

**Contracting of "ordinary" Sub-Contractors for "Provisional Sums" in Millions  
due to misconception to pay in foreign Currency without Tax**

"Nominated" Sub-Contractor's compensation is already defined in the "Award of ACA / Contract Price" or **"instructed by Engineer to employ the sub-contractor [SC05.1(b)]** in conjunction with a Variation Procedures [Clause 13]

Description	Unit Rate for permanent works with temporary and auxilliary works only. The P&G / preliminary and general costs for Site Establishment, time- and value-related costs, and demobilization seperately paid with Bill No 100.	Unitrate with incorporated / P&G Indirect costs due to ZERO definition of site establishment, running and value related costs, demobilization in Bill No 100 P&G/
Unit Rate in BoQ (with or without P&G)	<b>100%</b>	<b>100%</b>
e.g. the UR differs ... P&G surcharge	<b>100 Euro</b>	<b>123 Euro</b>
Bill No 100 : P&G in seperate BoQ measured and paid, without shift costs - must be seperately claimed. Assume: 23% without additional shift costs.	<b>0%</b>	<b>23%</b>
Bill No 200 - 2100 : permanent works with temporary and auxilliary works linked to the respective BoQ-item	100%	77%
<b>Available Turnover for Sub-Contractor of the UR (without or with incorporated P&amp;G)</b>	<b>100%</b>	<b>77%</b>
Main Contractor's Superintendence over the ordinary Sub-Contractor (Note: mostly limited to 5% for Provisional Sums SC13.5)	-5%	-5%
Provisions / split commission paid by Sub-Contractor for brokerage to ? Eng / Emp ?	<b>-20%</b>	<b>-20%</b>
Subcontractors remaining contingent out of the Unit Rate to carry out his works	75%	52%
<b>Consequences: squeeze out the payment of the workforce and save money for bribes.</b>	<b>These actions are aim against the work force (approx. 85% of the population) to get exploited by low wages &amp; salaries. These It impedes the economic development of the beneficiary country.</b>	
Loss of Main Contractor, if he does not consider his P&G incorporated in his BoQ-Rates. The Contractor will not be able to recover his 23% indirect costs + 5% superintendence + additional shift / acceleration costs, if he buys the SC-works for 72% of the BoQ-Unit Rate.	<b>Sub-contractors "buying" Unit Rate = 100% BoQ Unit Rate mins [ -23% (IDC) - 5% (Superintendence) - 3% shift / acceleration costs = minus 31% ] = 69%. However in this case, the Subcontractor is said to be intimated to <b>pay out the 15%-20%</b> brokerage commission to the beneficiaries..</b>	