IN THE SECOND SESSION OF THE SIXTH PARLIAMENT OF THE FOURTH REPUBLIC OF GHANA

REPORT OF THE JOINT COMMITTEE OF FINANCE AND ROADS & TRANSPORT

ON

THE COMMERCIAL AGREEMENT AMONG THE GOVERNMENT OF THE REPUBLIC OF GHANA, LONRHO PORTS GHANA LIMITED AND ATUABO FREEPORT GHANA LIMITED IN RESPECT OF GHANA OIL AND GAS FREEPORT PROJECT.

JULY, 2014

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1.0 INTRODUCTION

The Commercial Agreement among the Government of the Republic of Ghana, Lonrho Ports Ghana Limited and Atuabo Freeport Ghana Limited in respect of Ghana Oil and Gas Free Port Project was presented to Parliament on behalf of the Minister for Finance by the Hon. Deputy Minister of Finance, Mr. George Kweku Ricketts-Hagan on Thursday, 26th June, 2014. The Agreement was thereafter referred to the Joint Committee of Finance and Roads and Transport for consideration and report in accordance with Article 181(5) of the 1992 Constitution and Orders 169 and 189 of the Standing Orders of the Parliament of Ghana.

The Committee held a number of meetings to deliberate on the Agreement. During the consideration of the Agreement, the Committee was assisted by the Hon. Ministers for Finance, Mr. Emmanuel Seth Terkper; Transport, Mrs. Dzifa Ativor and their Deputies, Mr. George Kweku Ricketts-Hagan and Mrs. Joyce A.B. Mogtari. The Committee also recognized the presence and contributions of the Hon. Deputy Minister for Energy, Mr. Ben Dagadu and Officials of the Ministries of Finance and Transport, Ghana Ports and Harbour Authority (GPHA), Attorney-General's Department and Lonrho Ports Ghana Limited.

Representations from the Trade Union Congress (TUC), Maritime & Dockworkers Union (MDU), the Board of GPHA, Ghana Oil and Gas Service Providers' Association (GOGSPA) and the Chiefs and Elders of East Nzema Traditional Area were also made to the Committee.

The Committee notes with gratitude, the contributions of the sector Ministers, the Chiefs and Elders from East Nzema Traditional Area and other personalities who assisted in the consideration of the referral.

2.0 REFERENCE

The following documents were used as reference materials during the deliberations:

- The 1992 Constitution of Ghana,
- The Standing Orders of the Parliament of Ghana; and
- Ghana Ports and Harbours Authority Act, 1986 (PNDCL 160).

3.0 BACKGROUND

The Commercial Agreement among the **Government of Ghana, Lonrho Ports Ghana Limited and Atuabo Free Ports Ghana Limited** is to facilitate the development and operation of a joint venture with the private sector and Government of Ghana to build an Oil and Gas Free Port in the Western Region specifically, Atuabo to meet the logistics and support requirements of Ghana's oil and gas industry and indeed the wider Gulf of Guinea region.

Prior to Cabinet approval to accept the Commercial Agreement on 16th January, 2014, extensive engagements between the Government of Ghana (in some cases agencies of Government) had taken place to determine the feasibility of the project, the requisite infrastructure and investments needed to develop the only petroleum/hydrocarbon logistics based port.

Indeed, it is instructive to indicate that after a review of the existing infrastructure, market demand study, an independent location analysis, site survey, local community consultations, wave analysis, environmental and social impact assessment, master plan and feasibility study, Lonrho confirmed to the Government of Ghana that the project is viable.

The Ghana Free Zones Board has also reviewed the project and declared the land required as a Free Port under the terms of the Free Zone Act, 1995 (Act 504) and granted a Free Zones Developer License to the Promoter. After the Commercial Agreement was reviewed, negotiated and the terms and conditions set out, the Government of Ghana agreed to grant the Developer, Atuabo Free Port Limited, the right to design, engineer, finance, construct, develop, own, manage, operate and maintain the Free Port Project.

4.0 TERMS AND CONDITIONS OF THE COMMERCIAL AGREEMENT

4.1 Ownership Rights and Control

The equity in the Project will be held through a Special Project Vehicle called Atuabo Freeport Ghana Limited, a Ghanaian incorporated entity.

The Atuabo Free Port will be a private sector joint venture with the Government of Ghana, referred to as "the Developer" totally funded by the private sector without Government guarantee. The negotiated ownership and right of all parties in the Project shall be as follows:

a) Forty five (45%) shall be wholly Ghanaian owned. This will include 35% of the initial capital contributions being made by Ghanaian institutions such as SSNIT, GPHA, GNPC, VRA, SIC to acquire equity in Atuabo Free Port Ltd. The Government of Ghana shall be given a 10% stake of the initial share capital of the developer at a per value zero premium. Further, all initial capital contributions up to Commercial Operation Date in respect of the initial GoG shareholding shall be carried by the other shareholders on a non-refundable basis ensuring non dilution of the Government's interest.

b) The remaining 55% of the equity will be held by international investors and will include Lonrho Ltd, Africa Finance Corporation and China Habour Engineering Company (CHEC).

c) The Chairman of the Board of Atuabo Free Port Ltd shall be nominated and appointed by the Government of Ghana.

4.2 Commercial Agreement Tenure

The initial term shall commence on the Effective Date and shall last for a period of twenty five (25) years, after which the parties shall enter into a new negotiations for another 25 years tenure.

4.3 Government of Ghana Obligations and Grant of Rights

Under the Commercial Agreement, the GoG agrees among other things to:

(i) Grant the Developer the absolute and sole right and authority to undertake and develop the Free Port Project within the Site supporting the oil and gas industry, including, amongst other things, providing the Services within the Free Port Complex, charging the Free Port Tariff to Freeport Users, extending the Free Port Complex as necessary and providing certain Site Services to the Ghanaian Authorities for the duration of the Term;

(ii) Grant the Developer the right to undertake any Additional Project (i.e. any additional project within the Site related to the support or development of the hydrocarbons industry in Ghana or wider Gulf of Guinea Region) that it wishes to develop;

(iii) Agree to procure the granting of all necessary Consents and licenses (cooperating with the Developer in such regard through the Project Advisory Committee) required for the Developer to be designated as, and enjoy the rights of, a Free Zone Developer and Free Zone Enterprise as set out in the Free Zone Act for the duration of the Term (including all existing Free Zone incentives and investors' protections and work permits);

4.4 Developer Obligations

Under the Commercial Agreement, the Developer agrees to, amongst other things:

(i) Design and construct the Free Port Complex, and operate the Free Port Complex after Commercial Operations Date for the duration of the Term;

(ii) Pay to the GoG, on a monthly basis (in arrears), a cash royalty based on; (a) 5% of the Port Dues paid by Free Port Users (b) 5% of revenue from the Developer's published port tariff per tonne of goods and (c) 5% of revenue from rentals of the undeveloped service area of each sub-lease granted to a tenant at the Site;

(iii) Comply with Applicable Laws, Environmental Standards, Best Industry Practice and the Local Content Regulations in carrying out its obligations under the Commercial Agreement, and make applications for Consents in a timely and appropriate manner in the Prescribed Form and with payment of the Prescribed fee;

(iv) Provide the Ghanaian Authorities with appropriate premises within the Site for the purpose of performing the Site Service (through Site Services Lease Agreements);

(v) Designate the Forward Operating Base Site for use by the Ghana Navy on a rent free basis, and construct the Forward Operating Base facilities as set out in the Commercial Agreement;

(vi) Establish a Community Development Trust and comply with its obligations under the livelihood restoration plan; and

(vii) Submit regular reports to the GoG relating to the provision of the Services under the Commercial Agreement

4.5 Remedy and Termination Rights

The Parties have the right to contractual remedies, termination rights and compensation under the Commercial Agreement under certain circumstances. These circumstances include Change in Law, Force Majeure and Party default which are outlined below:

Event	Remedy	Termination Compensation
Material / General Change in Law	Developer has rights to terminate under clause 17.1 GoG takes a transfer of the assets under clause 21.2.2.	If termination is : 1. Pre-FID: No Compensation payable 2. After FID but within Initial Term: (i) 100% of Present Value ("PV") x 5 years; plus (ii) Financial Obligations (i.e. outstanding financing debt) (no compensation for Extended Term) 3. After expiry of Initial Term: (i) 100% of PV x 5 years (or unexpired Extended Term, if less than 5 years); plus (ii) Financial Obligations (clause 22.1.6)
Natural Force Majeure (FM) Event	1. Developer has rights to remedy damage for Restorable Loss under clause 18.9.2, and 2. Developer has the right to terminate for total Loss under clause 18.9.3. 3. GoG takes a transfer of the assets under clause 21.2.2.	No Compensation payable to Developer (clause 22.1.1). The Developer may look to insurance policies to cover losses for the Natural Force Majeure Events.
Other Force Majeure Events e.g. Revolution, Riot, Bombs, Religious or Civil strife	GoG obliged to Compensation for Restorable Loss under clause 18.10.2. Developer has the right to terminate for total Loss under clause 18.10.2. GoG takes a transfer of the assets under clause 21.2.2.	If termination is : 1. Pre-FID: No Compensation payable After FID but within Initial Term: greater of (i) 100% of Present Value ("PV") x 10 years; plus (ii) Financial Obligations (no compensation for Extended Term) 2. After expiry of Initial Term:

		greater of: (i) 100% of PV x 10 year (or unexpired Extended Term, if less than 10 years) ; and (ii) Financial Obligations (clause 22.1.4)
GoG Event of Default	Developer has right to terminate under clause 19.2. GoG takes a transfer of the assets under clause 21.2.2.	If termination is : 1. Pre-FID: No Compensation payable After FID but within Initial Term: (i) 100% of Present Value ("PV") x 5 years; plus (ii) (ii) Financial Obligations (i.e. outstanding financing debt) (no compensation for Extended Term) 2. After expiry of Initial Term: (i) 100% of PV x 5 year (or unexpired Extended Term, if less than 5 years); plus (ii) Financial Obligations (clause 22.1.5).
Developer Event of Default	GoG has right to terminate under clause 19.2. GoG takes a transfer of the assets under clause 21.2.2.	Pre-FID: No compensation payable After FID: GoG required to pay only Gross Asset Value (fair Value of all assets of Developer, considered as a going concern) (clause 22.1.3)

4.6 Governing Law and Dispute Resolution

The governing law of the Agreement is Ghanaian law (s). All disputes arising in connection with the Commercial Agreement are to be settled by arbitration in The Hague in accordance with the UNCITRAL Rules. These arbitration provisions are intended to provide for a neutral venue and set of arbitral rules for each Party.

4.7 Commercial Agreement Tenure

The initial Commercial Agreement shall commence on the Effective Date and shall last for a period of twenty five (25) years, after which the parties shall enter into a new negotiations for another 25 years tenure.

5.0 STAKEHOLDER CONSULTATION

As part of the Committee's work, the following identifiable groups who have interest in the project were met.

i. The Trade Union Congress;

ii. The Maritime and Dockworkers Union;

iii. Chiefs and Elders of East and West Nzema Traditional Area;

iv. Management and Board Members of Ghana Ports and Habours Authority; and

v. Ghana Oil and Gas Service Providers Association .

5.1 *Trade Union Congress (TUC) and Maritime and Dock Workers Union (MWU)*

Both the TUC and MWU were of the view that the proposed development of a Freeport for Oil and Gas at Atuabo violates the provisions of the Ghana Ports and Harbours Act, 1986 (PNDCL 160). Per their argument, Clause 5 (1) of the Law, grants the exclusive right to build, construct, manage, control and maintain ports in Ghana to GPHA in order to protect Ghana's national security and sovereignty. They cited high rate of stowaways and some illicit activities that were recorded at a private Container Terminal in one of our Ports due to unwillingness of the private developer to invest in security to stem the tide.

The Union was not in favour of the exclusivity clause in the Commercial Agreement because they fear it might not make Takoradi Port competitive in the oil and Gas industry.

The Union entreated Government to rather charge GPHA to raise the needed funding to develop the proposed Atuabo Port as second oil and gas terminal to maximize Government revenue and forestall national pride and security.

5.2 *Chiefs and Elders of East and West Nzema Traditional Area*

The Chiefs and Elders expressed their support for the Project. They informed the Committee that, they have been consulted and involved at the various stages of the Project and were of the firm conviction that its implementation will be beneficial to the people of the area in particular and the nation as a whole. They were however, emphatic that they do not have preference for any particular company or group to develop the facility. They however, appealed to the Committee to urgently approve the Agreement to enable the project commence as early as practicable.

5.3 *Board Members of Ghana Ports and Harbours Authority (GPHA)*

The GPHA Board was represented by the Board Chairman, the Director-General and the Board Secretary. They declined to comment on the Commercial Agreement in oder not to contradict their official position presented to the Ministry of Transport, and believed the Ministry of Transport communicated its concerns to the inter-ministerial Committee which worked on the Project which resulted in the Agreement being laid in Parliament for approval.

5.4 *Ghana Oil and Gas Service Providers Association (GOGSPA)*

The GOGSPA submitted a plea in support of the Project to the Committee. The plea among others indicates large expanse of space/land is a requisite for an efficient Oil and Gas Port to support on-site fabrication and movement of heavy machinery/equipment, bunkering, storage of chemicals, equipment and fresh water. According to GOGSPA, the existing space at the Takoradi Port do not support efficient service delivery as most of the fabrication of heavy machinery/equipment has to be done outside and transported to the Port. The heavy traffic congestion within the Takoradi Metropolis therefore increases cost of service delivery and efficiency.

The group stated that the establishment of a dedicated Port for Oil and Gas will guarantee the use of Ghana's built capacity in the oil and gas industry after the oil reserves are depleted. Further, the port will act as a catalyst for the establishment of a petrochemical industry in Ghana which will eventually service the industry in the sub region and thereby increase business opportunities for local operators in the enclave.

GOGSPA also indicated that the completion of the project will ensure massive transfer of skills that will reinforce the enriched human capital of the country.

6.0 OBSERVATIONS

6.1 *Lonrho Ports Limited*

Providing the background information on the Company, the Minister indicated that Lonrho Ports Limited is a 100% subsidiary of Lonrho Plc, of London. Lonrho Plc is a public Limited Company incorporated in London in 1909 with its headquarters at Cheapside House, 138 Cheapside London EC2V 6BL. According to the Minister, Lonrho began operating in Africa in 1909 as the London and Rhodesian Mining Company and at its peak in 1989; Lonrho's profits were £272 million, up from a mere £158,000 in 1961. By 1995, Lonrho's African non-mining businesses had expanded into 15 sub-Saharan African countries, with approximately 90 operating companies involved in a wide range of business activities. The Minister added that in the year 2000, Lonrho Africa began to focus its investments and to follow a strategy of disposing off some assets in Africa in order to pay off its debt and return value to shareholders. The Company's remaining assets comprised a 59% shareholding in Hotel Cardoso in Mozambique, an industrial property in South Africa and cash resources of approximately £20 million.

It was further stated that Lonrho continues to invest in over 17 countries across Africa in 3 core business sectors: Food Supply Chain Management, Market Expansion Services and Infrastructure, and 2 non-core business sectors, Hotels and Information Technology. These important industries provide some of the building blocks and foundations required for successful economic growth. Lonrho has built tangible operational businesses that promote job creation, assist poverty reduction, and are an integral part of African economic development and currently Lonrho has major subsidiaries in many countries including France, Spain, Italy Sweden, Brazil, New Zealand, Singapore, Australia, China, Kenya, South Africa, Zambia and Malawi.

6.2 *The Project*

The Committee was informed that the Atuabo Freeport Project is a private sector initiative which aims at creating a specialised port dedicated to providing support to the supply chain in the oil and gas services sector. The project will thus, provide a support base for oil and gas services to maximize the benefit of the country's oil resources for accelerated economic growth. The Minister also indicated that the project will provide regional opportunity for companies wishing to provide a platform for service companies in the oil and gas sector to service regional oils industry in Guinea, Nigeria, Cameron and Cote d'Ivoire amongst others.

He further stated that the Freeport will provide a logistic supply base, offshore fabrication yard, shipyard facilities to provide a base in which to undertake Rig and Ship repairs and to provide life support services for employees and tenants of the port. The Minister explained that the provision of facilities to support rig and ship repairs in Ghana are uniquely located to accommodate the sudden growth in deepwater exploration across the West African coastline with an expected increase in about 300 offshore supply vessels over the next 5 years.

6.3 *Factors influencing the selection of the project location*

Touching on the factors that influenced the selection of the project location, the Minister stated that the project is to be located at Atuabo due to Atuabo's strategic location and cost competitiveness. The Minister added that Atuabo was considered an ideal location for servicing the offshore oil and gas activities due to its proximity to the Jubilee Oil Fields. According to the Minister, Atuabo is approximately three hours sailing time to the jubilee fields as compared to Takoradi which is about eight hours. It was further explained that the proximity to the fields will promote efficiency and reduce the cost of operation. Secondly the feasibility studies showed that due to limited space and other associated cost, the project would cost US$350 million more when it is located at Takoradi as compared to Atuabo.

6.4 ***Ownership structure***

In a response to concerns expressed by Honourable Members regarding local participation in the project, the Minister of Finance informed the Committee that Atuabo Free Port Ghana Limited is a limited liability company registered in Ghana. The company is jointly owned by Lonrho Ports Ghana Limited which has 35% interest, the Government of Ghana has 10% carried interest with another 35% interest reserved for Ghanaian institutional investors such as SSNIT, SIC, VRA, GPHA, GNPC to be purchased on commercial terms, Africa Finance Corporation (AFC) 15% and 5% by China Habour Engineering Company (CHEC). The Minister further indicated that, preliminary discussions with the Chief Executive Officers of the proposed Ghanaian institutions gives strong indication that they are in position to raise the required capital to acquire the 35% share in the Company. The Minister emphasised that by this arrangement, Ghana becomes the largest shareholder with a total holding of 45% (10% carried interest and 35% institutional paying interest). This arrangement, the Minister stressed, is aimed at ensuring that the country participates fully in the activities at the Port to derive maximum benefit to the citizenry.

6.5 *Financial Impact*

The Committee observed from the terms of the agreement that the Government of Ghana is not required to provide funding for this project or provide guarantee. The Minister of Finance explained that the Government does not intend to add the cost of the project to the national debt. The intention of Government, the Minister stressed is to implement the entire project as a private sector initiative without any financial commitment or guarantee from the Government. The Committee was informed that the capital cost for the development is approximately US$600 million, which will be funded under a non-recourse project finance model with a debt and equity ratio of about 70:30. Letters of support had already been received which demonstrate that private sector finance is available for the Project.

6.6 *Benefits of the Project*

Highlighting the benefits of the project, the Minister of Finance stated that the development of the Free Port at Atuabo will also considerably reduce logistics costs to other oil and gas developments in the Western Region. The Minister indicated that besides, 45% interest to be owned by Ghanaian institutions and GoG the Country will further benefit from taxes and surface rent to be paid by companies that will operate from the free zone enclave at the Port.

6.7 *Local Content and Local Participation*

The Committee was informed that the Government has taken the needed steps to ensure greater local participation in the development and implementation of the Project. As part of these measures, the Project has been subjected to the Local Content and Local Participation Regulations for the Petroleum Sector. To further promote direct local participation throughout the tenure of the project, 35% of the project equity has been made available to Ghanaian institutions and 10% equity has been allocated to the Government of Ghana as free carried interest, giving Ghana a 45% interest in the equity of the development.

Further, the facility, when completed, will provide the necessary infrastructure for the oil and gas industry required to enable the sector undertake more value added activities such as fabrication of larger and heavier subsea elements in Ghana. This, according to the Minister has a multiplier effect on the delivery of local content in the Petroleum Sector in the short term and also allows Ghanaian companies to export their products and services to the wider regional market.

6.8 *Community Participation*

The Committee learnt that to mitigate the impact of the project on the livelihood of the local communities, the developer, in consultation with the Community, have agreed on a number of initiatives which will provide alternative livelihood to the affected community by way of revenues and skills development. Such mitigating measures to be adopted include:

a. leasing of the land by the Developer from the Community;

b. Agreement to set up a Development Assistance Trust into which an amount will be paid annually based on the financial success of the development. The Trust will be managed transparently by Trustees who will come from the community and Civil Society Organizations. The objective of Development Assistance Trust is to support the social infrastructure and development needs of the area; and

c. livelihood restoration plan to ensure programmes are developed to ensure the community can share the economic benefits of the project being developed.

6.9 *Financial Capability of Applicants*

The Committee was informed that Lonrho have received sufficient expressions of interest from various financial institutions including Development Financial Institutions, Export Credit Agencies, and Commercial Banks. The banks include African Development Bank, Standard Bank, Standard Chartered Bank, DBSA amongst others. The Minister added that Letters of Interest from leading financial institutions show that the funds can be raised from private sector to finance the construction and operations of the port. It was however, stressed that the financial closure was dependent on the conclusion of regulatory approvals.

6.10 ***Exclusive Right***

The Committee observed that section 3.3 of the Commercial Agreement grants the developer the absolute and sole right to undertake a free port project within the Western Region for petroleum activities. The Committee was informed that the sole right granted to the developer is only in respect of Oil and Gas Free Port for the duration of the initial debt tenure which has been limited to 10 years from the commercial operation date. This duration, the Committee noted is much shorter than the duration for typical capital intensive infrastructure projects of similar nature.

The Committee therefore calls on GoG to ensure that the commercial operation date is attained as soon as practicable since the period of exclusivity and payment of royalty to GoG will commence from that date.

6.11 ***Exclusivity and GPHA's ability to expand the operations of Takoradi Port***

The Committee noted that though clause 7.1.2 prohibits GoG from granting any concession agreement or other agreement similar to the Freeport Agreement, without express consent of the Developer, GPHA is being allowed to in addition to the Existing Berth, construct an additional oil supply vessel Berth. Explaining this provision, the Minister of Finance indicated that the exclusivity does not prevent GPHA from carrying out expansion works at the Takoradi Port for the purpose of carrying out its core mandate or operations. According to the Minister, GPHA can undertake any expansion works and increase its operations. Further, in addition to the current expansion works, GPHA is being allowed to construct additional oil Berth at the port. The

Minister opined that what the exclusivity right seeks to do is to protect the investment being made at Atuabo. In the view of the Minister, this is fair and normal business requirement from the debt financiers to guarantee the ability of the project to pay back its debt on time and no investor would be willing to invest in such a project, when it is realised that the investment would not be protected.

Some Members of the Committee were however, of the view that in view of the ongoing investment being made by GPHA in Takoradi Port, GPHA should not be restricted to the development of an additional oil berth to the existing one and some other Members were also of the view that an additional berth dedicated solely for oil and gas services will be economically sufficient for Takoradi Port during the period of the exclusivity

7.0 RECOMMENDATIONS

The Committee after a careful scrutiny of the Agreement proposed the following amendments:

i. Paragraph (C) of the Recital line 1, delete "Developer" and insert "Holdco"

ii. Section 12.4 should be reviewed by substituting "may" for "shall" in line 1 after "GoG" to give government discretion on what type of co-operation it extends to the operator in respect of arranging financing for the project.

8.0 CONCLUSION

The Committee upon a thorough examination of the Agreement is of the view that, since the oil and gas industry is expected to be the major driver of Ghana's economy, it is important to create the right infrastructure to accelerate the growth of the sector. The Atuabo Oil and Gas Freeport project is well positioned to deliver the needed infrastructure to propel the growth of the sector to ensure that the country maximizes the benefits of the offshore oil and gas deposits. Also, the Government is not expected to make any direct payment towards the project neither does the cost of the project adds to the national debt stock and the fact that Ghana and Ghanaian institutions have the largest shareholding in the project. The Committee is satisfied subject to the proposed amendments that the Agreement delivers value for money and is in the best interest of the Country as it will help create jobs and transform the economy of the region and the country as a whole.

The Committee therefore by majority decision recommends to the House to adopt its report and ratify **The Commercial Agreement between the Government of the Republic of Ghana, Lonrho Ports Ghana Limited and Atuabo Free Ports Ghana Limited in respect of the Ghana Oil and Gas Freeport Project** in accordance with Article 181(5) of the 1992 Constitution.

Respectfully submitted.

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