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U. S. AGENCY FOR INTERNATIONAL DEVELOPMENT

RANGOON, BURMA

REPORT OF EXAMINATION

RANGOON GENERAL HOSPITAL

PROJECT NUMBER 482-22-550-112

(Construction of an Outpatient Building  
and  
an Adjunct Services Building)

FOR THE PERIOD

JUNE 26, 1958 THROUGH JULY 31, 1967

AUDIT REPORT NO. 68-1

OFFICE OF THE CONTROLLER

DATE ISSUED December 11, 1967

AUDIT BRANCH

COPY NO. 7

USAID/BURMA

A.I.D.  
Reference Center  
Room 1656 NS

MEMORANDUM

TO : Mr. F. William Small  
Chief, AID Affairs  
*Stanley S. Nowak*

FROM : Stanley S. Nowak  
Controller

SUBJECT: Report of Examination, Rangoon  
General Hospital

Pursuant to M.O. 798.2, attached hereto is  
Audit Report No. 68-1, dated December 11, 1967  
(Copy No. 1) covering an examination of the  
Rangoon General Hospital Project.

The report contains three recommendations  
one of which is currently outstanding.

DISTRIBUTION OF THE REPORT

The following distribution has been made of this Report. Distribution to Washington has been made in accordance with M.O. 798.2, dated March 17, 1967.

Chief, AID Affairs, USAID/Burma

Project Coordinator, USAID/Burma

Office of the Controller, Audit Division  
(A/CONT/AUD)

Bureau for Far East  
Office of Management Operations  
(FE/MGT) AID/W (3)

Inspector General of Foreign Assistance  
Department of State  
Washington, D.C. 20520

Burma Desk Officer, AID/W

Government of the Union of Burma  
Ministry of National Planning (2)

Peoples Works Corporation (3)

Directorate of Health (2)

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## INTRODUCTION

In accordance with M.O. 798.1, an examination has been made on the activities of Project Agreement Number 482-22-550-112, Rangoon General Hospital (formerly numbered 82-55-112) dated June 26, 1958. The examination included a second agreement (formerly numbered 82-55-112A) with the same number, dated March 30, 1959 and which was part of the above cited project. The Agreements were executed between the Government of the United States, represented by the International Cooperation Administration (now A.I.D.) which is administered in Burma by its operations mission (hereinafter referred to as USAID), and the Government of the Union of Burma (hereinafter referred to as G.U.B.) represented by the Ministry of Finance and Revenue.

The Project Agreement made available a total of \$752,000 (Fiscal Year 1959 funds) for A.I.D. financed commodities. The funds were to be advanced as a loan pursuant to the 25 million dollar Line of Credit established by the U.S. for Burma under Agreement reached on March 21, 1957. The purpose of this financing was to establish a program to provide expanded and modernized facilities for outpatient service, as well as laboratory and adjunct services facilities for the entire hospital by constructing two new buildings to house these facilities and to provide in these new buildings outpatient care to those patients now treated on an inpatient basis, because adequate facilities are not available. The Government of the Union of Burma was to provide local currency costs amounting to \$607,000 at the exchange rate of \$1.00 to K4.75, and the U.S. Government on March 30, 1959 agreed to augment this amount to the extent of K3,816,000.

This examination, the first to be made of the project, was made by the Audit Branch of the Office of the Controller, USAID/Burma. The examination covered the period June 26, 1958 through July 31, 1967.

## BACKGROUND INFORMATION

The Rangoon General Hospital is the largest and most important hospital institution in Burma. It functions as chief training center for medical graduates during internships and for the training of nurses in addition to its normal work of providing general medical and surgical services. It was five years under construction (1905-1910) and had an original capacity of 546 beds, which number was increased in post war years to 800 and then to 1,300 by utilization of nearby buildings, overcrowding the wards and using corridor space. Rangoon's population has doubled since 1940 and this increase coupled with increasing reliance on Western medical practice without commensurate expansion of medical facilities has caused the hospital to be used well beyond capacity. The outpatient department was utilizing space which would be used to relieve the overcrowded conditions for inpatients if it could be located elsewhere. The average monthly attendance of patients at the Outpatients Department had also reached 8,070. Studies of the problems posed

revealed that the practical first step to relieve overcrowding and modernize facilities was to provide a new outpatient building and a new adjunct services building. Improved outpatient facilities utilizing better laboratory, X-ray and physical therapy services would also relieve the pressure on the inpatient facilities as it would be possible to treat a larger number of cases as outpatients without having to find beds for them in the hospital. The increase in relative importance of such activities of the laboratory, X-ray, physical therapy and blood bank services, together with the improvement of the outpatient program made it desirable that these services together with the improvement of the outpatient program have first priority in the general modernization and improvement of the hospital. The direct contribution to improved training of medical personnel in the above mentioned services was also another factor.

As previously mentioned, the U.S. Government entered into two agreements to provide \$752,000 and K3,816,000 (in local currency) respectively. The Project Agreement (Dollars) was revised ten times, the last revision limiting dollar costs to \$750,389.84.

The Project Agreement (Kyats) was revised five times, all provisions and amounts remaining the same, except the final contribution date which was extended in every revision. The last revision fixed the final contribution date at February 29, 1968.

As of July 31, 1967 records of the USAID Accounting Branch, based upon Advices of Charge from AID/W, disclosed that expenditures under PIO/C 80056 amounted to \$520,347.33 leaving an unexpended balance of \$228,152.67.

USAID responsibilities for monitoring activities under the project were delegated originally to the Public Works Officer and on his departure to the Public Works Engineer (hereinafter referred to as the Project Coordinator) and for the GUB the Ministry for Public Works and Housing and latterly the Peoples Works Corporation was the interested agency.

#### PURPOSE AND SCOPE OF EXAMINATION

This examination was made to review the performance under the Project Agreements and to determine compliance with the terms of the agreement by all responsible parties.

The examination entailed a review of project documentation, property data, reporting, adherence to AID marking requirements, utilization of equipment, contribution by the GUB, and end use visits to selected sites. The period of coverage applicable to this examination was from June 26, 1958 through July 31, 1967.

PREVIOUS EXAMINATION

Prior to this report, no previous examination had been made to review the activities under the project.

SCHEDULES ATTACHED

EXHIBIT 'A' - Procurement Contractors and Letters of Credit Established

EXHIBIT 'B' - Schedule of Local Currency Reimbursements

SUMMARY OF COMMENTS, FINDINGS AND RECOMMENDATIONS

This examination covers Project Agreement Number 482-22-550-112, Rangoon General Hospital signed on June 26, 1958 and a second agreement (U.S. owned local currency agreement) of the same number and name signed on March 30, 1959. The examination, the first to be made of the project is for the period June 26, 1958 through July 31, 1967.

The final revision to the Project Agreement obligated \$750,389.84 of which \$748,500 was made available for U.S. financed commodities while \$1,889.84 met part of the cost of contract services of an American Architect. As of July 31, 1967 USAID records showed expenditures totalling \$520,347.33 for commodity procurement leaving an unexpended balance of \$228,152.67. A recommendation was made that steps be taken to either utilize the balance for which no contracts were entered into or liquidate the same. (Recommendation No. 1). Prior to the issuance of this report steps have already been taken to utilize the balance.

The U.S. Government agreed to make available K3,816,000 under the Kyat Project Agreement. Up to the cutoff date of audit K2,581,749.37 had been utilized. A check of the Reimbursement Requests revealed that one of the budget heads had been exceeded by a substantial amount. The Accounts Department was alerted to this fact (Recommendation No. 2).

All offshore procurement was practically complete and the review disclosed that the lowest tenders that met the specifications required, were selected.

Since the amount of the G.U.B. contribution could not be ascertained during the audit, it was recommended that the Peoples Works Corporation prepare a report covering the same. (Recommendation No. 3).

The project underwent a series of setbacks which are set out at the end of this report. With the utilization of the balance of funds available the life of the project has been further extended.

DETAILED COMMENTS ON THE EXAMINATION

PROJECT AGREEMENTS

DOLLAR FINANCING

Project Agreement Number 482-22-550-112 Rangoon General Hospital, (formerly numbered 82-55-112) was signed on June 26, 1958. This agreement, which made available \$752,000 of US financing for this program, made specific targets which are outlined in the following sections.

The objective was to assist the Government of the Union of Burma to:

- 1) Provide expanded and modernized facilities for outpatient service as well as laboratory and adjunct services facilities for the entire hospital, by constructing two new buildings to house these facilities.
- 2) Provide in these new buildings outpatient care to those patients now treated on an inpatient basis because adequate facilities are not available.

The U.S. Government agreed to provide the total sum of \$752,000 to assist in financing the total foreign exchange costs needed to meet equipment requirements.

The Project Agreement stipulated that the Government of the Union of Burma would provide the equivalent of \$607,000 which at the exchange rate of \$1 to K4.75 amounts to K2,883,250. This sum was to be made available, through adequate and timely allocation of funds as might be necessary to expeditiously utilize the equipment and commodities financed by United States dollar funds and to pay for the cost of local materials utilized in the construction of the buildings.

Up to the cutoff date of the audit which is July 31, 1967, the Project Agreement (Dollars) was revised ten times, the main purpose of every revision being to extend the Final Contribution Date. In addition to giving effect to extensions of Final Contribution Dates Revision No. 1 decreased the Cooperating Agency's Financing by \$66,000 bringing the total to \$541,000 at which figure it has remained constant throughout further revisions; Revision No. 2 transferred \$3,500 from the Commodity block to the Contract Services block; Revision No. 3 ratified modifications in the Commodity Schedule (Schedule C) by the issuance of Project Implementation Orders for Commodities; Revision No. 5 designated the Ministry of National Planning as the GUB cooperating agency in lieu of the Ministry of Finance and Revenue and decreased the contract services of dollar financing by \$1,610.16 thereby reducing the total obligation to \$750,389.84 at which figure it has remained constant. Both the Appropriation and Allotment Symbols underwent changes from

Revision No. 3 onwards the Appropriation Symbol in Revision No. 10 being 72-1161004 and the Allotment Symbol 654-50-482-00-68-73. (Subsequent to the audit cutoff date and prior to the issuance of this report there have been two more revisions No. 11 & 12, to the Project Agreement. Revision No. 11 extended the final contribution date from August 31, 1967 to February 29, 1968 while Revision No. 12 extended the final contribution date still further to June 30, 1970 and modified the objectives of the project to include procurement of medical and hospital equipment without changing the basis project objectives.)

#### NON DOLLAR FINANCING

As previously mentioned a Second Agreement No. 82-55-112A was signed on March 30, 1959 wherein the Government of the United States agreed to make available K3,816,000 to finance cost of goods and services delivered on or after April 1, 1959 in support of the Project. The funds to be provided were in partial substitution of the Host Country's Contributions as laid out in the Dollar Project Agreement as amended. It was anticipated that these funds would be utilized in accordance with the budget outlined below:

<u>By GUB Fiscal Year</u>		
<u>1958-59</u>	<u>1959-60</u>	<u>1960-61</u>
966,000	1,497,000	1,353,000

For reasons explained under the appropriate headings of this report the budget could not be followed.

There were altogether five revisions to the original agreement and all gave effect to extension of the final contribution date of the project which in Revision 5 was extended to August 11, 1967. Revision No. 2 in addition designated the Ministry of National Planning as the GUB cooperating agency in lieu of the Ministry of Finance and Revenue. As of the cutoff date of the Audit K2,581,749.37 has already been disbursed.

#### CONTRACT AGREEMENTS

There was one minor contract entered into for the services of an architect engineer, to re-examine the then existing plans for the outpatient building, for the purpose of determining the feasibility of changing from a one storey to a three storey structure. The engineer who rendered this service was a partner in the firm of architects who prepared the detailed plans in the first instance (at the expense of the GUB.) His proposal that the outpatient building be two storeys

and not three as envisaged, was not followed, the original plans with slight modifications being adhered to. PIO/T 80039 was opened for this purpose.

U.S. EXPENDITURES

DOLLARS

Initially PIO/C 80025 was issued at the inception of the project on July 2, 1958 for \$752,000 and procurement had reached the contracting stage when this PIO/C was cancelled in its entirety and reissued as PIO/C 482-55-112-9-80056 for \$748,500. The balance of \$3,500 was obligated in PIO/T 82-55-112-3-80039 dated May 5, 1959 to provide funds for the services of an architect engineer. This obligation was reduced to the expenditure level of \$1,889.84 in Revision No. 3.

The records in the USAID Accounting Branch based on Advices of Charge from AID/W disclosed that funds expended for commodities and contract services, as of July 31, 1967 are as follows:

<u>Number</u>	<u>Date</u>	<u>Amount</u> <u>Sub-Obligated</u>	<u>Amount</u> <u>Expended</u>	<u>Balance</u>
PIO/C 80056	2-10-60	748,500.00	520,347.33	228,152.67
PIO/T 80039	5-5-59	1,889.84	1,889.84	-
		750,389.84	522,237.17	228,152.67

RECOMMENDATION NO. 1 - That USAID take steps to either deobligate the balance or see that the same is utilized in the near future.

Prior to the issuance of this report steps were being taken to utilize the balance of funds available, for the procurement of much needed hospital equipment. Two PIO/C Nos. 80110 and 80111 have already been issued for Miscellaneous Metal Manufactures and Scientific and Professional Instruments, Apparatus, Supplies and Parts.

LOCAL CURRENCY

Eight reimbursement requests have been submitted for a total of K2,581,749.37 as aforementioned (See Exhibit B). The inspection and review of documentation backing such requests was well nigh impossible as the accounts maintained by the cooperating agency was not in conformity with the requirements of Annex 'C' to M.O. 1333.1, Prodig Foreign Currency Standard Provisions Annex which stipulates inter alia

that the cooperating agency agrees to maintain a separate set of accounts for all transactions under the Agreement. These requests were made up by extraction of items from the consolidated accounts of the cooperating agency. The Auditors however are pleased to report that commencing from the GUB Fiscal Year 1966-67, during which no further reimbursement requests were made, the accounts maintained do not breach any of the provisions of the aforementioned Manual Order.

A check of the Reimbursement Requests has revealed that expenditure under the budget head "Commodities" has been exceeded by K141,788.18 over and above the stipulated sum of K714,000.

RECOMMENDATION NO. 2 - That the Accounts Department be alerted to this fact and take adequate steps when processing future Reimbursement Requests.

#### PROCUREMENT

As previously mentioned offshore procurement was authorized under PIO/C 80056. In spite of the passage of time, the procurement records in the office of the cooperating agency were still intact and a review of the same revealed that in all cases the lowest bids which conformed to the required specifications, were accepted. Contracts for the supply of commodities to the value of \$525,127.00 (Exhibit A) were awarded and as of the cutoff date of the audit all materials contracted for with the exception of some window fittings, have arrived. The records of the USAID Accounting Branch showed expenditure of \$520,347.33. The Foreign Material Tender quotations from a world wide source was in two phases. The first phase for building materials required three types of tender quotation forms viz 1) Miscellaneous Building Materials; 2) Electrical Materials; 3) Sanitary Materials. The first type of form was for building materials for construction of the foundation up to the plinth stage while the second and third types were for the super structure of both buildings. The second phase also covered tenders for which no quotations were received in the first stage.

#### SHORTAGES

No record of claims for damages or shortages was maintained at the office of the cooperating agency. Enquiries revealed that the terms of most of the insurance policies stated that only damages or shortages in excess of 3% of the insured value would be considered. The auditors were assured that most of the damages or shortages encountered did not exceed 3%. In the case of fragile cargo such as glassware or porcelain-ware an I.O.P. (Irrespective of Percentage) insurance cover was executed. Owing to the passage of time no correspondence on any claim could be traced but the auditors were assured that neither any damages to or shortages of commodities delayed the construction in any way. AID/Burma did inform the cooperating agency of the requirement of Regulation 1 and the Standard Provisions of the Project Agreement.

### EQUIPMENT MARKINGS

The End-use section of the office of the Controller prepared sixty-nine Inspection and Labelling Reports and though these covered the major portion of the procurements the failure on the part of the cooperating agency to forward regular arrival reports was a contributing factor that 100 percent inspection of all arrivals had not been achieved.

### GUB CONTRIBUTIONS

Under the terms of the project agreement the GUB agreed to contribute the kyat equivalent to \$607,000. This amount was reduced in the first revision to \$541,000. USAID is totally ignorant of the amount expended by the GUB. As far as could be ascertained no specific accounts have been maintained by the cooperating agency; giving the sum total of expenditure to date and the auditors are of the opinion that this omission, as in previous audits, was not due to lack of responsiveness on the part of the cooperating agency but the lack of insistence on the part of USAID that the terms of the Project Agreement be observed to the letter.

RECOMMENDATION NO. 3 - The Peoples Works Corporation should submit a report of the total GUB contribution to the project from its inception to a recent current date as soon as possible.

### REPORTS

The early files of the project were replete with progress reports which were first on a quarterly basis and later, on a weekly basis. Up to April 6, 1962, 4 quarterly and 17 weekly reports were submitted by the project coordinator to AID/Burma. No more reports were submitted after the above mentioned date to December 31, 1964, because the project had been through a series of setbacks (explained in the paragraph under the heading Project Evaluation) and there was frankly speaking, no real progress to report. 13 monthly reports of progress were submitted by Messrs. Brown Daltas and Associates who are contractors to USAID, to the project coordinator, for the period commencing January 1, 1965. Thereafter the official Progress Reports, consecutively numbered, to AID/W were regularly submitted by this mission. 12 reports were submitted to AID/W the 1st being dispatched on June 25, 1965 and the final on March 10, 1967.

## PROJECT EVALUATION

The Project suffered many setbacks from the time of its inception to date. The project was initiated in June 1958, but foundation work on one of the buildings was held up in 1959 because of inability in procuring water proofing membrane. Over and above this the Ministry of Housing issued a directive halting all opening of Letters of Credit for materials after commitments had already been made with selected suppliers. With the reactivation of the project round about September 22, 1960 and the completion of the foundations of both buildings by the end of the same year the GUB halted all activity in order to review Capital Investment Projects. No work was done for almost two years when contracts were entered into with local building contractors in 1961 and 1962. Construction was started anew and would have led to completion of the two buildings albeit a little later than scheduled when the GUB issued an order on October 1, 1964 that all construction work connected with the Government would be undertaken by the Government itself independent of any private contractors. The task of completing the two buildings then fell on the newly formed Peoples Works Corporation, and as is usual with a body of such size, the task of picking up the threads and continuing where the contractors left off, occasioned a lot more delays and progress was slow.

The Adjunct Services Building was completed in April 1965, though the Institute of Para Medical Sciences was able to move into the ground floor on November 2, 1964. The stretcher lift only remains to be installed and should be ready before the issuance of this report, (about the end of October, 1967). The building has already been occupied by the various departments concerned and it has done much to relieve the overcrowded floor space of the main hospital buildings.

The Outpatient Department building was completed in September 1966 and only certain elements of the sanitary and electrical fittings need be installed. The auditors understand that these items will be installed just prior to the handing over of the building which is scheduled sometime about the end of October, 1967.

With the considerable activity that took place after the cutoff date of the audit involving both USAID and the Directorate of Health, steps have already been taken to utilize the balance of funds available for procurement of much needed hospital equipment. This would further extend the life of the Project into 1968/69, should schedules be met. All now depends on the foresight and energy of the Directorate of Health.

## RANGOON GENERAL HOSPITAL

EXHIBIT 'A'

## LISTING OF PROCUREMENT CONTRACTORS AND LETTERS OF CREDIT ESTABLISHED

Contract Number	Date	Name of Contractors	Amount in \$	Letter of Credit Number	Type of Equipment
2520/2522 (Tender No.2)	23-7-59	M.K. Electric Ltd., Shrubbery Road Edmonton, London, N.9	1,252.44	79/60	Electric Wiring Accessories
Tender No. 2	23-7-59	Siemens & Halske A.G. West Germany	6,261.04	80/60	Telephones & Accessories
2529/2531 (Tender No.2)	28-4-60	General Electric Co. Ltd., London W.C. 2	13,581.81	81/60	Electrical Materials, Fans, etc.
786/24 H.A. (B)	9-8-60	Crompton Parkinson Ltd., Wheatley, U.K.	13,871.52	83/60	Light Fittings
2789/2791 (Tender No.2)	19-8-58	Simplex Electric Co. Ltd., Staffordshire, U.K.	9,409.53	84/60	Electric Steel Conduit Accessories
2515/2517 (Tender No.2)	23-7-59	M/S Invest-Import, Belgrade	1,838.64	85/60	Polyvinyl Chlorid Insulated Wire
806/24 HAD (Tender No.3)	8-9-60	Suntomo Shoji Kaisha Ltd. Tokyo	4,950.00	86/60	Hot Water Generating Plant
Tender No. 3	14-7-59	Everseal Mfg. Co. Inc., USA	8,676.92	87/60	Cotton Roofing felt-Bitumen
805/24 HAD (Tender No.3)	9-8-60	Newalls Insulating Co. Ltd., USA	2,506.91	88/60	Sanitary insulating materials
Tender No. 3	9-8-60	Gummers Ltd., Effingham Valve Works, U.K.	1,889.55	90/60	G.M. Valves
873/24 H.A.	31-8-60	Twyfords Ltd., U.K.	3,479.85	100/60	Sanitaryware and fittings
872/24 H.A.	31-8-60	George Angus & Co. Ltd. London, U.K.	527.16	101/60	Fire hose and nozzles
880/24 H.A. (Tender No. 3)	5-8-60	British Traders & Shippers Ltd., U.K.	21,030.55	102/60	C.I. pipes and fittings

Contract Number	Date	Name of Contractors	Amount in \$	Letter of Credit Number	Type of Equipment
901/24 H.A. (Tender No. 3)	9-9-60	T. Weissberger & Co., Wellington Rd., London	152.17	112/60	Bib taps
3 508/P-6276	8-5-61	Wm. Jacks & Co. Ltd., London, U.K.	1,669.46	42/61	Fire Alarms & Indicators
485/24 H.A. (B)	10-5-61	Siemens A.G., West Germany	2,084.55	43/61	Oil Immersed Cables & Terminal Boxes
484/24 H.A. (B)	10-5-61	General Electric Co. Ltd., U.K.	605.22	44/61	Electric Wall Clocks
684/24 H.A. (B)	12-6-61	McCall & Co. Ltd., Sheffield, U.K.	2,099.30	105/61	Mesh Reinforcement
635/24 H.A.	12-6-61	J & K. Grevener Ltd., London, U.K.	45,533.00	111/61	Reinforcing Bars
796/24 H.A.	12-7-61	Cemexport Bruxelles, Belgium	103,236.43	140/8	Portland Cement
1225/24 H.A. (B)	25-9-61	Toyo Toki Co. Ltd., Kokura, Japan	2,837.30	154/8	Water Closet and lavatories
1227/24 H.A. (B)	25-9-61	Shanks & Co. Ltd., Barrhead, Scotland	250.84	155/8	Pedestal Eyewash Fountains
1230/24 H.A. (B)	25-9-61	Stewarts and Lloyds Ltd., Glasgow, C.I.	2,738.33	156/8	Galvanized Steel Pipes
1229/24 H.A. (B)	25-9-61	Sinclair Iron Co. Ltd., London, U.K.	101.77	157/8	Gully traps & drain pipes
1288/24 H.A. (B)	25-9-61	Tahel Company Ltd., Tokyo, Japan	4,777.37	168/8	Lead Waste Pipes & Hose Pumps
191/24 H.A. (B)	20-2-62	Gedrej & Biyee Mfg. Co. Ltd., Bombay	687.29	185/8	Fire Insulated Vault Doors
193/24 H.A. (B)	20-2-62	The Limner & Trinidad Lake Asphalt Co., Ltd., U.K.	2,982.00	186/8	Water proofing Mastic Asphalt
196/24 H.A. (B)	20-2-62	Tahel Co. Ltd., Tokyo, Japan	131.04	187/8	Galvanized Reinforcing Wire lathe
192/24 H.A. (B)	20-2-62	Alexander Fergusson & Co., Ltd., Glasgow	4,993.85	188/8	Lead Sheets

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Contract Number	Date	Name of Contractors	Amount in \$	Letter of Credit Number	Type of Equipment
1418/24 H.A. (B)	28-10-61	Fritz Hartmann Sudd Bemalter & Co., Germany	5,494.78	189/8	House Tank
690/24 H.A. (B)	27-4-62	Williams Jacks & Co., Ltd., London U.K.	924.00	190/8	Super Snowcem Paints
632/24 H.A. (B)	25-4-62	The Marley Floor Tile Co. Ltd., U.K.	4,470.45	191/8	Asphalt Tiles, base primer & adhesive
689/24 H.A. (B)	27-4-62	Leeds Paint Manufacturing Co. Ltd. U.K.	957.21	192/8	Plastic Emulsion Paint
195/24 H.A. (B)	20-2-62	Eversen Mfg. Co. Inc., Ridgefield, USA	6,965.64	193/8	Cotton roofing felt-bitumen
891/24 H.A. (B)	31-5-62	Taihei Co. Ltd., Tokyo, Japan	86,204.46	196/8	Hollow Metal Doors, Jalousie and Ventilator Windows
5/24 H.A. (B)	18-3-65	Siemens A.G., West Germany	21,690.88	366/11	Electrical Cables
2/24 H.A. (B)	18-3-65	British Insulated Cables Ltd., U.K.	807.77	367/11	Electrical Materials
6/24 H.A. (F)	18-3-65	Walsall Conduits Ltd., West Bromwich, U.S.	216.30	368/11	Pressed Steel Sunk Type Switches
8/24 H.A. (F)	18-3-65	M.K. Electric Ltd., Edmonton, London, U.K.	336.08	369/11	Pin Flush Shutters, S/sockets, Plugs and Switch Boxes
1/24 H.A. (F)	18-3-65	Import Export (Technical) Ltd., U.K.	8,054.20	370/11	Oil Circuit Breaker Switches, Switchboards & switch oil
7/24 H.A. (F)	18-3-65	Crompton Parkinson Ltd. Essen, U.K.	2,097.76	371/11	600 Amps Klad Switch Units
4/24 H.A. (F)	18-3-65	Sanders Wednesbury, London, U.K.	419.13	372/11	Fuse Switches
3/24 H.A. (F)	18-3-65	Simplex Co. Ltd., Staffordshire, U.K.	1,524.10	373/11	Open Type Switch Boards

Contract Number	Date	Name of Contractors	Amount in \$	Letter of Credit Number	Type of Equipment
9/24 H.A. (F)	18-3-65	American Refrigeration Co. Ltd., Calcutta	11,130.00	374/11	"AR" Window Type Room Air Conditioner
10/24 H.A. (F)	6-3-65	Twyfords Ltd., Staffordshire, U.K.	2,825.90	375/11	Laboratory Sinks & Fittings
11/24 H.A. (F)	4-8-65	Morrison Pumps Ltd., U.K.	6,480.32	376/	Sewerage pumps
12/24 H.A. (F)	24-5-65	Curlew Doors and Shutters, Ltd., U.K.	222.60	386/11	Roller Shutter Door and roller Shutters
13/24 H.A. (F)	9-6-65	Williams and Williams Ltd., Chester, U.K.	87,906.85	387/11	Aluminium doors, windows & parts
785/24 H.A. (F)	9-8-60	Smith & Elther Ltd., U.K.	481.34	82/60	Air Compressor
693/3 P.Q.C. (20)	22-5-66	Williams and Williams Ltd., Chester, U.K.	9,870.11	015/12	Aluminium doors & windows and parts
691/21 P.W.C. (20) H.A.	24-6-66	Commercial and Industrial Exports Ltd., Bombay	689.20	017/12	Cement materials
692/21 P.W.C. (20) H.A.	24-6-66	G.E.C. Overseas Services Ltd., London, U.K.	1,202.08	016/12	Electrical goods (switches, etc.)
T O T A L .....			<u>\$525,127.00</u>		

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SCHEDULE OF PAYMENTS - P.L. 480 KYATS

Reimbursement Request Number and Date	Contract Services	Commodities	Salaries and Wages and Other Costs	T O T A L
H1, dated April 11, 1962	K 350,000.00	K 450,000.00	K 200,000.00	K 1,000,000.00
H2, dated April 11, 1962	K 197,570.68	K 401,716.67	K 22,422.77	K 621,710.12
H3, dated May 31, 1962	K208,393.74	K 4,071.51	K 24,304.33	K 236,769.58
H4, dated September 13, 1962	K 151,222.87	-	K 9,200.65	K 160,423.52
H5, dated February 25, 1963	K 117,058.73	-	K 14,472.00	K 131,530.73
H6, dated August 30, 1963	K 66,494.00	-	K 6,705.78	K 73,199.78
H7, dated August 31, 1963	K 157,701.63	-	K 5,385.33	K 163,086.96
H8, dated April 5, 1964	K 176,266.84	-	K 18,761.96	K 195,028.80
T O T A L ...	K1,424,708.49	K 855,788.18	K 301,252.82	K 2,581,749.49
			Actual Expenditure ...	<u>K 2,581,749.37</u>
			Difference ...	K .12*

\*K621,710.00 was paid and not K621,710.12 the actual amount. 12 pyas was reduced for rounding up to the nearest full kyat.