

IN THE THIRD SESSION OF THE SEVENTH PARLIAMENT OF THE FOURTH REPUBLIC

**REPORT OF THE FINANCE COMMITTEE ON THE REQUEST  
FOR WAIVER OF IMPORT DUTIES, IMPORT VAT, IMPORT  
NHIL/GETFUND LEVY, AU LEVY, ECOWAS LEVY, EXIM LEVY  
AND SPECIAL IMPORT LEVY AMOUNTING TO THE GHANA CEDI  
EQUIVALENT OF SEVEN MILLION, FIVE HUNDRED AND SIXTY-  
THREE THOUSAND, NINE HUNDRED AND THIRTY-TWO EUROS  
(€7,563,932.00) ON PROJECT MATERIALS AND EQUIPMENT TO  
BE PROCURED UNDER THE MODERNISATION AND EQUIPPING  
OF THE TETTEH QUARSHIE MEMORIAL HOSPITAL, KIBI  
DISTRICT HOSPITAL, ABURI HOSPITAL AND THE ATIBIE  
HOSPITAL PROJECT**

**1.0 INTRODUCTION**

The request for Waiver of Import Duties, Import VAT, Import NHIL/GETFUND Levy, AU Levy, ECOWAS Levy, EXIM Levy and Special Import Levy amounting to the Ghana Cedi equivalent of Seven Million, Five Hundred and Sixty-Three Thousand, Nine Hundred and Thirty-Two Euros (€7,563,932.00) on project materials and equipment to be procured under the Modernisation and Equipping of the Tetteh Quarshie Memorial Hospital, Kibi District Hospital, Aburi Hospital and the Atibie Hospital Project was presented to the House on Tuesday, 29<sup>th</sup>

October, 2019 by the Hon. Deputy Minister for Finance, Mrs. Abena Osei Asare on behalf of the Minister for Finance.

Rt. Hon. Speaker referred the request to the Finance Committee for consideration and report.

The Committee met with a Deputy Minister for Finance, Hon. Kwaku Kwarteng, a Deputy Minister for Health, Hon Alexander Kodwo Kom Abban and officials from the Ministry of Finance, the Ministry of Health and the Ghana Revenue Authority and considered the request.

## **2.0 DOCUMENTS REFERRED TO**

The Committee referred to the following documents during its deliberations:

- The 1992 Constitution of Ghana;
- The Public Financial Management Act, 2016 (Act 921);
- The Standing Orders of the Parliament of Ghana; and
- The Commercial Loan Facility Agreement between the Government of the Republic of Ghana and Deutsche Bank S.p.A. [as Agent, Arranger and Lender] for an amount of Six Million Euros (€6,000,000.00) to part finance the Modernisation and Equipping of the Tetteh Quarshie Memorial Hospital, Kibi District Hospital, Aburi Hospital and the Atibie Hospital.

## **3.0 BACKGROUND**

The Government of Ghana is committed to ensuring the provision of health infrastructure to enhance the quality of Health Service Delivery and also promote universal access to healthcare services in the country.

The policy thrust of the Ministry of Health under its Programme of work is to reduce inequalities in access to healthcare, increase coverage quality and use of health services to achieve a healthier population.

Over the years, there has been a continuous increase in Out Patient Department (OPD) visits in all the regions of Ghana, without a corresponding increase in infrastructure. Currently, out of the Sixteen (16) administrative regions or out of the Two Hundred and Sixteen (216) administrative districts, only One Hundred and Nine (109) have district hospitals. This has led to congestion and pressure on most of the health facilities as they operate above their established thresholds, thereby affecting the quality of healthcare delivery. It is in the light of these challenges that there is the need to construct health facilities with the appropriate technology.

The vision of the health sector is to have a healthy population for national development with a mission to contribute to socio-economic development by promoting health and vitality through access to quality health for all people living in Ghana using well-motivated personnel.

In order to fulfil this vision and address the challenges in health delivery in some district hospitals in the country, the Government of Ghana, represented by the Ministry of Health has entered into a turnkey agreement with an Italian Company, Messrs. Contracta Costruzioni Italia S.r.l Limited, to undertake infrastructure development within the Health Sector. The project covers the expansion, retooling and equipping of the Tetteh Quarshie Memorial Hospital at Mampong Akwapim, Atibie Hospital, Kibi District Hospital and the Aburi Health Centre (Kom Presbyterian Clinic), all in the Eastern Region.

Parliament at its Forty-Second Sitting of the Second Meeting held on Tuesday, 24<sup>th</sup> July, 2018 approved by resolution the Buyer Credit Facility Agreement between the Government of the Republic of Ghana and Deutsche Bank S.p.A. [as Agent, Arranger and Lender] (supported by SACE and SIMEST of Italy) for an amount of Forty Million Euros (€40,000,000.00) to part finance the Modernisation and Equipping of the Tetteh Quarshie Memorial Hospital, Kibi District Hospital, Aburi Hospital and the Atibie Hospital.

Parliament at its Forty-Second Sitting of the Second Meeting held on Tuesday, 24<sup>th</sup> July, 2018 also approved by resolution the Commercial Loan Facility Agreement between the Government of the Republic of Ghana and Deutsche Bank S.p.A. [as Agent, Arranger and Lender] for an amount of Six Million Euros (€6,000,000.00) to part finance the Modernisation and Equipping of the Tetteh Quarshie Memorial Hospital, Kibi District Hospital, Aburi Hospital and the Atibie Hospital.

Clause 7 of the Contract Agreement and Clause 12 of the Facility Agreement place the obligation for the payment of taxes, duties, fees and levies on items to be procured under the project on the Government of Ghana.

In accordance with Article 174 (2) of the 1992 Constitution and to ensure the smooth implementation of the project, the request for the waiver of tax and duty liabilities in respect of the equipment and materials to be imported has been presented to the House for approval.

#### **4.0 THE REQUEST**

The request before Parliament is for the waiver of Import Duties, Import VAT, NHIL /GETFund Levy, EXIM Levy, ECOWAS Levy, AU Levy and Special Import Levy amounting to the Ghana Cedi equivalent of Seven Million, Five Hundred and Sixty-Three Thousand, Nine Hundred and Thirty-Two Euros (€7,563,932.00).

#### **4.1 Assessment of Duties, Taxes and Levies**

A breakdown of the tax assessment undertaken by the Ghana Revenue Authority (GRA) is provided in Table 1 below:

Table 1: Breakdown of Tax Assessment by GRA

	Item	Amount (€)
,1	IMPORT DUTY	2,539,627
2	IMPORT VAT	3,150,624
3	NHIL /GETFUND LEVY	1,200,238
4	EXIM LEVY	168,134
5	AU LEVY	44,836
6	ECOWAS LEVY	112,090
7	SIL	348,384
	<b>TOTAL</b>	<b>7,563,932</b>

Attached as an APPENDIX is the details of the tax assessment.

## 5.0 OBSERVATIONS

### 5.1 Rationale for the Project

The Committee was informed that the rationale for the project is to modernize the Tetteh Quarshie Memorial Hospital, Kibi District Hospital, Aburi Hospital and the Atibie Hospital. It is also to have a healthy and productive population in the catchment area for national development by:

- Bridging the equity gaps in geographical access to health services;
- Ensuring sustainable financing for health care delivery and financial protection for the poor;
- Improving efficiency in governance and management of the healthcare system
- Improving quality of healthcare service delivery including mental health delivery; and
- Enhancing national capacity for the attainment of the health related Sustainable Development Goals (SDGs).

## **5.2 Scope of Works**

The Committee was informed that the project covers the expansion, retooling of the Tetteh Quarshie Memorial Hospital at Mampong Akwapim, Atibie Hospital, Kibi District Hospital and the Aburi Health Centre (Kom Presbyterian Clinic), all in the Eastern Region. The project is part of efforts by Government to modernize and establish district hospitals in all districts.

Messrs. Contracta Costruzioni Italia S.r.l Limited will execute the project.

## **5.3 Delays in Commencing the project**

The Committee observed that Parliamentary approval for the project was granted on 24<sup>th</sup> July, 2018. Unfortunately, the project is yet to commence.

The technical team from the Ministry of Health explained that after the Parliamentary approval, there was the need to undertake a Value for Money (VfM) audit and seek approvals for sole sourcing and tax waiver from the Public Procurement Authority (PPA) and Cabinet respectively. The VfM has been done. Public Procurement Authority and Cabinet approvals have been obtained and the Contractor has moved to all the sites. The grant of the tax waiver is expected to help in the smooth implementation of the project.

## **5.4 Duration of the Project**

The Committee was assured that the Project would be completed within Twenty-four (24) months.

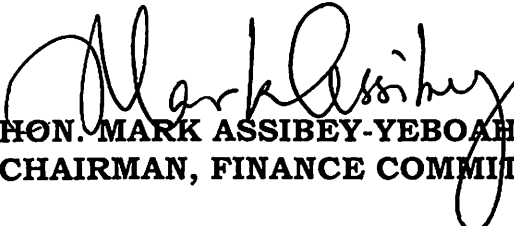
## **6.0 CONCLUSION**

Considering the benefits to be derived from the project, the Committee is of the view that the request is in the right direction.

The Committee therefore recommends to the House to adopt its report and to approve the request for Waiver of Import Duties, Import VAT, Import NHIL/GETFUND Levy, AU Levy, ECOWAS Levy, EXIM Levy and Special Import Levy amounting to the Ghana Cedi equivalent of Seven Million, Five hundred

and Sixty-Three Thousand, Nine Hundred and Thirty-Two Euros (€7,563,932.00) on project materials and equipment to be procured under the Modernisation and Equipping of the Tetteh Quarshie Memorial Hospital, Kibi District Hospital, Aburi Hospital and the Atibie Hospital Project in accordance with Article 174(2) of the Constitution, the Public Financial Management Act, 2016 (Act 921) and the Standing Orders of Parliament.

Respectfully submitted.

  
**HON. MARK ASSIBEY-YEBOAH (DR)**  
**CHAIRMAN, FINANCE COMMITTEE**

  
**EVELYN BREFO-BOATENG**  
**CLERK TO THE COMMITTEE**

1<sup>st</sup> November, 2019

# APPENDIX

## TAX ASSESSMENT

IMPORTER: MINISTRY OF HEALTH/4 EASTERN REGIONAL HOSPITALS/CONTRACTA

Description of Items	Qty	CIF (EURO)	I/D Rate	Imp. Duty	Nhil/Gfund 5%	Imp. VAT 12.5%	AU Levy 0.2%	Eco. Levy 0.5%	EXIM Levy 0.75%	Insp Fee 1%	SIL 0%/2%	TOTAL (EURO)
Electrical materials	1000	1,008,687	20%	201737	60521	158868	2017	5043	7565	10087	0	445,840
Metallic profiles	1000	25,914	20%	5183	1555	4081	52	130	194	259	518	11,972
Power Lines	1	816,758	20%	163352	49006	128639	1634	4084	6126	8168	0	361,007
Medium tension substation	4	500,000	5%	25000	26250	68906	1000	2500	3750	5000	0	132,406
Generator from 80 KVA to 350KVA	4	126,978	5%	6349	6666	17499	254	635	952	1270	0	33,625
Power Generator 1000KVA	1	275,735	5%	13787	0	0	551	1379	2068	2757	0	20,542
Metallic window frames	1000	337,400	20%	67480	20244	53141	675	1687	2531	3374	6748	155,879
Finishings	2500	469,691	20%	93938	28181	73976	939	2348	3523	4697	9394	216,997
Equipment & Furniture for laboratory and a	500	459,253	20%	91851	27555	72332	919	2296	3444	4593	9185	212,175
Hospital Instruments & Equipments	2400	10,000,000	5%	500000	525000	1378125	20000	50000	75000	100000	200000	2,848,125
Illumination (Lighty poles)	30	91,196	20%	18239	5472	14363	182	456	684	912	1824	42,133
Optical wire	4000	399,075	5%	19954	20951	54998	798	1995	2993	3991	0	105,680
Metallic door frames	350	113,825	20%	22765	6830	17927	228	569	854	1138	2277	52,587
Steel beams & columns	1000	44,789	20%	8958	2687	7054	90	224	336	448	896	20,693
Plaster ceiling	10000	269,937	20%	53987	16196	42515	540	1350	2025	2699	5399	124,711
Iron rebars & frames	30000	300,602	20%	60120	18036	47345	601	1503	2255	3006	6012	138,878
Painting materials - painting buckets, sprays	15000	218,688	20%	43738	13121	34443	437	1093	1640	2187	4374	101,034
Plumbing	5000	200,055	20%	40011	12003	31509	400	1000	1500	2001	4001	92,425
Metallic handrail	200	89,835	20%	17967	5390	14149	180	449	674	898	1797	41,504
IBR roofing sheet	1	223,523	20%	44705	13411	35205	447	1118	1676	2235	4470	103,268
Elevators	2	100,000	5%	5000	0	0	200	500	750	1000	0	7,450
Sewage System Plant	4	450,000	5%	22500	0	0	900	2250	3375	4500	0	33,525



Air conditioner splits system	70	150,802	20%	30160	9048	23751	302	754	1131	1508	0	66,655
Fire fighting system (Alarm detection system)	4	240,000	5%	12000	12600	33075	480	1200	1800	2400	0	63,555
Electrical wire	7000	210,422	20%	42084	12625	33141	421	1052	1578	2104	0	93,006
Wood doors	200	67,635	20%	13527	4058	10653	135	338	507	676	1353	31,248
Mineral Fiber Lining	5000	168,985	20%	33797	10139	26615	338	845	1267	1690	3380	78,071
Glass	500	99,574	20%	19915	5974	15683	199	498	747	996	1991	46,003
IT and communication computers	200	47,682	5%	2384	2503	6571	95	238	358	477	0	12,627
Electric panels	150	188,002	5%	9400	9870	25909	376	940	1410	1880	0	49,785
Internal illumination	2000	92,562	20%	18512	5554	14579	185	463	694	926	1851	42,764
Sanitary ware accessories	250	23,841	20%	4768	1430	3755	48	119	179	238	477	11,014
Metallic doors	150	77,217	20%	15443	4633	12162	154	386	579	772	1544	35,674
Paints	15000	180,000	20%	36000	10800	28350	360	900	1350	1800	3600	83,160
Isolation material	2000	179,963	20%	35993	10798	28344	360	900	1350	1800	3599	83,143
Metallic screw, nuts and nails	30000	87,676	20%	17535	5261	13809	175	438	658	877	1754	40,506
Wood window frame	85	9,582	20%	1916	575	1509	19	48	72	96	192	4,427
Hydraulic materials	3500	160,739	5%	8037	8439	22152	321	804	1206	1607	0	42,566
Immersion pump skid	4	125,251	5%	6263	6576	17261	251	626	939	1253	0	33,168
Mechanical Ventilation equipment and Fans	150	92,357	5%	4618	4849	12728	185	462	693	924	0	24,457
Metallic frames & accessories	250	102,231	20%	20446	6134	16101	204	511	767	1022	2045	47,231
Aluminium window frames	150	28,181	20%	5636	1691	4439	56	141	211	282	564	13,020
Painting materials - painting brushes, buckets	300	1,399	20%	280	84	220	3	7	10	14	28	647
High resistance ceramic porcelain	5000	69,104	20%	13821	4146	10884	138	346	518	691	1382	31,926
Vynilic floor & skirting	13000	910,000	20%	182000	54600	143325	1820	4550	6825	9100	18200	420,420
Metallic forms	65	112,123	20%	22425	6727	17659	224	561	841	1121	2242	51,801
Copper pipes	5000	107,251	20%	21450	6435	16892	215	536	804	1073	2145	49,550
Atmospheric discharge protection system	4	53,607	20%	10721	3216	8443	107	268	402	536	1072	24,766

Iron pipes	2500	52,188	10%	5219	2870	7535	104	261	391	522	1044	17,946
Waterproofing materials	6850	103,601	20%	20720	6216	16317	207	518	777	1036	2072	47,864
Ceramic skirting	1000	17,967	20%	3593	1078	2830	36	90	135	180	359	8,301
Furniture - waiting chairs	200	42,367	20%	8473	2542	6673	85	212	318	424	847	19,573
Lights	5000	93,938	20%	18788	5636	14795	188	470	705	939	1879	43,399
Sanitary wares	400	44,056	20%	8811	2643	6939	88	220	330	441	881	20,354
Solar shadings	150	90,699	20%	18140	5442	14285	181	453	680	907	1814	41,903
Rain water lines	2000	86,104	20%	17221	5166	13561	172	431	646	861	1722	39,780
Monitor display signs	500	86,104	20%	17221	5166	13561	172	431	646	861	1722	39,780
PVC Tubes/Pipes	4000	78,937	20%	15787	4736	12433	158	395	592	789	1579	36,469
Tube, pipes, weld fittings	25000	65,757	20%	13151	3945	10357	132	329	493	658	1315	30,380
Fire Pumps skids	4	58,824	5%	2941	3088	8107	118	294	441	588	1176	16,754
Auxiliary structures	200	73,062	20%	14612	4384	11507	146	365	548	731	1461	33,754
Conduits	4500	71,393	20%	14279	4284	11244	143	357	535	714	1428	32,984
Solar panels	100	69,327	0%	0	0	0	139	347	520	693	0	1,699
Metallic mesh	18000	67,635	20%	13527	4058	10653	135	338	507	676	1353	31,248
Epoxi materials	32689	64,944	20%	12989	3897	10229	130	325	487	649	1299	30,004
Metallic Cupboards/Wardrobe	750	60,477	20%	12095	3629	9525	121	302	454	605	1210	27,941
Mock ups (stall finishes)	3294	59,183	20%	11837	3551	9321	118	296	444	592	1184	27,343
Dual flush toilets	200	23,668	20%	4734	1420	3728	47	118	178	237	473	10,935
Epoxi grout	10000	58,289	20%	11658	3497	9181	117	291	437	583	1166	26,930
Flush toilets	200	21,146	20%	4229	1269	3330	42	106	159	211	423	9,769
Wood frames	500	56,320	20%	11264	3379	8870	113	282	422	563	1126	26,020
Sinks for buildings	500	51,396	20%	10279	3084	8095	103	257	385	514	1028	23,745
Wash basin	500	51,396	20%	10279	3084	8095	103	257	385	514	1028	23,745
PPE - Personal protective equipment	750	50,065	20%	10013	3004	7885	100	250	375	501	1001	23,130

Metallic solar shadings	150	45,349	20%	9070	2721	7143	91	227	340	453	907	20,951
Plasterboards	3500	37,791	20%	7558	2267	5952	76	189	283	378	756	17,460
Ceiling, partition & steel frame	2000	36,554	20%	7311	2193	5757	73	183	274	366	731	16,888
Bathroom partitions	500	9,129	20%	1826	548	1438	18	46	68	91	183	4,218
Aluminium door frames	300	33,818	20%	6764	2029	5326	68	169	254	338	676	15,624
Granite counter tops	50	2,228	20%	446	134	351	4	11	17	22	45	1,029
Switches	5000	31,939	20%	6388	1916	5030	64	160	240	319	639	14,756
Steel Anchor Bolts	7500	30,331	20%	6066	1820	4777	61	152	227	303	607	14,013
Sockets	5000	29,497	20%	5899	1770	4646	59	147	221	295	590	13,627
IT equipment	10	25,914	10%	2591	1425	3741	52	130	194	259	518	8,911
Hinges	5000	24,942	20%	4988	1497	3928	50	125	187	249	499	11,523
Bathroom accessories	1250	24,834	20%	4967	1490	3911	50	124	186	248	497	11,473
Uniform & safety equipment	500	24,314	20%	4863	1459	3829	49	122	182	243	486	11,233
Uniform & safety material	500	24,314	20%	4863	1459	3829	49	122	182	243	486	11,233
Job site hoarding (metal fencing)	1000	6,888	20%	1378	413	1085	14	34	52	69	138	3,182
Mirrors	40	5,105	20%	1021	306	804	10	26	38	51	102	2,359
Pregalvanized steel mesh	5000	10,936	20%	2187	656	1722	22	55	82	109	219	5,052
Ceramic grout	250	4,458	20%	892	267	702	9	22	33	45	89	2,060
Aluminium materials	1000	15,692	20%	3138	942	2472	31	78	118	157	314	7,250
PVC guardrail	1000	33,818	20%	6764	2029	5326	68	169	254	338	676	15,624
Refrigerated cabinets	3	10,484	20%	2097	629	1651	21	52	79	105	210	4,843
Electric Salamander	3	9,587	20%	1917	575	1510	19	48	72	96	192	4,429
Sewer collection structure	350	9,542	20%	1908	573	1503	19	48	72	95	191	4,408
Tile adhesive	8000	9,285	20%	1857	557	1462	19	46	70	93	186	4,290
Carton tubes	350	8,169	20%	1634	490	1287	16	41	61	82	163	3,774
Support for Utensils	50	8,072	20%	1614	484	1271	16	40	61	81	161	3,729

Guillotine oven (Lastro)	3	7,891	5%	395	0	0	16	39	59	79	0	588
Backer rod	5830	6,867	20%	1373	412	1082	14	34	52	69	137	3,173
Pedestrian turnstile	20	6,809	20%	1362	409	1072	14	34	51	68	136	3,146
PU sealant	1200	6,592	20%	1318	396	1038	13	33	49	66	132	3,046
Quick cooler	3	6,287	20%	1257	377	990	13	31	47	63	126	2,904
Showers	100	6,003	20%	1201	360	946	12	30	45	60	120	2,774
Shelves	35	5,714	20%	1143	343	900	11	29	43	57	114	2,640
Peeler	20	5,246	20%	1049	315	826	10	26	39	52	105	2,423
Cutter	20	5,246	20%	1049	315	826	10	26	39	52	105	2,423
Metallic benches	20	18,788	20%	3758	1127	2959	38	94	141	188	376	8,680
Pass Through	4	6,087	20%	1217	365	959	12	30	46	61	122	2,812
Flat grill	4	6,012	20%	1202	361	947	12	30	45	60	120	2,778
Grill	4	3,514	20%	703	211	553	7	18	26	35	70	1,623
Sinks for campsite	25	4,388	20%	878	263	691	9	22	33	44	88	2,027
Trolley for kitchen	20	4,354	10%	435	239	629	9	22	33	44	87	1,497
Kitchen counter with bowl	20	4,326	20%	865	260	681	9	22	32	43	87	1,999
Stainless steel countertops	10	4,047	20%	809	243	637	8	20	30	40	81	1,870
Industrial oven	4	7,615	5%	381	0	0	15	38	57	76	0	567
Refrigerator	16	11,421	20%	2284	685	1799	23	57	86	114	0	5,048
Wooden benches	20	12,776	20%	2555	767	2012	26	64	96	128	256	5,902
Freezers	16	9,819	20%	1964	589	1546	20	49	74	98	0	4,340
Water treatment Plant	4	157	5%	8	0	0	0	1	1	2	0	12
Petroleum Lubricants	16000	48,000	10%	4800	2640	6930	96	240	360	480	960	16,506
<b>TOTAL</b>		<b>22,417,921</b>		<b>2539627</b>	<b>1200238</b>	<b>3150624</b>	<b>44836</b>	<b>112090</b>	<b>168134</b>	<b>224179</b>	<b>348384</b>	<b>7,788,112</b>

CERTIFICATE

TOTAL TAX LIABILITY=7,788,112EUROS

This is to certify that the assessment given is true and correct.

Signature:.....

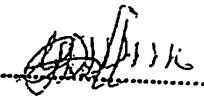
Importer/Agent's Name & Designation:.....

For Official Use

Assessment rechecked and found correct and complete.

.....25-02-2019.....

Date

Signature:  .....

Officer's Name & Rank:- GIDEON GLEY  
(REV. OFFICER)

TAX ASSESSMENT

IMPORTER: MINISTRY OF HEALTH/4 EASTERN REGIONAL HOSPITALS/CONTRACTA

Description of Items	Qty	CIF (EURO)	I/D Rate	Imp. Duty	Nhil/Gfund 5%	Imp. VAT 12.5%	AU Levy 0.2%	Eco. Levy 0.5%	EXIM Levy 0.75%	SIL 0%/2%	TOTAL (EURO)
Electrical materials	1000	1,008,687	20%	201737	60521	158868	2017	5043	7565	0	435,753
Metallic profiles	1000	25,914	20%	5183	1555	4081	52	130	194	518	11,713
Power Lines	1	816,758	20%	163352	49006	128639	1634	4084	6126	0	352,840
Medium tension substation	4	500,000	5%	25000	26250	68906	1000	2500	3750	0	127,406
Generator from 80 KVA to 350KVA	4	126,978	5%	6349	6666	17499	254	635	952	0	32,356
Power Generator 1000kVA	1	275,735	5%	13787	0	0	551	1379	2068	0	17,785
Metallic window frames	1000	337,400	20%	67480	20244	53141	675	1687	2531	6748	152,505
Finishings	2500	469,691	20%	93938	28181	73976	939	2348	3523	9394	212,300
Equip. & Furniture for lab. & Admin. Bldg.	500	459,253	20%	91851	27555	72332	919	2296	3444	9185	207,582
Hospital Instruments & Equipments	2400	10,000,000	5%	500000	525000	1378125	20000	50000	75000	200000	2,748,125
Illumination (Lighty poles)	30	91,196	20%	18239	5472	14363	182	456	684	1824	41,221
Optical wire	4000	399,075	5%	19954	20951	54998	798	1995	2993	0	101,689
Metallic door frames	350	113,825	20%	22765	6830	17927	228	569	854	2277	51,449
Steel beams & columns	1000	44,789	20%	8958	2687	7054	90	224	336	896	20,245
Plaster ceiling	10000	269,937	20%	53987	16196	42515	540	1350	2025	5399	122,012
Iron rebars & frames	30000	300,602	20%	60120	18036	47345	601	1503	2255	6012	135,872
Painting materials - painting buckets, sprays etc.	15000	218,688	20%	43738	13121	34443	437	1093	1640	4374	98,847
Plumbing	5000	200,055	20%	40011	12003	31509	400	1000	1500	4001	90,425
Metallic handrail	200	89,835	20%	17967	5390	14149	180	449	674	1797	40,605
IBR roofing sheet	1	223,523	20%	44705	13411	35205	447	1118	1676	4470	101,032
Elevators	2	100,000	5%	5000	0	0	200	500	750	0	6,450
Sewage System Plant	4	450,000	5%	22500	0	0	900	2250	3375	0	29,025
Air conditioner splits system	70	150,802	20%	30160	9048	23751	302	754	1131	0	65,147

Fire fighting system (Alarm detection system)	4	240,000	5%	12000	12600	33075	480	1200	1800	0	61,155
Electrical wire	7000	210,422	20%	42084	12625	33141	421	1052	1578	0	90,902
Wood doors	200	67,635	20%	13527	4058	10653	135	338	507	1353	30,571
Mineral Fiber Lining	5000	168,985	20%	33797	10139	26615	338	845	1267	3380	76,381
Glass	500	99,574	20%	19915	5974	15683	199	498	747	1991	45,008
IT and communication computers	200	47,682	5%	2384	2503	6571	95	238	358	0	12,150
Electric panels	150	188,002	5%	9400	9870	25909	376	940	1410	0	47,905
Internal illumination	2000	92,562	20%	18512	5554	14579	185	463	694	1851	41,838
Sanitary ware accessories	250	23,841	20%	4768	1430	3755	48	119	179	477	10,776
Metallic doors	150	77,217	20%	15443	4633	12162	154	386	579	1544	34,902
Paints	15000	180,000	20%	36000	10800	28350	360	900	1350	3600	81,360
Isolation material	2000	179,963	20%	35993	10798	28344	360	900	1350	3599	81,343
Metallic screw, nuts and nails	30000	87,676	20%	17535	5261	13809	175	438	658	1754	39,629
Wood window frame	85	9,582	20%	1916	575	1509	19	48	72	192	4,331
Hydraulic materials	3500	160,739	5%	8037	8439	22152	321	804	1206	0	40,958
Immersion pump skid	4	125,251	5%	6263	6576	17261	251	626	939	0	31,915
Mechanical Ventilation equipment and Fans	150	92,357	5%	4618	4849	12728	185	462	693	0	23,534
Metallic frames & accessories	250	102,231	20%	20446	6134	16101	204	511	767	2045	46,208
Aluminium window frames	150	28,181	20%	5636	1691	4439	56	141	211	564	12,738
Painting materials - painting brushes etc.	300	1,399	20%	280	84	220	3	7	10	28	633
High resistance ceramic porcelain	5000	69,104	20%	13821	4146	10884	138	346	518	1382	31,235
Vynilic floor & skirting	13000	910,000	20%	182000	54600	143325	1820	4550	6825	18200	411,320
Metallic forms	65	112,123	20%	22425	6727	17659	224	561	841	2242	50,679
Copper pipes	5000	107,251	20%	21450	6435	16892	215	536	804	2145	48,478
Atmospheric discharge protection system	4	53,607	20%	10721	3216	8443	107	268	402	1072	24,230
Iron pipes	2500	52,188	10%	5219	2870	7535	104	261	391	1044	17,424
Waterproofing materials	6850	103,601	20%	20720	6216	16317	207	518	777	2072	46,828

Ceramic skirting	1000	17,967	20%	3593	1078	2830	36	90	135	359	8,121
Furniture - waiting chairs	200	42,367	20%	8473	2542	6673	85	212	318	847	19,150
Lights	5000	93,938	20%	18788	5636	14795	188	470	705	1879	42,460
Sanitary wares	400	44,056	20%	8811	2643	6939	88	220	330	881	19,913
Solar shadings	150	90,699	20%	18140	5442	14285	181	453	680	1814	40,996
Rain water lines	2000	86,104	20%	17221	5166	13561	172	431	646	1722	38,919
Monitor display signs	500	86,104	20%	17221	5166	13561	172	431	646	1722	38,919
PVC Tubes/Pipes	4000	78,937	20%	15787	4736	12433	158	395	592	1579	35,680
Tube, pipes, weld fittings	25000	65,757	20%	13151	3945	10357	132	329	493	1315	29,722
Fire Pumps skids	4	58,824	5%	2941	3088	8107	118	294	441	1176	16,165
Auxiliary structures	200	73,062	20%	14612	4384	11507	146	365	548	1461	33,024
Conduits	4500	71,393	20%	14279	4284	11244	143	357	535	1428	32,270
Solar panels	100	69,327	0%	0	0	0	139	347	520	0	1,005
Metallic mesh	18000	67,635	20%	13527	4058	10653	135	338	507	1353	30,571
Epoxi materials	32689	64,944	20%	12989	3897	10229	130	325	487	1299	29,355
Metallic Cupboards/Wardrobe	750	60,477	20%	12095	3629	9525	121	302	454	1210	27,336
Mock ups (stall finishes)	3294	59,183	20%	11837	3551	9321	118	296	444	1184	26,751
Dual flush toilets	200	23,668	20%	4734	1420	3728	47	118	178	473	10,698
Epoxi grout	10000	58,289	20%	11658	3497	9181	117	291	437	1166	26,347
Flush toilets	200	21,146	20%	4229	1269	3330	42	106	159	423	9,558
Wood frames	500	56,320	20%	11264	3379	8870	113	282	422	1126	25,457
Sinks for buildings	500	51,396	20%	10279	3084	8095	103	257	385	1028	23,231
Wash basin	500	51,396	20%	10279	3084	8095	103	257	385	1028	23,231
PPE - Personal protective equipment	750	50,065	20%	10013	3004	7885	100	250	375	1001	22,629
Metallic solar shadings	150	45,349	20%	9070	2721	7143	91	227	340	907	20,498
Plasterboards	3500	37,791	20%	7558	2267	5952	76	189	283	756	17,082
Ceiling, partition & steel frame	2000	36,554	20%	7311	2193	5757	73	183	274	731	16,523



Bathroom partitions	500	9,129	20%	1826	548	1438	18	46	68	183	4,126
Aluminium door frames	300	33,818	20%	6764	2029	5326	68	169	254	676	15,286
Granite counter tops	50	2,228	20%	446	134	351	4	11	17	45	1,007
Switches	5000	31,939	20%	6388	1916	5030	64	160	240	639	14,436
Steel Achor Bolts	7500	30,331	20%	6066	1820	4777	61	152	227	607	13,710
Sockets	5000	29,497	20%	5899	1770	4646	59	147	221	590	13,332
IT equipment	10	25,914	10%	2591	1425	3741	52	130	194	518	8,652
Hinges	5000	24,942	20%	4988	1497	3928	50	125	187	499	11,274
Bathroom accessories	1250	24,834	20%	4967	1490	3911	50	124	186	497	11,225
Uniform & safety equipment	500	24,314	20%	4863	1459	3829	49	122	182	486	10,990
Uniform & safety material	500	24,314	20%	4863	1459	3829	49	122	182	486	10,990
Job site hoarding (metal fencing)	1000	6,888	20%	1378	413	1085	14	34	52	138	3,114
Mirrors	40	5,105	20%	1021	306	804	10	26	38	102	2,308
Pregalvanized steel mesh	5000	10,936	20%	2187	656	1722	22	55	82	219	4,943
Ceramic grout	250	4,458	20%	892	267	702	9	22	33	89	2,015
Aluminium materials	1000	15,692	20%	3138	942	2472	31	78	118	314	7,093
PVC guardrail	1000	33,818	20%	6764	2029	5326	68	169	254	676	15,286
Refrigerated cabinets	3	10,484	20%	2097	629	1651	21	52	79	210	4,739
Electric Salamander	3	9,587	20%	1917	575	1510	19	48	72	192	4,333
Sewer collection structure	350	9,542	20%	1908	573	1503	19	48	72	191	4,313
Tile adhesive	8000	9,285	20%	1857	557	1462	19	46	70	186	4,197
Carton tubes	350	8,169	20%	1634	490	1287	16	41	61	163	3,693
Support for Utensils	50	8,072	20%	1614	484	1271	16	40	61	161	3,649
Guillotine oven (Lastro)	3	7,891	5%	395	0	0	16	39	59	0	509
Backer rod	5830	6,867	20%	1373	412	1082	14	34	52	137	3,104
Pedestrian turnstile	20	6,809	20%	1362	409	1072	14	34	51	136	3,078
PU sealant	1200	6,592	20%	1318	396	1038	13	33	49	132	2,980

Quick cooler	3	6,287	20%	1257	377	990	13	31	47	126	2,842
Showers	100	6,003	20%	1201	360	946	12	30	45	120	2,714
Shelves	35	5,714	20%	1143	343	900	11	29	43	114	2,583
Peeler	20	5,246	20%	1049	315	826	10	26	39	105	2,371
Cutter	20	5,246	20%	1049	315	826	10	26	39	105	2,371
Metallic benches	20	18,788	20%	3758	1127	2959	38	94	141	376	8,492
Pass Through	4	6,087	20%	1217	365	959	12	30	46	122	2,751
Flat grill	4	6,012	20%	1202	361	947	12	30	45	120	2,717
Grill	4	3,514	20%	703	211	553	7	18	26	70	1,588
Sinks for campsite	25	4,388	20%	878	263	691	9	22	33	88	1,983
Trolley for kitchen	20	4,354	10%	435	239	629	9	22	33	87	1,454
Kitchen counter with bowl	20	4,326	20%	865	260	681	9	22	32	87	1,956
Stainless steel countertops	10	4,047	20%	809	243	637	8	20	30	81	1,829
Industrial oven	4	7,615	5%	381	0	0	15	38	57	0	491
Refrigerator	16	11,421	20%	2284	685	1799	23	57	86	0	4,934
Wooden benches	20	12,776	20%	2555	767	2012	26	64	96	256	5,775
Freezers	16	9,819	20%	1964	589	1546	20	49	74	0	4,242
Water treatment Plant	4	157	5%	8	0	0	0	1	1	0	10
Petroleum Lubricants	16000	48,000	10%	4800	2640	6930	96	240	360	960	16,026
<b>TOTAL</b>		<b>22,417,921</b>		<b>2539627</b>	<b>1200238</b>	<b>3150624</b>	<b>44836</b>	<b>112090</b>	<b>168134</b>	<b>348384</b>	<b>7,563,932</b>