



**NIGERIAN
ELECTRICITY
REGULATORY
COMMISSION**

Q2



2026 QUARTERLY REPORT

ELECTRICITY ON DEMAND

NERC©2026

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
BE	Billing Efficiency
CCU	Customer Complaint Unit
CCGT	Combined Cycle Gas Turbine
CEET	Compagnie Energie Electrique du Togo
CPR	Consumer Protection Regulation
DisCos	Distribution Companies
DISREP	Distribution Sector Recovery Program
DRO	DisCos Remittance Obligation
EA	Electricity Act
EAE	Energy Accounting Efficiency
EEDC	Enugu Electricity Distribution Plc
EKEDP	Eko Electricity Distribution Plc
FGN	Federal Government of Nigeria
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
MAF	Meter Acquisition Find
MAP	Meter Assets Provider
MO	Market Operator
MSP	Meter Service Provider
MW	Megawatts
MWh	Megawatt hour
MYTO	Multi-Year Tariff Order
NBET	Nigerian Bulk Electricity Trading plc
NEMSF	Nigerian Electricity Market Stabilisation Facility
NERC	Nigerian Electricity Regulatory Commission
NESI	Nigerian Electricity Supply Industry
NICE	Notice of Intention to Commence Enforcement
NIGELEC	Société Nigerienne d'électricite; Nigerien Electricity Society
NISO	Nigerian Independent System Operator
NMMP	National Mass Metering Program
OCGT	Open Cycle Gas Turbine
PAC	Partial Activation of Contract
PAF	Plant Availability Factor
PCC	Partial Contracted Capacity
PHED	Port Harcourt Electricity Distribution Plc
PORS	Power Outage Reporting System
PP	Percentage points

SBEE	Société Béninoise d'Energie Electrique
SBT	Service Based Tariff
TCN	Transmission Company of Nigeria Plc
TLF	Transmission Loss Factor
TSP	Transmission Service Provider
VAT	Value Added Tax
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/Q2 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/Q2 was
4,454.17MW*

a. Available Generation Capacity: In 2026/Q2, 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 4,454.17MW. This represents a marginal decrease of 3.80MW (-0.09%) compared to the 4,457.96MW recorded in 2026/Q1 (Figure A). Twelve (12) power plants recorded decreases in available generation capacities in 2026/Q2 relative to 2026/Q1.

*The average
hourly
generation in
2026/Q2 was
4,022.40MWh/h*

b. Plant Availability Factor: In 2026/Q2, the average plant availability factor for all grid-connected plants was 32.69%, meaning that 67.31% 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. The gross PAF of 32.69% recorded in 2026/Q2

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.

represents a marginal decline of 0.03pp compared to 32.72% in 2026/Q1.

c. Quarterly Generation: The average hourly generation on the grid in 2026/Q2 was 4,022.40MWh/h, which translates to a total generation of 8,784.93GWh. The average hourly generation of grid-connected power plants decreased by 90.32MWh/h (-2.20%) from 4,112.72MWh/h in 2026/Q1. The total electricity generated in the quarter also decreased by 98.54GWh (-1.11%)² from 8,883.47GWh in 2026/Q1 (Figure B).

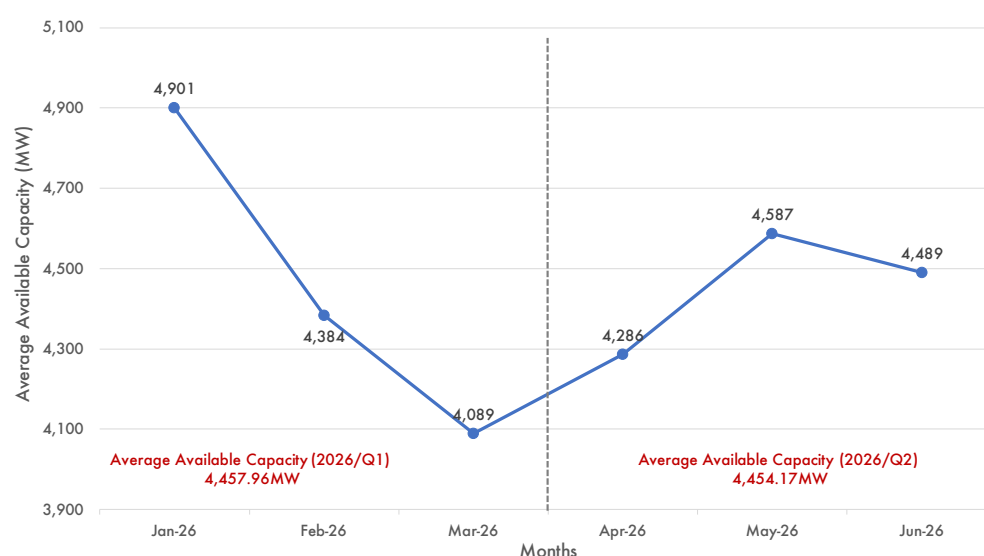


Figure A: Available Generation Capacity (Jan - June 2026)

d. Load Factor: The overall load factor for all grid-connected power plants in 2026/Q2 was 90.31%, meaning that on average, at any point during the quarter, 9.69% of available capacity was not dispatched. The load factor in 2026/Q2 (90.31%) represents a 1.95pp decrease compared to the 92.26% recorded in 2026/Q1.

e. Energy Mix: The electricity generation mix refers to the combination of fuels used to generate electricity over a period. The contribution of hydropower plants to the energy mix in 2026/Q2 was 34.22% which

² The percentage change in total generation and average hourly generation is different across 2026/Q1 vs 2026/Q2 because the number of days in each of the quarters is not the same (90/91 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.

represents a -2.14pp change compared to its contribution in 2026/Q1 (36.36%).

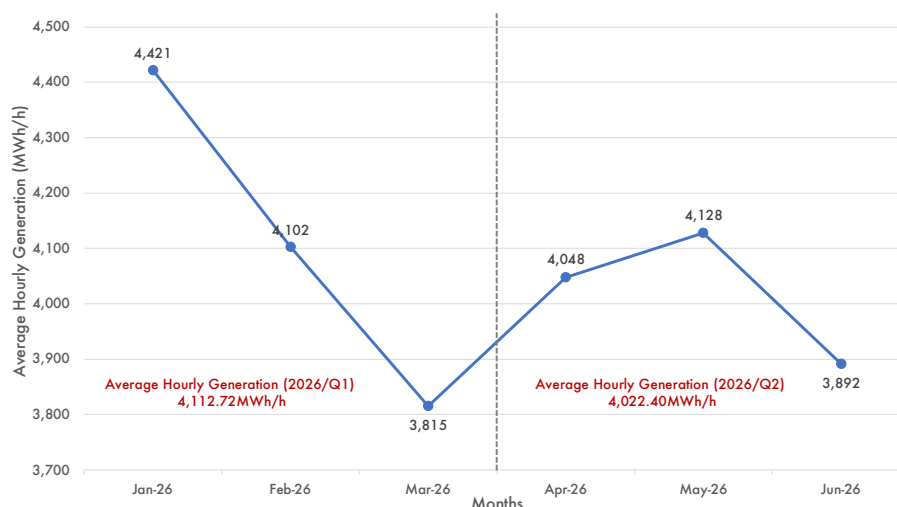


Figure B: Average Hourly Generation (Jan to June 2026)

f. Grid Performance: In 2026/Q2, the average lower daily (49.29Hz) and average upper daily (50.85Hz) 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 (301.63kV) and the average upper daily system voltage (349.94kV) were outside the range (313.50kV - 346.50kV) specified in the grid code.

There were no incidents of system disturbance on the National Grid in 2026/Q2.

Commercial Performance

The review of commercial performance for 2026/Q2 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/Q2, the average energy offtake by DisCos at their trading points was 3,197.03MWh/h, which represents a decrease of 112.45MWh/h (-3.40%) compared to the average offtake recorded in 2026/Q1 (3,309.48MWh/h). Cumulatively, DisCos recorded an overall offtake performance of

94.07%; the available Partially Contracted Capacity (PCC) during the quarter was 3,398.41MWh/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/Q2 was 6,982.32GWh, the energy billed to end-use customers was only 5,812.31GWh. This translates to an overall energy accounting efficiency of 83.24% and represents a 0.24pp decrease compared to 2026/Q1 (83.48%).

A total of ₦603.64 billion was collected by all DisCos in 2026/Q2 out of the ₦744.67 billion billed to customers.

c. Billing Efficiency: The naira value of the total energy offtake by all DisCos in 2026/Q2 was ₦946.57 billion, and the total energy billed was ₦744.67 billion, which translates to a billing efficiency of 78.67%. The BE of 78.67% recorded during the quarter represents a decrease of 0.57pp compared to 2026/Q1 (79.24%). At an aggregate level, DisCos cumulatively recorded billing losses of ₦201.90 billion in 2026/Q2.

d. Collection Efficiency: The total revenue collected by all DisCos in 2026/Q2 was ₦603.64 billion out of ₦744.67 billion billed to customers. This translates to a collection efficiency of 81.06%, representing an increase of 2.11pp compared to 2026/Q1 (78.95%).

e. Aggregate Technical, Commercial and Collection (ATC&C) Loss: The Aggregate Technical, Commercial and Collection (ATC&C) loss comprises 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/Q2 was 36.23%, comprising technical and commercial loss (21.33%) and collection loss (18.94%). The ATC&C loss of 36.23% is 19.31pp higher than the 2026 MYTO target (16.92%) and translates to a cumulative revenue loss of ₦129.07³ billion across all DisCos. The ATC&C loss decreased by 1.21pp (better performance) compared to 2026/Q1

³ This represents 17.60% of the gross expected revenues (₦733.20 billion) for all DisCos over the period (2026/Q2)

(37.44%). 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 – 67.70% vs target – 18.18%) (Figure C).

f. Market remittance: In 2026/Q2, the cumulative upstream invoice payable by DisCos was ₦410.38 billion, consisting of ₦326.46 billion for DRO-adjusted generation costs from NBET⁴ and ₦83.92 billion for transmission and administrative services by the Market Operator (MO). Out of this amount, the DisCos collectively remitted a total sum of ₦385.44 billion (₦306.62 billion for NBET and ₦78.82 billion for MO) with an outstanding balance of ₦24.94 billion. This translates to a remittance performance of 93.92% in 2026/Q2 compared to the 94.08% recorded in 2026/Q1. The disaggregated DisCo remittance performance to the market for 2026/Q2 is presented in Figure D.

g. Remittance by Special and Bilateral Customers: In 2026/Q2, the three (3) international bilateral customers purchasing power from the grid-connected GenCos made a cumulative payment of \$8.67⁵ million against the \$18.84 million invoice issued by the MO for services rendered in 2026/Q2 (remittance rate: 46.02%). Furthermore, domestic bilateral customers made a cumulative payment of ₦6,912.92 million against the ₦7,551.70 million invoice issued by the MO for services rendered in 2026/Q2 (remittance rate: 91.54%).

⁴ The NBET invoice payable by the DisCos for 2026/Q2 was only ₦326.46 billion because the FGN has taken responsibility for ~50% (₦321.26 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.

⁵ These remittances are based on reconciled market settlement submitted to the Commission as at 23 September 2026

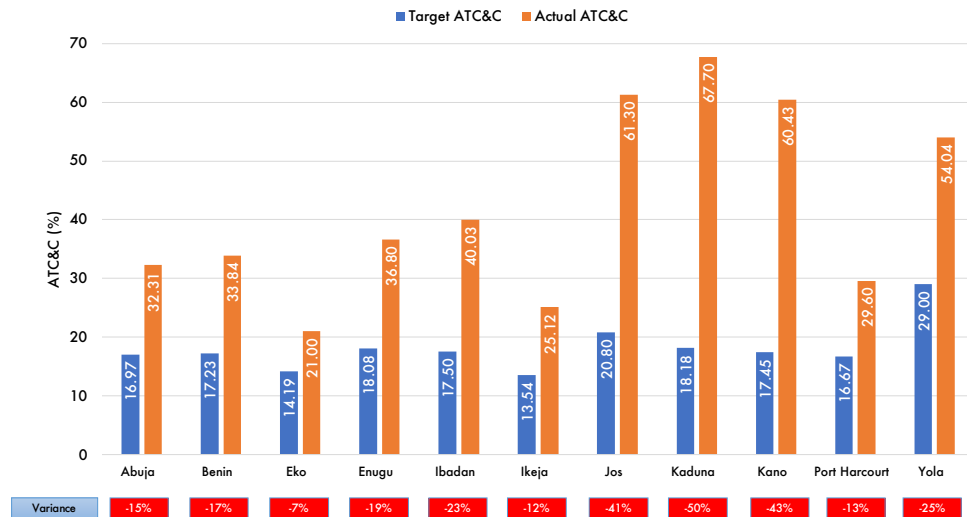


Figure C: Target and Actual ATC&C losses for DisCos in 2026/Q2

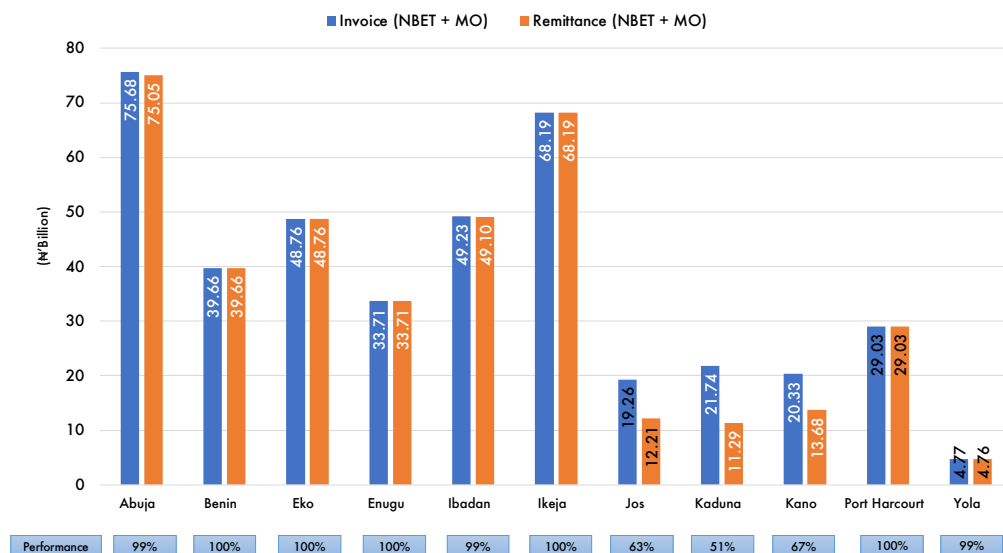


Figure D: DRO-adjusted invoices and remittances in 2026/Q2

Regulatory Functions

The EA 2023, section 34(2)(d), empowers the Commission to licence and regulate people 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-five (35) Orders in 2026/Q2. The Orders are:

The Commission issued thirty-five (35) new Orders in 2026/Q2.

- [NERC/2026/026](#) – Order on Regional Transmission Loss Factor (TLF) Reporting for Enhanced Grid Transparency & Efficiency
- [NERC/2026/028-038](#) - April 2026 Supplementary Order to the Multi-Year Tariff Order for the DisCos.
- [NERC/2026/039-049](#)- May 2026 Supplementary Order to the Multi-Year Tariff Order for the DisCos.
- [NERC/2026/050-060](#) - June 2026 Supplementary Order to the Multi-Year Tariff Order for the DisCos.
- [NERC/2026/061](#)- Order on the Utilisation of Non-Administrative Operational Expenditure for the Transmission Company of Nigeria.

b. Licences and Permits: The Commission issued twenty-seven (27) licences, permits and certifications in 2026/Q2. The breakdown of the licences, permits and certifications issued is as follows:

Twenty-seven (27) licences, permits and certifications were issued by the Commission in 2026/Q2.

- One (1) electricity trading licence
- Two (2) Independent Electricity Distribution Network (IEDN) licence
- One (1) licence for embedded generation with a total name plate capacity of 5MW.
- One (1) off-Grid Generation licence with a total name plate capacity of 1.25MW.
- Three (3) captive generation permits with a gross capacity of 14.12MW.
- One (1) permit for mini grids.
- Sixteen (16) certifications for Meter Service Providers and two (2) 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.

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.

During the quarter (2026/Q2), the Commission did not conduct any hearing or public consultations.

d. Compliance and Enforcement: The Commission issued one (1) Notice of Intention to Commence Enforcement (NICE) to a licensee during the quarter for non-compliance with forum decision.

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.

In 2026/Q2, the Commission did not convene any town hall meetings but continued to sponsor jingles on radio stations nationwide.

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 contents on pertinent industry issues are shared with the public via the Commission's social media accounts ([LinkedIn](#), [X](#) and [Instagram](#)).

A total of 350,270 meters were installed in 2026/Q2.

b. Metering: A total of 350,270 meters were installed in 2026/Q2, representing a decrease of 17.97% compared to the 426,985 meters installed in 2026/Q1. During the quarter, 205,486 meters (58.67% of the total installations) were installed under the DISREP framework, 123,833 meters were installed under the MAP framework, 13,028 meters were installed under the MAF framework, 7,643 meters were installed under the DisCo Financed framework, and 280 meters were installed under the Vendor Financed framework. As of the end of June 2026, 7,743,839 out of the total 12,589,486 active registered customers in the NESI were metered, translating to a metering rate of 61.51% (Figure E).

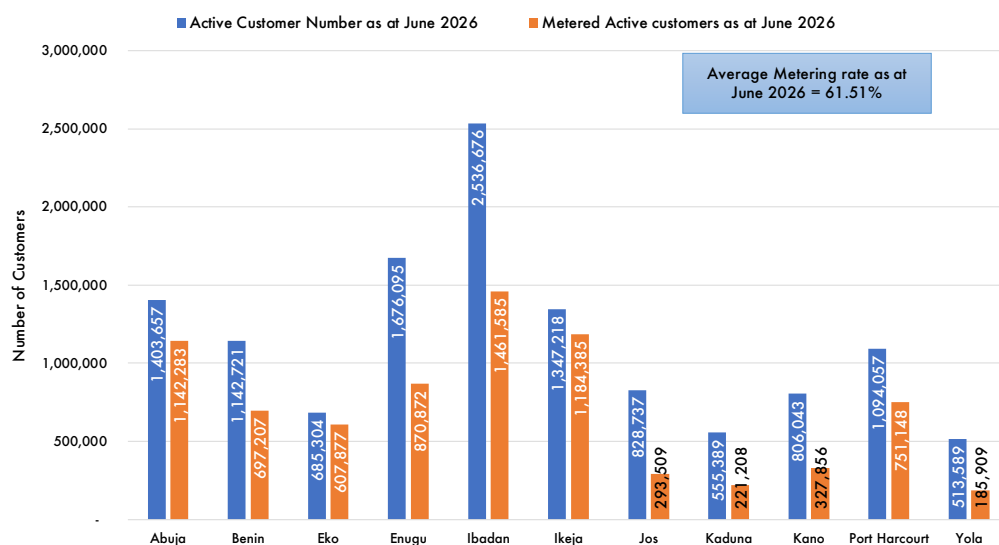


Figure E: Status of Customer Metering as of 30 June 2026

As a safeguard for unmetered customers against exploitation, the Commission has continued to issue monthly energy caps for all feeders in each DisCo for States that have not transitioned. 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 117 out of the 146 complaints that were filed at the NERC-CCU; this translates to a resolution rate of 80.13%. The number of complaints received across all DisCo-CCUs was 92,407, which represents a 0.86% increase compared to the 91,617 received in 2026/Q1. As in previous quarters, metering, billing and service interruption were the prevalent issues of customer complaints during the quarter.

d. Forum Offices: The number of active Forum Offices as of 30 June 2026 was twenty-one (21). The total number of active appeals across the Forum Offices in 2026/Q2 was 1,173, made up of 836 new appeals in 2026/Q2 and 337 pending appeals from 2026/Q1. During the period, the forum panels held twenty-nine (29) sittings and resolved 746 of the appeals filed at Forum Offices nationwide

In 2026/Q2, the Forum Offices resolved 63.60% of the active appeals in twenty-nine (29) sittings.

(63.60% resolution rate); the resolution rate was 4.12pp lower than the 67.72% achieved in 2026/Q1.

e. Health & Safety: The total number of accidents in 2026/Q2 was thirty-six (36), which resulted in twenty-three (23) injuries and twenty (20) 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 Q2 of 2026

4,454.17MW	Average Available Generation Capacity; 3.80 (-0.09%) decrease compared to 2026/Q1 [4,457.96MW]
8,784.93GWh	Total Quarterly Generation; 98.54GWh (-1.11%) decrease compared to 2026/Q1 [8,883.47GWh]
4,022.40MWh/h	Average Hourly Generation; 90.32MWh/h (-2.20%) decrease compared to 2026/Q1 [4,112.72MWh/h]
90.31%	Load Factor; 1.95pp decrease compared to 2026/Q1 [92.26%]
34.22%	Share of total quarterly generation from Hydropower Plants; 2.14pp decrease compared to 2026/Q1 [36.36%]
6,982.32GWh	Total energy received by the DisCos; 166.15GWh (-2.32%) decrease compared to 2026/Q1 [7,148.47GWh]
5,812.31GWh	Energy billed to customers; 154.91GWh (-2.60%) decrease compared to 2026/Q1 [5,967.22GWh]
₦603.64 billion	Total Revenue collected by the DisCos; ₦6.08 billion (1.02%) increase compared to 2026/Q1 [₦597.56 billion]
78.67%	Cumulative billing efficiency across all DisCos; 0.57pp decrease compared to 2026/Q1 [79.24%]
81.06%	Cumulative collection efficiency across all DisCos; 2.11pp increase compared to 2026/Q1 [78.95%]
36.23%	Aggregate Technical, Commercial and Collection Loss across all DisCos; 1.21pp better ATC&C performance compared to 2026/Q1 [37.44%]
₦410.38 billion	Combined invoices from NBET (DRO-adjusted) and MO to DisCos; ₦10.80 billion (-2.56%) decrease compared to 2026/Q1 [₦421.18 billion]

₦385.44 billion	Total amount remitted by DisCos to NBET and TCN/MO; ₦10.79 billion (-2.72%) decrease compared to 2026/Q1 [₦396.23 billion]
93.92%	DisCos' overall remittance performance; 0.16pp decrease compared to 2026/Q1 [94.08%]
350,270	Number of new meters Installed; 76,715 fewer installations (-17.97%) compared to the 426,985 meters installed in 2026/Q1
92,407	Total complaints received at the DisCo-CCU; 0.86% increase compared to 91,617 complaints received in 2026/Q1
63.60%	Forum Office complaint resolution rate; 4.12pp decrease compared to 2026/Q1 (67.72%)
36	Number of accidents; 12 more accidents compared to 2026/Q1 (24)
43	Number of casualties (injuries and fatalities); 13 more casualties compared to 2026/Q1 (30)



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/Q2, 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 marginally by 3.80MW (-0.09%) from 4,457.96MW recorded in 2026/Q1 to 4,454.17MW. Across the quarters, fifteen (15) out of the twenty-eight (28) grid-connected power plants recorded increases in available capacity, while twelve (12) recorded decreases. Alaoji_1 power plant, which had zero available generation capacity from 2025/Q2 to 2026/Q1 due to prolonged gas supply constraints, temporarily resumed operations in 2026/Q2, with an average available generation capacity of 23.20MW during the quarter.

Notable decreases in average available generation capacity in 2026/Q2 compared to 2026/Q1 occurred at Kainji_1 (-110.12MW), Geregu_1 (-78.28MW), Afam_1 (-51.01MW) and Sapele_2 (-35.44MW).

Conversely, increases in average available capacities were recorded at Afam_2 (+87.96MW), Omotosho_1 (+59.65MW), Olorunsogo_1 (+53.39MW) and Omotosho_2 (+50.65MW) power plants in 2026/Q2 compared to 2026/Q1.

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

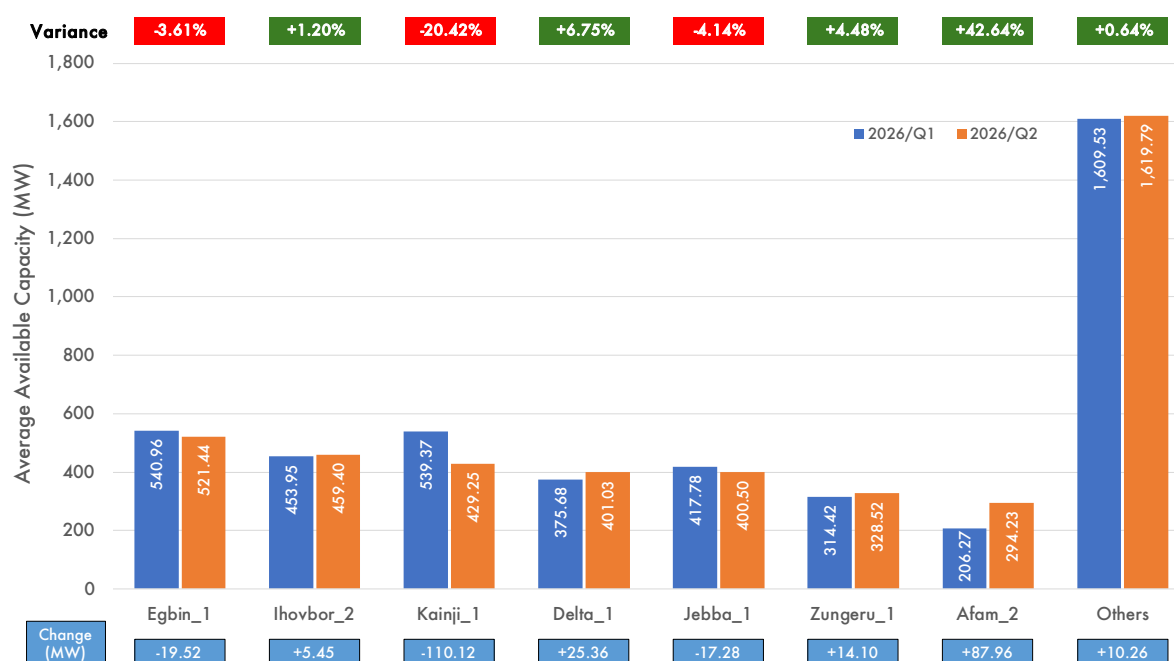


Figure 1: Average Available Capacity (MW) in 2026/Q1 vs. 2026/Q2

The available capacity of all the hydropower plants decreased by 7.33% in 2026/Q2 (1,469.42MW) compared to 2026/Q1 (1,585.66MW). This was driven largely by the significant decrease in the available capacity of Kainji_1 (-110.12MW) during the quarter. The decrease in available capacity at Kainji_1 can be attributed to the shutdown of some units in the power plant for mechanical repairs and annual maintenance at different times throughout 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:

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

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/Q2, the average plant availability factor for all grid-connected plants was 32.69%, meaning that 67.31% 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. Six (6) power plants had availability factors above 50%, with Ihovbor_2 and Ikeja_1 recording the highest availability factors of 99.65% and 99.06%, respectively. At the lower end, Geregu_1 and Sapele Steam_1 recorded availability factors of 0.56% and 1.95% respectively.

The PAFs of all grid-connected plants are listed in Table 1. The gross PAF of 32.69% recorded in 2026/Q2 represents a marginal decline of 0.03pp compared to 32.72% in 2026/Q1. Notable decreases in PAF were recorded in Geregu_1 (-18.00pp) and Kainji_1 (-14.49pp) power plants.

Table 1: Plant Availability Factor (%) in 2026/Q1 vs. 2026/Q2

Plant	Installed capacity (MW)	Average Available Capacity (MW)		Plant Availability Factor (%)	
		2026/Q1	2026/Q2	2026/Q1	2026/Q2
Ihovbor_2	461	453.95	459.40	98.47	99.65
Ikeja_1	110	107.48	108.97	97.71	99.06
Jebba_1	578	417.78	400.50	72.28	69.29
Kainji_1	760	539.37	429.25	70.97	56.48
Okpai_1	480	265.10	261.84	55.23	54.55
Dadin-Kowa_1	40	17.00	20.24	42.50	50.59
Shiroro_1	600	297.08	290.91	49.51	48.48
Zungeru_1	700	314.42	328.52	44.92	46.93
Igbafo_1	45	16.92	21.11	37.61	46.92
Afam_2	650	206.27	294.23	31.73	45.27
Delta_1	900	375.68	401.03	41.74	44.56
Omotosho_1	335	84.11	143.76	25.11	42.91
Olorunsogo_1	335	83.14	136.53	24.82	40.75
Egbin_1	1,320	540.96	521.44	40.98	39.50
Geregu_2	435	115.68	102.64	26.59	23.60
Odukpani_1	625	141.41	128.25	22.63	20.52
Omoku_1	150	30.27	30.50	20.18	20.33
Ihovbor_1	500	65.50	81.68	13.10	16.34

Plant	Installed capacity (MW)	Average Available Capacity (MW)		Plant Availability Factor (%)	
		2026/Q1	2026/Q2	2026/Q1	2026/Q2
Omotosho_2	500	30.73	81.38	6.15	16.28
Trans Amadi_1	100	8.41	15.21	8.41	15.21
Ibom power_1	190	5.08	24.03	2.67	12.65
Olorunsogo_2	750	113.80	83.02	15.17	11.07
Rivers_1	180	3.68	12.35	2.05	6.86
Alaoji_1	500	0.00	23.20	0.00	4.64
Sapele_2	500	52.24	16.80	10.45	3.36
Afam_1	726	71.91	20.91	9.91	2.88
Sapele Steam_1	720	19.26	14.03	2.67	1.95
Geregu_1	435	80.72	2.44	18.56	0.56
Total	13,625	4,457.96	4,454.17	32.72	32.69

*Red PAF <50, Amber PAF 50 to 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/Q2 was 4,022.40MWh/h, which translates to a total generation of 8,784.93GWh (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 2.20% and 1.11%⁶ respectively in 2026/Q2 compared to 2026/Q1. The hourly generation decreased from 4,112.72MWh/h in 2026/Q1 to 4,022.40MWh/h (-90.32MWh/h), while total generation decreased from 8,883.47GWh in 2026/Q1 to 8,784.93GWh (-98.54GWh) in 2026/Q2. Twelve (12) plants recorded lower average hourly generation in 2026/Q2 compared to 2026/Q1. Notable decreases

⁶The percentage change in total generation and average hourly generation is different across 2026/Q1 vs 2026/Q2 because the number of days in each of the quarters is not the same (90/91 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.

were recorded in Kainji_1 (-118.58MWh/h), Geregu_1 (-80.27MWh/h), Olorunsogo_2 (-50.09MWh/h), Egbin_1 (-47.07MWh/h), Sapele_2 (-39.40MWh/h) and Jebba_1 (-36.77MWh/h).

Conversely, sixteen (16) plants recorded increases in their average hourly generation including Afam_2 (+106.98MWh/h), Omotosho_1 (+55.40MWh/h), Olorunsogo_1 (+53.25MWh/h) and Zungeru_1 (+33.34MWh/h) power plants across the quarters (Table 2).

Table 2: Average Hourly Generation (MWh/h) in 2026/Q1 vs. 2026/Q2

Plant	Average Hourly Generation (MWh/h)		Change (%)	Change (MWh/h)
	2026/Q1	2026/Q2		
Afam_2	184.29	291.27	58.05	106.98
Omotosho_1	79.78	135.18	69.44	55.40
Olorunsogo_1	83.08	136.33	64.09	53.25
Zungeru_1	280.68	314.02	11.88	33.34
Omotosho_2	26.98	58.68	117.50	31.70
Delta_1	343.44	365.29	6.36	21.85
Alaoji_1 ⁷	-	14.32	-	14.32
Trans Amadi_1	9.95	21.55	116.64	11.60
Ikeja_1	81.46	90.26	10.80	8.79
Ihovbor_1	54.25	61.37	13.13	7.12
Rivers_1	2.04	8.88	335.14	6.84
Ibom power_1	5.15	11.85	130.24	6.70
Igbafo_1	10.29	14.84	44.21	4.55
Dadin-Kowa_1	17.05	19.25	12.89	2.20
Shiroro_1	269.58	270.61	0.38	1.03
Omoku_1	27.89	28.44	1.97	0.55
Ihovbor_2	419.74	419.48	-0.06	-0.26
Sapele Steam_1	14.59	11.17	-23.42	-3.42
Odukpani_1	133.23	119.47	-10.32	-13.75
Geregu_2	98.26	81.46	-17.10	-16.80
Okpai_1	237.28	219.85	-7.34	-17.43
Afam_1	58.42	25.72	-55.97	-32.70
Jebba_1	400.09	363.32	-9.19	-36.77
Sapele_2	42.86	3.46	-91.92	-39.40
Egbin_1	518.01	470.94	-9.09	-47.07
Olorunsogo_2	103.94	53.85	-48.19	-50.09
Geregu_1	82.38	2.11	-97.44	-80.27
Kainji_1	528.02	409.44	-22.46	-118.58
Total	4,112.72	4,022.40	-2.20	-90.32

Cumulatively, the average hourly generation from the five grid-connected hydro power plants decreased by 118.79MWh/h (-7.94%) in 2026/Q2 relative to

⁷ Alaoji_1 was not available for dispatch in 2026/Q1

2026/Q1. This decrease was primarily driven by the significant drop in output from Kainji_1 (-118.58MWh/h) and Jebba_1 (-36.77MWh/h).

Conversely, the cumulative average hourly generation from the grid-connected thermal plants during the quarter increased by 28.47MWh/h (+1.09%). Thirteen (13) out of the twenty-three (23) thermal plants recorded increases in output. Notable increases were recorded in Afam_2 (+106.98MWh/h), Omotosho_1 (+55.40MWh/h) and Olorunsogo_1 (+53.25MWh/h) power plants.

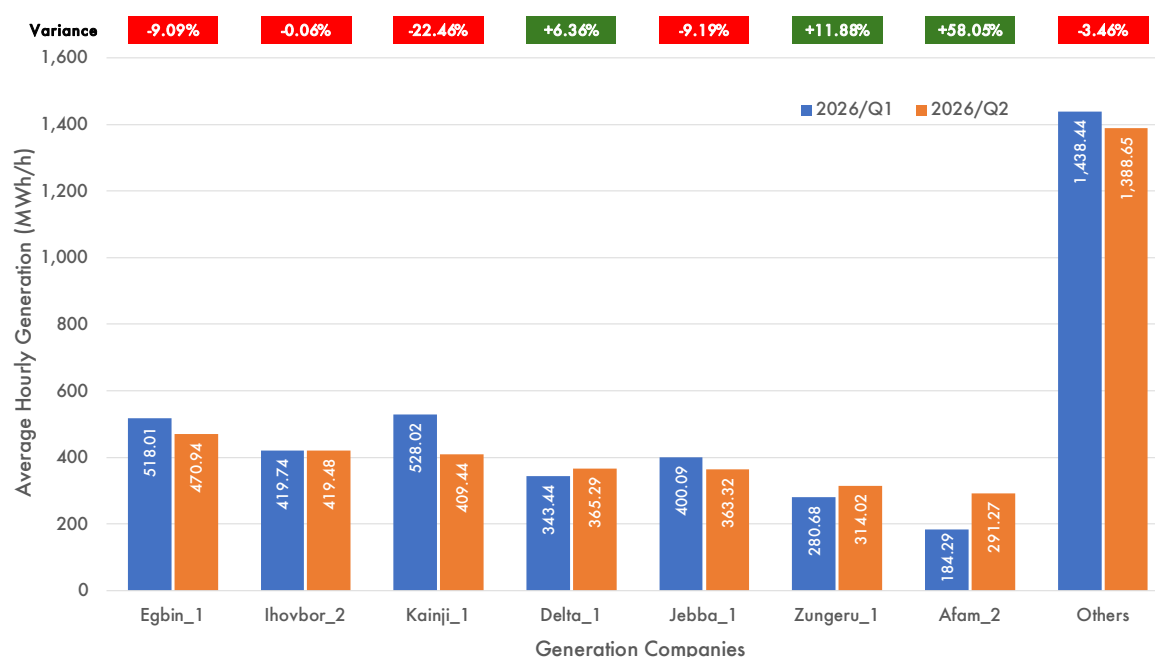


Figure 2: Average Hourly Generation (MWh/h) in 2026/Q1 vs. 2026/Q2

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:

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

The overall load factor for all grid-connected power plants in 2026/Q2 was 90.31%, meaning that on average, at any point during the quarter, 9.69% of available capacity was not dispatched. The load factor in 2026/Q2 (90.31%) represents a 1.95pp decrease compared to the 92.26% recorded in 2026/Q1. The decrease in load factor is consistent with the reduction in the average hourly generation (explained in 2.1.3) because the change in average available generation capacity across the 2 quarters (-0.09%) is negligible (section 2.1.1).

The load factors of the seven (7) power plants with the highest dispatch rates in 2026/Q2 are presented in Figure 3. Three (3) power plants (Trans Amadi_1, Afam_1, and Olorunsogo_1) recorded dispatch rates of 100%. Afam_2 and Zungeru_1 power plants recorded load factors greater than 95% (99.00% and 95.59%, respectively) while Kainji_1 and Dadin-Kowa_1 each recorded load factors of 95%.

All the five (5) hydro power 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/182/2019⁸).

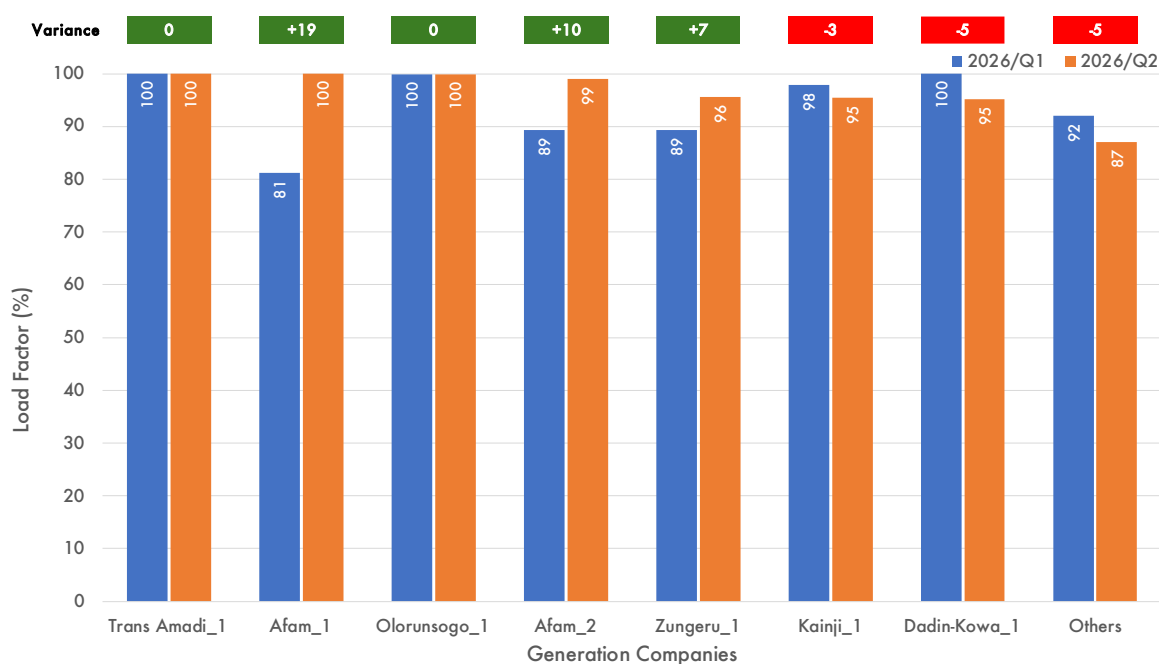


Figure 3: Generation Load Factor 2026/Q1 vs. 2026/Q2

⁸ 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

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 the energy trilemma: i) Energy Security,⁹ ii) Energy Sustainability¹⁰, and iii) Energy Affordability/Equity¹¹. The formula for the share of electricity generated by fuel source is given by equation 4:

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

The share of electricity generated from different fuel sources in 2026/Q1 and 2026/Q2 is presented in Figure 4.

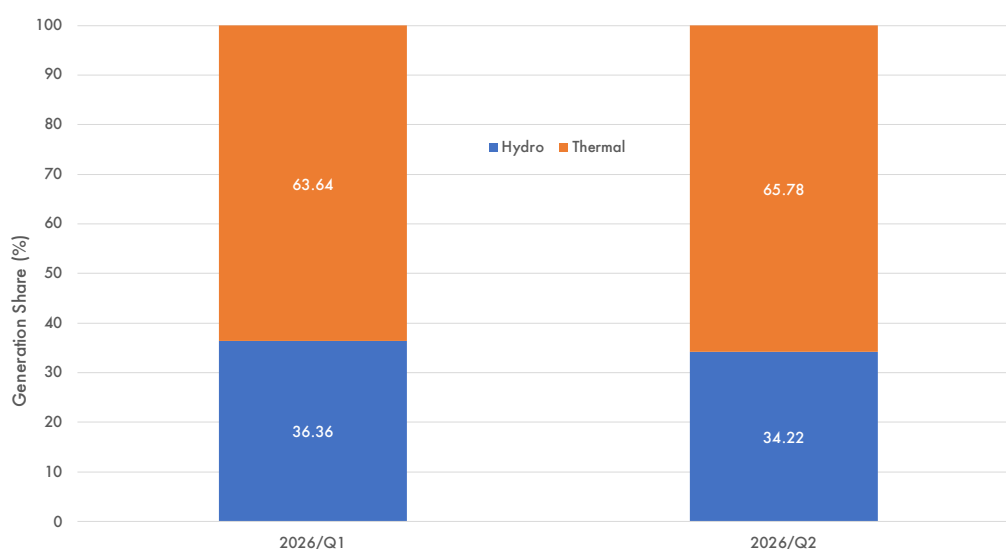


Figure 4: Electricity Generated by Energy Sources in 2026/Q1 vs. 2026/Q2

The total generation from hydropower plants (3,006.58GWh) decreased by 223.54GWh (-6.92%) in 2026/Q2 compared to 2026/Q1 (3,230.12GWh). The contribution of hydropower plants to the energy mix in 2026/Q2 was 34.22%

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

(3,006.58GWh out of 8,784.93GWh), which represents a -2.14pp change compared to its contribution in 2026/Q1 (36.36%).

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 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 bilateral 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:

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

The average TLF in 2026/Q2 was 8.44% (Figure 5). A TLF of 8.44% indicates that for every 100MWh of energy injected into the grid, 8.44MWh of energy is undelivered to DisCos and bilateral customers due to losses in the transmission network or consumption at the transmission substations. The TLF recorded in 2026/Q2 represents a 0.48pp increase relative to the 7.96% recorded in 2026/Q1.

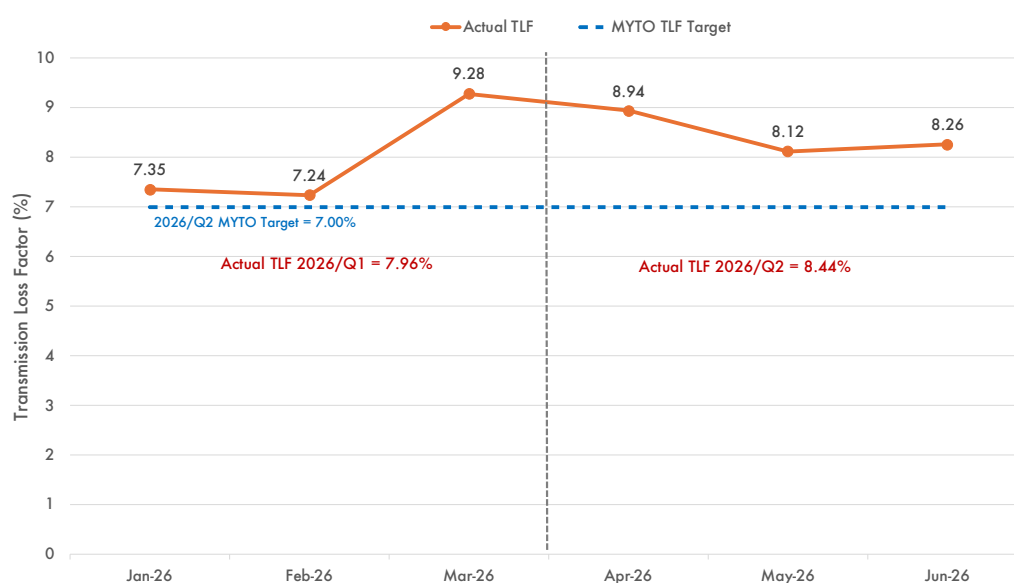


Figure 5: Transmission Loss Factor (January - June 2026)

The 8.44% TLF recorded in 2026/Q2 represents an underperformance of 1.44pp 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 1.44pp TLF underperformance during the quarter is ₦13.54 billion¹². The key driver of the increase in the estimated cost of TLF

¹² This amount (₦13.54 billion) comprises ₦1.02 billion for TLF losses as well as ₦12.52 billion GenCo penalty but does not include SLA penalties that TCN may have accrued due to under-delivery to the DisCos.

underperformance during the quarter is the higher volume of energy lost in 2026/Q2 compared to 2026/Q1.

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 $\pm 0.5\%$, 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 $\pm 2.5\%$, 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/Q2, the average lower daily system frequency was 49.29Hz, while the average upper daily system frequency was 50.85Hz, which translates to a range of 1.56Hz (Figure 6). Comparatively, in 2026/Q1, the average lower daily system frequency was 49.11Hz while the average upper daily system frequency was 50.72Hz, which translated to a range of 1.61Hz. The 0.05Hz (-3.11%) decrease in average quarterly frequency range recorded in 2026/Q2 relative to 2026/Q1 indicates a slight improvement in the stability of the National Grid's frequency profile during 2026/Q2.

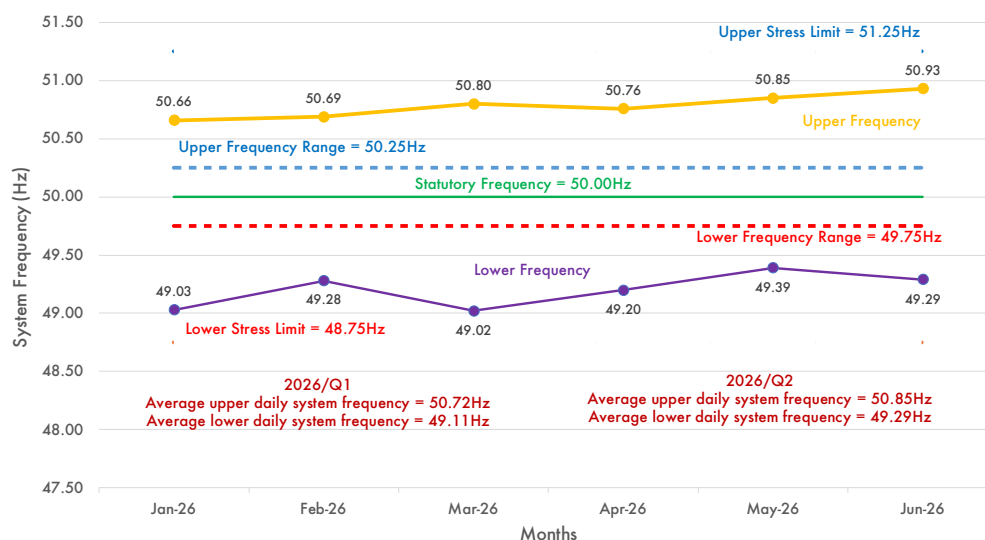


Figure 6: System Frequency from January – June 2026

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 $\pm 5\%$ (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 January to June 2026 is illustrated in Figure 7. In 2026/Q2, the transmission network recorded average lower and upper operating voltages of 301.63kV and 349.94kV, 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/Q2 was 48.31kV, which is higher than the 45.67kV that was recorded in 2026/Q1 (average lower and upper voltages of 304.21kV and 349.88kV, respectively). This indicates that, despite the slight improvement in frequency stability during the quarter, overall voltage quality declined, reflected in a 5.78% widening of the operating voltage range.

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.

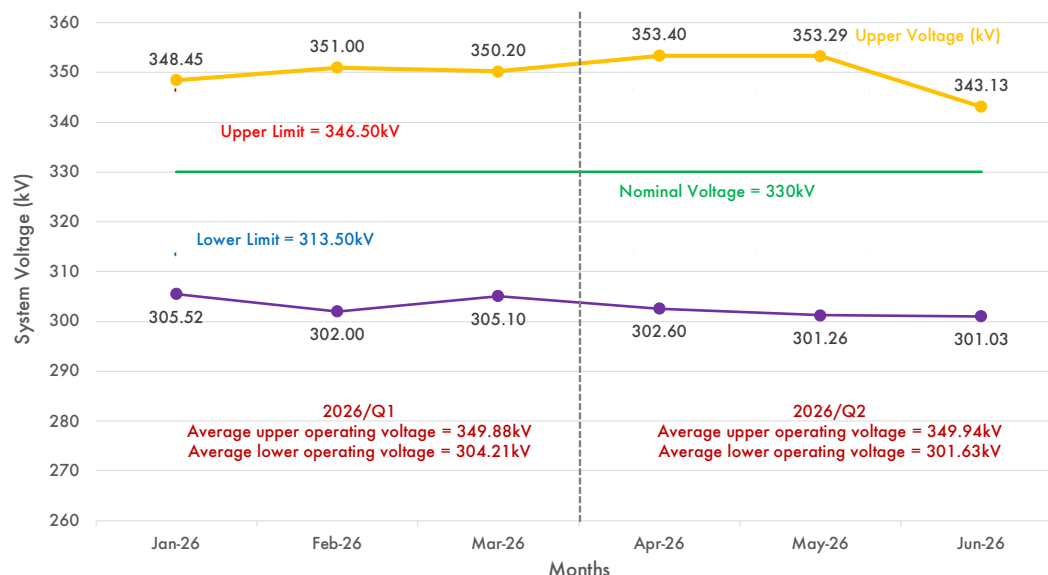


Figure 7: System Voltage (kV) from January – June 2026

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 ($330\text{kV} \pm 5.0\%$) and frequency ($50\text{Hz} \pm 0.5\%$). 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 was no incidence of system disturbance on the National Grid in 2026/Q2.

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/Q2, 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 PCC¹³. When generation falls below the required target, the NISO prorates the available capacity among all DisCos or

¹³ 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 Commission¹⁴; 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:

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

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/Q2, the average energy offtake by DisCos at their trading points was 3,197.03MWh/h, which represents a decrease of 112.45MWh/h (-3.40%) compared to the average offtake in 2026/Q1 (3,309.48MWh/h). At an aggregate level, the available PCC decreased by 0.28% (Available PCC: 2026/Q2 – 3,398.41MWh/h vs. 2026/Q1 – 3,408.02MWh/h) while the gross energy offtake decreased by 3.40% between 2026/Q1 and 2026/Q2. All DisCos except Jos, Kaduna, Kano and Yola recorded a decline in their offtake performance between 2026/Q1 and 2026/Q2, with Abuja recording the greatest decline of 11.32pp (Table 3).

The cumulative energy offtake performance of DisCos during the quarter was 94.07%; this translates to a 3.04pp decrease in the energy offtake performance of DisCos relative to 2026/Q1 (97.11%). The available PCC in 2026/Q2 (3,398.41MWh/h) was more than sufficient for DisCos to maintain the same energy offtake volume as 2026/Q1. The reduction in energy offtake by the DisCos during the quarter can be attributed to a combination of the following factors:

¹⁴ 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.

- i. **DisCo Infrastructure Constraint** – DisCos continue to experience increased network outages, particularly during the rainy season, due to the vulnerability and limited resilience of some distribution infrastructure. These outages constrain the ability of DisCos to deliver electricity to customers and consequently reduce the volume of energy offtaken from the grid.
- ii. **Seasonal Reduction in Customer Demand** - A significant proportion of electricity demand within DisCos' networks is driven by domestic customers. The relatively cooler temperatures during the rainy season may reduce the use of energy-intensive appliances, particularly air-conditioning and cooling equipment. This seasonal reduction in demand can contribute to lower energy consumption and, consequently, reduced offtake by DisCos.
- iii. **Commercial Considerations in Energy Allocation** – DisCos strategically limit energy allocation to feeders where they suffer high operational losses, irrespective of the availability of undispached capacity on the grid.

Table 3: DisCo Energy Offtake Performance in 2026/Q1 vs. 2026/Q2

DisCos	2026/Q1			2026/Q2		
	Energy Offtake (MWh/h)	Available PCC (MWh/h)	Offtake Performance (%)	Energy Offtake (MWh/h)	Available PCC (MWh/h)	Offtake Performance (%)
Abuja	550.78	553.01	99.60	520.26	589.31	88.28
Benin	276.96	280.82	98.62	262.99	275.48	95.46
Eko	445.26	452.73	98.35	430.21	456.51	94.24
Enugu	262.94	264.72	99.33	248.95	260.73	95.48
Ibadan	387.44	391.58	98.94	374.66	397.12	94.34
Ikeja	533.42	533.42	100.00	507.59	527.79	96.17
Jos	173.71	183.74	94.54	162.76	169.34	96.11
Kaduna	174.53	207.77	84.00	173.01	188.18	91.94
Kano	168.95	188.28	89.73	198.50	203.72	97.44
PH	256.43	257.70	99.51	247.42	252.92	97.82
Yola	79.06	94.25	83.88	70.70	77.30	91.47
All DisCos	3,309.48	3,408.02	97.11	3,197.03	3,398.41	94.07

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 Service Based Tariff (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.

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

The total energy offtake by all DisCos in 2026/Q2 was 6,982.32GWh, and the total energy billed was 5,812.31GWh, which translates to an EAE of 83.24%. Comparatively, the total energy received and billed in 2026/Q1 were 7,148.47GWh and 5,967.22GWh, respectively, which translated to an efficiency of 83.48%. This means that at an aggregate level, DisCos recorded a 0.24pp decrease in energy accounting efficiency¹⁵ between 2026/Q1 and 2026/Q2.

The disaggregated performance of the DisCos shows that Ibadan DisCo recorded the highest energy accounting efficiency of 89.07%, while Jos DisCo recorded the lowest efficiency of 73.78%. A quarter-on-quarter comparison of energy accounting efficiency shows that six (6) DisCos recorded improvements in their energy accounting efficiencies in 2026/Q2 relative to 2026/Q1, with Abuja (+2.84pp) recording the greatest improvement. Conversely, Benin, Eko, Enugu, Kaduna and Kano DisCos recorded decreases in energy accounting efficiency, with Eko recording the most significant decrease of 5.87pp (Table 4).

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,

¹⁵ 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).

improving the metering rate, as well as rolling out initiatives and technologies to curb energy theft.

Table 4: Energy accounting efficiency by DisCos in 2026/Q1 vs. 2026/Q2

DisCos	2026/Q1			2026/Q2		
	Energy Offtake (GWh)	Energy Billed (GWh)	Energy Accounting Efficiency (%)	Energy Offtake (GWh)	Energy Billed (GWh)	Energy Accounting Efficiency (%)
Abuja	1,189.68	932.47	78.38	1,136.25	922.89	81.22
Benin	598.23	521.81	87.23	574.36	497.09	86.55
Eko	961.76	860.00	89.42	939.57	785.00	83.55
Enugu	567.96	442.00	77.82	543.70	411.00	75.59
Ibadan	836.87	732.17	87.49	818.25	728.80	89.07
Ikeja	1,152.19	978.75	84.95	1,108.58	969.95	87.49
Jos	375.21	275.65	73.46	355.46	262.27	73.78
Kaduna	376.99	314.00	83.29	377.86	306.00	80.98
Kano	364.93	307.19	84.18	433.52	345.34	79.66
Port Harcourt	553.89	467.56	84.41	540.36	457.34	84.64
Yola	170.76	135.64	79.43	154.41	126.64	82.01
All DisCos	7,148.47	5,967.22	83.48	6,982.32	5,812.31	83.24

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:

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

The naira value of the total energy supplied by all DisCos in 2026/Q2 was ₦946.57 billion¹⁶, and the naira value of the total energy billed was ₦744.67 billion, which translates to a billing efficiency of 78.67%. Comparatively, the naira value of the total energy supplied by all DisCos in 2026/Q1 was ₦955.19 billion, and the naira value of the total energy billed was ₦756.93 billion, which translated to a billing efficiency of 79.24%. This means that at an aggregate level, DisCos recorded a 0.57pp decrease in billing efficiency between 2026/Q1 and 2026/Q2.

In 2026/Q2, DisCos cumulatively recorded billing losses of ₦201.90 billion, driven largely by a combination of i) commercial losses, including energy theft and poor 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 88.38%, while Kaduna DisCo recorded the lowest billing efficiency of 61.92% (Table 5).

Table 5: Billing efficiency by DisCos in 2026/Q1 vs. 2026/Q2

DisCos	2026/Q1			2026/Q2		
	Energy Received (₦' Billion)	Energy Billed (₦' Billion)	Billing Efficiency (%)	Energy Received (₦' Billion)	Energy Billed (₦' Billion)	Billing Efficiency (%)
Abuja	160.63	135.18	84.16	156.30	126.77	81.11
Benin	80.71	57.13	70.79	77.49	55.31	71.38
Eko	130.06	115.73	88.98	131.80	116.48	88.38
Enugu	75.71	61.54	81.28	72.46	57.59	79.48
Ibadan	112.63	77.82	69.10	110.14	82.23	74.66
Ikeja	151.48	126.92	83.79	151.41	122.95	81.21
Jos	50.10	36.02	71.90	47.46	33.38	70.33
Kaduna	49.36	32.69	66.23	49.47	30.64	61.92
Kano	48.02	42.02	87.51	57.04	47.27	82.88
Port Harcourt	73.72	58.10	78.81	71.91	58.01	80.67
Yola	23.31	13.79	59.14	21.08	14.02	66.52
All DisCos	955.19	756.93	79.24	946.57	744.67	78.67

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

¹⁶ Beginning 2026/Q1, the allowed tariff used in the computation of the naira value of energy received is adjusted for Value Added Tax (VAT).

should be minimal (i.e. “BE - EAE” variance is within a ± 2 pp limit¹⁷). 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 Abuja (-0.12pp) DisCo recorded a variance within ± 2 pp limit between BE and EAE, i.e. Abuja DisCo largely delivered energy across bands A-E based on the MYTO while also recording a consistent level of EAE across the feeders.

Eko (+4.83pp), Enugu (+3.89pp), and Kano (+3.22pp) DisCos recorded significant positive variances between “BE - EAE”, indicating that they skewed their energy delivery to feeders that are more commercially viable and/or have high energy accounting efficiency. Conversely, Kaduna (-19.06pp), Yola (-15.49pp), Benin (-15.16pp), Ibadan (-14.41pp), Ikeja (-6.29pp), Port Harcourt (-3.96pp) and Jos (-3.45pp) DisCos recorded significant negative variances between “BE-EAE”, indicating that their energy delivery was skewed to feeders that are less commercially viable and/or have poor energy accounting efficiency (Table 6).

Table 6: DisCos’ Billing Efficiency and Energy Accounting Efficiency

DisCos	2026/Q1			2026/Q2		
	Billing Efficiency (%)	Energy Accounting Efficiency (%)	Variance (BE - EAE) (pp)	Billing Efficiency (%)	Energy Accounting Efficiency (%)	Variance (BE - EAE) (pp)
Abuja	84.16	78.38	5.78	81.11	81.22	-0.12
Benin	70.79	87.23	-16.43	71.38	86.55	-15.16
Eko	88.98	89.42	-0.44	88.38	83.55	4.83
Enugu	81.28	77.82	3.46	79.48	75.59	3.89
Ibadan	69.10	87.49	-18.39	74.66	89.07	-14.41
Ikeja	83.79	84.95	-1.16	81.21	87.49	-6.29
Jos	71.90	73.46	-1.56	70.33	73.78	-3.45
Kaduna	66.23	83.29	-17.06	61.92	80.98	-19.06
Kano	87.51	84.18	3.33	82.88	79.66	3.22
Port Harcourt	78.81	84.41	-5.60	80.67	84.64	-3.96
Yola	59.14	79.43	-20.29	66.52	82.01	-15.49
All DisCos	79.24	83.48	-4.23	78.67	83.24	-4.57

¹⁷ The Commission has adopted ± 2 pp as a limit because it gives ~5% allowance for the average performance of DisCos.

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:

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

The total revenue collected by all DisCos in 2026/Q2 was ₦603.64 billion out of the ₦744.67 billion that was billed to customers. This translates to a collection efficiency of 81.06%. In comparison, the total revenue collected by all DisCos in 2026/Q1 was ₦597.56 billion out of the ₦756.93 billion billed to customers, which translated to a 78.95% collection efficiency. This means that at an aggregate level, DisCos recorded a 2.11pp increase in collection efficiency between 2026/Q1 and 2026/Q2.

The summary of the revenue collection performance of all DisCos is contained in Table 7. In 2026/Q2, Benin DisCo recorded the highest collection efficiency of 92.68% while five (5) other DisCos recorded collection efficiencies greater than 80.00% (Ikeja; 92.20%, Eko; 89.39%, Port Harcourt; 87.27%, Abuja; 83.45%, and Ibadan; 80.33%). Conversely, Kano DisCo recorded the lowest collection efficiency at 47.74%. A comparison of DisCos' performance shows that Enugu (+9.03pp), Benin (+7.52pp), Kaduna (+6.35pp), Port Harcourt (+6.05pp), Ibadan (+5.22pp), Abuja (+2.56pp) and Ikeja (+2.20pp) DisCos recorded improvements in collection efficiency between 2026/Q1 and 2026/Q2. Conversely, the remaining four (4) DisCos recorded declines in collection efficiency, with Kano (-15.02pp) DisCo having the most significant decline across the quarters.

Table 7: Revenue Collection Performance (%) of DisCos in 2026/Q1 vs. 2026/Q2

DisCos	2026/Q1			2026/Q2		
	Total Billings (₦' Billion)	Revenue Collected (₦' Billion)	Collection Efficiency (%)	Total Billings (₦' Billion)	Revenue Collected (₦' Billion)	Collection Efficiency (%)
Abuja	135.18	109.36	80.90	126.77	105.80	83.45
Benin	57.13	48.66	85.16	55.31	51.27	92.68
Eko	115.73	103.74	89.64	116.48	104.12	89.39
Enugu	61.54	43.37	70.49	57.59	45.80	79.52
Ibadan	77.82	58.46	75.12	82.23	66.05	80.33
Ikeja	126.92	114.23	90.00	122.95	113.37	92.20
Jos	36.02	21.04	58.41	33.38	18.37	55.02
Kaduna	32.69	14.98	45.81	30.64	15.98	52.16
Kano	42.02	26.37	62.76	47.27	22.57	47.74
Port Harcourt	58.10	47.19	81.22	58.01	50.63	87.27
Yola	13.79	10.17	73.79	14.02	9.69	69.09
All DisCos	756.93	597.56	78.95	744.67	603.64	81.06

In 2026/Q2, DisCos recorded a 2.11pp increase in collection efficiency compared to 2026/Q1. It has been observed that there is an inverse relationship between DisCos' energy offtake and their collection efficiencies. Typically, when DisCos offtake less energy, they often prioritise energy to areas where they record historically higher 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. In addition to the metering frameworks provided for in the NERC MAP and NMMP metering regulation (2021), DisCos can also utilise the MAF and DISREP metering programs (details in section 4.2) 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 comprises 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:

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

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/Q2 was 36.23%, which comprised 21.33% in technical and commercial losses and 18.94% in collection loss (Table 8). The aggregate ATC&C loss of 36.23% recorded in 2026/Q2 is 19.31pp 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 an estimated cumulative revenue loss of ₦129.07 billion¹⁸ for the DisCos. The revenue loss in 2026/Q2 is lower than that recorded in 2026/Q1 (₦140.64 billion) because DisCos recorded a decrease in variance (-1.21pp) between the actual ATC&C loss and target from 20.52pp in 2026/Q1 to 19.31pp in 2026/Q2.

All eleven (11) DisCos failed to achieve their ATC&C loss targets in 2026/Q2, with Kaduna DisCo recording the widest ATC&C variance (target – actual) of -49.52pp. The excess ATC&C losses (inefficiencies) incurred by the DisCos are not recoverable

¹⁸ This represents 17.60% of the gross expected revenues (₦733.20 billion) for all DisCos over the period (2026/Q2)

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

The average ATC&C loss recorded in 2026/Q2 (36.23%) was 1.21pp lower (better performance) than what was recorded in 2026/Q1 (37.44%). Ibadan (-8.07pp), Port Harcourt (-6.39pp), Enugu (-5.91pp), Benin (-5.87pp), Yola (-2.32pp) and Kaduna (-1.96pp) DisCos recorded improvements in their ATC&C loss performance in 2026/Q2 compared to 2026/Q1. Conversely, the remaining five (5) DisCos recorded declines in their ATC&C loss performance between the two quarters, with Kano (+15.35pp) recording the greatest decline (Table 8).

Table 8: ATC&C Loss Performance (%) of DisCos in 2026/Q2

DisCo	2026 MYTO Target (%)	ATC&C (%)		ATC&C Loss Variance (pp)		Revenue Loss/Gain 2026/Q2 (%)
		2026/Q1	2026/Q2	2026/Q1	2026/Q2	
Abuja	16.97	31.92	32.31	-14.95	-15.34	-12.39
Benin	17.23	39.71	33.84	-22.48	-16.61	-14.07
Eko	14.19	20.24	21.00	-6.05	-6.81	-1.27
Enugu	18.08	42.71	36.80	-24.63	-18.72	-17.07
Ibadan	17.50	48.10	40.03	-30.60	-22.53	-21.85
Ikeja	13.54	24.59	25.12	-11.05	-11.58	-7.19
Jos	20.80	58.00	61.30	-37.20	-40.50	-47.47
Kaduna	18.18	69.66	67.70	-51.48	-49.52	-57.57
Kano	17.45	45.08	60.43	-27.63	-42.98	-48.47
Port Harcourt	16.67	35.99	29.60	-19.32	-12.93	-9.17
Yola	29.00	56.36	54.04	-27.36	-25.04	-30.41
Total	16.92	37.44	36.23	-20.52	-19.31	-17.60
Aggregate Technical, Commercial & Collection losses						
Technical & Commercial losses	-	20.76	21.33			
Collection losses	-	21.05	18.94			

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 cover¹⁹. 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 Obligation²⁰ (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/Q2 are summarised in Table 9. It is important to note that due to the absence of cost-reflective tariffs across all DisCos, the Government incurred a subsidy obligation of

¹⁹ 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.

²⁰ 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.

₦321.26 billion²¹; this represents a ₦37.06 billion (-10.34%) reduction in FGN subsidy compared to 2026/Q1 (₦358.32 billion).

Table 9: Total GenCo Invoice and Final Obligation (DRO) of DisCos for 2026/Q2

DisCos	Total GenCo Invoice (₦' Billion)	Final DRO-adjusted NBET Invoice (₦' Billion)
Abuja	106.67	60.16
Benin	55.03	32.40
Eko	75.39	39.53
Enugu	52.52	26.99
Ibadan	79.79	38.84
Ikeja	104.59	54.57
Jos	32.42	15.22
Kaduna	39.64	16.66
Kano	39.97	15.46
Port Harcourt	44.73	23.78
Yola	16.96	2.85
All DisCos	647.72	326.46

The government subsidy accounted for 49.60% of the total GenCo invoice, which is a 2.35pp decrease compared to 2026/Q1, when the subsidy accounted for 51.95% of the total GenCo invoice²². The primary driver of this reduction in FGN subsidy obligation is the decrease in energy offtake of the DisCos by 3.40% between 2026/Q1 and 2026/Q2.

In 2026/Q2, the DRO-adjusted invoice from NBET to the DisCos was ₦326.46 billion,²³ while the total remittance made was ₦306.62 billion, which translates to 93.92% remittance performance. Comparatively, in 2026/Q1, the DRO-adjusted invoice from NBET to DisCos was ₦331.40 billion, and the total remittance was ₦312.48 billion, which translated to 94.29% remittance performance.

²¹ Monthly subsidy obligation during the quarter; April - ₦108.40 billion, May - ₦112.93 billion and June - ₦99.93 billion.

²² 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).

²³ Total NBET invoice for 2026/Q2 without adjustment for DRO (total bill issued by GenCos) is ₦647.72 billion

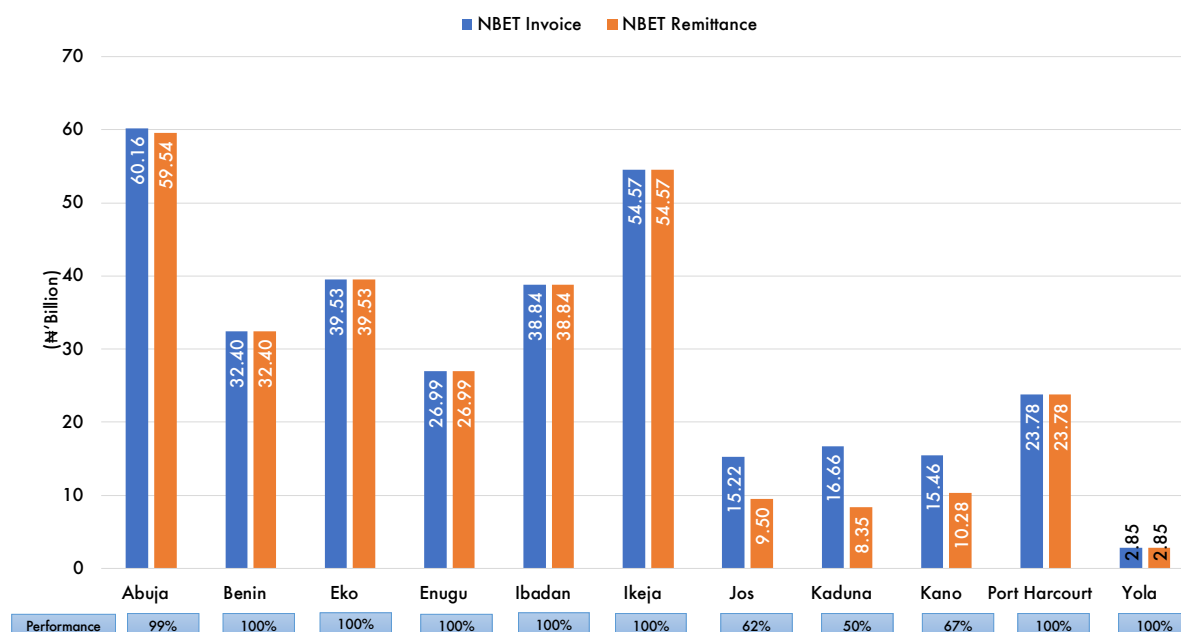


Figure 8: DisCos Remittance Performances to NBET in 2026/Q2

Disaggregated remittance performance of the DisCos to NBET in 2026/Q2 shows that seven (7) DisCos (Benin, Eko, Enugu, Ibadan, Ikeja, Port Harcourt and Yola) achieved 100% remittance to NBET. Kano (66.51%), Jos (62.39%) and Kaduna (50.10%) DisCos achieved less than 70% remittance rate for the quarter (Figure 8). A quarter-on-quarter analysis showed that Yola (+16.45pp), Ibadan (+6.38pp), Kaduna (+5.52pp), and Enugu (+0.68pp) DisCos recorded improvements in remittance performance to NBET while Kano (-18.66pp), Jos (-4.71pp) and Abuja (-1.02pp) DisCos recorded decreases in remittance performance in 2026/Q2 compared to 2026/Q1.

2.3.6.2 Market Remittance to MO

The Market Operator issues invoices to DisCos for energy transmission and administrative services. In 2026/Q2, DisCos made a total remittance of ₦78.82 billion against the cumulative invoice of ₦83.92 billion issued by the MO. This payment translates to 93.92% remittance performance and represents an increase of 0.64pp when compared to 93.28% remittance performance recorded in 2026/Q1 when DisCos remitted ₦83.74 billion out of ₦89.78 billion invoice issued by the MO.

The disaggregated remittance performance of the DisCos to the MO shows that all the DisCos except Abuja (99.93%), Yola (99.34%), Ibadan (98.73%), Kano (69.72%), Jos (67.09%) and Kaduna (57.86%) recorded 100% remittance

performance to the MO in 2026/Q2 (Figure 9). Compared to 2026/Q1, Kano (-14.97pp) and Jos (-5.32pp) DisCos recorded declines in remittance performance to the MO.

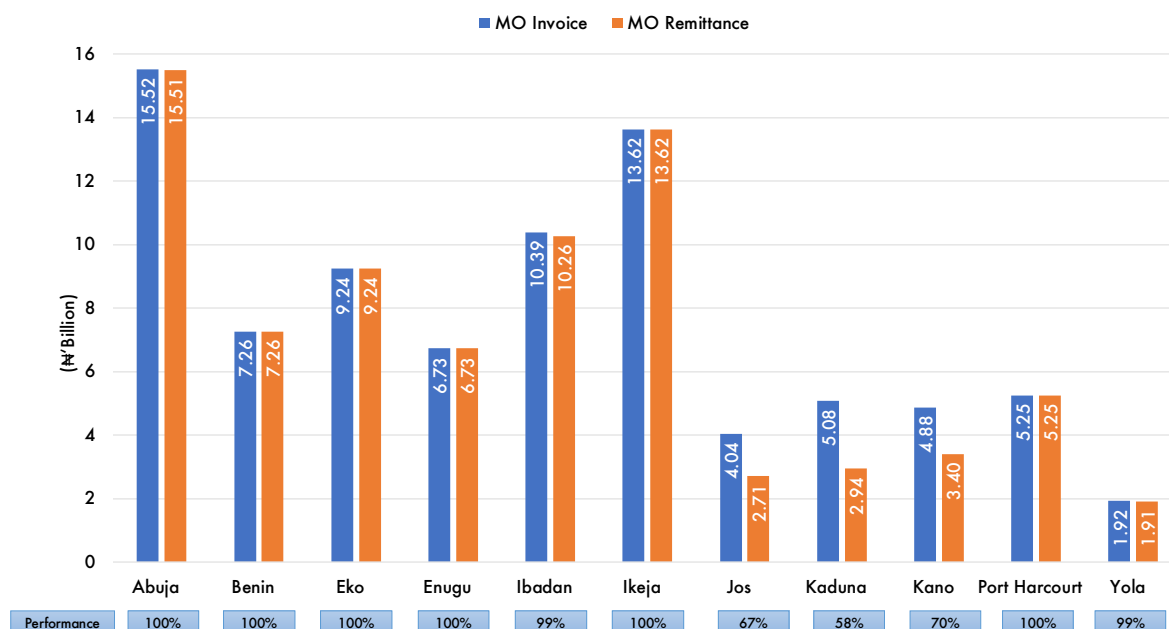


Figure 9: DisCos Remittance Performances to MO in 2026/Q2

2.3.6.3 Market Remittance to NBET and MO

The cumulative DisCos' remittance to NBET and MO in 2026/Q2 is presented in Table 10.

Table 10: DisCos Remittance Performances to NBET and MO in 2026/Q2

DisCos	DRO Adjusted Invoice (₦' Billion)			Remittance (₦' Billion)			Remittance Performance (%)	
	NBET	MO	NBET + MO	NBET	MO	NBET + MO	2026/Q1	2026/Q2
Abuja	60.16	15.52	75.68	59.54	15.51	75.05	100.00	99.17
Benin	32.40	7.26	39.66	32.40	7.26	39.66	100.00	100.00
Eko	39.53	9.24	48.76	39.53	9.24	48.76	100.00	100.00
Enugu	26.99	6.73	33.71	26.99	6.73	33.71	99.47	100.00
Ibadan	38.84	10.39	49.23	38.84	10.26	49.10	93.43	99.73
Ikeja	54.57	13.62	68.19	54.57	13.62	68.19	100.00	100.00
Jos	15.22	4.04	19.26	9.50	2.71	12.21	68.25	63.38
Kaduna	16.66	5.08	21.74	8.35	2.94	11.29	46.44	51.91
Kano	15.46	4.88	20.33	10.28	3.40	13.68	85.07	67.28
P/Harcourt	23.78	5.25	29.03	23.78	5.25	29.03	100.00	100.00
Yola	2.85	1.92	4.77	2.85	1.91	4.76	83.63	99.74
All DisCos	326.46	83.92	410.38	306.62	78.82	385.44	94.08	93.92

2.3.6.4 Market Remittance by Other Customers

The remittances made by bilateral customers (domestic and international) for invoices²⁴ issued in 2026/Q2 by the MO are detailed in Table 11. The three (3) international bilateral customers being supplied by GenCos in the NESI made a payment of \$8.67 million against the cumulative invoice of \$18.84 million issued by the MO for services rendered in 2026/Q2, translating to a remittance performance of 46.02%. The domestic bilateral customers made a cumulative payment of ₦6,912.92 million against the invoice of ₦7,551.70 million issued to them by the MO for services rendered in 2026/Q2, translating to 91.54% remittance performance.

It is noteworthy that, during Q2 2026, three (3) international bilateral customers made payments of \$10.33 million towards outstanding MO invoices from 2026/Q1. Specifically, MO received a total of \$7.01 million from Société Béninoise d'Énergie Electrique (SBEE), comprising payments for Ughelli (\$3.30 million), Paras (\$1.94 million) and Afam 3 (\$1.77 million). In addition, \$1.67 million was received from Paras - Compagnie Energie Electrique du Togo (CEET) and \$1.65 million from Mainstream- Société Nigérienne d'Electricité (NIGELEC).

The special customer (Ajaokuta Steel Co. Ltd and the host community) did not make any payment towards the ₦1,182.71 million (NBET) and ₦171.04 million (MO) invoices received in 2026/Q2. 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 11: Remittances of Bilateral Customers in 2026/Q2

	Invoice (Million)	Remittance (Million) ²⁵	Performance (%)
International Bilateral Customers			
Paras-SBEE (\$)	2.46	1.73	70.33
Paras-CEET (\$)	1.68	1.15	68.45
Transcorp-SBEE (Ughelli (\$))	2.67	0.00	0.00
Transcorp-SBEE (Afam 3) (\$)	4.38	0.00	0.00
Mainstream-NIGELEC (\$)	5.79	5.79	100.00
Odukpani-CEET (\$)	1.86	0.00	0.00
Total	18.84	8.67	46.02
Local Bilateral Customers			
Mainstream/Bilateral* (₦)	2,380.04	2,380.04	100.00
NDPHC/Weewood (₦)	25.78	0.00	0.00

²⁴ Include only transmission and administrative costs invoiced by the Market Operator (MO)

²⁵ These remittances are based on reconciled market settlement submitted to the Commission as at 23 September 2026

North South/Star P (₦)	53.11	36.65	69.01
Trans Amadi (OAU) (₦)	67.25	0.00	0.00
Trans Amadi (FMPI) (₦)	16.22	0.26	1.60
NDPHC/Sunflag (₦)	39.39	39.39	100.00
Omotosho II/Pulkit (₦)	50.63	39.93	78.87
Alaoji/APLE (₦)	215.91	0.00	0.00
Taopex/KAM INT/KAM STEEL (₦)	240.25	0.00	0.00
Sapele/Phoenix (₦)	92.22	67.09	72.75
Zungeru/Youngxing (₦)	1,170.98	1,170.98	100.00
Mainstream/PHEDC (₦)	442.06	442.06	100.00
Mainstream/JEDC (₦)	451.72	451.72	100.00
Mabon/KEDCO (₦)	443.91	443.91	100.00
NDPHC/Orashi (₦)	34.96	13.62	38.96
Mainstream/ MBELT EKEDC (₦)	1,827.27	1,827.27	100.00
Total	7,551.70	6,912.92	91.54

*Innar Galaxy, KAM IND, KAM INT, PRISM, Zeberced, ADFV.

SBEE, CEET and NIGELEC are Société Beninoise d'Energie Electrique, Compagnie Energie Electrique du Togo and Société Nigerienne d'Electricité



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, 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/Q2, the Commission issued Net Billing Regulations 2026 (NERC-R-002-2026). The objectives of these Regulations are to:

- i. Establish a standard framework for the interconnection of renewable energy installations at customer premises to an electricity distribution network.
- ii. Facilitate the export of surplus power from the customers' premises to the grid under a credit-based billing system.
- iii. Provide a clear compensation mechanism for the utilisation of excess power produced by a customer from a renewable energy facility installed at its premises.
- iv. Ensure that the interconnection of a renewable energy facility to a distribution network is implemented without compromising safety and overall network reliability.
- v. Optimise access to electricity services through renewable energy generation.
- vi. Support the implementation of the Nigerian energy transition plan.

3.1.2 Orders

During the quarter, the Commission issued thirty-five (35) Orders to guide the activities of licensees. The details of the Orders are outlined below:

A. Order No: [NERC/2026/026](#) - Order on Regional Transmission Loss Factor (TLF) Reporting for Enhanced Grid Transparency and Efficiency. The Order became effective on 13 April 2026 with the following objectives:

- i. Drive efficiency in transmission infrastructure planning by providing locational loss data that aids optimal investment decisions and network optimisation
- ii. Enhance regulatory oversight, accountability, and system planning by enabling performance benchmarking across different regions and facilitating targeted interventions in identified high-loss areas.
- iii. Improve efficiency and transparency in the allocation of transmission losses by transitioning from a national to a regionally disaggregated TLF reporting.
- iv. Promote alignment with international best practices and promote long term system efficiency, cost savings, and equitable tariff structures through more accurate measurement and management of transmission losses.

B. Order Nos: [NERC/2026/028-038](#) - (11 Orders issued to 11 DisCos) – April 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 April 2026 supplementary Orders (effective date - 01 April 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 April 2026 were frozen at rates payable in July 2024.

- C. Order Nos: [NERC/2026/039-049](#) - (11 Orders issued to 11 DisCos) – May 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 May 2026 supplementary Orders (effective date - 01 May 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 May 2026 were frozen at rates payable in July 2024.

- D. Order Nos: [NERC/2026/050-060](#) - (11 Orders issued to 11 DisCos) – June 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 June 2026 supplementary Orders (effective date - 01 June 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 June 2026 were frozen at rates payable in July 2024.

- E. Order No: [NERC/2026/061](#)- Order on the Utilisation of Non-Administrative Operational Expenditure for the Transmission Company of Nigeria. The Order became effective on 01 July 2026 with the following objectives:

- i. Ensure appropriate allocation of all the components of the TCN tariff for the purposes for which they have been provided.

- ii. Ensure that TCN has adequate funds readily available to cover its routine operational expenses required to sustain transmission system reliability.
- iii. Restore expenditure discipline by ensuring that available resources are utilised for their planned purpose.
- iv. Introduce ring-fencing mechanisms through dedicated accounts to optimise the utilisation of limited available resources
- v. Create a database to guide the Commission in the determination of 'use and usefulness' of expenditure and future tariff adjustments for TCN particularly with respect to its OpEx provisions

3.1.3 Codes

Codes are comprehensive sets of rules, principles, guidelines and technical standards issued or approved by the Commission that govern various aspects of the electricity sector, including safety, reliability, and performance, ensuring uniformity and high standards in technical and operational practices across the sector.

The Commission issued the 3rd Edition of the Metering Code for the Nigerian Electricity Supply Industry effective March 2026.

This Nigerian Electricity Metering Code (MC-NESI) is divided into three different parts:

(a) The first part defines the General Conditions which applies to the whole Code.

(b) The second part, Grid Metering Code ("GMC"), sets out or refers to the requirements for the metering of the participant's connection points on transmission or distribution network; and provides for trading point metering systems. The Grid Metering Code is required to cover the interchange of Energy and Power: (i) entering or exiting from the transmission network (ii) entering or exiting from the distribution network, at any participant's connection point

(c) The third part, the Distribution Metering Code ("DMC") specifies the technical and operational criteria, including the procedures to be complied with by distribution licensees, in carrying out their obligation to provide metering services, for the metering of end use customers in the distribution system. The DMC is required to cover the interchange of energy and power

entering or exiting the distribution network at any customer's connection point, provided that such customer is not a participant.

The Commission also issued the 2nd Edition of the Health and Safety Code for the Nigerian Electricity Supply Industry effective March 2026.

This Code contains the basic provisions for safeguarding of people from hazards arising from the installation, operation, or maintenance of equipment in power generation stations, transmission and distribution networks with overhead or underground electric supply and communication facilities. It also includes work safety rules, processes and procedures for the construction, maintenance, and operation of electric supply and communication facilities from end to end. The standard is applicable to the systems and equipment operated by utilities, or similar systems and equipment of an industrial establishment and other end users under the control of qualified people.

3.1.4 Directives

The Commission did not issue any directive²⁶ to licensees in 2026/Q2.

3.2 Licences Issued or Renewed

The Commission issued five (5) licences in 2026/Q2. Details of the licenses are contained in Table 12.

Table 12: Licences issued by the Commission in 2026/Q2

SN	Licensee	Location	Capacity (MW)	License Type	Fuel Type
1	Midstream Solutions Limited	N/A	N/A	Trading	N/A
2	DMTL Oil & Gas Company Ltd	Delta State	5MW	Embedded	Gas
3	Delta Mega Trend Nigeria Ltd	N/A	N/A	IEDN	N/A
4	Coronation Power Distribution Company Ltd	N/A	N/A	IEDN	N/A
5	T&D West Africa Limited	FCT	1.25	Off-Grid	Solar

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

3.3 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 three (3) applicants, as detailed in Table 13.

Table 13: Captive Generation Permits issued in 2026/Q2

S/N	Company Name	Location/State	Capacity (MW)
1	BUA Cement Plc	Kalambaina Street, Sokoto	12.00
2	African Consulting Office Energy Solutions Ltd	Kazaure LGA, Jigawa State	1.00
3	Power Gas Ebedei Limited	Ebedei Community, Delta State	1.12

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/Q2, the Commission issued one (1) permit (gross capacity of 0.05MW) to Skylight Engineering Service Limited for the development of a mini-grid in Jibila LGA, Katsina 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.

The Commission certified sixteen (16) MSPs – fifteen (15) meter installer companies and one (1) importer in 2026/Q2. The Commission also issued two (2) permits for MAP. Details are contained in Table 14.

Table 14: Meter Service Providers certified in 2026/Q2

S/N	Name	Authorisation Type
Meter Service Providers		
1	De-Haryor Global Services Limited	Installer A1
2	Universal Integrated Power & Utility Services Limited	Installer C1
3	International Consolidated Contractors Offshore SAL Ltd	Installer A1
4	Peleah Company Limited	Installer A1
5	Gbajesu & Sons Enterprises Limited	Installer A1
6	Powerspec Solutions Limited	Installer A1
7	Crestflow Energy Limited	Installer A1
8	Mdalifu Ventures Nigeria Limited	Installer A1
9	Amen Electrical Services Limited	Installer A1
10	Prime Atlantic Global Engineering Services	Installer A1
11	Aponex Nigeria Limited	Installer A1
12	Jofebo Global Resources Limited	Installer A1
13	Imcomtel Engineering Limited	Installer A1
14	Afuri Limited	Installer A1
15	Serenade Engineering Nigeria Limited	Installer A1
16	Ballack Industries Limited	Importer
Meter Asset Providers		
1	Universal Integrated Power and Utility Services Ltd	MAP
2	Beacon Power Services	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 hearings²⁷. Furthermore, the Business Rules of the Commission- NERC-R-0306 allow the Commission to undertake public consultations through which the Commission

²⁷ 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.

aggregates input/opinions on licensee applications and regulatory instruments which are being drafted or reviewed.

No hearing nor public consultation was conducted during 2026/Q2.

3.7 Compliance and Enforcement

Section 64(1) of the EA 2023 mandates all licensees to comply with the provisions of their licenses, 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 one (1) Notice of Intention to Commence Enforcement (NICE) to Enugu Electricity Distribution Plc. for non-compliance with Awka forum decision in Appeal No: ANFO/NERC/2034/2025, following failure to comply with rectification directives. The NICE was issued on 14 April 2026 with a deadline of 23 April 2026.

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.



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
- Training/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

In 2026/Q2, 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 the active NERC Forum Offices.

4.2 Metering End-Use Customers

As of 30 June 2026, 7,743,839 out of the 12,589,486 active²⁸ registered electricity customers (61.51%) across the eleven (11) DisCos were metered (breakdown contained in Table 15).

Table 15: Metering Progress as of 30 June 2026

DisCos	Total No. of Active Registered Customers	No. of Metered Active Customers	Metering Rate (%)
Abuja	1,403,657	1,142,283	81.38
Benin	1,142,721	697,207	61.01
Eko	685,304	607,877	88.70
Enugu	1,676,095	870,872	51.96
Ibadan	2,536,676	1,461,585	57.62
Ikeja	1,347,218	1,184,385	87.91
Jos	828,737	293,509	35.42
Kaduna	555,389	221,208	39.83
Kano	806,043	327,856	40.67
Port Harcourt	1,094,057	751,148	68.66
Yola	513,589	185,909	36.20
Total	12,589,486	7,743,839	61.51

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

During 2026/Q2, 350,270 end-user customers were metered across all the DisCos, with Ibadan DisCo recording the highest number of meter installations of 102,090 corresponding to 29.15% of the total installations.

Relative to 2026/Q1 when 426,985²⁹ customers were metered, there was a 17.97% decrease in the total number of customers metered in 2026/Q2. Four (4) DisCos recorded improvements in meter installation between 2026/Q1 and 2026/Q2, with Enugu DisCo recording the largest increase of 188.41%. The remaining seven (7) DisCos recorded decrease in meter installations between 2026/Q1 and 2026/Q2 with Ikeja, Jos, and Eko DisCos recording the greatest declines of -83.07%, -66.10% and -54.49% respectively (Table 16).

²⁸ An active registered customer is a customer who vended or was billed at least once within a 12-month period.

²⁹ Following data reconciliation arising from updated submissions by DisCos, the number of customers metered in 2026/Q1 was revised from 357,495 reported in the 2026/Q1 report to 426,985.

Table 16: Meter Deployment by DisCos in 2026/Q2 vs. 2026/Q1

DisCos	No. of customers metered in 2026/Q1	No. of customers metered in 2026/Q2	Change in meter deployments across quarters (%)
Abuja	50,330	47,939	-4.75
Benin	72,738	59,969	-17.55
Eko	39,251	17,862	-54.49
Enugu	6,118	17,645	188.41
Ibadan	*91,992	102,090	10.98
Ikeja	46,330	7,842	-83.07
Jos	27,074	9,177	-66.10
Kaduna	12,592	21,566	71.27
Kano	*26,554	18,983	-28.51
Port Harcourt	41,795	30,907	-26.05
Yola	12,211	16,290	33.40
Total	426,985	350,270	-17.97

* Compared with the figures reported in the 2026/Q1 report, these numbers have been updated based on revised submissions by the respective DisCos.

Out of the 350,270 end-use customers metered in 2026/Q2, 205,486 (58.67%) of customers were metered under the Distribution Sector Recovery Program (DISREP), 123,833 (35.35%) were metered under the Meter Asset Provider (MAP), 13,028 (3.72%) were metered under the Meter Acquisition Fund (MAF), 7,643 (2.18%) were metered under DisCo Financed framework and 280 (0.08%) 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 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 489,950 meters have been installed as at the end of June 2026. Under the framework, a total of 205,486 meters were installed in 2026/Q2, representing an increase of 18.10% compared to the 173,995 meter installations recorded in 2026/Q1. Ibadan (46,889), Benin (38,465), Port Harcourt (23,221) and Abuja (23,202) DisCos recorded the highest number of installations under the framework during the quarter, with 22.82%, 18.72%, 11.30% and 11.29% 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. Tranche A of the MAF closed in June 2025, and 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 MAF³¹ for the metering of Bands A and B customers in their franchise areas. 13,028 meters were installed in 2026/Q2, bringing the total number of meters installed under the MAF framework since inception to 263,073.

Further details on the historical record of deployments under the MAF, MAP, Vendor & DisCo financed and DISREP frameworks are presented in Appendices X, XI, XII and XIII 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 Management³² 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 within a DisCo that is dedicated to the receipt and resolution of complaints directly from customers. DisCos submit monthly customer complaints reports for states within NERC's

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

jurisdiction, which the Commission reviews to identify cases where regulatory intervention is necessary.

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 members³³, 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 30 June 2026, the Commission has twenty-one (21) active Forum Offices across twenty (20) states and the FCT. The details, including names, addresses, and contacts of the operational Forum Offices, are contained in Appendix XVI.

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.

As of the end of 2026/Q2, 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/Q2) exclude complaints from these States.

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.

4.3.1 NERC-CCU

In 2026/Q2, 146 complaints were filed at the Commission's CCU. This represents a 32.41% decrease compared to the 216 complaints filed at the NERC-CCU in 2026/Q1. The significant decline in the number of complaints received by the NERC-CCU was primarily due to the closure of the Commission's contact centre in December 2025 as well as the ongoing decentralisation in the NESI. The Commission has so far transferred regulatory oversight to sixteen (16) States who are now responsible for handling customer complaints within their respective jurisdictions. Customers of Abuja (125) lodged the highest number of complaints, accounting for 85.61% of the total complaints lodged at NERC-CCU in 2026/Q2. Customers of Kano and Yola DisCos did not lodge any complaints at the NERC-CCU during the quarter.

Of the 146 complaints lodged at the NERC-CCU during the quarter, 117 were satisfactorily resolved by DisCos. This corresponds to an 80.14% resolution rate, representing a 2.28pp decrease compared to the 82.41% resolution rate recorded in 2026/Q1. The Commission will continue to take steps to enhance the speed of complaint resolution by DisCos.

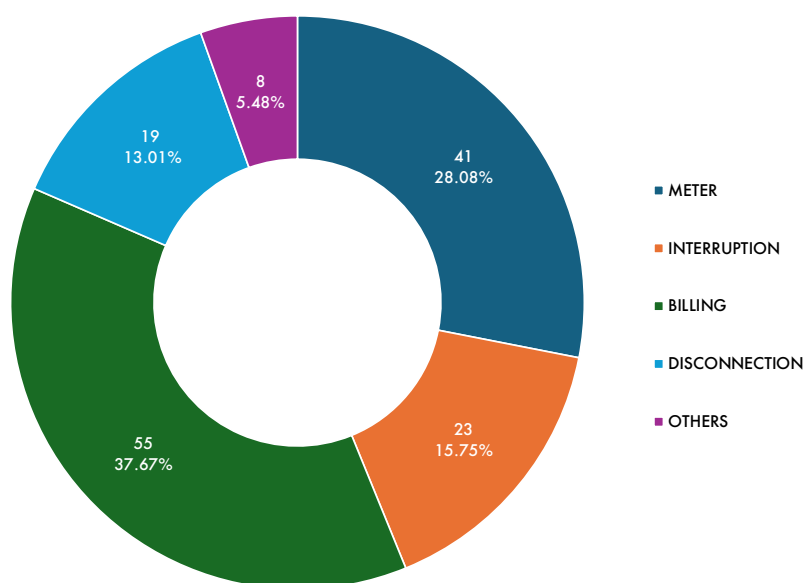


Figure 10: Category of complaints received at the NERC's CCU in 2026/Q2

During the quarter, customer complaints about billing constituted 37.67% of the total complaints. Other common issues among the 146 complaints received were metering (28.08%), service interruption (15.75%) and disconnection (13.01%). These four (4) complaint categories cumulatively accounted for 94.52% 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 ₦28,098,683.82 (Appendix XV).

4.3.2 DisCo-CCUs

The number of complaints received by DisCos in 2026/Q1 and 2026/Q2, respectively, is contained in Table 17. The total number of complaints received in 2026/Q2 was 92,407 across the DisCos; this represents a 0.86% increase compared to the 91,617 received in 2026/Q1. Kano DisCo received the highest number of complaints (24,079), representing 26.06% of total complaints received. Yola DisCo received the least number of complaints (3,029), representing 3.28% of total complaints received.

Port Harcourt (-47.13%), Abuja (-23.81%) and Benin (-10.11%) DisCos recorded decreases in customer complaints in 2026/Q2 compared to 2026/Q1. Conversely, Kaduna (+34.77%), Yola (+24.29%) and Kano (+22.65%) DisCos recorded significant increases in the number of customer complaints received in 2026/Q2 compared to 2026/Q1.

The most common issues among the 92,407 complaints received by DisCos in 2026/Q2 were metering (58.85%), billing (10.76%) and service interruption (9.49%). These three (3) categories cumulatively accounted for 79.09% of the total complaints in the quarter (Figure 11).

Table 17: Complaints Received by DisCos in 2026/Q1 vs. 2026/Q2

DisCos	No. of complaints received in 2026/Q1	No. of complaints received in 2026/Q2	Change in No. of complaints received	Change in No. of complaints received (%)
Abuja	12,859	9,797	-3,062	-23.81
Benin	17,501	15,732	-1,769	-10.11
Enugu	13,647	14,073	426	3.12
Ibadan*	0	6,048	-	-
Jos	4,046	4,589	543	13.42
Kaduna	4,513	6,082	1,569	34.77
Kano	19,633	24,079	4,446	22.65
PH	16,981	8,978	-8,003	-47.13
Yola	2,437	3,029	592	24.29
Total	91,617	92,407	790	0.86

*In 2026/Q1, Customer complaints data for Ibadan was not available

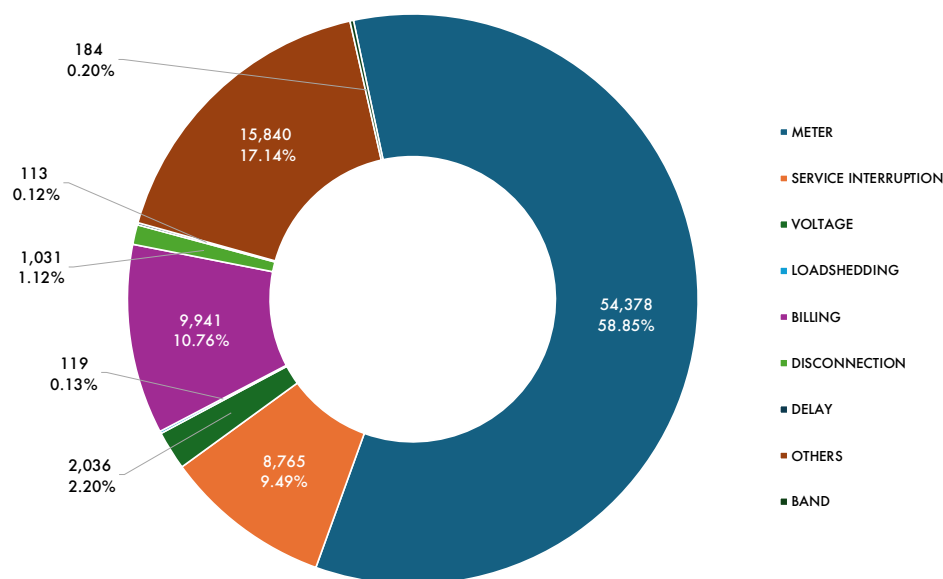


Figure 11: Category of complaints received by DisCos in 2026/Q2

4.3.3 Forum Offices

The number of Forum Offices operated by the Commission as at the end of 2026/Q2 is twenty-one (21). There were 1,173 active appeals (337 pending appeals from 2026/Q1 and 836 new appeals in 2026/Q2) across the 21 Forum Offices (Table 18). The 1,173 active appeals in 2026/Q2 represent a 2.89% increase compared to the 1,140 active appeals in the previous quarter (2026/Q1).

The pending appeals carried over into 2026/Q2 were 337, which represents a 34.80% increase compared to 2026/Q1 (250), while new appeals during the quarter were 836, which represents a 6.07% decrease compared to 2026/Q1 (890). The Forum Offices serving Port Harcourt DisCo have the highest number of active appeals (384), representing 32.74% of the total, while the Forum Office serving Kano has the fewest (17) in 2026/Q2.

The total number of Forum sittings in 2026/Q2 decreased by 27.50% from 40 sittings in 2026/Q1 to 29. Of the 1,173 active appeals across the Forum Offices in 2026/Q2, 746 were resolved, translating to a 63.60% resolution rate. This is a 4.12pp decrease compared to the 67.72% resolution rate achieved in 2026/Q1.

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 18: Appeals handled by Forum Offices in 2026/Q2

DisCos	Forum Offices	Appeals Received ¹	Appeals Resolved ²	Appeals Pending ³	No. of Sitzings
Abuja	Abuja and Lafia	65	46	19	1
Benin	Asaba	72	45	26	4
Enugu	Abakaliki and Awka	79	41	38	1
Ibadan	Ilorin and Osogbo	379	280	99	8
Jos	Bauchi, Gombe and Makurdi	39	10	23	1
Kaduna	Gusau, Kaduna, Kebbi and Sokoto	32	19	11	3
Kano	Kano and Katsina	17	17	0	2
P/Harcourt	Calabar, Port Harcourt and Uyo	384	286	97	9
Yola	Yola and Damaturu	106	2	104	0
All DisCos	All Forum Offices	1,173	746	417	29

¹ Appeals received include outstanding appeals from the preceding quarter. ² Appeals resolved exclude 8 appeals rejected and 2 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/Q2 is contained in Figure 12. As was the case in 2026/Q1, appeals related to billing were the most prevalent, accounting for 50.48% of the total appeals received (2026/Q1 – 57.42%). Appeals related to metering and disconnection represented 33.73% and 3.35% of the appeals, respectively.

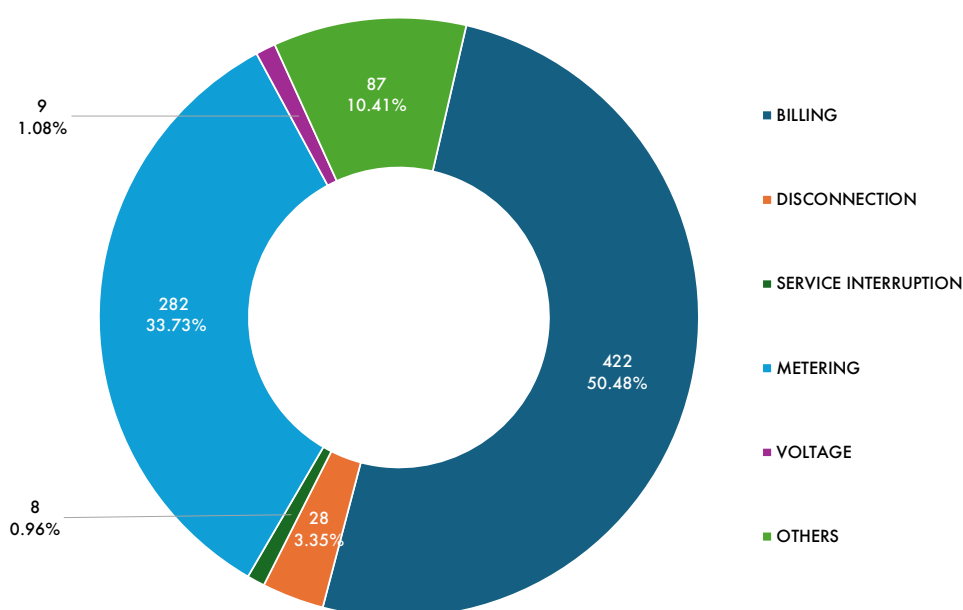


Figure 12: Category of Complaints Received by Forum Offices in 2026/Q2

4.4 Health and Safety

Pursuant to Section 34(1)(e) of the EA 2023, which mandates the Commission to “the Commission shall ensure the safety, security, reliability, and quality of service in the production and delivery of 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/Q2, out of the 102 mandatory health and safety reports expected to be received from licensees, 99³⁴ 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/Q2 are presented in Table 19. Relative to 2026/Q1, the number of accidents increased from 24 to 36, the number of fatalities increased from 17 to 20, and the number of injuries also increased from 13 to 23.

Table 19: Health and Safety (H&S) Reports in 2026/Q1 vs. 2026/Q2

Item	2026/Q1	2026/Q2	Net Change
Number of Accidents	24	36	+12
Number of fatalities (employees & third parties)	17	20	+3
Number of Injuries	13	23	+10

During the quarter (2026/Q2), most of the accidents occurred at the distribution level, and only one (1) safety accident occurred at the generation level. Although all DisCos, except Yola, recorded casualties³⁵, the licensees with the highest number of casualties out of the total forty-three (43) recorded during the quarter are Eko (8), Ikeja (8), Kano (6) and Ibadan (5), representing 18.60%, 18.60%, 13.95% and 11.63% of the total, respectively.

This quarter continues the trend of the distribution sub-segment being the biggest driver of safety accidents in the sector, accounting for 95.34% of the total casualties recorded in 2026/Q2³⁶.

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/Q2 is contained in Table 20.

³⁴ The licensee with outstanding reports is NISO (April, May and June 2026).

³⁵ Casualty refers to the count of injuries and deaths arising from any safety accident/incident.

³⁶ DisCos accounted for 96.67% of casualties in 2026/Q1 and 100% of casualties recorded in 2025/Q4, 2025/Q3 and 2025/Q2.

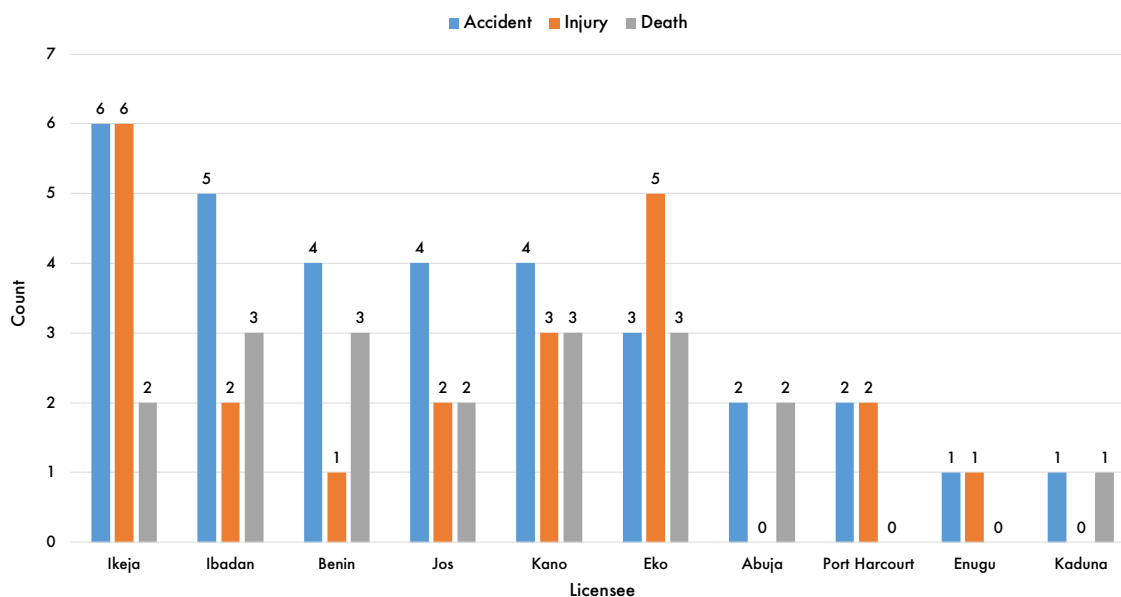


Figure 13: Accident Report for 2026/Q2

Table 20: Causes of casualties recorded in 2026/Q2

Cause of Casualty	Number of Fatalities	Number of Injuries
Wire snaps	4	5
Illegal/unauthorised access	1	2
Vandalism	1	0
Unsafe acts/conditions	5	5
Others	9	11
Total	20	23

During 2026/Q2, NISO recorded two (2) cases, and the TSP recorded six (6) cases of damage to property/infrastructure resulting from wire snaps, arc flashes, explosions and fire outbreaks.

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. In 2026/Q2, the Commission oversaw the settlement process for the family of one (1) accident victim.



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Appendix

APPENDIX

Appendix 1: Energy Generation in 2026/Q1 vs. 2026/Q2

GenCos	Available Capacity (MW)		Average Daily Gen (MWh)		Quarterly Generation (MWh)	
	2026/Q1	2026/Q2	2026/Q1	2026/Q2	2026/Q1	2026/Q2
Afam_1	71.91	20.91	1,402.07	617.27	126,186.21	56,171.96
Afam_2	206.27	294.23	4,422.96	6,990.48	398,066.15	636,133.96
Alaoji_1	0.00	23.20	0.00	343.56	0.00	31,264.17
Dadin-Kowa_1	17.00	20.24	409.20	461.95	36,828.08	42,037.47
Delta_1	375.68	401.03	8,242.49	8,766.90	741,824.52	797,787.86
Egbin_1	540.96	521.44	12,432.23	11,302.46	1,118,900.32	1,028,524.11
Geregu_1	80.72	2.44	1,977.02	50.58	177,932.10	4,602.98
Geregu_2	115.68	102.64	2,358.35	1,955.04	212,251.45	177,908.30
Ibom power_1	5.08	24.03	123.50	284.34	11,114.70	25,875.14
Igbafo_1	16.92	21.11	247.00	356.20	22,229.59	32,414.10
Ihovbor_1	65.50	81.68	1,302.06	1,472.97	117,185.25	134,040.72
Ihovbor_2	453.95	459.40	10,073.72	10,067.50	906,635.16	916,142.88
Ikeja_1	107.48	108.97	1,955.06	2,166.12	175,955.13	197,116.96
Jebba_1	417.78	400.50	9,602.25	8,719.75	864,202.74	793,496.91
Kainji_1	539.37	429.25	12,672.51	9,826.55	1,140,525.92	894,215.94
Odukpani_1	141.41	128.25	3,197.43	2,867.39	287,769.12	260,932.55
Okpai_1	265.10	261.84	5,694.64	5,276.41	512,517.55	480,152.89
Olorunsogo_1	83.14	136.53	1,993.99	3,271.99	179,458.73	297,751.14
Olorunsogo_2	113.80	83.02	2,494.53	1,292.32	224,507.27	117,601.21
Omoku_1	30.27	30.50	669.40	682.58	60,245.95	62,115.10
Omosho_1	84.11	143.76	1,914.72	3,244.25	172,324.39	295,226.37
Omosho_2	30.73	81.38	647.55	1,408.42	58,279.16	128,166.57
Rivers_1	3.68	12.35	48.97	213.09	4,407.25	19,391.01
Sapele Steam_1	19.26	14.03	350.04	268.08	31,503.73	24,395.06
Sapele_2	52.24	16.80	1,028.56	83.07	92,570.44	7,559.11
Shiroro_1	297.08	290.91	6,469.83	6,494.64	582,284.98	591,012.62
Trans Amadi_1	8.41	15.21	238.78	517.28	21,489.85	47,072.79
Zungeru_1	314.42	328.52	6,736.43	7,536.49	606,278.68	685,820.65
Total	4,457.96	4,454.17	98,705.27	96,537.70	8,883,474.43	8,784,930.54

Appendix II: Energy Accounting Efficiency (EAE) by DisCos in 2026/Q1 and 2026/Q2

DisCos	Energy Offtake (GWh)						Energy Billed (GWh)						Energy Accounting Efficiency	
	2026/Q1			2026/Q2			2026/Q1			2026/Q2			2026/Q1	2026/Q2
	Jan	Feb	Mar	Apr	May	Jun	Jan	Feb	Mar	Apr	May	Jun	(%)	(%)
Abuja	433	368	389	379	384	374	332	295	305	310	303	310	78.38	81.22
Benin	252	185	161	171	203	200	218	165	139	148	176	173	87.23	86.55
Eko	357	295	310	316	330	293	318	264	278	286	229	270	89.42	83.55
Enugu	235	178	155	159	202	183	172	145	125	127	146	138	77.82	75.59
Ibadan	327	264	245	255	291	273	276	237	219	225	252	252	87.49	89.07
Ikeja	424	365	362	375	392	342	350	313	315	322	332	316	84.95	87.49
Jos	138	117	121	119	127	110	100	87	88	88	93	81	73.46	73.78
Kaduna	134	119	124	128	134	116	107	106	101	98	106	102	83.29	80.98
Kano	138	107	120	144	151	138	113	97	97	114	120	111	84.18	79.66
P/Harcourt	211	179	165	160	197	183	177	152	139	136	167	155	84.41	84.64
Yola	58	52	61	59	50	46	47	42	47	48	41	38	79.43	82.01
All DisCos	2,707	2,229	2,213	2,266	2,460	2,257	2,210	1,903	1,853	1,901	1,965	1,946	83.48	83.24

Appendix III: Energy billed and Billing efficiency (BE) by DisCos in 2026/Q1 and 2026/Q2

DisCos	Energy Received (₦' Billion)						Energy Billed (₦' Billion)						Billing Efficiency	
	2026/Q1			2026/Q2			2026/Q1			2026/Q2			2026/Q1	2026/Q2
	Jan	Feb	Mar	Apr	May	Jun	Jan	Feb	Mar	Apr	May	Jun	(%)	(%)
Abuja	58.47	49.67	52.49	51.13	51.80	53.37	45.95	43.30	45.93	44.37	42.17	40.24	84.16	81.11
Benin	33.94	25.00	21.77	23.13	27.40	26.96	22.14	18.37	16.62	17.11	18.97	19.23	70.79	71.38
Eko	48.28	39.91	41.88	42.73	44.70	44.37	40.99	36.08	38.66	39.13	40.52	36.83	88.98	88.38
Enugu	31.31	23.76	20.63	21.23	26.89	24.34	23.18	20.36	17.99	18.35	19.70	19.55	81.28	79.48
Ibadan	44.05	35.54	33.03	34.28	39.11	36.74	27.27	25.60	24.96	30.36	25.54	26.33	69.10	74.66
Ikeja	55.80	48.03	47.65	49.32	51.50	50.59	44.21	40.89	41.82	41.51	42.67	38.77	83.79	81.21
Jos	18.40	15.56	16.14	15.91	16.93	14.62	13.10	11.29	11.63	11.06	11.71	10.62	71.90	70.33
Kaduna	17.50	15.63	16.23	16.76	17.49	15.23	10.05	10.54	12.11	10.53	10.25	9.85	66.23	61.92
Kano	18.21	14.05	15.75	18.98	19.88	18.19	15.35	12.95	13.72	16.05	15.77	15.45	87.51	82.88
P/Harcourt	28.02	23.77	21.92	21.34	26.28	24.29	21.41	18.57	18.12	17.33	21.06	19.62	78.81	80.67
Yola	7.91	7.09	8.31	7.99	6.81	6.28	4.55	4.36	4.88	5.30	4.50	4.21	59.14	66.52
All DisCos	361.67	297.88	295.65	302.96	328.96	315.73	268.21	242.30	246.43	251.08	252.87	240.71	79.24	78.67

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 2026/Q1 and 2026/Q2

DisCos	Total Billing (₦' Billion)						Revenue Collected (₦' Billion)						Collection Efficiency	
	2026/Q1			2026/Q2			2026/Q1			2026/Q2			2026/Q1 (%)	2026/Q2 (%)
	Jan	Feb	Mar	Apr	May	Jun	Jan	Feb	Mar	Apr	May	Jun		
Abuja	45.95	43.30	45.93	44.37	42.17	40.24	35.88	38.65	34.81	37.55	35.95	32.30	80.90	83.45
Benin	22.14	18.37	16.62	17.11	18.97	19.23	17.56	15.97	15.12	16.34	16.85	18.08	85.16	92.68
Eko	40.99	36.08	38.66	39.13	40.52	36.83	35.88	33.96	33.89	36.88	34.59	32.65	89.64	89.39
Enugu	23.18	20.36	17.99	18.35	19.70	19.55	15.96	13.79	13.62	13.92	16.54	15.34	70.49	79.52
Ibadan	27.27	25.60	24.96	30.36	25.54	26.33	20.67	18.55	19.23	21.75	22.34	21.97	75.12	80.33
Ikeja	44.21	40.89	41.82	41.51	42.67	38.77	38.80	35.11	40.30	37.34	41.51	34.51	90.00	92.20
Jos	13.10	11.29	11.63	11.06	11.71	10.62	6.25	8.04	6.74	6.51	5.99	5.86	58.41	55.02
Kaduna	10.05	10.54	12.11	10.53	10.25	9.85	5.11	5.21	4.66	5.83	5.60	4.55	45.81	52.16
Kano	15.35	12.95	13.72	16.05	15.77	15.45	8.53	8.08	9.74	8.00	8.05	6.51	62.76	47.74
P/ Harcourt	21.41	18.57	18.12	17.33	21.06	19.62	17.00	15.60	14.58	15.84	17.57	17.22	81.22	87.27
Yola	4.55	4.36	4.88	5.30	4.50	4.21	3.06	3.70	3.40	3.64	3.16	2.89	73.79	69.09
All DisCos	268.21	242.30	246.43	251.08	252.87	240.71	204.74	196.70	196.13	203.61	208.16	191.87	78.95	81.06

Appendix V: DisCos monthly invoices & remittances to NBET in 2026/Q1 and 2026/Q2

DisCos	Invoice (₦' Billion)						Remittance (₦' Billion)						Remittance Performance	
	2026/Q1			2026/Q2			2026/Q1			2026/Q2			2026/Q1	2026/Q2
	Jan	Feb	Mar	Apr	May	Jun	Jan	Feb	Mar	Apr	May	Jun	(%)	(%)
Abuja	23.11	16.50	18.85	18.17	18.92	23.07	23.62	16.50	18.85	18.17	18.92	22.46	100.00	98.98
Benin	12.68	8.23	8.67	9.72	11.00	11.68	12.83	8.23	8.67	9.72	11.00	11.68	100.00	100.00
Eko	19.72	10.43	12.21	11.69	12.45	15.39	20.13	10.43	12.21	11.69	12.45	15.39	100.00	100.00
Enugu	11.42	7.49	7.88	8.01	9.40	9.58	11.24	7.49	7.88	8.01	9.40	9.58	99.32	100.00
Ibadan	16.74	11.37	12.42	11.83	13.14	13.87	14.15	11.37	12.42	11.83	13.14	13.87	93.62	100.00
Ikeja	22.95	16.52	18.29	17.25	18.29	19.03	23.44	16.52	18.29	17.25	18.28	19.03	100.00	99.99
Jos	7.06	4.47	5.19	5.50	5.56	4.16	3.80	3.46	3.95	3.45	2.93	3.12	67.10	62.39
Kaduna	6.58	4.43	5.29	5.91	6.25	4.50	2.53	2.39	2.34	3.21	2.94	2.20	44.58	50.10
Kano	6.57	4.07	5.18	5.40	5.91	4.15	4.22	4.07	5.18	3.97	3.60	2.71	85.17	66.51
P/Harcourt	8.77	5.74	6.12	7.14	8.22	8.42	8.99	5.74	6.12	7.14	8.22	8.42	100.00	100.00
Yola	2.55	1.67	2.09	1.11	1.08	0.66	1.67	1.67	1.92	1.11	1.08	0.66	83.55	100.00
All DisCos	138.19	90.95	102.24	101.72	110.22	114.51	126.67	87.91	97.88	95.54	101.97	109.11	94.29	93.92

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 2026/Q1 and 2026/Q2

DisCos	Invoice (₦' Billion)						Remittance (₦' Billion)						Remittance Performance	
	2026/Q1			2026/Q2			2026/Q1			2026/Q2			2026/Q1 (%)	2026/Q2 (%)
	Jan	Feb	Mar	Apr	May	Jun	Jan	Feb	Mar	Apr	May	Jun		
Abuja	5.39	5.16	4.61	4.52	6.01	5.00	5.39	5.16	4.61	4.52	6.01	4.98	100.00	99.93
Benin	3.12	2.60	1.94	1.94	2.88	2.43	3.12	2.60	1.94	1.95	2.88	2.43	100.00	100.00
Eko	4.46	3.49	3.04	2.95	3.74	2.55	4.46	3.49	3.04	2.95	3.74	2.55	100.00	100.00
Enugu	2.93	2.50	1.83	1.95	2.72	2.06	2.93	2.50	1.83	1.95	2.72	2.06	100.00	100.00
Ibadan	3.96	3.70	2.91	2.95	4.15	3.29	3.19	3.70	2.91	2.95	4.02	3.29	92.71	98.73
Ikeja	5.16	5.12	4.28	4.39	5.45	3.78	5.16	5.12	4.28	4.39	5.45	3.78	100.00	100.00
Jos	1.88	1.46	1.29	1.26	1.66	1.12	1.02	1.24	1.09	0.88	0.90	0.93	72.41	67.09
Kaduna	2.35	1.98	1.57	1.62	2.11	1.35	0.98	1.24	0.82	1.05	1.10	0.79	51.55	57.86
Kano	2.04	1.14	1.30	1.58	1.89	1.41	1.35	1.14	1.30	1.25	1.19	0.96	84.69	69.72
Port Harcourt	2.22	2.01	1.57	1.44	2.28	1.53	2.22	2.01	1.57	1.44	2.28	1.53	100.00	100.00
Yola	1.03	0.83	0.76	0.64	0.78	0.51	0.68	0.83	0.68	0.64	0.77	0.51	83.81	99.34
All DisCos	34.58	30.04	25.14	25.23	33.66	25.02	30.55	29.07	24.11	23.96	31.05	23.80	93.28	93.92

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 2026/Q1 and 2026/Q2

DisCos	Invoice (₦' Billion)						Remittance (₦' Billion)						Remittance Performance	
	2026/Q1			2026/Q2			2026/Q1			2026/Q2			2026/Q1	2026/Q2
	Jan	Feb	Mar	Apr	May	Jun	Jan	Feb	Mar	Apr	May	Jun	(%)	(%)
Abuja	28.51	21.67	23.46	22.69	24.92	28.07	29.02	21.67	23.46	22.69	24.92	27.44	100.00	99.17
Benin	15.80	10.83	10.61	11.66	13.88	14.11	15.95	10.83	10.61	11.67	13.88	14.11	100.00	100.00
Eko	24.18	13.93	15.26	14.64	16.19	17.94	24.59	13.93	15.26	14.64	16.19	17.94	100.00	100.00
Enugu	14.36	9.99	9.71	9.96	12.12	11.64	14.18	9.99	9.71	9.96	12.12	11.64	99.47	100.00
Ibadan	20.70	15.07	15.34	14.78	17.29	17.16	17.34	15.07	15.34	14.78	17.16	17.16	93.43	99.73
Ikeja	28.11	21.65	22.58	21.64	23.74	22.81	28.60	21.65	22.58	21.64	23.74	22.81	100.00	100.00
Jos	8.94	5.93	6.49	6.76	7.22	5.28	4.82	4.716	5.05	4.33	3.83	4.05	68.25	63.38
Kaduna	8.94	6.42	6.86	7.53	8.36	5.85	3.51	3.64	3.17	4.26	4.04	2.98	46.44	51.91
Kano	8.62	5.21	6.48	6.98	7.79	5.56	5.58	5.21	6.48	5.22	4.79	3.67	85.07	67.28
Port Harcourt	10.99	7.75	7.69	8.58	10.50	9.95	11.21	7.75	7.69	8.58	10.50	9.95	100.00	100.00
Yola	3.58	2.50	2.85	1.75	1.86	1.16	2.36	2.50	2.61	1.75	1.85	1.16	83.63	99.74
All DisCos	172.78	121.00	127.39	126.96	143.88	139.53	157.23	116.99	122.00	119.50	133.02	132.92	94.08	93.92

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/Q2

	Apr-26		May-26		Jun-26		2026/Q2		2026/Q2
	Invoice (million)	Remittance (million)	Invoice (million)	Remittance (million)	Invoice (million)	Remittance (million)	Total Invoice (million)	Total Remittance (million)	Remittance Performance (%)
International Customers									
Paras-SBEE (\$)	0.97	0.97	0.76	0.76	0.73	0.00	2.46	1.73	70.33
Paras- CEET (\$)	0.63	0.63	0.52	0.52	0.53	0.00	1.68	1.15	68.45
Transcorp-SBEE (Ughelli) (\$)	1.44	0.00	0.97	0.00	0.26	0.00	2.67	0.00	0.00
Transcorp-SBEE (Afam 3) (\$)	1.14	0.00	1.88	0.00	1.36	0.00	4.38	0.00	0.00
Mainstream-NIGELEC (\$)	1.72	1.72	2.09	2.09	1.98	1.98	5.79	5.79	100.00
Odukpani-CEET (\$)	0.73	0.00	0.62	0.00	0.51	0.00	1.86	0.00	0.00
Total	6.63	3.32	6.84	3.37	5.37	1.98	18.84	8.67	46.02
Bilateral Customers									
Mainstream/Bilateral (₦)	853.81	853.81	864.97	864.97	661.26	661.26	2,380.04	2,380.04	100.00
NDPHC/Weewood (₦)	8.73	0.00	9.99	0.00	7.06	0.00	25.78	0.00	0.00
North South/Star P (₦)	16.46	0.00	19.22	19.22	17.43	17.43	53.11	36.65	69.01
Trans Amadi/ OAU (₦)	22.76	0.00	22.05	0.00	22.44	0.00	67.25	0.00	0.00
Trans Amadi/FMPI (₦)	4.79	0.26	6.04	0.00	5.39	0.00	16.22	0.26	1.60
NDPHC/Sunflag (₦)	9.08	9.08	16.21	16.21	14.10	14.10	39.39	39.39	100.00
Omotasho II/PULKIT (₦)	10.70	0.00	21.26	21.26	18.67	18.67	50.63	39.93	78.87
Alaoji/APLE (₦)	95.42	0.00	120.49	0.00	0.00	0.00	215.91	0.00	0.00
Taopex/KAM INT/KAM STEEL (₦)	70.93	0.00	89.51	0.00	79.81	0.00	240.25	0.00	0.00
Sapele/Phoenix (₦)	25.13	0.00	35.49	35.49	31.60	31.60	92.22	67.09	34.27
Zungeru/AT. METAL/Youngxing	358.21	358.21	434.82	434.82	377.95	377.95	1,170.98	1,170.98	100.00
Mainstream/PHEDC	137.10	137.10	182.00	182.00	122.96	122.96	442.06	442.06	100.00
Mainstream/JEDC	145.93	145.93	171.31	171.31	134.48	134.48	451.72	451.72	100.00
Mabon/KEDCO	119.30	119.30	199.50	199.50	125.11	125.11	443.91	443.91	100.00
NDPHC/Orashi	10.02	0.00	13.62	13.62	11.32	0.00	34.96	13.62	38.96
Mainstream/ MBELT EKEDC	588.05	588.05	693.57	693.57	545.65	545.65	1,827.27	1,827.27	100.00
Total	2,476.42	2,211.74	2,900.05	2,651.97	2,175.23	2,049.21	7,551.70	6,912.92	91.54

*Innar Galaxy, KAM IND, KAM INT, PRISM, Zeberced, ADFV.

Notes: The percentage for 'North South/Star Power' reflects the remittance amount, inclusive of 75,584.88 allocated to the April 2026 invoice from the excess payment credited against the March 2026 invoice.

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

DisCos	Meters installed in 2019-2025	Meters installed in 2026/Q1	Meters installed in 2026/Q2	Meters installed since 2019
Abuja	684,677	50,330	47,939	782,946
Benin	296,029	72,738	59,969	428,736
Eko	295,484	39,251	17,862	352,597
Enugu	561,881	6,118	17,645	585,644
Ibadan	711,076	91,992	102,090	905,158
Ikeja	882,770	46,330	7,842	936,942
Jos	184,719	27,074	9,177	220,970
Kaduna	96,666	12,592	21,566	130,824
Kano	109,879	26,554	18,983	155,416
Port Harcourt	301,234	41,795	30,907	373,936
Yola	70,786	12,211	16,290	99,287
Total	4,195,201	426,985	350,270	4,972,456

Appendix X: Meter installation through the MAF Framework as at 30 June 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	Meters installed in 2026/Q2	Total installations since 2025
Abuja	1,387	2,443	1,833	7,052	13,866	4,573	31,154
Benin	1,351	5,398	209	1,594	13,786	64	22,402
Eko	3,079	6,333	2,627	4,820	18,598	1,126	36,583
Enugu	6,426	7,972	18	107	3,302	1	17,826
Ibadan	2,321	8,402	10	73	17,634	24	28,464
Ikeja	9,918	21,004	4,942	361	31,507	5,736	73,468
Jos	2,428	51	1	3,325	2,461	7	8,273
Kaduna	802	2,979	312	271	3,402	1,480	9,246
Kano	2,920	2,577	97	-	6,957	-	12,551
PH	1,300	4,491	417	5,145	11,070	17	22,440
Yola	661	4	1	-	-	-	666
Total	32,593	61,654	10,467	22,748	122,583	13,028	263,073

Appendix XI: Meter installation through the MAP Framework as at 30 June 2026

DisCos	Meters contracted	Meters installed in 2019-2025	Meters installed in 2026/Q1	Meters installed in 2026/Q2	Total installations since 2019
Abuja	900,000	532,336	12,172	19,417	563,925
Benin	573,776	198,123	24,785	16,909	239,817
Eko	204,000	197,175	4,448	1,655	203,278
Enugu	633,545	339,044	2,816	17,618	359,478
Ibadan	988,915	569,267	48,619	55,177	673,063
Ikeja	1,074,411	725,388	14,823	2,093	742,304
Jos	500,000	31,554	3,443	4,148	39,145
Kaduna	450,000	40,650	712	391	41,753
Kano	475,000	11,907	438	512	12,857
Port Harcourt	137,324	184,112	6,275	5,489	195,876
Yola	664,000	6,258	278	424	6,960
Total	6,588,971	2,835,814	118,809	123,833	3,078,456

Appendix XII: Meter installation through Vendor and DisCo Finance Frameworks as at 30 June 2026

DisCos	Vendor-Financed Framework				DisCo-Financed Framework			
	Meters installed in 2019-2025	Meters installed in 2026/Q1	Meters installed in 2026/Q2	Total installations since 2019	Meters installed in 2019-2025	Meters installed in 2026/Q1	Meters installed in 2026/Q2	Total installations since 2019
Abuja	6,462	41	280	6,783	738	179	467	1,384
Benin	3,126	-	-	3,126	2,957	8,084	4,531	15,572
Eko	-	-	-	-	-	-	-	-
Enugu	94,296	-	-	94,296	597	-	26	623
Ibadan	-	-	-	-	37,156	-	-	37,156
Ikeja	9,454	-	-	9,454	-	-	13	13
Jos	-	-	-	-	52,561	989	426	53,976
Kaduna	-	-	-	-	149	-	-	149
Kano	1,135	-	-	1,135	96	-	-	96
Port Harcourt	2,639	968	-	3,607	371	1,337	2,180	3,888
Yola	-	-	-	-	-	-	-	-
Total	117,112	1,009	280	118,401	94,625	10,589	7,643	112,857

Appendix XIII: Meter installation through Distribution Sector Recovery Program (DISREP) as at 30 June 2026

DisCos	Meters installed May-Dec 2025	Meters installed in 2026/Q1	Meters installed in 2026/Q2	Total installations since May 2025
Abuja	31,951	24,072	23,202	79,225
Benin	3,115	26,083	38,465	67,663
Eko	2,440	16,205	15,081	33,726
Enugu	21,909	-	-	21,909
Ibadan	-	25,739	46,889	72,628
Ikeja	-	-	-	-
Jos	8,894	20,181	4,596	33,671
Kaduna	3,595	8,478	19,695	31,768
Kano	7,667	19,159	18,471	45,297
PH	20,039	22,145	23,221	65,405
Yola	10,859	11,933	15,866	38,658
Total	110,469	173,995	205,486	489,950

Appendix XIV: Category of complaints received by DisCos in 2026/Q2

DisCos	Complaints Received	Complaint Categories								
		Metering	Interruption	Voltage	Loadshedding	Billing	Disconnection	Delay	Others	Band
Abuja	9,797	3,410	0	0	0	373	0	0	6,014	0
Benin	15,732	6,991	1,233	772	85	2,913	623	4	2,957	154
Enugu	14,073	10,197	1,965	356	8	808	165	57	490	27
Ibadan	6,048	4,097	564	99	10	468	36	31	743	0
Jos	4,589	1,766	527	44	0	1,895	41	0	313	3
Kaduna	6,082	2,348	2,670	348	14	434	46	7	215	0
Kano	24,079	20,902	858	33	0	2,019	60	0	207	0
Port Harcourt	8,978	2,756	477	167	0	611	52	14	4,901	0
Yola	3,029	1,911	471	217	2	420	8	0	0	0
All DisCos	92,407	54,378	8,765	2,036	119	9,941	1,031	113	15,840	184

Appendix XV: Category of complaints received at the NERC-CCU in 2026/Q2

DisCos	Complaints Received	Complaints Resolved	Credit Adjustment (₦)	Complaint Categories								
				Metering	Interruption	Voltage	Loadshedding	Billing	Disconnection	Delay	Others	Band
Abuja	125	98	28,098,683.82	34	21	0	0	50	14	0	6	0
Benin	3	3	0	1	0	0	0	1	1	0	0	0
Enugu	5	5	0	2	0	0	0	0	1	0	2	0
Ibadan	2	1	0	0	1	0	0	0	1	0	0	0
Jos	3	3	0	1	0	0	0	2	0	0	0	0
Kaduna	4	4	0	1	1	0	0	1	1	0	0	0
Kano	0	0	0	0	0	0	0	0	0	0	0	0
PH	4	3	0	2	0	0	0	1	1	0	0	0
Yola	0	0	0	0	0	0	0	0	0	0	0	0
All DisCos	146	117	28,098,683.82	41	23	0	0	55	19	0	8	0

Appendix XVI: List and addresses of NERC Forum Offices as of 30 June 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	ilorinform@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 XVII: Appeals handled by Forum Offices in 2026/Q1 and 2026/Q2

S/N	Forum Offices	2026/Q1				2026/Q2			
		Appeals Received	Appeals Resolved	Appeals Pending	Resolution Rate (%)	Appeals Received	Appeals Resolved	Appeals Pending	Resolution Rate (%)
1	Abakaliki, Ebonyi State	30	28	0	93.33	23	8	15	34.78
2	Abuja, FCT	68	50	18	73.53	65	46	19	70.77
3	Asaba, Delta State	86	60	26	69.77	72	45	26	62.50
4	Awka, Anambra State	51	0	51	0.00	56	33	23	58.93
5	Bauchi, Bauchi State	7	7	0	100.00	0	0	0	0.00
6	Damaturu, Yobe State	8	6	2	75.00	16	2	14	0.00
7	Calabar, C/Rivers State	59	47	12	79.66	42	23	19	54.76
8	Gombe, Gombe State	11	0	11	0.00	17	4	13	23.53
9	Gusau, Zamfara State	12	12	0	100.00	10	7	3	70.00
10	Ilorin, Kwara State	57	52	5	91.23	36	36	0	100.00
11	Kaduna, Kaduna State	42	33	4	78.57	16	12	2	75.00
12	Kano, Kano State	14	7	6	50.00	17	17	0	100.00
13	Katsina, Katsina State	0	0	0	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	0.00	0	0	0	0.00
16	Makurdi, Benue State	12	4	2	33.33	22	6	10	28.57
17	Osogbo, Osun State	303	253	49	83.50	343	244	99	73.27
18	Port Harcourt, Rivers State	95	74	21	77.89	116	88	27	75.86
19	Sokoto, Sokoto State	0	0	0	0.00	6	0	6	0.00
20	Uyo, Akwa Ibom State	195	131	63	67.18	226	175	51	77.43
21	Yola, Adamawa State	9	8	82	8.89	90	0	90	0.00
	All Forum Offices	1,140	772	352	67.72	1,173	746	417	63.60

Appendix XVIII: Category of appeals received by Forum Offices in 2026/Q1 and 2026/Q2

Forum Office	Billing		Disconnection		Con. Delay		Interruption		Metering		Load shedding		Voltage		Others	
	2026/ Q1	2026/ Q2	2026/ Q1	2026/ Q2	2026/ Q1	2026/ Q2	2026/ Q1	2026/ Q2	2026/ Q1	2026/ Q2	2026/ Q1	2026/ Q2	2026/ Q1	2026/ Q2	2026/ Q1	2026/ Q2
Abakaliki, Ebonyi State	21	22	0	0	0	0	0	0	0	1	0	0	0	0	0	0
Abuja, FCT	0	1	1	0	0	0	0	0	48	45	0	0	0	0	3	1
Asaba, Delta State	31	26	3	2	1	0	0	2	9	6	0	0	0	0	4	10
Awka, Anambra State	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Bauchi, Bauchi State	1	0	3	0	0	0	2	0	1	0	0	0	0	0	2	0
Damaturu, Yobe State	4	7	0	0	0	0	0	2	1	5	0	0	0	0	1	0
Calabar, C/Rivers State	25	16	4	2	0	0	0	1	4	7	0	0	0	1	6	3
Gombe, Gombe State	6	5	0	0	0	0	0	0	2	2	0	0	0	0	0	0
Gusau, Zamfara State	1	3	1	0	0	0	0	0	0	2	0	0	0	0	0	0
Ilorin, Kwara State	20	11	1	2	0	0	0	0	22	12	1	0	0	0	13	6
Kaduna, Kaduna State	14	3	4	3	0	0	0	0	6	6	0	0	0	0	3	0
Kano, Kano State	3	2	3	0	0	0	0	2	2	1	0	0	0	0	3	5
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	8	20	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Osogbo, Osun State	155	144	3	1	0	0	0	0	78	124	0	0	0	0	25	25
P/Harcourt, Rivers State	63	59	7	2	0	0	0	0	14	18	0	0	0	3	11	13
Sokoto, Sokoto State	0	0	0	1	0	0	0	0	0	0	0	0	0	2	0	3
Uyo, Akwa Ibom State	80	98	15	14	0	0	0	0	36	52	0	0	5	3	24	20
Yola, Adamawa State	79	5	1	1	0	0	0	1	4	1	0	0	0	0	2	1
All Forum Offices	511	422	46	28	1	0	2	8	227	282	1	0	5	9	97	87



**NIGERIAN ELECTRICITY
REGULATORY COMMISSION**

Plot 1387 Cadastral Zone A00, Central
Business District, PMB 136, Garki Abuja