q4	Meters installed in 2026/Q1	Total installations since 2024
Abuja	1,387	2,443	1,833	7,052	13,866	26,581
Benin	1,351	5,398	209	1,594	13,786	22,338
Eko	3,079	6,333	2,627	4,820	18,598	35,457
Enugu	6,426	7,972	18	107	3,302	17,825
Ibadan	2,321	8,402	10	73	-	10,806
Ikeja	9,918	21,004	4,942	361	31,507	67,732
Jos	2,428	51	1	3,325	2,461	8,266
Kaduna	802	2,979	312	271	3,402	7,766
Kano	2,920	2,577	97	-	-	5,594
PH	1,300	4,491	417	5,145	11,070	22,423
Yola	661	4	1	-	-	666
Total	32,593	61,654	10,467	22,748	97,992	225,454

Appendix XI: Meter installation through the MAP Framework as at 31 March 2026

DisCos	Meters contracted	Meters installed in 2019-2022	Meters installed in 2023	Meters installed in 2024	Meters installed in 2025/Q1	Meters installed in 2025/Q2	Meters installed in 2025/Q3	Meters installed in 2025/Q4	Meters installed in 2026/Q1	Total installations since 2019
Abuja	900,000	238,983	103,200	79,069	22,962	28,377	35,499	24,246	12,172	544,508
Benin	573,776	13,849	29,181	54,501	22,172	22,328	26,690	29,402	24,785	222,908
Eko	204,000	74,617	30,184	38,117	10,749	14,510	15,745	13,253	4,448	201,623
Enugu	621,545	134,741	81,740	58,532	12,308	16,613	14,204	20,915	2,816	341,991
Ibadan	988,915	166,155	125,752	108,071	38,616	36,927	53,441	40,305	48,619	617,886
Ikeja	1,074,411	343,150	147,741	131,263	30,844	18,357	20,556	33,477	14,823	740,211
Jos	500,000	7,070	11,934	3,812	1,615	2,881	1,791	2,451	3,443	34,953
Kaduna	450,000	13,813	9,887	9,472	1,650	1,904	2,054	1,870	712	41,362
Kano	475,000	4,228	1,986	1,846	1,194	566	1,335	752	310	12,217
Port Harcourt	137,324	87,692	48,989	22,587	6,321	5,928	3,923	8,672	6,275	190,387
Yola	664,000		2,721	831	213	760	942	791	278	6,536
Total	6,588,971	1,084,298	593,306	508,101	148,644	149,151	176,180	176,134	118,681	2,954,495

Appendix XII: Meter installation through Vendor and DisCo Finance Frameworks as at 31 March 2026

	Vendor-Financed Framework							DisCo Financed Framework							
DisCos	Meters installed in 2019-2024	Meters installed in 2025/Q1	Meters installed in 2025/Q2	Meters installed in 2025/Q3	Meters installed in 2025/Q4	Meters installed in 2026/Q1	Total installations since 2019	Meters installed in 2019-2023	Meters installed in 2024	Meters installed in 2025/Q1	Meters installed in 2025/Q2	Meters installed in 2025/Q3	Meters installed in 2025/Q4	Meters installed in 2026/Q1	Total installations since 2019
Abuja	5,018	419	687	229	109	41	6,503	-	-	-	-	-	738	179	917
Benin	3,126	-	-	-		-	3,126	-	-	-	-	-	2,957	8,084	11,041
Eko	-	-	-	-		-	-	-	-	-	-	-		-	-
Enugu	20,375	177	11,572	43,936	18,236	-	94,296	597	-	-	-	-		-	597
Ibadan	-	-	-	-		-	-	36,911	84	111	50	-		-	37,156
Ikeja	9,454	-	-	-		-	9,454	-	-	-				-	-
Jos	-	-	-	-		-		19,350	31,442	1,067	184	131	387	989	53,550
Kaduna	-	-	-	-		-	-	149	-	-	-	-		-	149
Kano	1,135	-	-	-		-	1,135	-	96	-	-	-		-	96
Port Harcourt	-	-	-	-	2,639	968	3,607	-	-	-	-	-	371	1,337	1,708
Yola	-	-	-	-		-	-	-	-	-	-	-			
Total	39,108	596	12,259	44,165	20,984	1,009	118,121	57,007	31,622	1,178	234	131	4,453	10,589	105,214

Appendix XIII: Category of complaints received by DisCos in 2026/Q1

DisCos	Complaints Received	Complaint Categories								
		Metering	Interruption	Voltage	Loadshedding	Billing	Disconnection	Delay	Others	Band
Abuja	12,859	4,471	0	0	0	479	0	0	7,909	0
Benin	17,501	1,032	2,982	128	360	4,935	221	10	7,833	0
Enugu	13,647	12,738	133	19	0	639	5	36	67	10
Ibadan	0	0	0	0	0	0	0	0	0	0
Jos	4,046	1,690	153	0	10	1,334	10	732	117	0
Kaduna	4,513	1,521	2,245	352	15	227	59	2	92	0
Kano	19,633	17,556	607	42	1	1,258	25	0	144	0
Port Harcourt	16,981	5,987	951	356	1	1,372	126	62	8,126	0
Yola	2,437	1,936	178	50	0	201	1	71	0	0
All DisCos	91,617	46,931	7,249	947	387	10,445	447	913	24,288	10

Appendix XIV: Category of complaints received at the NERC-CCU in 2026/Q1

DisCos	Complaints Received	Complaints Resolved	Credit Adjustment (₦)	Complaint Categories								
				Metering	Interruption	Voltage	Loadshedding	Billing	Disconnection	Delay	Others	Band
Abuja	142	121	5,134,127.76	27	18	1	0	70	17	2	7	0
Benin	3	3	0	0	0	0	0	3	0	0	0	0
Enugu	16	13	0	11	0	0	0	4	1	0	0	0
Ibadan	7	6	212,287.4	1	2	0	0	3	0	0	0	1
Jos	24	15	0	7	9	1	0	5	0	0	1	1
Kaduna	4	3	0	1	0	0	0	1	0	0	1	1
Kano	0	0	0	0	0	0	0	0	0	0	0	0
PH	20	17	73,617.46	5	4	1	0	8	1	0	1	0
Yola	0	0	0	0	0	0	0	0	0	0	0	0
All DisCos	216	178	5,420,032.62	52	33	3	0	94	19	2	10	3

Appendix XV: List and addresses of NERC Forum Offices as of 31 March 2026

S/N	Forum Office	Location	Telephone	Email
1	Abakaliki, Ebonyi State	3, Ezekuna Crescent, Off Nsugbe Street, Abakaliki Ebonyi State	09037808590	abakalikiforum@nerc.gov.ng
2	Abuja, FCT	14, Road 131, Gwarinpa, Federal Capital Territory, Abuja	08146862225	abujaforum@nerc.gov.ng
3	Asaba, Delta State	Denis Osadebe Way, Beside Mobil Filling Station, Asaba, Delta State	09062277247	asabaforum@nerc.gov.ng
4	Awka, Anambra State	Plot 80, Aroma Junction Layout, Opp. CBN, Awka, Anambra State	09037808594	awkaforum@nerc.gov.ng
5	Bauchi, Bauchi State	37, Old Jos Road, GRA, Bauchi, Bauchi State	09062924607	bauchiforum@nerc.gov.ng
6	B/Kebbi, Kebbi State	8, Ahmadu Bello Way, Opp. Kebbi State Govt House, Kebbi State	09062863161	birninkebbiforum@nerc.gov.ng
7	Calabar, C/Rivers State	Plot 109, MCC Road by Ibok Street, Calabar, Cross River State	09062863159	calabarforum@nerc.gov.ng
8	Damaturu, Yobe State	No. 5, AD Road, Abba Ibrahim Extension, Off Potiskum Road, Damaturu, Yobe State	09169978243	damaturuforum@nerc.gov.ng
9	Gombe, Gombe State	Government Layout GDP/2, Along Ministry of Education Road, Gombe State	08140440079	gombeforum@nerc.gov.ng
10	Gusau, Zamfara State	2 Canteen Daji, J. B. Yakubu Road, Gusau, Zamfara State	09062863163	gusauforum@nerc.gov.ng
11	Ilorin, Kwara State	30, Stadium Road, Off Taiwo Road, Ilorin, Kwara State	09062924603	ilorinforum@nerc.gov.ng
12	Kaduna, Kaduna State	22, Ahmadu Bello Way, Opposite NNDC Building, Kaduna, Kaduna State	08106807299	kadunaforum@nerc.gov.ng
13	Kano, Kano State	2, Miller Road, Bompai, Nasarawa G.R.A, Kano, Kano State	08146862222	kanoforum@nerc.gov.ng
14	Katsina, Katsina State	7, Abuja Crescent, Off Hassan Usman Katsina Road, Katsina, Katsina State	07031704821	katsinaforum@nerc.gov.ng
15	Lafia, Nasarawa State	Manyi Street, Off Jos Road, Bukan Sidi, Lafia, Nasarawa State	09062924599	lafiaforum@nerc.gov.ng
16	Makurdi, Benue State	Hephzibah Plaza, Atom Kpera Road, Opp. Makurdi Int'l School, Benue State	09062277249	makurdiforum@nerc.gov.ng
17	Osogbo, Osun State	51, Isiaka Adeleke Way, Along Okefia-Alekuwodo Rd, Osogbo, Osun State	09062924604	osogboforum@nerc.gov.ng
18	P/Harcourt, Rivers State	The Vhelberg Imperial Hotel, Plot 122 & 122a, Bank Anthony Avenue, Off Ordinance Rd, P/Harcourt	08146862223	phforum@nerc.gov.ng
19	Sokoto, Sokoto State	1, Garba Duba Road, Sokoto, Sokoto State	09062863157	sokotoforum@nerc.gov.ng
20	Uyo, Akwa Ibom State	63, Osongama Road, Off Oron/Uyo Airport Road, Uyo, Akwa Ibom State	09062863165	uyoforum@nerc.gov.ng
21	Yola, Adamawa State	5, Nguroje Str., Karewa Extension, Jimeta, Yola, Adamawa State	09037808535	yolaforum@nerc.gov.ng

Appendix XVI: Appeals handled by Forum Offices in 2025/Q4 and 2026/Q1

S/N	Forum Offices	2025/Q4 Appeals Received	2025/Q4 Appeals Resolved	2025/Q4 Appeals Pending	2025/Q4 Resolution Rate (%)	2026/Q1 Appeals Received	2026/Q1 Appeals Resolved	2026/Q1 Appeals Pending	2026/Q1 Resolution Rate (%)
1	Abakaliki, Ebonyi State	56	42	9	*75.00*	30	28	0	*93.33*
2	Abuja, FCT	59	43	16	*72.88*	68	50	18	*73.53*
3	Asaba, Delta State	108	70	38	*64.81*	86	60	26	*69.77*
4	Awka, Anambra State	187	136	51	*72.73*	51	0	51	*0.00*
5	Bauchi, Bauchi State	21	21	0	*100.00*	7	7	0	*100.00*
6	Damaturu, Yobe State	13	9	4	*0.00*	8	6	2	*75.00*
7	Calabar, C/Rivers State	36	16	20	*44.44*	59	47	12	*79.66*
8	Gombe, Gombe State	23	0	22	*0.00*	11	0	11	*0.00*
9	Gusau, Zamfara State	10	0	10	*0.00*	12	12	0	*100.00*
10	Ilorin, Kwara State	60	59	0	*98.33*	57	52	5	*91.23*
11	Kaduna, Kaduna State	33	17	15	*51.52*	42	33	4	*78.57*
12	Kano, Kano State	16	13	3	*81.25*	14	7	6	*50.00*
13	Katsina, Katsina State	2	0	2	*0.00*	0	0	0	*0.00*
14	Kebbi, Kebbi State	0	0	0	*0.00*	0	0	0	*0.00*
15	Lafia, Nasarawa State	0	0	0	*000*	0	0	0	*0.00*
16	Makurdi, Benue State	27	18	5	*66.67*	12	4	2	*33.33*
17	Osogbo, Osun State	311	228	83	*73.31*	303	253	49	*83.50*
18	Port Harcourt, Rivers State	104	94	9	*90.38*	95	74	21	*77.89*
19	Sokoto, Sokoto State	9	16	3	*66.67*	0	0	0	*0.00*
20	Uyo, Akwa Ibom State	203	139	64	*68.47*	195	131	63	*67.18*
21	Yola, Adamawa State	33	29	4	*87.88*	9	8	82	*8.89*
	All Forum Offices	1,332	940	379	*70.57*	1,140	772	352	*67.72*

Appendix XVII: Category of appeals received by Forum Offices in 2025/Q4 and 2026/Q1

Forum Office	Billing		Disconnection		Con. Delay		Interruption		Metering		Load shedding		Voltage		Others	
	2025/ Q4	2026/ Q1	2025/ Q4	2026/ Q1	2025/ Q4	2026/ Q1	2025/ Q4	2026/ Q1	2025/ Q4	2026/ Q1	2025/ Q4	2026/ Q1	2025/ Q4	2026/ Q1	2025/ Q4	2026/ Q1
Abakaliki, Ebonyi State	37	21	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Abuja, FCT	0	0	0	1	0	0	0	0	39	48	0	0	0	0	4	3
Asaba, Delta State	51	31	3	3	0	1	0	0	2	9	0	0	1	0	4	4
Awka, Anambra State	91	0	11	0	0	0	0	0	15	0	0	0	0	0	0	0
Bauchi, Bauchi State	3	1	4	3	0	0	1	2	0	1	1	0	1	0	12	2
Damaturu, Yobe State	4	4	1	0	0	0	0	0	0	1	0	0	0	0	1	1
Calabar, C/Rivers State	17	25	5	4	0	0	0	0	6	4	0	0	0	0	2	6
Gombe, Gombe State	2	6	1	0	0	0	0	0	1	2	0	0	0	0	0	0
Gusau, Zamfara State	5	1	2	1	0	0	0	0	1	0	0	0	0	0	1	0
Ilorin, Kwara State	17	20	4	1	0	0	9	0	11	22	0	1	1	0	9	13
Kaduna, Kaduna State	5	14	9	4	0	0	0	0	7	6	1	0	0	0	10	3
Kano, Kano State	4	3	1	3	0	0	0	0	2	2	0	0	0	0	6	3
Katsina, Katsina State	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
B/Kebbi, Kebbi State	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Lafia, Nasarawa State	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Makurdi, Benue State	25	8	2	0	0	0	0	0	0	0	0	0	0	0	0	0
Osogbo, Osun State	109	155	1	3	0	0	0	0	58	78	0	0	0	0	20	25
P/Harcourt, Rivers State	51	63	4	7	0	0	0	0	22	14	0	0	0	0	8	11
Sokoto, Sokoto State	1	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Uyo, Akwa Ibom State	69	80	12	15	0	0	0	0	30	36	0	0	0	5	11	24
Yola, Adamawa State	9	79	3	1	0	0	3	0	2	4	0	0	0	0	3	2
All Forum Offices	500	511	63	46	0	1	13	2	196	227	0	1	3	5	91	97

NIGERIAN ELECTRICITY
REGULATORY COMMISSION

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