

## **PHCN ELECTRICITY ASSOCIATION**

Analysis of Garden Estates Electricity Tariff Allocation &  
Revenue Pattern from April -December 2024

Data – 21<sup>st</sup> January 2025.

**An analysis conducted by:**

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# INTRODUCTION

Electricity usage in Real estate(s) is a dynamic and multifaceted industry. It however involves the buying, selling, and management of Electricity distribution and all its products(utilities). Whether in residential, commercial, or industrial sector, electricity plays a crucial role in shaping communities, driving economic growth, and offering individuals and businesses opportunities to invest and thrive. With its ever-evolving market trends and diverse range of opportunities, Electricity remains a cornerstone of both personal wealth-building and broader economic development. Not to make mention of its unending revenue generation.

Electricity in Nigeria and the whole world is a huge corner stone that sustains the existence ,thriving and growth of small, medium enterprises and heavy industries. It has also served as a huge source of Tax & revenue generation for any country. However it is not left out of its own peculiar challenges of irregularities and payment patterns.

**Data source:** The data used here is extracted from Garden Estates Non Area Electricity Tariff running from the month of April to the month Of December 2024.

## LITERATURE REVIEW

Payment patterns and irregularities in the Electricity distribution commercial world could vary a lot based on the type of product, property (residential, commercial, etc.), the location, and the agreements between customers and the electricity distribution companies.

### **Payment Methods:**

Payments may be made via bank transfers, checks, online payment systems, or sometimes even cash. The company may offer incentives for customers who pay early, such as discounts or other benefits.

### **Payment Patterns Of Electricity Tariffs in Real Estates**

1. **Monthly Consistent Tariff Payments:** In residential Properties, customers typically pay electricity tariffs monthly. Payments are

often due on the same date each month, often aligning with a specific due date (e.g., the 1st or 14th).

2. **Advanced Tariff Payment:** In some cases, the company may require customers to pay tariffs in advance, particularly in high-demand areas or for short-term leases.
3. **Partial Payment Options:** Some electricity tariff agreements allows customers to make partial payments, either by breaking the tariffs into weekly payments or agreeing to flexible payment schedules.
4. **Delayed & Late Payments :** company often include clauses in electricity tariffs agreements to charge late fees if the payment is not paid by a specified due date. These fees can accumulate daily or monthly.
5. **Miscellaneous Charges:** In addition to the electricity tariff The customers may be required to pay for utilities, structures, or for special services etc. provided by the electricity company.

### **Irregularities Patterns Perceived In Payment Of Electricity Tariffs**

1. **Missing Payments:** missed payments are one of the most frequent irregularities. Customers may delay payments due to financial difficulties, lack of awareness of due dates, or miscommunication. The company may face cash flow issues, especially if the customers consistently pay late, affecting their ability to meet their own financial obligations.
2. **Non-Payment:** In some cases, customers may stop paying tariffs altogether, often due to personal financial struggles or disputes with the company. However persistent non-payment can lead to disconnection, which can be a lengthy and costly process for The company, with legal complexities and associated fees.
3. **Overpayment or Advanced payment:** Overpayments sometimes occur if customers misunderstand payment terms or if tariff increases or deductions are not clearly communicated.
4. **Inconsistent Payment Methods:** which can be caused by;
  - a. **Changes in Payment Method** : Some customers may face difficulties when payment methods change over time, or if there is confusion about where or how tariffs is to be paid (e.g., switching from

bank transfer to online portals without clear communication). There by proving difficulties of payment, hence inconsistency sets in.

b. **Technology Barriers**: In cases where the company adopt digital payment methods, customers who lack internet access or are unfamiliar with online payment systems may struggle to make timely payments.

5. **Part Payments**: Some customers may attempt to make partial rent payments, either because of financial hardship or as a negotiating tactic. This may lead to disputes or confusion over how to handle the arrears.

6. **Consistent**: Some devoted customers who see the value of electricity thinks a must do and important in their life hence they don't delay payments of this tariffs

## **Payment Gaps**

These with regards to electricity tariff payment is referred to as the amount conscious owed as tariff debts by some customers it could be weekly bi-weekly, monthly or yearly.

## **Steps To Regulate Payment Irregularities**

To reduce the risk of payment irregularities, both landlords and tenants can implement several strategies:

- **Clear Payment Agreements**: Ensure that payment terms, due dates, penalties for late payments, and other financial obligations are clearly outlined in the lease agreement.
- **Communication**: Establish open lines of communication between the customer and electricity company to address any issues as soon as they arise.
- **Automated Payments**: Encourage the use of automated payments or direct deposit to help customers stay on track with timely rent payments.
- **Payment Plans**: In cases of financial difficulty, Electricity Distributors company may offer temporary payment plans or negotiate with customers to ensure consistent payments.

- **Legal Protections:** Both parties should understand local government's electricity laws, including regulations around late fees, Tariff increases, and disconnection processes.

By fostering a transparent and proactive approach to payments and communication, both service providers and customers can reduce the likelihood of payment-related conflicts and ensure a smoother electricity consumption experience.

## **OBJECTIVES**

The objective of this analysis is to gain insights into the allocation and payment trends for all the apartments, ensuring all allocations are properly tracked, payments are consistent, and potential issues like delayed or missing payments are identified. The company aims to monitor financial performance by understanding which apartments contribute most to revenue, analyzing payment timelines, and addressing irregularities to improve operational efficiency and customer follow-ups.

## **DATASET DESCRIPTION**

The original Dataset is made up of 40 tables, with each table having a total of 13 columns and 14 rows each.

The later Readjusted table(Tariff 2024) is made up of 19 columns and 481 rows and a total row

The dataset contained the following columns with some of them having merged headers

 **BLOCKS** – Showing the number. of Real Estate Buildings / structure



- ✚ BLOCKS S/N- Showing the index(s) number attached to each Real estate Buildings structure.
- ✚ APARTMENTS – Showing the varying naming alpha-numeric code values assigned to the apartment(s) in a each real estates buildings.
- ✚ MONTHS (April- Dec)- Showing the amount of Revenue Generated each Tariff month.
- ✚ REVENUE – Showing the total revenue generated through out the whole accounting period from each apartment
- ✚ MONTHS CLEARED - Showing the total tariff months cleared or paid for through out the whole accounting period by each apartment.
- ✚ MONTHS UNCLEARED - Showing the total tariff months uncleared or owed for through out the whole accounting period by each apartment.
- ✚ OVERPAYMENTS OR ADANCED PAYMENTS - Showing the total tariff months overpayment has been paid for through out the whole accounting period by each apartment.
- ✚ BALANCE DUE - Showing the total amount due or left unpaid for each apartment and building(block).
- ✚ REMARKS - Showing the irregularities perceived from each apartment building

## **CLEANING & TRANSFORMATION**

**Tool :** Microsoft Excel only.

Some of the cleaning done including

1. **Unmerge merged cells :** This is done across the table to ensure accurate alignment of data
2. **Formatted tables while deleting the unwanted rows and columns :**  
To ensure they don't affect the analysis adversely
3. **Found replaced replacing blank cells:** using the Find & Replace.
4. **Applied appropriate data formats to all columns used in the analysis**
5. **New column** (such as ; Revenues, months, months cleared & uncleared, Advanced payments, Balance Due,& payment status) was added to the data table in order to analyze the data properly.
6. **Usage of functions :** Functions were carefully applied in the tables to ensure accuracy of results and analysis.

## **MODELLING, ANALYSIS (FINDINGS) AND VISUALIZATION**

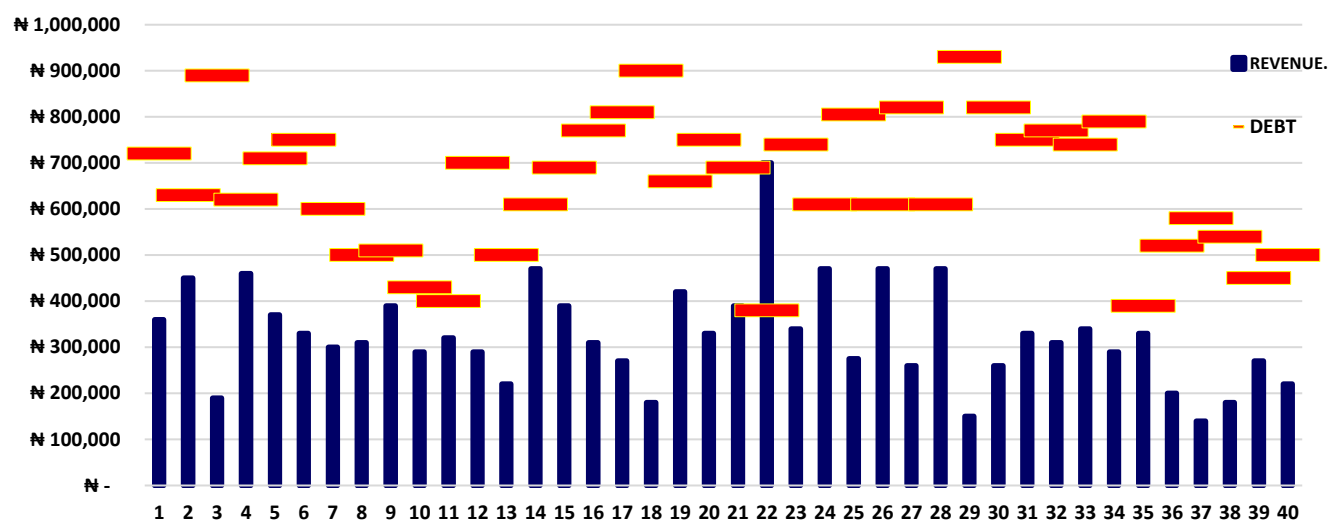
This data was analyzed using pivot tables and visualized with pivot charts, and for comprehensive understanding it was visualized as a 1-paged dashboard which features relevant KIP'S.

The electricity tariff was allocated to garden estates which has **40 blocks** of buildings with **12 apartments** each ,however some of the blocks have unallocated apartments of which the electricity company does not expect tariffs.

# DISCUSSION ON FINDINGS

## Title: GRP-1 RESIDENTIAL ELECTRICITY ASSOCIATION.

### 1. Analysis of Revenue Generation Distribution By blocks FIG 1.0



From the analysis performed on block it is discovered that occupants of **block 22** are enthusiastic towards the payment of the electricity tariff with a total amount of #700,000(seven hundred thousand naira) against its expected revenue generation of #1,080,000(one million, eighty thousand naira) and is owing a debt of #380,000(three hundred and eighty thousand naira). Which is the least debt owed.

From **block 37** It was also discovered that the occupants of **block 37** produced a revenue of #140,000(one hundred and forty thousand) against its expected revenue generation of #1,080,000(one million, , eighty thousand naira). However that does not make it the highest debtor considering its debt line of #580, 000 (five hundred and eighty thousand naira).

Below is a table breakdown of revenues generated by each block

### Debt analysis:

**Block 29** has the largest debts to clear of about #930, 000(nine hundred and thirty thousand naira)

**Block 22** has the lowest debt to pay which is about #380,000(three hundred and eighty thousand naira).

**FIG 1.1**

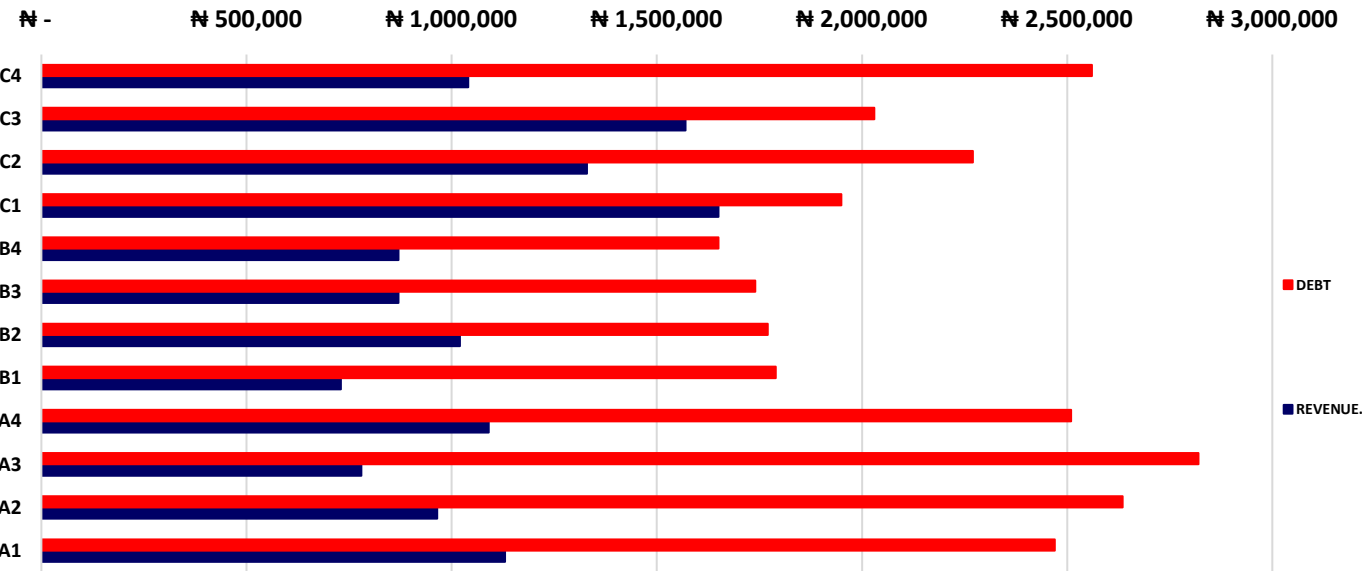
Payments Per Block		
Blocks	payments Per Block	
Block 1	₦	0.36 M
Block 2	₦	0.45 M
Block 3	₦	0.19 M
Block 4	₦	0.46 M
Block 5	₦	0.37 M
Block 6	₦	0.33 M
Block 7	₦	0.3 M
Block 8	₦	0.31 M
Block 9	₦	0.39 M
Block 10	₦	0.29 M
Block 11	₦	0.32 M
Block 12	₦	0.29 M
Block 13	₦	0.22 M
Block 14	₦	0.47 M
Block 15	₦	0.39 M
Block 16	₦	0.31 M
Block 17	₦	0.27 M
Block 18	₦	0.18 M
Block 19	₦	0.42 M
Block 20	₦	0.33 M
Block 21	₦	0.39 M
Block 22	₦	0.7 M
Block 23	₦	0.34 M
Block 24	₦	0.47 M
Block 25	₦	0.28 M
Block 26	₦	0.47 M
Block 27	₦	0.26 M
Block 28	₦	0.47 M
Block 29	₦	0.15 M
Block 30	₦	0.26 M
Block 31	₦	0.33 M
Block 32	₦	0.31 M
Block 33	₦	0.34 M

Block 34	₦	0.29 M
Block 35	₦	0.33 M
Block 36	₦	0.2 M
Block 37	₦	0.14 M
Block 38	₦	0.18 M
Block 39	₦	0.27 M
Block 40	₦	0.22 M
<b>Total</b>	<b>₦</b>	<b>13.05 M</b>

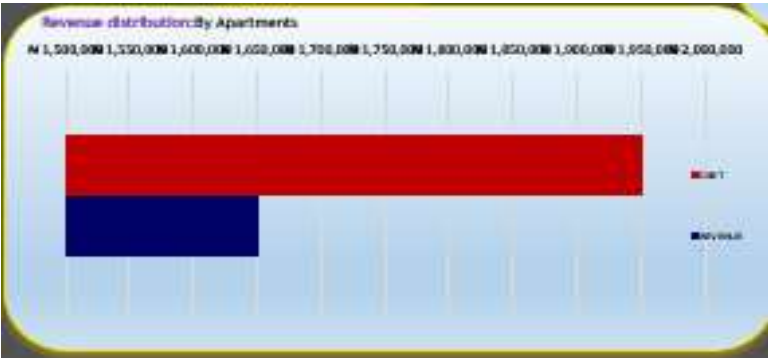
n/b you can find a breakdown of the debts on the tariff table 2024.

## 2. Analysis of Revenue Generation Distribution and Payment Gap By Apartments

**FIG 1.2**

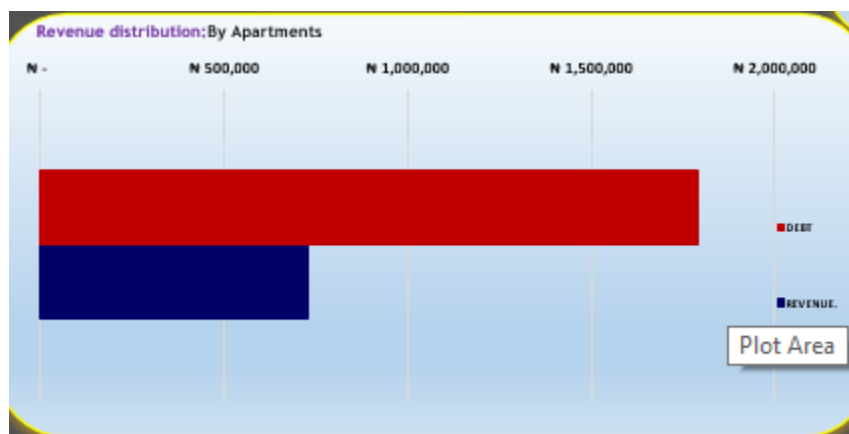


The above chart reflects the revenue generated from each the apartments according to their apartment designation .



it could be seen that the apartments with designations **C1** cooperates more in payment thus generating the most revenue of #1,650 000 (one million ,six hundred and fifty thousand naira) out of an expected assumed amount of #3,600,000(three million ,six hundred thousand naira) which means that for the tariff period of 9 months they made up a revenue worth the value of to 6.8 months (i.e.7 months) with 2 months balance due. ,

Following is the apartments with **C3** with a revenue generation of #1,570,000 (one million ,five hundred and seventy thousand naira.). which means that for the tariff period of 9 months they made up a revenue worth the value of to 6.7(7 months) with 2 months balance due.



The least uncooperating apartments are the apartments with designation **B1** with a total revenue generation of # 730,000 for a period of 9 months out of expected #3,600,000(three million ,six hundred thousand naira) that is to say out of 9 months they only made up a revenue worth 4.1 months(i.e. 4months) months and thus needs urgent managerial attention.

### **Debt Analysis :**

**Apartment A3** Has the highest debt owed which amounts to #2,820, 000. (two million eight hundred and twenty thousand naira) and revenue of #780,000.

**Apartment B4** Has the Lowest debt owed which amounts to #1,650, 000. (one million six hundred and fifty thousand naira) and revenue of #780,000.

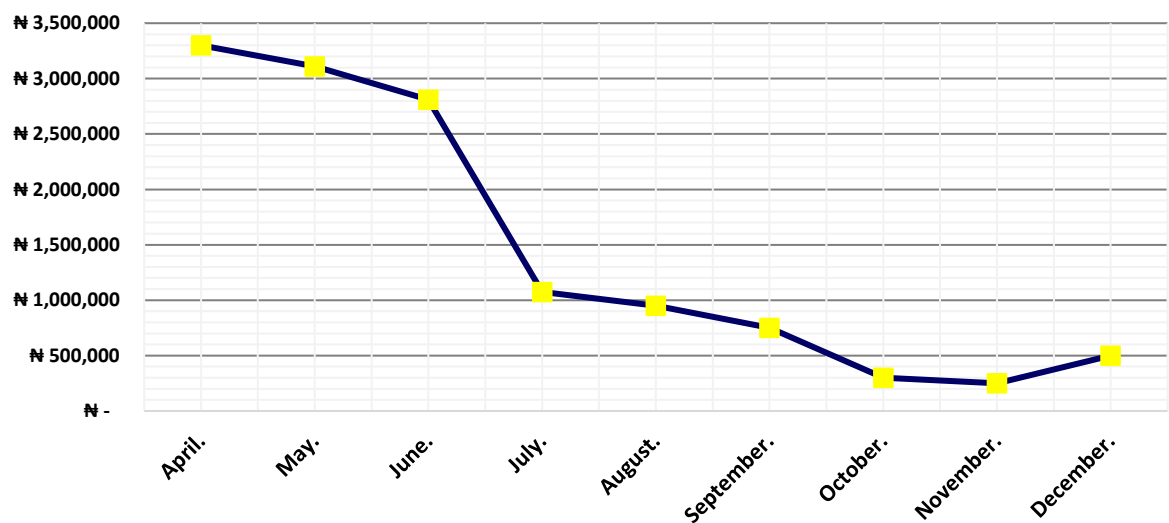
Below is the table  
FIG 1.3

Payments Per Apartments		
Apartments		Payments Per Apartments
A1	₦	1,130,000
A2	₦	965,000
A3	₦	780,000
A4	₦	1,090,000
B1	₦	730,000
B2	₦	1,020,000
B3	₦	870,000
B4	₦	870,000
C1	₦	1,650,000
C2	₦	1,330,000
C3	₦	1,570,000
C4	₦	1,040,000
<b>Total</b>	₦	<b>13,045,000</b>

n/b : please kindly consult the tariff 2024 sheet for more detailed information on apartments debt

### 3. Analysis of Revenue Generated By Months

FIG 1.4



From the chart its evident that the customers responded more at the inception of the month (s) there was a huge influx of revenue amounting to a total Of #3,300,000 (three million, three hundred thousand) in April. Followed by may and the third July.

However the months of November is discovered to be the month with the lowest revenue generation of #250 000 (two hundred and fifty thousand naira).

Below is the table for further understanding of the report.

FIG 1.5

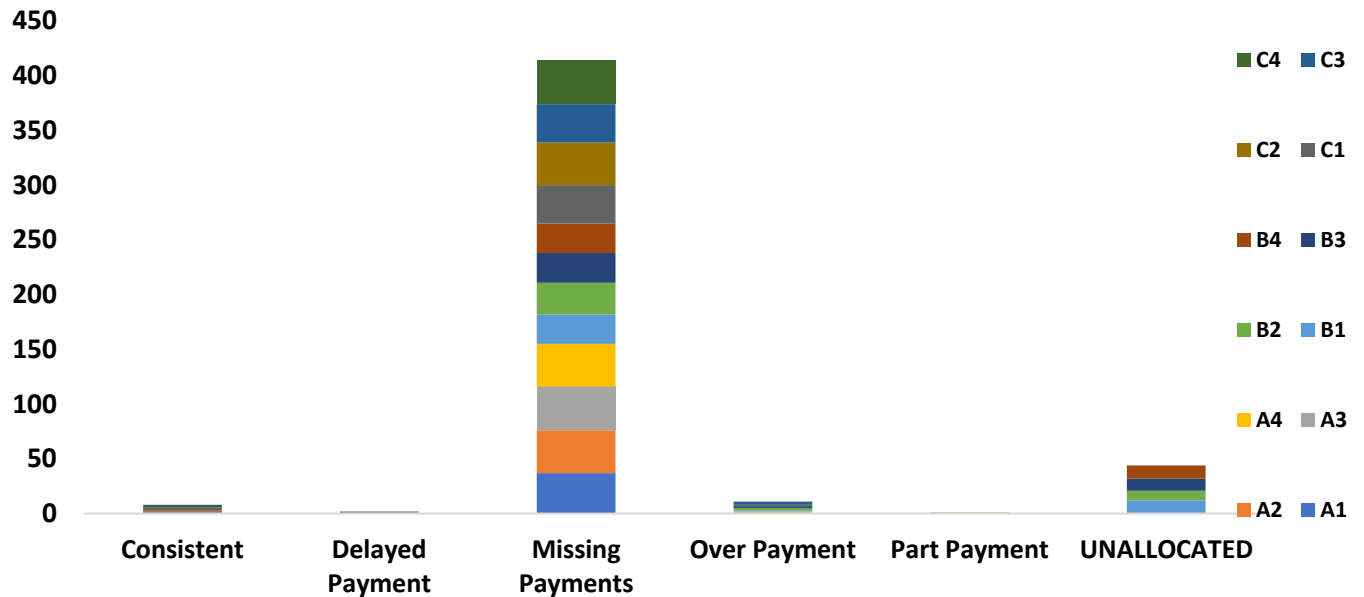
months	Revenue
April	₦ 3,300,000
May	₦ 3,110,000
June	₦ 2,810,000
July	₦ 1,075,000
August	₦ 950,000
September	₦ 750,000
October	₦ 300,000
November	₦ 250,000
December	₦ 500,000
<b>Total</b>	<b>₦ 13,045,000</b>

n/b : please kindly consult the tariff 2024 sheet for more detailed information on monthly revenue generation



#### 4. Analysis of irregularities By Apartments and blocks

FIG 1.6



A lot of irregularities were perceived in the tariff payment report , it is seen mostly that the irregularity of missing payment patterned in and across all flats and in every apartment.

**Verdict :** Quick Managerial attention , To discover and to curb the key playing factors as highlighted above in the literature review.

Also the company should take note of the apartments with over payments(advanced) payment and think about possible ways to make up for its deficit(s).This only occurred in few apartments(A1,A4,B1,B2,C1,C3)

(see literature review above for more insight)

Here are a totals for apartments with irregularity patterns(total apartments =480)

**Advanced payment(overpayment) = 11 Apartments**

**Consistent Tariff Payment = 8 Apartments**

**Delayed Payment = 2 Apartments**

**Missing Payment =415 Apartments**

**Part Payment = 1 Apartment**

**Unallocated apartments = 43 Apartments**

Below is a table breakdown of the irregularities pattern

**FIG 1.7**

Delayed Payments		Missing Payments		Unallocated Apartments	
APARTMENTS	BLOCKS	APARTMENTS2	BLOCKS2	APARTMENTS3	BLOCKS3
C1	Block 19	A1	Block 1	B1	Block 7
A1	Block 30	A2	Block 1	B4	Block 7
		A3	Block 1	B1	Block 8
		A4	Block 1	B3	Block 8
		B1	Block 1	B4	Block 8
		B2	Block 1	B3	Block 9
		B3	Block 1	B4	Block 9
		B4	Block 1	B1	Block 10
		C1	Block 1	B2	Block 10
		C2	Block 1	B3	Block 10
		C4	Block 1	B4	Block 10
		A1	Block 2	B1	Block 11
		A2	Block 2	B2	Block 11
		A3	Block 2	B3	Block 11
		A4	Block 2	B4	Block 11
		B1	Block 2	B1	Block 12
		B2	Block 2	B1	Block 13
		B3	Block 2	B2	Block 13
		B4	Block 2	B3	Block 13
		C2	Block 2	B4	Block 13
		C3	Block 2	B1	Block 35
		C4	Block 2	B2	Block 35

A1	Block 3	B3	Block 35
A2	Block 3	B4	Block 35
A3	Block 3	B1	Block 36
A4	Block 3	B2	Block 36
B1	Block 3	B3	Block 36
B2	Block 3	B4	Block 36
B3	Block 3	B1	Block 37
B4	Block 3	B2	Block 37
C1	Block 3	B3	Block 37
C2	Block 3	B4	Block 37
C3	Block 3	B1	Block 38
C4	Block 3	B2	Block 38
A1	Block 4	B3	Block 38
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A3	Block 4	B1	Block 39
A4	Block 4	B2	Block 39
B1	Block 4	B3	Block 39
B2	Block 4	B4	Block 39
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C4	Block 39
A1	Block 40
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	A3	Block 40
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	C2	Block 40
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	C4	Block 40

#### APARTMENTS WITH OVERPAYMENT /ADVANCED PAYMENTS

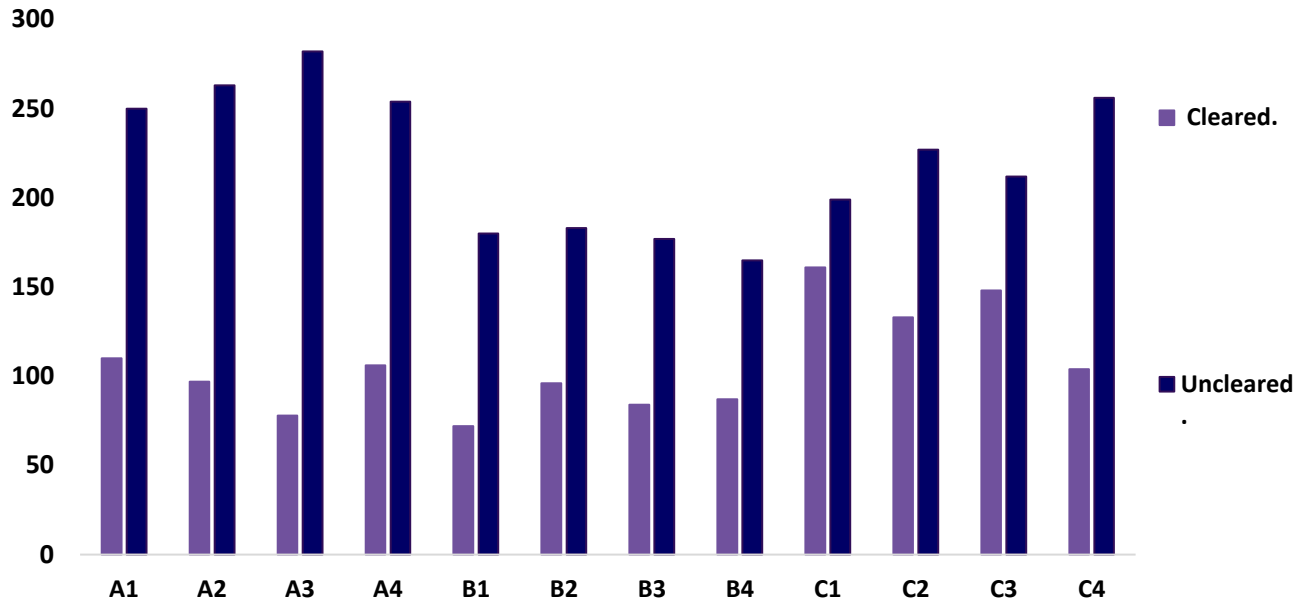
Blocks	Apartments (Advanced payment)	Amount over paid
Block 9	B2	<del>₦</del> 30,000
Block 13	C3	<del>₦</del> 30,000
Block 15	C3	<del>₦</del> 30,000
Block 16	C1	<del>₦</del> 10,000
Block 22	A4	<del>₦</del> 30,000
Block 22	B1	<del>₦</del> 10,000
Block 22	B2	<del>₦</del> 30,000
Block 23	A1	<del>₦</del> 30,000
Block 26	B3	<del>₦</del> 30,000
Block 28	C3	<del>₦</del> 30,000
Block 40	C1	<del>₦</del> 30,000
<b>Total</b>	<b>11</b>	<del>₦</del> <b>290,000</b>

n/b : please kindly consult the tariff 2024 sheet for more detailed information on irregularities (Remarks).

### 5. Analysis of Blocks, Apartments and The months Cleared and uncleared.

**FIG 1.8**

The Chart tends to show a cumulative months cleared of and uncleared by the designated apartment



The above chart tends to illustrate the accumulative total sum of the no. of months paid or cleared attached to each apartment. This is calculated by using the formula : **=9-COUNTIF('Tariff (months)!'F6:N6,"-")**

The formula tends calculate the no. of empty cells while deducting it from 9 months. Thus giving us an accurate no of months each costumer apartment have successfully cleared up their monthly tariffs.

Apartments with C1 customers has the highest number of cleared months which however that does not means that they owe lesser and cooperate more, whereas Apartments with designation B1 are having the lesser number of cleared months of about 72 leaving about 288 months uncleared (total month is 360(i.e 40 \* 9) less 72 months = 288 months). which makes it an average of 7.2 months for each B1 apartment block to clear s.

**Verdict :** This indicates the customers in B1 apartments has a lot of debts to settle . Therefore it is proper to recommend it for serious managerial action(s).

### Apartment vs cleared months.

A1 = 107 months

A2 = 97 months

A3 = 78 months

A4 = 106 months

B1 = 72 months

B2 = 96 months

B3 = 84 months

B4 = 87 months

C1 =161 months

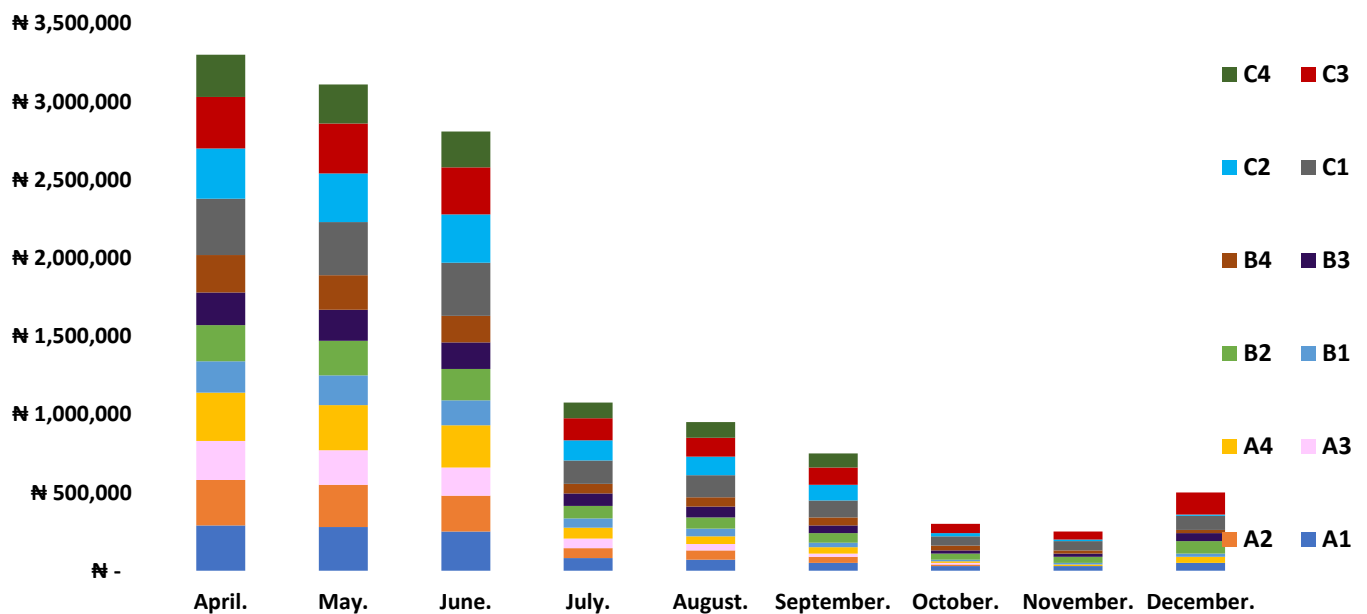
C2= 133 months

C3 = 148 months

C4 = 104 months

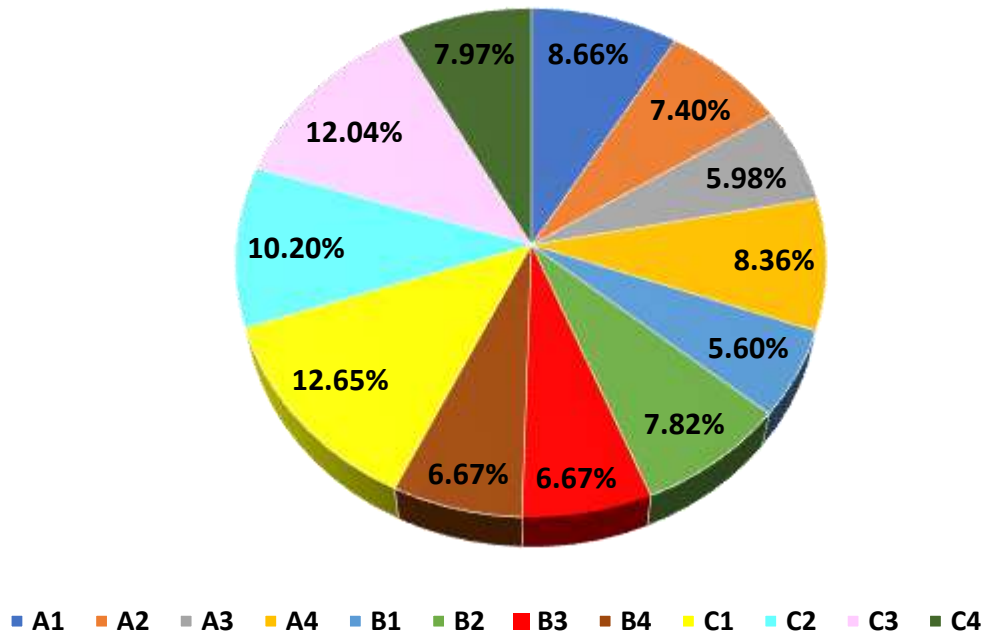
## 6. Analysis of Apartments monthly Revenue Generation

**FIG 1.9** Chart showing cumulative revenue generated by the apartments each month



## 7. Analysis of Apartments and Percentage of payment gaps

FIG 1.10 Chart showing Percentage contribution of apartments to the realized revenue



## CHALLENGES

A major challenge encountered is the format/structure in which the data was collected,

The data was collected in a template that already summarized values for all the columns, thus making it near impossible for a more robust analysis. It must also be stated that this challenge did not in any way negatively influence the accuracy or reliability of the result.

n/b: The acceptance of #10000 was as an approved complete sum of payment was basically out of assumption.( we were not informed about the approved amount of value for the month tariff hence we assumed #10000 by observation which did not

permit a robust analysis.) This also affected our analysis by making up the feel that those who paid above # 90000 has made an advance payment.

## **SUMMARY**

While the purpose of this analysis is not to draw any major project defining conclusion,

considering the relatively small period (9 month) being analyzed. 2 pertinent questions must be

asked

1. Why is the tariff revenue for the months so poor?
2. why are there much missing payments irregularities?
3. Why are some apartments especially in the B series unallocated?
4. What are the cause factors responsible for the overpayment experienced in some of the apartments ?
5. Why is block 37 who paid the least not owning the most?
6. What are the near traceable factors responsible for part payment in some of the apartments.

Answers to these 6 questions will enable to the implementation team improve performance over

the coming months and also provide strategies to overcoming any technical challenges if any that led to the currently low performances.