

SECRET

MEMORANDUM TO PARLIAMENT

BY

THE HON. MINISTER OF FINANCE

ON THE

**REQUEST FOR A WAIVER OF TAXES, IMPORT DUTIES AND OTHER
RELATED CHARGES ON PROJECT MATERIALS AND EQUIPMENT
PROCURED DOMESTICALLY AND IMPORTED**

FOR USE IN THE

CHINA-AIDED PROJECT

AT THE UNIVERSITY OF HEALTH AND ALLIED SCIENCES

AT HO IN THE VOLTA REGION.

BY

**CHINA YANJIAN GROUP CO. LTD. FOR INTERNATIONAL ECONOMIC &
TECHNICAL CO-OPERATION**

(GRANT PROJECT)

.....¹⁷..... November, 2014

12

i. ACTION REQUIRED

Parliament is respectfully invited to consider and approve the waiver of taxes, duties, charges and other imposts with similar effects on materials and equipment to be imported and purchased locally for the construction of the school of Basic and Biomedical Sciences, a Hostel and Staff Houses for the University of Health and Allied Sciences at Ho, in the Volta Region of Ghana amounting to *circa* United States Dollars One Million, Five Hundred and Ninety One Thousand, One Hundred and Sixty Eight and Seventy Eight Cents (US\$ 1,591,168.78).

The total tax liability and other related charges on the said project equipment and materials is summarized as follows:

i. Customs Duties and related Import Charges -----	GH¢ 3,019,146.04
~	(US\$ 1,461,490.19)
ii. VAT on Local inputs -----	GH¢ 267,890
~	(US\$ 129,678.59)
<i>Total (US\$)-----</i>	<i>US\$ 1, 591,168.78¹</i>

It is noted that such requests for waiver are admitted under technical and economic cooperation Agreement within the framework of Technical Assistance Schemes under the Third Schedule (Exemptions) in the Customs Harmonized Code administered under the Authority of the Minister of Finance. Parliamentary approval is however required for it to be effective.

The total Project cost is RMB 122,100, 000.00. The amount is to be settled under a Bilateral Aid as stipulated in the Agreement on Economic & Technical Cooperation between the Chinese and Ghanaian Governments signed on 17th December, 2012.

Cabinet at its Twenty-Third Meeting held on Thursday, 21st August, 2014 considered and approved the said request for approval of Parliament per the requirement of Article 174 (2) of the Constitution

2.0 BACKGROUND

2.1 Basis of the Project

As part of Governments policy of improving the quality of education in the country, Government continues to pursue various measures among which include the

¹ At the Time of the Computation, the Exchange Rate of the Cedi to the Dollar was approximately 2.07 (~Gh¢/US\$~2.07)

provision of modern educational infrastructure, renovation of old and dilapidated school structures and setting up of new structures.

The Construction of the School of Biomedical Science, University of Health and Allied Sciences located in the Volta Region has been born out of the desire of the current administration to pursue such policy of improved access to tertiary quality education in the country.

In pursuance of Government's policy to achieve the above, Government sought the Chinese Government's assistance to build a modern standard university in the Volta Region of Ghana. This resulted in an Exchange of Notes between the two (2) Governments in August, 2011 and September, 2011. The project is part of the Five Economic and Technical Cooperation Agreements signed on December 21st, 2007, September 3rd, 2008, May 18th, 2009, December 30th, 2009, September 20th, 2010 respectively between the two Governments.

To show the determination of the Chinese Government to assist the Government of Ghana in achieving the said policy objective of providing standard University in the Volta Region, the contract for the design of the School of Biomedical Science, University of Health and Allied Science was signed in May, 2012, with CITIC General Institute of Architectural Design and Research Co., Ltd and Ghana Government.

In furtherance of the above, the Ministry of Youth and Sports signed a Construction Contract Agreement on December 17th, 2012 for the execution of the project with China Yianjian Group Co. Ltd., a Chinese Construction Company operating in Ghana.

Major funding of the project is through a Chinese Government Interest Free Loan of RMB 112, 100,000 for the construction of the superstructures of the University. The Government of Ghana is required to finance the ground preparatory works, *clearance of the imported construction materials from the port* and related purchases to the project site and the provision of security at the site.

Colleague Cabinet Members are respectfully informed that Government is already providing the required collaboration to ensure that the project proceeds smoothly without interruption including support in clearance of the project materials from the Port.

2.2 Description of the project

The total construction area is 10,000 square meters. The project includes administration building, library building, multi-function hall (including Meeting room, coffee bar, reception entertainment, exhibition hall, indoor gym etc), laboratory building, teaching building, electricity distribution house (Power House), senior staff residential Units, students' accommodation, supporting service facilities (Hospital, business zone...), playground and so on.

3.0 CURRENT STATUS OF THE PROJECT

Actual works on the project started on 7th August, 2013 and the project is progressing steadily. The faculty area, the super structure and brick-laying work of the six monomer building, which are administration building, library building, multi-function hall, teaching building, lab building, electricity distribution house (power house), have been completed. The student accommodation area top ceiling of the structure of the first floor of the student dormitory building, have also been completed. The senior staff residential units are under various levels of completion.

A summary of works in Progress is provided in the table below:

	Building Name	Work	Status
Faculty Area			
1.	Classroom Building	concrete casting work of beam and slab of first floor and roof	Phase completed
2.	Lab Building	A. concrete casting work of beam and slab of first floor and roof B. brick-laying work	Phase Completed
3.	Library	A. concrete casting work of beam and slab of first floor and roof B. brick-laying work	Phase Completed
4.	Administration Building	A. concrete casting work of beam and slab of first floor and roof B. brick-laying work	"
5.	Activity Center	A. concrete casting work of beam and slab of roof B. brick-laying work	"
6.	Power distribution house	A. concrete casting work of beam and slab of roof B. brick-laying work	"
Student Hostel Area			
7.	Student Hostel Area	concrete casting work of beam and slab of first floor and roof	"
Staff bungalows Area			
8.	Staff bungalows Area	Foundation One	"

*As of September, 2014

Works is more than 50% complete.

4.0 JUSTIFICATION FOR GOVERNMENTS' INTERVENTION

As with such contract Agreements, parties are required to satisfy their sides of the conditions agreed upon under the contract. It is in this vein that the Government of Ghana is being requested to honour its obligation contained in the contract signed on its behalf by the Ministry of Education in December, 2012 with Messrs. China Yanjian Company Ltd, the Contractors undertaking works on the Project.

Under Clause 8 of Article 4 of the said contract Agreement, the Government of Ghana is required to exempt the contractor (Chinese Side) from the payment of any fees and Taxes or Duties on the equipment, plant and materials required for the construction works.

5.0 ASSESSMENT OF DUTIES, TAXES AND LEVIES

The Ghana Revenue Authority has duly assessed the applicable taxes, duties and levies on goods and materials to be procured for the execution of the project and for which tax exemptions is being sought totaling Two Hundred and Sixty Seven Thousand Eight Hundred and Ninety Ghana Cedis representing VAT on local purchases (GH¢267, 890.00) and One Million, Four Hundred and Sixty One Thousand, Four Hundred and Ninety United States Dollars and Nineteen Cents (US\$1,461,490.19) equivalent to (Gh¢3,019,146.04) in Customs Duties and related Charges.

6.0 `CONSULTATION WITH OTHER STAKEHOLDERS

In order to ensure the smooth implementation of the Project as envisioned under the Aid Agreement, appropriate measures have been put in place to facilitate all requests made by the Ministry of Education on behalf of the Contractor to the Ministry of Finance for clearance procedures especially on critical capital equipment, materials and other project related items imported by the Contractor for the project whiles awaiting the requisite Parliamentary approval for the tax exemption status.

It is worth mentioning that under the Customs Harmonized Code such waivers are admissible under the Free Tariff Classification No. 3BF.3. viz `Technical and Economic Cooperation Agreements'. This particular contract is in order but requires that the tax exemptions component should be computed and approved by Parliament as required under Article 174 (2) of the Constitution. Cabinet has accordingly given its approval for the grant project for consideration and final approval of Parliament.

7.0 CONCLUSION

In accordance with the requirements of the Contract Agreement between the Republic of Ghana and the Republic of China represented by the Messrs. Yanjian Group Co. Ltd. (Contractor) for the construction of the School of Biomedical Science,

6

University of Health and Allied Sciences in Ho and per the Exchange of Notes in line with the economic and technical cooperation Agreement between the Government of Ghana and the Government of the People's Republic of China; the House of Parliament is respectfully invited to consider and approve the waiver of taxes, duties and related imposts on equipment and materials required for the smooth execution of the project amounting to ***United States Dollars One Million, Five Hundred and Ninety One Thousand, One Hundred and Sixty Eight and Seventy Eight Cents (US\$ 1,591,168.78).***

The above request is also in fulfillment of the requirement of Article 174(2) of the 1992 Constitution.

Attached are copies of the tax assessment on master list of equipment/materials, copy of the Cabinet approval, Relevant Sections of the Agreements and other Relevant Supporting Documents.


HON. SETH E. TERKPER
MINISTER

**IMPLEMENTING MINISTRY:
MINISTRY OF EDUCATION**

66

TAX POLICY
ECONOMIC
DANNI
CA 1
REPLY THE
DATE OF THIS
LETTER

CONFIDENTIAL

MINISTRY OF FINANCE
RECEIVED
FREEDOM AND JUSTICE
Date 11/9/14
P.O. BOX M.40, ACCRA

MINISTER OF FINANCE
Received
25 AUG 2014
XXXXXXXXXXXXXX

OFFICE OF THE PRESIDENT
P.O. BOX 1627
ACCRA

21ST August, 2014

REQUEST FOR WAIVERS OF TAXES, IMPORT DUTIES AND OTHER RELATED CHARGES ON PROJECT MATERIALS AND EQUIPMENT PROCURED DOMESTICALLY AND IMPORTED FOR USE IN THE CHINA-AIDED PROJECT AT THE UNIVERSITY OF HEALTH AND ALLIED SCIENCES AT HO IN THE VOLTA REGION BY CHINA YANJIAN GROUP CO. LTD FOR INTERNATIONAL ECONOMIC AND TECHNICAL CO-OPERATION (GRANT PROJECT)

At its Twenty-Third Meeting held on Thursday, 21st August, 2014, Cabinet considered the above-mentioned Memorandum submitted by the Minister for Finance.

2. The Memorandum invited Cabinet to consider, approve and recommend to Parliament the waiver of taxes, duties, charges and other imports on an amount of United States Dollars One Million, Five Hundred and Ninety One Thousand, One Hundred and Sixty Eight and Seventy Eight Cents (US\$1,591,168.78) in respect of materials and equipment for the construction of the School of Basic and Biomedical Sciences, a Hostel and Staff Houses for the University of Health and Allied Sciences at Ho in the Volta Region.
3. Cabinet gave approval for the waiver and recommended same for Parliamentary approval.
4. I shall be grateful if you could take requisite action on the decision by Cabinet.

DR. RAYMOND ATUGUBA
EXECUTIVE SECRETARY TO THE PRESIDENT
FOR: SECRETARY TO CABINET

THE MINISTER FOR FINANCE

cc: The Chief of Staff
Executive Secretary to H.E. the President
Secretary to H.E. the Vice President

CD/H(CPW)

Re: ms
8/9/14

DM(F/ES)/CD

Re: Re
by H(CPW)
etc

8/10/14

Prud
Ra

8/10/14

27



Customs Division Form No. 80

THE COMMISSIONER
CUSTOMS DIVISION OF
GHANA REVENUE AUTHORITY
P. O. BOX 68
ACCRA

Tel: 233-302-668320

Fax: 233-302-660019

In case of reply the
number and date of this
letter should be quoted

My Ref. No.: H/DUTY/6

Your Ref. No.

26TH NOVEMBER, 2013.

THE REGISTRAR
UNIVERSITY OF HEALTH AND ALLIED SCIENCES
P. M. B. 31
HO - VOLTA REGION.

RE: REQUEST FOR ASSESSMENT
CONSTRUCTION OF UNIVERSITY OF HEALTH
AND ALLIED SCIENCES IN THE VOLTA REGION

I forward herewith the schedule of assessment of Tax Liabilities totaling
GH¢3,019,146.04 on the above project to enable you request for Tax Exemption.

for: COMMISSIONER
(YAKUBU SEIDU)
CHIEF REVENUE OFFICER/CUSTOMS

cc: Dep. Commissioner (P. & P.)
Chief Internal Auditor, Hq.

cee/*

1 NAME & ADDRESS OF IMPORTER		TAX ASSESSMENT		4 F. C. V. R. No.							
HO BIOMEDICAL UNIVERSITY											
2. INVOICE No.....		3. TIN No.....		4 F. C. V. R. No.....							
5. AIRWAY BILL/BILLOF LADING No.....		DECLARANT No.....		EXCHANGE RATE €1.00= \$1.00 GH¢ 2.0658							
QTY	DESCRIPTION	Total Amount (I/D R/L/D \$)	VAT \$	NHTL \$	EDIF L \$	ECO L \$	INSP F. \$	WITH T \$	S. I. Levy \$	PRO F. \$	TOTAL \$
12	cold-drawn steel wire	9920.91	992.09	1636.95	272.83	49.60	99.21	99.21	198.42	0.00	15341.91
1255	steel bar	871125.51	87112.55	143735.71	23955.95	4355.63	8711.26	8711.26	17422.51	0.00	298360.49
3	lithium base grease	127.04	12.70	20.96	3.49	0.64	1.27	1.27	2.54	0.00	43.51
2	L-AM46total lolss fue	818.89	81.89	135.12	22.52	4.09	8.19	8.19	16.38	0.00	280.47
2	46#anti-wear hydraulic oil	857.33	85.73	141.46	23.58	4.29	8.57	8.57	17.15	0.00	293.64
583	light steel structure mobile	25170.91	2517.09	4153.20	692.20	125.85	251.71	251.71	503.42	0.00	8621.04
4	activity box	1302.93	130.29	214.98	35.83	6.51	13.03	13.03	26.06	0.00	446.25
670	PVC plate	3819.22	381.92	687.46	114.58	19.10	38.19	38.19	76.38	0.00	1756.84
4	scaffolding	214.98	21.50	35.47	5.91	1.07	2.15	2.15	4.30	0.00	73.63
2	step ladder	52.12	5.21	8.60	1.43	0.26	0.52	0.52	1.04	0.00	17.85
1200	close-knitted safety net	8403.91	840.39	1386.64	231.11	42.02	84.04	84.04	168.08	0.00	2878.34
300	close-knitted safety net rop	488.60	48.86	80.62	13.44	2.44	4.89	4.89	9.77	0.00	167.35
400	safety net	4234.53	423.45	698.70	116.45	21.17	42.35	42.35	84.69	0.00	1450.33
150	close-knitted safety net rop	390.88	39.09	64.50	10.75	1.95	3.91	3.91	7.82	0.00	133.88
3	drum mixer	11237.79	1123.78	1854.23	309.04	56.19	112.38	112.38	224.76	0.00	3848.94
1	tower crane	37133.55	0.00	0.00	0.00	185.67	371.34	371.34	742.67	0.00	2228.01
4	hand electric drill	201.95	20.20	33.32	5.55	1.01	2.02	2.02	4.04	0.00	69.17
1	electric hammer	84.69	8.47	13.97	2.33	0.42	0.85	0.85	1.69	0.00	29.01
5	pulling rivet	44.79	4.48	7.39	1.23	0.22	0.45	0.45	0.90	0.00	15.34
2	level ruler	22.80	2.28	3.76	0.63	0.11	0.23	0.23	0.46	0.00	7.81
6	pin spanner	2.93	0.29	0.48	0.08	0.01	0.03	0.03	0.06	0.00	1.00
2	dicing saw	104.23	10.42	17.20	2.87	0.52	1.04	1.04	2.08	0.00	35.70
340	polymer cement base water pro	609.12	60.91	109.64	18.27	3.05	6.09	6.09	12.18	0.00	280.20
275	acrylic acid wall coating	1278.75	255.75	230.18	38.36	6.39	12.79	12.79	25.58	0.00	588.23
180	base coat	458.79	91.76	82.58	13.76	2.29	4.59	4.59	9.18	0.00	211.05
1	welding sealant	488.60	97.72	87.95	14.66	2.44	4.89	4.89	9.77	0.00	224.76
61	welding rod	1127.89	225.58	203.02	33.84	5.64	11.28	11.28	22.56	0.00	518.83
1	s.s welding rod	91.21	18.24	16.42	2.74	0.46	0.91	0.91	1.82	0.00	41.95
30	steel plate water stop	244.30	24.43	40.31	6.72	1.22	2.44	2.44	4.89	0.00	83.67
124	steel plate	592.72	59.27	97.80	16.30	2.96	5.93	5.93	11.85	0.00	203.01
10	square steel	301.30	30.13	49.71	8.29	1.51	3.01	3.01	6.03	0.00	103.20
114	angel steel	1140.00	114.00	188.10	31.35	5.70	11.40	11.40	22.80	0.00	390.45
50	galvanized iron sheet	529.32	105.86	95.28	15.88	2.65	5.29	5.29	10.59	0.00	243.49
20	steel plate	543.97	54.40	89.76	14.96	2.72	5.44	5.44	10.88	0.00	186.31
35	iron sheet	478.83	47.88	79.01	13.17	2.39	4.79	4.79	9.58	0.00	164.00
11	steel plate	528.00	52.80	87.12	14.52	2.64	5.28	5.28	10.56	0.00	180.84
42	channel steel	249.67	24.97	41.20	6.87	1.25	2.50	2.50	4.99	0.00	85.51
10000	double side adhesive tape	977.20	195.44	175.90	29.32	4.89	9.77	9.77	19.54	0.00	449.51
7	metal surface red paint	214.33	42.87	38.58	6.43	1.07	2.14	2.14	4.29	0.00	98.59
6	metal surface white paint	178.83	35.77	32.19	5.36	0.89	1.79	1.79	3.58	0.00	82.26
12	metal surface yellow paint	394.79	78.96	71.06	11.84	1.97	3.95	3.95	7.90	0.00	181.60



QTY	DESCRIPTION	Total Amount (I/D RI/D \$	VAT \$	NHIL \$	EDIF L \$	ECO L \$	INSP F. \$	WITH T \$	S. I. Levy \$	PRO F. \$	TOTAL \$
36	metal surfaced paint	1067.10	213.42	192.08	32.01	5.34	10.67	10.67	21.34	0.00	490.87
12	tiber white paint	357.65	71.53	64.38	10.73	1.79	3.58	3.58	7.15	0.00	164.52
30	glass glue	33.22	6.64	5.98	1.00	0.17	0.33	0.33	0.66	0.00	15.28
20	steel nail	39.09	3.91	6.45	1.07	0.20	0.39	0.39	0.78	0.00	13.39
100	planting bar glue	293.16	58.63	52.77	8.79	1.47	2.93	2.93	5.86	0.00	134.85
5	galvanized iron wire	4606.35	460.64	760.05	126.67	23.03	46.06	46.06	92.13	0.00	1577.67
2	iron nail	1354.90	135.49	223.56	37.26	6.77	13.55	13.55	27.10	0.00	464.05
1	concrete impermeability agent	52.93	10.59	9.53	1.59	0.26	0.53	0.53	1.06	0.00	24.35
7500	reinforced plastic loop block	75.00	15.00	13.50	2.25	0.38	0.75	0.75	1.50	0.00	34.50
6	iron roller	46.91	4.69	7.74	1.29	0.23	0.47	0.47	0.94	0.00	16.07
60	S.S plate	5228.01	522.80	862.62	143.77	26.14	52.28	52.28	104.56	0.00	1790.59
80	galvanized low carbon steel w	70.36	7.04	11.61	1.93	0.35	0.70	0.70	1.41	0.00	24.10
152	steel sheet	148.53	29.71	26.74	4.46	0.74	1.49	1.49	2.97	0.00	68.33
300	concrete nail	2.44	0.24	0.40	0.07	0.01	0.02	0.02	0.05	0.00	0.84
300	hang steel tile article	537.46	53.75	88.68	14.78	2.69	5.37	5.37	10.75	0.00	184.08
210	cooper wire	51.30	5.13	8.46	1.41	0.26	0.51	0.51	1.03	0.00	17.57
25	ground steel	400.00	40.00	66.00	11.00	2.00	4.00	4.00	8.00	0.00	137.00
42	angel steel	100.80	10.08	16.63	2.77	0.50	1.01	1.01	2.02	0.00	34.52
148	flat steel	272.38	27.24	44.94	7.49	1.36	2.72	2.72	5.45	0.00	93.29
24	iron accessories	27.36	2.74	4.51	0.75	0.14	0.27	0.27	0.55	0.00	9.37
34	hiden observation point	276.87	27.69	45.68	7.61	1.38	2.77	2.77	5.54	0.00	94.83
21	angel steel	290.72	29.07	47.97	7.99	1.45	2.91	2.91	5.81	0.00	99.57
60	expansion bolt	6.35	0.64	1.05	0.17	0.03	0.06	0.06	0.13	0.00	2.18
24	neutral silicone weather resi	35.18	3.52	5.80	0.97	0.18	0.35	0.35	0.70	0.00	12.05
1	glue gun	1.30	0.13	0.21	0.04	0.01	0.01	0.01	0.03	0.00	0.45
20	L connect angel aluminum	30.94	3.09	5.11	0.85	0.15	0.31	0.31	0.62	0.00	10.60
30	U connect angel aluminum	55.21	5.52	9.11	1.52	0.28	0.55	0.55	1.10	0.00	18.91
6	Aluminum sheet	229.64	45.93	41.34	6.89	1.15	2.30	2.30	4.59	0.00	105.64
50	concrete template solid mold	162.87	16.29	26.87	4.48	0.81	1.63	1.63	3.26	0.00	55.78
500	sand rock crystal	228.01	22.80	37.62	6.27	1.14	2.28	2.28	4.56	0.00	78.09
500	sand rock crystal	366.45	36.64	60.46	10.08	1.83	3.66	3.66	7.33	0.00	125.51
110	straight thread sleeve	33.14	3.31	5.47	0.91	0.17	0.33	0.33	0.66	0.00	11.35
3600	bamboo veneer	70944.63	14188.93	12770.03	2128.34	354.72	709.45	709.45	1418.89	0.00	32634.53
366	roofing monolayer iron plate	8989.06	1797.81	1618.03	269.67	44.95	89.89	89.89	179.78	0.00	4134.97
70	roofing monolayer iron plate	256.51	51.30	46.17	7.70	1.28	2.57	2.57	5.13	0.00	118.00
75	roofing monolayer iron plate	952.77	190.55	171.50	28.58	4.76	9.53	9.53	19.06	0.00	438.27
2800	rack pipe	15960.91	1596.09	2633.55	438.93	79.80	159.61	159.61	319.22	0.00	5466.61
31500	clamps	22995.00	2299.50	3794.18	632.36	114.98	229.95	229.95	459.90	0.00	7875.79
3750	bolt	274.84	27.48	45.35	7.56	1.37	2.75	2.75	5.50	0.00	94.13
1000	steel plate	14983.71	1498.37	2472.31	412.05	74.92	149.84	149.84	299.67	0.00	5131.92
150	sealing rope	293.16	29.32	48.37	8.06	1.47	2.93	2.93	5.86	0.00	100.41
2000	jacking	6449.51	644.95	1064.17	177.36	32.25	64.50	64.50	128.99	0.00	2208.96
600	wood plastic board	5570.03	1114.01	1002.61	167.10	27.85	55.70	55.70	111.40	0.00	2562.21
1000	step-by-step tight	732.90	146.58	131.92	21.99	3.66	7.33	7.33	14.66	0.00	337.13
800	step-by-step tight	755.70	151.14	136.03	22.67	3.78	7.56	7.56	15.11	0.00	347.62
40	table	1824.10	364.82	328.34	54.72	9.12	18.24	18.24	36.48	0.00	839.09
100	strip	236.16	23.62	38.97	6.49	1.18	2.36	2.36	4.72	0.00	80.88

QTY	DESCRIPTION	Total Amount (L/D R/I/D \$)	VAT \$	NHIL \$	EDIF L \$	ECO L \$	INSP F. \$	WITH T \$	S. I. Levy \$	PRO F. \$	TOTAL \$
25	infrared camera	2100.00	420.00	378.00	63.00	10.50	21.00	21.00	42.00	0.00	966.00
25	waterproof wall dc12v regulat	73.29	7.33	12.09	2.02	0.37	0.73	0.73	1.47	0.00	25.10
25	gimbal outdoor	89.58	17.92	16.12	2.69	0.45	0.90	0.90	1.79	0.00	41.21
3	embedded hard disk video reco	900.00	180.00	162.00	27.00	4.50	9.00	9.00	18.00	0.00	414.00
3000	video cable	879.48	87.95	145.11	24.19	4.40	8.79	8.79	17.59	0.00	301.22
3000	power cable	1050.49	105.05	173.33	28.89	5.25	10.50	10.50	21.01	0.00	359.79
3	screen	166.12	16.61	27.41	4.57	0.83	1.66	1.66	3.32	0.00	56.90
20	portable rechargeable lights	260.59	26.06	43.00	7.17	1.30	2.61	2.61	5.21	0.00	89.25
60	iron lock	48.86	4.89	8.06	1.34	0.24	0.49	0.49	0.98	0.00	16.73
10	iron lock	13.03	1.30	2.15	0.36	0.07	0.13	0.13	0.26	0.00	4.46
10	cotton rag head	306.19	30.62	50.52	8.42	1.53	3.06	3.06	6.12	0.00	104.87
400	tarpaulins	1042.35	104.23	171.99	28.66	5.21	10.42	10.42	20.85	0.00	357.00
1000	weave raincloth	488.60	48.86	80.62	13.44	2.44	4.89	4.89	9.77	0.00	167.35
100	black sunproof net	244.30	24.43	40.31	6.72	1.22	2.44	2.44	4.89	0.00	83.67
3	safety warning board	3.42	0.38	0.62	0.10	0.02	0.03	0.03	0.07	0.00	1.57
1	safety warning mirror	123.78	12.38	20.42	3.40	0.62	1.24	1.24	2.48	0.00	42.39
1	publicity column	166.94	16.69	27.54	4.59	0.83	1.67	1.67	3.34	0.00	57.18
1	7 cards	624.76	124.95	112.46	18.74	3.12	6.25	6.25	12.50	0.00	287.39
2	drawing	178.50	35.70	32.13	5.36	0.89	1.79	1.79	3.57	0.00	82.11
20	material identification cards	26.06	5.21	4.69	0.78	0.13	0.26	0.26	0.52	0.00	11.99
20	equipment identification card	26.06	5.21	4.69	0.78	0.13	0.26	0.26	0.52	0.00	11.99
1	banner	14.66	2.93	2.64	0.44	0.07	0.15	0.15	0.29	0.00	6.74
2	aid mark form	26.06	2.61	4.30	0.72	0.13	0.26	0.26	0.52	0.00	8.93
2	Yanjan mark form	26.06	2.61	4.30	0.72	0.13	0.26	0.26	0.52	0.00	8.93
1	gate head	108.47	21.69	19.52	3.25	0.54	1.08	1.08	2.17	0.00	49.90
18	enterprise culture board	79.15	15.83	14.25	2.37	0.40	0.79	0.79	1.58	0.00	36.41
2	tower crane billboard	138.11	0.00	20.72	0.00	0.69	1.38	1.38	2.76	1.38	29.00
6	security access point banner	93.22	18.64	16.78	2.80	0.47	0.93	0.93	1.86	0.00	42.88
20	dry powder fire extinguisher	228.01	0.00	34.20	5.70	1.14	2.28	2.28	4.56	2.28	53.58
3	fire barrel	4.89	0.49	0.81	0.13	0.02	0.05	0.05	0.10	0.00	1.67
3	fire blade	7.33	0.73	1.21	0.20	0.04	0.07	0.07	0.15	0.00	2.51
100	safty warning belt	60.42	6.04	9.97	1.66	0.30	0.60	0.60	1.21	0.00	20.70
10	dysprosium lamp	1889.25	188.93	311.73	51.95	9.45	18.89	18.89	37.79	0.00	647.07
20	dysprosium lamp bulb	781.76	78.18	128.99	21.50	3.91	7.82	7.82	15.64	0.00	267.75
50	halogen lamp cover	18.32	1.83	3.02	0.50	0.09	0.18	0.18	0.37	0.00	6.28
400	halogen lamp bulb	175.90	17.59	29.02	4.84	0.88	1.76	1.76	3.52	0.00	60.24
300	snakeskin tube	732.90	73.29	120.93	20.15	3.66	7.33	7.33	14.66	0.00	251.02
30	plastic film	136.81	27.36	24.63	4.10	0.68	1.37	1.37	2.74	0.00	62.93
20	cable tray	1140.07	114.01	188.11	31.35	5.70	11.40	11.40	22.80	0.00	390.47
400	medium-sized rubber set soft	722.48	72.25	119.21	19.87	3.61	7.22	7.22	14.45	0.00	247.45
30	safety light fitting	60.00	6.00	9.90	1.65	0.30	0.60	0.60	1.20	0.00	20.55
500	bulb	89.58	8.96	14.78	2.46	0.45	0.90	0.90	1.79	0.00	30.68
30	S.S welding rod	300.00	60.00	54.00	9.00	1.50	3.00	3.00	6.00	0.00	138.00
14	lithium base grease	592.83	59.28	97.82	16.30	2.96	5.93	5.93	11.86	0.00	203.05
2	skip	488.60	48.86	80.62	13.44	2.44	4.89	4.89	9.77	0.00	167.35
1	dizzel generator group	8143.32	407.17	1282.57	213.76	40.72	81.43	81.43	162.87	0.00	2310.67
2	fuel injector assembl	32.57	3.26	5.37	0.90	0.16	0.33	0.33	0.65	0.00	11.16



QTY	DESCRIPTION	Total Amount (I/D RI/D \$	VAT \$	NHIL \$	EDIF L \$	ECO L \$	INSP F. \$	WITH T \$	S. I. Levy \$	PRO F. \$	TOTAL \$
2	piston ring	19.54	1.95	3.22	0.54	0.10	0.10	0.20	0.20	0.39	6.69
1	high pressure tubing	14.33	1.43	2.36	0.39	0.07	0.07	0.14	0.14	0.29	4.91
3	electronic regulator	3.26	0.33	0.54	0.09	0.02	0.02	0.03	0.03	0.07	1.12
1	diesel generator set	12052.12	602.61	1898.21	316.37	60.26	120.52	120.52	241.04	0.00	3419.79
2	fuel injector assembly	65.15	6.51	10.75	1.79	0.33	0.65	0.65	1.30	0.00	22.31
4	piston ring	35.83	3.58	5.91	0.99	0.18	0.36	0.36	0.72	0.00	12.27
2	high pressure tubing	28.66	2.87	4.73	0.79	0.14	0.29	0.29	0.57	0.00	9.82
2	electronic regulator	6.51	0.65	1.07	0.18	0.03	0.03	0.07	0.13	0.00	2.23
1	vacuum pump	138.44	0.00	20.77	3.46	0.69	1.38	1.38	2.77	1.38	32.53
40	openball	72.00	7.20	11.88	1.98	0.36	0.72	0.72	1.44	0.00	24.66
20	submersible pump	2231.27	0.00	334.69	55.78	11.16	22.31	22.31	44.63	22.31	524.35
10	water belt	138.44	13.84	22.84	3.81	0.69	1.38	1.38	2.77	0.00	47.41
20	returned wheel	97.72	9.77	16.12	2.69	0.49	0.98	0.98	1.95	0.00	33.47
20	mechanical seal	32.57	3.26	5.37	0.90	0.16	0.33	0.33	0.65	0.00	11.16
5	sewage pump	692.18	0.00	103.83	17.30	3.46	6.92	6.92	13.84	6.92	162.66
10	returned wheel	57.00	5.70	9.41	1.57	0.29	0.57	0.57	1.14	0.00	5.58
10	mechanical seal	16.29	1.63	2.69	0.45	0.08	0.16	0.16	0.33	0.00	87.26
1	centrifugal pump	371.34	0.00	55.70	9.28	1.86	3.71	3.71	7.43	0.00	6.14
2	returned wheel	105.86	10.59	17.47	2.91	0.53	1.06	1.06	2.12	0.00	36.26
50	steel wire pipe	358.31	0.00	53.75	8.96	1.79	3.58	3.58	7.17	3.58	84.20
2	electric hydraulic test pump	78.18	0.00	11.73	1.95	0.39	1.79	1.79	3.58	0.78	18.37
2	manual hydraulic test pump	179.15	0.00	26.87	4.48	0.90	1.79	1.79	3.58	1.79	42.10
1	air pump	46.42	4.64	7.66	1.28	0.23	0.46	0.46	0.93	0.00	15.90
3	oxygen hose	46.42	4.64	7.66	1.28	0.23	0.46	0.46	0.93	0.00	15.90
3	acetylene hose	2.04	0.41	0.37	0.06	0.01	0.01	0.02	0.04	0.00	0.94
5	highland barley paper	120.00	12.00	19.80	3.30	0.60	1.20	1.20	2.40	0.00	41.10
6	wire rope button	13.44	1.34	2.22	0.37	0.07	0.07	0.13	0.27	0.00	4.60
15	D type shackle	400.00	40.00	66.00	11.00	2.00	4.00	4.00	8.00	0.00	137.00
500	steel rope	26.00	2.60	4.29	0.72	0.13	0.26	0.26	0.52	0.00	8.91
130	steel rope clamps	61074.92	0.00	9161.24	1526.87	305.37	610.75	610.75	1221.50	610.75	14352.61
1	loader	84690.55	0.00	12703.58	2117.26	423.45	846.91	846.91	1693.81	846.91	19902.28
1	mobile crane	143322.48	0.00	21498.37	3583.06	716.61	1433.22	1433.22	2866.45	1433.22	33680.78
1	backhoe excavator	4885.99	0.00	732.90	122.15	24.43	48.86	48.86	97.72	48.86	1148.21
1	mini loader	8933.22	0.00	1339.98	223.33	44.67	89.33	89.33	178.66	89.33	2099.31
1	derrick material hoist	21.17	0.00	3.18	0.53	0.11	0.22	0.22	0.44	0.22	4.98
2	hoist ring cushion	83.06	0.00	12.46	2.08	0.42	0.83	0.83	1.66	0.83	19.52
6	roller	149.84	0.00	22.48	3.75	0.75	1.50	1.50	3.00	1.50	35.21
4	pulley	13.03	0.00	1.95	0.33	0.07	0.13	0.13	0.26	0.13	3.06
2	brake skin	37.46	3.75	6.18	1.03	0.19	0.37	0.37	0.75	0.00	12.83
1	electromagnetic coil	3583.06	179.15	564.33	94.06	17.92	35.83	35.83	71.66	0.00	1016.69
2	motor dump truck	48.86	4.89	8.06	1.34	0.24	0.49	0.49	0.98	0.00	16.73
2	oil head	53.75	5.37	8.87	1.48	0.27	0.54	0.54	1.07	0.00	18.41
2	piston	13.03	1.30	2.15	0.36	0.07	0.13	0.13	0.26	0.00	4.46
2	piston ring	13.03	1.30	2.15	0.36	0.07	0.13	0.13	0.26	0.00	4.46
2	connecting rod	13.03	1.30	2.15	0.36	0.07	0.13	0.13	0.26	0.00	4.46
2	main bearing shell	4.89	0.49	0.81	0.13	0.02	0.02	0.05	0.10	0.00	1.67
2	cylinder gasket										

QTY	DESCRIPTION	Total Amount (I/D RI/D \$	VAT \$	NHT. \$	EDIF L \$	ECO L \$	INSP F. \$	WITH T \$	S. I. Levy \$	PRO F. \$	TOTAL \$
9	triangle zone	14.66	1.47	2.42	0.40	0.07	0.07	0.15	0.29	0.00	5.02
1	oil pump	24.43	2.44	4.03	0.67	0.12	0.12	0.24	0.49	0.00	8.37
3	electrode	161.24	32.25	29.02	4.84	0.81	0.81	1.61	3.22	0.00	74.17
1	argon arc welding machine	224.76	0.00	33.71	5.62	1.12	1.12	2.25	4.50	0.00	50.57
30	tungsten electrode	70.85	0.00	10.63	1.77	0.35	0.35	0.71	1.42	0.00	15.94
90	procelain tsui	75.60	15.12	13.61	2.27	0.38	0.38	0.76	1.51	0.00	34.78
20	connecting body	8.14	0.81	1.34	0.22	0.04	0.04	0.08	0.16	0.00	2.79
10	connecting body	11.40	1.14	1.88	0.31	0.06	0.06	0.11	0.23	0.00	3.90
10	long tail	6.51	0.65	1.07	0.18	0.03	0.03	0.07	0.13	0.00	2.23
5	short tail	3.26	0.33	0.54	0.09	0.02	0.02	0.03	0.03	0.00	1.12
10	switch	8.14	0.81	1.34	0.22	0.04	0.04	0.08	0.16	0.00	2.79
1	spearg	7.33	0.73	1.21	0.20	0.04	0.04	0.07	0.15	0.00	2.51
2	AC welding machine	1074.92	0.00	161.24	26.87	5.37	5.37	10.75	21.50	0.00	241.86
2	fan	30.94	3.09	5.11	0.85	0.15	0.15	0.31	0.62	0.00	10.60
10	welding travers	78.18	15.64	14.07	2.35	0.39	0.39	0.78	1.56	0.00	35.96
2	AC welding machine	504.89	0.00	75.73	12.62	2.52	2.52	5.05	10.10	0.00	113.60
2	AC welding machine	504.89	0.00	75.73	12.62	2.52	2.52	5.05	10.10	0.00	113.60
10	welding travers	57.00	11.40	10.26	1.71	0.29	0.29	0.57	1.14	0.00	26.22
3	fan	21.99	2.20	3.63	0.60	0.11	0.11	0.22	0.44	0.00	7.53
1	steel bar cutting machine	1384.36	138.44	228.42	38.07	6.92	6.92	13.84	27.69	0.00	474.14
8	triangle belt	16.94	1.69	2.79	0.47	0.08	0.08	0.17	0.34	0.00	5.80
20	blade	179.15	17.92	29.56	4.93	0.90	0.90	1.79	3.58	0.00	61.36
40	strengthen bolt	45.60	4.56	7.52	1.25	0.23	0.23	0.46	0.91	0.00	15.62
1	connecting rod	57.00	5.70	9.41	1.57	0.29	0.29	0.57	1.14	0.00	19.52
1	slider	36.64	3.66	6.05	1.01	0.18	0.18	0.37	0.73	0.00	12.55
2	sliding plate	11.40	1.14	1.88	0.31	0.06	0.06	0.11	0.23	0.00	3.90
1	connecting rod	14.66	1.47	2.42	0.47	0.07	0.07	0.15	0.29	0.00	5.02
4	switch	24.76	2.48	4.08	0.68	0.12	0.12	0.25	0.50	0.00	8.48
1	steel bar cutting machine	798.05	79.80	131.68	21.95	3.99	3.99	7.98	15.96	0.00	273.33
8	triangle belt	16.94	1.69	2.79	0.47	0.08	0.08	0.17	0.34	0.00	5.80
10	blade	73.29	7.33	12.09	2.02	0.37	0.37	0.73	1.47	0.00	25.10
20	strengthen bolt	16.29	1.63	2.69	0.45	0.08	0.08	0.16	0.33	0.00	5.58
4	switch	18.24	1.82	3.01	0.50	0.09	0.09	0.18	0.36	0.00	6.25
2	steel bar cutting machine	1889.25	188.93	311.73	51.95	9.45	9.45	18.89	37.79	0.00	647.07
1	triangle belt	5.86	0.59	0.97	0.16	0.03	0.03	0.06	0.12	0.00	2.01
1	switch	19.54	1.95	3.22	0.54	0.10	0.10	0.20	0.39	0.00	6.69
2	center column	9.77	0.98	1.61	0.27	0.05	0.05	0.10	0.20	0.00	3.35
2	center column	11.40	1.14	1.88	0.31	0.06	0.06	0.11	0.23	0.00	3.90
2	center column	13.03	1.30	2.15	0.36	0.07	0.07	0.13	0.26	0.00	4.46
2	center column	16.29	1.63	2.69	0.45	0.08	0.08	0.16	0.33	0.00	5.58
1	baffle	31.76	3.18	5.24	0.87	0.16	0.16	0.32	0.64	0.00	10.88
1	eccentric sleeve	29.32	2.93	4.84	0.81	0.15	0.15	0.29	0.59	0.00	10.04
1	central sleeve	21.17	2.12	3.49	0.58	0.11	0.11	0.21	0.42	0.00	7.25
1	reinforce hoop berding machin	268.73	26.87	44.34	7.39	1.34	1.34	2.69	5.37	0.00	92.04
6	triangle belt	8.79	0.88	1.45	0.24	0.04	0.04	0.09	0.18	0.00	3.01
2	bending machine switch	47.23	4.72	7.79	1.30	0.24	0.24	0.47	0.94	0.00	16.18
2	center column	8.14	0.81	1.34	0.22	0.04	0.04	0.08	0.16	0.00	2.79

88

QTY	DESCRIPTION	Total Amount	I/D	R/L/D	VAT \$	NHIL \$	EDIF L \$	ECO L \$	INSP F. \$	WITH T \$	S. I. Levy \$	PRO F. \$	TOTAL \$
264	PVCU coupling	87.12	20		17.42	15.68	2.61	0.44	0.44	0.87	0.87	0.00	40.08
91	cleaning hole	158.34	10		15.83	26.13	4.35	0.79	0.79	1.58	1.58	0.00	54.23
3	cleaning mouth	8.79	10		0.88	1.45	0.24	0.04	0.04	0.09	0.09	0.00	3.01
16	fire collars	31.27	10		3.13	5.16	0.86	0.16	0.16	0.31	0.31	0.00	10.71
38	fire collars	61.89	10		6.19	10.21	1.70	0.31	0.31	0.62	0.62	0.00	21.20
6	fire collars	7.82	10		0.78	1.29	0.21	0.04	0.04	0.08	0.08	0.00	2.68
692	PVCU clamps	117.64	10		11.76	19.41	3.24	0.59	0.59	1.18	1.18	0.00	40.29
87	pipe check hole	85.26	10		8.53	14.07	2.34	0.43	0.43	0.85	0.85	0.00	29.20
87	expansion joints	87.00	10		8.70	14.36	2.39	0.44	0.44	0.87	0.87	0.00	29.80
32	vent cap	6.40	10		0.64	1.06	0.18	0.03	0.03	0.06	0.06	0.00	2.19
1	drain slag tank	32.57	10		3.26	5.37	0.90	0.16	0.16	0.33	0.33	0.00	11.16
4	RC septictank	1788.00	10		178.80	295.02	49.17	8.94	8.94	17.88	17.88	0.00	612.39
1	block slag tank	374.59	10		37.46	61.81	10.30	1.87	1.87	3.75	3.75	0.00	128.30
1	water treating Eq.	21416.94	10		2141.69	3533.79	588.97	107.08	107.08	214.17	214.17	0.00	7335.30
2	metering pump	325.73	0		0.00	48.86	8.14	1.63	1.63	3.26	3.26	0.00	73.29
2	fan machine	162.87	10		16.29	26.87	4.48	0.81	0.81	1.63	1.63	0.00	55.78
1008	FRPP rib molded drain pipe	13133.55	10		1313.36	2167.04	361.17	65.67	65.67	131.34	131.34	0.00	4498.24
70	borehole cover	2280.13	10		228.01	376.22	62.70	11.40	11.40	22.80	22.80	0.00	780.94
9	borehole cover	293.16	10		29.32	48.37	8.06	1.47	1.47	2.93	2.93	0.00	100.41
102	cooper core flange gate valve	4626.72	10		462.67	763.41	127.23	23.13	23.13	46.27	46.27	0.00	1584.65
3	water press control valve	39.09	10		3.91	6.45	1.07	0.20	0.20	0.39	0.39	0.00	13.39
10	non-return valve	97.72	10		9.77	16.12	2.69	0.49	0.49	0.98	0.98	0.00	33.47
4	floating ball valve	32.57	10		3.26	5.37	0.90	0.16	0.16	0.33	0.33	0.00	11.16
10	Flang Y filter	372.00	10		37.20	61.38	10.23	1.86	1.86	3.72	3.72	0.00	127.41
37	Flang non-turner	503.94	10		50.39	83.15	13.86	2.52	2.52	5.04	5.04	0.00	172.60
3	liquid level controller	58.63	10		5.86	9.67	1.61	0.29	0.29	0.59	0.59	0.00	20.08
5	bell mouth	105.85	10		10.59	17.47	2.91	0.53	0.53	1.06	1.06	0.00	36.25
10	rubber joints	97.72	10		9.77	16.12	2.69	0.49	0.49	0.98	0.98	0.00	33.47
4	S.S water supplying pump	2149.84	0		0.00	322.48	53.75	10.75	10.75	21.50	21.50	0.00	483.71
8	pressure meter	23.45	10		2.35	3.87	0.64	0.12	0.12	0.23	0.23	0.00	8.03
4	oven	3.91	20		0.78	1.29	0.12	0.02	0.02	0.04	0.04	0.00	1.80
4	meter bend	9.77	10		0.98	1.61	0.27	0.05	0.05	0.10	0.10	0.00	3.35
1	S.S water basin	8143.32	10		814.33	1343.65	223.94	40.72	40.72	81.43	81.43	0.00	2789.09
2	S.S water basin	11400.65	10		1140.07	1881.11	313.52	57.00	57.00	114.01	114.01	0.00	3904.72
2	S.S mesh	65.15	10		6.51	10.75	1.79	0.33	0.33	0.65	0.65	0.00	22.31
60	Steel wire net	293.16	10		29.32	48.37	8.06	1.47	1.47	2.93	2.93	0.00	100.41
33	water sleeve	631.62	10		63.16	104.22	17.37	3.16	3.16	6.32	6.32	0.00	216.33
16	rubber gast	26.06	10		2.61	4.30	0.72	0.13	0.13	0.26	0.26	0.00	8.93
9	S.S short pipe	104.94	10		10.49	17.32	2.89	0.52	0.52	1.05	1.05	0.00	35.94
124		489.80	10		48.98	80.82	13.47	2.45	2.45	4.90	4.90	0.00	167.76
81	hot galvanized coupling	188.73	10		18.87	31.14	5.19	0.94	0.94	1.89	1.89	0.00	64.64
138	hot galvanized Uclamps	16.56	10		1.66	2.73	0.46	0.08	0.08	0.17	0.17	0.00	5.67
10	hot galvanized wire	3.26	10		0.33	0.54	0.09	0.02	0.02	0.03	0.03	0.00	1.12
15	hot galvanized wire	12.21	10		1.22	2.02	0.34	0.06	0.06	0.12	0.12	0.00	4.18
120	hot galvanized wire block	15.64	10		1.56	2.58	0.43	0.08	0.08	0.16	0.16	0.00	5.36
2	hot galvanized joints	6.51	10		0.65	1.07	0.18	0.03	0.03	0.07	0.07	0.00	2.23
1	hot galvanized iron	32.57	10		3.26	5.37	0.90	0.16	0.16	0.33	0.33	0.00	11.16

QTY	DESCRIPTION	Total Amount (I/D R/L/D \$)	VAT \$	NHIL \$	EDIF L \$	ECO L \$	INSP F. \$	WITH T \$	S. I. Levy \$	PRO F. \$	TOTAL \$	
1	hot galvanized iron	24.43	10	2.44	4.03	0.67	0.12	0.24	0.24	0.49	0.00	8.37
950	hot galvanized bolt cap	9.28	10	0.93	1.53	0.26	0.05	0.09	0.09	0.19	0.00	3.18
350	hot galvanized bolt cap	5.70	10	0.57	0.94	0.16	0.03	0.06	0.06	0.11	0.00	1.95
100	hot galvanized bolt cap	2.44	10	0.24	0.40	0.07	0.01	0.02	0.02	0.05	0.00	0.84
60	expansion bolt	3.91	10	0.39	0.64	0.11	0.02	0.04	0.04	0.08	0.00	1.34
636	expansion bolt	39.36	10	3.94	6.49	1.08	0.20	0.39	0.39	0.79	0.00	13.48
400	expansion bolt	16.29	10	1.63	2.69	0.45	0.08	0.16	0.16	0.33	0.00	5.58
61	hot galvanized tee	272.67	10	27.27	44.99	7.50	1.36	2.73	2.73	5.45	0.00	93.39
194	hot galvanized bend	151.32	10	15.13	24.97	4.16	0.76	1.51	1.51	3.03	0.00	51.83
22	hot galvanized bend	17.92	10	1.79	2.96	0.49	0.09	0.18	0.18	0.36	0.00	6.14
47	hot galvanized joints	87.89	10	8.79	14.50	2.42	0.44	0.88	0.88	1.76	0.00	30.10
928	hot galvanized steel pipe	6004.16	10	600.42	990.69	155.11	30.02	60.04	60.04	120.08	0.00	2056.42
4	hot galvanized bend	32.57	10	3.26	5.37	0.90	0.16	0.33	0.33	0.65	0.00	11.16
660	hot galvanized angel iron	1062.60	10	106.26	175.33	29.22	5.31	10.63	10.63	21.25	0.00	363.94
27	fire safe hose	879.48	0	0.00	131.92	21.99	4.40	8.79	8.79	17.59	0.00	197.88
72	hand dry powder fire extinguish	703.58	0	0.00	105.54	17.59	3.52	7.04	7.04	14.07	0.00	158.31
28	hand dry powder fire extinguish	319.22	0	0.00	47.88	7.98	1.60	3.19	3.19	6.38	0.00	71.82
2	carts extinguisher	211.73	0	0.00	31.76	5.29	1.06	2.12	2.12	4.23	0.00	47.64
13	outdoor fire hydrant	127.04	0	0.00	19.06	3.18	0.64	1.27	1.27	2.54	0.00	28.58
6	white lead	6.35	10	0.64	1.05	0.17	0.03	0.06	0.06	0.13	0.00	2.18
3	white linen leather	12.21	10	1.22	2.02	0.34	0.06	0.12	0.12	0.24	0.00	4.18
30	glue	31.76	20	6.35	9.95	0.95	0.16	0.32	0.32	0.64	0.00	14.61
60	186 glue	234.53	20	46.91	42.21	7.04	1.17	2.35	2.35	4.69	0.00	107.88
2	red mixed paint	65.15	20	13.03	11.73	1.95	0.33	0.65	0.65	1.30	0.00	29.97
4	silver powder paint	122.48	20	24.50	22.05	3.67	0.61	1.22	1.22	2.45	0.00	56.34
7	iron red antirust painting	214.33	20	42.87	38.58	6.43	1.07	2.14	2.14	4.29	0.00	98.59
6	asphalt	146.58	10	14.66	24.19	4.03	0.73	1.47	1.47	2.93	0.00	50.20
160	galss silk close	52.12	10	5.21	8.60	1.43	0.26	0.52	0.52	1.04	0.00	17.85
150	teflon tape	36.64	20	7.33	6.60	1.10	0.18	0.37	0.37	0.73	0.00	16.86
10	oil	40.72	10	4.07	6.72	1.12	0.20	0.41	0.41	0.81	0.00	13.95
108	wall mounted indoor AC	31639.68	20	6327.94	5695.14	949.19	158.20	316.40	316.40	632.79	0.00	14554.25
132	wall mounted indoor AC	75629.40	20	15125.88	13613.29	2268.88	378.15	756.29	756.29	1512.59	0.00	34789.52
11	ceiling exhaust fan	314.93	10	31.49	51.96	8.66	1.57	3.15	3.15	6.30	0.00	107.86
43	window exhaust fan	12396.90	10	1239.69	2045.49	340.91	61.98	123.97	123.97	247.94	0.00	4245.94
20	rain proof shutter	651.47	20	130.29	117.26	19.54	3.26	6.51	6.51	13.03	0.00	299.67
342	channel steel	1893.81	10	189.38	312.48	52.08	9.47	18.94	18.94	37.88	0.00	648.63
52	UPVC pipe	55.05	20	11.01	9.91	1.65	0.28	0.55	0.55	1.10	0.00	25.32
12	galvinzed steel plate	123.00	10	12.30	20.30	3.38	0.62	1.23	1.23	2.46	0.00	42.13
10	S.S plate	325.73	10	32.57	53.75	8.96	1.63	3.26	3.26	6.51	0.00	111.56
32	common plate	416.94	10	41.69	68.79	11.47	2.08	4.17	4.17	8.34	0.00	142.80
540	screw boom	162.00	10	16.20	26.73	4.46	0.81	1.62	1.62	3.24	0.00	55.49
2	gas valve mouth	16.29	10	1.63	2.69	0.45	0.08	0.16	0.16	0.33	0.00	5.58
1	gas valve	7.33	10	0.73	1.21	0.20	0.04	0.07	0.07	0.15	0.00	2.51
6	ceiling exhaust fan soft joint	9.77	10	0.98	1.61	0.27	0.05	0.10	0.10	0.20	0.00	3.35
1	non-combustible soft joint	15.64	10	1.56	2.58	0.43	0.08	0.16	0.16	0.31	0.00	5.36
1	rubber insulation board	135.99	10	13.60	22.44	3.74	0.68	1.36	1.36	2.72	0.00	46.58
2	cleaning machine	977.20	10	97.72	161.24	26.87	4.89	9.77	9.77	19.54	0.00	334.69



QTY	DESCRIPTION	Total Amount (I/D R/L/D \$	VAT \$	NHIL \$	EDIF L \$	ECO L \$	INSP F. \$	WITH T \$	S. I. Levy \$	PRO F. \$	TOTAL \$
	PE flange	85.67	8.57	14.14	2.36	0.43	0.86	0.86	1.71	0.00	29.34
28	PE bend	68.40	6.84	11.29	1.88	0.34	0.68	0.68	1.37	0.00	23.43
2	PE wire bend	6.51	0.65	1.07	0.18	0.03	0.07	0.07	0.13	0.00	2.23
4	PE cap	1.95	0.20	0.32	0.05	0.01	0.02	0.02	0.04	0.00	0.67
1	PE wire bend	7.33	0.73	1.21	0.20	0.04	0.07	0.07	0.15	0.00	2.51
4	PE tee	19.54	1.95	3.22	0.54	0.10	0.20	0.20	0.39	0.00	6.69
37	PE wire tee	119.88	11.99	19.78	3.30	0.60	1.20	1.20	2.40	0.00	41.06
874	Pe plastic pipe	7630.02	1526.00	1373.40	228.90	38.15	76.30	76.30	152.60	0.00	3509.81
141	PE plastic hoop	1109.67	221.93	199.74	33.29	5.55	11.10	11.10	22.19	0.00	510.45
	TOTAL TAX LIABILITY						GHC 3019146.04			us\$ 1461490.19	
27. CERTIFICATE											
This is to certify that the assessment given is true and correct											
Signature.....											
Date.....											
For official use											
Assessment re-checked and found correct											
Signature.....											
OFFICER'S NAME AND RANK.....											
DATE.....											

Signature: *[Handwritten Signature]*
 OFFICER'S NAME AND RANK: *CHARLES WILLIAM SOWDAH*
 P R O

1782

16

**CONTRACT ON THE CONSTRUCTION OF
SCHOOL OF BIOMEDICAL SCIENCE, UNIVERSITY OF
HEALTH AND ALLIED SCIENCES IN HO FUNDED BY
CHINA**

The date of signing the contract:

2012/ 12 / 17

Chinese Side: Yanjian Group Co., Ltd.

Ghana Side: Ministry of Education

China Yanjian Group Co., Ltd.(hereinafter referred to as the Chinese Side), authorized by the Government of the People's Republic of China, and the Ministry of Education of Ghana authorized by the Government of Republic of Ghana (hereinafter referred to as the Ghana Side) have, through friendly consultation on the matters regarding the project of School of Biomedical science, University of Health and Allied Sciences in Ho funded by the People's Republic of China, concluded and signed this contract under the following terms and conditions:

Article 1: Name and Location of the Project

1-1 Name of the Project: The Construction of School of Biomedical science, University of Health and Allied Sciences

1-2 Location of the Project: Volta Region, Capital Ho.

Article 2: Basis of the Project

2-1 Basis of the Project

2-1-1 Exchange of letters dated on Aug 8th, 2011 and Sep 16th, 2011 by and between the Government of China and Ghana on the Project of School of Biomedical science, University of Health and Allied Sciences funded by the People's Republic of China.

I

J

67

2-1-2 The five Economic and Technical Cooperation Agreements signed on December 21, 2007, September 3, 2008, May 18, 2009, December 30, 2009, September 20, 2010 respectively by and between the Governments of China and Ghana.

2-1-3 The Contract on the Design of School of Biomedical science, University of Health and Allied Sciences funded by the People's Republic of China is signed on May 10, 2012 between CITIC General Institute of Architectural Design and Research CO., Ltd. and Ghana governments.

2-1-4 Design drawings and the related technical documents of the project made by CITIC General Institute of Architectural Design and Research CO., Ltd.

Article 3: Scale and Contents of the Project

3-1 Contents of the Project:

The total construction area is 10,000 square meters. It is proposed to built administration building, library building, multi-function hall (including meeting room, coffee bar, reception, entertainment, exhibition hall and indoor gym and etc.), teaching building, and senior staff residential, students' accommodation, supporting service facilities (hospital and business zone) and playground and so on. Details are shown on documents of construction and design.

3-2 Alteration to the scale and contents of the Project:

During the progress of the construction, any vital design modification that shall affect the standard of design and the building structure, as well as the major design amendments caused due to inaccuracy of design basis data provided by Ghana Side, shall be discussed and confirmed by both sides in writing with mutual consent. The total price and time schedule of the contract shall be revised according to the modification.

Article 4: Responsibilities of the Two Sides

12

A

2-1-2 The five Economic and Technical Cooperation Agreements signed on December 21, 2007, September 3, 2008, May 18, 2009, December 30, 2009, September 20, 2010 respectively by and between the Governments of China and Ghana.

2-1-3 The Contract on the Design of School of Biomedical science, University of Health and Allied Sciences funded by the People's Republic of China is signed on May 10, 2012 between CITIC General Institute of Architectural Design and Research CO., Ltd. and Ghana governments.

2-1-4 Design drawings and the related technical documents of the project made by CITIC General Institute of Architectural Design and Research CO., Ltd.

Article 3: Scale and Contents of the Project

3-1 Contents of the Project:

The total construction area is 10,000 square meters. It is proposed to built administration building, library building, multi-function hall (including meeting room, coffee bar, reception, entertainment, exhibition hall and indoor gym and etc.), teaching building, and senior staff residential, students' accommodation, supporting service facilities (hospital and business zone) and playground and so on. Details are shown on documents of construction and design.

3-2 Alteration to the scale and contents of the Project:

During the progress of the construction, any vital design modification that shall affect the standard of design and the building structure, as well as the major design amendments caused due to inaccuracy of design basis data provided by Ghana Side, shall be discussed and confirmed by both sides in writing with mutual consent. The total price and time schedule of the contract shall be revised according to the modification.

Article 4: Responsibilities of the Two Sides

159

4-1 Responsibilities of Ghana Side: ✓

- (1) Supplying construction land for this project.
- (2) Be responsible for relocating occupants of the buildings within the red-line boundary of the construction site, and undertaking economic compensation.
- (3) Removing and carrying away the plants, obstacles or buildings on the ground and under the ground and leveling the ground within the red-line boundary. The work shall be completed within 30 days after the contract is signed.
- (4) Drilling 4 boreholes in the teaching area, students' accommodation, the staff residential area and the Chinese personnel living area and connect water to the position appointed by the Chinese side. Responsible for laying public facility including water pipe, electricity, communication & internet line and road to the appointed position in the teaching area, students' accommodation area and staff residential area within the red-line boundary. The road to the above-mentioned areas shall have open space for container trailers' turning-around to ensure the in and out of container trailers and the roads shall remain clear and smooth during construction. The work shall be completed within 30 days after the contract is signed.
- (5) Supplying earth borrow area and disposal area for the construction site.
- (6) Designing and constructing the green area appointed by Chinese side in the teaching area, students' accommodation area and staff residential area.
- (7) Supplying furniture and electrical appliances for the new housing.
- (8) Exempting the Chinese Side from any fees and taxes or duties for the equipments and plants, materials required for the construction of the Project as well as daily necessities including life materials, medicine, official consumables, and personnel protection equipments for the Chinese engineering and technical personnel;
- (9) Going through the formalities of entry, exit and issue of residence permits for the Chinese engineering and technical personnel during their working period in Ghana. Coordinating in providing and employing the local labors, and dealing with related issues and troubles of the local labors.
- (10) Assisting the Chinese Side in custom clearance, taking delivery, storage and transportation to site upon arrival of the goods at the port, including all the equipments provided by Chinese side.
- (11) Responsible for fencing each construction area along the red-boundary line and dispatching 10 security guards to each area on the shift for 24-hour security to protect the

7

Construction Machinery:

Construction Equipments:

Daily Necessities, Medicine and Labor Protection Appliances of the Chinese

Personnel:

Port of Destination:

1. Consignee:

Chinese Name:

Abbreviation:

Address:

P.O.Box:

Tel:

Fax:

Package No.:

Weight:

Volume:

2. Consignor:

English Name:

Address:

E-mail:

Tel:

Fax:

Telex:

7-2 After loading and departure from Chinese Port of each shipment of the construction machinery, materials and other goods mentioned above provided by the Chinese Side, the Chinese Side shall airmail the consignee of Ghana side one copy each of the original copies of Bill of Lading, Insurance Policy, along with Dispatch List and Packing List. The date of Bill of Lading shall be the actual date of delivery, and the quantity in Dispatch List shall be the actual quantity of the goods delivered.

Article 8: Contract Price & Settlement

8-1 The total price of this contract is RMB Yuan 112,100,000 which shall be defrayed from the interest-free loans under the five Agreements on Economic and Technical

1/2

21

Cooperation signed on December 21, 2007, September 3, 2008, May 18, 2009, December 30, 2009, September 20, 2010 respectively by and between the Governments of China and Ghana .

The Chinese Side shall issue a statement of settlement of account in quadruplicate at each payment, and the amount shall be recorded through China Development Bank and Central Bank of Ghana schedule and way of settlement shall be as follows:

The First Payment: within 30 (thirty) days after the Contract is signed 50% of the sum of the contract is to be paid, which is 56,050,000 RMB. Among which, 10,450,000 RMB should be defrayed from the interest-free loans under the five Agreements on Economic and Technical Cooperation signed on Dec. 21, 2007; 20,000,000RMB should be defrayed from the interest-free loans under the five Agreements on Economic and Technical Cooperation signed on Sep.3,2008; 10,000,000RMB should be defrayed from the interest-free loans under the five Agreements on Economic and Technical Cooperation signed on May 18 2009; 15,600,000RMB should be defrayed from the interest-free loans under the five Agreements on Economic and Technical Cooperation signed on Dec 30 2009.

The Second Payment: within 30 (thirty) days after the project is commenced, 40% of the contract sum is to be paid, which is 44,840,000 RMB. Among which 24,400,000RMB should be defrayed from the interest-free loans under the five Agreements on Economic and Technical Cooperation signed on Dec 30 2009; 20,440,000RMB should be defrayed from the interest-free loans under the five Agreements on Economic and Technical Cooperation signed on Sep.20 2010.

The Third Payment: within 30(Thirty) Days after the Project is completed and handed over, 10% of the contract sum is to be paid, which is 11,210,000 RMB, which should be defrayed from the interest-free loans under the five Agreements on Economic and Technical Cooperation signed on Sep.20 2010.

The total contract price mentioned above is the total expenses required for the fulfillment of obligations of the Chinese Side under this contract. The amount shall not include the expenses arising from the unconformity between the shop drawing and actual condition

J

A

122

of the site as well as the expenses for increased work agreed by the Chinese Government, which shall be settled in supplementary contract through consultations of the two sides.

Article 9: Adjustment of Contract Price

9-1 Should one of the following situations occur after the signing of this contract, the two sides shall agree to adjust the project cost accordingly, and sign a supplementary contract.

1. Increase or decrease of the quantity of the work during construction because of the provision of Item 3-2 of this contract or at request of Ghana Side.
2. Defer of construction period and losses occurred due to force majeure.
3. Price variation of steel, timber, cement sand and cement block in local market, calculated in US dollar, exceeding 10%
4. Policy adjustments on wages of workers by Ghana Government
5. Adjustments on inland freight in Ghana and international land and sea freight

Article 10: Economic & Technical Liability

10-1 The Chinese Side shall, in accordance with the provisions of Item 4-2 of Article 4 and Article 6 of this contract and the work progress schedule established by the Chinese Side, complete on schedule the contents of construction stipulated in the contract. Should delay of the project occur due to the reasons of the Chinese Side, the additional project cost incurred shall be borne by the Chinese Side.

10-2 Ghana Side shall fulfill its obligations under the provisions of Item 4-1 of Article 4 and Item 6-1 of Article 6 of this contract. Should the work of the Chinese Technical Team be influenced and consequently the Project be delayed due to the responsibilities of Ghana Side; and should the economic loss be incurred, Ghana Side shall compensate the Chinese Side according to the actual loss and the construction period shall be extended accordingly.

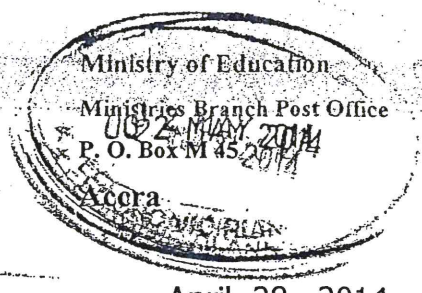
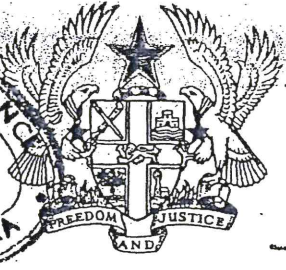
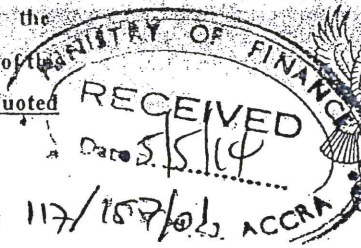
Article 11: Acceptance, Handover and Maintenance

11-1 Acceptance of concealed works

h

A

In case of reply the
Number and date of the
Letter should be quoted



[Handwritten initials]

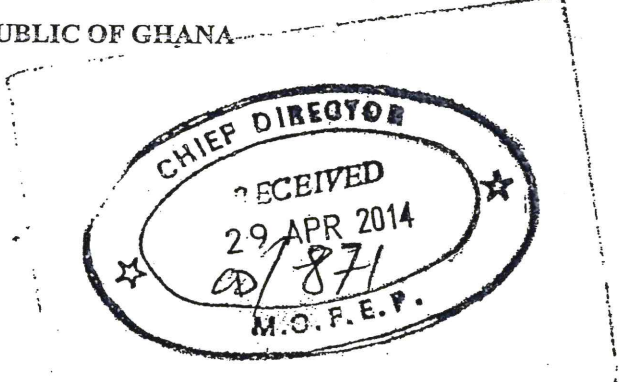
My Ref No: **BA 117/157/06** ACCRA

April 28, 2014

Your Ref. No:

REPUBLIC OF GHANA

**THE HON. MINISTER
MINISTRY OF FINANCE
P.O. BOX MB 40
ACCRA
Attn: Chief Director**



Dear Sir,

**RE: CHINA-AIDED PROJECT AT THE UNIVERSITY OF HEALTH AND ALLIED SCIENCES,
HO IN THE VOLTA REGION- REQUEST FOR WAIVER OF TAXES ON LOCAL MATERIALS**

The Government of the People's Republic of China has provided a Grant to the Government of Ghana represented by the Ministry of Education for the construction of the school of Basic and Biomedical Sciences, a Hostel and Staff houses for the University of Health and Allied Sciences at Ho in the Volta Region. This project is being executed under a Bilateral Agreement between the Government of Ghana and its Chinese counterpart signed in August/September 2011.

The contract for the construction was awarded to Messrs. China Yanjian Company Limited in December 2012. Under clause 8 Article 4 of the Agreement, the Government of Ghana is required to exempt the China Yanjian Company from the payment of **"any fees, taxes or Duties for the equipment, Plant and materials required for the construction work..."** (Copy attached as Annex I).

This is to kindly request that the Company is granted the following exemptions for the list of materials indicated in Annex II attached:

- (a) Import duty
- (b) GCNet charges
- (c) Ecowas levy
- (d) EDIF levy and
- (e) 1% processing fee to enable them clear the items when they arrive at the Port for use on the project.

Yours faithfully,

[Handwritten signature]

**ENOCH H. COBBINAH
CHIEF DIRECTOR
for: MINISTER**

[Handwritten notes: Hel, IDU, Pse fms, 215/114]

China-aided Project of School of Biomedical Science, University of Health and Allied Sciences in Ho

List of Material Purchased in Ghana (当地购买材料)

No.	Commodity	Unit	Quantity	Specification	Unit Price (GHC) Including VAT and NHIL	Total Amount (GHC) Including VAT and NHIL	
1	水泥	cement	T	4300	42.5N	354.85	1525855
2	汽油	petrol	L	30000		2.55/L	76500
3	柴油	diesel	L	94000		2.65/L	249100
Total							1,851,455

- Notice:
1. The unit price to the commodity is according to the latest official price on date of 14th, March 2014.
 2. If price changed, please adhere to the latest one. The price here is just for reference.
 3. All the quantity needed has been calculated by Project Engineer and proved by Consultants.
 4. We promise that all the material will be only used for the project.

Calculation of Concrete Used for Project

No.	Buildings Unite	Concrete Quality (m ³)	Cement (t)	Hollow Brick Qua. (400*200*200)	Cement (t)	Solid Brick Que (400*200*200)	Cement (t)	Roof Area (m ³)	Cement (t)	Brick Laying Area (m ³)	Cement (t)	Wall Plastering	Cement (t)
1	Lab Building	1150	414	14145	23	400	4	964	20	1624	16.24	2733	63
2	Teaching Building	1600	576	28289	44	700	7	1268	26	3002	30.02	2674	62
3	Hostel	600	216	23574	38	700	7	611	13	1063	10.63	1103	25
4	Staff bungalow	950	342	19803	31	14000	14	1466	30	1981	19.81	1413	32
5	Activity Centre	1020	367.2	20746	33	200	0.2	2048	42	2436	24.36	860	20
6	Adm. Building	800	288	24517	39	600	6	1190	25	1768	17.68	1553	36
7	Library	920	331.2	21689	34	600	6	969	20	2057	20.57	2075	48
8	Power Room	150	54	5658	9	200	2	268	6	233	2.33	618	14
9	Retainning Wall	920	331.2										
10	Concrete Road	770	331.1										
11	Water Gutter	300	129										
	Subtotal	8110	3379.7	158420	250.8	46210	46.2	8784	182.0	14164	141.64	13029	299.7

Total: 4300T

Calculation for Petrol Used for UHAS Project

Name of consuming	Litre to pump for each time(L)	Times of pumping	Total	Marks
KIA Sportage SUV	60	270	16200	normal using
petrol towelling machine	60	100	6000	travel far distance
concrete cutting machine	10	150	1500	
petrol generator machine	25	96	2400	
pipe painting	50	60	3000	
			900	use petrol as painting thinner
Total			30000	

Calculation for Diesel Used for UHAS Project

Name of consuming	Litre to pump for each time(L)	Times of pumping	Total	Marks
Pick-up truck	40	270	10800	
Long truck	50	270	13500	
Loader	120	270	32400	
Mini Loader	50	250	12500	
Excavator	200	40	8000	
Generator	120	90	10800	
mini dump car	25	150	3750	
fork lift	25	90	2250	
Total			94000	

Notice: Times of Pumping is calculated according to project construction period(one and half years).



GHANA REVENUE AUTHORITY

DOMESTIC TAX REVENUE DIVISION



Our Ref. No.DCMTO-EXM-140513

Your Ref. No.

May 13, 2014

**MOE/University of Health &
Allied Science
PMB 31
Ho, Volta Region**

RE: APPLICATION FOR TAX EXEMPTION

We make reference to Ministry of Finance & Economic Planning (MOFEP) letter in respect of University of Health & Allied Science dated 7th May, 2014 in which MOFEP is requesting the Domestic Tax Revenue Division of Ghana Revenue Authority to estimate the total tax liability (VAT/NHIL) on the local purchase on the attached master list of the project for the purpose of completing a joint cabinet memo for the approval of tax exemptions by Parliament.

Our analysis of the item you intend to purchase locally as provided for on the Master List you furnished us (copy attached) shows the estimated VAT/NHIL payable as follows:

Item	Quantity	Total Value GH¢	17.5% VAT/NHIL GH¢
Cement	4,300 tons	1,530,800	267,890
Total	4,300 tons	1,530,800	267,890

Thus, the total taxable value is **One million, five hundred and thirty thousand, eight hundred Ghana Cedis (GH¢1,530,800)** and the total VAT/NHIL payable resulting from the computation of the **17.5% VAT/NHIL** rate on the taxable value is **two hundred and sixty-seven thousand, eight hundred and ninety Ghana Cedis (GH¢267, 890)**


Kwasi Gyimah-Asante

Deputy Commissioner (MTO)

for: **Commissioner-General (DTRD)**

Integrity Fairness Service