

secret

PARLIAMENT OF GHANA LIBRARY

PARLIAMENTARY MEMORANDUM

SUBMITTED BY:

KEN OFORI-ATTA
(MINISTER FOR FINANCE)

TITLE:

REQUEST FOR APPROVAL FOR THE WAIVER OF TAX LIABILITY
AMOUNTING TO GHANA CEDI EQUIVALENT OF US\$15,788,672
ON EQUIPMENT AND MATERIALS FOR THE EXECUTION OF THE
COASTAL FISHING LANDING SITES PROJECTS

(GOG CONTRACT)

15TH NOVEMBER 2019

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1. ACTION REQUIRED

Honourable Members of Parliament are respectfully invited to consider and approve the request for tax waiver, amounting to Ghana Cedi equivalent of US\$15,788,672 (Fifteen Million Seven Hundred and Eighty-Eight Thousand Six Hundred and Seventy-Two United States Dollars) on materials and equipment to be procured (locally and externally) for the execution and completion of the coastal fishing landing sites projects.

2. BACKGROUND

2.1 Government signed a Master Facility Agreement ("MFA") and other related finance documents with China Development Bank on 16th December 2011 for a term loan facility in the amount of US\$3.0billion, to be utilised to develop twelve (12) infrastructure projects under two tranches:

- a. Tranche A, 15-year facility for US\$1.5billion at LIBOR + 2.95%; and
- b. Tranche B, 10-year facility for US\$1.5billion at LIBOR + 2.85%.

2.2 Since the MFA was signed, two subsidiary agreements out of the twelve projects designated to benefit from the MFA have been signed. The subsidiary agreements are the Western Corridor Gas Infrastructure Project (WCGIP) and the ICT Enhanced Surveillance Project (ICT Project).

On 3rd April 2019, the third subsidiary agreement for the Coastal Fishing Landing Sites Project was signed, and disbursements has since commenced.

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3.0 PROJECT DESCRIPTION

3.1 The Agricultural Services Sector Investment Programme (AGSSIP) of the Ministry of Food & Agriculture aims to develop and support the necessary institutional arrangements that lead to the establishment of a well-organized Fisheries Management Systems. In line with this, Government intends to construct ten fish landing sites and handling facilities to boost the sector.

3.2 The project has identified ten sites where facilities related to the fish landing sites will be constructed:

- Teshie in Accra
- Axim and Dixcove in the Western Region,
- Elmina, Winneba, Mumford, Senya-Beraku, Fetteh-Gomoa and Moree in the Central Region
- Keta in the Volta Region;

3.3 The development of the fish landing sites and ports aim at:

- ensuring safe launching and landing of, particularly, artisanal fishing canoes;
- creating and maintaining a hygienic environment for the processing and handling of fish;
- preventing and minimizing post-harvest losses;
- Adding value to the fish caught by artisanal fishermen.

3.4 The proposed landing sites are made up of several physical facilities that are to be developed under this project. The facilities relate to the peculiar physical characteristics and potential fish production capacity of each existing landing site. These are:

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- Breakwaters for a sheltered berthing and anchorage bay;
- Quay walls for the berthing, loading/unloading of canoes and trawlers;
- Navigational aids for the safe arrival and departure of canoes and trawlers;
- Fish handling sheds for the transfer and sale of fresh fish under all weather conditions;
- Ice blocks/crushed making plant for the manufacture and sale of ice blocks or crushed blocks to fishermen;
- Net mending and drying yards for fishermen to spread and mend or dry their nets;
- Pre-mixed Fuel supply yard for the installation of pre-mixed fuel tanks for sale to fishermen.
- Canoe/trawler repair yard for the maintenance and repair of damaged canoes or trawlers;
- Maintenance/Repair of outboard motors and marine engines yard;
- Services to the fishing ports: roads, driveways and vehicular parks; water supply; electrical power supply; telephone line; and
- Port administration building to accommodate the port management, the port staff of the Department of Fisheries.

4.0 JUSTIFICATION FOR TAX EXEMPTION

Clause 1.13(b) of the particular conditions of the Contract Agreement puts the burden of taxes of the project related items on the employer (in this case Government of Ghana acting through the Ministry of Transport). Accordingly, per Article 174(2) of the 1992 Constitution the tax liabilities on equipment and materials have to be submitted to Parliament for consideration and approval,

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5. TAX ASSESSMENT/FISCAL IMPACT

The Ghana Revenue Authority (GRA) has determined the quantum of taxes payable on materials and equipment to be procured under the project. Gross taxes per the GRA computation amounted to a total of US\$15,788,672, equivalent to GH¢84,027,311 at the Bank of Ghana exchange rate of GHC5.3220=US\$1.00 as of October 15, 2019. This is made up of imports and local purchases of US\$1,1,501,489 and US\$4,287,183 respectively. The total exemption shall be the revenue foregone. The breakdown is summarized below:

TAX ASSESSMENT-IMPORTS						
MINISTRY OF TRANSPORT/FISHING LANDING SITE						
Description of Goods	Imp. Duty	Nhil/ Gfund 5%	Imp. VAT 12.5%	EXIM Levy 0.75%	SIL 0%/2%	TOTAL (USD)
Instrumentation	50,238	47,129	123,715	7,231	18,935	247,249
Measuring Instrument	344,202	230,323	604,599	32,047	72,008	1,283,179
Permanent Equipment	1,232,734	340,960	895,019	128,210	86,936	2,683,859
Office & Living Supplies	380,076	115,038	301,975	14,405	37,935	849,429
Consumables	1,421,420	505,287	1,326,379	67,904	174,428	3,495,417
Safety Materials	59,953	21,258	55,802	2,739	7,304	147,056
Main Material	1,256,314	376,894	989,347	47,112	125,631	2,795,299
TOTAL	4,744,936	1,636,890	4,296,836	299,648	523,179	11,501,489

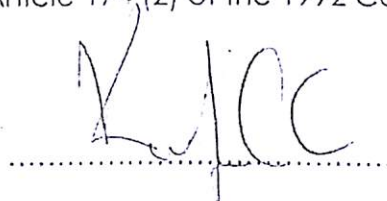
Summary Domestic Tax Assessment-Coastal Fishing Landing Sites

	VAT@12.5% US\$	EXCHANGE RATE (MID RATE)	TOTAL TAXES GHS
LOCAL EQUIPMENT	1,471,293	5.3220	7,830,220
LOCAL SAFETY MATERIAL	23,006	5.3220	122,435
LOCAL SPARES AND CONSUMABLES	216,237	5.3220	1,150,816
LOCAL MATERIAL	2,576,648	5.3220	13,712,918
TOTAL	4,287,183		22,816,389

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6. CONCLUSION

Considering the immense socio-economic benefits to be derived by the fisheries sector from this project, Parliament is kindly invited to consider and approve the tax waiver request in line Article 174 (2) of the 1992 Constitution.

A handwritten signature in black ink, appearing to read 'Ken Ofori-Atta', is written over a horizontal dotted line.

KEN OFORI-ATTA

(MINISTER FOR FINANCE)

Attachment

1. Parliamentary Resolution
2. Tax Assessment
3. Relevant session of the commercial agreement

PARLIAMENTARY RESOLUTIONS



PARLIAMENTARY SERVICE

Parliament House - Accra (Ghana)

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

My Ref. No. CP/12/0367

Your Ref. No.

Telephone Nos. 0302 633 030
0302 664 530
0302 664 042

E-mail: clerk@parliament.gh
Website: www.parliament.gh

5th Dec 2018

THE HON. MINISTER,
MINISTRY OF FINANCE,
ACCRA.



Hon. Minister,

THIRD ADDENDUM SUPPLEMENTAL TO THE MASTER FACILITY AGREEMENT DATED 16TH DECEMBER, 2011 (AS AMENDED BY AN ADDENDUM DATED 21ST JUNE 2013 AND AN ADDENDUM DATED 15TH DECEMBER, 2017

Parliament at its Twenty-Fourth Sitting of the Third Meeting held on Monday, 3rd December 2018, approved by resolution the Third Addendum Supplemental to the Master Facility Agreement dated 16th December, 2011 (as amended by an Addendum dated 21st June 2013 and an Addendum dated 15th December, 2017.

I am directed to forward to you the text of the Resolution as follows:

WHEREAS

1. By the provisions of Article 181(5) of the Constitution the terms and conditions of any international business or economic transaction to which the Government of Ghana is a party shall not come into operation unless the said terms and conditions have been laid before Parliament and approved by Parliament by a Resolution supported by the votes of a majority of all Members of Parliament;
2. Pursuant to the provisions of the said Article 181(5) of the Constitution, and at the request of the Government of Ghana acting through the Minister responsible for Finance, there has been laid before Parliament the terms and conditions of a Third Addendum Supplemental to the Master Facility Agreement dated 16th December, 2011 (as amended by an Addendum dated 21st June 2013 and an Addendum dated 15th December, 2017.

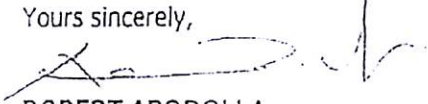
THIS HONOURABLE HOUSE HEREBY RESOLVE AS FOLLOWS:

In accordance with the provisions of the said Article 181(5) of the Constitution this House approves the Third Addendum Supplemental to the Master Facility Agreement dated 16th December, 2011 (as amended by an

Addendum dated 21st June 2013 and an Addendum dated 15th December, 2017.

The Resolution is respectfully submitted for your appropriate action.

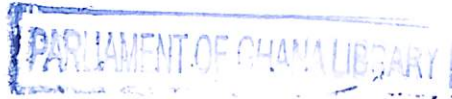
Yours sincerely,



ROBERT APODOLLA
(DEPUTY CLERK, LMD)
For Clerk to Parliament

Cc: Hon. Minister for Parliamentary Affairs.

Hon. Attorney-General and Minister for Justice.





PARLIAMENTARY SERVICE

Parliament House - Accra (Ghana)

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

My Ref No.

CP/1/2/211

Your Ref

Telephone No. 0302 661184 (4lines)

Fax No. 0302 662937

1st SEP 2011

THE HON. MINISTER,
MINISTRY OF FINANCE AND ECONOMIC PLANNING
ACCRA.

Hon. Minister,

MASTER FACILITY AGREEMENT BETWEEN THE GOVERNMENT OF THE
REPUBLIC OF GHANA AND THE CHINA DEVELOPMENT BANK (CDB) FOR A
LOAN OF US\$3.0 BILLION TO FINANCE INFRASTRUCTURE DEVELOPMENT
PROJECTS UNDER THE GHANA SHARED GROWTH AND DEVELOPMENT
AGENDA (GSGDA)

Parliament at its Fifth Special Sitting held on Friday, 26th August 2011, approved by Resolution the Master Facility Agreement between the Government of the Republic of Ghana and the China Development Bank (CDB) for a loan of US\$3.0 Billion to finance Infrastructure Development Projects under the Ghana Shared Growth and Development Agenda (GSGDA).

I am directed to forward to you the text of the Resolution as follows:

WHEREAS

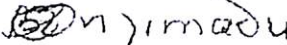
1. By the provisions of article 181 of the Constitution and Section 7 of the Loans Act, 1970 (Act 335), the terms and conditions of any loan raised by the Government of Ghana on behalf of itself or any public institution or authority shall not come into operation unless the said terms and conditions have been laid before Parliament and approved by Parliament by a Resolution supported by the votes of a majority of all Members of Parliament;
2. Pursuant to the provisions of the said article 181 of the Constitution and Section 7 of the Loans Act, 1970 (Act 335), at the request of the Government of Ghana acting through the Minister responsible for Finance and Economic Planning, there has been laid before Parliament the terms and conditions of the Master Facility Agreement between the Government of the Republic of Ghana and the China Development Bank (CDB) for a loan of US\$3.0 Billion to finance Infrastructure Development Projects under the Ghana Shared Growth and Development Agenda (GSGDA).

**THIS HONOURABLE HOUSE HEREBY RESOLVES
AS FOLLOWS:**

In accordance with the provisions of the said article 181 of the Constitution and Section 7 of the Loans Act, 1970 (Act 335) this House approves the Master Facility Agreement between the Government of the Republic of Ghana and the China Development Bank (CDB) for a loan of US\$3.0 Billion to finance Infrastructure Development Projects under the Ghana Shared Growth and Development Agenda (GSGDA).

The Resolution is respectfully submitted for your appropriate action.

Yours sincerely,


EMMANUEL ANYIMADU
CLERK TO PARLIAMENT

Cc: Hon. Attorney-General and Minister for Justice
Ministry of Justice
Accra.

Hon. Minister
Ministry of Food and Agriculture
Accra.

Hon. Minister
Ministry of Energy
Accra.

Hon. Minister
Ministry of Trade and Industry
Accra.

Hon. Minister
Ministry of Roads and Highways
Accra.

Hon. Minister
Ministry of Transport
Accra.

Hon. Minister
Ministry of Water Resources, Works and Housing
Accra.



PARLIAMENTARY SERVICE

Parliament House - Accra (Ghana)

Telephone Nos. 0302 633 030
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E-mail: clerk@parliament.gh
Website: www.parliament.gh

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

My Ref. No. OP/T/R/0344
Your Ref.:

5th Dec. 2018

THE HON. MINISTER,
MINISTRY OF FINANCE,
ACCRA.



Hon. Minister,

THIRD SUBSIDIARY AGREEMENT BETWEEN THE REPUBLIC OF GHANA AND CHINA DEVELOPMENT BANK (CDB) FOR AN AMOUNT OF ONE HUNDRED AND EIGHTY-FIVE MILLION, FIVE HUNDRED AND SEVENTY THOUSAND UNITED STATES DOLLARS (US\$185,570,000.00) IN RELATION TO COASTAL FISHING LANDING SITES PROJECT UNDER THE TRANCHE B FACILITY

Parliament at its Twenty-Fourth Sitting of the Third Meeting held on Monday, 3rd December 2018, approved by resolution the Third Subsidiary Agreement between the Republic of Ghana and China Development Bank (CDB) for an amount of One Hundred and Eighty-Five Million, Five Hundred and Seventy Thousand United States Dollars (US\$185,570,000.00) in relation to Coastal Fishing Landing Sites Project under the Tranche B Facility.

I am directed to forward to you the text of the Resolution as follows:

WHEREAS

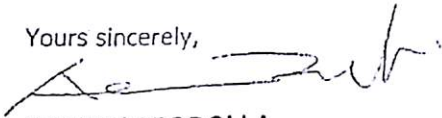
1. By the provisions of Article 181 of the Constitution and Sections 55 and 56 of the Public Financial Management Act, 2016 (Act 921), the terms and conditions of all government borrowings shall be laid before Parliament and shall not come into operation unless the terms and conditions are approved by a resolution of Parliament in accordance with article 181 of the Constitution;
2. Pursuant to the provisions of the said Article 181 of the Constitution and Sections 55 and 56 of the Public Financial Management Act, 2016 (Act 921), at the request of the Government of the Republic Ghana acting through the Minister responsible for Finance, there has been laid before Parliament a Third Subsidiary Agreement between the Republic of Ghana and China Development Bank (CDB) for an amount of One Hundred and Eighty-Five Million, Five Hundred and Seventy Thousand United States Dollars (US\$185,570,000.00) in relation to Coastal Fishing Landing Sites Project under the Tranche B Facility.

THIS HONOURABLE HOUSE HEREBY RESOLVES AS FOLLOWS:

In accordance with the provisions of the said Article 181 of the Constitution and Sections 55 and 56 of the Public Financial Management Act, 2016 (Act 921), this House approves the Third Subsidiary Agreement between the Republic of Ghana and China Development Bank (CDB) for an amount of One Hundred and Eighty-Five Million, Five Hundred and Seventy Thousand United States Dollars (US\$185,570,000.00) in relation to Coastal Fishing Landing Sites Project under the Tranche B Facility.

The Resolution is respectfully submitted for your appropriate action.

Yours sincerely,



ROBERT APODOLLA
(DEPUTY CLERK, LMD)
For Clerk to Parliament

Cc: Hon. Minister for Parliamentary Affairs.
Hon. Attorney-General and Minister for Justice.
Hon. Minister for Fisheries and Aquaculture.



REPUBLIC OF GHANA

**OFFICE OF
THE PRESIDENT**

SECRETARY TO THE PRESIDENT

Jubilee House, Accra

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Digital Address : GA-000-0288

Ref. No. OPS 182 VOL-6/19/1635
27th November, 2019

Honorable Minister

**RE: REQUEST FOR EXECUTIVE APPROVAL FOR THE WAIVER OF TAX LIABILITY
AMOUNTING TO GHANA CEDI EQUIVALENT OF US\$15,788,672 ON EQUIPMENT AND
MATERIALS FOR THE EXECUTION OF THE COASTAL FISHING LANDING SITES PROJECTS**

I refer to your letter, dated 15th November, 2019, in respect of the above subject matter.

The President has granted executive approval for the waiver of tax liability amounting to Ghana Cedi equivalent of Fifteen Million, Seven Hundred and Eighty-Eight Thousand, Six Hundred and Seventy-Two United States Dollars (US\$15,788,672) on materials and equipment to be procured (locally and externally) for the execution and completion of the coastal fishing landing sites projects.

I shall be grateful if you could take requisite action on paragraph two (2) above.

**NANA BEDIATUO ASANTE
SECRETARY TO THE PRESIDENT**

**THE HON. MINISTER
MINISTRY OF FINANCE
ACCRA**

ATTN: HON. KEN OFORI-ATTA

Cc: The Vice President
Jubilee House, Accra

The Chief of Staff
Jubilee House, Accra

Secretary to the Cabinet
Jubilee House, Accra



2

TAX ASSESSMENT
(Local and import)

TAX ASSESSMENT
MINISTRY OF TRANSPORT/FISHING LANDING SITE

Description of Goods	Qty	unit	CIF (USD)	I/D Rate	Imp. Duty	Nhil/Gfund 5%	Imp. VAT 12.5%	EXIM Levy 0.75%	SIL 0%/2%	TOTAL (USD)
Instrumentation										
Cement Paste Mixer	2	unit	3,646	5%	182	0	0	27	0	210
Cement Mortar Mixer	4	unit	7,912	5%	396	0	0	59	0	455
Electrothermal Blowing Dry Box	6	unit	13,602	5%	680	714	1875	102	272	3,643
Electronic Scales	20	unit	35,920	5%	1796	1886	4950	269	718	9,620
Electronic Platform Scale	2	set	1,956	5%	98	103	270	15	39	524
Device Controller	2	unit	22,934	5%	1147	1204	3161	172	459	6,142
Cement Standard Curing Box	2	unit	5,868	5%	293	308	809	44	117	1,572
Cement Moist Curing Box	2	unit	12,268	5%	613	644	1691	92	245	3,286
Boiling Box	2	unit	2,134	20%	427	128	336	16	43	950
Vicat Apparatus	4	pcs	2,224	5%	111	117	306	17	44	596
Le Chatelier Apparatus	4	unit	1,512	5%	76	79	208	11	30	405
Negative Pressure Sieve Analysis Instrument	2	unit	2,756	5%	138	145	380	21	55	738
Specific Surface Area Measuring Instrument	4	set	4,268	10%	427	235	616	32	85	1,395
Thermostatic Water Bath	2	unit	5,424	20%	1085	325	854	41	108	2,414
Water Bath	2	set	1,246	20%	249	75	196	9	25	554
Resistance Furnace Host	4	unit	6,704	5%	335	0	0	50	134	520
Resistance Furnace Crucible	4	pcs	32,448	5%	1622	0	0	243	649	2,515
Muffle Furnace	2	unit	5,600	5%	280	0	0	42	112	434
Oxide Detector	2	unit	7,556	5%	378	397	1041	57	151	2,024
Metal Pattern	2	unit	188	5%	9	0	0	1	4	15
Constant Temperature Curing Box	2	pcs	7,200	5%	360	378	992	54	144	1,928
Cement Paste Fluidity Apparatus	2	pcs	1,956	5%	98	103	270	15	39	524
Vernier Caliper	4	pcs	944	5%	47	50	130	7	19	253
Automatic Ph Meter	2	unit	1,956	5%	98	103	270	15	39	524
Flame Photometer	2	unit	14,756	5%	738	775	2034	111	295	3,952
Concrete Mixer	2	unit	10,046	5%	502	527	1384	75	201	2,690
Stopwatch	10	unit	940	5%	47	49	130	7	19	252

Straight Steel Ruler	8	unit	824	5%	41	43	114	6	16	221
Concrete Vibrating Stand	4	unit	3,380	5%	169	177	466	25	68	905
Concrete Air Meter	17	unit	80,328	5%	4016	4217	11070	602	1607	21,513
Electric Flux Detector	2	unit	26,490	5%	1325	1391	3651	199	530	7,094
Vacuum Water Saturation Instrument	2	unit	8,090	5%	405	425	1115	61	162	2,167
Thickness Tester	2	unit	1,156	5%	58	61	159	9	23	310
Permeability Apparatus	2	unit	1,334	5%	67	70	184	10	27	357
Sieve Shaker	2	set	2,802	5%	140	147	386	21	56	750
Centrifugal Machine	2	set	5,868	10%	587	0	0	44	0	631
Stirrer	2	set	1,956	5%	98	103	270	15	39	524
Plastic Limit Apparatus	2	set	2,000	5%	100	105	276	15	40	536
Sand Relative Density Meter	2	set	3,734	5%	187	196	515	28	75	1,000
Electric Minimum Void Ratio Instrument	2	pcs	1,156	5%	58	61	159	9	23	310
Heavy Duty Compaction Test Apparatus Host	2	set	12,000	5%	600	630	1654	90	240	3,214
Cbr Mold Testing	2	set	3,468	5%	173	182	478	26	69	929
Sand Standard Screen	2	set	1,218	5%	61	64	168	9	24	326
Stone Standard Screen	2	set	1,486	5%	74	78	205	11	30	398
Alkali Activity Sieve	2	set	1,120	5%	56	59	154	8	22	300
Soil Sieve	2	set	1,858	5%	93	98	256	14	37	498
Cement Mortars Mould	2	pcs	134	5%	7	7	18	1	3	36
Basic Active Mould	4	pcs	356	5%	18	19	49	3	7	95
Concrete Compression Test Mode	12	pcs	324	5%	16	17	45	2	6	87
Concrete Flexural Test Mode	160	pcs	5,440	5%	272	286	750	41	109	1,457
Beaker	160	pcs	6,400	5%	320	336	882	48	128	1,714
Burette	20	pcs	140	5%	7	7	19	1	3	37
Funnel	80	pcs	720	5%	36	38	99	5	14	193
Evaporating Dish	20	pcs	360	5%	18	19	50	3	7	96
Culture Dish	20	pcs	240	5%	12	13	33	2	5	64
Suction Flask And Sieve	60	pcs	4,020	5%	201	211	554	30	80	1,077
Sand Core Funnel	20	pcs	800	5%	40	42	110	6	16	214
Watch Glass	100	pcs	3,300	5%	165	173	455	25	66	884
Volumetric Flask	2	pcs	2	5%	0	0	0	0	0	1
Dropping Bottle	80	pcs	240	5%	12	13	33	2	5	64
Wide-Mouth Flask	40	unit	10,160	5%	508	533	1400	76	203	2,721

Narrow-Mouth Flask	120	box	1,440	5%	72	76	198	11	29	386
Eppendoff	80	box	5,360	5%	268	281	739	40	107	1,435
Pipette	100	pcs	700	5%	35	37	96	5	14	187
Glass Rod	20	pcs	220	5%	11	12	30	2	4	59
Measuring Cylinder	2	pcs	108	5%	5	6	15	1	2	29
Porcelain Crucible	90	pcs	1,260	5%	63	66	174	9	25	337
Density Hydrometer	30	pcs	690	5%	35	36	95	5	14	185
Spoon	180	bag	2,160	5%	108	113	298	16	43	578
Tweezer	20	pcs	460	5%	23	24	63	3	9	123
Filter Paper	2	unit	178	5%	9	9	25	1	4	48
Plastic Cup	40	pcs	200	5%	10	11	28	2	4	54
Plastic Bottle	10	pcs	30	5%	2	2	4	0	1	8
Disposable Sucker	40	pcs	10,160	5%	508	533	1400	76	203	2,721
Shelf	10	pcs	1,340	20%	268	80	211	10	27	596
Burette Stand	120	pcs	16,560	5%	828	869	2282	124	331	4,435
Pipet Rack	10	pcs	1,120	5%	56	59	154	8	22	300
Ph Test Paper	10	pcs	120	5%	6	6	17	1	2	32
Mesh Basket	6	pcs	18	5%	1	1	2	0	0	5
Electric Stove	4	set	1,904	5%	95	100	262	14	38	510
Brush	10	unit	53,340	5%	2667	2800	7351	400	1067	14,285
Vacuum Pump	6	pcs	108	5%	5	6	15	1	2	29
Pycnometer	10	pcs	140	5%	7	7	19	1	3	37
Tray	120	set	1,680	5%	84	88	232	13	34	450
Stripper Machine	2	set	4,446	5%	222	233	613	33	89	1,191
Cover Protectometer	12	set	48,000	5%	2400	2520	6615	360	960	12,855
Digital Readout Rebound Apparatus	100	pcs	253,400	5%	12670	13304	34922	1901	5068	67,864
Concrete Core Taking Machine	2	pcs	5,778	5%	289	0	0	43	116	448
Concrete And Chloride Ion Digital Display Meter	2	pcs	11,556	5%	578	607	1593	87	231	3,095
Alkali Content Of Concrete Digital Display Meter	2	pcs	13,334	5%	667	700	1838	100	267	3,571
Concrete Crack Width Tester	2	pcs	6,668	5%	333	350	919	50	133	1,786
Cement Bending Compression Test Machine	2	pcs	112,250	5%	5613	5893	15469	842	2245	30,062
Fixture And Bend	2	pcs	178	5%	9	9	25	1	4	48
Bending Compression Test Device	2	pcs	890	5%	45	47	123	7	18	238
Bending Support	2	pcs	134	5%	7	7	18	1	3	36

Separation Fixture	2	pcs	64	5%	3	3	9	0	1	17
Concrete Elastic Modulus Device	2	pcs	1,334	5%	67	70	184	10	27	357
Measuring Instrument										
Gps Measuring Instrument	14	set	98,000	5%	4900	5145	13506	735	1960	26,246
Total Station	20	set	120,000	5%	6000	6300	16538	900	2400	32,138
Level Gauge	10	set	6,000	5%	300	315	827	45	120	1,607
Depth Measurement Meter	3	set	45,000	5%	2250	2363	6202	338	900	12,052
Laser Level Meter	15	set	3,000	5%	150	158	413	23	60	803
Measuring Ruler	18	unit	1,080	5%	54	57	149	8	22	289
Floating Ball	36	pcs	553,320	10%	55332	30433	79886	4150	11066	180,866
Load Bearing Chain	19	set	255,531	20%	51106	15332	40246	1916	5111	113,711
Cable Twisted Rope	23	set	44,206	10%	4421	2431	6382	332	884	14,450
Small Floating Ball	16	pcs	55,344	10%	5534	3044	7990	415	1107	18,091
U-Shackle And Cardo Ring	20	set	7,700	20%	1540	462	1213	58	154	3,427
Receiving Antenna	32	set	12,320	20%	2464	739	1940	92	0	5,236
Transmitting Antenna	42	set	16,170	20%	3234	970	2547	121	0	6,872
Wave Gauge Host	32	pcs	650,016	10%	65002	35751	93846	4875	13000	212,474
Cable	48	set	55,344	20%	11069	3321	8717	415	1107	24,628
Control Unit Of Multi-Beam Detector	4	set	588,236	5%	29412	30882	81066	4412	11765	157,537
Multi-Beam Transducer	4	set	176,472	5%	8824	9265	24320	1324	3529	47,261
Inertial Navigation System	4	set	382,356	5%	19118	20074	52693	2868	7647	102,400
Sound Velocity Profiler	4	set	47,060	5%	2353	2471	6485	353	941	12,603
Surface Velocity Meter	4	set	35,296	5%	1765	1853	4864	265	706	9,453
Marigraph	4	set	17,648	5%	882	927	2432	132	353	4,726
Screw	4	bag	1,180	5%	59	62	163	9	24	316
Instrument Base	4	set	884	5%	44	46	122	7	18	237
Stabilized Voltage Supply (No Battery)	4	set	1,768	5%	88	93	244	13	35	473
Distortion Measuring Rod Or Multi-Beam Detector	6	pcs	2,064	5%	103	108	284	15	41	553
Base Station Of Gps	8	set	549,416	5%	27471	28844	75716	4121	0	136,152
Transistor Diode Logic Model	14	set	6,188	5%	309	325	853	46	124	1,657
Centering Rod	32	pair	28,256	5%	1413	1483	3894	212	565	7,567
Converter	10	set	10,300	5%	515	541	1419	77	206	2,758
Glass Fiber Reinforced Plastics	14	pair	30,884	5%	1544	1621	4256	232	618	8,271

Gps	20	set	94,560	5%	4728	4964	13032	709	0	23,433
Charger	53	pcs	4,770	5%	239	250	657	36	95	1,277
Foot Steel	20	pairs	2,200	20%	440	132	347	17	44	979
Foundation	36	pairs	540	5%	27	28	74	4	11	145
Prism	32	pcs	1,696	5%	85	89	234	13	34	454
Single Frame	50	pcs	1,150	20%	230	69	181	9	23	512
Transformer	20	unit	300	5%	15	16	41	2	6	80
Foundation Bed	96	set	10,560	20%	2112	634	1663	79	211	4,699
Steel Tap	28	pcs	2,016	20%	403	121	318	15	40	897
Wire	30	pcs	2,850	10%	285	157	411	21	57	932
Small Prism	60	set	20,400	5%	1020	1071	2811	153	408	5,463
Calculator	50	unit	5,250	20%	1050	315	827	39	105	2,336
Prism	66	pcs	3,498	5%	175	184	482	26	70	937
Sighting Board	70	pcs	1,050	20%	210	63	165	8	21	467
Support	40	pcs	1,400	20%	280	84	221	11	28	623
Box Staff	40	pcs	1,000	20%	200	60	158	8	20	445
Gps Antenna	40	set	11,120	5%	556	584	1532	83	222	2,978
Board Foot	70	pairs	6,300	20%	1260	378	992	47	126	2,804
Kit - Base, Generic, Hex	2	unit	6,954	5%	348	365	958	52	139	1,862
Fru - Control Box Cb460 W/ Software Gcs	2	unit	17,046	5%	852	895	2349	128	341	4,565
Option Key - Gcs900 3d Indicate Hydraulic Excavator Trim	2	unit	10,112	5%	506	0	0	76	202	784
Fru - Gncs Receiver, Mast Mount Bracket, Ms975	4	unit	15,580	5%	779	818	2147	117	312	4,173
Case - Td520/Cb450/Cb460 And Lr410/ St400	2	unit	546	5%	27	29	75	4	11	146
Option Key - Ms9xx Full Rtk	4	unit	24,172	5%	1209	1269	3331	181	483	6,474
Option Key - Ms9xx Glonass	4	unit	9,088	5%	454	477	1252	68	182	2,434
Kit - Install Hex Gps Dual Mast Upgrade	2	unit	3,430	5%	172	180	473	26	69	919
Kit - Install Hex Trimble Ready 20m Submersible As455/As4	2	unit	20,866	5%	1043	1095	2876	156	417	5,588
Fru - Radio, Snr434, On-Machine, 403-473 Mhz, + 2.4 Ghz	2	unit	7,790	10%	779	428	1125	58	156	2,546
Cable - 6 Pin 26m	2	unit	1,012	10%	101	56	146	8	20	331
Kit - Base/Repeater Uhf Radio Kit - 430-450 Mhz Td450I	2	unit	7,514	10%	751	413	1085	56	150	2,456
Kit - External Radio Antenna 430-450mhz	2	unit	1,026	20%	205	62	162	8	21	457

Low Loss Cable Stranded Inner Conductor	2	unit	1,428	10%	143	79	206	11	29	467
N-Type R/A Male Lmr400	25	unit	500	10%	50	28	72	4	10	163
10mm Crimp Tool, Crimp	2	unit	120	10%	12	7	17	1	2	39
DIRECTIONAL WAVEGUIDE WITH ACOUSTIC COUPLING Module	1	set	150,000	10%	15000	8250	21656	1125	3000	49,031
Self-Contained Tide Gauge	1	set	8,000	5%	400	420	1103	60	160	2,143
Self-Contained Wave Gauge	1	set	10,000	5%	500	525	1378	75	200	2,678
Ultrasonic Anemometer	1	set	6,000	5%	300	315	827	45	120	1,607
Permanent Equipment										
Concrete Batching Plant	2	set	200,000	5%	10000	0	0	1500	0	11,500
Crawler Crane	2	unit	1,820,000	5%	91000	0	0	13650	0	104,650
Wheeled Crane	1	unit	350,000	5%	17500	0	0	2625	0	20,125
Electric Generator Dynamotor	2	unit	130,000	5%	6500	6825	17916	975	0	32,216
Vibroflot	5	set	530,000	5%	26500	0	0	3975	0	30,475
Excavator	9	unit	2,610,000	5%	130500	0	0	19575	0	150,075
Weighbridge	4	set	120,000	5%	6000	6300	16538	900	0	29,738
Long Arm	5	set	400,000	5%	20000	21000	55125	3000	0	99,125
Ice Machine	7	set	420,000	20%	84000	25200	66150	3150	0	178,500
Cooling Water Units	3	unit	570,000	20%	114000	34200	89775	4275	0	242,250
Breaking Hammer	1	unit	20,000	5%	1000	0	0	150	0	1,150
Veneer Reeling Machine	1	unit	10,000	5%	500	0	0	75	0	575
Hoist	15	unit	75,000	5%	3750	0	0	563	0	4,313
Anchor Machine	10	unit	50,000	5%	2500	0	0	375	0	2,875
Plasma(Arc)Cutting	6	set	36,000	5%	1800	0	0	270	0	2,070
Hydraulic Rammer	1	unit	31,000	5%	1550	0	0	233	0	1,783
Quartering Hammer	3	unit	132,000	5%	6600	0	0	990	0	7,590
Jaw Grab Bucket	3	unit	99,419	5%	4971	0	0	746	0	5,717
High Frequency Vibratory Hammer	2	set	70,000	5%	3500	0	0	525	0	4,025
Concrete Vibrator	10	set	5,000	5%	250	0	0	38	0	288
Hydraulic Expansion Hammer	2	set	70,000	5%	3500	0	0	525	0	4,025
Dynamic Compaction Machine	2	unit	1,840,000	5%	92000	0	0	13800	0	105,800
Hamer	4	unit	180,000	5%	9000	0	0	1350	0	10,350
Wheel Loader	5	unit	600,000	5%	30000	0	0	4500	0	34,500
Bulldozer	2	unit	603,450	5%	30173	0	0	4526	0	34,698

Bulk Cement Tanker	1	unit	110,000	5%	5500	0	0	825	0	6,325
Road Roller	2	unit	430,000	5%	21500	0	0	3225	0	24,725
Forklift	4	unit	96,000	5%	4800	0	0	720	0	5,520
Mobile Flood Light	10	set	260,000	20%	52000	15600	40950	1950	0	110,500
Diesel Generator	10	unit	650,000	5%	32500	34125	89578	4875	0	161,078
Grader	1	unit	230,000	5%	11500	0	0	1725	0	13,225
Dump Truck	1	unit	135,470	5%	6774	7112	18669	1016	2709	36,281
Oil Truck	1	unit	92,000	5%	4600	4830	12679	690	1840	24,639
Water Sprinkler	5	unit	325,000	5%	16250	17063	44789	2438	6500	87,039
Lorry Truck	4	unit	272,000	5%	13600	14280	37485	2040	5440	72,845
Mixer Truck	5	unit	550,000	5%	27500	28875	75797	4125	11000	147,297
Suv-Car	17	unit	850,000	20%	170000	51000	133875	6375	17000	378,250
Pick-Up	20	unit	700,000	5%	35000	36750	96469	5250	14000	187,469
Minibus	3	unit	240,000	5%	12000	12600	33075	1800	4800	64,275
Speed Boat	2	unit	420,000	20%	84000	25200	66150	3150	8400	186,900
Riprap Barges	4	unit	762,340	5%	38117	0	0	5718	15247	59,081
Office & Living Supplies	20,000	m ²	300,000	20%	60000	18000	47250	2250	6000	133,500
Portable Dwellings	30	unit	900,000	20%	180000	54000	141750	6750	18000	400,500
Container Board Room	15	unit	23,925	5%	1196	1256	3297	179	0	5,929
Computer	20	unit	4,200	20%	840	252	662	32	84	1,869
Meat Cutter	20	unit	3,540	20%	708	212	558	27	71	1,575
Meat Grinder	20	unit	4,020	20%	804	241	633	30	80	1,789
Noodle Maker	90	set	33,750	20%	6750	2025	5316	253	675	15,019
Dining Table(Big)	18	unit	2,808	10%	281	154	405	21	56	918
Motorola Walkie-Talkie	100	pcs	20,900	20%	4180	1254	3292	157	418	9,301
Floodlight	2	set	4,724	20%	945	283	744	35	94	2,102
Projector	50	pcs	53,400	20%	10680	3204	8411	401	1068	23,763
Storage	20	pcs	16,800	20%	3360	1008	2646	126	336	7,476
Hearth	20	pcs	3,900	20%	780	234	614	29	78	1,736
Soybean Milk Machine	40	pcs	24,600	20%	4920	1476	3875	185	492	10,947
Steam Rice Cupboard	20	unit	1,980	20%	396	119	312	15	40	881
Induction Cooker										

1,032	46	17	365	139	464	20%	2,320	20%	464	139	365	17	46	1,032
2,083	94	35	737	281	936	20%	4,680	20%	936	281	737	35	94	2,083
427	19	7	151	58	192	20%	960	20%	192	58	151	7	19	427
1,388	62	23	491	187	624	20%	3,120	20%	624	187	491	23	62	1,388
1,655	74	28	586	223	744	20%	3,720	20%	744	223	586	28	74	1,655
160	7	3	57	22	72	20%	360	20%	72	22	57	3	7	160
227	10	4	80	31	102	20%	510	20%	102	31	80	4	10	227
14,204	638	239	5027	1915	6384	20%	31,920	20%	6384	1915	5027	239	638	14,204
142	6	2	50	19	64	20%	320	20%	64	19	50	2	6	142
181	8	3	64	24	81	20%	406	20%	81	24	64	3	8	181
628	38	14	277	106	192	10%	1,920	10%	192	106	277	14	38	628
300	14	5	106	41	135	20%	675	20%	135	41	106	5	14	300
40	2	1	14	5	18	20%	90	20%	18	5	14	1	2	40
27	1	0	9	4	12	20%	60	20%	12	4	9	0	1	27
45	2	1	16	6	20	20%	100	20%	20	6	16	1	2	45
21	1	0	8	3	10	20%	48	20%	10	3	8	0	1	21
18	1	0	6	2	8	20%	40	20%	8	2	6	0	1	18
98	4	2	35	13	44	20%	220	20%	44	13	35	2	4	98
13	1	0	5	2	6	20%	30	20%	6	2	5	0	1	13
223	10	4	79	30	100	20%	500	20%	100	30	79	4	10	223
53	2	1	19	7	24	20%	120	20%	24	7	19	1	2	53
21	1	0	8	3	10	20%	48	20%	10	3	8	0	1	21
208	9	4	74	28	94	20%	468	20%	94	28	74	4	9	208
64	3	1	23	9	29	20%	144	20%	29	9	23	1	3	64
1,121	50	19	397	151	504	20%	2,520	20%	504	151	397	19	50	1,121
961	43	16	340	130	432	20%	2,160	20%	432	130	340	16	43	961
463	21	8	164	62	208	20%	1,040	20%	208	62	164	8	21	463
98	4	2	35	13	44	20%	220	20%	44	13	35	2	4	98
7,610	342	128	2693	1026	3420	20%	17,100	20%	3420	1026	2693	128	342	7,610
64	3	1	23	9	29	20%	144	20%	29	9	23	1	3	64
356	16	6	126	48	160	20%	800	20%	160	48	126	6	16	356
721	32	12	255	97	324	20%	1,620	20%	324	97	255	12	32	721
234	11	4	83	32	105	20%	525	20%	105	32	83	4	11	234
1,024	46	17	367	138	460	20%	2,300	20%	460	138	367	17	46	1,024

Rice Bowl	100	pcs	300	20%	60	18	47	2	6	134
Plate	210	pcs	1,050	20%	210	63	165	8	21	467
Pan	100	pcs	2,700	20%	540	162	425	20	54	1,202
Small Dish	100	pcs	100	20%	20	6	16	1	2	45
Chopsticks	940	pairs	1,880	20%	376	113	296	14	38	837
Porcelain Basin	100	pcs	700	20%	140	42	110	5	14	312
Goblet	170	pcs	850	20%	170	51	134	6	17	378
Freshness Protection Package	11	case	781	20%	156	47	123	6	16	348
Disposable Spoon	10,010	pcs	10,010	20%	2002	601	1577	75	200	4,454
Disposable Chopsticks	10,010	pairs	10,010	20%	2002	601	1577	75	200	4,454
Glass	110	pcs	110	20%	22	7	17	1	2	49
Wine Pot	60	pcs	360	20%	72	22	57	3	7	160
Diffusion Knife	100	pcs	2,700	20%	540	162	425	20	54	1,202
Knife	150	pcs	4,500	20%	900	270	709	34	90	2,003
Shovel	100	pcs	1,100	20%	220	66	173	8	22	490
Filter Screen	100	pcs	1,900	20%	380	114	299	14	38	846
Ladle	100	pcs	400	20%	80	24	63	3	8	178
Colander	100	pcs	1,000	20%	200	60	158	8	20	445
Stainless Steel Ladle	100	pcs	300	20%	60	18	47	2	6	134
Leak Basin	100	pcs	700	20%	140	42	110	5	14	312
Scissor	100	pcs	500	20%	100	30	79	4	10	223
Bottle Opener	200	pcs	4,000	20%	800	240	630	30	80	1,780
Fruit Knife	100	pcs	400	20%	80	24	63	3	8	178
Jar	100	pcs	1,100	20%	220	66	173	8	22	490
Steel Wire Ball	510	pcs	510	20%	102	31	80	4	10	227
Disposable Paper Cup	1,010	pcs	1,010	20%	202	61	159	8	20	449
Chopping Board	100	pcs	11,400	20%	2280	684	1796	86	228	5,073
Stockpot	100	pcs	11,700	20%	2340	702	1843	88	234	5,207
Disposable Lunchbox	20,010	pcs	20,010	20%	4002	1201	3152	150	400	8,904
Cotton Thread	230	pcs	230	20%	46	14	36	2	5	102
Cotton Mask	510	pcs	510	20%	102	31	80	4	10	227
Safety Shoes	120	pair	5,040	20%	1008	302	794	38	101	2,243
Working Wears	160	set	8,000	20%	1600	480	1260	60	160	3,560
Electric Kettle	60	pcs	3,060	20%	612	184	482	23	61	1,362

Plug And Receptacle	210	set	5,250	20%	1050	315	827	39	105	2,336
Bucket(Plastic)	60	pcs	420	20%	84	25	66	3	8	187
Garbage Can	60	pcs	180	20%	36	11	28	1	4	80
Chair (Plastic)	60	pcs	1,440	20%	288	86	227	11	29	641
Rubbish Clamp	60	pcs	360	20%	72	22	57	3	7	160
Spraying Machine	34	pcs	19,278	20%	3856	1157	3036	145	386	8,579
Plastic Basin	110	pcs	660	20%	132	40	104	5	13	294
Inkjet Box	910	box	45,500	20%	9100	2730	7166	341	910	20,248
Power Amplifier Cabinet	45	pcs	19,125	20%	3825	1148	3012	143	383	8,511
Water Collector	79	pcs	632	20%	126	38	100	5	13	281
Garbage Bag	510	roll	510	20%	102	31	80	4	10	227
Scales	100	pcs	13,700	20%	2740	822	2158	103	274	6,097
Body Fat Scales	100	pcs	12,200	20%	2440	732	1922	92	244	5,429
Desk Lamp	100	pcs	2,700	20%	540	162	425	20	54	1,202
Towel Bar	100	set	3,700	20%	740	222	583	28	74	1,647
Layer Of Stacks	100	set	3,300	20%	660	198	570	25	66	1,469
Towel	679	pcs	3,395	20%	679	204	535	25	68	1,511
Net Frame	100	set	15,000	20%	3000	900	2363	113	300	6,675
Reference Chair	230	pcs	23,000	20%	4600	1380	3623	173	460	10,235
Broom Dustpan Set	100	pcs	700	20%	140	42	110	5	14	312
Shoe Rack	130	pcs	4,420	20%	884	265	696	33	88	1,967
Desk	100	set	7,800	20%	1560	468	1229	59	156	3,471
Reference Desk	100	pcs	5,300	20%	1060	318	835	40	106	2,359
Chair	100	set	1,500	20%	300	90	236	11	30	668
Cleaning Agent For Washing Machine	100	box	2,000	20%	400	120	315	15	40	890
Washing Powder	90	bag	2,070	20%	414	124	326	16	41	921
Disinfectant	510	bottle	40,290	20%	8058	2417	6346	302	806	17,929
Shower Gel	210	bottle	63,000	20%	12600	3780	9923	473	1260	28,035
Pillow	310	pcs	2,790	20%	558	167	439	21	56	1,242
Bed Three Piece Set Of Pure Cotton	310	set	11,780	20%	2356	707	1855	88	236	5,242
File Folder	60	box	5,460	20%	1092	328	860	41	109	2,430
Plastic Papeterie (Use For Collecting Files)	400	pcs	1,600	20%	320	96	252	12	32	712

Audio (Polypropyler Plastic, Mobile Audio)	10	pcs	10,930	20%	2186	656	1721	82	219	4,864
Battery	1,010	pcs	2,020	20%	404	121	318	15	40	899
Consumables										
Wirerope	5,000	m	50,000	20%	10000	3000	7875	375	1000	22,250
Excavator Fittings	1	set	200,000	5%	10000	0	0	1500	0	11,500
Ship Fittings	1	set	100,000	5%	5000	0	0	750	2000	7,750
Dump Truck Accessories	1	set	200,000	10%	20000	11000	28875	1500	4000	65,375
Auto Parts	1	set	100,000	10%	10000	5500	14438	750	2000	32,688
Loader Accessories	1	set	100,000	5%	5000	5250	13781	750	2000	26,781
Motor Fittings	1	set	50,000	10%	5000	2750	7219	375	1000	16,344
Generator Fittings	1	set	50,000	5%	2500	2625	6891	375	1000	13,391
Welding Rod	50	mt	134,550	20%	26910	8073	21192	1009	2691	59,875
Folder Rack	20	pcs	160	5%	8	8	22	1	3	43
Machete	30	pcs	240	5%	12	13	33	2	5	64
Steel Nails	10	pcs	20	20%	4	1	3	0	0	9
Steel Tape	10	pcs	10	5%	1	1	1	0	0	3
Adjustable Wrench	30	pcs	150	20%	30	9	24	1	3	67
Allen Wrench	20	pcs	20	20%	4	1	3	0	0	9
Multi-Function Digital Display Test Pencil	30	pcs	240	20%	48	14	38	2	5	107
Folder	20	pcs	20	20%	4	1	3	0	0	9
Smoke Clip	50	pcs	50	20%	10	3	8	0	1	22
Triangle	20	pairs	60	20%	12	4	9	0	1	27
Galvanized Iron Wire	30	kg	30	20%	6	2	5	0	1	13
Steel Wire Rope	300	m	600	20%	120	36	95	5	12	267
Bamboo	50	pcs	50	20%	10	3	8	0	1	22
Ghana National Flag	20	mt	20,000	20%	4000	1200	3150	150	400	8,900
Hand Chain Hoist	20	pcs	13,800	20%	2760	828	2174	104	276	6,141
Working Wears	100	set	6,000	20%	1200	360	945	45	120	2,670
Straight Thread	40	pcs	290,280	20%	58056	17417	45719	2177	5806	129,175
Sleeve	1,000	pcs	25,000	20%	5000	1500	3938	188	500	11,125
Blade	50	pcs	850	20%	170	51	134	6	17	378
Roller	60	pcs	204,000	20%	40800	12240	32130	1530	4080	90,780
Eccentric Shaft	20	pcs	400	20%	80	24	63	3	8	178

Limit Switch	70	pcs	1,400	20%	280	84	221	11	28	623
Axle Sleeve	80	pcs	2,400	20%	480	144	378	18	48	1,068
Gear	50	pcs	1,000	20%	200	60	158	8	20	445
Wrench	50	pcs	63,450	20%	12690	3807	9993	476	1269	28,235
Screw	60	pcs	2,100	20%	420	126	331	16	42	935
Stainless Steel Railings	80	m	28,000	20%	5600	1680	4410	210	560	12,460
Stainless Steel Plate	30	pcs	90	20%	18	5	14	1	2	40
High Pressure Pipeline	650	m	1,300	20%	260	78	205	10	26	579
Water Tank	70	pcs	109,170	20%	20034	6010	15777	751	2003	44,576
Fan Blade	80	pcs	44,240	20%	8848	2654	6968	332	885	19,687
Charger	90	pcs	22,050	20%	4410	1323	3473	165	441	9,812
Fuel Injector Assembly	100	pcs	15,300	10%	1530	842	2209	115	306	5,001
Starter Motor	70	pcs	85,890	20%	17178	5153	13528	644	1718	38,221
Valve (Large Size)	7	set	144,480	20%	28896	8669	22756	1084	2890	64,294
Valve (Small Size)	110	pcs	9,900	20%	1980	594	1559	74	198	4,406
Shackle	70	pcs	5,600	20%	1120	336	882	42	112	2,492
Cable Well Accessory	20	set	238,400	20%	47680	14304	37548	1788	4768	106,088
Lifting Lug	20	pcs	10,000	20%	2000	600	1575	75	200	4,450
Round Steel	50	mt	120,000	20%	24000	7200	18900	900	2400	53,400
Steel Plate	60	set	54,000	20%	10800	3240	8505	405	1080	24,030
Bolt	4,000	set	300,000	20%	60000	18000	47250	2250	6000	133,500
Anchor Plate	20	set	30,000	20%	6000	1800	4725	225	600	13,350
Angle Steel	40	m	1,280	20%	256	77	202	10	26	570
Rubber Plate	90	pcs	28,350	20%	5670	1701	4465	213	567	12,616
Ladder	70	pcs	84,000	20%	16800	5040	13230	630	1680	37,380
Nut	1,000	pcs	10,000	20%	2000	600	1575	75	200	4,450
Spring	90	pcs	3,780	20%	756	227	595	28	76	1,682
Gasket	100	pcs	200	20%	40	12	32	2	4	89
Hinge As	160	pcs	105,600	20%	21120	6336	16632	792	2112	46,992
Bulb	210	pcs	128,100	20%	25620	7686	20176	961	2562	57,005
Connector	100	pcs	37,000	20%	7400	2220	5828	278	740	16,465
Lock As	80	pcs	55,600	20%	11120	3336	8757	417	1112	24,742
Cover Assembly	40	pcs	44,000	20%	8800	2640	6930	330	880	19,580
Rearview Mirror	110	pcs	70,400	20%	14080	4224	11088	528	1408	31,328

Filter	470	pcs	42,300	5%	2115	0	0	317	0	2,432
Latch	70	pcs	20,650	20%	4130	1239	3252	155	413	9,189
Sensur	60	pcs	29,400	20%	5880	1764	4631	221	588	13,083
Handle	50	pcs	22,000	20%	4400	1320	3465	165	440	9,790
Horn	60	pcs	42,000	20%	8400	2520	6615	315	840	18,690
Wiper Motor	70	pcs	77,000	20%	15400	4620	12128	578	1540	34,265
Hinges	100	pcs	18,000	20%	3600	1080	2835	135	360	8,010
Handhold As	40	pcs	15,800	20%	3160	948	2489	119	316	7,031
Stent	80	pcs	17,600	20%	3520	1056	2772	132	352	7,832
Filter Cover	50	pcs	9,600	5%	480	0	0	72	0	552
Tightening Spring	380	pcs	170,620	20%	34124	10237	26873	1280	3412	75,926
Oil Seal	850	pcs	85,000	20%	17000	5100	13388	638	1700	37,825
Ring	170	pcs	17,000	20%	3400	1020	2678	128	340	7,565
Switch	360	pcs	114,840	20%	22968	6890	18087	861	2297	51,104
Wiring Harness	70	pcs	21,000	20%	4200	1260	3308	158	420	9,345
Cable Module	660	pcs	726,000	20%	145200	43560	114345	5445	14520	323,070
Handrail	550	pcs	137,500	20%	27500	8250	21656	1031	2750	61,188
Lock	440	pcs	49,720	20%	9944	2983	7831	373	994	22,125
Camshaft	760	pcs	6,080	10%	608	334	878	46	122	1,987
Clip	460	pcs	27,600	20%	5520	1656	4347	207	552	17,782
Sticker	870	pcs	26,100	20%	5220	1566	4111	196	522	11,615
Plug	960	pcs	24,000	20%	4800	1440	3760	180	480	10,680
Bandage	70	pcs	70	20%	14	4	11	1	1	31
Lines Group	110	pcs	660,000	20%	132000	39600	103950	4950	13200	293,700
Rain Brush	10	pcs	7,000	20%	1400	420	1103	53	140	3,115
Boom Group	780	pcs	507,000	20%	101400	30420	79853	3803	10140	225,615
Cover Group	30	pcs	26,700	10%	2670	1469	3855	200	534	8,728
Engine Hood	30	pcs	218,700	10%	21870	12029	31575	1640	4374	71,488
Chain Track	10	pcs	540,000	10%	54000	29700	77963	4050	10800	176,513
Drive Tooth(Large Size)	30	pcs	84,000	10%	8400	4620	12128	630	1680	27,458
Drive Tooth(Small Size)	80		160	10%	16	9	23	1	3	52
Guide Wheel Assembly	40	pcs	64,000	10%	6400	3520	9240	480	1280	20,920
Starter	120	unit	384,000	10%	38400	21120	55440	2880	7680	125,520
Charge Generator	90	unit	189,000	5%	9450	9923	26047	1418	3780	50,617

Fan Belt	160	pcs	7,520	20%	1504	451	1184	56	150	3,346
Speed Sensor	90	pcs	28,800	10%	2880	1584	4158	216	576	9,414
Control Panel	60	pcs	80,520	5%	4026	4227	11097	604	0	19,954
Diesel Filter	80	pcs	3,280	0%	0	164	431	25	66	685
Oil Filter	40	pcs	720	0%	0	36	95	5	14	150
Fuel Pump Fan Belt	40	pcs	5,360	20%	1072	322	844	40	107	2,385
Charge Generator Belt	40	pcs	5,560	20%	1112	334	876	42	111	2,474
Electric Diode	90	set	35,280	10%	3528	1940	5094	265	706	11,532
Water Pump Belt	90	pcs	2,790	20%	558	167	439	21	56	1,242
Charger Belt	170	pcs	6,460	10%	646	355	933	48	129	2,112
Terminal Block	30	set	3,090	10%	309	170	446	23	62	1,010
Low Water Level Sensor	30	pcs	1,830	10%	183	101	264	14	37	598
Avr Board	30	pcs	29,430	10%	2943	1619	4249	221	589	9,620
Supercharger Clamp	30	pcs	1,920	10%	192	106	277	14	38	628
No. 4 Oil Pump Hard Tube	30	pcs	7,350	10%	735	404	1061	55	147	2,403
Water Pump Seal	30	pcs	300	10%	30	17	43	2	6	98
Generator Regulator Assembly	30	pcs	10,950	10%	1095	602	1581	82	219	3,579
Belt Tensioner	30	pcs	8,910	10%	891	490	1286	67	178	2,912
Relay	30	pcs	690	10%	69	38	100	5	14	276
Insurance 6Sa Fuse	30	pcs	1,020	10%	102	56	147	8	20	333
Battery Relay	30	pcs	10,770	10%	1077	592	1555	81	215	3,520
Air Conditioning V-Belt	30	pcs	1,080	10%	108	59	156	8	22	353
Key Switch	30	pcs	4,500	10%	450	248	650	34	90	1,471
Butter Nozzle	30	pcs	760	10%	76	42	110	6	15	248
Tension Cylinder Seal	40	pcs	1,140	10%	114	63	165	9	23	373
Tension Cylinder Seal Ring	30	pcs	960	10%	96	53	139	7	19	314
Marathon O-Ring	30	pcs	450	10%	45	25	65	3	9	147
Bucket Connecting Rod O-Ring	30	pcs	300	10%	30	17	43	2	6	98
Boom Cylinder Maintenance Package	30	pcs	5,790	10%	579	318	836	43	116	1,893
Stick Cylinder Maintenance Package	30	pcs	6,390	10%	639	351	923	48	128	2,089
Bucket Cylinder Maintenance Package	30	pcs	5,790	10%	579	318	836	43	116	1,893
Self-Reducing Valve Assembly	30	pcs	23,880	10%	2388	1313	3448	179	478	7,806
Starter Motor Assembly	30	pcs	61,710	10%	6171	3394	8909	463	1234	20,171
Water Hose	30	pcs	3,330	20%	666	200	524	25	67	1,482

Cylinder Liner	30	pcs	7,080	10%	708	389	1022	53	142	2,314
Alternator	30	pcs	58,080	10%	5808	3194	8385	436	1162	18,985
Diesel Filter (Oil Water Separator)	50	pcs	12,450	0%	0	623	1634	93	249	2,599
Silencer	30	pcs	8,370	0%	0	419	1099	63	167	1,747
Bolt (Drive Wheel)	80	pcs	800	29%	232	52	135	6	16	441
Drive Sprocket	30	pcs	25,170	10%	2517	1384	3634	189	503	8,227
Tensioning Spring	30	pcs	31,620	10%	3162	1739	4565	237	632	10,336
Carrier Wheel	30	pcs	9,660	10%	966	531	1395	72	193	3,158
Idler Pulley Assembly	30	pcs	54,210	10%	5421	2982	7827	407	1084	17,720
Idler Pulley	130	roll	10,270	10%	1027	565	1483	77	205	3,357
Second Welding Wire	30	pcs	176,250	20%	35250	10575	27759	1322	3525	78,431
Water Tank Radiator Assembly	30	set	44,520	10%	4452	2449	6428	334	890	14,552
Differential Assembly	30	pcs	28,920	10%	2892	1591	4175	217	578	9,453
Compressor	30	pcs	9,660	10%	966	531	1395	72	193	3,158
Solenoid Valve	30	pcs	49,050	10%	4905	2698	7082	368	981	16,033
Bucket Arm Assembly	30	pcs	17,430	10%	1743	959	2516	131	349	5,697
Bucket Arm Pump	130	pcs	11,960	10%	1196	658	1727	90	239	3,909
Tooth	70	pcs	8,400	10%	840	462	1213	63	168	2,746
Root	130	pcs	1,950	10%	195	107	282	15	39	637
Pin	50	pcs	7,100	10%	710	391	1025	53	142	2,321
Bucket Shaft	40	pcs	23,240	10%	2324	1278	3355	174	465	7,597
Motor Head	30	pcs	113,610	10%	11361	6249	16402	852	2272	37,136
Chain Link	530	pcs	1,060	10%	106	58	153	8	21	346
Chain Plate	30	pcs	21,300	10%	2130	1172	3075	160	426	6,962
I-Shaped Frame	30	pcs	113,610	10%	11361	6249	16402	852	2272	37,136
Chain	40	pcs	6,000	10%	600	330	866	45	120	1,961
Manganese Plate	30	pcs	2,190	0%	0	110	287	16	44	457
Air Filter	50	pcs	11,150	5%	558	585	1537	84	223	2,986
Track Roller	30	pcs	27,750	5%	1388	1457	3824	208	555	7,432
Idler Pulley	30	pcs	12,900	10%	1290	710	1862	97	258	4,217
Driving Gear	30	pcs	4,380	0%	0	219	575	33	88	914
Windshield										
Safety Materials	50	unit	6,500	20%	1300	390	1024	49	130	2,893
Wheelbarrow										

Life Vest	1150	pcs	86,250	5%	4313	4528	11886	647	1725	23,099
Buoyancy Ring With Buoy Sling	50	set	1,500	10%	150	83	217	11	30	490
Fire Extinguisher Cabinet (Steel)	28	pcs	784	20%	157	47	123	6	16	349
Safety Shoes	2100	pair	165,900	20%	33180	9954	26129	1244	3318	73,826
Raincoat	200	set	5,200	20%	1040	312	819	39	104	2,314
Flash Light	600	pcs	4,200	20%	840	252	662	32	84	1,869
Light Pipe	200	pcs	1,600	20%	320	96	252	12	32	712
Plastic Cover (Use For Placing Information Card)	2000	set	6,000	20%	1200	360	945	45	120	2,670
Lock (Inner Steel, Plastic Outside Plastic)	200	pcs	2,000	20%	400	120	315	15	40	890
Lock Collector (Inner Steel, Outside Plastic, Use For Collecting And Saving Locks)	68	set	24,480	20%	4896	1469	3856	184	490	10,894
Warning Post Seat (Stainless Steel)	50	pcs	250	20%	50	15	39	2	5	111
Warning Post Cushion (Rubber)	50	pcs	250	20%	50	15	39	2	5	111
Warning Post (Stainless)	50	pcs	450	20%	90	27	71	3	9	200
Warning Post Tape (Polyester)	150	m	750	20%	150	45	118	6	15	334
Gas Welder's Glasses (Protecting Eyes)	50	pcs	1,350	20%	270	81	213	10	27	601
Backup Alarm	200	pcs	2,600	20%	520	156	410	20	52	1,157
Adhesive Reflective Warning Tape	50	roll	10,000	20%	2000	600	1575	75	200	4,450
Electrical Adhesive Tape	210	roll	840	20%	168	50	132	6	17	374
Welding Gloves	200	pair	1,400	20%	280	84	221	11	28	623
Canvas Gloves	10000	pair	20,000	20%	4000	1200	3150	150	400	8,900
Electrical Box Lock	200	pcs	800	20%	160	48	126	6	16	356
Protection Mask	100	pcs	1,100	20%	220	66	173	8	22	490
Light	30	pcs	600	20%	120	36	95	5	12	267
Warning Barrel	300	pcs	2,700	20%	540	162	425	20	54	1,202
Floating Ball	50	pcs	1,500	20%	300	90	236	11	30	668
Reflecting Film	200	roll	2,200	20%	440	132	347	17	44	979
Caution Sticker	100	roll	2,100	20%	420	126	331	16	42	935
Safety Warning Railing Net	50	roll	3,250	20%	650	195	512	24	65	1,446
Safety Helmet	150	set	2,250	20%	450	135	354	17	45	1,001
Work Clothes	320	set	6,400	20%	1280	384	1008	48	128	2,848
Main Material										
Tyre	800	pcs	640,000	20%	128000	38400	100800	4800	12800	284,800

Steel And Accessories	10	ton	200,000	20%	40000	12000	31500	1500	4000	89,000
Electric Cable	3,000	m	300,000	20%	60000	18000	47250	2250	6000	133,500
Geotextile	32,000	m2	96,000	20%	19200	5760	15120	720	1920	42,720
Bollard	155	set	465,000	20%	93000	27900	73238	3488	9300	206,925
Rubber Fender	700	m	700,000	20%	140000	42000	110250	5250	14000	311,500
Steel Plate	15	ton	19,500	20%	3900	1170	3071	146	390	8,678
Box Iron	10	ton	13,000	20%	2600	780	2048	98	260	5,785
Flange Beam	10	ton	13,000	20%	2600	780	2048	98	260	5,785
Angle Iron	10	ton	13,000	20%	2600	780	2048	98	260	5,785
H Steel	10	ton	13,000	20%	2600	780	2048	98	260	5,785
Steel	20	ton	26,000	20%	5200	1560	4095	195	520	11,570
Flyash	8,000	ton	776,000	20%	155200	46560	122220	5820	15520	345,320
Reinforced Bar	1,400	ton	1,820,000	20%	364000	109200	286650	13650	36400	809,900
Water Reducer	500,900	kg	1,152,070	20%	230414	69124	181451	8641	23041	512,671
Berth Ring	350	set	35,000	20%	7000	2100	5513	263	700	15,575
TOTAL			39,953,038		4744936	1636890	4296836	299648	523179	11,501,489

CERTIFICATE

TOTAL TAX LIABILITY=11,501,489US DOLLARS

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.

.....16-10-2019.....

Date

Signature: 

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

GHANA REVENUE AUTHORITY

CDTRD-EXM-191021

Our Ref. No.

Your Ref. No.



GRA



The Hon. Minister
Ministry of Finance
Accra

Attention: Daniel Nuer
Head, Tax Policy Unit

Dear Sir,

RE: REQUEST FOR TAX ASSESSMENT IN RESPECT OF THE COASTAL FISHING LANDING SITES

We refer to your letter dated October 9, 2019 and referenced RMERD/TPU/TA//CFLSP/GRA/019 (and the Master List which accompanied it) on the above subject in which you requested Ghana Revenue Authority (GRA) to do an assessment of taxes on the above mentioned project to be considered by Parliament for purposes of exempting the project from the applicable domestic taxes and levies.

Our analysis of the Master List furnished us resulted in the following assessment:

Table 1: Tax Assessment in respect of the coastal fishing landing sites

	Tax Type	Assessed Tax in (USDS)	Exchange Rate	Assessed Tax in (GH¢)
1	Domestic VAT	4,287,183.23	5.3220	22,816,389.15
2	Domestic NHIL	816,606.33	5.3220	4,345,978.89
3	Domestic GETFUND	816,606.33	5.3220	4,345,978.89
	TOTAL	5,920,395.89	5.3220	31,508,346.93

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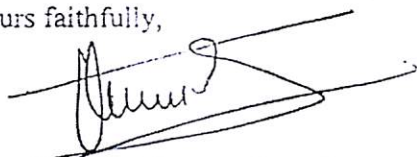
Domestic Tax Revenue Division (DTRD)

Office, Off Starlets '91 Road, Opposite Accra Sports Stadium P.O. Box 2202, Ministries, Accra. Hotline: 0800900102 E: info@gra.gov.gh

Attached herewith as appendices I to V are the detailed computations resulting in the above assessment.

NOTE: The prevailing Bank of Ghana published daily interbank mid-rate of GH 5.3220 to 1 USD as at Tuesday, October 15, 2019 was used in the assessment above.

Yours faithfully,



Ammishaddai Owusu-Amoah

Commissioner (DTRD)

For: Commissioner- General

cc: ~~The Hon.~~ Minister of Finance

The Hon. Minister of Health

The Hon. Deputy Minister of Finance

The Chief Director, Ministry of Finance

The Director, RMERD, Ministry of Finance

The Commissioner-General, GRA

APPENDIX I

DESCRIPTION	NHIL@2.5%	GETFUND@2.5%	VAT@12.5%	TOTAL TAXES	EXCHANGE RATE (MID RATE)	TOTAL TAXES
	US\$	US\$	US\$	US\$		GHC
LOCAL EQUIPMENT	280,246.25	280,246.25	1,471,292.81	2,031,785.31	5.3220	10,813,161.43
LOCAL SAFETY MATERIAL	4,382.00	4,382.00	23,005.50	31,769.50	5.3220	169,077.28
LOCAL SPARES AND CONSUMABLES	41,188.08	41,188.08	216,237.42	298,613.58	5.3220	1,589,221.47
LOCAL MATERIAL	490,790.00	490,790.00	2,576,647.50	3,558,227.50	5.3220	18,936,886.76
TOTAL	816,606.33	816,606.33	4,287,183.23	5,920,395.89	5.3220	31,508,346.94

The exchange rate used is the Bank of Ghana daily inter bank Weighted Average Rate GHC 5.3220 to USD1 for Tuesday, October 15, 2019

	20	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	TOTAL	MID RATE	TOTAL (GHS)	
ANCHOR MACHINE	50,000.00	1,250.00	1,250.00	1,250.00	1,500.00	6,000.00	15,000.00	375.00	100.00	2,000.00	50,000.00	1,000.00	10,000.00	50,000.00	260,000.00	30,000.00	6,000.00	15,000.00	80,000.00	50,000.00	11,209,850.00	280,246.25	5,3220	59,658,821.70
PLASMA(CARCUTTING	36,000.00	900.00	900.00	900.00	1,500.00	6,000.00	15,000.00	375.00	100.00	2,000.00	50,000.00	1,250.00	12,500.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54	
FLUX DRYER	6,000.00	150.00	150.00	150.00	1,500.00	6,000.00	15,000.00	375.00	100.00	2,000.00	50,000.00	1,250.00	12,500.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54	
HYDRAULIC AND SCREW JACKS	60,000.00	1,500.00	1,500.00	1,500.00	1,500.00	6,000.00	15,000.00	375.00	100.00	2,000.00	50,000.00	1,250.00	12,500.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54	
PLATE RAMMING	6,000.00	150.00	150.00	150.00	1,500.00	6,000.00	15,000.00	375.00	100.00	2,000.00	50,000.00	1,250.00	12,500.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54	
SEWAGE PUMP	15,000.00	375.00	375.00	375.00	15,750.00	6,300.00	15,750.00	375.00	100.00	2,000.00	50,000.00	1,250.00	12,500.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54	
IMMERSIBLE PUMP	15,000.00	375.00	375.00	375.00	15,750.00	6,300.00	15,750.00	375.00	100.00	2,000.00	50,000.00	1,250.00	12,500.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54	
HYDRAULIC TEST PUMP	15,000.00	375.00	375.00	375.00	15,750.00	6,300.00	15,750.00	375.00	100.00	2,000.00	50,000.00	1,250.00	12,500.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54	
ELECTRIC SAW	4,000.00	100.00	100.00	100.00	4,200.00	1,600.00	4,200.00	100.00	50.00	50.00	1,250.00	1,000.00	250.00	250.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54
ELECTRODRILL	2,000.00	50.00	50.00	50.00	2,100.00	800.00	2,100.00	50.00	50.00	50.00	1,250.00	1,000.00	250.00	250.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54
JAW GRAB BUCKET	50,000.00	1,250.00	1,250.00	1,250.00	1,250.00	52,500.00	52,500.00	1,250.00	50.00	50.00	1,250.00	1,000.00	250.00	250.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54
RIG	40,000.00	1,000.00	1,000.00	1,000.00	42,000.00	16,000.00	42,000.00	1,000.00	50.00	50.00	1,250.00	1,000.00	250.00	250.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54
CONCRETE VIBRATOR	10,000.00	250.00	250.00	250.00	10,500.00	4,000.00	10,500.00	250.00	100.00	100.00	2,500.00	2,000.00	500.00	500.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54
LIGHT SUBMERSIBLE EQUIPMENT	50,000.00	1,250.00	1,250.00	1,250.00	52,500.00	19,000.00	52,500.00	1,250.00	50.00	50.00	1,250.00	1,000.00	250.00	250.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54
MOBILE FLOOD LIGHT	260,000.00	6,500.00	6,500.00	6,500.00	273,000.00	100,000.00	273,000.00	6,500.00	100.00	100.00	2,500.00	2,000.00	500.00	500.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54
LAMP	30,000.00	750.00	750.00	750.00	31,500.00	12,000.00	31,500.00	750.00	100.00	100.00	2,500.00	2,000.00	500.00	500.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54
TAMPING HAMMER	6,000.00	150.00	150.00	150.00	6,300.00	2,400.00	6,300.00	150.00	100.00	100.00	2,500.00	2,000.00	500.00	500.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54
UNMANNED AERIAL VEHICLE	15,000.00	375.00	375.00	375.00	15,750.00	6,000.00	15,750.00	375.00	100.00	100.00	2,500.00	2,000.00	500.00	500.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54
AXLE SLEEVE	80,000.00	2,000.00	2,000.00	2,000.00	84,000.00	32,000.00	84,000.00	2,000.00	100.00	100.00	2,500.00	2,000.00	500.00	500.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54
GEAR	50,000.00	1,250.00	1,250.00	1,250.00	52,500.00	20,000.00	52,500.00	1,250.00	100.00	100.00	2,500.00	2,000.00	500.00	500.00	6,500.00	750.00	150.00	375.00	2,000.00	1,250.00	280,246.25	5,3220	1,491,470.54	1,491,470.54
TOTAL	11,209,850.00	280,246.25	280,246.25	280,246.25	11,770,342.50	4,300,000.00	11,770,342.50	280,246.25	100,000.00	100,000.00	3,800,000.00	3,000,000.00	750,000.00	750,000.00	2,300,000.00	900,000.00	2,300,000.00	900,000.00	3,800,000.00	3,000,000.00	750,000.00	750,000.00	2,300,000.00	900,000.00
MID RATE	5,3220	5,3220	5,3220	5,3220	11,770,342.50	4,300,000.00	11,770,342.50	280,246.25	100,000.00	100,000.00	3,800,000.00	3,000,000.00	750,000.00	750,000.00	2,300,000.00	900,000.00	2,300,000.00	900,000.00	3,800,000.00	3,000,000.00	750,000.00	750,000.00	2,300,000.00	900,000.00
TOTAL (GHS)	59,658,821.70	1,491,470.54	1,491,470.54	1,491,470.54	62,641,762.79	22,000,000.00	62,641,762.79	1,491,470.54	500,000.00	500,000.00	7,600,000.00	6,000,000.00	1,500,000.00	1,500,000.00	4,600,000.00	1,800,000.00	4,600,000.00	1,800,000.00	7,600,000.00	6,000,000.00	1,500,000.00	1,500,000.00	4,600,000.00	1,800,000.00

LOCAL SAFETY MATERIAL		LEVI'S		GEFUND@2.5%		VAT@12.5%		TOTAL TAXES	
NO	DESCRIPTION	UNIT	PRICE	QUANTITY	TOTAL	UNIT	PRICE	QUANTITY	TOTAL
1	REFLECTIVE COAT		500.00	12.50	12.50	525.00	65.63	90.63	135.94
2	SAFETY HELMET		750.00	18.75	18.75	787.50	98.44	362.50	90.63
3	SAFETY BELT		2,000.00	50.00	50.00	2,100.00	262.50	3,262.50	2,900.00
4	FIRE EXTINGUISHER		15,000.00	375.00	375.00	15,750.00	1,968.75	2,718.75	4,531.25
5	FIRE HOSE		25,000.00	625.00	625.00	26,250.00	3,281.25	2,718.75	4,531.25
6	ROPE		1,500.00	37.50	37.50	1,575.00	196.88	271.88	453.13
7	PROTECTIVE SCREENING		6,000.00	150.00	150.00	6,300.00	787.50	1,087.50	1,087.50
8	DENSE SCREEN		6,000.00	150.00	150.00	6,300.00	787.50	1,087.50	1,087.50
9	FIRST-AID KIT		450.00	11.25	11.25	472.50	59.06	81.56	135.94
10	LITTER		2,880.00	72.00	72.00	3,024.00	378.00	522.00	81.56
11	CYSTOSPELMENT		700.00	17.50	17.50	735.00	91.88	126.88	156.31
12	WORK CLOTHES		3,000.00	75.00	75.00	3,150.00	393.75	543.75	543.75
13	WHELF BARROW		3,000.00	75.00	75.00	3,150.00	393.75	543.75	543.75
14	LIFE VEST		3,000.00	75.00	75.00	3,150.00	393.75	543.75	543.75
15	BUOYANCY RING WITH BUOY SLING		2,500.00	62.50	62.50	2,625.00	328.13	453.13	453.13
16	FIRE EXTINGUISHER CABINET (STEEL)		1,500.00	37.50	37.50	1,575.00	196.88	271.88	453.13
17	SAFETY SHOES		3,000.00	75.00	75.00	3,150.00	393.75	543.75	543.75
18	RAINCOAT		5,000.00	125.00	125.00	5,250.00	656.25	906.25	906.25
19	PLASTIC COVER (USE FOR FLAGGING INFORMATION CA)		400.00	10.00	10.00	420.00	52.50	72.50	105.00
20	LOCK (INNER STEEL, PLASTIC OUTSIDE PLASTIC)		2,000.00	50.00	50.00	2,100.00	262.50	362.50	425.00
21	WARNING POST		16,000.00	400.00	400.00	16,600.00	2,100.00	2,900.00	3,262.50
22	SPEED RAMP		16,000.00	400.00	400.00	16,600.00	2,100.00	2,900.00	3,262.50
23	POWER TRANSFORMER		32,000.00	800.00	800.00	33,600.00	4,200.00	5,800.00	6,387.50
24	GAS WELDER'S GLASSES (PROTECTING EYES)		3,000.00	75.00	75.00	3,150.00	393.75	543.75	543.75
25	BACKUP ALARM		750.00	18.75	18.75	787.50	98.44	135.94	135.94
26	ADHESIVE REFLECTIVE WARNING TAPE		1,600.00	25.00	25.00	1,650.00	206.25	281.25	316.88
27	ELECTRICAL ADHESIVE TAPE		2,500.00	62.50	62.50	2,625.00	328.13	453.13	453.13
28	ADHESIVE REFLECTIVE WARNING TAPE		1,200.00	30.00	30.00	1,260.00	157.50	217.50	217.50
29	CANVAS GLOVES		10,000.00	250.00	250.00	10,500.00	1,312.50	1,812.50	1,812.50
30	ELECTRICAL BOX		3,000.00	75.00	75.00	3,150.00	393.75	543.75	543.75
31	PROTECTION MASK		500.00	12.50	12.50	525.00	65.63	90.63	90.63
32	WARNING BARREL		900.00	22.50	22.50	945.00	118.13	161.13	161.13
33	FLIGHTING BALL		250.00	6.25	6.25	262.50	32.81	45.31	45.31
34	REFLECTING FILM		1,200.00	30.00	30.00	1,260.00	157.50	217.50	217.50
35	CAUTION STICKER		500.00	12.50	12.50	525.00	65.63	90.63	90.63
36	SAFETY WARNING PAILING NET		3,000.00	75.00	75.00	3,150.00	393.75	543.75	543.75
TOTAL			175,280.00	4,382.00	4,382.00	184,044.00	23,005.50	31,769.50	53,220
MID RATE			5,322.00	128.00	128.00	5,322.00	677.75	909.25	909.25
TOTAL (GHS)			932,840.16	23,321.00	23,321.00	979,482.17	122,435.27	169,077.28	169,077.28

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LOCAL EQUIPMENT

APPENDIX II

LEVIES

0.025

0.125

ITEM NO	DESCRIPTION	TAX EXCLUSIVE COST US\$	NHIL@2.5% US\$	GETFUND@2.5% US\$	VAT BASE US\$	VAT@12.5% US\$	TOTAL TAXES US\$
1	CRAWLER CRANE	1,820,000.00	45,500.00	45,500.00	1,911,000.00	238,875.00	329,875.00
2	WHEELED CRANE	700,000.00	17,500.00	17,500.00	735,000.00	91,875.00	126,875.00
3	ELECTRIC GENERATOR DYNAMOTOR	975,000.00	24,375.00	24,375.00	1,023,750.00	127,968.75	176,718.75
4	WHEEL LOADER	720,000.00	18,000.00	18,000.00	756,000.00	94,500.00	130,500.00
5	EXCAVATOR	1,740,000.00	43,500.00	43,500.00	1,827,000.00	228,375.00	315,375.00
6	LORRY-MOUNTED CRANE	160,000.00	4,000.00	4,000.00	168,000.00	21,000.00	29,000.00
7	BULLDOZER	603,450.00	15,086.25	15,086.25	633,622.50	79,202.81	109,375.31
8	CONCRETE TANK CAR	550,000.00	13,750.00	13,750.00	577,500.00	72,187.50	99,687.50
9	FLATBED TRICYCLE	140,000.00	3,500.00	3,500.00	147,000.00	18,375.00	25,375.00
10	MORTAR MIXER	10,000.00	250.00	250.00	10,500.00	1,312.50	1,812.50
11	AIR COMPRESSOR	60,000.00	1,500.00	1,500.00	63,000.00	7,875.00	10,875.00
12	BLOCK MAKING MACHINE	400.00	10.00	10.00	420.00	52.50	72.50
13	PONTOON BOAT	40,000.00	1,000.00	1,000.00	42,000.00	5,250.00	7,250.00
14	SELF-DUMPING TRUCK	700,000.00	17,500.00	17,500.00	735,000.00	91,875.00	126,875.00
15	REFUELLING TRUCK	150,000.00	3,750.00	3,750.00	157,500.00	19,687.50	27,187.50
16	LORRY TRUCK	160,000.00	4,000.00	4,000.00	168,000.00	21,000.00	29,000.00
17	ICE MACHINE	420,000.00	10,500.00	10,500.00	441,000.00	55,125.00	76,125.00
18	ROAD ROLLER	430,000.00	10,750.00	10,750.00	451,500.00	56,437.50	77,937.50
19	TRACTOR	160,000.00	4,000.00	4,000.00	168,000.00	21,000.00	29,000.00
20	LOW BED	140,000.00	3,500.00	3,500.00	147,000.00	18,375.00	25,375.00
21	COOLING WATER UNITS	380,000.00	9,500.00	9,500.00	399,000.00	49,875.00	68,875.00
22	TRUCK	150,000.00	3,750.00	3,750.00	157,500.00	19,687.50	27,187.50
23	FLASH BUTT WELDER	20,000.00	500.00	500.00	21,000.00	2,625.00	3,625.00
24	BAR CUTTER	12,000.00	300.00	300.00	12,600.00	1,575.00	2,175.00
25	STEEL BENDING MACHINE	4,000.00	100.00	100.00	4,200.00	525.00	725.00
26	ARC WELDER	20,000.00	500.00	500.00	21,000.00	2,625.00	3,625.00
27	BREAKING HAMMER	60,000.00	1,500.00	1,500.00	63,000.00	7,875.00	10,875.00
28	VENEER REELING MACHINE	10,000.00	250.00	250.00	10,500.00	1,312.50	1,812.50
29	HOIST	75,000.00	1,875.00	1,875.00	78,750.00	9,843.75	13,593.75

Local Spares of Consumables

ITEM	DESCRIPTION	TAX EXCLUSIVE COS	NHIL@2.5%	GETFUND@2.5%	VAT BASE	VAT@12.5%	TOTAL TAXES
1	WIREROPE	50,000.00	1,250.00	1,250.00	52,500.00	6,562.50	9,062.50
2	WELDING ROD	26,901.00	672.53	672.53	28,246.05	3,530.76	4,875.81
3	SCAFFOLD	50,000.00	1,250.00	1,250.00	52,500.00	6,562.50	9,062.50
4	FASTER	15,000.00	375.00	375.00	15,750.00	1,968.75	2,718.75
5	WOOD	525,000.00	13,125.00	13,125.00	551,250.00	68,906.25	95,156.25
6	KOOL-RELEASE AGENT	1,000.00	25.00	25.00	1,050.00	131.25	181.25
7	TIRE	60,000.00	1,500.00	1,500.00	63,000.00	7,875.00	10,875.00
8	BLADE	170,000.00	4,250.00	4,250.00	178,500.00	22,312.50	30,812.50
9	ROLLER	1,000.00	25.00	25.00	1,050.00	131.25	181.25
10	ELECTRIC SHAFT	400.00	10.00	10.00	420.00	52.50	72.50
11	LIMIT SWITCH	1,600.00	40.00	40.00	1,680.00	210.00	290.00
12	AXLE SLEEVE	1,600.00	40.00	40.00	1,680.00	210.00	290.00
13	GEAR	1,000.00	25.00	25.00	1,050.00	131.25	181.25
14	WRENCH	65,000.00	1,625.00	1,625.00	68,250.00	8,531.25	11,781.25
15	SCREW	1,000.00	45.00	45.00	1,090.00	136.25	181.25
16	PIPELINE	9,250.00	243.75	243.75	10,237.50	1,279.69	1,767.19
17	WATER TANK	30,000.00	750.00	750.00	31,500.00	3,937.50	5,437.50
18	FAN BLADE	3,500.00	87.50	87.50	3,675.00	459.38	634.38
19	CHARGER	9,600.00	240.00	240.00	10,080.00	1,260.00	1,740.00
20	FUEL INJECTOR ASSEMBLY	6,000.00	150.00	150.00	6,300.00	787.50	1,087.50
21	STARTER MOTOR	14,400.00	360.00	360.00	15,120.00	1,890.00	2,610.00
22	LIFTING LUG	9,000.00	225.00	225.00	9,450.00	1,181.25	1,631.25
23	ROUND STEEL	13,000.00	325.00	325.00	13,650.00	1,706.25	2,356.25
24	STEEL PLATE	19,500.00	487.50	487.50	20,475.00	2,559.38	3,534.38
25	BOLT	4,000.00	100.00	100.00	4,200.00	525.00	725.00
26	ANCHOR PLATE	30,000.00	750.00	750.00	31,500.00	3,937.50	5,437.50
27	ANGLE STEEL	26,000.00	650.00	650.00	27,300.00	3,412.50	4,712.50
28	RUBBER PLATE	27,000.00	675.00	675.00	28,350.00	3,543.75	4,893.75
29	NUT	10,000.00	250.00	250.00	10,500.00	1,312.50	1,812.50
30	SPRING	3,752.60	94.82	94.82	3,982.23	497.78	687.41
31	CONNECTOR	6,800.00	170.00	170.00	7,140.00	892.50	1,232.50
32	LOCK AS	21,000.00	525.00	525.00	22,050.00	2,756.25	3,806.25
33	REARVIEW MIRROR	7,000.00	175.00	175.00	7,350.00	918.75	1,268.75
34	SENSOR	4,800.00	120.00	120.00	5,040.00	630.00	870.00
35	FILTER COVER	2,250.00	56.25	56.25	2,362.50	295.31	407.81
36	TIGHTENING SPRING	1,600.00	45.00	45.00	1,890.00	236.25	326.25

APPENDIX IV
0.125

	5.3220	5.3220	5.3220	5.3220	5.3220	5.3220	MID RATE
37 OIL SEAL	15,000.00	375.00	375.00	375.00	375.00	1,968.75	2,718.75
38 RING	1,500.00	37.50	37.50	37.50	37.50	196.88	271.88
39 SWITCH	20,000.00	500.00	500.00	500.00	500.00	2,625.00	3,625.00
40 CAMSHAFT	3,000.00	75.00	75.00	75.00	75.00	393.75	543.75
41 FAN BELT	2,100.00	52.50	52.50	52.50	52.50	2,205.00	300.63
42 SPEED SENSOR	900.00	22.50	22.50	22.50	22.50	118.13	163.13
43 CONTROL PANEL	21,000.00	525.00	525.00	525.00	525.00	2,756.25	3,806.25
44 DIESEL FILTER	3,750.00	93.75	93.75	93.75	93.75	492.19	679.69
45 OIL FILTER	3,000.00	75.00	75.00	75.00	75.00	393.75	543.75
46 FUEL PUMP FAN BELT	900.00	22.50	22.50	22.50	22.50	118.13	163.13
47 CHARGE GENERATOR BELT	900.00	22.50	22.50	22.50	22.50	118.13	163.13
48 ELECTRIC DIODE	800.00	20.00	20.00	20.00	20.00	840.00	105.00
49 WATER PUMP BELT	750.00	18.75	18.75	18.75	18.75	787.50	98.44
50 CHARGE BELT	1,050.00	26.25	26.25	26.25	26.25	1,102.50	137.81
51 TENSION CYLINDER SEAL	1,200.00	30.00	30.00	30.00	30.00	1,260.00	157.50
52 TENSION CYLINDER SEAL RING	1,200.00	30.00	30.00	30.00	30.00	1,260.00	157.50
53 MARATHON O-RING	450.00	11.25	11.25	11.25	11.25	472.50	59.06
54 BUCKET CONNECTING ROD O-RING	330.00	8.25	8.25	8.25	8.25	346.50	43.31
55 BOOM CYLINDER MAINTENANCE PACKAGE	6,000.00	150.00	150.00	150.00	150.00	6,300.00	787.50
56 STICK CYLINDER MAINTENANCE PACKAGE	6,000.00	150.00	150.00	150.00	150.00	6,300.00	787.50
57 BUCKET CYLINDER MAINTENANCE PACKAGE	5,810.40	145.26	145.26	145.26	145.26	6,100.92	762.62
58 CYLINDER LINER	7,200.00	180.00	180.00	180.00	180.00	7,560.00	945.00
59 ALTERNATOR	20,000.00	500.00	500.00	500.00	500.00	21,000.00	2,625.00
60 DIESEL FILTER (OIL WATER SEPARATOR)	7,489.20	187.23	187.23	187.23	187.23	7,863.66	982.96
61 WATER TANK RADIATOR ASSEMBLY	60,000.00	1,500.00	1,500.00	1,500.00	1,500.00	63,000.00	7,875.00
62 COMPRESSOR	9,000.00	225.00	225.00	225.00	225.00	9,450.00	1,181.25
63 SOLENOID VALVE	22,500.00	562.50	562.50	562.50	562.50	23,625.00	2,953.13
64 BUCKET ARM ASSEMBLY	7,500.00	187.50	187.50	187.50	187.50	7,875.00	984.38
65 BUCKET ARM PUMP	6,500.00	162.50	162.50	162.50	162.50	6,825.00	853.13
66 TCOH	7,000.00	175.00	175.00	175.00	175.00	7,350.00	918.75
67 ROOT	1,950.00	48.75	48.75	48.75	48.75	2,047.50	255.94
68 PIN	7,500.00	187.50	187.50	187.50	187.50	7,875.00	984.38
69 BUCKET SHAFT	20,000.00	500.00	500.00	500.00	500.00	21,000.00	2,625.00
70 MOTOR HEAD	105,000.00	2,625.00	2,625.00	2,625.00	2,625.00	110,250.00	13,781.25
71 CHAIN LINK	3,750.00	93.75	93.75	93.75	93.75	3,937.50	492.19
72 AIR FILTER	4,800.00	120.00	120.00	120.00	120.00	5,040.00	630.00
73 TRACK ROLLER	12,900.00	322.50	322.50	322.50	322.50	13,545.00	1,693.13
74 DRIVING GEAR	4,500.00	112.50	112.50	112.50	112.50	4,725.00	590.63
75 WINDSHIELD	1,647,523.20	41,188.08	41,188.08	41,188.08	41,188.08	1,729,899.36	216,237.42
TOTAL	1,647,523.20	41,188.08	41,188.08	41,188.08	41,188.08	1,729,899.36	216,237.42
							5.3220
							298,613.58

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TOTAL (GHS)	8,768,118.47	219,202.96	219,202.96	9,206,524.39	1,150,815.55	1,589,221.47
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Local materials

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0.025

0.125

ITEM NO	DESCRIPTION	TAX EXCLUSIVE COST US\$	NHIL@2.5% US\$	GETFUND@2.5% US\$	VAT BASE US\$	VAT@12.5% US\$	TOTAL TAXES US\$
1	ROCK	4,500,000.00	112,500.00	112,500.00	4,725,000.00	590,625.00	815,625.00
2	CONCRETE	120,000.00	3,000.00	3,000.00	126,000.00	15,750.00	21,750.00
3	CONTAINER	480,000.00	12,000.00	12,000.00	504,000.00	63,000.00	87,000.00
4	FENCE	30,000.00	750.00	750.00	31,500.00	3,937.50	5,437.50
5	ELECTRIC CABLE	250,000.00	6,250.00	6,250.00	262,500.00	32,812.50	45,312.50
6	COMMODOE	5,600.00	140.00	140.00	5,880.00	735.00	1,015.00
7	GLAZED TILE	64,000.00	1,600.00	1,600.00	67,200.00	8,400.00	11,600.00
8	WATER SUPPLY AND DRAINAGE PIPES AND FIT	15,000.00	375.00	375.00	15,750.00	1,968.75	2,718.75
9	ELECTRICAL FITTINGS	40,000.00	1,000.00	1,000.00	42,000.00	5,250.00	7,250.00
10	RIVER SAND	330,000.00	8,250.00	8,250.00	346,500.00	43,312.50	59,812.50
11	Crushed stone	480,000.00	12,000.00	12,000.00	504,000.00	63,000.00	87,000.00
12	CEMENT	1,300,000.00	32,500.00	32,500.00	1,365,000.00	170,625.00	235,625.00
13	BERTH RING	7,000.00	175.00	175.00	7,350.00	918.75	1,268.75
14	STEEL	195,000.00	4,875.00	4,875.00	204,750.00	25,593.75	35,343.75
15	COATING MATERIAL	15,000.00	375.00	375.00	15,750.00	1,968.75	2,718.75
16	PAINT	15,000.00	375.00	375.00	15,750.00	1,968.75	2,718.75
17	DOOR	15,000.00	375.00	375.00	15,750.00	1,968.75	2,718.75
18	WINDOW	35,000.00	875.00	875.00	36,750.00	4,593.75	6,343.75
19	AERATED CONCRETE BLOCK	70,000.00	1,750.00	1,750.00	73,500.00	9,187.50	12,687.50
20	BRICK	70,000.00	1,750.00	1,750.00	73,500.00	9,187.50	12,687.50
21	ALUMINUM BUTTON PLATE	80,000.00	2,000.00	2,000.00	84,000.00	10,500.00	14,500.00
22	BLOCK STONE	6,000,000.00	150,000.00	150,000.00	6,300,000.00	787,500.00	1,087,500.00
23	SEA SAND	950,000.00	23,750.00	23,750.00	997,500.00	124,687.50	172,187.50
24	MANHOLE COVER	15,000.00	375.00	375.00	15,750.00	1,968.75	2,718.75
25	REINFORCED BAR	650,000.00	16,250.00	16,250.00	682,500.00	85,312.50	117,812.50
26	WATER REDUCER	30,000.00	750.00	750.00	31,500.00	3,937.50	5,437.50
27	GRAVEL	870,000.00	21,750.00	21,750.00	913,500.00	114,187.50	157,687.50
28	ASPHALTUM	2,400,000.00	60,000.00	60,000.00	2,520,000.00	315,000.00	435,000.00
29	ENCLOSURE	500,000.00	12,500.00	12,500.00	525,000.00	65,625.00	90,625.00
30	STEEL PIPE	100,000.00	2,500.00	2,500.00	105,000.00	13,125.00	18,125.00
	TOTAL	19,631,600.00	490,790.00	490,790.00	20,613,180.00	2,576,647.50	3,558,227.50
	MID RATE	5.3220	5.3220	5.3220	5.3220	5.3220	5.3220
	TOTAL (GHS)	104,479,375.20	2,611,984.38	2,611,984.38	#####	13,712,918.00	18,936,886.76

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RELEVANT SESSION OF THE COMMERCIAL
AGREEMENT

Conditions	Sub-Clause	Data
		<p>ranamoo@ghanaports.net cc: hsuleiman@ghanaports.net cc: projects_hq@ghanaports.net</p> <p><u>For Contractor:</u> tyang@chec.bj.cn cc: tzhang@chec.bj.cn</p> <p><u>For Employer's Engineer / Consultant</u> ben.reeskamp@rhdhv.com cc: charlespappoe@yahoo.com</p>
Accepted Contract Amount	1.1	One Hundred and Ninety-Five Million, Five hundred and Seven Thousand, Five Hundred and Sixty-Four United States Dollars; (US\$ 195,507,564.00) and in accordance with the Accepted Sub-sums for the various sites enlisted in the BoQ and Addenda.
Governing Law	1.4	The Republic of Ghana
Working language	1.4	English
Language for communications	1.4	English (at all levels of communications covered under this Contract)
Contract Agreement	1.6	This Contract becomes effective only after the signing of the applicable GoG-CDB Subsidiary Loan Agreement.
Compliance with Laws	1.13(b)	Amend this Sub-Clause to read: "The contractor shall not pay taxes, import duties and levies as implied in the Master Facility Agreement between the Government of Ghana and the China Development of Bank."
Time for access to the Site	2.1	Within 21 days after Contract Signing Date.
Employer's Financial Arrangements	2.4	<u>Amend Clause to Read</u> "Employer is supported by the MOT-MOFA Sub-component of Government of Ghana – China Development Bank (CDB) Facility. Payments certified by the Employer shall be made directly by the Ministry of Finance and Economic Planning (MoFEP)".
The Engineer	3.0, 3.1	Also referred to as "The Employer's Engineer" is

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less
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Conditions	Sub-Clause	Data
		DHV BV, Netherlands Laan 1914 No. 35, Amersfoort, The Netherlands.
The Contractor	4	CHINA HARBOUR ENGINEERING COMPANY LIMITED. No. 9 Chunxiu Road, Dongzhimenwai, Beijing, 100027, P-R. China.
Performance Security	4.2	The Performance Security shall be in the form of either 10% of the Accepted Contract Amount for a Bank / Demand Guarantee <u>OR</u> 30% of the Accepted Contract Amount for Performance Bond in amount(s) and in the same currency of the Accepted Contract Amount. Valid original Performance Security to be submitted to the Employer within 21 days from the date of Signing of Subsidiary Loan Agreement.
Contractor's Authorized Representative	4.3	Contractor shall name his Authorized Representative within 28 days from the date of effectiveness of the Contract.
Engagement of Staff and Labour; Plant and Materials Intended for the Works	6.1 6.4 14.5	Add to these sub-clauses: " <u>Local Content</u> " Component: Up to, or at least, forty-percent (40%) of all works, supplies and services indicated in the scope of this contract shall be administered as Local Content Component in consonance with the requirements of the Government of Ghana (GoG) - China Development Bank (CDB) Master Facility Agreement. All works, services and supplies identified and to be administered as 'Local Content' components shall be on the recommendation of the Contractor, and subject to the approval of the Employer's Engineer / Employer. All nominated sub-contractors, suppliers, etc., for the execution of the local content components are expected to be, verified by the Employer's Engineer, competent Ghanaian entities with valid certificates of operations under the relevant laws of the Republic of Ghana."

Conditions	Sub-Clause	Data
Normal working hours	6.5	<p>8 hours/day OR time such as agreed by parties in the interest of reasonable safety of workers, local socio-economic conditions, statutory holidays, festive seasons or days, environmental concerns of residents near the various sites, resources, and the prevailing supervision requirements. The Engineer shall issue relevant notices / concerns / instructions where necessary.</p> <p>The Contractor shall be entitled to carry out its works continuously, day and night, including on locally recognized holidays and days of rest, unless otherwise stated by the Employer on specific occasions.</p>
Commencement Date	8.1	<p>Subject to Sub-Clause 1.6 "Contract Agreement" of the Conditions of Contract, this Contract is effective at the signing of the applicable GoG-CDB Subsidiary Loan Agreement.</p> <p>Works Commencement Date is therefore within 56 Days from the Date of the signing of the applicable GoG-CDB Subsidiary Loan Agreement.</p>
Delay damages for the Works	8.7 & 14.15(b)	0.02 % of the Contract Price per week.
Maximum amount of delay damages	8.7	5% of the final Contract Price.
Price Adjustment due to changes in legislation	13.7	The amounts payable to the Contractor, pursuant to Clause 13, shall be adjusted in respect of the rise or fall in the cost of Labour, Contractor's Equipment, Plant, Materials, and other inputs to the Works, by applying to such amounts the formulae prescribed in the Sub-Clause 13.8.

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Conditions	Sub-Clause	Data
Adjustment for (other) changes in cost	13.8	<p>To the extent that full compensation for any rise or fall in costs to the Contractor is not covered by the provisions of this or other clauses in the Contract, the unit rates and prices included in the Contract shall be deemed to include amounts to cover the contingency of such other rise or fall of costs over the contract period.</p> <p>All indices shall be the official indices published by the Ghana Statistical Service, Ministry of Finance and Economic Planning, Ghana.</p> <p>If the Contractor fails to complete the works within the period of completion prescribed in the Contract, Data, or the extended period, the adjustment of prices shall be frozen and not applied; OR the current indices after the extension of time granted shall be applied, whichever is favorable to the Employer</p>
The Contract Price	14.1	<p>The Contract Price is</p> <p>One Hundred and Ninety-Five Million, Five Hundred and Seven Thousand, Five Hundred and Sixty-Four, United States Dollars; (US\$195,507,564.00).</p> <p>For which payments are subject to Clause 12 of the General Conditions of Contract - Measurements and Evaluations.</p>
Total Advance Payment	14.2	<p>Thirty Percent (30%) of the Accepted Contract Amount payable in the currencies and proportions in which the Accepted Contract Amount is payable.</p> <p>The Original of valid Bank Demand Guarantee, of the same value as the sum of the Total Advance Payment, shall be lodged with the Employer (GPHA) and a Certified Copy of the Guarantee is to be lodged at the Ministry of Finance and Economic Planning (MoFEP).</p>
Repayment amortization rate of Advance Payment	14.2(b)	Minimum, Twenty Percent (20%) per Interim Payment Certificate, where applicable.
Percentage of Retention	14.3	5% on Interim Payment Certificates

Conditions	Sub-Clause	Data
Limit of Retention Money	14.3	2.5% at the determination of the Penultimate Payment Certificate of Final Contract Amount.
Schedule of Payments	14.4	Payments to be raised i. According to the minimum volume of completed works for which interim payments are due; OR, ii. According to the maximum number of interim payment requests, disbursement admitted, per annum, under the governing Master Facility Agreement (GoG-CDB), whichever is applicable.
Minimum Amount of Interim Payment Certificates	14.6	3% of the Accepted Contract Amount for the total works over all the 11 sites; OR 6% of the total value of all works in the case of a specific site, whichever is favorable to the Contractor.
Payment	14.7a	Replace "21 days" in sub-clause 14.7a with "28 days".
Delayed Payment	14.8	Replace "three percentage points" with "one and a half percentage points".
Periods for submission of insurance: evidence of insurance by the submission of all the relevant Insurance Policies	18.1	Within 56 days from the Commencement Date.
Maximum amount of deductibles for insurance of the Employer's risks	18.2(d)	In accordance with the Preliminaries / Insurance provisions in the accepted Bid.
Minimum amount of third party insurance	19.3	Two Hundred Thousand US-Dollars (US\$200,000), per occurrence with unlimited number of occurrences.
Appointment of Dispute Board to be made by	20.3	The President - Ghana Institution of Engineers.