



Regulatory Accounting and Reporting Guidelines
for
Water Production, Transmission, Distribution and Supply

PURPOSE, SCOPE, APPLICATION AND REVISION

PURPOSE OF THE GUIDELINES

The purpose of the regulatory accounting and reporting guidelines is to set out the principles and rules for presentation of information to the regulator by the regulated Water Utilities.

The guidelines aim to provide PURC with information that will make decisions on tariff adjustments specifically to set water supply charges that will ensure economically, efficient, reliable and secure operation of production, transmission, distribution and systems by the respective Utilities.

Finally, the guidelines will provide PURC with financial, technical, commercial and other operational information necessary to monitor the overall performance of the regulated Water Utilities.

SCOPE AND APPLICATION

The guidelines shall apply to a public utility licensed or authorised under any law to own or operate water production, transmission, distribution and supply assets to provide services in the regulated water sector in Ghana.

EFFECTIVE DATE, REVIEW, ADDITIONS AND AMENDMENTS

- i. These guidelines take effect from the date of issue of the FINAL VERSION of the Guidelines
- ii. PURC reserves the right to review or add to these guidelines periodically. Review or addition to the guidelines shall be done in consultation with stakeholders and in accordance with the Public Utilities Regulatory Commission, 1997 (Act 538).
- iii. Amendments, additions and relaxations to the guidelines may be made only with the approval of the Commission.

ENFORCEABILITY

These Guidelines are issued as an Order of the Commission and are enforceable in accordance with the Act.

Approved by the Commission on the 29TH Day of AUGUST 2025

Signed.....
Chairman, PURC

Signed.....
Executive Secretary, PURC

CONTENT AND STRUCTURE OF DOCUMENT

This document issued by the Public Utilities Regulatory Commission (PURC) constitutes the approved Regulatory Accounting and Reporting Guideline in Ghana. The document is organized as follows:

- Part 1 – This Part deals with the Purpose, Scope, Application and Issues relating to Revision of the Guidelines as well as Definitions.
- Part 2 - This Part sets out the Philosophy of the Guidelines.
- Part 3 – This part sets out Information Requirement from Water Utilities.
- Part 4 – This part defines the general and specific contents of the Regulatory Accounting Templates (Appendix)

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DEFINITIONS

Term	Definition
Act	This shall mean the Public Utilities Regulatory Commission Act, 1997 (Act 538).
Affiliate	This shall mean any legal entity having a direct or indirect participation in the company subject to regulation in Ghana, and any legal entity in which the company is subject to regulation in Ghana has a direct or indirect participation.
Auditor	This shall mean independent person qualified under the Companies Act and who is prequalified by the Authority to carry out an audit under these Regulations
Capital Costs	Means amounts spent by Water Utility to acquire or enhance fixed assets, such as land, buildings, and major equipment. When the asset is ready to be used, the expenditure is added to rate base as a capital addition. The expenditure is then recovered through depreciation over the useful life of the asset.
Commission	This shall mean Public Utilities Regulatory Commission established under the Public Utilities Regulatory Commission Act 1997, (Act 538).
Consumer	This shall mean a person or his successor, who purchases, receives or makes use of any service provided by a public utility and who does not deliver or resell the service to others.
Cost Allocation	This shall mean the process of identifying, aggregating and assigning a single cost to more than one business activity, process or service in a manner that prevents cross subsidisation.
Regulatory Accounts	This shall mean the prescribed system of accounts to be used by regulated utilities in submission of data (financial and technical) to the Commission as per the framework set out in these Guidelines
Regulatory Asset Base	This shall mean all tangible and intangible assets used in the direct provision of a regulated service and used in determination of tariffs.
Revenue Requirement	Means the costs pertaining to the Water Production, Transmission and Distribution which are permitted, to be recovered from the tariffs and charges determined by the Commission in accordance with the applicable Rate Setting Guidelines for Water Production, Transmission, Distribution and Supply.

PART 1 PHILOSOPHY OF GUIDELINES

1.1 Preamble

The Public Utilities and Regulatory Commission (PURC) of Ghana is responsible for examination and approval of water tariffs, monitoring of quality of service and consumer protection. In order to fulfil these mandates, the Commission has to gather, analyse and use different types of information and data: mainly financial and accounting data, technical and operational data, and commercial data. The aforementioned data must be presented in line in with regulatory standards needed to undertake tariff reviews as well as monitor standards of performance vis-à-vis associated regulatory costs and benchmarks.

In furtherance of above, these guidelines are issued pursuant to the PURC Act, 1997 (Act 538), Sections 16 and 24.

1.2 Principles Underlying the Guidelines

These Guidelines are based on the following general principles.

1. Transparency of information, procedures and transactions in water production, transmission, distribution and supply operations.
2. Allocation of costs, revenues and assets in a way that facilitates achievement of regulatory objectives.
3. Promotion of competition through comparative analysis of cost of supply.

1.3 Objectives of the Guidelines

These Guidelines are intended to achieve the following objectives.

1. Create a transparent and strong regulatory environment
2. Financial viability of the water utilities (including the guarantee of an appropriate rate of return on investments).
3. Ensure efficient and optimal operations in the water production, transmission, distribution and supply sectors
4. Foster the provision of safe and reliable water production, transmission, distribution and supply service at reasonable cost levels
5. Ensure cost-reflective tariffs, affordability and access to water
6. Separate the regulated and non-regulated business costs

1.4 Disclosure and Confidentiality Rules

PURC acknowledges that there may be commercial sensitivities attached to disclosure of some of the information provided by the regulated utilities to third parties. Such information shall be disclosed in consultation with the Water Utilities as well as the Right to Information Act, 2019 (Act 989).

PART 2 BACKGROUND TO REGULATORY ACCOUNTING

2.1 General Accounting Principles

The financial and accounting information listed in these guidelines to be requested from the Water Utility shall follow the same principles as the national accounting standards. The Water Utility shall prepare a regulatory account separately from the standard account reported by the company.

2.2 General Allocation Principles

From an accounting and financial perspective, the regulation of water production, transmission, distribution and supply activities requires separation of activities that are regulated from other non-regulated activities within the same entity. Separate accounts should be kept for these other activities. The financial and accounting data to be provided by the regulated utilities following these guidelines are related to the regulated activities of these utilities.

PURC requires further segmentation and allocation of production, transmission, distribution and supply service costs, revenues and assets according to service supply levels/categories.

A proper allocation process requires definition of allocation principles. The principles defined by PURC for the allocation of costs, revenues and assets shall be as follows:

2.2.1 Causality

Revenues, costs and assets shall be allocated to the different services provided by the regulated company on a **causality** basis (services offered or user category served by the regulated company that cause those costs or revenues to arise). To do this, the regulated utility shall take into consideration the following:

- a) **Direct or directly attributable revenues or costs:** *Traceable cause and effect relationship with the provision of the service; or revenues or costs which are solely generated by a particular service.*
- b) **Indirectly attributable revenues or costs:** *revenues or costs which are part of a pool of common revenues or costs but which can be attributed to a particular service through a non-arbitrary and verifiable cause and effect relationship (i.e. cost of a maintenance team that performs maintenance on assets belonging to different services).*
- c) **Unattributable revenues or costs:** *revenues or costs which are part of a pool of common revenues or costs and cannot be identified to a particular service, asset or function through a non-arbitrary and verifiable cause and effect relationship (i.e. administration or marketing costs).*

2.2.2 Objectivity

The allocation and valuation methodologies should be designed on an objective basis, and not in a way to benefit unfairly any party, neither the regulated company or any other party.

2.2.3 Consistency

The allocation criteria should be the same over time.

2.2.4 Transparency

Allocation methodologies shall be clear and the various components of the costs shall be perfectly differentiated from each other.

2.3 Approval of Allocation Methodology

The regulated Utilities shall submit to PURC for approval an allocation methodology that complies with the general principles described in Section 2.2. The methodology shall be applied to both accounting and financial data. The data shall be submitted to the Commission indicating activities that are regulated and unregulated, as well as the percentage of the revenues, costs, assets and investments assigned to service supply levels/category on a causal basis.

PURC shall approve or reject the methodology and the data submitted. If rejected, PURC shall request the regulated utility within 30 days to resubmit in line with the principles stated in the guidelines.

2.3.1 Application of Allocation Methodology

Once approved by PURC, the allocation methodology shall be applied consistently over time. No change shall be made to the methodology without prior approval of PURC. Any change to the methodology shall be subjected to PURC's approval and the Utility must indicate and justify the need for such change.

PART 3 INFORMATION REQUIREMENTS

PURC shall issue regulatory accounting templates which shall serve as a uniform format that reflects the chart of accounts as set out in appendix-1 of these guidelines. Water Utilities shall be required to use the template in submission of information for regulatory purposes. The templates shall be provided by PURC in excel format and Water Utilities shall fill in the appropriate cells according to the explanations and instructions provided in these Guidelines. The submission shall include both historical and projected information as captured as follows.

3.1 Financial Information

The Water Utility shall provide the following financial information requirements:

- a) Assets and Liabilities (components of the balance sheet statement); fixed assets information will be provided by service supply levels/categories
- b) Income Statement
- c) Revenues Disaggregated Data
- d) Operating Expenditures Disaggregated Data (to be provided by service supply levels/categories)
- e) Capital Costs Disaggregated Data (to be provided by service supply levels/categories)

3.2 Technical and Operational Information

The Water Utility shall provide the following technical and operational information requirements:

- a) System characteristics and descriptive data
- b) Technical service performance data related to water system/plant and network condition, losses, interruptions, quality as well as metering

3.3 Commercial Information

The Water Utility shall provide the following commercial information requirements:

- a) Customer characteristics
- b) Commercial service quality data related to complaints, sales facilities, service delays and response times, water theft among others

3.4 Organisational Information

The Water Utility shall provide information relating to staff figures disaggregated into various departments.

3.5 Performance Indicators

PURC shall derive a set of financial, technical, operational and commercial indicators based on raw data provided in the information model. These performance indicators shall facilitate the monitoring of performance of Water Utilities.

3.6 Validation of Data

Data submitted in the information templates shall be subject to further validation and audit from a regulatory point of view. Operational and capital costs shall be reasonable and justified in accordance with principles provided in Section 2.2.

3.7 Periodicity of Information Delivery

The Water Utilities shall submit commercial and technical data to PURC quarterly and annually. Quarterly data shall be submitted in line with Section 49(2) of LI 2413 as follows:

- a) Q1 data shall be provided on the last day of April
- b) Q2 data shall be provided on the last day of July
- c) Q3 data shall be provided on the last day of October
- d) Q4 data shall be provided on the last day of January of the next year.

Regulated Annual commercial and technical data, as well as annual financial and accounting data shall be provided no later than the last day of the month of March of the next year.

3.8 Cost Recognition and Acceptance for Tariff Determination

For the purposes of determination of revenue requirement hence water production, transmission, distribution and supply tariffs using information provided in the regulatory accounting templates, PURC may reject with reason inclusion of any unjustifiable operating and capital costs. If the Commission decides to reject such costs during the tariff filing process, it will notify the Water Utility of its decision in line with PURC's Major Tariff Review Determination Process.

3.9 Information Related to Transactions with Affiliates

The Water Utility shall provide all types of transactions with affiliated companies such as loans, guarantees, purchases, sales, deposits, etc. Information on this transaction shall be submitted once a year as defined in the "Affiliated Cies Transactions Information" along with the main spreadsheet information model.

3.10 Burden of Proof

As a general principle, the burden of proof that an operator complied with the rules, principles and requirements imposed by the guidelines lies with the operator itself.

3.11 Audit

PURC has the right to appoint an independent auditor to conduct once a year, a regulatory audit of regulated activities. The objective of the audit shall be to verify compliance of the information provided by the production, transmission and distribution utility with the regulatory and accounting guidelines. The Water Utility shall give the auditor access to all the information he/she might require. Access shall be granted to the primary information sources and tools as required.

Appendix-1 Chart of Accounts

Account	Account Type	Account Category
Assets		
Land	Assets	Land
Buildings	Assets	Building & Civil Works
Raw Water Mains	Assets	Building & Civil Works
Dams	Assets	Building & Civil Works
Electromechincal Equipment	Assets	Plant & Machinery
Pumps	Assets	Plant & Machinery
Meters	Assets	Plant & Machinery
Instruments	Assets	Line Cables Networks
Laboratory Equipment	Assets	Line Cables Networks
Dosing Equipment	Assets	Line Cables Networks
Standby Generator	Assets	Line Cables Networks
Motor Vehicles	Assets	Motor Vehicle
Computers & Related Accessories	Assets	Communication Equipment
Development costs	Assets	Intangible Assets
Concessions	Assets	Intangible Assets
Patents	Assets	Intangible Assets
Licences	Assets	Intangible Assets
Trade marks	Assets	Intangible Assets
Goodwill	Assets	Intangible Assets
Cash in hand and at Bank	Assets	Current Assets
Stocks	Assets	Current Assets
Account receivables	Assets	Current Assets
Short-term investments	Assets	Current Assets
Banks	Liabilities	Non-current Liabilities
Loans	Liabilities	Non-current Liabilities
Deferred Credit	Liabilities	Non-current Liabilities
Deferred Tax Liabilities	Liabilities	Non-current Liabilities
Trade Payables	Liabilities	Current Liabilities
Bank Overdraft	Liabilities	Current Liabilities
loans	Liabilities	Current Liabilities
Public administration	Liabilities	Current Liabilities
Provision for Tax	Liabilities	Current Liabilities
Government Equity	Equity	Equity
Other Component of Equity	Equity	Equity
Capital Surplus	Equity	Equity
Income Surplus	Equity	Equity
Depreciation of Fixed Assets		
Land	Assets	Depreciation
Buildings	Assets	Depreciation
Raw Water Mains	Assets	Depreciation
Dams	Assets	Depreciation
Electromechincal Equipment	Assets	Depreciation
Pumps	Assets	Depreciation
Meters	Assets	Depreciation
Instruments	Assets	Depreciation
Laboratory Equipment	Assets	Depreciation
Dosing Equipment	Assets	Depreciation
Standby Generator	Assets	Depreciation
Motor Vehicles	Assets	Depreciation
Computers & Related Accessories	Assets	Depreciation

Account	Account Type	Account Category
Operation Supervision and Engineering	Expenses	Operation and Maintenance Expenses
Contractor Services	Expenses	Operation and Maintenance Expenses
Pumping and Booster Stations	Expenses	Operation and Maintenance Expenses
Building	Expenses	Operation and Maintenance Expenses
Distribution Mains	Expenses	Operation and Maintenance Expenses
Electromechanical Equipments	Expenses	Operation and Maintenance Expenses
Furniture and Office Equipments	Expenses	Operation and Maintenance Expenses
Laboratory and Dosing equipments	Expenses	Operation and Maintenance Expenses
Workshops, Machinery and Equipments	Expenses	Operation and Maintenance Expenses
Water Tankers	Expenses	Operation and Maintenance Expenses
Distribution Storage Facility	Expenses	Operation and Maintenance Expenses
Laboratory Analytical Chemicals & Reagents	Expenses	Operation and Maintenance Expenses
Electricity	Expenses	Operation and Maintenance Expenses
Fuel & Lubricants	Expenses	Operation and Maintenance Expenses
Materials (Consumption of Stores and Spares)	Expenses	Operation and Maintenance Expenses
Equipment Hire	Expenses	Operation and Maintenance Expenses
Motor Vehicles	Expenses	Operation and Maintenance Expenses
Metering (distribution system related including metering related to monitor	Expenses	Operation and Maintenance Expenses
Information Technology (distribution system) E-Billing	Expenses	Operation and Maintenance Expenses
Maintenance Supervision and Engineering of above assets as well as the fol	Expenses	Operation and Maintenance Expenses
Pipe Laying Including Concretising for Faults Repairs/Encroachment on Roa	Expenses	Operation and Maintenance Expenses
Repair & Maintenance of Failed Joints	Expenses	Operation and Maintenance Expenses
Damages Caused by External Third Parties	Expenses	Operation and Maintenance Expenses
Safety Materials	Expenses	Operation and Maintenance Expenses
Consumption of Stores and Spares	Expenses	Operation and Maintenance Expenses
Loss of Stores and Spares	Expenses	Operation and Maintenance Expenses
Plant & Machinery Repairs and Maintenance	Expenses	Operation and Maintenance Expenses
Civil Works Repairs and Maintenance	Expenses	Operation and Maintenance Expenses
Annual Maintenance Contract	Expenses	Operation and Maintenance Expenses
- Plant & Machinery	Expenses	Operation and Maintenance Expenses
Civil Works Repairs and Maintenance	Expenses	Operation and Maintenance Expenses
Normal Tree Cutting	Expenses	Operation and Maintenance Expenses
Undergrowth Control Including Bush Clearing	Expenses	Operation and Maintenance Expenses
Waste & Disposal Connected to Line Clearing	Expenses	Operation and Maintenance Expenses
Co-Ordination & Supervision of Vegetation Control Work	Expenses	Operation and Maintenance Expenses
Fuel Lubricant	Expenses	Operation and Maintenance Expenses
Tyres & Batteries	Expenses	Operation and Maintenance Expenses
In- house Repairs & Maintenance	Expenses	Operation and Maintenance Expenses
Third-Party Repairs	Expenses	Operation and Maintenance Expenses
Height Allowance	Expenses	Operation and Maintenance Expenses
Uniform & Protective Clothing	Expenses	Operation and Maintenance Expenses
Other	Expenses	Operation and Maintenance Expenses

Account	Account Type	Account Category
License fees	Expenses	Administrative Expenses
Rent	Expenses	Administrative Expenses
Rates	Expenses	Administrative Expenses
Insurance	Expenses	Administrative Expenses
Maintenance of Buildings	Expenses	Administrative Expenses
Telephone	Expenses	Administrative Expenses
Postage	Expenses	Administrative Expenses
Telefax	Expenses	Administrative Expenses
Courrier Charges	Expenses	Administrative Expenses
Publicity	Expenses	Administrative Expenses
Printing & Stationery	Expenses	Administrative Expenses
Legal Expense	Expenses	Administrative Expenses
Consultancy Fees	Expenses	Administrative Expenses
Technical Fees	Expenses	Administrative Expenses
Audit Fees	Expenses	Administrative Expenses
Other Charges/fees	Expenses	Administrative Expenses
Conveyance Expenses	Expenses	Administrative Expenses
Kilometric Allowance	Expenses	Administrative Expenses
Travelling Expenses	Expenses	Administrative Expenses
Vehicles Hire/Rental Charges	Expenses	Administrative Expenses
Board Remuneration Expenses	Expenses	Administrative Expenses
Archive Expenses	Expenses	Administrative Expenses
Electricity Charges	Expenses	Administrative Expenses
Water Charges	Expenses	Administrative Expenses
Fees & Subscription	Expenses	Administrative Expenses
News Papers, Books & Periodicals	Expenses	Administrative Expenses
Bank Charges	Expenses	Administrative Expenses
Letters of Credit	Expenses	Administrative Expenses
Overdraft Charges	Expenses	Administrative Expenses
Advertisement	Expenses	Administrative Expenses
Entertainment	Expenses	Administrative Expenses
Protective & Preventive Security	Expenses	Administrative Expenses
Maintenance of Equipment	Expenses	Administrative Expenses
Organisational Development Expenses	Expenses	Administrative Expenses
Donation	Expenses	Administrative Expenses
Overnight Expenses	Expenses	Administrative Expenses
Hotel Expenses	Expenses	Administrative Expenses
Sundry Expenses	Expenses	Administrative Expenses
Hotel Expenses	Expenses	Administrative Expenses
Meals & Lunch Expenses	Expenses	Administrative Expenses
Local Travelling Expenses	Expenses	Administrative Expenses
Staff Fuel	Expenses	Administrative Expenses
Risk Allowance	Expenses	Administrative Expenses
Staff Training	Expenses	Administrative Expenses
New Service Connection Expenses	Expenses	Administrative Expenses
Best Worker Award Expenses	Expenses	Administrative Expenses
BOD Insurance	Expenses	Administrative Expenses
Corporate Social Responsibility	Expenses	Administrative Expenses
Demmurage and Wharfage on materials	Expenses	Administrative Expenses
Clearing & Forwarding Charges	Expenses	Administrative Expenses
Tools & Other Equipment	Expenses	Administrative Expenses
Curtains Carpet & Upholstery	Expenses	Administrative Expenses
Transit Insurance	Expenses	Administrative Expenses

Account	Account Type	Account Category
Base Salary	Expenses	Human Resource Expenses
Overtime	Expenses	Human Resource Expenses
Guaranteed Routine Allowances	Expenses	Human Resource Expenses
Productivity Linked Incentives	Expenses	Human Resource Expenses
Statutory Employer Costs (Pension & Related Costs)	Expenses	Human Resource Expenses
Medical Expenses	Expenses	Human Resource Expenses
Foreign Travel Expenses	Expenses	Human Resource Expenses
Local Travel Expenses	Expenses	Human Resource Expenses
Rent Allowance	Expenses	Human Resource Expenses
Leave Allowance	Expenses	Human Resource Expenses
Acting Allowance	Expenses	Human Resource Expenses
Call Allowance	Expenses	Human Resource Expenses
Tool Allowance	Expenses	Human Resource Expenses
Cash Allowance	Expenses	Human Resource Expenses
Night Watchman Allowance	Expenses	Human Resource Expenses
Transfer Allowance	Expenses	Human Resource Expenses
Heavy Duty Allowance	Expenses	Human Resource Expenses
Worker-Driver Allowance	Expenses	Human Resource Expenses
Responsibility Allowance	Expenses	Human Resource Expenses
Duty Allowance	Expenses	Human Resource Expenses
Refund	Expenses	Human Resource Expenses
Director Driver Allowance	Expenses	Human Resource Expenses
Directors' Secretary Allowance	Expenses	Human Resource Expenses
Stewards Allowance	Expenses	Human Resource Expenses
Entertainment Allowance	Expenses	Human Resource Expenses
Utility Subsidy	Expenses	Human Resource Expenses
Rent Subsidy	Expenses	Human Resource Expenses
Transport Allowance	Expenses	Human Resource Expenses
Entertainment Allowance	Expenses	Human Resource Expenses
Domestic Allowance	Expenses	Human Resource Expenses
Security Allowance	Expenses	Human Resource Expenses
Disability Allowance	Expenses	Human Resource Expenses
Control Engineers Risk Allowan	Expenses	Human Resource Expenses
Industrial Relations	Expenses	Human Resource Expenses
Scholarship	Expenses	Human Resource Expenses
Severance pay	Expenses	Human Resource Expenses
Kilometric Allowance	Expenses	Human Resource Expenses
Funeral Expenses	Expenses	Human Resource Expenses
Staff Welfare Expenses	Expenses	Human Resource Expenses
Meter Reading & Bill Delivery	Expenses	Customer Service
Meter Inspection & Maintenance	Expenses	Customer Service
Contract Meter Reading	Expenses	Customer Service
Contract Meter Installation	Expenses	Customer Service
Data Capturing & Services	Expenses	Customer Service
Mapping and Survey Expenses	Expenses	Customer Service
Debt Collection & Receivables	Expenses	Customer Service
Customer Relation & Marketing	Expenses	Customer Service
Reconciliation & Revenue	Expenses	Customer Service
Commission on Debt Collection	Expenses	Customer Service
Loss Control Expenses	Expenses	Customer Service
Loss Control Information Incentives	Expenses	Customer Service
Billing & Related Printing & Statistics	Expenses	Customer Service
Billing & Payment Systems	Expenses	Customer Service
Customer Relation Management Systems	Expenses	Customer Service
Stakeholder Communication, Sensitisation & Public Education	Expenses	Customer Service
Productivity Incentive	Expenses	Customer Service
Point of Sale Devices & Systems	Expenses	Customer Service
Salaries & Wages	Expenses	Customer Service
Communication	Expenses	Customer Service
Call Centre expenses	Expenses	Customer Service
Smart metering Communication expenses	Expenses	Customer Service
Digital Revenue Collections	Expenses	Customer Service