



Presidential Infrastructure Development Fund (PIDF) Quarterly Progress Report for the Utilization of the Recovered Assets

Q2 2022

Confidential

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Summary of Ongoing Projects

- On 25th February 2018, His Excellency President Muhammadu Buhari (GCFR) approved the establishment of the Presidential Infrastructure Development Fund (“PIDF”) to accelerate the execution of strategic infrastructure projects essential to the rapid growth and modernization of Nigeria’s economy.
- The Nigeria Sovereign Investment Authority (“NSIA”) is currently acting as the Fund Manager for PIDF and is responsible for overseeing the development of the Ongoing Projects which include (i) Lagos-Ibadan Expressway (“LIE”), (ii) Second Niger Bridge Project (“2NB”), and (iii) Abuja-Kaduna-Zaria-Kano Road (“AKR”).
- LIE and 2NB are expected to be completed in 2022, while AKR is expected to be completed in 2024 given the additional scope.
- The Ongoing Projects will be commercialized through tolling, concessions, marketing and other revenue generating strategies, with LIE forecasted to be the most lucrative due to its heavy traffic count and location.
- Dar Al-Handasah Consultants Limited in consortium with TSL Engineering Limited (“Dar and TSL”) has been engaged as the Technical Adviser (“TA”) on 2NB as well as LIE.
- Ondur Engineering Limited & Hancock Ogundiya & Partners Limited has been engaged as TA on AKR.

Project	Contract Sum (₦'bn)	Recovered Funds Allocated (₦'bn)	Recovered Funds Disbursed (₦'bn)	Total Funds Disbursed by PIDF (₦'bn)	Project Completion Status
LIE	311.4	42.6	10.3	103.7	82%
2NB	206.2	42.6	38.9	174.2	91%
AKR	655.2*	42.6	42.0	332.8	100% REBEME and 38% ABEME
Total	1,172.8	127.8	91.2	610.7	

*The change in scope resulted in an increase in project cost. Please refer to slide 9 for more details

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₦311.4 Billion	₦10.3 Billion	₦103.7 Billion	December 2022*	JBN & RCC
Contract Sum	Recovered Funds Disbursed	Total Funds Disbursed	Est. Completion Date	Contractors

Overview

- The Lagos-Ibadan Expressway ("LIE") is a 127.6 km-long expressway widely regarded as the busiest interstate in the country and the major connection route between the northern, southern and eastern parts of Nigeria.
- The project is being executed in two sections; Section I (Lagos-Shagamu) is constructed by Julius Berger Nigeria Plc ("JBN"), while Section II (Shagamu-Ibadan) is by Reynolds Construction Company ("RCC")

Contractor	Original Contract Sum (₦'bn)	Augmentation (₦'bn)	Revised Project Cost (₦'bn)
JBN - Section 1	70.8	64.1	134.9
RCC - Section 2	96.3	80.2	176.5
Total	167.1	144.3	311.4

Current Status

- Section 1 – 88% of LIE Section 1 which is being handled by JBN has been completed to date and ~~₦~~₦38.47 bn has been disbursed to JBN for works done on this project.
- Section 2 – 76.6% of LIE Section 2 which is being handled by RCC has been completed to date and ~~₦~~₦65.22 bn has been disbursed to RCC for works done on this project.

Lagos-Ibadan Expressway Pictures



₦206.2 Billion*	₦38.9 Billion	₦174.2 Billion	December 2022	JBN
Contract Sum	Recovered Funds Disbursed	Total Funds Disbursed	Est. Completion Date	Contractors

Overview

- The Second Niger Bridge project involves the construction of a 1.6km bridge across the River Niger, with two separate superstructures and 10.3km roads, linking Anambra and Delta States, in the southeast of the country.
- The project is being executed by JBN.

Current Status

- 91% of 2NB has been completed to date and ₦174.21 bn has been disbursed to JBN for works done on this project.
- On 24th June 2022, Mr. President communicated his formal approval to include the development of a link road measuring 2.4km from the Asaba end of the Approach Road 2A to the Benin-Asaba Dual Carriageway.
- The construction of the Link Road will lead to the early commissioning of the bridge and have the bridge operational and generating revenue through the collection of toll fees.
- The construction of the Link Road and additional works required to make the bridge operational is estimated to cost an additional ₦12.6bn.

Second Niger Bridge Pictures



₦155.7 Billion (REBEME2) ₦655.2 Billion (ABEME)	₦42.0 Billion	₦332.8 Billion	Q1 2024 (ABEME)	JBN
Contract Sum	Recovered Funds Disbursed	Total Funds Disbursed	Est. Completion Date	Contractors

Overview

- The Abuja–Kaduna–Kano road original project involves the rehabilitation, expansion and construction of 92.5km (25%) of the 375.9km dual carriageway.
- The scope of the project changed from a rehabilitation to the full reconstruction of 375.9km as directed by Mr. President in June 2020, with total project cost at ₦655.2bn
- The project is being executed by JBN.

Current Status

- 100% Revised BEME (REBEME2) and 38% Augmentation BEME (ABEME) of the AKR scope has been completed to date and ₦332.81 bn has been disbursed to JBN for works done on this project.

Abuja Kano Road Pictures



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Project	Project Cost (₦'bn)	Recovered Funds Disbursements (₦'bn)	Balance of Recovered Funds (₦'bn)
Lagos-Ibadan Expressway - Section 1	134,861,795,702.80	865,376,494.16	20,430,322,054.76
Lagos-Ibadan Expressway - Section 2	176,503,909,310.20	9,391,418,155.01	11,904,280,393.91
Second Niger Bridge	206,151,693,014.87	38,887,630,316.02	3,703,766,781.81
Abuja Kano Road	655,249,881,916.99	42,045,731,015.04	545,666,082.79
Total	1,172,767,279,944.86	91,190,155,980.23	36,584,035,313.27
Payments to Consultants			
Total Payments to Consultants			325,357,283.41

The recovered funds were converted at an exchange rate of ₦12/\$1 amounting to ₦128.46 billion. ₦126 billion was initially allocated equally amongst the Ongoing Projects and ₦2.46 billion budgeted as contingency. ₦591 million was reallocated to each project from the budgeted contingency leaving ₦690 million as the contingency balance. Payments to consultants are made from the contingency budget.

Value Added Tax and Withholding Tax Rates

- At the point of execution of the Ongoing Projects' contract, the Value Added Tax ("VAT") and Withholding Tax ("WHT") rates were both 5%.
- Following the passage of the Finance Act 2019 ("Finance Act"), the PIDF engaged tax consultants and the Federal Ministry of Works and Housing ("FMWH"), to ascertain the implication of the Finance Act on the existing contracts for the Ongoing Projects. The PIDF was advised to maintain both WHT and VAT at 5%.
- On August 25, 2021, the Tax Policy and Advisory Department of Federal Inland Revenue Service ("FIRS") provided the following clarification to the PIDF regarding applicable WHT and Tax rates for the construction contracts under the PIDF:
 - i. The directives of the Finance Act and FIRS Clarification on "Sundry Provision of the Finance Act 2019 as it relates to the Companies Income Tax Act (CITA)", Section 81 (2) of the Companies Income Tax Act (as amended) provides that in the case of actual constructions works on roads, bridges, buildings and power plants construction contracts, the WHT rate shall not exceed 2.5%.
 - ii. The Finance Act and FIRS circular no. 2021/08 titled "Clarification on the Implementation of the Value Added Tax (VAT) Provisions in the Finance Act 2019", provides that VAT shall be computed at the rate of 7.5% on the value of all goods and services as determined under sections 5 and 6 of the Act.
- Following this clarification from the FIRS, the PIDF has written and advised the FMWH that the PIDF will commence application of VAT rate of 7.5% and WHT rate of 2.5% to the Interim Certificates received from the FMWH.

Additional Recovered Funds from United Kingdom and Ireland

- The Federal Government of Nigeria through the Federal Ministry of Justice has informed the NSIA of the recovery of additional assets from the Governments of the United Kingdom (£4.2mn) and the Republic of Ireland (€5.5mn) for application toward the PIDF projects. Upon implementation, the funds will be applied equally amongst the Ongoing Projects.

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FEDERAL MINISTRY OF WORKS & HOUSING
HIGHWAYS (BRIDGES & DESIGN) DEPARTMENT
HEADQUARTERS, ABUJA



ENGINEER'S CERTIFICATE

CERTIFICATE NO: THIRTY TWO (32)

CONTRACT: CONSTRUCTION OF THE MAIN WORKS INCLUDING ASSOCIATED INFRASTRUCTURE FOR THE 2ND NIGER BRIDGE LINKING ANAMBRA AND DELTA STATES (CONTRACT NO. 6475)

CONTRACTOR MESSRS. JULIUS BERGER NIGERIA PLC

CONTRACT SUM: ₦206,151,693,014.87

I hereby certify that

MESSRS: MESSRS. JULIUS BERGER NIGERIA PLC


are due the sum of

₦5,135,478,292.71 (Five Billion, One Hundred and Thirty Five Million, Four Hundred and Seventy Eight Thousand, Two Hundred and Ninety Two Naira, Seventy One Kobo) only (5% VAT Inclusive)

Being payment for works executed for the period ending January, 2022, for the:

CONSTRUCTION OF THE MAIN WORKS INCLUDING ASSOCIATED INFRASTRUCTURE FOR THE 2ND NIGER BRIDGE LINKING ANAMBRA AND DELTA STATES (CONTRACT NO. 6475)

Total Amount Certified to Date:	-	₦161,935,706,851.21
Total Amount Previously Certified:	-	₦157,044,775,143.88
Total Amount Due (without VAT):	-	₦4,890,931,707.34
Amount of V.A.T. Payable (5%):	-	₦244,546,585.37
Amount Now Due for Payment:	-	₦5,135,478,292.71


Engr. O. O. Oyetade, DHBC
 For: Director Highways (Bridges & Design)
 03 March, 2022

FEDERAL MINISTRY OF WORKS & HOUSING
HIGHWAYS (BRIDGES & DESIGN) DEPARTMENT
HEADQUARTERS, ABUJA



ENGINEER'S CERTIFICATE

CERTIFICATE NO: THIRTY THREE (33)

CONTRACT: CONSTRUCTION OF THE MAIN WORKS INCLUDING ASSOCIATED INFRASTRUCTURE FOR THE 2ND NIGER BRIDGE LINKING ANAMBRA AND DELTA STATES (CONTRACT NO. 6475)

CONTRACTOR MESSRS. JULIUS BERGER NIGERIA PLC

CONTRACT SUM: ₦206,151,693,014.87

I hereby certify that

MESSRS: MESSRS. JULIUS BERGER NIGERIA PLC

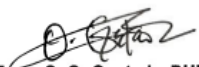
are due the sum of

₦3,211,263,888.53 (Three Billion, Two Hundred and Eleven Million, Two Hundred and Sixty Three Thousand, Eight Hundred and Eighty Eight Naira, Fifty Three Kobo) only (5% VAT Inclusive)

Being payment for works executed for the period ending February, 2022, for the:

CONSTRUCTION OF THE MAIN WORKS INCLUDING ASSOCIATED INFRASTRUCTURE FOR THE 2ND NIGER BRIDGE LINKING ANAMBRA AND DELTA STATES (CONTRACT NO. 6475)

Total Amount Certified to Date:	-	₦164,994,053,411.72
Total Amount Previously Certified:	-	₦161,935,706,851.21
Total Amount Due (without VAT):	-	₦3,058,346,560.50
Amount of V.A.T. Payable (5%):	-	₦152,917,328.03
Amount Now Due for Payment:	-	₦3,211,263,888.53


Engr. O. O. Oyetade, DHBC
 For: Director Highways (Bridges & Design)
 31st March, 2022



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FEDERAL MINISTRY OF WORKS & HOUSING

HIGHWAYS CONSTRUCTION AND REHABILITATION DEPARTMENT

ENGINEER'S CERTIFICATE

Certificate No: Thirty-Eight (38)

Contract No: 6350: Rehabilitation of Abuja - Kaduna - Zaria - Kano Road in FCT, Kaduna and Kano States.

Contractor: Messrs. Julius Berger Nigeria Plc
NO. 10, Shettina A. Munguno Crescent,
Utako,
Abuja.

I hereby Certify that:

Messrs Julius Berger Nigeria Plc is due for payment in the sum of **NGN5,871,609,508.04K** for works executed on the project for period ending December, 2021.

Head	Sub Head
Contract Sum:	NGN 797,236,523,738.86
Total Sum now due:	NGN 294,393,116,278.04
Less Amount previously certified:	NGN 288,521,506,770.00
Amount Payable to Contractor:	NGN 5,871,609,508.04
Add 7.5% VAT	NGN 440,370,713.10
Total Amount Payable in this Certificate:	NGN 6,311,980,221.14



Engr. F. B. Esan
Director Highways (Construction and Rehabilitation)
8th February, 2022

- The Federal Ministry of Works and Housing ("FMWH") approved a disbursement of ₦6,311,980,221.14 (inclusive of 7.5% VAT) for IC No. 38 for work completed during the month of December 2021.
- Out of the ₦42bn allocated to AKR, ₦39,421,151,816 has been disbursed on IC's 31 - 37, leaving a balance of ₦2,578,848,184 which is insufficient to fully cover the ₦6,311,980,221.14 vetted and certified by FMWH as IC 38. (Please see breakdown below)
- Since the recovered funds cannot be co-mingled with other funds under the trilateral agreement, the PIDF team invited representatives of the FMWH and JBN to a meeting which held on 17th March 2022 to discuss steps going forward.
- In the meeting, it was agreed that IC 38 will be split into two IC's, namely, IC 38A and IC 38B:
 - IC 38A will cover the vetted and amended sum of ₦2.74 billion for section III of the IC. Processing this IC is still over the available balance by ₦162 million, so the PIDF team will pay this balance from the budgeted contingency from the Recovered Funds;
 - IC 38B will cover the vetted and amended sum of ₦721.0 million for section I and ₦2.85 billion for section II combined. This IC will be paid from other PIDF sources;
- The FMWH confirmed this agreement in a letter with reference WR15022/VOL.T6/161 dated 23rd March 2022 and also remarked that there will be no need to raise separate IC's as IC38A and IC38B.



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FEDERAL MINISTRY OF WORKS & HOUSING

HIGHWAYS CONSTRUCTION AND REHABILITATION DEPARTMENT

ENGINEER'S CERTIFICATE

Certificate No: 45 (Forty-Five)

Contract: Rehabilitation, Reconstruction and Expansion of Lagos – Ibadan Dual Carriageway Section I (Lagos – Shagamu) in Lagos State, C/No.6204

Contractor: Messrs Julius Berger Nigeria Plc. No.10, Shettima A. Mungono Crescent, Utako, Abuja.

I Hereby Certify That:

Messrs Julius Berger Nigeria Plc is due for payment in the sum of ₦805,001,389.92 in respect of works done for the Period ending: May, 2021.

Head	Subhead	
Contract Sum		₦ 70,753,387,798.44
Revised Contract Sum		₦134,861,795,702.80
Total sum now certified		₦ 80,518,360,839.74
Less Amount previously certified		₦ 79,713,359,449.82
Amount Payable to Contractor		₦ 805,001,389.92
Add 5% VAT		₦ 40,250,069.50
Total Amount Payable in this certificate		₦ 845,251,459.42
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Engr. F.B. Esan
Director Highways (C&R)

23rd February, 2022



FEDERAL MINISTRY OF WORKS & HOUSING

HIGHWAYS CONSTRUCTION AND REHABILITATION DEPARTMENT

ENGINEER'S CERTIFICATE

CERTIFICATE NO: 45

CONTRACT NO.6205: REHABILITATION, RECONSTRUCTION AND EXPANSION OF LAGOS – IBADAN DUAL CARRIAGEWAY SECTION II (SHAGAMU – IBADAN)

CONTRACTOR: MESSRS REYNOLDS CONSTRUCTION COMPANY AWOLOWO WAY, JABI DISTRICT, ABUJA.

I Hereby Certify That:

MESSRS REYNOLDS CONSTRUCTION COMPANY NIGERIA LIMITED, is due for payment in the sum of **₦2,233,146,500.27** for the Period ending: **October, 2021.**

Head	Subhead
Original Contract Sum	₦96,304,444,055.63
Revised Contract Sum	₦176,503,910,413.68
Total Amount Certified to Date	₦119,271,686,540.22
Less Amount previously certified	₦117,038,540,039.95
Amount Payable to Contractor	₦2,233,146,500.27
Add 5% VAT	₦11,657,325.01
Total Amount Payable in this certificate	₦2,344,803,825.28

Engr. F.B. Esan
Director, Highways (C&R)

29th November, 2021



FEDERAL MINISTRY OF WORKS & HOUSING

HIGHWAYS CONSTRUCTION AND REHABILITATION DEPARTMENT

ENGINEER'S CERTIFICATE

CERTIFICATE NO: 46

CONTRACT NO.6205: REHABILITATION, RECONSTRUCTION AND EXPANSION OF LAGOS – IBADAN DUAL CARRIAGEWAY SECTION II (SHAGAMU – IBADAN)

CONTRACTOR: MESSRS REYNOLDS CONSTRUCTION COMPANY AWOLOWO WAY, JABI DISTRICT ABUJA

I Hereby Certify That:

MESSRS REYNOLDS CONSTRUCTION COMPANY NIGERIA LIMITED, is due for payment in the sum of, is due for the sum of **₦1,153,363,336.10** in respect of the works executed on the above named the project for the period ending November, 2021

Head	Subhead
Original Contract Sum	₦ 96,304,444,055.63
Revised Contract Sum	₦ 176,503,910,413.68
Total Amount Certified to Date	₦ 120,425,049,876.32
Less Amount previously certified	₦ 119,271,686,540.22
Amount Now Due	₦ 1,153,363,336.10
Add 5% VAT	₦ 57,668,166.80
Total Amount Payable in this certificate	₦ 1,211,031,502.90

Engr. F.B. Esan
Director, Highways (C&R)

12th January, 2022



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FEDERAL MINISTRY OF WORKS & HOUSING

HIGHWAYS CONSTRUCTION AND REHABILITATION DEPARTMENT

ENGINEER'S CERTIFICATE

CERTIFICATE NO: 47

CONTRACT NO.6205: REHABILITATION, RECONSTRUCTION AND
EXPANSION OF LAGOS – IBADAN DUAL
CARRIAGEWAY SECTION II (SHAGAMU – IBADAN)

CONTRACTOR: MESSRS REYNOLDS CONSTRUCTION COMPANY
AWOLOWO WAY, JABI DISTRICT ABUJA

I Hereby Certify That:

MESSRS REYNOLDS CONSTRUCTION COMPANY NIGERIA LIMITED, is due for
payment in the sum of, is due for the sum of ₦1,193,854,833.89k in respect of the works
executed on the above named the project for the period ending January, 2022

Head _____	Subhead _____
Original Contract Sum	₦ 96,304,444,055.63
Revised Contract Sum	₦ 176,503,910,413.68
Total Amount Certified to Date	₦ 121,618,904,710.21
Less Amount previously certified	₦ 120,425,049,876.32
Amount Now Due	₦ 1,193,854,833.89
Add 5% VAT	₦ 59,692,741.69
Total Amount Payable in this certificate	₦ 1,253,547,575.58

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Engr. F.B. Esan
Director, Highways (C&R)
7th March, 2022

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1. Works Done for the Period of January 2022:

• On-going Site Works:

a) Niger Bridge:

- West Approach Bridge:
 - Northern Deck:
 - Installation of brackets for street lighting on parapets
 - Installation of parapets
 - Casting of in-situ verge
 - Installation of precast concrete handrails fixed to parapets
 - Southern Deck:
 - Installation of bearings Axes 160 and 170
 - Installation of bearings Axes 190 and 200
 - Installation of bearings Axes 180, 100 and 110
 - Removal of rear carriage
 - Delivery and storage of parapets
 - Yard:
 - Backfilling of casting station north
 - Clearing and demolition of casting station foundations; Backfill
 - Removal of site installation behind abutment (Casting station)
 - Preparations for construction of abutment axis 100 upper part (North)
 - Construction of abutment axis 100 upper part (North)
- Main Bridge:
 - Free Balanced Cantilever Axis 270 – Northern deck (VBC 1):
 - Preparations for closure pours axes 270/280
 - Cleaning of box girder
 - Free Balanced Cantilever Axis 270 – Southern deck (VBC 2):
 - Preparation for closure pour axes 270/280
 - Cleaning of box girder
 - Free Balanced Cantilever Closure Pour Axes 270 / 280 – Northern deck (VBC 1):
 - Formwork placing; Reinforcement installation; Casting; Post-tensioning
 - Dismantling of inner formwork
 - Moving of VBC 1 to Axis 280 Segment 16R (Onitsha Site)
 - Free Balanced Cantilever Closure Pour Axes 270 / 280 – Southern deck (VBC 2):
 - Formwork placing; Reinforcement installation; Casting; Post-tensioning
 - Dismantling of inner formwork
 - Moving of VBC2 to Axis 280 Segment 16R (Onitsha Site)
 - Free Balanced Cantilever Axis 280 – Northern deck (VBC 1):
 - Complete moving of VBC1 and commence Segment 16R
 - Free Balanced Cantilever Axis 280 – Southern deck (VBC 2):
 - Start placing formwork for Segment 16R
 - Free Balanced Cantilever Closure Pour Axes 260 / 270 – Northern deck (VBC 3):
 - Vertical adjustment of both cantilevers
 - Formwork placing; Reinforcement installation; Casting; Post-tensioning

- Main Bridge:
 - Free Balanced Cantilever Closure Pour Axes 260 / 270 – Southern deck (VBC 4):
 - Vertical adjustment of both cantilevers
 - Formwork placing; Reinforcement installation; Casting; Post-tensioning
 - Free Balanced Cantilever Axis 250 – Northern deck (VBC 3):
 - Segments 12 (East and West) – Casting; Post-Tensioning; Traveling
 - Segments 13 (East and West) – Reinforcement installation and formwork preparation; Casting; Post-Tensioning; Traveling
 - Segments 14 (East and West) – Reinforcement installation and formwork preparation; Casting; Post-tensioning; Traveling
 - Segments 15 (East and West) – Reinforcement installation and formwork preparation; Casting; Post-tensioning; Traveling
 - Free Balanced Cantilever Axis 250 – Southern deck (VBC 4):
 - Segments 11 (East and West) – Final checking; Casting; Post-Tensioning; Traveling
 - Segments 12 (East and West) – Reinforcement installation and formwork Preparation, Casting, Post-tensioning; Traveling
 - Segments 13 (East and West) – Reinforcement installation and formwork preparation, Final checking; Casting; Post-tensioning; Traveling
 - Segments 14 (East and West) – Reinforcement installation and formwork preparation
 - Free Balanced Cantilever Axis 280 (North and South):
 - Cleaning, closing of block outs and cosmetic works inside box girder
 - Free Balanced Cantilever Axes 260 and 280 (North and South):
 - Cleaning, closing of block outs and cosmetic works inside box girder
- East Approach Bridge:
 - Northern deck:
 - No on-going works
 - Southern deck:
 - Parapet installation
- b) Onitsha Site Ch 27+850 To 34+900:**
 - Main Carriageway CH 27+850 to 34+900:
 - Earthworks and slope protection:
 - Grassing and wicker works at CH 32+910 to 32+930 (LHS) and CH 34+100 to 34+900 (RHS)
 - Maintenance of grass
 - Embankment fill at GEC area 2 CH 32+930 to 33+120
 - Grouted rip rap works at Atani Bridge abutment Axis 10 (RHS)
 - Grouted rip rap at Owerri Flyover Bridge Abutment Axis 10 (RHS)
 - Soil improvement:
 - Installation of geotextile encased columns from CH 32+970 to 33+200 (RHS) and CH 33+240 to 33+280 (RHS)
 - Placing of geotextile from CH 32+970 to 33+200 (RHS) and CH 32+930 to 33+120
 - Drainage and utilities:
 - Installation of lighting pole foundations from CH 34+100 to 34+900
 - Installation of rip rap at chute outlets from CH 28+300 to 28+800
 - Installation of chutes from CH 30+577 to 30+581 (LHS)
 - Installation of gully pots from CH 34+596 to 34+846 (CL)
 - Construction of Box Culvert 30+535 (LHS)
 - Excavation and blinding for Box Culvert 30+640 (LHS)
 - Construction of outer safety barrier from CH 31+287 to 31+900 (LHS), CH 31+700 to 31+900 (LHS) and CH 30+900 to 32+000 (RHS)
 - Installation of cable duct crossing from CH 33+605 to 33+863 (RHS)
 - Breaking-out, excavating, raising and setting of gullies to final road level from CH 31+526 to 31+900 (LHS)

- Pavement works:
 - Grading of laterite to Formation Layer CH 33+500 to 34+000
 - Sand cement stabilization from CH 30+350 to 30+500 (RHS) and from CH 30+100 to 30+330 (LHS)
 - Laterite cut/fill to sub grade level from CH 33+460 to 34+000 (RHS)
 - Continue filling of 30 cm sand layer from CH 33+460 to 34+000 (RHS)
 - Final grade to final formation from CH 33+460 to 34+000 (RHS)
 - Sand cement stabilization from CH 30+450 to 30+500 (RHS), from CH 30+190 to 30+330 (LHS) and CH 33+460 to 34+000 (RHS)
 - Placing of 2nd layer crushed stone base from CH 27+885 to 28+092 (LHS/RHS)
 - Spraying of prime coat and sand blinding from CH 27+885 to 28+092 (LHS/RHS)
 - Laying of 1st layer crushed stone base course from CH 30+090 to 30+310 (LHS)
 - Laying of 2nd layer crushed stone base course from CH 30+350 to 30+446 (RHS) and from CH 30+090 to 30+310 (LHS)
 - Laying 1st and 2nd layer crushed stone base course from CH 33+460 to 34+000 (RHS)
 - Installation of asphalt base course from CH 30+070 to 30+340 (RHS), from CH 27+885 to 28+290 (LHS/RHS) CH 28+300 to 28+330 (LHS/RHS), CH 30+350 to 30+450 (RHS) and CH 30+090 to 30+300 (LHS)
 - Installation of asphalt binder course from CH 28+350 to 30+070 (LHS/RHS) and from CH 31+370 to 32+850 (RHS)

c) Owerri Interchange CH 33+500 to 34+500:

- Earthworks and slope protection:
 - Grouted rip rap at Owerri Flyover Bridge abutment Axis 50 (RHS)
 - Grassing and wicker works on Sliproad 3 slopes (Quadrant 1)
- Drainage and utilities:
 - Construction of concrete ditch at the bottom of Owerri Flyover Bridge Axis 50 slope (RHS)
 - Construction of U-Channel connecting to Box Culvert C2 inlet (Quadrant 1)
 - Installation of gully pots at Slip road 3 (Quadrant 1) from CH 0+156 to 0+300 at Slip road 3 (Quadrant 1)
- Road works at Slip roads:
 - Laying 1st and 2nd layer crushed stone base course at Slip roads 1 and 2 (Quadrant 4)
 - Primecoat and sand blinding at Slip roads 1 and 2 (Quadrant 4)
 - Installation of kerbstones at Slip roads 1 and 2 (Quadrant 4)
 - Installation of asphalt base course at Slip roads 1 and 2 (Quadrant 4)
 - 30 cm sand fill improvement layer at Slip road 1 and Slip road 2 (Quadrant 4)
 - 20 cm sand cement stabilization at Slip road 1 (Quadrant 4)
- Rehabilitation and enlargement of Onitsha-Owerri Expressway:
 - Top soil placing to shoulder and grassing
 - Installation of geotextile membrane for filter drains
 - Installation of chutes
 - Installation of kerbstones at service road
 - Laying of 2nd layer Crushed Stone Base Course at Service Road
 - Spraying of prime coat and sand blinding at Service Road
 - Placing of asphalt binder course from CH 31+240 to 32+840 (RHS)
 - Concrete safety barrier section under bridge RHS Service Road
 - Filling of 30 cm sand layer from CH 0+620 to 0+970 (Service RoadLHS)
 - Final grade to final formation CH 0+640 to 0+970 (Expressway LHS) and CH 0+620 to 0+970 (Service Road LHS)
 - Final grade to final formation from CH 0+620 to 0+970 (Service RoadLHS)
 - Sand cement stabilization from CH 0+620 to 0+970 (Service RoadLHS)
 - Laying 1st and 2nd layer crushed stone base from CH 0+640 to 0+970 (Expressway LHS)
 - Installation of sand/cement stabilization layer from CH 0+640 to 0+970 (Expressway LHS)
 - Compaction test, primecoat and sand blinding CH 0+640 to 0+970 (Expressway LHS)

- Relocation of high-tension power lines:
 - Awaiting power outage

d) ASABA SITE CH 23+000 to 26+000

- Road works:
 - Earthworks and slope protection:
 - Top soil placing on shoulder and grass planting CH 23+050 to 25+600 (LHS/RHS)
 - Completion of top soil and grassing works
 - Watering and maintenance of grass
 - Leveling of ROW
 - Drainage and utilities:
 - Shaping of earth ditches from CH 23+000 to 25+656 (LHS/RHS)
 - Completion of chutes and outlets
 - Finishing works:
 - Cleaning
- Toll Station:
 - Control Building:
 - Complete plastering of external walls
 - MEP 2nd fix
 - Commence installation of internal doors
 - Installation of air handling Unit at service floor
 - Installation of windows
 - Installation of floor tiles for toilets
 - Installation of metal stud partition wall F30 and wall FR30 at 1st Floor
 - Cable installation inside partition walls at 1st floor
 - Installation of suspended ceiling at ground floor
 - O&M Building:
 - Painting for external wall plinth
 - Installation of ceiling at toilets
 - Continue Installation of lowered ceiling at toilets
 - Ceiling primer and 1st coat paint
 - MEP final fix
 - Vehicle Service Building:
 - MEP 2nd fix
 - Painting works
 - Installation of lowered ceiling at toilets
 - Security Building:
 - Installation of lowered ceiling at toilet
 - Painting works
 - Exit Building:
 - Plastering and painting for external wall plinth
 - Epoxy resin floor finishing at staircase
 - Toll Booths:
 - Screed works for Toll Booth 10
 - Foundation for Toll Station canopy steel columns
 - Preparation for 1st coat painting

- Tunnel:
 - No on-going works
- Utility building:
 - Block work for walls
 - Plastering of internal walls
 - Continue piping works for chiller / testing
 - Plastering of external walls
 - Final testing of installed pipes for chiller
 - Fixing of transformer rails at Transformer room
- Infrastructure:
 - Continue concrete pavement works (Northeast & Southeast); Blinding and pavement
 - Concrete pavement works (Northeast & Southeast); Blinding and pavement
 - Installation of remaining power supply system pipes
 - Installation of streetlight foundations and cable ducts
 - Setting of kerbstones

e) MAIN YARD ONITSHA

- Rebar cut and bend:
 - Main Bridge: Superstructure
 - Streetlight foundations
- Precast production:
 - U-Channel elements- Manhole / sand trap parts
 - Streetlight foundations
 - Parapets (Uyo Yard)
 - Concrete pipes (Abuja Yard)
 - Gully pots (Abuja Yard)

f) DESIGN & ENGINEERING

- Niger Bridge design:
 - Superstructure and finishing works
- Geotechnical design:
 - In-construction service

2. Summary of IC No. 32 (January 2022):

- Dar and TSL confirms that the permanent works reflected in IPC 32 are executed and is aligned with the programme of works.
- IC No.32 was duly vetted by the Federal Ministry of Works and Housing (The Engineer) and further checked by the Technical Advisor (Dar Al-Handasah Consultants Ltd and TSL Engineering Ltd).
- The amounts as calculated and vetted by the Engineer for this period's permanent works are consistent with the works observed at the site inspection, consistent with the amounts claimed by the Contractor, and consistent with the verification calculations.
- The Interim Certificate IC No.30 shows an amount **(inclusive of 5% VAT) of ₦ 5,135,478,292.71** (Five Billion, One Hundred and Thirty-Five Million, Four Hundred and Seventy-Eight Thousand, Two Hundred and Ninety-Two Naira and Seventy-One Kobo only) due to the Contractor (Julius Berger Nigeria Plc.) for the period ending January 2022.
- The FMWH has relied on the cumulative amounts for the permanent works, certified in IC 31, as the basis for calculating the cumulative amounts in IC 32 and hence the amounts due for the permanent works in IC 32.
- It has been observed that for Bill No.1:
 - The Total Cumulative amount of ₦ 3,518,287,461.45 (excl. VAT) that was computed for the Bill No.1 in the IPC No.32; is the total amounts of the previous Certificates amounting ₦ 3,507,834,381.45 (excl. VAT) in addition to the "Current Amount" of IPC 32 amounting ₦ 10,453,080.00 (excl. VAT).
- Therefore, Dar and TSL considers that the amount **(inclusive of 7.5% VAT) of ₦5,246,514,524.39** (Five Billion, Two Hundred and Forty-Six Million, Five Hundred and Fourteen Thousand, Five Hundred and Twenty-Four Naira, Thirty-Nine Kobo) is due for payment to the Contractor for IC No.32.
- The difference between the amount certified by the Federal Ministry of Works and Housing (The Engineer), and the amount recommended by the Technical Advisor (Dar Al-Handasah Consultants Ltd and TSL Engineering Ltd.) is due to the VAT revision from 5% to 7.50% and the omission of amounts certified in Bill No.1 (The amount of ₦10,453,080 excl. VAT) for IC No.32 in addition to the Bill No. 1 values that were omitted from the previously certified amounts starting from IPC No. 27 to IPC No. 31 totaling to ₦206,443,943.82 excl. VAT.

		Accumulated IC 32 January 22 Certified by FMWH	Accumulated IC 32 January 22 Recommended by DAR/TSL
A1	Extent value of Permanent works Executed (Bill No. 2 to 8)	148,240,395,097.59	148,240,395,097.59
A2	Deduct 10% Retention Up to Limit in Clause 60 (Limit=5%)	0.00	0.00
A3	Add other Permanent Works	0.00	0.00
A4	Add Repayment of Retention	0.00	0.00
A	Subtotal (A1-A2+A3+A4)	148,240,395,097.59	148,240,395,097.59
B1	Add Value of Bill No. 1	3,518,287,461.45	3,301,390,437.63
B	Subtotal (B1)	3,518,287,461.45	3,301,390,437.63
C1	Add temporary Advance for Material on Site	0.00	0.00
C2	Add Advance Payment	29,450,241,860.22	29,450,241,860.22
C3	Deduct Repayment of Advance	24,304,743,914.75	24,304,743,914.75
C	Subtotal (C1+C2-C3)	5,145,497,945.47	5,145,497,945.47
D1	Add Variation in Price of Labour	0.00	0.00
D2	Add Variation in Price of Materials	1,670,924,242.90	1,670,924,242.90
D3	Add Variation CPI	3,360,602,103.81	3,360,602,103.81
D4	Add Contingencies	0.00	0.00
D	Subtotal (D1+D2+D3)	5,031,526,346.71	5,031,526,346.71
E1	Total Amount to be Certified (A+B+C+D) without VAT	161,935,706,851.22	161,718,809,827.40
E2	Deduct Amount Previously certified without VAT	157,044,775,143.88	156,838,331,200.06
E	Total Amount due this month (E1-E2) without VAT	4,890,931,707.34	4,880,478,627.34
F	Add VAT	5% 244,546,585.37	7.50% 366,035,897.05
	Total Amount due this month with VAT (E+F)	5,135,478,292.71	5,246,514,524.39

1. Works Done for the Period of February 2022:

• On-going Site Works:

a) Niger Bridge:

- West Approach Bridge:
 - Northern Deck:
 - Installation of brackets for street lighting on parapets
 - Casting of outer verge
 - Installation of precast concrete handrails on top of parapets
 - Southern Deck:
 - Installation of bearings Axes 210, 220 and 230
 - Delivery and storage of parapets
 - Installation of brackets for street lighting on parapets
 - Installation of reinforcement for inner verge
 - Abutment
 - Formwork placing and reinforcement installation, casting and removal of formwork for abutment axis 100 upper part (Middle part LHS and South)
 - Backfill of abutment
 - Yard
 - Demobilization of site installation
- Main Bridge:
 - Free Balanced Cantilever Axis 280 – Northern deck (VBC 1):
 - Segment 16R: Formwork preparation and reinforcement installation, casting, Post tensioning
 - Segment 17R: Formwork placing, Reinforcement installation, Casting, Post tensioning
 - Segment 18R: Formwork placing, Reinforcement installation
 - Segment 19R: Formwork and scaffolding placing, Reinforcement installation
 - Free Balanced Cantilever Axis 280 – Southern deck (VBC 2):
 - Segment 16R: Formwork preparation, Reinforcement installation, Post tensioning, Traveling
 - Segment 17R: Casting, Post tensioning, Traveling
 - Segment 18R: Formwork placing, Reinforcement installation, Casting, Post tensioning, Traveling
 - Free Balanced Cantilever Closure Pour Axes 260 / 250 (North and South, VBC 3 / VBC4):
 - Demobilization of formwork travelers
 - Free Balanced Cantilever Axis 250/260 – Northern deck (VBC 3):
 - Formwork placing; Reinforcement installation and post-tensioning duct installation
 - Casting; Post tensioning; Removal of formwork
 - Free Balanced Cantilever Axis 250 – Northern deck (VBC 3):
 - Segment 18L: Post tensioning, Traveling
 - Segment 19L: Formwork placing, Reinforcement installation
 - Free Balanced Cantilever Axis 250 – Southern deck (VBC 4):
 - Segment 17L: Casting, Post tensioning, Traveling
 - Segment 18L: Formwork placing, Reinforcement installation, Casting
 - Free Balanced Cantilever Closure Pour Axes 260 / 270 – (North and South, VBC 1 / VBC 2):
 - Demobilization of formwork travelers
 - Free Balanced Cantilever Axis 260 (North and South):
 - Cleaning, closing of block outs and cosmetic works inside box girder

- East Approach Bridge:
 - Northern deck:
 - Parapet installation
 - Bracket installation for street lighting
 - Construction of transition slab
 - Southern deck:
 - Placing of handrail attached to parapet
 - Installation of reinforcement for inner verge
 - Construction of transition slab

b) Onitsha Site CH 27+850 to 34+900:

- Main Carriageway CH 27+850 to 34+900:
 - Earthworks and slope protection:
 - Maintenance of grass
 - Embankment fill at GEC area 2 CH 32+930 to 33+280
 - Earthwork fill volume part 2 CH 34+100 to 34+900 remaining part after removal of road diversion
 - Soil improvement:
 - Placing of geotextile from CH 32+930 to 33+28
 - Drainage and utilities:
 - Installation of rip rap at chute outlets from CH 28+300 to 28+800
 - Installation of lighting pole foundations from 28+025 to 28+900 and from 27+870 to 28+025
 - Installation of chutes from CH 30+526 to 30+550, from CH 30+599 to 30+871 (LHS), from 32+874 to 32+894 (LHS) and at CH 33+770 (LHS)
 - Installation of gully upper parts from CH 29+400 to 29+880, CH 30+850 to 32+174 and from CH 32+174 to 32+910
 - Backfilling works for box culverts 30+535 and 30+640 (LHS)
 - Installation of cable duct crossing from CH 33+605 to 33+863 (RHS)
 - Construction of concrete crash barrier from 28+430 to 29+000 (RHS), from CH 29+180 to 30+280(LHS) and from CH 31+530 to 32+700 (CL)
 - Construction of connection concrete crash barrier / parapet at Atani Bridge
 - Construction of box culvert 18.1 at CH 34+331.5
 - Pavement works:
 - Laterite cut/fill to subgrade level from CH 33+460 to 34+000 LHS
 - Filling of 30 cm sand layer from 33+460 to 34+000 (LHS)
 - Place 30 cm sandfill above formation layer from CH 34+410 to 34+830 (LHS)
 - Construction of transition slab at Owerri Bridge axis 10 (LHS)
 - Sand cement stabilization from CH 30+310 to 30+470 (LHS) and from CH 34+510 to 34+680 (RHS) and from CH 30+450 to 30+490 (LHS/RHS) and from 34+510 to 34+820 (LHS)
 - Laying of 1st layer crushed stone base course from CH 34+680 to 34+830 (RHS) and from CH 30+730 to 30+890 (RHS)
 - Laying of 2nd layer crushed stone base course from CH 30+740 to 30+900 (LHS) and from CH 33+500 to 34+000 (RHS) and from CH 30+730 to 30+890 (RHS) and from CH 33+510 to 33+990 (LHS)
 - Spraying of prime coat and sand blinding from CH 30+730 to 30+890 (RHS) and from CH 33+510 to 33+990 (LHS)
 - Compaction test, prime coat and sand blinding from CH 33+460 to 34+000 (RHS) and from CH 30+740 to 30+900 (LHS)
 - Installation of asphalt base course from CH 30+290 to 30+440 (LHS/RHS) and from 30+730 to 30+890 (LHS/RHS) and from CH 33+485 to 34+010 (RHS)
 - Installation of asphalt binder course from CH 28+330 to 28+420 (LHS/RHS) and from CH 30+300 to 30+460 (LHS)
 - Breaking-out, excavating, raising and setting of gullies to final road level from CH 28+450 to 29+000 (RHS) and from CH 31+250 to 32+500 (RHS) and from CH 31+400 to 32+760 (RHS)

c) Owerri Interchange CH 33+500 to 34+500:

- Earthworks and slope protection:
 - Grouted rip rap at Owerri Flyover Bridge abutment Axis 50 (RHS)
 - Slope cutting and placing top soil to slope at Sliproad 2 (Quadrant 4)
 - Embankment fill with laterite from CH 33+500 to 34+000 (RHS) and at the connection to Sliproads 7 and 8 (Quadrant 3)
 - Cut to shape slope CH 0+010 to 0+160 at electrical market
 - Laterite placing and compaction on removed temporary access road
 - Completion of topsoil area at Sliproad 3 (Quadrant 1)
- Soil improvement:
 - Installation of geotextile encased columns (Quadrant 3)
 - Relocation of GEC equipment and containers from CH 33+280 to Quadrant 3
 - Laying of geogrid and geotextile in quadrant 3
- Drainage and utilities:
 - Construction of U-Channel connecting to Box Culvert C2 inlet (Quadrant 1)
 - Construction of concrete v drain at Service Road
 - Complete remaining chutes at Sliproads 1 and 2 (Quadrant 4)
 - Installation of Lighting Pole foundation at Existing Road from CH 0+898.5 to 0+960 (LHS) and from 0+438 to 0+598 (CL)
 - Construction of concrete v-drains CH 0+570 to 0+360 LHS at Sliproad 4
 - Construction of box culvert C4 part 2
- Road works at Slip roads:
 - Grade laterite to formation level at Sliproad 3 (Quadrant 1)
 - Place 30 cm sandfill improvement layer from CH 0+440 to 0+320 Sliproad 3
 - Installation of kerb stones at slip roads 1 and 2 (Quadrant 4)
 - Installation of asphalt base course at slip roads 1 and 2 (Quadrant 4)
 - Installation of binder course at slip roads 1 and 2 (Quadrant 4)
 - Sand cement stabilization from CH 0+440 to 0+320 Sliproad 3
 - Laying 15 cm crushed stone base from CH 0+290 to 0+160 (Sliproad 3)
 - Spraying of prime coat and sand blinding on uncompleted part Sliproads 1 and 2 in Quadrant 4 and from CH 0+290 to 0+160 (Sliproad 3 Quadrant 1)
- Rehabilitation and enlargement of Onitsha-Owerri Expressway:
 - Installation of median U-channel
 - Place 30 cm sand layer at CH 0+150 to 0+665 and CH 0+245 to 0+950 (Expressway LHS) and from CH 0+500 to 0+695 (Service Road LHS)
 - Sand cement stabilization from CH 0+150 to 0+665 (Expressway LHS)
 - Construction of concrete v drain at LHS
 - Laying 1st layer and 2nd layer crushed stone base from CH 0+690 to 0+885 (Expressway LHS)
 - Spraying of prime coat and sand blinding from CH 0+690 to 0+885 (Expressway LHS)
 - Installation of asphalt base course from CH 0+710 to 0+860 (LHS Service Road)
- Access Road to Electrical market
 - Top soil placing and grassing CH 0+010 to 0+160
 - Installation of chutes
 - Installation of binder course
 - Rip rap placing on chute base
 - Grassing works on slope
 - Construction of V-drain
 - Formation layer final grade to level
 - Laying of crushed stone base
- Relocation of high-tension power lines:
 - Awaiting power outage

d) **ASABA SITE CH 23+000 to 26+000**

- Road works:
 - Earthworks and slope protection:
 - Watering and maintenance / repair of top soil and grass
 - Leveling of ROW
 - Drainage and utilities:
 - Installation of gully shafttrings, balancerings and gully covers from CH 23+000 to 25+650
 - Completion of chutes and outlets
 - Finishing works:
 - Cleaning
- Toll Station:
 - Control Building:
 - MEP 2nd fix
 - Cable installation inside partition walls at 1st floor
 - Placing of dry wall closing side at 1st floor
 - Wall primer and 1st coat on partition walls at 1st floor
 - Installation of floor tiles at 1st floor
 - Installation of suspended ceiling at ground floor
 - Wall primer and 1st coat paint at ground floor
 - Dust proof paint placing on floors
 - Plastering of external wall plinth
 - O&M Building:
 - Sanitary partition wall on toilets installation
 - MEP final fix
 - Vehicle Service Building:
 - MEP 2nd fix
 - Internal wall 1st coat paint
 - Plastering of external wall plinth, painting and backfilling
 - Security Building:
 - Fixing of wash basin at Tea kitchen
 - Exit Building:
 - Installation of lowered ceiling at toilets
 - 1st coat paint application on internal walls
 - Plastering of external wall plinth
 - Toll Booths:
 - Primer and 1st coat paint application on internal walls and ceiling at Toll Booths 9 to 11
 - MEP works at Toll Booths 9 to 11
 - Placing of PVC floor
 - Tunnel:
 - Mounting of spiral staircase

- Utility building:
 - Plastering of external walls
 - Primer and 1st coat paint application on internal walls and ceiling
 - Application of epoxy resin paint placing on floors
- Infrastructure:
 - Continue concrete pavement works (Northeast & Southeast), leveling, compaction, blinding and pavement
 - Installation of remaining power supply system pipes
 - Installation of streetlight foundations and cable ducts
 - Placing of gullies in between Toll Booths (Toll Booth No. 10 to 17)
- Filling Station:
 - Installation of piping
- Infrastructure:
 - Installation of remaining power supply system pipes
 - Installation of streetlight foundations, cable ducts and lighting poles
 - Installation of lighting poles
 - Setting of kerbstones
 - Installation of gully pots
 - Walkway preparation

e) **Main Yard Onitsha**

- Rebar cut and bend:
 - Main Bridge: Superstructure, Rebar for precast slabs
 - Streetlight foundations
 - Drainage for Owerri Interchange
- Precast production:
 - U-Channel elements
 - Manhole / sand trap parts
 - Streetlight foundations
 - Parapets (Uyo Yard)
 - Concrete pipes (Abuja Yard)
 - Gully pots (Abuja Yard)

f) **Design & Engineering**

- Niger Bridge design:
 - Superstructure and finishing works
- Geotechnical design:
 - In-construction service

2. Summary of IC No. 33 (February 2022):

- Dar and TSL confirms that the permanent works reflected in IPC 33 are executed and is aligned with the programme of works.
- IC No.33 was duly vetted by the Federal Ministry of Works and Housing (The Engineer) and further checked by the Technical Advisor (Dar Al-Handasah Consultants Ltd and TSL Engineering Ltd).
- The amounts as calculated and vetted by the Engineer for this period's permanent works are consistent with the works observed at the site inspection, consistent with the amounts claimed by the Contractor, and consistent with the verification calculations.
- The Interim Certificate IC No.33 shows an amount **(inclusive of 5% VAT) of ₦ 3,211,263,888.53** (Three Billion, Two Hundred and Eleven Million, Two Hundred and Sixty-Three Thousand, Eight Hundred and Eighty-Eight Naira, Fifty-Three Kobo only) due to the Contractor (Julius Berger Nigeria Plc.) for the period ending February 2022.
- The FMWH has relied on the cumulative amounts for the permanent works, certified in IC 32, as the basis for calculating the cumulative amounts in IC 33 and hence the amounts due for the permanent works in IC 33.
- It has been observed that for Bill No.1:
 - The Total Cumulative amount of ₦ 3,519,780,711.45 (excl. VAT) that was computed for the Bill No.1 in the IPC No.33; is the total amounts of the previous Certificates amounting ₦ 3,518,287,461.45 (excl. VAT) in addition to the "Current Amount" of IPC 33 amounting ₦ 1,493,250.00 (excl. VAT).
- Therefore, Dar and TSL considers that the amount **(inclusive of 7.5% VAT) of ₦2,366,041,485.10** (Two Billion, Three Hundred and Sixty-Six Million, Forty-One Thousand, Four Hundred and Eighty-Five Naira, Ten Kobo) is due for payment to the Contractor for IC No.33.
- The difference between the amount certified by the Federal Ministry of Works and Housing (The Engineer), and the amount recommended by the Technical Advisor (Dar Al-Handasah Consultants Ltd and TSL Engineering Ltd.) is due to the VAT revision from 5% to 7.50% and the omission of amounts certified in Bill No.1 (The amount of ₦1,493,250.00 excl. VAT) for IC No.33, and the Bill No. 1 values that were omitted from the previously certified amounts starting from IPC No. 27 to IPC No. 32 totaling to ₦216,897,023.82 excl. VAT, in addition to the reached limit/ceiling of VOP). Since the variation in CPI and material costs exceeds the amount in REBEME2 (4,965,000,000.00 excl. VAT), excessive amounts from IPC 33 in the sum of 855,884,487.15 (excl. VAT) have been omitted from this IPC payment. This is in accordance with the approved REBEME No.2 received on October 20th.

		Accumulated IC 33 February 22 Certified by FMWH	Accumulated IC 33 February 22 Recommended by DAR/TSL
A1	Extent value of Permanent works Executed (Bill No. 2 to 8)	151,750,922,298.32	151,750,922,298.32
A2	Deduct 10% Retention Up to Limit in Clause 60 (Limit=5%)	0.00	0.00
A3	Add other Permanent Works	0.00	0.00
A4	Add Repayment of Retention	0.00	0.00
A	Subtotal (A1-A2+A3+A4)	151,750,922,298.32	151,750,922,298.32
B1	Add Value of Bill No. 1	3,519,780,711.45	3,301,390,437.63
B	Subtotal (B1)	3,519,780,711.45	3,301,390,437.63
C1	Add temporary Advance for Material on Site	0.00	0.00
C2	Add Advance Payment	29,450,241,860.22	29,450,241,860.22
C3	Deduct Repayment of Advance	25,547,775,945.42	25,547,775,945.42
C	Subtotal (C1+C2-C3)	3,902,465,914.80	3,902,465,914.80
D1	Add Variation in Price of Labour	0.00	0.00
D2	Add Variation in Price of Materials	2,460,282,383.33	4,965,000,000.00
D3	Add Variation CPI	3,360,602,103.81	
D4	Add Contingencies	0.00	0.00
D	Subtotal (D1+D2+D3)	5,820,884,487.14	4,965,000,000.00
E1	Total Amount to be Certified (A+B+C+D) without VAT	164,994,053,411.71	163,919,778,650.75
E2	Deduct Amount Previously certified without VAT	161,935,706,851.22	161,718,809,827.40
E	Total Amount due this month (E1-E2) without VAT	3,058,346,560.49	2,200,968,823.35
F	Add VAT	5% 152,917,328.02	7.50% 165,072,661.75
	Total Amount due this month with VAT (E+F)	3,211,263,888.51	2,366,041,485.10

- Dar/Tsl recommends a revised program for the project reflecting the below:
 - For the items listed, the contractor must include an estimated percent complete for all ongoing items.
 - The relationships between activities are not shown in the submitted POW; the contractor shall provide the XER file of the POW.
 - There are some delays/negative variance to the BL finish date in the POW. The contractor should optimize the POW to reduce the impact of the delays on the project completion date.
 - The cost is not shown on the programme.
 - The contractor must provide a histogram of manpower and equipment resources.
 - The Contractor shall provide Progress S-curve.
 - There is a list of claims submitted by the contractor. The list shall include only approved claims.
 - If any engineering works, such as shop drawings, material submittals, and so on, are still a pre-requirement for future works or are still outstanding/pending approval, they must be added to the program.

1- IPC 45 (APRIL, MAY 2021)

1.1- Ongoing works (April 2021)

Section 2.2: Km 24+400 to km 26+800, Shagamu bound near Loburo, The RCCG

- Construction of entrances

Section 2.2: Km 22+300 to km 23+900, Shagamu bound near Loburo, The RCCG

- Construction of U-drain
- Construction of median drain
- Construction of temporary access road

Section 3.1: Km 11+900 to km 13+500, Lagos bound near Arepo

- Laying and compaction of lateritic subgrade
- Laying and compaction of asphaltic base course
- Construction of trapezoidal drain
- Construction of entrances
- Construction of stone pitching
- Backfilling

Section 3.2: Km 4+800 to km 5+300, Ogun River Underpass near Ojodu Berger

- Landscaping and grass planting

Pedestrian bridge km 14+450, near Magboro

- Construction of bridge foundation
- Bridge foundation cast

Pedestrian bridge km 23+890, near RCCG

- Construction of bridge foundation
- Bridge foundation cast

Flyover km 16+540, between Magboro and Ibafo

- Installation of gullies

Interchange km 24+462, near Loburo, The RCCG

- Construction of pile caps and piers
- Construction of pier heads

Flyover km 37+700, near Shagamu Interchange

- Construction of abutment axis 0
- Production of beams

1.1- Ongoing works (May 2021)

Section 2.2: Km 22+300 to km 24+300, Lagos & Shagamu bound near Loburo, at RCCG

- Earthworks
- Laying and compaction of lateritic subgrade
- Construction of U-Channel and entrances

Section 3.1: Km 13+200 to km 15+333, Shagamu bound near Magboro

- Construction of median drain

Section 3.1: Km 11+900 to km 13+500, Lagos bound near Arepo

- Laying and compaction of asphaltic base course
- Laying and compaction of asphaltic binder course
- Construction of entrances
- Provide stone-pitching

Section 3.2: Km 4+800 to km 5+300, Ogun River Underpass near Ojodu Berger

- Provide stone-pitching
- Installation of Kerbstones
- Embankment

Section 3.3: Km 1+400 to km 4+000, Shagamu bound near Magodo

- Construction of U-channel and entrances

Flyover km 16+540, between Magboro and Ibafo

- Bridge finishing works

Interchange km 24+462, near Loburo, at RCCG

- Construction of pier heads
- Construction of pile cap
- Construction of bridge beams

Flyover km 37+700, near Shagamu Interchange

- Construction of bridge beams

1.2- IPC 45 Summary

- a) Certification as per FMWH: ₦ 845,251,459.42
- b) Certification as per DAR/TSL: ₦ 865,376,494.16
- c) The difference is due to:
 - Application of VAT rate 7.5%

1.1- IPC 45 summary table

		IPC 45	
		Certified FMWH	Recommended DAR
A1	ADD: Value of Permanent Works	58,210,435,176.50	58,210,435,176.50
A2	DEDUCT: 10% Retention (up to 5% of Permanent Works)	5,821,043,517.65	5,821,043,517.65
A3	ADD: Repayment Retention Money		
	Subtotal A1-A2	52,389,391,658.85	52,389,391,658.85
B1	ADD: Bill 1	817,881,304.58	817,881,304.58
	Subtotal B1	817,881,304.58	817,881,304.58
C1	ADD: Advance Payment	19,265,970,814.69	19,265,970,814.69
C2	DEDUCT: Recovery of Advance Payment	10,415,928,115.56	10,415,928,115.56
C3	ADD: Material on Site	160,099,250.08	160,099,250.08
C4	DEDUCT: Recovery Material on Site	160,099,250.08	160,099,250.08
	Subtotal C1-C2+C3-C4	8,850,042,699.13	8,850,042,699.13
D1	ADD: Variation in price Labour	929,220,409.37	929,220,409.37
D2	ADD: Variation in price Materials	3,252,085,543.32	3,252,085,543.32
D3	ADD: Variation in price CPI	10,207,534,300.26	10,207,534,300.26
	Subtotal D1+D2+D3	14,388,840,252.95	14,388,840,252.95
E1	ADD: Contingencies	493,364,349.37	493,364,349.37
	Subtotal E1	493,364,349.37	493,364,349.37
F1	ADD: Standby Cost July 2015 - June 2016	2,372,882,280.69	2,372,882,280.69
F2	ADD: Interest from Outstanding Payment	1,205,958,294.13	1,205,958,294.13
	Subtotal F1	3,578,840,574.82	3,578,840,574.82
	Total Amount to be Certified (A+B+C+D+E+F)	80,518,360,839.74	80,518,360,839.74
	DEDUCT: Amount Previously Certified without VAT	79,713,359,449.82	79,713,359,449.82
	Total Amount due This month	805,001,389.92	805,001,389.92
	ADD: VAT @ 5.0%		@ 7.5%
		40,250,069.50	60,375,104.24
	Total Amount due this month with VAT	845,251,459.42	865,376,494.16

1.2- Note about scheduled program

The works executed within IPC 45 are in line with the Recovered Program of Works with the following exceptions:

- Both Bounds: 0+000 to 4+700 (stretch of 4.7km)
Should have been concluded by Q1/2022
Actual status: works just started
- Ramps for bridges at 16+500, 24+500, 37+700 (3 ramps)
Should have been concluded by Q1/2022
Actual status: not started
- Pedestrian Bridges at 23+300, 28+072 (2 pedestrian bridges)
Should have been concluded by Q1/2022
Actual status: not started
- Concrete for toll gates at 6+000, 32+000 (2 toll gates)
Should have been concluded by Q1/2022
Actual status: not started

1- IPC 45 (OCTOBER 2021) – (RECOVERY OF RETENTION ONLY)

1.1- Ongoing works

No works ongoing for this IPC (Recovery of Retention Only)

1.2- IPC 45 Summary

- Amount certified by FMWH: ₦ 2,344,803,825.28
- Amount Recommended by DAR/TSL: ₦ 2,090,701,715.57
- The difference is due to:
 - Omission of amounts certified in Bill No.1,
 - Different interpretation of Clause 109 of the Contract related to recovery of Retention,
 - Different progress percentage calculated,
 - Application of VAT rate 7.5%

1.3- IPC 45 summary table

		IPC 45	
		Certified FMWH	Recommended DAR
A1	ADD: Value of Permanent Works	89,371,778,980.58	89,371,778,980.58
A2	DEDUCT: 10% Retention (up to 5% of Permanent Works)	7,020,265,640.59	7,020,265,640.59
	Subtotal A1-A2	82,351,513,339.99	82,351,513,339.99
B1	ADD: Release of Retention Money	2,233,146,500.27	1,944,838,805.18
B2	ADD: Bill 1	1,016,694,571.53	1,008,069,272.63
	Subtotal B1+B2	3,249,841,071.80	2,952,908,077.81
C1	ADD: Provision and Installation of Street Lighting	-	-
C2	ADD: Toll Plaza	-	-
C3	ADD: Pedestrian Bridges	-	-
C4	ADD: Variation in price CPI		
C5	ADD: Variation in price Labour		
C6	ADD: Variation in price Fuel	21,978,649,256.50	21,978,649,256.50
C7	ADD: Variation in price Materials		
C8	ADD: Interest Incurred due to Payment Delay	1,100,293,925.31	1,100,293,925.31
C9	ADD: Standby Cost during Suspension 10 months	2,754,601,900.00	2,754,601,900.00
C10	ADD: Contingencies	78,719,077.50	78,719,077.50
	Subtotal C1+C2+C3+C4+C5+C6+C7+C8+C9+C10	25,912,264,159.31	25,912,264,159.31
D1	ADD: Advance Payment without VAT	25,214,844,187.17	25,214,844,187.17
D2	DEDUCT: Payment on Advance	17,456,776,218.05	17,456,776,218.05
	Subtotal D1-D2	7,758,067,969.12	7,758,067,969.12
	Total Amount to be Certified (A+B+C+D) without VAT	119,271,686,540.22	118,974,753,546.23
	DEDUCT: Amount Previously Certified without VAT	117,038,540,039.95	117,029,914,741.05
	Total Amount due This month	2,233,146,500.27	1,944,838,805.18
	ADD: VAT @ 5.0%		@ 7.5%
		111,657,325.01	145,862,910.39
	Total Amount due this month with VAT	2,344,803,825.28	2,090,701,715.57

Technical Update – Lagos Ibadan Expressway Section 2

1- IPC 46 (NOVEMBER 2021)

1.1- Ongoing works (November 2021)

	From	To	Length		
Lagos Bound	Existing Road Repair	108+412	108+488	76 m	
	Scarification	54+000	56+607	2,607 m	
	Cut to Spoil	54+263	54+319	56 m	
	Borrow to Fill	54+263	54+319	56 m	
	Subbase Laterite	54+225	54+319	94 m	
	Geogrid	54+115	57+741	3,626 m	
	Stone Base Regulation	54+163	56+375	2,212 m	
		56+977	57+741	764 m	
	Stone Base 2nd Layer	54+115	57+741	3,626 m	
	Stone Base 3rd Layer	54+499	57+756	3,257 m	
	MC1	55+058	57+255	2,197 m	
	MC2	57+255	57+761	506 m	
	Tack Coat on 2nd Binder Layer	101+744	102+300	556 m	
		104+276	104+955	679 m	
	Asphalt Wearing Course	101+717	102+554	837 m	
		103+126	103+721	595 m	
		103+761	104+955	1,194 m	
	Tack Coat on Wearing Course	101+717	102+975	1,258 m	
	Macadam 1st Layer	56+021	57+762	1,741 m	
	Tack Coat on Macadam 1st Layer	56+100	57+762	1,662 m	
	Stone Pitching	49+262	49+475	213 m	
	Chutes	103+363	104+336	973 m	
		43+845	44+020	175 m	
		49+100	49+263	163 m	
		52+321	52+888	567 m	
		101+775	101+800	25 m	
		102+338	102+463	125 m	
		104+025	104+938	913 m	
	Side Drain	101+847	101+991	144 m	
		102+110	103+426	1,316 m	
	V-Drain	103+363	104+336	973 m	
	Access U Drain	102+110	102+147	37 m	
	Relief Culvert	54+200	55+500	1,300 m	
Ibadan Bound	Scarification	106+330	107+000	670 m	
	Subbase Laterite	106+250	106+525	275 m	
	MC1	106+594	107+077	483 m	
	Macadam 1st Layer	106+093	107+153	1,060 m	
	Tack Coat on Macadam 1st Layer	106+093	107+347	1,254 m	
	Macadam 2nd Layer	106+594	107+347	753 m	
	Tack Coat on Macadam 2nd Layer	106+063	106+578	515 m	
	Asphalt 1st Binder	105+684	106+578	894 m	
	Tack Coat on 1st Binder Layer	105+684	106+222	538 m	
	Asphalt 2nd Binder	105+951	106+222	271 m	
	Catch Pit	106+625			
	Median	Cut to Spoil	111+750	113+050	1,300 m
		Unsuitable	111+750	112+500	750 m
		Borrow to Fill	110+225	111+300	1,075 m
Laterite Subbase		109+325	109+750	425 m	
Stone Base 1st Layer		109+075	109+700	625 m	
Median (Ibadan Bound)	Subbase Laterite	109+750	110+100	350 m	
	Cut to Spoil	109+050	109+450	400 m	
	Borrow to Fill	109+050	109+450	400 m	
Median (Lagos Bound)	Subbase Laterite	110+100	110+500	400 m	
	Cut to Spoil	113+050	113+325	275 m	
	Unsuitable	113+050	113+325	275 m	
	Stone Base 1st Layer	54+225	54+393	168 m	
	109+700	110+500	800 m		

1.1- IPC 46 Summary

- Amount certified by FMWH: ₦ 1,211,031,502.90
- Amount certified by DAR/TSL: ₦ 1,239,865,586.33
- The difference is due to:
 - Omission of amounts certified in Bill No.1,
 - Application of VAT rate 7.5%

1.2- IPC 46 summary table

		IPC 46	
		Certified FMWH	Recommended DAR
A1	ADD: Value of Permanent Works	91,163,284,372.44	91,163,284,372.46
A2	DEDUCT: 10% Retention (up to 5% of Permanent Works)	7,020,265,640.59	7,020,265,640.59
Subtotal A1-A2		84,143,018,731.85	84,143,018,731.87
B1	ADD: Release of Retention Money	2,233,146,500.27	1,944,838,805.18
B2	ADD: Bill 1	1,016,694,571.53	1,008,069,272.63
Subtotal B1+B2		3,249,841,071.80	2,952,908,077.81
C1	ADD: Provision and Installation of Street Lighting	-	-
C2	ADD: Toll Plaza	-	-
C3	ADD: Pedestrian Bridges	-	-
C4	ADD: Variation in price CPI		
C5	ADD: Variation in price Labour	21,978,649,256.50	21,978,649,256.50
C6	ADD: Variation in price Fuel		
C7	ADD: Variation in price Materials		
C8	ADD: Interest Incurred due to Payment Delay	1,100,293,925.31	1,100,293,925.31
C9	ADD: Standby Cost during Suspension 10 months	2,754,601,900.00	2,754,601,900.00
C10	ADD: Contingencies	78,719,077.50	78,719,077.50
Subtotal C1+C2+C3+C4+C5+C6+C7+C8+C9+C10		25,912,264,159.31	25,912,264,159.31
D1	ADD: Advance Payment without VAT	25,214,844,187.17	25,214,844,187.17
D2	DEDUCT: Payment on Advance	18,094,918,273.81	18,094,918,273.81
Subtotal D1-D2		7,119,925,913.36	7,119,925,913.36
Total Amount to be Certified (A+B+C+D) without VAT		120,425,049,876.32	120,128,116,882.35
DEDUCT: Amount Previously Certified without VAT		119,271,686,540.22	118,974,753,546.23
Total Amount due This month		1,153,363,336.10	1,153,363,336.12
ADD: VAT @ 5.0%		57,668,166.80	86,502,250.21
Total Amount due this month with VAT		1,211,031,502.90	1,239,865,586.33

Technical Update – Lagos Ibadan Expressway Section 2

1- IPC 47 (DECEMBER 2021, JANUARY 2022)

1.1- Ongoing works (December 2021)

		From	To	Length	
Lagos Bound	Stone Base 1st Layer	105+100	106+363	1,263 m	
	Stone Base 3rd Layer	54+100	54+499	399 m	
	MC1	54+452	55+058	606 m	
	Macadam 1st Layer	54+094	54+605	511 m	
		55+075	56+471	1,396 m	
	Tack Coat on Macadam 1st Layer	55+400	56+100	700 m	
	Macadam 2nd Layer	55+696	57+762	2,066 m	
	Tack Coat on Macadam 2nd Layer	55+900	57+762	1,862 m	
	Asphalt 1st Binder	56+264	56+861	597 m	
	Tack Coat on 1st Binder Layer	56+813	57+425	612 m	
	Asphalt 2nd Binder	57+012	57+762	750 m	
	Access U Drain	102+147	102+175	28 m	
	Ibadan Bound	Scarification	51+200	51+288	88 m
		Borrow to Fill	110+125	110+475	350 m
		111+300	111+800	500 m	
Subbase Laterite		105+875	106+955	1,080 m	
		109+200	109+388	188 m	
		109+725	110+350	625 m	
Stone Base Regulation		51+200	51+363	163 m	
Stone Base 1st Layer		109+150	109+938	788 m	
Stone Base 2nd Layer		51+200	51+363	163 m	
Stone Base 3rd Layer		51+145	51+263	118 m	
MC1		51+135	51+381	246 m	
		52+390	52+700	310 m	
Asphalt 1st Binder		56+602	57+762	1,160 m	
Stone Pitching		105+800	106+569	769 m	
Side Drain		106+225	106+731	506 m	
Median (Ibadan Bound)		Cut to Spoil	109+450	110+763	1,313 m
			113+513	113+975	462 m
		Unsuitable	113+513	113+975	462 m
		Borrow to fill	109+450	110+763	1,313 m
		Removal of existing Culvert	110+225	110+233	8 m
Median (Lagos Bound)	Cut to Spoil	111+775	111+825	50 m	
		113+275	113+513	238 m	
	Unsuitable	113+650	113+850	200 m	
	Borrow to fill	111+775	111+825	50 m	

1.1- Ongoing works (January 2022)

		From	To	Length	
Lagos Bound	Borrow to Fill	113+087	113+275	188 m	
	Stone Base 1st layer	110+580	111+177	597 m	
	Sub Base Laterite	54+425	55+750	1,325 m	
	Asphaltic Binder 1st Layer	54+089	54+677	588 m	
	Asphaltic Binder 2nd Layer	54+089	54+650	561 m	
	Asphaltic Wearing	57+231	57+771	540 m	
	Tack coat on 1st Binder	54+089	55+909	1,820 m	
	Tack coat on 2nd Binder	56+750	57+762	1,012 m	
	Tack coat on 2nd Macadam	54+089	54+489	400 m	
	V-Drain	55+917	55+966	49 m	
	V-Drain & Stone Pitching	55+227	56+158	931 m	
	New Jersey	55+634	56+710	1,076 m	
	Stone Pitching	55+917	55+965	48 m	
	Stone Pitching	56+158	56+535	377 m	
	Ibadan Bound	Scarification	104+920	105+600	680 m
		Cut to Spoil	113+250	113+300	50 m
Borrow to Fill		112+750	113+275	525 m	
Sub Base Laterite		111+338	111+700	362 m	
Stone Base Regulation		104+020	105+275	1,255 m	
Stone Base 1st layer		111+238	111+700	462 m	
Stone Base 2nd layer		104+020	105+275	1,255 m	
Stone Base 3rd layer		104+010	104+763	753 m	
Tack coat on 1st Binder		106+575	107+348	773 m	
Tack coat on 2nd Macadam		106+735	107+348	613 m	
Asphaltic Binder 1st & 2nd Layer		106+578	107+348	770 m	
Geogrid		104+020	105+275	1,255 m	
New Jersey		105+805	107+183	1,378 m	
Precast Chute		51+113	51+395	282 m	
Side Drain		101+786	101+875	89 m	
V-Drain & Stone Pitching		106+500	106+704	204 m	
Median	Scarification	103+975	104+920	945 m	
	Borrow to fill	112+800	114+275	1,475 m	
	Sub Base Laterite	111+050	112+000	950 m	
	Removal of existing Culverts	104+050	104+600	550 m	

1.2- IPC 47 Summary

- Certification as per FMWH: ₦ 1,253,547,575
- Certification as per DAR/TSL: ₦ 1,283,393,946
- The difference is due to:
 - Omission of amounts certified in Bill No.1,
 - Application of VAT rate 7.5%

Technical Update – Lagos Ibadan Expressway Section 2

1.1- IPC 47 summary table

		IPC 47	
		Certified FMWH	Recommended DAR
A1	ADD: Value of Permanent Works	93,012,725,155.19	93,012,725,155.19
A2	DEDUCT: 10% Retention (up to 5% of Permanent Works)	7,020,265,640.59	7,020,265,640.59
Subtotal A1-A2		85,992,459,514.60	85,992,459,514.60
B1	ADD: Release of Retention Money	2,233,146,500.27	1,944,838,805.18
B2	ADD: Bill 1	1,016,694,571.53	1,008,069,272.63
Subtotal B1+B2		3,249,841,071.80	2,952,908,077.81
C1	ADD: Provision and Installation of Street Lighting	-	-
C2	ADD: Toll Plaza	-	-
C3	ADD: Pedestrian Bridges	-	-
C4	ADD: Variation in price CPI	-	-
C5	ADD: Variation in price Labour	21,978,649,256.50	21,978,649,256.50
C6	ADD: Variation in price Fuel	-	-
C7	ADD: Variation in price Materials	-	-
C8	ADD: Interest Incurred due to Payment Delay	1,100,293,925.31	1,100,293,925.31
C9	ADD: Standby Cost during Suspension 10 months	2,754,601,900.00	2,754,601,900.00
C10	ADD: Contingencies	78,719,077.50	78,719,077.50
Subtotal C1+C2+C3+C4+C5+C6+C7+C8+C9+C10		25,912,264,159.31	25,912,264,159.31
D1	ADD: Advance Payment without VAT	25,214,844,187.17	25,214,844,187.17
D2	DEDUCT: Payment on Advance	18,750,504,222.67	18,750,504,222.67
Subtotal D1-D2		6,464,339,964.50	6,464,339,964.50
Total Amount to be Certified (A+B+C+D) without VAT		121,618,904,710.21	121,321,971,716.22
DEDUCT: Amount Previously Certified without VAT		120,425,049,876.32	120,128,116,882.35
Total Amount due This month		1,193,854,833.89	1,193,854,833.87
ADD: VAT		@ 5.0%	@ 7.5%
		59,692,741.69	89,539,112.54
Total Amount due this month with VAT		1,253,547,575.58	1,283,393,946.41

1.1- Note about scheduled program

The works executed within IPC 45, 46, 47 are in line with the Recovered Program of Works with the following exceptions:

- a) Lagos Bound: 48+000 to 48+500 (stretch of 500m)
Should have been concluded by Q4/2021
(Location of Toll Gate)
Actual status: not started
- b) Lagos Bound: 105+000 to 107+000 (stretch of 2km)
Should have been concluded by Q2/2022
Actual status: Crushed Stone Base level
- c) Pedestrian Bridges Concrete (5 pedestrian bridges)
Should have been concluded by Q2/2022
Actual status: not started

1. The **Percentage Completion** for each section as at the end of March 2022 (Q1 2022) is stated below

Section I	13.70%
Section II	32.64%
Section III	32.21%
Percentage Completion of Permanent works of the entire Project Length	24.00%

Time Elapsed

Section I	54.87%
Section II	83.64%
Section III	75.41%

2. The **Percentage Completion** for each section as at the end of June 2022 (Q2 2022) is stated below

Section I	14.05%
Section II	42.51%
Section III	44.47%
Percentage Completion of Permanent works of the entire Project Length	30.00%

Time Elapsed

Section I	58.33%
Section II	89.09%
Section III	78.69%

Technical Update: Abuja-Kano Road Project

1. Projected Activities with estimated Cost (December 2021)

Site Clearance & Earthworks	₦ 678m
Culverts & Drains	₦ 1.290b
Pavement & Surfacing	₦ 2.894b
Bridge Repair/Miscellaneous	₦ 187m
Total	₦ 5.049b

2. Summary of Work Done on IC 38 (December 2021)

Works Done on IC 38 (December 2021) Section I: Abuja-Kaduna

S / N	ACTIVITIES	LOCATION (CHAINAGES)	S/ N	ACTIVITIES	LOCATION (CHAINAGES)
1	Excavate to Fill	43+000-53+800 RHS, 13+250-18+210 LHS	1	Bush Clearing	229+200-235+900 RHS, 196+300-199+500 RHS, 217+300-227+200 LHS, 202+000-212+300 LHS
2	Cut to Spoil	31+220-24+700 RHS	2	Excavate to Fill	229+200-235+900 RHS, 196+300-199+500 RHS, 217+300-227+200 LHS, 202+000-212+300 LHS
3	Cement Material Stabilized	31+200-53+800 RHS, 13+000-18+200 RHS	3	Scarification (Shoulders)	202+000-206+861 RHS, 215+100-217+300 RHS, 196+236-201+903 LHS
4	Trapezoidal Drain	48+800-48+820 RHS	4	Scarification (C/way)	202+000-206+861 RHS, 215+100-217+300 RHS, 196+236-201+903 LHS
5	Concrete Kerbs	41+663-41+709 RHS, 42+869-42+904 RHS	5	Bitumen Stabilized Material	202+000-206+861 RHS, 187+900-192+800 LHS, 235+900-239+900 RHS, 199+499-202+000 RHS
6	Bitumen Material Stabilized	31+200-53+800 RHS, 13+000-18+200 RHS	6	Tack Coat on BSM	199+499-202+000
7	Prime Coat	41+870-43+479 RHS	7	Asphaltic Binder	227+400-229+200 RHS, 212+300-217+300 LHS, 215+100-217+300 RHS
8	Tack Coat	41+870-43+479 RHS	8	Tack Coat on Binder	235+900-239+300 RHS, 196+400-199+500 RHS, 187+900-192+800 RHS, 209+100-217+300 RHS
9	Asphaltic Binder	31+200-53+800 RHS, 13+000-18+200 RHS, 31+240-40870 LHS	9	Asphaltic Wearing	196+300-199+500 RHS, 229+200-235+900 RHS, 187+900-192+800 LHS, 202+000-206+861 RHS
10	Tack Coat on BSM Layer	31+200-53+800 RHS, 13+000-18+200 RHS	10	Roadway Marking	214+600-217+248 LHS&RHS, 235+897.5-239+470 LHS&RHS
11	Asphaltic Wearing	13+260-18+200 LHS, 31+200-53+800 RHS, 44+640-53+800 LHS			
12	Maintenance of existing C/way	0+000-165+500 (LSH & RHS)			

Works Done on IC 38 (December 2021) Section III: Zaria-Kano

S/N	ACTIVITIES	LOCATION (CHAINAGES)
1	Bush Clearing	322+200-378+800 RHS, 319+850-320+650 RHS, 271+050-260+100 LHS, 260+150-281+800 LHS
2	Excavate to Fill	311+750-312+900
3	Scarification (Shoulders)	319+250-320+650 RHS, 322+200-378+800 RHS, 260+150-281+800 LHS, 369+000-378+700 LHS
4	Scarification (C/way)	319+250-320+650 RHS, 322+200-378+800 RHS, 260+150-281+800 LHS, 369+000-378+700 LHS, 271+050-260+100 LHS
5	Excavate Unsuitable Materials	317+650-318+500 RHS, 316+130-313+100 RHS, 266+000-273+000 LHS, 322+200-355+850 LHS
6	Bitumen Stabilized Materials	322+200-355+635 LHS, 278+690-279+972 LHS, 262+610-264+060 LHS, 315+652-313+700 RHS
7	Tack Coat on BSM	322+200-355+635 LHS, 278+690-279+972 LHS, 262+610-264+060 LHS, 315+652-313+700 RHS
8	Asphaltic Binder	322+310-355+618 LHS, 267+500-279+325 LHS, 315+650-313+449 RHS
9	Tack Coat on Binder	322+310-355+618 LHS, 267+500-279+325 LHS, 315+650-313+449 RHS
10	Asphaltic Wearing	313+181-313+974 RHS

3. Summary of IC 38 (December 2021)

The Interim Certificate No. 38 covered the works executed by the contractor as at the end of December 2021. The Interim Certificate was vetted by the Federal Ministry of Works and Housing and further checked by the Technical Advisers (Ondur/HOP).

The works were carried out satisfactorily and in conformity with the relevant clauses of the FMW&H specifications and standard conditions of Contracts.

The certified amount of the permanent works are consistent with the works executed on site as shown in the summary of works done during the month.

We had relied on the cumulative amounts for the permanent works certified in the previous IC's as the basis for calculating the cumulative amounts in IC 38. The amount Certified for payment by FMW&H is ₦6,311,980,221.14, while the sum of ₦6,098,072,546.83 was recommended by Ondur/HOP.

Technical Update: Abuja-Kano Road Project

Summary of IC 38 (December 2021) General Summary

REHABILITATION OF ABUJA-KADUNA-ZARIA-KANO DUAL CARRIAGEWAY IN FCT, KADUNA AND KANO STATES. CONTRACT NO. 6350			
CONTRACT SUM: NGN797,236,523,738.87		PERIOD ENDING: DECEMBER, 2022	
CONTRACTOR: MESSRS. JULIUS BERGER NIGERIA PLC			
INTERIM STATEMENT NO. 38			
GENERAL SUMMARY			
ITEM	DESCRIPTION	AMOUNT (NGN) - ONDUR/HOP	AMOUNT (NGN) - FMWH
A1	VALUE OF PERMANENT WORKS (EXCEPT BILL 1)	145,534,003,401.52	145,534,004,401.46
A2	DEDUCT RETENTION IN ACCORDANCE WITH CLAUSE 60; 5% OF PERMANENT WORK (0.05*A1)	0	0
A3	ADD REPAYMENT OF RETENTION MONEY	0	0
A	SUB TOTAL (A1-A2+A3)	145,534,003,401.52	145,534,004,401.46
B	ADD VALUE OF BILL 1	515,826,213.63	714,809,096.76
C1	ADD TEMP. ADVANCE FOR MATERIALS ON SITE	60,293,961.50	60,293,961.50
C2	DEDUCT TEMP. ADVANCE FOR MATERIALS ON SITE	60,293,961.50	60,293,961.50
C3	ADD ADVANCE PAYMENT	161,646,592,729.42	161,646,592,729.42
C4	DEDUCT REPAYMENT OF ADVANCE PAYMENT	20,315,444,619.16	20,315,444,619.16
C	SUB TOTAL (C1-C2+C3-C4)	141,331,148,110.26	141,331,148,110.26
D1	ADD VARIATION IN PRICE OF LABOUR	0.00	0.00
D2	ADD VARIATION IN PRICE OF MATERIALS	1,899,065,295.67	1,899,065,295.67
	ADD VARIATION IN CPI	4,499,024,471.10	4,499,024,471.10
D3	ADD CONTIGENCIES	415,064,902.78	415,064,902.78
D	SUB TOTAL (D1+D2+D3)	6,813,154,669.55	6,813,154,669.55
E	TOTAL AMOUNT CERTIFIED TO DATE (A+B+C+D)	294,194,132,394.96	294,393,116,278.04
F	DEDUCT PREVIOUS AMOUNT CERTIFIED	288,521,506,770.00	288,521,506,770.00
G	AMOUNT NOW DUE IN THIS STATEMENT	5,672,625,624.96	5,871,609,508.04
H	ADD 7.5% VAT (0.075*G)	425,446,921.87	440,370,713.10
I	GROSS AMOUNT CERTIFIED	6,098,072,546.83	6,311,980,221.14

Technical Update: Abuja-Kano Road Project

Summary of IC 38 (December 2021) Summary Section I

REHABILITATION OF ABUJA-KADUNA-ZARIA-KANO DUAL CARRIAGEWAY IN FCT, KADUNA AND KANO STATES. CONTRACT NO. 6350			
CONTRACT SUM: NGN 358, 078, 102, 147.97			SECTION I
CONTRACTOR: MESSRS. JULIUS BERGER NIGERIA PLC			
INTERIM STATEMENT NO. 38			PERIOD ENDING: DECEMBER, 2022
SUMMARY SECTION I			
ITEM	DESCRIPTION	AMOUNT (NGN)	AMOUNT CERTIFIED BY FMWH (NGN)
A1	VALUE OF PERMANENT WORKS (EXCEPT BILL 1)	40,441,487,850.64	40,441,487,850.64
A2	DEDUCT RETENTION IN ACCORDANCE WITH CLAUSE 60; 5% OF PERMANENT WORK (0.05*A1)		
A3	ADD REPAYMENT OF RETENTION MONEY		
A	SUB TOTAL (A1-A2+A3)	40,441,487,850.64	40,441,487,850.64
B	ADD VALUE OF BILL NO.1	246,998,875.00	293,928,806.25
C1	ADD TEMP. ADVANCE FOR MATERIALS ON SITE		0.00
C2	DEDUCT TEMP. ADVANCE FOR MATERIALS ON SITE	0.00	0.00
C3	ADD ADVANCE PAYMENT	78,226,570,670.53	78,226,570,670.53
C4	DEDUCT REPAYMENT OF ADVANCE PAYMENT	5,198,222,952.59	5,198,222,952.59
C	SUB TOTAL (C1-C2+C3-C4)	73,028,347,717.94	73,028,347,717.94
D1	ADD VARIATION IN PRICE OF LABOUR	0.00	0.00
D2	ADD VARIATION IN PRICE OF MATERIALS	308,546,808.27	308,546,808.27
	ADD VARIATION IN CPI	1,318,396,299.62	1,318,396,299.62
D3	ADD CONTINGENCIES	163,577,369.58	163,577,369.58
D	SUB TOTAL (D1+D2+D3)	1,790,520,477.47	1,790,520,477.47
E	TOTAL AMOUNT CERTIFIED TO DATE (A+B+C+D)	115,507,354,921.05	115,554,284,852.30
F	DEDUCT PREVIOUS AMOUNT CERTIFIED	114,883,547,498.16	114,883,547,498.16
G	AMOUNT NOW DUE IN THIS STATEMENT	623,807,422.89	670,737,354.14
H	ADD 7.5% VAT (0.075*G)	46,785,556.72	50,305,301.56
I	GROSS AMOUNT CERTIFIED	670,592,979.61	721,042,655.70

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Summary of IC 38 (December 2021) Summary Section II

REHABILITATION OF ABUJA-KADUNA-ZARIA-KANO DUAL CARRIAGEWAY IN FCT, KADUNA, AND KANO STATES. CONTRACT NO. 6350			
CONTRACT SUM: NGN 174,175,098,823.06		SECTION II	
CONTRACTOR: MESSRS. JULIUS BERGER NIGERIA PLC			
INTERIM STATEMENT NO. 38		PERIOD ENDING: DECEMBER, 2022	
SUMMARY SECTION II (AS AMENDED BY ONDUR/HOP)			
ITEM	DESCRIPTION	AMOUNT (NGN)	AMOUNT(NGN) CERTIFIED BY FMWH
A1	VALUE OF PERMANENT WORKS (EXCEPT BILL 1)	40,896,906,051.07	40,896,907,051.07
A2	DEDUCT RETENTION IN ACCORDANCE WITH CLAUSE 60; 5% OF PERMANENT WORK (0.05*A1)	0.00	0.00
A3	ADD REPAYMENT OF RETENTION MONEY		0.00
A	SUB TOTAL (A1-A2+A3)	40,896,906,051.07	40,896,906,051.07
B	ADD VALUE OF BILL NO.1	118,912,953.19	162,768,203.19
C1	ADD TEMP. ADVANCE FOR MATERIALS ON SITE	0.00	0.00
C2	DEDUCT TEMP. ADVANCE FOR MATERIALS ON SITE	0.00	0.00
C3	ADD ADVANCE PAYMENT	34,335,787,944.82	34,335,787,944.82
C4	DEDUCT REPAYMENT OF ADVANCE PAYMENT	4,563,548,397.40	4,563,548,397.40
C	SUB TOTAL (C1-C2+C3-C4)	29,772,239,547.42	29,772,239,547.42
D1	ADD VARIATION IN PRICE OF LABOUR	0.00	0.00
D2	ADD VARIATION IN PRICE OF MATERIALS	1,312,496,343.66	1,312,496,343.66
	ADD VARIATION IN CPI	1,383,948,509.30	1,383,948,509.30
D3	ADD CONTIGENCIES	127,142,446.90	127,142,446.90
D	SUB TOTAL (D1+D2+D3)	2,823,587,299.86	2,823,587,299.86
E	TOTAL AMOUNT CERTIFIED TO DATE (A+B+C+D)	73,611,645,851.54	73,655,502,101.48
F	DEDUCT PREVIOUS AMOUNT CERTIFIED	71,004,296,672.21	71,004,296,672.21
G	AMOUNT NOW DUE IN THIS STATEMENT	2,607,349,179.33	2,651,205,429.27
H	ADD 7.5% VAT (0.075*G)	195,551,188.45	198,840,407.20
I	GROSS AMOUNT CERTIFIED	2,802,900,367.78	2,850,045,836.47

Technical Update: Abuja-Kano Road Project

Summary of IC 38 (December 2021) Summary Section III

REHABILITATION OF ABUJA-KADUNA-ZARIA-KANO DUAL CARRIAGEWAY IN FCT, KADUNA, AND KANO STATES. CONTRACT NO. 6350			
CONTRACT SUM: NGN 264,983,322,767.85		SECTION III	
CONTRACTOR: MESSRS. JULIUS BERGER NIGERIA PLC		PERIOD ENDING: DECEMBER, 2022	
INTERIM STATEMENT NO. 38			
SUMMARY SECTION III			
ITEM	DESCRIPTION	AMOUNT (NGN)	AMOUNT (NGN) CERTIFIED BY FMWH
A1	VALUE OF PERMANENT WORKS (EXCEPT BILL 1)	64,195,609,499.81	64,195,609,499.81
A2	DEDUCT RETENTION IN ACCORDANCE WITH CLAUSE 60; 5% OF PERMANENT WORK (0.05*A1)	0.00	0.00
A3	ADD REPAYMENT OF RETENTION MONEY	0.00	0.00
A	SUB TOTAL (A1-A2+A3)	64,195,609,499.81	64,195,609,499.81
B	ADD VALUE OF BILL NO.1	149,914,385.44	258,112,087.32
C1	ADD TEMP. ADVANCE FOR MATERIALS ON SITE		0.00
C2	DEDUCT TEMP. ADVANCE FOR MATERIALS ON SITE	0.00	0.00
C3	ADD ADVANCE PAYMENT	49,084,234,114.07	49,084,234,114.07
C4	DEDUCT REPAYMENT OF ADVANCE PAYMENT	10,553,673,269.17	10,553,673,269.17
C	SUB TOTAL (C1-C2+C3-C4)	38,530,560,844.90	38,530,560,844.90
D1	ADD VARIATION IN PRICE OF LABOUR	0.00	0.00
D2	ADD VARIATION IN PRICE OF MATERIALS	278,022,143.74	278,022,143.74
	ADD VARIATION IN CPI	1,796,679,662.18	1,796,679,662.18
D3	ADD CONTIGENCIES	124,345,086.30	124,345,086.30
D	SUB TOTAL (D1+D2+D3)	2,199,046,892.22	2,199,046,892.22
E	TOTAL AMOUNT CERTIFIED TO DATE (A+B+C+D)	105,075,131,622.37	105,183,329,324.25
F	DEDUCT PREVIOUS AMOUNT CERTIFIED	102,633,662,599.63	102,633,662,599.63
G	AMOUNT NOW DUE IN THIS STATEMENT	2,441,469,022.74	2,549,666,724.62
H	ADD 7.5% VAT (0.075*G)	183,110,176.71	191,225,004.35
I	GROSS AMOUNT CERTIFIED	2,624,579,199.45	2,740,891,728.97

The End