



PUBLIC UTILITIES REGULATORY COMMISSION

2024 Third Quarter Natural Gas, Electricity & Water Tariff Decision

An In-depth Look at the Rationale
Underpinning the 2024 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 2024.

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 2024 effective October 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 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 2024 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 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

For the purposes of determining the outcome of the 2024 Third Quarter Tariffs, the underpinning data with respect to Generation Mix (Hydro-Thermal Mix), Ghana Cedi-US Dollar Exchange Rate, Inflation Rate and Natural Gas Price 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 underpinning data of the 2024 Third Quarter Tariff analysis are summarised and presented in Table-1 in Table-1.

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

Item No.	Item Description	Unit	Q2 2024 Parameters/Assumptions Effective July 01, 2024	Q3 2024 Parameters/Assumptions Effective October 01, 2024
A	Generation Mix:			
A1	Hydro	%	34.81	34.81
A2	Thermal	%	65.19	65.19
B	Exchange Rate	GHS/USD ExRate	14.6584	15.3855
C	Inflation Rate:			
C1	Projected Annual Average	%	24.38	22.27
C2	Projected Quarterly Average	%	6.09	5.57
D	Fuel Price:			
D1	Natural Gas	US\$/MMBtu	8.0422	7.8368
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:

- The projected hydro generation mix for Third Quarter 2024 was 34.81%, representing hydro generation as a percentage of total electrical energy generated from hydro and thermal sources. This percentage remains unchanged from the Second Quarter 2024 hydro projection.
- The projected thermal generation mix of 65.19% also remains the same as the projection for Second Quarter of 2024 projection.

2.3.2 Ghana Cedi-US Dollar Exchange Rate

With regards to the Projected Ghana Cedi-US Dollar Exchange Rate indicated in Table-1:

- The Commission applied a projected Weighted Average Ghana Cedi-US Dollar Exchange Rate of GHS15.3855/US\$1.0000. This projected exchange rate includes under-recovery from Second Quarter, 2024 based on Actual Inter-Bank Average Ghana Cedi-US Dollar Selling Exchange Rate for the period May-September, 2024 and an exchange rate projection for Third Quarter 2024.

- b) The projected exchange rate for the Third Quarter 2024 represents a 4.96% depreciation of the Ghana Cedi against the US Dollar over the Second Quarter 2024 Projected Tariff Exchange Rate of GHS14.6584/US\$1.0000.

2.3.3 Inflation Rate

A projected Ghana Average Annual Inflation Rate of 22.27% as indicated in Table-1, was employed in the Third Quarter 2024 tariff review. This translates into a Projected Quarterly Average Inflation Rate of 5.57% as compared with the Second Quarter 2024 annual inflation of 24.38% which translates into quarterly average inflation rate of 6.09%. This represents a quarterly inflation variance of -0.53%.

The inflation rate variance of -0.53% was used to adjust all local costs to maintain the real value for the cost of supply affected by inflation for the Third Quarter of 2024.

2.3.4 Price of Fuel - Natural Gas

Natural gas served as the primary fuel for determination of Fuel Recovery Charge, a key component of the individual power plant tariffs, and thus, the Composite Bulk Generation Tariff for the Third Quarter 2024 Tariff Adjustment.

- a) The Commission approved a Weighted Average Cost of Gas (WACOG) of US\$7.8368/MMBtu, representing a 2.5% reduction from the Second Quarter 2024 WACOG of US\$8.0422/MMBtu.
- b) This reduction in WACOG is attributed to changes in the Nigeria-Gas (N-Gas) commodity price due to bi-annual price escalation clauses and the inclusion of under-recoveries from actual gas supply volumes during the Second Quarter of 2024 (April to June 2024).

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 Third Quarter

Item No	Item Description	Unit	Q2 2024 Parameters/Assumptions Effective July 01, 2024	Q3 2024 Parameters/Assumptions Effective October 01, 2024
A	Generation Tariffs:			
A1	VRA Bulk Generation Charge (BGC)	GHp/kWh	46.9852	48.9870
A2	Composite Bulk Generation Charge (VRA&IPP)	GHp/kWh	127.1938	131.8548
B	Transmission Tariffs:			
B1	Transmission Service Charge Attributable to Network Business (TSC-1)	GHp/kWh	8.4752	8.4948
B2	Transmission Service Charge Attributable to Losses (TSC-2)	GHp/kWh	5.4379	5.6372
C	Distribution Tariffs:			
C1	Distribution Service Charge Attributable to Network Business (DSC-1)	GHp/kWh	18.9127	19.0384
C2	Distribution Service Charge Attributable to Losses (DSC-2)	GHp/kWh	36.1702	37.4356

Source: PURC Data & Tariff Analysis, 2024

3.1 Bulk Generation Charge

Projecting for Third Quarter 2024, VRA Bulk Generation Charge increased from GHp46.9852/kWh to GHp48.9870/kWh while the Composite Bulk Generation Charge (VRA&IPP) increased from both VRA Bulk Generation Charge and Composite Bulk Generation Charge respectively. The increment in VRA and Composite Bulk Generation Charge is as a result of changes in 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 Third Quarter 2024 is presented in Table-3.

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

Item Description	Q2 2024 Quarterly Tariff Review Effective July 01, 2023		Q3 2024 Quarterly Tariff Review Effective October 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	29.6217	1,639	31.0909
Kpong	161	60.7268	161	63.7389
Sub-Total VRA Hydro	1,801		1,801	
VRA-Thermal:				
TAPCo	204	151.2795	204	158.7830
AMERI	-	150.5025	-	157.9674
TT1PP	14	158.1262	14	165.9692
KTPP	28	156.3049	28	164.0576
Sub-Total VRA Thermal	246		246	
VRA-Renewable:				
Solar (Navrongo)	1	183.1095	1	192.1917
Solar (Lawra/Kaleo)	3	131.9256	3	138.4691
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	185.0816	246	194.2616
Sunon Asogli Phase II	479	178.1464	479	186.9824
Karpowership	864	178.2451	864	187.0860
AKSA	16	164.4220	16	172.5773
CENIT	213	173.0187	213	181.6004
Cenpower	613	194.4801	613	204.1263
Early Power	83	198.4019	83	208.2426
Amandi (Twin City)	342	174.9811	342	183.6601
Bui Power	249	150.1021	249	157.5471
BPA Solar Farm	6	150.1021	6	157.5471
BXC Solar	7	295.1792	7	309.8201
Meienergy Solar	6	265.6543	6	278.8307
Safisana Plant	0.1	256.5221	0.1	269.2456
Sub-Total IPPs	3,123		3,123	
Total Electrical Energy/ VRA+IPPs Composite Bulk Generation Charge	5,174	127.1938	5,174	131.8548
Composite Bulk Generation Fixed Charge		59.6359		62.5938
Composite Bulk Generation Energy Charge		67.5580		69.2610
Exchange Rate		14.6584		15.3855
Weighted Average Cost of Gas		8.0422		7.8368

Source: PURC Data & Tariff Analysis, 2024

3.2 Transmission Service Charge

The Transmission Service Charge attributable to the network business (TSC-1) increased marginally from GHp8.4752/kWh to GHp8.4948/kWh representing a 0.23% increase while that of losses (TSC-2) also increased from GHp5.4379/kWh to GHp5.6372/kWh representing a 3.66% growth. The change in TSC-1 is as a result of upward movement in Ghana Cedi-US Dollar Exchange Rate and reduction in projected Inflation Rate while the change in TSC-2 is due to increase in the Composite Bulk Generation Charge.

3.3 Distribution Service Charge

With respect to Distribution Service Charge (DSC) for the Third Quarter of 2024, the tariff attributable to the network business (DSC-1) increased from GHp18.9127/kWh to GHp19.0384/kWh representing a 0.66% increase while losses (DSC-2) also increased from GHp36.1702/kWh to GHp37.4356/kWh representing a 3.50% upsurge. The change in DSC-1 is a result of upward movement in Ghana Cedi-US Dollar Exchange Rate and reduction in Inflation Rate while the change in DSC-2 is due to increase in the Composite Bulk Generation Charge and Transmission Service Charge.

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 Third 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	248.06	4.3%
Natural Gas Effect	Over-Recovery	(71.70)	-1.2%
Inflation Rate Effect	Over-Recovery	(2.38)	-0.1%
Total Monetary Effect	Under-Recovery	173.98	3.02%

Source: PURC Data Analysis, 2024

3.4.1 Generation Mix Effect

Revenue gap analysis reveals no increment in total revenue requirement resulting from no change in projected hydro electrical energy allocation for 2024 Third Quarter beyond the base projected for Second Quarter 2024, 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 Rate effect, holding Generation Mix, Inflation Rate and Natural Gas Price constant at Second Quarter 2024 Approved values, revenue gap analysis indicates a GHS248.06 million increase in revenue requirement resulting from a 4.96% 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 Price constant, the revenue gap analysis reveals a GHS2.38 million decrease in revenue requirement resulting from a drop in the projected quarterly Inflation Rate from 6.09% to an average Inflation Rate of 5.57%.

3.4.4 Natural Gas Price Effect

Natural Gas Price effect was analysed from the perspective of upward movement in the projected WACOG from USD8.0422/MMBtu to USD7.8368/MMBtu holding Ghana Cedi-US Dollar Exchange, Inflation Rate and Generation Mix effect constant. Revenue Gap Analysis indicates a GHS71.70 million reduction 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 2024 Third Quarter Tariff analysis indicates that the Ghana Cedi-US Dollar Exchange Rate, Inflation Rate, and Natural Gas Price all had impacts on end user tariffs with the exception of the Hydro-Thermal Generation Mix. These factors collectively result in a GHS 173.98 million revenue deficit to be recovered from consumers in the Third quarter of 2024. In tariff terms, this translates into a 3.02% increase in electricity tariffs payable by all categories of consumers for the Third Quarter 2024.

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 revenue requirement hence water tariffs payable by consumers for Third Quarter of 2024. The effect of changes in each of the aforementioned variables on water tariffs payable by consumers are as indicated in Table-5.

Table 5: Summary of Effect of Key Variables on Projected Revenue Requirement for Third 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	248.06	4.3%
Natural Gas Effect	Over-Recovery	(71.70)	-1.2%
Inflation Rate Effect	Over-Recovery	(2.38)	-0.1%
Total Monetary Effect	Under-Recovery	173.98	3.02%

Source: PURC Data Analysis, 2024

4.1 Electricity Price Effect

The cost of electricity constitutes a significant portion of Ghana Water Limited (GWL) total cost of water production, transmission and distribution. Revenue Gap Analysis reveals a GHS 4.54 million revenue under-recovery due to an increase in projected electricity costs for the Third Quarter of 2024 beyond the base projected for Second Quarter 2024 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 GHS8.31 million revenue under-recovery by GWL as a result of a 4.96% loss 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 GHS0.84 million decrease in revenue requirement resulting from a drop in Average Inflation Rate from 24.38% to an Average Inflation Rate of 22.27%.

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 GHS12.01 million recoverable from water consumers over 2024 Third Quarter. The Commission thus approved a 1.86% across board increase for all water consumers over existing water tariffs.

5.0 ELECTRICITY AND WATER TARIFF ADJUSTMENT FOR THIRD 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 3.02% adjustments in electricity tariffs across the various customer categories
2. The Commission approved a 1.86% increase across GWCL's consumer categories to enable the company meet consumer demand in terms of provision of water services over the Third Quarter of 2024.

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 OCTOBER 01, 2024**

CUSTOMER CLASS	APPROVED TARIFF (GHp/kWh)
Residential 0-30 0-300 300+ Service Charge for Lifeliners Service Charge for Other Residential Consumers	67.6495 153.2683 202.5190 213.0000 1073.0886
Non-Residential 0-300 300+ Service Charge	138.3771 171.9695 1242.8245
SLT-LV Energy Charge (GHp/kWh) Service Charge (GHp/month) SLT-MV Energy Charge (GHp/kWh) Service Charge (GHp/month) SLT-MV-2 Energy Charge (GHp/kWh) Service Charge (GHp/month) SLT-HV Energy Charge (GHp/kWh) Service Charge (GHp/month) SLT-HV Mines Energy Charge (GHp/kWh) Service Charge (GHp/month)	206.5170 50000.00 164.8471 50000.00 107.5529 50000.00 164.8471 50000.00 432.1817 50000.00

**APPENDIX 2:
APPROVED WATER TARIFFS EFFECTIVE OCTOBER 01, 2024**

TARIFF CATEGORY		APPROVED TARIFF
(a)	Residential	
	0-5m ³ (Exclusive)	- GHp/1000 Litres 507.7675
	Above 5 m ³	- GHp/1000 Litres 898.3489
	Service Charge	- GHp/Month 1000.00
(b)	Non-Residential	- GHp/1000 Litres 1519.8314
	Service Charge	- GHp/Month 2000.00
(c)	Commercial	- GHp/1000 Litres 2719.0707
	Service Charge	- GHp/Month 2000.00
(d)	Industrial	- GHp/1000 Litres 2719.0707
	Service Charge	- GHp/Month 25000.00
(e)	Public Institutions/Government Departments	- GHp/1000 Litres 1305.1539
	Service Charge	- GHp/Month 2000.00
(f)	Public Stand Pipes	- GHp/1000 Litres 608.3167
	Service Charge	- GHp/Month 2000.00
(g)	Bottled Water and Drinks	- GHp/1000 Litres 2719.0707
	Service Charge	- GHp/Month 25000.00
(h)	Sachet Water Producers	- GHp/1000 Litres 2392.7822
	Service Charge	- GHp/Month 10000.00
(i)	Bulk Supply	- GHp/1000 Litres 862.1521
	Service Charge	- GHp/Month 5000.00
(j)	Ports and Harbours	- GHp/1000 Litres 3556.5444
	Service Charge	- GHp/Month 50000.00

**APPENDIX 3:
APPROVED NET METERING TARIFFS EFFECTIVE OCTOBER 01, 2024**

TARIFF CATEGORY	MEASURE	IMPORT TARIFF (CAPACITY CHARGE)	EXPORT TARIFF (ENERGY CHARGE)	RETAIL TARIFF
Residential				
0-30 (Lifeline, Exclusive)	GHp/kWh	40.5897	27.0598	67.6495
31-300	GHp/kWh	91.9610	61.3073	153.2683
300+	GHp/kWh	121.5114	81.0076	202.5190
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	83.0262	55.3508	138.3771
300+	GHp/kWh	103.1817	68.7878	171.9695
Service Charge	GHp/Month	1242.8245	1242.8245	1242.8245
SLT-LV				
Energy Charge	GHp/kWh	123.9102	82.6068	206.5170
Service Charge	GHp/Month	50000.00	50000.00	50000.00
SLT-MV/HV				
Energy Charge	GHp/kWh	98.9083	65.9388	164.8471
Service Charge	GHp/Month	50000.00	50000.00	50000.00
SLT-HV MINES				
Energy Charge	GHp/kWh	259.3090	172.8727	432.1817
Service Charge	GHp/Month	50000.00	50000.00	50000.00

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