PUBLIC UTILITIES REGULATORY COMMISSION

2025 Second Quarter **Natural Gas, Electricity & Water Tariff Decision**

An In-depth Look at the Rationale Underpinning the 2025 Second 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 Second Quarter of 2025.

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 Second Quarter of 2025 effective May 01, 2025.

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 Second Quarter 2025 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 Second 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 2025 Second Quarter Tariff analysis are summarised and presented in Table-1.

Table 1: Summary of Data Used in Analysis of 2025 Second Quarter Electricity Tariffs

Item No.	Item Description	Unit	Q3 2024 Parameters/Assumptions Effective October 01, 2024	Q2 2025 Parameters/Assumptions Effective May 01, 2025
A	**Generation Mix:**			
A1	Hydro	%	34.81	28.80
A2	Thermal	%	65.19	71.20
B	**Exchange Rate**	GHS/USD ExRate	15.3855	15.6974
C	**Inflation Rate:**			
C1	Projected Annual Average	%	22.27	22.49
C2	Projected Quarterly Average	%	5.57	5.62
D	**Fuel Price:**			
D1	Natural Gas	US$/MMBtu	7.8368	7.6289
D2	Heavy Fuel Oil (HFO)	US$/MTonne	N/A	N/A

Source: PURC Data & Tariff Analysis, 2025

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 hydro generation mix of 28.80% represents hydro generation as a percentage of total electrical energy generated from both hydro and thermal sources, indicating a 6.01% variance from Third Quarter 2024 projected (existing). This represents a 17.26% reduction over the hydro generation mix used in the 2024 Third Quarter. This reduction is as a result of revised allocation of hydro generation to the regulated electricity market by EMOP due to a reduction in total projected hydro generation from both Akosombo and Kpong Hydroelectric Generating Stations for the year 2025.

b) The projected thermal generation mix of 71.20% represents a 6.01% increase over Third Quarter 2024 projected thermal generation of 65.19%. This was as a result of reduction in projected hydro electrical energy generation by VRA to the regulated electricity market hence generation from thermal sources had to be increased in order to meet electricity demand needs.

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 GHS15.6974/US$1.0000. This projected exchange rate includes under-recovery from Third Quarter, 2024 based on Actual Inter-Bank Average Ghana Cedi-US Dollar Selling Exchange Rate for the period September 09, 2024, to March 31, 2025, and an exchange rate projection for Second Quarter 2025.

b) The projected exchange rate for the Second Quarter 2025 represents a 2.03% depreciation of the Ghana Cedi against the US Dollar over the Third Quarter 2024 Projected Tariff Exchange Rate of GHS15.3470/US$1.0000.

2.3.3 Inflation Rate

A projected Ghana Average Annual Inflation Rate of 22.49% as indicated in Table-1, was employed in the Second Quarter 2025 tariff review. This translates into a Projected Quarterly Average Inflation Rate of 5.62% as compared with the Third Quarter 2024 annual inflation of 22.27% which translates into quarterly average inflation rate of 5.57%. This represents a quarterly inflation variance of 0.05%.

The inflation rate variance of 0.05% 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 2025.

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 Charge (CBGC) for the Second Quarter 2025 Tariff Adjustment.

a) The Commission approved a Weighted Average Cost of Gas (WACOG) of US$7.6289/MMBtu, representing a 2.65% reduction from the Third Quarter 2024 WACOG of US$7.8368/MMBtu.

b) This change in WACOG is attributed to an adjustment of GNGC Gathering, Processing and Transmission Tariffs to account for over-recovery of projected Natural Gas Liquids (NGLs) Revenue for the period October 01, 2024 to December 31, 2024 as well as inclusion of under-recoveries from actual gas supply volumes for the last two (2) quarters of 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	Q3 2024 Approved Tariffs Effective October 01, 2024	Q2 2025 Parameters/Assumptions Effective May 01, 2025
A	**Generation Tariffs:**			
A1	VRA Bulk Generation Charge (BGC)	GHp/kWh	48.9870	68.3507
A2	Composite Bulk Generation Charge (VRA&IPP)	GHp/kWh	131.8548	140.2410
B	**Transmission Tariffs::**			
B1	Transmission Service Charge Attributable to Network Business (TSC-1)	GHp/kWh	8.4948	8.5143
B2	Transmission Service Charge Attributable to Losses (TSC-2)	GHp/kWh	5.6372	5.9957
C	**Distribution Tariffs:**			
C1	Distribution Service Charge Attriburable to Network Business (DSC-1)	GHp/kWh	19.0384	19.1132
C2	Distribution Service Charge Attributable to Losses (DSC-2)	GHp/kWh	37.4356	39.7192

Source: PURC Data & Tariff Analysis, 2025

3.1 Bulk Generation Charge

The projected VRA Bulk Generation Charge for Second Quarter 2025 increased from GHp48.9870/kWh to GHp68.3507/kWh while the Composite Bulk Generation Charge (VRA&IPP) increased from GHp131.8548/kWh to GHp140.2410/kWh representing a 39.53% and 6.36% upward adjustment in 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 the Hydro-Thermal Mix, WACOG and Ghana Cedi-US Dollar Exchange Rate. A breakdown of the components of the Composite Bulk Generation Charge for Second Quarter 2025 is presented in Table-3.

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

Item Description	Q3 2024 Quarterly Tariff Review Effective October 01, 2024		Q2 2025 Quarterly Tariff Review Effective May 01, 2025	
	Projected Electrical Energy (GWh)	Approved Tariff (GHp/kWh)	Projected Electrical Energy (GWh)	Approved Tariff (GHp/kWh)
VRA Plants				
VRA-Hydro:				
Akosombo	1,639	31.0909	1,639	31.7213
Kpong	161	63.7389	161	65.0311
Sub-Total VRA Hydro	**1,801**		**1,490**	
VRA-Thermal:				
TAPCo	204	153.5482	294	162.0022
AMERI	-	151.4907	221	161.1701
TT1PP	14	158.8763	14	169.3341
KTPP	28	157.2772	28	167.3838
Sub-Total VRA Thermal	**246**		**557**	
VRA-Renewable:				
Solar (Navrongo)	1	192.1917	1	196..0883
Solar (Lawra/Kaleo)	3	138.4691	3	141.2765
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	188.4112	246	198.2001
Sunon Asogli Phase II	479	181.7680	479	190.7734
Karpowership	864	181.3692	864	190.8791
AKSA	16	167.0131	16	176.0762
CENIT	213	174.7447	213	185.2822
Cenpower	613	198.8680	613	208.2648
Early Power	83	201.9439	83	212.4645
Amandi (Twin City)	342	178.8736	342	187.3837
Bui Power	249	157.5471	249	160.7413
BPA Solar Farm	6	157.5471	6	160.7413
BXC Solar	7	309.8201	7	316.1015
Meienergy Solar	6	278.8307	6	284.4838
Safisana Plant	0.1	269.2456	0.1	274.7043
Sub-Total IPPs	**3,123**		**3,123**	
Total Electrical Energy/ VRA+IPPs	**5,174**		**5,174**	
Composite Bulk Generation Charge		**131.8548**		**140.2410**
Composite Bulk Generation Fixed Charge		**62.5938**		**63.9751**
Composite Bulk Generation Energy Charge		**69.2610**		**76.2659**
Exchange Rate		**15.3855**		**15.6974**
Weighted Average Cost of Gas		**7.8368**		**7.6289**

Source: PURC Data & Tariff Analysis, 2025

3.2 Transmission Service Charge

The Transmission Service Charge attributable to the network business (TSC-1) increased marginally from GHp8.4948/kWh to GHp8.5143/kWh representing a 0.23% increase while that of losses (TSC-2) also increased from GHp5.6372/kWh to GHp5.9957/kWh representing a 6.36% growth. The change in TSC-1 is as a result of upward movement in Ghana Cedi-US Dollar Exchange Rate and 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 Second Quarter of 2025, the tariff attributable to the network business (DSC-1) increased from GHp19.0384/kWh to GHp19.1132/kWh representing a 0.39% increase while losses (DSC-2) also increased from GHp37.4356/kWh to GHp39.7192/kWh representing a 6.10% upsurge. The change in DSC-1 is as a result of upward movement in Ghana Cedi-US Dollar Exchange Rate and 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 Second Quarter 2025

Type of Effect	Impact of Effect	Monetary Value (MGHS)	Impact on End User Tariffs
Generation Mix Effect	Under-Recovery	340.38	5.74%
GHS - USD Exchange Rate Effect	Under-Recovery	130.40	2.20%
Natural Gas Effect	Over-Recovery	(84.65)	-1.43%
Inflation Rate Effect	Under-Recovery	0.31	-0.01%
Outstanding Revenue Effect	Under-Recovery	448.42	8.23%
Total Monetary Effect	**Under-Recovery**	**874.86**	**14.75%**

Source: PURC Data Analysis, 2025

3.4.1 Generation Mix Effect

With regards to Generation Mix effect, holding Ghana Cedi-US Dollar Exchange, Inflation Rate and Natural Gas Price constant, Revenue Gap Analysis indicates GHS340.38 million revenue under-recovery resulting from reduction in projected hydro generation for 2025 Second Quarter beyond the base projected for Third Quarter of 2024.

3.4.2 Exchange Rate Effect

With respect to Ghana Cedi-US Dollar Exchange effect, holding Generation Mix, Inflation Rate and Natural Gas Price constant at Third Quarter 2024 values, Revenue Gap Analysis indicates a GHS130.40 million revenue under-recovery by Utility Service Providers resulting from a 2.03% 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 GHS0.31 million increase in revenue requirement resulting from a slight increase in the projected quarterly Inflation Rate from 5.57% to an average Inflation Rate of 5.62%.

3.4.4 Natural Gas Price Effect

Natural Gas Price effect was analysed from the perspective of downward movement in the projected WACOG from USD7.8368/MMBtu to USD7.6289/MMBtu holding Ghana Cedi-US Dollar Exchange Rate, Inflation Rate and Generation Mix effect constant. Revenue Gap Analysis indicates a GHS84.65 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 2025 Second Quarter Tariff analysis indicates that the Ghana Cedi-US Dollar Exchange Rate, Inflation Rate, Natural Gas Price and Hydro-Thermal Generation Mix all had impacts on end user tariffs. These factors collectively resulted in a GHS386.44 Million revenue deficit to be recovered from consumers in the Second Quarter of 2025. In tariff terms, this translated into a 6.52% increase in electricity tariffs payable by all categories of consumers for the Second Quarter 2025. It must be stated this tariff increase covers two quarters of 2025, the First Quarter of 2025 and Second Quarter 2025.

Additionally, the Commission has decided to pass on 50% of the outstanding revenue from the Second and Third Quarters of 2024, amounting to GHS488.42 Million to consumers. This adjustment aims to reduce the revenue shortfalls in the electricity sector.

Consequently, the combined effect of above on existing tariffs results in a 14.75% increase across board for all categories of consumers for the Second Quarter of 2025.

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 Second Quarter of 2025. 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 Second Quarter 2025

Type of Effect	Impact of Effect	Monetary Value (MGHS)	Impact on End User Tariffs
Electricity Effect	Under-Recovery	22.83	3.48%
GHS - USD Exchange Rate Effect	Under-Recovery	3.40	0.52%
Inflation Rate Effect	Under-Recovery	0.17	0.03%
Total Monetary Effect	**Under-Recovery**	**26.39**	**4.02%**

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 22.83 million revenue under-recovery due to an increase in projected electricity costs for the Second Quarter of 2025 beyond the base projected for Third 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 Rate effect, holding Electricity Price Effect and Inflation Rate constant at Third Quarter 2024 Tariff Adjustments values, indicates a GHS3.40 million revenue under-recovery by GWL as a result of a 2.03% 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 Rate constant, Revenue Gap Analysis shows a GHS0.17 million increase in revenue requirement resulting from a slight rise in average Inflation Rate from 22.27% to an average Inflation Rate of 22.49%.

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 GHS26.39 million recoverable from water consumers over the 2025 Second Quarter. The Commission thus approved a 4.02% across-the-board increase for all water consumers over existing water tariffs.

5.0 ELECTRICITY AND WATER TARIFF ADJUSTMENT FOR SECOND QUARTER, 2025

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 14.75% adjustments in electricity tariffs across the various customer categories.

2. The Commission approved a 4.02% 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 2025.

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 MAY 01, 2025

CUSTOMER CLASS	APPROVED TARIFF (GHp/kWh)
Residential	
0-30 (Exclusive)	77.6274
0-300	175.8743
300+	232.3892
Service Charge for Lifeliners	213.0000
Service Charge for Other Residential Consumers	1073.0886
Non-Residential	
0-300	158.7868
300+	197.3338
Service Charge	1242.8245
SLT-LV	
Energy Charge (GHp/kWh)	236.9769
Service Charge (GHp/month)	50000.00
SLT-MV	
Energy Charge (GHp/kWh)	189.1609
Service Charge (GHp/month)	50000.00
SLT-MV-2	
Energy Charge (GHp/kWh)	123.4162
Service Charge (GHp/month)	50000.00
SLT-HV	
Energy Charge (GHp/kWh)	189.1609
Service Charge (GHp/month)	50000.00
SLT-HV Mines	
Energy Charge (GHp/kWh)	495.9255
Service Charge (GHp/month)	50000.00

APPENDIX 2:
APPROVED WATER TARIFFS EFFECTIVE MAY 01, 2025

	TARIFF CATEGORY		APPROVED TARIFF
(a)	**Residential**		
	0-5m^3 (Exclusive)	- GHp/1000 Litres	528.1760
	Above 5 m^3	- GHp/1000 Litres	934.4558
	Service Charge	- GHp/Month	1000.00
(b)	**Non-Residential**	- GHp/1000 Litres	1,580.9172
	Service Charge	- GHp/Month	2000.00
(c)	**Commercial**	- GHp/1000 Litres	2,828.3569
	Service Charge	- GHp/Month	2000.00
(d)	**Industrial**	- GHp/1000 Litres	2,828.3569
	Service Charge	- GHp/Month	25000.00
(e)	**Public Institutions/Government Departments**	- GHp/1000 Litres	1,357.6113
	Service Charge	- GHp/Month	2000.00
(f)	**Public Stand Pipes**	- GHp/1000 Litres	632.7664
	Service Charge	- GHp/Month	2000.00
(g)	**Bottled Water and Drinks**	- GHp/1000 Litres	2,828.3569
	Service Charge	- GHp/Month	25000.00
(h)	**Sachet Water Producers**	- GHp/1000 Litres	2,488.9541
	Service Charge	- GHp/Month	10000.00
(i)	**Bulk Supply**	- GHp/1000 Litres	896.8042
	Service Charge	- GHp/Month	5000.00
(j)	**Ports and Harbours**	- GHp/1000 Litres	3,699.4909
	Service Charge	- GHp/Month	50000.00

APPENDIX 3:
APPROVED NET METERING TARIFFS EFFECTIVE MAY 01, 2025

TARIFF CATEGORY	MEASURE	IMPORT TARIFF (CAPACITY CHARGE)	EXPORT TARIFF (ENERGY CHARGE)	RETAIL TARIFF
Residential				
0-30 (Lifeline, Exclusive)	GHp/kWh	46.5764	31.0510	77.6274
31-300	GHp/kWh	105.5246	70.3497	175.8743
300+	GHp/kWh	139.4335	92.9557	232.3892
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	95.2721	63.5147	158.7868
300+	GHp/kWh	118.4003	78.9335	197.3338
Service Charge	GHp/Month	1242.8245	1242.8245	1242.8245
SLT-LV				
Energy Charge	GHp/kWh	142.1861	94.7907	236.9769
Service Charge	GHp/Month	50000	50000	50000
SLT-MV/HV				
Energy Charge	GHp/kWh	113.4965	75.6644	189.1609
Service Charge	GHp/Month	50000	50000	50000
SLT-HV MINES				
Energy Charge	GHp/kWh	297.5553	198.3702	495.9255
Service Charge	GHp/Month	50000	50000	50000

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