



PUBLIC UTILITIES REGULATORY COMMISSION

2023 Third Quarter Natural Gas, Electricity & Water Tariff Decision

An In-depth Look at the Rationale
Underpinning the 2023 Third Quarter
Natural Gas, Electricity and Water Tariffs

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1.0 INTRODUCTION

As part of the Public Utilities Regulatory Commission's strategy to ensure the real value of natural gas, electricity and water tariffs as approved by the Commission and payable by consumers at any particular point in time, the Commission has put in place Guidelines as a governance framework for Quarterly Review of foregoing tariffs. The legal foundation and philosophy of the Guidelines are rooted in a number of statutory provisions as captured in the Public Utilities Regulatory Commission Act 1997, (Act 538). These statutory provisions as captured in the PURC Act are summarized as follows.

1. Protection of Consumer interest - Section 16 (3)(a)
2. Assurance of Investor / Utility interest- Section 16(3)(b); 3(c)
3. Assuring reasonable cost of production of the service - Section 16(3)(c)
4. Assurance of the financial viability of the Public Utility - Section 16(3)(d)
5. Uniformity of prices throughout the country - Section 20(1)
6. Best use of natural resources - Section 20(1)(b)
7. Economic development of the country - Section 20(1)(c)
8. Different rates for different consumer classes - Section 20(2)

Within above legal mandates, the main objective of the Commission's Rate Setting Guidelines for Quarterly Review of Natural Gas, Electricity and Water Tariffs is to reflect the effect of changes in macroeconomic and market-driven factors in the cost of operations of the Natural Gas, Electricity and Water Utility Service Providers (USPs) as well as consumer tariffs, since the effects of these factors are beyond the control of the USPs.

Thus, pursuant to PURC's Rate Setting Guidelines for Quarterly Review of Natural Gas, Electricity and Water Tariffs, the Commission carried out a review of Natural Gas, Electricity and Water Tariffs for the Third Quarter of 2023.

This decision paper highlights the results/findings in terms of the impact of changes in actual and projected key variables: Hydro-Thermal Generation Mix, Ghana Cedi-US Dollar Exchange Rate, Inflation Rate and Fuel Prices, as well as the Commission's decisions thereof for the Third Quarter of 2023 effective September 01, 2023.

2.0 METHODOLOGY, ANALYSIS AND FINDINGS

2.1 Methodology

The methodology employed in determining the effect of the various variables involves a comparative analysis of actual and projected Hydro-Thermal Generation Mix, Ghana Cedi-US Dollar Exchange Rate, Inflation Rate and Fuel Price, which data were used in determination of tariffs for the Third Quarter Tariff Adjustments.

Under this framework, projections were made for Exchange Rate based on Actual Inter-Bank Ghana Cedi-US Dollar Selling Exchange Rate data from Bank of Ghana,

Actual Inflation Rate for 2023 from Ghana Statistical Service and Natural Gas Prices/Volumes from various Gas suppliers. The methodology also considered Projected Hydro Electrical Energy Generation from both Akosombo and Kpong generating stations data submitted by the Volta River Authority to the Electricity Market Oversight Panel (EMOP) and PURC, whilst accounting for actual data in respect of above variables so as to address under and over recovery of the tariffs which may have occurred over the previous quarter as approved by the PURC Board.

2.2 Analysis

To determine the outcome of the 2023 Third Quarter Tariffs, underpinning data with respect to Generation Mix (Hydro-Thermal Mix), Ghana Cedi-US Dollar Exchange Rate, Inflation Rate and Natural Gas Price were analysed considering the methodological

framework noted in Section 2.1 above. The selected data which were analysed are presented in Table-1

2.2.1 Underpinning Data

The underpinning data of the 2023 Third Quarter Tariff analysis are summarised and presented in Table-1..

Table 1: Summary of Data Used in Analysis of 2023 Third Quarter Electricity Tariffs

Item Description	Unit	2022-2025 Parameters/Assumptions September 01, 2022	Q1 2023 Parameters/Assumptions February 01, 2023	Q2 2023 Parameters/Assumptions May 01, 2023	Q3 2023 Parameters/Assumptions Effective September 01, 2023
Generation Mix:					
Hydro	%	20.2	26.11	29.01	29.01
Thermal	%	79.8	73.89	70.99	70.99
Exchange Rate	GHS/USD ExRate	7.5165	10.5421	12.7118	11.4929
Inflation:					
Projected Annual Average	%	10.06	42.63	50.47	41.97
Average	%	2.52	10.66	12.62	10.49
Fuel Price:					
Natural Gas	US\$/MMBtu	5.9060	6.0952	6.5165	8.1221
Heavy Fuel Oil (HFO)	US\$/MTonne	570	N/A	N/A	N/A

Source: PURC Data & Tariff Analysis, 2023

2.3 Findings/Results from Analysis of Data

The findings/results from analysis of Data Captured in Table-1 are discussed as follows..

2.3.1 Hydro -Thermal Electrical Energy Generation Mix

The data presented in Table-1 with respect to Hydro-Thermal generation indicates the following::

- The projected hydro generation mix for Third Quarter 2023 was maintained at 29.01% for Hydro generation and 70.99% for Thermal generation as a percentage of total electrical energy generated from hydro and thermal sources, indicating a 0% variance on Second Quarter projected (existing).
- The Hydro-thermal mix was maintained to in order to optimise the electricity generation from Akosombo and Kpong Hydro generation stations to the

regulated electricity market as a result of actual Hydro electrical energy generated for Second quarter, 2023.

2.3.2 Ghana Cedi-US Dollar Exchange Rate

With respect to Ghana Cedi-US Dollar Exchange Rate as indicated in Table-1::

- The Commission applied a projected Weighted Average Ghana Cedi-US Dollar Exchange Rate of GHS11.4929/US\$1.0000 based on an exchange rate projection for third Quarter 2023 of GHS11.0087/US\$1.0000.
- This projected exchange rate includes under-recovery of GHS0.4842/US\$1.0000 based on Actual Inter-Bank Average Ghana Cedi-US Dollar Selling Exchange Rate of GHS10.9875/US\$1.0000 for the period May 01, 2023 to August 11, 2023 compared to GHS10.9571/US\$1.0000 projected for Second Quarter 2023 and

40% of Exchange Rate Under-Recovery not passed through the tariffs in Second Quarter 2023.

- c) The projected exchange rate for the Third Quarter 2023 represents a 9.59% appreciation of the Ghana Cedi against the US Dollar over the projected First Quarter 2023 Quarterly Tariff Review Exchange Rate of GHS12.7118/US\$1.0000.

2.3.3 Inflation Rate

With regards to Inflation Rate as presented in Table-1,

- a) A projected Ghana Average Annual Inflation Rate of 41.97% which translates into a Projected Quarterly Average Inflation Rate of 10.49% was used for the Third Quarter Of 2023 as compared with the second quarter annual inflation of 50.47% which translates into quarterly average inflation rate of 12.62%. This represents quarterly inflation variance of -2.13%.
- b) The inflation rate variance of -2.13% was

2.3.4 Price of Fuel - Natural Gas

Natural Gas was the primary fuel used in determination of Fuel Recovery Charge as a component of the individual power plant tariffs hence Composite Bulk Generation Tariff for the Third Quarter Tariff Adjustment. The Commission approved a Weighted Average Cost of Gas (WACOG) of USD8.1221/MMBtu which is a 24.64% increase over the Second Quarter 2023 Approved WACOG of US\$6.5165/MMBtu. The increase WACOG was as a result of the following:

- a) Change in Gas Commodity Price based on escalation gas contracts with details as follows:
- i. Change in Gas Commodity Price of Jubilee from USD0.5000/MMBtu underpinning Q2 2023 Approved WACOG to USD2.4058/MMBtu.
 - ii. Change in Gas Commodity Price of TEN from USD0.6429/MMBtu underpinning Q2 2023 Approved WACOG to USD2.3200/MMBtu.
 - iii. Change in Gas Commodity Price of Sankofa from USD6.6272/MMBtu underpinning Q2 2023 Approved WACOG to USD7.6380/MMBtu.
 - iv. Change in Gas Commodity N-Gas from USD8.6641/MMBtu underpinning Q2 2023 Approved WACOG to USD9.4900/MMBtu for the period July-December 2023.
- b) Change in Reverse Flow Transmission Charge from USD2.4248/MMBtu underpinning Q2 2023 Approved WACOG to USD2.3572/MMBtu.
- c) Adjustment of GNGC Gathering, Processing and Transmission Tariffs to account for Over-Recovery of Projected Natural Gas Liquids (NGLs) Revenue for the period February 01, 2023-June 01, 2023.
- d) Incorporation of Under Recoveries arising from Actual Gas Supply Volumes for Second Quarter 2023 (February-June 2023).

3.0 SUMMARY OF ELECTRICITY TARIFF RESULTS

A summary of tariff results based on the various assumptions and projections noted in Section 2 are presented in Table-2.

Table 2: Summary of Electricity Tariff Results for 2023 Third Quarter

Item No.	Item Description	Unit	2022-2025 MYTR September 01, 2022	Q1 2023 February 01, 2023	Q2 2023 May 01, 2023	Q3 2023 Effective September 01, 2023
A. Generation Tariffs:						
A1.	VRA Bulk Generation Charge (BGC)	Ghp/kWh	37,9560	44,4570	49,2659	48,9268
A2.	Composite Bulk Generation Charge (VRA&IPP)	Ghp/kWh	63,1997	85,8447	104,3646	104,9582
B. Transmission Tariffs:						
B1.	Transmission Service Charge Attributable to Network Business (TSC-1)	Ghp/kWh	7,9090	8,4442	8,6647	8,4909
B2.	Transmission Service Charge Attributable to Losses (TSC-2)	Ghp/kWh	2,7020	3,6701	4,4619	4,4873
C. Distribution Tariffs:						
C1.	Distribution Service Charge Attributable to Network Business (DSC-1)	Ghp/kWh	17,0429	18,3337	18,9785	18,5331
C2.	Distribution Service Charge Attributable to Losses (DSC-2)	Ghp/kWh	18,2277	24,9450	30,0014	30,1475

Source: PURC Data & Tariff Analysis, 2023

3.1 Bulk Generation Charge

Projecting for Third Quarter 2023, VRA Bulk Generation Tariff decreased from Ghp49.2659/kWh to Ghp48.9268/kWh while the Composite Bulk Generation Tariff (VRA&IPP) increased marginally from Ghp104.3646/kWh to Ghp104.9582/kWh representing a -0.7% reduction in VRA Bulk Generation Tariff and 0.6% increase in Composite Bulk Generation Charge. This is as a result of downward movement in Ghana Cedi-US Dollar Exchange Rate and increase in Weighted Average Cost of Gas (WACOG) respectively. Details of the Composite Bulk Generation Charge for Third Quarter 2023 is presented in Table-3.

Table 3: Summary of Third Quarter 2023 Average Electrical Energy Generation by Power Plant and Tariffs

Power Plant	Q2 2023 Quarterly Tariff Review Effective June 01, 2023		Q3 2023 Quarterly Tariff Review Effective September 01, 2023	
	Projected Electrical Energy (GWh)	Approved Tariff (Ghp/kWh)	Projected Electrical Energy (GWh)	Approved Tariff (Ghp/kWh)
VRA Plants				
VRA-Hydro:				
Akosombo	1,339	25,6880	1,339	23,2248
Kpong	161	52,6623	161	47,6127
Sub-Total VRA Hydro	1,501		1,501	
VRA-Thermal:				
TAPCo	368	102,5126	368	107,8739
AMERI	127	110,7628	127	118,9370
TT1PP	14	115,4948	14	125,0034
KTPP	37	114,8686	37	123,5303
Sub-Total VRA Thermal	546		546	
VRA-Renewable:				
Solar (Navrongo)	1	158,7926	1	143,5666
Solar (Lawra/Kaleo)	3	114,4060	3	103,4360
Sub-Total VRA Renewable	4		4	
Total VRA Electrical Energy/VRA Composite Bulk Generation Tariff	2,051	49,2659	2,051	
IPPs:				
Sunon Asogli Phase I	246	142,6601	246	145,9582
Sunon Asogli Phase II	479	138,5854	479	140,4288
Karpowership	864	137,1388	864	140,5788
AKSA	16	125,6169	16	129,7188
CENIT	213	129,1330	213	136,6456
Cenpower	613	152,6162	613	153,2415
Early Power	83	152,8442	83	156,4667
Amandi (Twin City)	342	137,1456	342	137,8852
Bui Power	249	130,1686	249	117,6872
BPA Solar Farm	6	130,1686	6	117,6872
BXC Solar	7	255,9796	7	231,4346
Meienergy Solar	6	230,3755	6	208,2856
Safisana Plant	0.1	222,4561	0.1	201,1255
Sub-Total IPPs	3,123		3,123	
Total Electrical Energy/ VRA+IPPs Composite Bulk Generation Charge	5,174	104,3646	5,174	104,9582
Composite Bulk Generation Fixed Charge		51,1807		46,2732
Composite Bulk Generation Energy Charge		53,1839		58,6851
Exchange Rate		12,7118		11,4929
Weighted Average Cost of Gas		6,5165		8,1221

Source: PURC Data & Tariff Analysis, 2023

3.2 Transmission Service Charge

The Transmission Tariff attributable to the network business (TSC-1) decreased from GHp8.6647/kWh to GHp8.4909/kWh representing a 2.0% reduction while that of losses (TSC-2) increased from GHp4.4619/kWh to GHp4.4873/kWh representing a 0.6% increase. The change in TSC-1 is as a result of downward movement in Ghana Cedi-US Dollar Exchange Rate and Inflation Rate whilst the change in TSC-2 is as a result of change in the Composite Bulk Generation Charge.

3.3 Distribution Service Charge

With respect to Distribution Service Charge (DSC) for the Third Quarter of 2023, the tariff attributable to the network business (DSC-1) decreased from GHp18.9785/kWh to GHp18.5331/kWh for the Third Quarter while losses (DSC-2) increased from GHp30.0014/kWh to GHp30.1475/kWh. The change in DSC-1 is as a result of decrease in Ghana Cedi-US Dollar Exchange Rate and Inflation Rate. The DSC-2 on the other hand was affected by the change in the Bulk Supply Tariff due to movement in Ghana Cedi-US Dollar Exchange Rate and WACOG.

3.4 Impact of Changes in Composite Bulk Generation Charge, Transmission Service Charge and Distribution Service Charge on End User Tariffs

The changes in the aforementioned four key variables and its impact on the Composite Bulk Generation Changes, Transmission Service Charge-1 and Distribution Service Charge-1 hence End User Tariffs are indicated in Table-4

Table 4: Summary of Effect of Key Variables on Electricity Tariffs Payable by Consumers

Type of Effect	Impact of Effect	Monetary Value (MGHS)	Impact on End User Tariffs
Generation Mix Effect	No-Recovery	0	0
Ghana Cedi - US Dollar Exchange Rate Effect	Over-Recovery	521.08	-17.84%
Natural Gas Effect	Under-Recovery	(535.50)	22.41%
Inflation Rate Effect	Over-Recovery	10.26	-0.35%
Total Monetary Effect	Under-Recovery -	4.16	4.22%

Source: PURC Data & Tariff Analysis, 2023

3.4.1 Generation Mix Effect

Revenue gap analysis reveals no additional revenue requirement resulting from generation of hydro beyond or below the base hydro electrical energy allocation for 2023 Third Quarter beyond the base projected for Second Quarter 2023, while holding the Ghana Cedi-US Dollar Exchange, Inflation Rate, and Natural Gas Price constant.

3.4.2 Exchange Rate Effect

With regards to Ghana Cedi-US Dollar Exchange effect, holding Generation Mix, Inflation Rate and Natural Gas Price constant at Second Quarter 2023 Approved values, revenue gap analysis indicates a GHS521.08 million decrease in revenue requirement resulting from a 9.59% gain in value of the projected Ghana Cedi against the US Dollar.

3.4.3 Inflation Rate Effect

Holding the Ghana Cedi-US Dollar exchange rate, Generation mix, and Natural Gas Price constant, the revenue gap analysis reveals a GHS10.26 million decrease in revenue requirement resulting from a drop in the projected quarterly Inflation Rate from 12.62% to an average Inflation Rate of 10.49%.

3.4.3 Natural Gas Price Effect

Natural Gas Price effect was analysed from the perspective of upward movement in the projected WACOG from USD 6.5165/MMBtu to USD 8.1221/MMBtu holding Ghana Cedi-US Dollar Exchange, Inflation Rate and Generation Mix effect constant, revenue gap analysis indicates a GHS535.50 million increase in revenue requirement.

3.5 Combined Effect of Generation Mix, Ghana Cedi-US Dollar Exchange, Inflation Rate and Natural Gas Price on Electricity Tariffs Payable by Consumers

Overall, the 2023 Third Quarter Tariff analysis indicates that the Hydro-Thermal Generation Mix, Ghana Cedi-US Dollar Exchange, Inflation Rate, and Natural Gas Price all had impacts on end user tariffs. The combination of these four effects implies a revenue shortfall of GHS4.16 million recoverable from consumers over 2023 Third Quarter.

4.0 SUMMARY OF WATER TARIFF RESULTS

Similar to Electricity, the Commission undertook a quarterly review of water tariffs by taking into consideration the Ghana Cedi-US Dollar Exchange, Inflation Rate and Cost of Electricity as key variables impacting on water tariffs payable by consumers for Third Quarter of 2023. The effect of changes in each of the aforementioned variables on water tariffs payable by consumers are presented in this section.

4.1 Electricity Price Effect

The cost of electricity constitutes a significant portion of Ghana Water Company Limited (GWCL) total cost of water production, transmission and distribution. Revenue gap analysis reveals a GHS 24.63 million revenue under-recovery due to an increase in projected electricity costs for the Third Quarter of 2023 beyond the base projected for Second Quarter Tariff adjustments while holding the Ghana Cedi-US Dollar Exchange Rate and Inflation Rate constant.

4.2 Exchange Rate Effect

Revenue gap analysis with regards to Ghana Cedi-US Dollar Exchange effect, holding Electricity Price Effect and Inflation Rate constant at Second Quarter Tariff

Adjustments values, indicates a GHS13.94 million revenue over-recovery by GWCL as a result of a 9.59% gain in value of the Ghana Cedi against the US Dollar.

4.3 Inflation Rate Effect

Similarly, holding Electricity Price Effect and Ghana Cedi-US Dollar Exchange constant, revenue gap analysis shows a GHS3.63 million revenue over-recovery resulting from a drop in the Second Quarter Projected Average Inflation Rate from 50.47% to an average Inflation Rate of 41.97%.

4.4 Combined Effect of Ghana Cedi-US Dollar Exchange, Inflation Rate and Electricity Tariffs on Water Tariffs Payable by Consumers

The combined effect of Ghana Cedi-US Dollar Exchange, Inflation Rate and Electricity Tariff assumptions on revenue requirement for 2023 Third Quarter for water implies a revenue shortfall of GHS7.06 million recoverable from consumers over the 2023 Third Quarter.

5.0 ELECTRICITY AND WATER TARIFF ADJUSTMENT FOR THIRD QUARTER, 2023

In order to recover the revenue shortfall of GHS4.16 million for the electricity value chain and GHS 7.06 million for the water value chain, the Commission made the following decisions:

1. Approval of 4.22% increase in electricity tariffs payable by non-lifeline residential customers. This implies no increment in end-user electricity tariffs for lifeline customers, industrial customers, and non-residential customers (hairdressing saloons, barbering shops, chop bars, tailoring and dress-making shops, cold stores, and other small- and medium-scale businesses). This is to reduce the cross subsidization between industrial and residential customers with the aim to address the high cost of electricity for industrial customers towards achieving cost of service in the Commission's rate structure.
2. Approval of 1.18% increase in water tariffs for all GWCL customer categories with exception of lifeline customers. This is to enable the company supply and meet consumer demand in terms of provision of water services over the Third Quarter of 2023.

The Commission will continue to implement its Quarterly Tariff Review per its Rate Setting Guidelines for Quarterly Review of Natural Gas, Electricity and Water Tariffs, monitor the operations of the Utility Service Providers to ensure value for money and quality of service delivery. Also Utility Service Providers are encouraged to double their efforts in revenue collection in order to address the financial difficulties that Natural Gas, Electricity, and Water Utility Service Providers are experiencing.

**APPENDIX 1:
APPROVED ELECTRICITY TARIFFS EFFECTIVE SEPTEMBER 01, 2023**

CUSTOMER CLASS	APPROVED TARIFF (GHP/KWH)
Residential	
0-30	64.4620
51-300	142.7485
301-600	185.2598
600+	205.8442
Service Charge for Lifeliners	213.0000
Service Charge for Other Residential Consumers	1073.0886
Non-Residential	
0-300	128.8793
301-600	137.1414
600+	204.7263
Service Charge	1242.8245
SLT-LV	
Energy Charge (GHp/kWh)	203.9889
Service Charge (GHp/month)	50000.00
SLT-MV	
Energy Charge (GHp/kWh)	154.8788
Service Charge (GHp/month)	50000.00
SLT-HV	
Energy Charge (GHp/kWh)	162.5521
Service Charge (GHp/month)	50000.00
SLT-HV STEEL COMPANIES	
Energy Charge (GHp/kWh)	114.6467
Service Charge (GHp/month)	50000.00
SLT-HV Mines	
Energy Charge (GHp/kWh)	406.0478
Service Charge (GHp/month)	50000.00

**APPENDIX 2:
APPROVED WATER TARIFFS EFFECTIVE SEPTEMBER 01, 2023**

TARIFF CATEGORY		APPROVED TARIFF
(a)	Residential 0-5m ³ (Exclusive) - GHp/1000 Litres Above 5 m ³ - GHp/1000 Litres Service Charge - GHp/Month	472.3885 835.7559 1000.00
(b)	Non-Residential Service Charge - GHp/1000 Litres - GHp/Month	1413.9362 2000.00
(c)	Commercial Service Charge - GHp/1000 Litres - GHp/Month	2529.6178 2000.00
(d)	Industrial Service Charge - GHp/1000 Litres - GHp/Month	2529.6178 25000.00
(e)	Public Institutions/Government Departments Service Charge - GHp/1000 Litres - GHp/Month	1214.2165 2000.00
(f)	Public Stand Pipes Service Charge - GHp/1000 Litres - GHp/Month	565.9318 2000.00
(g)	Bottled Water and Drinks Service Charge - GHp/1000 Litres - GHp/Month	2529.6178 25000.00
(h)	Sachet Water Producers Service Charge - GHp/1000 Litres - GHp/Month	2226.0637 10000.00
(i)	Bulk Supply Service Charge - GHp/1000 Litres - GHp/Month	802.0811 5000.00
(j)	Ports and Harbours Service Charge - GHp/1000 Litres - GHp/Month	3308.7401 50000.00

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