PUBLIC UTILITIES REGULATORY COMMISSION

2024 Second Quarter **Natural Gas, Electricity & Water Tariff Decision**

An In-depth Look at the Rationale Underpinning the 2024 Second Quarter Natural Gas, Electricity and Water Tariffs

TABLE OF CONTENTS

LIST OF TABLES

1.0 INTRODUCTION

As part of the Public Utilities Regulatory Commission's strategy to restore the real value of natural gas, electricity and water tariffs as approved by the Commission and payable by consumers, 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 Natural Gas, Electricity and Water Utility Service Providers (USPs), given that the effects of these factors are beyond the control of the USPs.

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 Second Quarter of 2024.

This decision paper highlights the results/ findings in terms of the impact of changes in four key variables, namely: Hydro-Thermal Generation Mix; Ghana Cedi-US Dollar Exchange Rate; Inflation Rate and Fuel Prices; on the actuals and projections of cost components, which will subsequently impact the Commission's decisions for the Second Quarter of 2024, which is effective July 01, 2024.

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 the actual and projected indicators, which were used in the determination of tariff adjustments for the Second Quarter of 2024.

Under this framework, projections were made for the exchange rate based on the actual Inter-Bank Ghana Cedi-US Dollar selling exchange rate data, which was sourced from the Bank of Ghana; actual inflation rate sourced from the Ghana Statistical Service and natural gas prices/volumes sourced from various gas suppliers. The methodology also considered the projected hydro electrical energy generation from both Akosombo and Kpong generating stations with data submitted by the Volta River Authority to the Electricity Market Oversight Panel (EMOP) and PURC, while 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

For the purposes of determining the outcome of the 2024 Second Quarter tariffs, the underlying data with respect to the above four indicators were analysed in line with 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 underlying data of the 2024 Second Quarter tariff analysis are summarised and presented in Table-1.

Table 1: Summary of Data Used in Analysis of 2024 Second Quarter Electricity Tariffs

Item No.	Item Description	Unit	Q1 2024 Parameters/Assumptions Effective April 01, 2023	Q2 2024 Parameters/Assumptions Effective July 01, 2024
A	**Generation Mix:**			
A1	Hydro	%	34.81	34.81
A2	Thermal	%	65.19	65.19
B	Exchange Rate	GHS/USD ExRate	12.1349	14.6584
C	**Inflation Rate:**			
C1	Projected Annual Average	%	28.27	24.38
C2	Projected Quarterly Average	%	7.07	6.09
D	**Fuel Price:**			
D1	Natural Gas	US$/MMBtu	7.6426	8.0422
D2	Heavy Fuel Oil (HFO)	US$/MTonne	N/A	N/A

Source: PURC Data & Tariff Analysis, 2024

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:

a) The projected hydro generation mix for Second Quarter 2024 was 34.81%, representing the percentage of total electrical energy generated from hydro and thermal sources. This percentage remained unchanged from the First Quarter 2024 hydro projection.

b) The projected thermal generation mix of 65.19% also remained the same as the projection in the First Quarter of 2024.

2.3.2 Ghana Cedi-US Dollar Exchange Rate

With regards to the Projected Ghana Cedi-US Dollar exchange rate indicated in Table-1:

a) The Commission applied a projected Weighted Average Ghana Cedi-US Dollar Exchange Rate of GHS14.6584/US$1.0000. This projected exchange rate includes under-recovery from the First Quarter, 2024 based on Actual Inter-Bank Average Ghana Cedi-US Dollar Selling exchange rate for the period February-May, 2024 and an exchange rate projection for the Second Quarter of 2024.

b) The projected exchange rate for the Second Quarter 2024 represents a 20.80% depreciation of the Ghana Cedi against the US Dollar over the First Quarter 2024 Projected Tariff Exchange Rate of GHS12.1349/US$1.0000.

2.3.3 Inflation Rate

A projected Ghana Average annual inflation rate of 24.38% as indicated in Table-1, was employed in the Second Quarter 2024 tariff review. This translates into a Projected Quarterly Average Inflation Rate of 6.09% as compared with the First Quarter 2024 annual inflation of 28.27% and quarterly average inflation rate of 7.07%. This represents a quarterly inflation variance of -0.97%.

The inflation rate variance of -0.97% was used to adjust all local costs to maintain the real value for the cost of supply affected by inflation for the Second Quarter of 2024.

2.3.4 Price of Fuel - Natural Gas

Natural Gas was the primary fuel used in the determination of Fuel Recovery Charge as a component of the individual power plant tariffs hence Composite Bulk Generation Tariff for the Second Quarter 2024 Tariff Adjustment. The Commission approved a Weighted Average Cost of Gas (WACOG) of US$8.0422/MMBtu which is a 5.23% increase over the First Quarter 2024 Approved WACOG of US$7.6426/MMBtu. The increase in WACOG is as a result of change in Gas Commodity Price of Nigeria-Gas (N-Gas) due to annual price escalation clauses

3.0 SUMMARY OF ELECTRICITY TARIFF RESULTS

A summary of electricity 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 2024 Second Quarter

Item No	Item Description	Unit	Q1 2024 Parameters/Assumptions Effective April 01, 2024	Q2 2024 Parameters/Assumptions Effective July 01, 2024
A	**Generation Tariffs:**			
A1	VRA Bulk Generation Charge (BGC)	GHp/kWh	37.1827	46.9852
A2	Composite Bulk Generation Charge (VRA&IPP)	GHp/kWh	102.2886	127.1938
B	**Transmission Tariffs::**			
B1	Transmission Service Charge Attributable to Network Business (TSC-1)	GHp/kWh	8.3715	8.4752
B2	Transmission Service Charge Attributable to Losses (TSC-2)	GHp/kWh	4.3731	5.4379
C	**Distribution Tariffs:**			
C1	Distribution Service Charge Attributable to Network Business (DSC-1)	GHp/kWh	18.4135	18.9127
C2	Distribution Service Charge Attributable to Losses (DSC-2)	GHp/kWh	29.3962	36.1702

Source: PURC Data & Tariff Analysis, 2024

3.1 Bulk Generation Charge

Projecting for Second Quarter 2024, VRA Bulk Generation Tariff increased from GHp37.1827/kWh to GHp46.9852/kWh while the Composite Bulk Generation Tariff (VRA&IPP) increased from both VRA Bulk Generation Tariff and Composite Bulk Generation Charge respectively. The increment in VRA and Composite Bulk Generation Charge is as a result of the Hydro-Thermal Generation Mix, Weighted Average Cost of Gas (WACOG) and Ghana Cedi-US Dollar Exchange Rate. A breakdown of the components of the Composite Bulk Generation Charge for Second Quarter 2024 is presented in Table-3.

Table 3: Summary of First Quarter 2024 Average Electrical Energy Generation by Power Plant and Tariffs

Item Description	Q1 2024 Quarterly Tariff Review Effective April 01, 2023		Q2 2024 Quarterly Tariff Review Effective July 01, 2024	
	Projected Electrical Energy (GWh)	Approved Tariff (GHp/kWh)	Projected Electrical Energy (GWh)	Approved Tariff (GHp/kWh)
VRA Plants				
VRA-Hydro:				
Akosombo	1,639	24.5222	1,639	29.6217
Kpong	161	50.2724	161	60.7268
Sub-Total VRA Hydro	**1,801**		**1,801**	
VRA-Thermal:				
TAPCo	204	113.1012	204	151.2795
AMERI	-	124.6539	-	150.5025
TT1PP	14	125.4953	14	158.1262
KTPP	28	124.2259	28	156.3049
Sub-Total VRA Thermal	**246**		**246**	
VRA-Renewable:				
Solar (Navrongo)	1	151.5863	1	183.1095
Solar (Lawra/Kaleo)	3	109.2140	3	131.9256
Sub-Total VRA Renewable	**4**		**4**	
Total VRA Electrical Energy/ VRA Composite Bulk Generation Tariff	**2,051**		**2,051**	
IPPs:				
Sunon Asogli Phase I	246	148.7577	246	185.0816
Sunon Asogli Phase II	479	143.5014	479	178.1464
Karpowership	864	143.2000	864	178.2451
AKSA	16	131.8730	16	164.4220
CENIT	213	138.0049	213	173.0187
Cenpower	613	156.9897	613	194.4801
Early Power	83	159.4430	83	198.4019
Amandi (Twin City)	342	141.2073	342	174.9811
Bui Power	249	124.2613	249	150.1021
BPA Solar Farm	6	124.2613	6	150.1021
BXC Solar	7	244.3627	7	295.1792
Meienergy Solar	6	219.9206	6	265.6543
Safisana Plant	0.1	212.3606	0.1	256.5221
Sub-Total IPPs	**3,123**		**3,123**	
Total Electrical Energy/ VRA+IPPs Composite Bulk Generation Charge	**5,174**		**5,174**	
Composite Bulk Generation Charge		**102.2886**		**127.1938**
Composite Bulk Generation Fixed Charge		**48.8900**		**59.6359**
Composite Bulk Generation Energy Charge		**53.3986**		**67.5580**
Exchange Rate		**12.1349**		**14.6584**
Weighted Average Cost of Gas		**7.6426**		**8.0422**

Source: PURC Data & Tariff Analysis, 2024

3.2 Transmission Service Charge

The Transmission Tariff attributable to the network business (TSC-1) increased marginally from GHp8.3715/kWh to GHp8.4752/kWh representing a 1.24% increase while that of losses (TSC-2) also increased from GHp4.3731/kWh to GHp5.4379/kWh representing a 24.35% growth. The change in TSC-1 is as a result of the depreciation of the Ghanaian Cedi and a reduction in projected Inflation Rate, while the change in TSC-2 is due to an increase in the Composite Bulk Generation Charge.

3.3 Distribution Service Charge

With respect to the Distribution Service Charge (DSC) for the Second Quarter of 2024, the tariff attributable to the network business (DSC-1), increased from GHp18.4135/kWh to GHp18.9127/kWh representing a 2.71% increase, while losses (DSC-2) also increased from GHp29.3962/kWh to GHp36.1702/kWh representing a 23.04% growth. The change in DSC-1 is a result of an upward movement in the Ghana Cedi-US Dollar Exchange Rate and reduction in Inflation Rate.

3.4 Impact of Changes in Composite Bulk Generation Charge, Transmission Service Charge and Distribution Service Charge on Projected Revenue Requirement

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

Table 4: Summary of Effect of Key Variables on Projected Revenue Requirement for Second Quarter 2024

Type of Effect	Impact of Effect	Monetary Value (MGHS)	Impact on End User Tariffs
Generation Mix Effect	No-Recovery	-	-
Ghana Cedi - US Dollar Exchange Rate Effect	Under-Recovery	1,021.80	18.6%
Natural Gas Effect	Under-Recovery	115.40	1.9%
Inflation Rate Effect	Over-Recovery	(4.44)	-0.1%
Total Monetary Effect	**Under-Recovery**	**(1,132.76)**	**20.4%**

Source: PURC Data Analysis, 2024

3.4.1 Generation Mix Effect

Holding the Ghana Cedi-US Dollar Exchange rate, inflation rate, and natural gas prices constant, the revenue gap analysis reveals that, there is no increment in total revenue requirement, as a result of changes in the projected hydro electric energy allocation for the Second Quarter of 2024, beyond the base projection for the First Quarter of 2024.

3.4.2 Exchange Rate Effect

Holding the generation mix, inflation rate and natural gas prices constant at First Quarter 2024 approved values, the revenue gap analysis indicates a GHS1.02 billion increase in revenue requirement resulting from a 20.80% depreciation in value of the projected Ghana Cedi-US Dollar Exchange rate.

3.4.3 Inflation Rate Effect

Holding the Ghana Cedi-US Dollar exchange rate, generation mix, and natural gas prices constant, the revenue gap analysis reveals a GHS4.44 million decrease in revenue requirement resulting from a drop in the projected quarterly inflation rate from 7.07% to an average inflation rate of 6.09%.

3.4.4 Natural Gas Price Effect

Natural Gas price effect was analysed from the perspective of an upward movement in the projected WACOG from USD7.6426/MMBtu to USD8.0422/MMBtu holding the Ghana Cedi-US Dollar exchange rate, inflation rate and generation mix effect constant. The revenue gap analysis indicates a GHS115.4 million revenue under-recovery.

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 2024 Second Quarter Tariff analysis indicates that the Ghana Cedi-US Dollar exchange rate, inflation rate, and natural gas price all had impacts on the end user tariffs with the exception of the hydro-thermal generation mix. These factors collectively resulted in a GHS1.13 billion revenue deficit to be recovered from consumers in the second quarter of 2024. However, taking into consideration the revenue collection performance of the sector since the continuous increase in tariffs have not yielded the corresponding increase in revenue collection by the utilities to cover sector expenditure as well as the economic impact of tariff increment on consumers, the Board decided to pass on 20% of the GHS 1.13 billion deficit to be recovered through varying tariff adjustments across different electricity customer categories, as detailed in Section 5.

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 rate, inflation rate and cost of electricity as key variables impacting on the revenue requirement for GWL. The effect of changes in each of the aforementioned variables on water tariffs payable by consumers are presented in the following section.

4.1 Electricity Price Effect

The cost of electricity constitutes a significant proportion of Ghana Water Limited's (GWL) total cost of water production, transmission and distribution. Revenue Gap Analysis reveals a GHS 7.04 million revenue under-recovery due to an increase in projected electricity costs for the Second Quarter of 2024 beyond the base projected for First Quarter 2024, holding the Ghana Cedi-US Dollar exchange rate and Inflation rate constant.

4.2 Exchange Rate Effect

Holding electricity price effect and inflation rate constant for the First Quarter Tariff Adjustments values, the Revenue Gap Analysis undertaken with respect to the Ghana Cedi-US Dollar exchange rate effect, indicates that, a GHS28.86million revenue under-recovery by GWCL resulted in a 20.8% loss in value of the Ghana Cedi against the US Dollar.

4.3 Inflation Rate Effect

Similarly, holding the electricity price effect and Ghana Cedi-US Dollar exchange rate constant, the Revenue Gap Analysis shows a GHS1.57 million revenue over-recovery resulting from a drop in the First Quarter Tariff Adjustments average inflation rate from 28.27% to an average inflation rate of 24.38%.

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

The combined impact of the Ghana Cedi- US Dollar exchange rate, inflation rate and electricity tariff effects indicate a total amount of GHS34.33 million recoverable from water consumers over the Second Quarter of 2024. The Commission thus approved a 5.16% increase in urban water tariffs across board for all water consumers.

5.0 ELECTRICITY AND WATER TARIFF ADJUSTMENT FOR SECOND QUARTER, 2024

In light of results from analysis of data discussed in previous sections for electricity and water, the Commission made the following decisions.

1. The Commission approved targeted adjustments in electricity tariffs across various customer categories. Consequently, the following tariff adjustments will be witnessed by consumers:

    a. Residential customers in the lifeline category will see an increase in electricity tariffs by 3.45%.

    b. All other residential customers will experience an increase in electricity tariffs by 5.84%.

    c. Non-Residential customers will also witness an increase of 5.84% in electricity tariffs.

    d. Special Load Tariff (SLT) customers will on average, experience a 4.92% increase in electricity tariffs.

2. 2. The Commission approved a 5.16% increase across GWL's consumer categories to enable the company meet consumer demand in terms of provision of water services over the Second Quarter of 2024.

The Commission will continue to implement its Quarterly Tariff Review (QTR) per its Rate Setting Guidelines (RSG) 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. Furthermore, 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 JULY 01, 2024

CUSTOMER CLASS	APPROVED TARIFF (GHp/kWh)
Residential	
0-30	65.6664
0-300	148.7753
300+	196.5822
Service Charge for Lifeliners	213.0000
Service Charge for Other Residential Consumers	1073.0886
Non-Residential	
0-300	134.3206
300+	166.9283
Service Charge	1242.8245
SLT-LV	
Energy Charge (GHp/kWh)	200.4630
Service Charge (GHp/month)	50000.00
SLT-MV/HV	
Energy Charge (GHp/kWh)	160.0146
Service Charge (GHp/month)	50000.00
SLT-HV-2	
Energy Charge (GHp/kWh)	104.4000
Service Charge (GHp/month)	50000.00
SLT-HV Mines	
Energy Charge (GHp/kWh)	419.5124
Service Charge (GHp/month)	50000.00

APPENDIX 2:
APPROVED WATER TARIFFS EFFECTIVE JULY 01, 2024

	TARIFF CATEGORY		APPROVED TARIFF
(a)	**Residential**		
	0-5m^3 (Exclusive)	- GHp/1000 Litres	498.4819
	Above 5 m^3	- GHp/1000 Litres	881.9206
	Service Charge	- GHp/Month	1000.00
(b)	**Non-Residential**	- GHp/1000 Litres	1492.0379
	Service Charge	- GHp/Month	2000.00
(c)	**Commercial**	- GHp/1000 Litres	2669.3466
	Service Charge	- GHp/Month	2000.00
(d)	**Industrial**	- GHp/1000 Litres	2669.3466
	Service Charge	- GHp/Month	25000.00
(e)	**Public Institutions/Government Departments**	- GHp/1000 Litres	1218.2863
	Service Charge	- GHp/Month	2000.00
(f)	**Public Stand Pipes**	- GHp/1000 Litres	591.1923
	Service Charge	- GHp/Month	2000.00
(g)	**Bottled Water and Drinks**	- GHp/1000 Litres	2669.3466
	Service Charge	- GHp/Month	25000.00
(h)	**Sachet Water Producers**	- GHp/1000 Litres	2349.0250
	Service Charge	- GHp/Month	10000.00
(i)	**Bulk Supply**	- GHp/1000 Litres	846.3858
	Service Charge	- GHp/Month	5000.00
(j)	**Ports and Harbours**	- GHp/1000 Litres	3491.5053
	Service Charge	- GHp/Month	50000.00

APPENDIX 2:
APPROVED NET METERING TARIFFS EFFECTIVE JULY 01, 2024

TARIFF CATEGORY	MEASURE	IMPORT TARIFF (CAPACITY CHARGE)	EXPORT TARIFF (ENERGY CHARGE)	RETAIL TARIFF
Residential				
0-30 (Lifeline, Exclusive)	GHp/kWh	39.3998	26.2666	65.6664
31-300	GHp/kWh	89.2652	59.5101	148.7753
300+	GHp/kWh	117.9493	78.6329	196.5822
Service Charge:				
Lifeline	GHp/Month	213.0000	213.0000	213.0000
Other Residential Consumers	GHp/Month	1073.0886	1073.0886	1073.0886
Non-Residential				
0-300	GHp/kWh	80.5924	53.7282	134.3206
300+	GHp/kWh	100.1570	66.7713	166.9283
Service Charge	GHp/Month	1242.8245	1242.8245	1242.8245
SLT-LV				
Energy Charge	GHp/kWh	120.2778	80.1852	200.4630
Service Charge	GHp/Month	50000.00	50000.00	50000.00
SLT-MV/HV				
Energy Charge	GHp/kWh	96.0088	64.0059	160.0146
Service Charge	GHp/Month	50000.00	50000.00	50000.00
SLT-HV MINES				
Energy Charge	GHp/kWh	251.7074	167.8050	419.5124
Service Charge	GHp/Month	50000.00	50000.00	50000.00

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