



PROFESSIONAL FEES FOR ARCHITECTS

JUNE 2019

PRESENTATION BY W. DEWULF

WORKSHOP SUMMARY



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- Contract administration fees example
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- Example
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- Calculation of total fees
- Exercise

General remarks

- ❑ Minimum fees chargeable by Architects = schedule.
- ❑ Fees for standard services calculated as a percentage of the cost of works.
- ❑ Definition of cost of works
- ❑ VAT on different contracts
 - buildings used solely (100%) for residential purpose
 - extensions to an existing building used solely for residential purpose
 - improvements or maintenance to an existing building used solely for residential purpose
 - buildings used for both residential and non-residential purposes
 - number of new buildings, some for residential purposes and some for non-residential purposes
- ❑ Fees for supplementary services calculated on a time cost basis.
- ❑ All professional fees are subject to 15% value added tax

Standard and supplementary services

- Standard services (schedule, point 3)
 - Appraisal and definition of the project
 - Design concept
 - Design development
 - Approvals and technical documentation
 - Contract administration and inspection
- Supplementary services (schedule, point 4)
 - Special studies
 - Special designs
 - Surveys, inspections, renovations, valuations, etc. of existing premises
 - Special administrative or legal services
 - Maintenance/ Operating manuals
 - Supplementary/ Revised documentation
 - Special project management activities

Standard services – type building

- List of simple and complex buildings (schedule, point 5)
- Fees calculated in accordance with Column A, B or C

PERCENTAGE FEES FOR WORKS

Cost of Works (in Namibian Dollars)	Column A Fee for buildings other than simple or complex (in Namibian Dollars)	Column B Fee for simple buildings (in Namibian Dollars)	Column C Fee for complex buildings (in Namibian Dollars)
0 to 440,000	0.00 + 7.5% of cost	0.00 + 6.5% of cost	0.00 + 8.50% of cost
440,001 to 880,000	2,200.00 + 7.0% of cost	2,200.00 + 6.0% of cost	2,200.00 + 8.00% of cost
880,001 to 1,760,000	4,400.00 + 6.75% of cost	4,400.00 + 5.75% of cost	4,400.00 + 7.75% of cost
1,760,001 to 3,520,000	8,800.00 + 6.5% of cost	8,800.00 + 5.5% of cost	8,800.00 + 7.5% of cost
3,520,001 to 7,040,000	17,600.00 + 6.25% of cost	17,600.00 + 5.25% of cost	17,600.00 + 7.25% of cost
7,040,001 to 14,080,000	35,200.00 + 6.0% of cost	35,200.00 + 5.0% of cost	35,200.00 + 7.0% of cost
14,080,001 to 28,160,000	70,400.00 + 5.75% of cost	70,400.00 + 4.75% of cost	70,400.00 + 6.75% of cost
28,160,001 to 56,320,000	140,800.00 + 5.5% of cost	140,800.00 + 4.5% of cost	140,800.00 + 6.5% of cost
56,320,001 to 112,640,000	281,600.00 + 5.25% of cost	281,600.00 + 4.25% of cost	281,600.00 + 6.25% of cost
112,640,001 to 225,280,000	563,200.00 + 5.0% of cost	563,200.00 + 4.0% of cost	563,200.00 + 6.0% of cost
Over 225,280,000	0.00 + 5.25% of cost	0.00 + 4.25% of cost	0.00 + 6.25% of cost

Standard services – cost of works

- Cost of project for the calculation of fees is determined as follow:

DOCUMENTATION:

Total estimated cost (incl. VAT)

Less: VAT

Less: Escalation

Less: Contingencies

SUB-TOTAL

Add: VAT

TOTAL

CONTRACT ADMINISTRATION:

Total contract sum (incl. VAT)

- Contract sum always incl. VAT but is sometimes zero rated.

Standard services - stages

- Payment divided into different work stages.

- Stage 1 - Appraisal and definition	5%
- Stage 2 - Design concept	15%
- Stage 3 - Design development	15%
- Stage 4 - Approvals and technical documentation	40%
- Stage 5 - Contract administration and inspection	25%
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	100%

- In the event of partial services, fees are payable for each stage.
- If another Architect takes over after a specific stage, the fee for the first stage after takeover will increase by 15%

Example - documentation fees

- Calculate the documentation fees for the different work stages. The project is a small industrial park with two units consisting of office and warehouse for FI Holdings ; the estimated project cost is N\$ 39,518,7485.00 ; including N\$ 2,030,200.00 for escalation and N\$ 1,539,700.00 for contingencies.

DOCUMENTATION:

Total estimated cost (incl. VAT)	N\$ 39,518,485.00
<u>Less:</u> VAT	N\$ 5,154,585.00
<u>Less:</u> Escalation	N\$ 2,030,200.00
<u>Less:</u> Contingencies	N\$ 1,539,700.00
SUB-TOTAL	N\$ 30,794,000.00
<u>Add:</u> VAT	N\$ 4,619,100.00
TOTAL	N\$ 35,413,100.00

Example - documentation fees cont.



PERCENTAGE FEES FOR WORKS

Cost of Works (in Namibian Dollars)	Column A Fee for buildings other than simple or complex (in Namibian Dollars)	Column B Fee for simple buildings (in Namibian Dollars)	Column C Fee for complex buildings (in Namibian Dollars)
0 to 440,000	0.00 + 7.5% of cost	0.00 + 6.5% of cost	0.00 + 8.50% of cost
440,001 to 880,000	2,200.00 + 7.0% of cost	2,200.00 + 6.0% of cost	2,200.00 + 8.00% of cost
880,001 to 1,760,000	4,400.00 + 6.75% of cost	4,400.00 + 5.75% of cost	4,400.00 + 7.75% of cost
1,760,001 to 3,520,000	8,800.00 + 6.5% of cost	8,800.00 + 5.5% of cost	8,800.00 + 7.5% of cost
3,520,001 to 7,040,000	17,600.00 + 6.25% of cost	17,600.00 + 5.25% of cost	17,600.00 + 7.25% of cost
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112,640,001 to 225,280,000	563,200.00 + 5.0% of cost	563,200.00 + 4.0% of cost	563,200.00 + 6.0% of cost
Over 225,280,000	0.00 + 5.25% of cost	0.00 + 4.25% of cost	0.00 + 6.25% of cost

Type building Industrial park = other than building → use column A

Cost of works is N\$ 35,431,100.00 → use appropriate row

Example - documentation fees cont.

Professional fees = basic charge + 5.5% of cost
= N\$ 140,800.00 + (5.5% of N\$ 35,431,100.00)
= N\$ 140,800.00 + N\$ 1,947,720.50
= **N\$ 2,088,520.50** (= full fees excl. VAT)

Prof fees incl VAT = N\$ 2,088,520.50 + 15% VAT
= N\$ 2,088,520.50 + N\$ 313,278.08
= **N\$ 2,401,798.58** (= full fees incl. VAT)

TOTAL DOCUMENTATION FEES = 75% of full fees = **N\$ 1,801,348.93**

Stage 1	= 5% of N\$ 2,401,798.58	= N\$ 120,089.93
Stage 2	= 15% of N\$ 2,401,798.58	= N\$ 360,269.79
Stage 3	= 15% of N\$ 2,401,798.58	= N\$ 360,269.79
Stage 4	= 40% of N\$ 2,401,798.58	= N\$ 960,719.43

N\$ 1,801,348.94

Example - contract administration fees

- The tender amount for the industrial project is N\$ 37,638,975.00 (incl. VAT). The current amount valued to date (as per most recent valuation from QS) is N\$ 7,369,535.00. The previous contract administration fee account to the amount of N\$ 82,579.30 has been paid by the client. Calculate the new amount due.

Back to the table

Professional fees

$$\begin{aligned} &\rightarrow \text{Column A} \quad \rightarrow \text{Row of value} \\ &= \text{basic charge} + 5.50\% \text{ of cost of works} \\ &= \text{N\$ } 140,800.00 + (5.5\% \text{ of N\$ } 37,638,975.00) \\ &= \text{N\$ } 140,800.00 + \text{N\$ } 2,070,143.63 \\ &= \text{N\$ } \mathbf{2,210,943.63} \quad (= \text{full fees excl. VAT}) \end{aligned}$$

Prof fees incl VAT

$$\begin{aligned} &= \text{N\$ } 2,210,943.63 + 15\% \text{ VAT} \\ &= \text{N\$ } 2,210,943.63 + \text{N\$ } 331,641.54 \\ &= \text{N\$ } \mathbf{2,542,585.17} \quad (= \text{full fees incl. VAT}) \end{aligned}$$

Total contract administration fees is 25% of full fees = **N\$ 635,646.29**

Example - contract administration fees cont.

Contract sum	N\$ 37,638,975.00 (incl. VAT)
Amount valued to date	N\$ 7,369,535.00 (excl. VAT)

- Contract admin fees should be calculated as a percentage of total amount valued to date, including VAT, less any previously paid amounts.

Percentage of work done

$$\begin{aligned}\text{Work done (incl VAT)} &= \text{N\$ } 7,369,535.00 + 15\% \text{ VAT} \\ &= \text{N\$ } 7,369,535.00 + \text{N\$ } 1,105,430.25 \\ &= \text{N\$ } 8,474,965.25\end{aligned}$$

$$\text{Percentage of total} = \text{N\$ } 8,474,965.25 / \text{N\$ } 37,638,975.00 = 22.52\%$$

$$\begin{aligned}\text{Fees to date} &= 22.52 \% \text{ of contract administration fees} \\ &= 22.52 \% \text{ of N\$ } 635,646.29 = \text{N\$ } 143,147.54\end{aligned}$$

$$\begin{aligned}\text{Fees due now} &= \text{fees to date} - \text{previous paid} \\ &= \text{N\$ } 143,147.54 - \text{N\$ } 82,579.30 \\ &= \text{N\$ } 60,568.24\end{aligned}$$

Repetition fees

- Repetition fees are only applicable to design and documentation stages.

Formula:
$$\frac{F (N+2P)}{4N}$$

F - fee based on cost of repeated portion

N - total number of buildings

P - total number of different sets of drawings

- Contract admin fee (stage 5) calculated on total cost of project.

Alteration / additions fees



- Alteration fees are applicable to all the different stages, including design, documentation and supervision.
- Add 30% towards portion of fee.

Ratios

- A project can consist of new work, repetition work and alterations.
- In order to calculate professional fees due, the ratio of each portion should be calculated in relation to the complete project.

- **EXAMPLE**

An office complex is constructed with three identical office blocks. The construction cost of each new office block is N\$ 3,752,675.00 incl. VAT. There are also some changes made to existing office block on the same site. Calculate the ratios for professional fees for the following project.

Additional information:

Site works	N\$ 4,628,800.00 excl. VAT
Alterations	N\$ 1,734,320.00 incl. VAT

Example - ratios

The first step is to ensure all amounts exclude VAT for calculation.

Office block = N\$ 3,752,675.00 - VAT portion
= N\$ 3,752,675.00 - N\$ 489,479.35 = N\$ 3,263,195.65

Alterations = N\$ 1,734,320.00 - VAT portion
= N\$ 1,734,320.00 - N\$ 226,215.65 = N\$ 1,508,104.35

Next step is to determine value of new work, repetition and alterations.

New works	= N\$ 3,263,195.65	- one office block
	= N\$ 4,628,800.00	- site works
	<hr/>	
	= N\$ 7,891,995.65	- total new work
Repetition	= N\$ 6,526,391.30	- two repeated office blocks
Alterations :	= N\$ 1,508,104.35	- total alterations
	<hr/>	
Total constructions cost:	= N\$ 15,926,491.30	

Example - ratios cont.

RATIOS

Ratio new work :	N\$ 7,891,995.65 / N\$ 15,926,491.30	= 49.55%
Ratio repetition :	N\$ 6,526,391.30 / N\$ 15,926,491.30	= 40.98%
Ratio alterations :	N\$ 1,508,104.35 / N\$ 15,926,491.30	= 9.47%
		<hr/>
		= 100.00%

DOCUMENTATION FEES

- Total fees is sum of fees on different kinds of work
- Fees new work = full fee x ratio new
- Fees repetition as per repetition formula x ratio rep
- Fees alteration fee = full fee ratio alt + 30%

CONTRACT ADMIN FEES

- Fees on new and repetition = full fee
- Fees alteration = full fee + 30%

Time charges

- The hourly rate chargeable by Principal members/directors is set out in terms of subsection (6) of section 7 of the Architects' and Quantity Surveyors' Act. (Act No. 13 of 1979). This is for additional services.
- This amount is currently N\$ 2,099.28/hour.
- Staff time charges are calculated as follows:

$$\frac{\text{Staff Gross Annual Salary (including any bonus)}}{100} \times 0.15$$

- Example : salary of N\$ 21,000.00 per month
time charge = N\$ 21,000.00 x 13 (= 12 months + bonus) x 0.15 /100
= N\$ 409.50 per hour
- VAT to be added to all time charges.

Other charges



- ❑ Disbursements : e.g printing costs
- ❑ Travel costs (for government projects separate flight – travel cost)
- ❑ Travel time (include actual travel and non productive time)

ALL ITEMS TO INCLUDE VAT

Calculation of total fees

Professional fees to date
Less: Previously paid

SUB-TOTAL

Add: Time charges

Add: Disbursements

Add: Travel costs

Add: VAT on above

TOTAL (VAT-able)

Add: non VAT amount

TOTAL DUE

DISBURSEMENT AND TRAVEL COST VAT ONLY CHARGEABLE IF NOT INCLUDED

Exercise - documentation

Information received

- Scope of project
- Breakdown of estimate
- Breakdown of contract sum
- Valuation details of valuation 13 & 14

2017 question 1.1

- Basson Architects has previously claimed for the concept design and was paid the amount of N\$ 378,200.00 (no disbursements charged).
- Calculate the professional fee account for Basson Architects after completion of full documentation based on the estimate.

Exercise documentation – step 1 : ratios

First step is to determine value of new work, repetition and alterations.

New work	= N\$ 1,555,000.00	- barrack male	
	= N\$ 1,750,000.00	- barrack female	
	= N\$ 3,450,000.00	- mess, kitchen	
	= N\$ 5,300,000.00	- laundry, workshop	
	= N\$ 875,000.00	- cell block	
	= N\$ 2,500,000.00	- external works	
Total new work :	= N\$ 15,430,000.00	- total new work	= 63.64%
Repetition	= N\$ 4,665,000.00	- 3 x barrack male	
	= N\$ 1,750,000.00	- 2 cell block	
Total repetition :	= N\$ 6,415,000.00	- total repetition	= 26.46%
Alterations :	= N\$ 2,400,000.00	- total alterations	= 9.90%
Total cost :	= N\$ 24,245,000.00		= 100.00%

Exercise documentation – step 2 : cost of works

Next step is to determine the cost of works.

Total estimated cost (incl. VAT)	N\$	32,763,500.00
<u>Less:</u> VAT	N\$	4,273,500.00
<u>Less:</u> Escalation	N\$	1,750,000.00
<u>Less:</u> Contingencies	N\$	2,495,000.00
SUB-TOTAL	N\$	24,245,000.00
<u>Add:</u> VAT	N\$	3,636,750.00
TOTAL	N\$	27,881,750.00

Exercise documentation – step 3 : table

PERCENTAGE FEES FOR WORKS



Cost of Works (in Namibian Dollars)	Column A Fee for buildings other than simple or complex (in Namibian Dollars)	Column B Fee for simple buildings (in Namibian Dollars)	Column C Fee for complex buildings (in Namibian Dollars)
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880,001 to 1,760,000	4,400.00 + 6.75% of cost	4,400.00 + 5.75% of cost	4,400.00 + 7.75% of cost
1,760,001 to 3,520,000	8,800.00 + 6.5% of cost	8,800.00 + 5.5% of cost	8,800.00 + 7.5% of cost
3,520,001 to 7,040,000	17,600.00 + 6.25% of cost	17,600.00 + 5.25% of cost	17,600.00 + 7.25% of cost
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14,080,001 to 28,160,000	70,400.00 + 5.75% of cost	70,400.00 + 4.75% of cost	70,400.00 + 6.75% of cost
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56,320,001 to 112,640,000	281,600.00 + 5.25% of cost	281,600.00 + 4.25% of cost	281,600.00 + 6.25% of cost
112,640,001 to 225,280,000	563,200.00 + 5.0% of cost	563,200.00 + 4.0% of cost	563,200.00 + 6.0% of cost
Over 225,280,000	0.00 + 5.25% of cost	0.00 + 4.25% of cost	0.00 + 6.25% of cost

Police station = complex buildings / project → use column C

Cost of works is N\$ 27,881,750.00 → use appropriate row

Exercise documentation – step 4 : full fees

Professional fees:

$$\begin{aligned} & \text{N\$ } 70,400.00 + (6.75\% \text{ of cost of works}) \\ = & \text{N\$ } 70,400.00 + (6.75\% \text{ of N\$ } 27,881,750.00) \\ = & \text{N\$ } 70,400.00 + \text{N\$ } 1,882,018.13 \\ = & \text{N\$ } \mathbf{1,952,418.13} \text{ (full fees excl. VAT)} \end{aligned}$$

Exercise documentation – step 5 : ratio fees

Documentation fees repetition portion :

$$\text{value of N} = 5$$

$$\text{value of P} = 2$$

$$= \text{N\$ } 1,952,418.13 \times 75 \% \times 26.46 \% \times (5 + 2 \times 2) / 4 \times 5$$

$$= \text{N\$ } 174,355.82 \text{ (documentation fees repetition excl. VAT)}$$

Documentation fees alteration portion :

$$= \text{N\$ } 1,952,418.13 \times 75 \% \times 9.90 \% \times 130 \%$$

$$= \text{N\$ } 188,457.16 \text{ (documentation fees alteration excl. VAT)}$$

Documentation fees new portion :

$$= \text{N\$ } 1,952,418.13 \times 75 \% \times 63.64 \%$$

$$= \text{N\$ } 931,889.17 \text{ (documentation fees new excl. VAT)}$$

Total documentation fees :

$$= \text{N\$ } 1,294,702.15$$

Exercise documentation – step 6 : calculation

Completion of documentation = stage 1 to 4 = full documentation fee

	Professional fees	N\$ 1,294,702.15
<u>Less:</u>	<u>Previously paid</u>	<u>N\$ 328,869.57</u>
	FEES DUE	N\$ 965,832.58
<u>Add:</u>	Time charges	NIL
<u>Add:</u>	Disbursements	NIL
<u>Add:</u>	<u>Travel / Accom.</u>	<u>NIL</u>
	SUB-TOTAL	N\$ 965,832.58
<u>Add:</u>	<u>VAT on above</u>	<u>N\$ 144,874.89</u>
	TOTAL DUE	N\$ 1,110,707.47

Exercise – contract admin

2017 question 1.2

- Calculate Basson Architects' inspection fees based on the payment certificate No 14, with following information:
- The same ratios of type of work: repetitions, alterations and new work are applicable to the contract sum, as to the cost estimate
- Basson Architects did not claim any inspection fees prior to issue of payment certificate No 14
- Disbursements for 15 site visits to date:
- Time charge : 5 hours per trip at minimum hourly fee
 - Note : 12 x old rate and 3 x new rate (as from 1 April 2017)
- 15 x ticket with Air Namibia at N\$3,950.00 each
- Cost of printing of the drawings to date at N\$ 16,330.00 (incl VAT)

Exercise contract admin– step 1 : table

PERCENTAGE FEES FOR WORKS



Cost of Works (in Namibian Dollars)	Column A Fee for buildings other than simple or complex (in Namibian Dollars)	Column B Fee for simple buildings (in Namibian Dollars)	Column C Fee for complex buildings (in Namibian Dollars)
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880,001 to 1,760,000	4,400.00 + 6.75% of cost	4,400.00 + 5.75% of cost	4,400.00 + 7.75% of cost
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112,640,001 to 225,280,000	563,200.00 + 5.0% of cost	563,200.00 + 4.0% of cost	563,200.00 + 6.0% of cost
Over 225,280,000	0.00 + 5.25% of cost	0.00 + 4.25% of cost	0.00 + 6.25% of cost

Police station = complex buildings / project → use column C

Cost of works is N\$ 34,379,250.00 → use appropriate row

Exercise contract admin – step 2 : full fees

Professional fees:

$$\begin{aligned} & \text{N\$ } 140,800.00 + (6.5\% \text{ of cost of works}) \\ = & \text{N\$ } 140,800.00 + (6.5\% \text{ of N\$ } 34,379,250.00) \\ = & \text{N\$ } 140,800.00 + \text{N\$ } 2,234,651.25 \\ = & \text{N\$ } \mathbf{2,375,451.25} \text{ (full fees excl. VAT)} \end{aligned}$$

Exercise contract admin – step 3 : ratio fees

Admin fees repetition :

$$= \text{N\$ } 2,375,451.25 \times 25 \% \times 26.46 \%$$

$$= \text{N\$ } 157,136.10 \text{ (admin fees repetition excl. VAT)}$$

Admin fees alteration :

$$= \text{N\$ } 2,375,451.25 \times 25 \% \times 9.90 \% \times 130 \%$$

$$= \text{N\$ } 76,430.14 \text{ (admin fees alteration excl. VAT)}$$

Admin fees new :

$$= \text{N\$ } 2,375,451.25 \times 25 \% \times 63.64 \%$$

$$= \text{N\$ } 377,934.29 \text{ (admin fees new excl. VAT)}$$

Total admin fees :

$$= \text{N\$ } 611,500.54$$

Exercise contract admin – step 4 : disbursements

Time charges :

$$\begin{aligned} &= 12 \text{ trip} \times 5 \text{ h} \times \text{N\$ } 1,577.23 + 3 \text{ trip} \times 5 \text{ h} \times \text{N\$ } 1,734.95 \\ &= \text{N\$ } 120,658.05 \text{ (time charges excl. VAT)} \end{aligned}$$

Printing costs :

must be excluding VAT for calculation

$$\begin{aligned} &= \text{N\$ } 16,330.00 / 1.15 \\ &= \text{N\$ } 14,200.00 \text{ (printing costs excl. VAT)} \end{aligned}$$

Flight costs (No VAT charged) :

$$\begin{aligned} &= 15 \times \text{N\$ } 3,950.00 \\ &= \text{N\$ } 59,250.00 \text{ (flight costs excl. VAT)} \end{aligned}$$

Exercise contract admin – step 5 : calculation

	Contract admin fees	N\$ 611,500.54
Ratio :	N\$ 12,980,900.00 (excl)	43.42 %
	PROF FEES DUE	N\$ 265,513.53
<u>Add:</u>	Time charges	N\$ 120,658.05
<u>Add:</u>	Disbursements	N\$ 14,200.00
	<hr/>	<hr/>
	SUB-TOTAL	N\$ 400,371.58
<u>Add:</u>	VAT on above	N\$ 60,055.74
	<hr/>	<hr/>
	SUBTOTAL VAT portion	N\$ 460,427.32
<u>Add:</u>	Amount 0% VAT	N\$ 59,250.00
	<hr/>	<hr/>
	TOTAL	N\$ 519,677.32 (now due)