



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

Q3 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 Q1 2023*, 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.
- In addition to the US\$311.8 million funds recovered from the Abacha family, the NSIA has received US\$10.4 million recovered funds from UK and Ireland to be disbursed for works done under the PIDF.

Project	Contract Sum (₦'bn)	Abacha Funds Allocated (₦'bn)	UK & Irish Funds Allocated (₦'bn)	Recovered Funds Disbursed (₦'bn)***	Project Completion Status
LIE	311.4	42.4	1.4	21.8	85%
2NB	206.2	42.4	1.4	42.8	95%
AKR	655.2**	42.4	1.4	42.1	100% REBEME and 42% ABEME
Total	1172.8	127.2	4.2	106.7	

* Extension in completion date due to flooding and construction of a new temporary link road.

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

*** Includes combined disbursements from Abacha funds and UK & Irish funds.

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₦311.4 Billion	₦43.7 Billion*	₦20.6 Billion	Q1 2023**	JBN & RCC
Contract Sum	Recovered Funds Allocated	Recovered 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 – 89% of LIE Section 1 which is being handled by JBN has been completed to date and ₦4.6 bn has been disbursed to JBN from the Abacha funds for works done on this project.
- Section 2 – 81% of LIE Section 2 which is being handled by RCC has been completed to date and ₦17.1 bn has been disbursed to RCC from the Abacha funds for works done on this project.

* Sum-total of Abacha funds and UK & Irish funds allocated to LIE.

** This completion date is for the main carriageway only.

Lagos-Ibadan Expressway Pictures



₦206.2 Billion*	₦43.7 Billion**	₦42.8 Billion	Q1 2023***	JBN
Contract Sum	Recovered Funds Allocated	Recovered 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

- 95% of 2NB has been completed to date. ₦42.3 bn has been disbursed to JBN from the Abacha funds while ₦532.2 mn has been disbursed to JBN from the UK & Irish funds 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 between ₦14bn to ₦17bn.

* There is an additional ₦14bn to ₦17bn for the construction of the temporary link road and additional works.

** Sum-total of Abacha funds and UK & Irish funds allocated to 2NB.

*** Estimated completion date is Q1 2023 due to flooding.

Second Niger Bridge Pictures



₦155.7 Billion (REBEME2) ₦655.2 Billion (ABEME)	₦43.7 Billion*	₦42.1 Billion	Q1 2024 (ABEME)	JBN
Contract Sum	Recovered Funds Allocated	Recovered 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 42% Augmentation BEME (ABEME) of the AKR scope has been completed to date and ₦42.1 bn has been disbursed to JBN from the Abacha funds for works done on this project.

* Sum-total of Abacha funds and UK & Irish funds allocated to AKR.

Abuja Kano Road Pictures



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Financial Update – Abacha Funds

Project	Project Cost (₦'bn)	Abacha Funds Disbursements (₦'bn)	Balance of Abacha Funds (₦'bn)
Lagos-Ibadan Expressway - Section 1	134,861,795,702.80	4,609,646,914.80	16,569,145,511.01
Lagos-Ibadan Expressway - Section 2	176,503,909,310.20	17,148,532,032.37	4,030,260,393.44
Second Niger Bridge	206,151,693,014.87	42,287,630,316.03	68,954,535.60
Abuja Kano Road	655,249,881,916.99	42,096,310,355.54	260,274,496.08
Total	1,172,767,279,944.86	106,142,119,618.73	20,928,634,936.13
Payments to Consultants			
Total Payments to Consultants			979,827,653.81

The Abacha funds were converted at an exchange rate of ₦412/\$1 amounting to ₦128.46 billion. ₦126.00 billion was initially allocated equally amongst the Ongoing Projects and ₦2.46 billion budgeted as contingency. ₦356.6 million was reallocated to each project from the budgeted contingency leaving ₦1.4 billion as the contingency balance. Payments to consultants are made from the contingency budget.

Project	Project Cost (₦'bn)	UK & Irish Funds Disbursements (₦'bn)	Balance of UK & Irish Funds (₦'bn)
Lagos-Ibadan Expressway - Section 1	134,861,795,702.80	-	676,133,581.91
Lagos-Ibadan Expressway - Section 2	176,503,909,310.20	-	676,133,581.91
Second Niger Bridge	206,151,693,014.87	532,167,555.83	820,099,607.99
Abuja Kano Road	655,249,881,916.99	-	1,352,267,163.82
Total	1,172,767,279,944.86	532,167,555.83	4,056,801,491.46

The US\$10.4 million UK & Irish funds were converted at an exchange rate of ₦14.72/\$1 amounting to ₦4.3 billion. ₦1.4 billion was allocated equally amongst the Ongoing Projects and ₦229.9 million budgeted as contingency. Payments to consultants are made from the contingency budget.

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



ENGINEER'S CERTIFICATE

CERTIFICATE NO: THIRTY FOUR (34)

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

₦3,658,043,811.10 (Three Billion, Six Hundred and Fifty Eight Million, Forty Three Thousand, Eight Hundred and Eleven Naira, Ten Kobo) only (5% VAT Inclusive)

Being payment for works executed for the period ending March, 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:	-	₦168,477,904,660.39
Total Amount Previously Certified:	-	₦164,994,053,411.72
Total Amount Due (without VAT):	-	₦3,483,851,248.67
Amount of V.A.T. Payable (5%):	-	₦174,192,562.43
Amount Now Due for Payment:	-	₦3,658,043,811.10


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

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



ENGINEER'S CERTIFICATE

CERTIFICATE NO: THIRTY FIVE A (35A)

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

₦3,842,752,577.47 (Three Billion, Eight Hundred and Forty Two Million, Seven Hundred And Fifty Two Thousand, Five Hundred and Seventy Seven Naira, Forty Seven Kobo) only (VAT inclusive)

Being payment for works executed for the period ending May, 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:	-	₦172,137,669,019.88
Total Amount Previously Certified:	-	₦168,477,904,660.39
Total Amount Due (without VAT):	-	₦3,659,764,359.50
Amount of V.A.T. Payable (5%):	-	₦182,988,217.97
Amount Now Due for Payment:	-	₦3,842,752,577.47


Engr. O. O. Oyetade, DHBC
 For: Director Highways (Bridges & Design)
 28th July, 2022

- Following the disbursement of IC No. 34, the balance of the Recovered Funds allocated to 2NB stood at ₦3.41 billion which is insufficient to cover the vetted and certified amount of IC No. 35A in the sum of ₦3.84 billion.
- Based on the above, the NSIA disbursed IC No. 35A in 2 installments.
- The 1st installment being ₦3.40 billion paid from the Abacha Funds allocated to AKR, which is now largely exhausted.
- The 2nd installment being the balance of ₦532.17 million for IC No. 35A, paid from from the UK & Irish Funds.



FEDERAL MINISTRY OF WORKS & HOUSING

HIGHWAYS CONSTRUCTION AND REHABILITATION DEPARTMENT

ENGINEER'S CERTIFICATE

Certificate No: 46 (Forty-Six)

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 ₦ N3,513,402,233.96k in respect of works done for the Period ending: December, 2021.

Head _____	Subhead _____
Contract Sum	₦ 70,753,387,798.44
Revised Contract Sum	₦134,861,795,702.80
Total sum now certified	₦ 84,031,763,073.70
Less Amount previously certified	₦ 80,518,360,839.74
Amount Payable to Contractor	₦ 3,513,402,233.96
Add 5% VAT	₦ 175,670,111.70
Total Amount Payable in this certificate	₦ 3,689,072,345.66



Engr. F.B. Esan
Director Highways (C&R)
5th August, 2022

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FEDERAL MINISTRY OF WORKS & HOUSING

HIGHWAYS CONSTRUCTION AND REHABILITATION DEPARTMENT
ENGINEER'S CERTIFICATE


CERTIFICATE NO: 48

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 ₦ 864,662,381.21k in respect of the works
executed on the above named the project for the period ending March, 2022

Head	Subhead
Original Contract Sum	₦ 96,304,444,055.63
Revised Contract Sum	₦ 176,503,910,413.68
Total Amount Certified to Date	₦ 122,483,567,091.42
Less Amount previously certified	₦ 121,618,904,710.21
Amount Now Due	₦ 864,662,381.21
Add 5% VAT	₦ 43,233,119.06
Total Amount Payable in this certificate	₦ 907,895,500.27


Engr. F.B. Esan
Director, Highways (C&R)
16th May, 2022



FEDERAL MINISTRY OF WORKS & HOUSING

HIGHWAYS CONSTRUCTION AND REHABILITATION DEPARTMENT
ENGINEER'S CERTIFICATE


CERTIFICATE NO: 49

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 ₦1,247,053,683.70k in respect of the works
executed on the above named the project for the period ending April, 2022

Head	Subhead
Original Contract Sum	₦ 96,304,464,055.63
Revised Contract Sum	₦ 176,503,910,413.68
Total Amount Certified to Date	₦ 123,730,620,775.12
Less Amount previously certified	₦ 122,483,567,091.42
Amount Now Due	₦ 1,247,053,683.70
Add 5% VAT	₦ 62,352,684.19
Total Amount Payable in this certificate	₦ 1,309,406,367.89


Engr. F.B. Esan
Director, Highways (C&R)
4th August, 2022



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FEDERAL MINISTRY OF WORKS & HOUSING

HIGHWAYS CONSTRUCTION AND REHABILITATION DEPARTMENT

ENGINEER'S CERTIFICATE

CERTIFICATE NO: 50


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 ₦2,929,405,547.15k in respect of the works
executed on the above named the project for the period ending July, 2022

Head _____	Subhead _____
Original Contract Sum	₦ 96,304,464,055.63
Revised Contract Sum	₦ 176,503,910,413.68
Total Amount Certified to Date	₦ 126,660,026,322.27
Less Amount previously certified	₦ 123,730,620,775.12
Amount Now Due	₦ 2,929,405,547.15
Add 5% VAT	₦ 146,470,277.36
Total Amount Payable in this certificate	₦ 3,075,875,824.51

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Engr. F.B. Esan
Director, Highways (C&R)
27th September, 2022

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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 46 Summary

- a) Certification as per FMWH: ₦ 3,689,072,345.66
- b) Certification as per DAR/TSL: ₦ 3,744,270,420.64
- c) The difference is due to:
 - Deduction of Overrun Items
 - Application of VAT rate 7.5% instead of 5%
- d) In this IPC:
 - Deduction of Overrun Items

1.2- IPC 46 summary table

		IPC 46	
		Certified FMWH	Recommended DAR
A1	ADD: Value of Permanent Works	61,605,662,727.13	61,575,302,744.93
A2	DEDUCT: 10% Retention (up to 5% of Permanent Works)	6,160,566,272.71	6,160,566,272.71
A3	ADD: Repayment Retention Money	2,002,184,038.63	2,002,184,038.63
	Subtotal A1-A2	57,447,280,493.05	57,416,920,510.85
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	12,058,717,790.43	12,058,717,790.43
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	7,207,253,024.26	7,207,253,024.26
D1	ADD: Variation in price Labour	4,279,609,027.32	4,279,609,027.32
D2	ADD: Variation in price Materials		
D3	ADD: Variation in price CPI	10,207,534,300.26	10,207,534,300.26
	Subtotal D1+D2+D3	14,487,143,327.58	14,487,143,327.58
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 E1	3,578,840,574.82	3,578,840,574.82
	Total Amount to be Certified (A+B+C+D+E+F)	84,031,763,073.70	84,001,403,091.50
	DEDUCT: Amount Previously Certified without VAT	80,518,360,839.74	80,518,360,839.74
	Total Amount due This month	3,513,402,233.96	3,483,042,251.75
	ADD: VAT	@ 5.0%	@ 7.5%
		175,670,111.70	261,228,168.88
	Total Amount due this month with VAT	3,689,072,345.66	3,744,270,420.64

2- NOTE ABOUT SCHEDULED PROGRAM

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

- a) Shagamu Bound: 0+000 to 3+000 (stretch of 3km)
Should have been concluded by Q1/2022
Actual status: not started
- b) Lagos Bound: 0+000 to 3+000 (stretch of 3km)
Should have been concluded by Q1/2022
Actual status: works ongoing
- c) Shagamu Bound: 3+000 to 4+700 (stretch of 1.7km)
Should have been concluded by Q3/2021
Actual status: not started
- d) Lagos Bound: 3+000 to 4+700 (stretch of 1.7km)
Should have been concluded by Q1/2022
Actual status: not started
- e) Ramps for bridges at 16+500, 24+500, 37+700 (3 ramps)
Should have been concluded by Q1/2022
Actual status: not started
- f) Pedestrian Bridges at 21+030, 22+073 (2 pedestrian bridges)
Should have been concluded by Q4/2021
Actual status: not started
- g) Pedestrian Bridges at 23+300, 28+072 (2 pedestrian bridges)
Should have been concluded by Q1/2022
Actual status: not started
- h) Concrete for toll gates at 6+000, 32+000 (2 toll gates)
Should have been concluded by Q1/2022
Actual status: not started
- i) All Carriageway works, even when not mentioned in the program for utilization of the recovered funds, are being carried out by the Contractor as agreed and as instructed.

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. Works Done for the Period of March 2022 :

• On-going Site Works:

a) Niger Bridge:

• West Approach Bridge:

- Northern Bridge:
 - Installation of parapets and handrails
 - Casting of outer verge
- Southern Bridge:
 - Delivery and storage of parapets
 - Installation of parapets and handrails
 - Casting of outer verge
 - Installation of brackets for street lighting on parapets
 - Installation of reinforcement for inner verge
- Abutment
 - Installation of aggregate filter layer and geotextile
 - Backfilling
 - Construction of bridge stairways behind Axis 100
 - Removal of formwork for abutment axis 100 upper part (Middle part CL)
- Yard:
 - Demobilization of site installation

• Main Bridge:

- Free Balanced Cantilever:
 - Demobilization of formwork travelers VBC1, VBC2, VBC3, VBC4
- Free Balanced Cantilever Axis 280 – Northern deck (VBC1):
 - Segment 19R: Stripping of formwork and scaffolding
 - Demobilization of formwork travelers
- Axis 280 – Southern deck:
 - Segment 19R: Formwork placing; Reinforcement installation; Casting
- Axis 250 – Southern deck:
 - Segment 19L: Formwork placing; Reinforcement installation and casting
- Free Balanced Cantilever Axes 260 / 250 (South; VBC4):
 - Demobilization of formwork travelers
- Free Balanced Cantilever Axis 250 – Northern deck (VBC 3):
 - Segment 19L: Demobilization of formwork travelers
- Free Balanced Cantilever Axis 250 – Southern deck (VBC 4):
 - Segment 19L: Formwork placing; Reinforcement installation
- Free Balanced Cantilever Closure Pour Axes 260 / 270 – (North and South; VBC 1 / VBC 2):
 - Demobilization of formwork travelers
- Axes 260 and 270 – Northern and Southern Deck:
 - Cleaning, closing of block outs and cosmetic works inside box girder

• Eastern approach:

- Northern Bridge:
 - Parapet installation
 - Casting of outer verge
 - Bracket installation for street lighting
 - Construction of transition slab
- Southern deck:
 - Installation of reinforcement for inner verge
 - Construction of transition slab
 - Casting of outer verge

b) Onitsha Site Ch 27+850 To 34+900:

• Main Carriageway CH 27+850 to 34+900:

- Earthworks and slope protection:
 - Maintenance of grass
 - Repair works on slope from CH 31+400 to CH 32+100
 - Embankment fill at GEC Area 2 from CH 32+930 to 33+280
 - Earthwork fill volume part 2 CH 34+100 to 34+900 remaining part after removal of road diversion
 - Slope cutting from CH 32+910 to 33+075 (RHS) and from CH 32+940 to 33+337 (LHS)
 - Placement of top soil from CH 33+100 to CH 33+300 (RHS) and CH33+580 to 33+710 (RHS)
 - Final grade to formation level from CH 30+525 to 30+650 (RHS)
 - Leveling to formation from CH 30+525 to 30+650 (RHS)
 - Laying of 1st & 2nd layer base course from CH 30+460 to CH 30+730 (LHS)

• Soil improvement:

- Placing of geotextile at GEC Area 2 from CH 32+930 to 33+280

• Drainage and utilities:

- Breaking-out, excavating, raising and setting of manholes from CH28+414 to 28+718
- 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), from CH 30+525 to 30+650 (LHS), from CH 30+730 to CH 30+880 (LHS) and from CH33+520 to 33+770 (RHS)
- Installation of upper gully parts from CH 28+377 to 28+969 (LHS), from CH 28+959 to 28+955 (RHS), CH 29+400 to 29+880, from CH32+400 to 32+910, CH 30+850 to 32+174 and from CH 32+174 to 32+910
- Breaking-out, excavating, raising and setting of gullies to final road level from CH 32+400 to 32+910, from CH 28+332 to 28+377 (LHS), from CH 28+716 to 28+959 (RHS) and from CH 32+450 to 32+770 (CL).
- Backfilling of box culverts CH 30+535 to CH 30+640 (RHS)
- Installation of gullies from CH 30+535 to CH 30+640 (RHS)
- Installation of cable duct crossing from CH 33+605 to 33+863 (RHS)
- Construction of concrete crash barrier from 28+510 to 30+292 (LHS) and from CH 30+040 to 30+440 (LHS)
- Construction of connection concrete crash barrier / parapet at Atani Bridge
- Construction of box culvert C18.1 outlet at CH 34+331.5 and C16 inlet at CH 34+218

- Pavement works:
 - Construction of transition slab at Owerri Bridge axis 10 and 50 (RHS)
 - Laying of 1st layer crushed stone base course from CH 34+510 to 34+820 (LHS)
 - Laying of 2nd layer crushed stone base course, spraying of prime coat and sand blinding from CH 34+510 to 34+820 (LHS)
 - Spraying of prime coat from CH 30+750 to 30+890 (RHS)
 - Installation of asphalt base course from CH 33+485 to 34+010 (RHS)
 - Installation of asphalt binder course from CH 30+760 to 30+920 (LHS) and from CH 34+440 to 34+820 (RHS)
- c) **Owerri Interchange CH 33+500 to 34+500:**
 - Earthworks and slope protection and Soil Improvement:
 - Slope cutting and placing top soil to slope at Sliproad 2 (Quadrant 4)
 - Installation of geotextile encased columns (Quadrant 3)
 - Laying of geogrid and geotextile in quadrant 3
 - Slope cutting along from CH0+960 to 0+610 (Expressway LHS)
 - Laterite placing and compaction on removed temporary access road
 - Drainage and utilities:
 - Construction of v drain connecting to C3 inlet
 - Construction of U-Channel connecting to Box Culvert C2 inlet (Quadrant 1)
 - Construction of U-channel 0.50 x 0.35m (Expressway LHS)
 - Construction of concrete V-Drain at Service Road (LHS) and at Slip Road 3 upper part
 - Complete remaining chutes at Sliproads 1 and 2 (Quadrant 4)
 - Installation of Lighting Pole foundation at Slip road 4 (Quadrant 1) and at Existing Road from CH 0+172 to 0+960 (LHS)
 - Road works on Main carriageway
 - Spraying of asphalt prime coat from CH 33+525 to 34+010 (LHS/RHS)
 - Installation of asphalt binder CH 34+440 to 34+820 (LHS), from CH 33+525 to 34+010 (LHS/RHS)
 - Road works at Slip roads:
 - Filling of 30 cm sand layer on Slip Road 3
 - Filling 30 cm sand layer and sand stabilization on Slip Road 4
 - Installation of asphalt base course at Sliproads 1 and 2 (Quadrant 4)
 - Rehabilitation and enlargement of Onitsha-Owerri Expressway:
 - Installation of median U-channel
 - Place 30 cm sand layer from CH 0+415 to 0+500 (Service Road LHS)
 - Laying of 2nd layer crushed stone base course from CH 0+690 to 0+945 (Expressway LHS), 1st layer crushed stone base course from CH 0+580 to 0+200 LHS
 - Laying of 1st layer crushed stone base course from CH 0+345 to 0+485 (Expressway LHS)
 - Laying of 2nd layer crushed stone base course, prime coating and sand blinding from CH 0+690 to 0+945 (Expressway LHS)
 - Laying of asphaltic base course from CH 0+710 to 0+860 (Service Road - LHS)
 - Laterite fill and compaction of temporary diversion leading to roundabout from CH 0+815 to 0+866 (Step 7)
 - Access Road to Electrical market:
 - Rip rap placing on chute bases
 - Grassing works on slope
 - Construction of V-drain
- 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 shaft rings, balance rings and gully cover from CH 23+000 to 25+650
 - Finishing works:
 - Cleaning
 - Toll Station:
 - Control Building:
 - Installation of suspended ceiling tiles at ground floor and 1st floor
 - Installation of tiles on the stair case
 - Wall primer and 1st coat paint at ground floor and first floor
 - Gypsum plaster board placing for changing rooms at 1st floor
 - Installation of doors on 1st floor
 - Installation of raised floor at ground floor
 - Fixing of wash basin in lunch room
 - Backfilling of building around external wall plinth O&M Building:
 - Installation of sanitary partition wall on toilets installation
 - MEP final fix
 - Ceiling primer application on installed gypsum plaster board at ground floor and 1st floor
 - Plastering of external wall plinth
 - O&M Building:
 - Sanitary partition wall on toilets installation
 - MEP final fix
 - Fixing of wash basin at Tea kitchen
 - Vehicle Service Building:
 - MEP 2nd fix
 - Internal wall 1st coat paint
 - Painting of external wall plinth and backfill
 - Security Building:
 - Fixing of wash basin at Tea kitchen
 - Final paint for internal walls
 - Backfilling around building
 - Exit Building:
 - Installation of lowered ceiling at toilets
 - Painting of external wall plinth and backfill
 - Priming and 1st coat paint on stair case building inner walls
 - Installation of tiles on the stair case leading to Tunnel
 - MEP 2nd fix
- Relocation of high-tension power lines:
 - Awaiting power outage

- Toll Booths:
 - Primer and 1st coat paint application on internal walls and ceiling at Toll Booths 12 to 15
 - Screeding of Toll booths 14 and 15
 - MEP works
 - Placing of PVC floor
 - Concrete surface finishing for external walls
 - Tunnel:
 - Mounting of spiral staircases and handrails from in toll booths 12 to 15
 - Utility building:
 - Final painting of internal walls
 - Plastering and painting of external wall plinth
 - Application of epoxy resin paint placing on floors
 - Construction of generator plinth at generator room
 - MEP works 1st fix
 - Filling Station:
 - Installation of piping and pressure testing
 - Backfilling and compaction
 - Infrastructure:
 - Installation of remaining power supply system pipes
 - Installation of streetlight foundations and cable ducts
 - Installation of lighting poles
 - Setting of kerb stones
 - Installation of interlocking stones at walkways
 - Grade to formation level of access roads (RHS)
 - Cut to shape slope at access roads (RHS)
- 2. Summary of IC No. 34 (March 2022):**
- Dar & TSL confirms that the permanent works stated in IPC 34 are executed and aligned with the project programme of works.
 - IC No.34 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.34 shows an amount **(inclusive of 5% VAT) of ₦ 3,658,043,811.11** (Three Billion, Six Hundred and Fifty-Eight Million, Forty-Three Thousand, Eight Hundred and Eleven Naira, Eleven Kobo only) due to the Contractor (Julius Berger Nigeria Plc.) for the period ending March 2022.
 - The FMWH has relied on the cumulative amounts for the permanent works, certified in IC 33, as the basis for calculating the cumulative amounts in IC 34 and hence the amounts due for the permanent works in IC 34.
 - 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.) for IC 34 comes from the followings:
 1. VAT revision from 5% to 7.50%;
 2. The omission of amounts certified in Bill No.1 of amount ₦5,013,250.00 excl VAT in IC 34 was excluded;
 3. The omission of excessive amounts to the variations (VOP) in material prices that exceeded the amount in REBEME2 amounting ₦232,840,182.15 excl VAT;
 4. The omission of amounts totaling ₦ 187,550,240.50 (excl. VAT) for the discrepancy between ICs No. 30 and 31; (Clarified in IPC No.36)
 5. the omission of amounts totaling ₦ 13,540,712.11 (excl. VAT) for the discrepancy between ICs No. 32 and 33; (Pending Clarification)
 6. The omission of the Overrun Amounts that have been paid ₦12,581,352.74 excl. VAT for Item 2.1.01C; (Pending Clarification)
 7. The omission of the amount computed and certified by FMWH by ₦37,311,509.19 (excl. VAT) for the IPC 22A in Bill No.5. (Pending Clarification)
- In addition to the previous omitted amounts:**
1. **the reached limit/ceiling of VOP the excessive amounts from IPC 33 in the sum of 855,884,487.15 (excl. VAT) have been omitted from the prior IPC payment. This is in accordance with the approved REBEME No.2 received on October 20th 2021.**
 2. **Bill No. 1 values were omitted from the previously certified amounts starting from IPC No. 27 to IPC No. 33.**
- Therefore, Dar and TSL considers that the amount **(inclusive of 7.5% VAT) of ₦3,219,640,052.14** (Three Billion, Two Hundred and Nineteen Million, Six Hundred and Forty Thousand, Fifty-Two Naira, Fourteen Kobo) is due for payment to the Contractor for IC No.34.

Table FMWH vs DAR/TSL Calculations for IPC No. 34

		Accumulated IC 34 March 22 Certified by FMWH	Accumulated IC 34 March 22 Recommended by DAR/TSL
A1	Extent value of Permanent works Executed (Bill No. 2 to 8)	156,158,203,864.46	155,907,220,049.92
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)	156,158,203,864.46	155,907,220,049.92
B1	Add Value of Bill No. 1	3,524,793,961.45	3,301,390,437.63
B	Subtotal (B1)	3,524,793,961.45	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	26,709,059,695.03	26,709,059,695.03
C	Subtotal (C1+C2-C3)	2,741,182,165.19	2,741,182,165.19
D1	Add Variation in Price of Labour	0.00	0.00
D2	Add Variation in Price of Materials	2,693,122,565.48	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)	6,053,724,669.29	4,965,000,000.00
E1	Total Amount to be Certified (A+B+C+D) without VAT	168,477,904,660.39	166,914,792,652.74
E2	Deduct Amount Previously certified without VAT	164,994,053,411.71	163,919,778,650.75
E	Total Amount due this month (E1-E2) without VAT	3,483,851,248.68	2,995,014,001.99
F	Add VAT	5% 174,192,562.43	7.50% 224,626,050.15
	Total Amount due this month with VAT (E+F)	3,658,043,811.11	3,219,640,052.14

1. Works Done for the Period of April 2022:

• On-going Site Works:

a) Niger Bridge:

• West Approach Bridge:

- North and South Bridge
 - Installation of parapets and handrails
 - Parapet and handrail installation
 - Reinforcement and Cable duct for inner verge
 - Delivery and storage of handrails
 - Casting of outer verge
 - Installation of brackets for street lighting on parapets
 - Installation of permanent access to box girder
- Abutment Axis 110
 - Backfilling and installation of filter layer
 - Shoreline protection
 - Construction of bridge stairways behind Axis 100

• Main Bridge:

- North Bridge / South Bridge
 - Cosmetic works
 - Parapet and handrail installation
 - Installation of reinforcement for inner verge
 - Casting of outer verge
 - Roughening of bridge deck surface
- Free Balanced Cantilever:
 - Demobilization of formwork travelers VBC1, VBC2, VBC3 and VBC4
- Axes 250 and 260 – Southern decks:
 - Removal of formwork
- Axes 260 and 270 – Northern and Southern Deck:
 - Cleaning, closing of block outs and cosmetic works inside box girder

• Eastern approach:

- North and Southern Bridge:
 - Parapet installation
 - Bracket installation for street lighting
 - Cosmetic works
 - Parapet and handrail installation
 - Casting of outer and inner verge
 - Construction of transition slab
 - Installation of brackets for street lighting on parapets
 - Installation of permanent access to box girder
 - Installation of reinforcement for inner verge
- Axis 330:
 - Embankment shaping and stone pitching of abutment
 - Construction of bridge staircase

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

- Main Carriageway CH 27+850 to 34+900:
 - Earthworks and slope protection:
 - Maintenance of grass from CH 27+850 to CH 34+900 (LHS/RHS)
 - Repair works on slope from CH 28+600 to 29+400 and from CH 29+300 to 30+100
 - Laterite fill from CH 34+100 to 34+340
 - Slope cutting from CH 32+940 to 33+337 (LHS)
 - Placement of top soil from CH 33+250 to CH 33+330 (RHS)
 - Installation of 30 cm sand layer from CH 34+100 to 34+420 (RHS)
 - Final grade to formation level from CH 30+440 to 30+730 (RHS)
 - Laying of 1st and 2nd layer of crushed stone base course from CH 30+460 to CH 30+730 (RHS)
 - Drainage and utilities:
 - Installation of lighting pole foundations from 27+870 to 28+900(LHS/RHS)
 - Rip rap placing on chute bases from 28+337 to 28+899 (LHS)
 - Concrete outer safety barrier Ch 28+465 to 28+857 (CL) and from Ch 28+857 to 28+900 (CL)
 - Breaking-out, excavating, raising and setting of gullies and manholes to final road level from 29+100 to 30+410 (CL)
 - Installation of gullies from 30+410 to 30+777 (CL), from 30+535 to 30+640 (RHS) and from 33+380 to 33+401 (RHS)
 - Breaking-out, excavating, raising and setting of gullies to final road level from Ch 29+100 to Ch 30+777 and from 30+438 to 30+538 (RHS)
 - Installation of chutes from 30+525 to 30+650 (LHS) and from 33+520 to 34+000 (RHS)
 - Backfilling of box culverts from 30+535 to 30+640 (RHS) and C18 outlet at 34+331.5
 - Installation of DN1000 stormwater drain from 32+930 to 33+280 (CL)
 - Construction of concrete crash barrier from Ch 28+900 to Ch 29+350 (CL), from 33+620 to 33+990 (CL) and from CH 29+350 to 28+750
 - Breaking-out, excavating, raising and setting of gullies to final road level from 33+522 to 33+772 (LHS/CL/RHS)
 - Backfilling of box culverts C16 from Ch 30+535 to Ch 30+640 RHS
 - Construction of concrete V-Drains from 34+600 to 34+900 (LHS/RHS)
 - Construction of pipe culvert C16 inlet and outlet from Ch 34+218 to Ch 34+218 (LHS/RHS)
 - Construction of box culvert C18.1 outlet at CH 34+331.5 and C16 inlet at CH 34+218
 - Pavement works:
 - Priming, laying of asphalt base course from CH 30+443 to 30+750 (LHS)
 - Sand cement stabilization from Ch 30+440 to Ch 30+730 (RHS) and from Ch 34+320 to Ch 34+420 (LHS)
 - Laying of 1st & 2nd layer base course from CH 30+460 to CH 30+730 (RHS)
 - Spraying of prime coat and sand blinding from CH 34+510 to 34+820 (LHS) and from CH 30+750 to 30+890 (LHS)
 - Installation of 1st and 2nd Layers of Stone Base Ch 34+320 to Ch 34+420 (LHS)
 - Laying of binder course from Ch 30+443 to Ch 30+750 (LHS)
 - Installation of asphalt binder course from CH 30+760 to 30+920, from Ch 33+520 to Ch 34+000 (LHS) and from Ch 34+440 to Ch 34+820 (RHS)

c) Owerri Interchange:

- Construction of Flyover Bridge
 - Axis 10 - 50 RHS:
 - Installation of handrails (LHS/RHS)
 - Construction of transition slab
 - Extension of parapet verge
 - Construction of connection crash barrier/parapet (LHS/RHS)
- Earthworks and slope protection and Soil Improvement:
 - Placing of top soil and grassing (CL) at Onitsha-Owerri Expressway
 - Grassing works on slope at Electrical market access
 - Installation of geotextile encased columns at Quadrant 3
 - Laying of geogrid and geotextile (Row 1 to 58) at Quadrant 3
 - Embankment fill (CH 0+250 to 0+400) at Quadrant 3
 - Embankment shaping and placing of top soil (RHS) at Slip Road 4
 - Sand cement stabilization at Slip roads 5 and 6
 - Cut to fill to main carriageway (CH 34+200 to 34+340) at Obosi Road Connection
 - Slope cutting and placing of top soil at Slip Road 2
 - Cutting to formation level at Slip roads 5, 6 and 8
 - Slope cutting of embankment at Slip road 8 (RHS)
 - Installation of 30 cm sand layer at Slip roads 5 and 6
 - Levelling to formation level from CH 1+000 to 1+100 (Step 7), Onitsha-Owerri Expressway
 - Sand filling from CH 1+000 to 1+100 (Step 7), Onitsha-Owerri Expressway
- Drainage and utilities:
 - Installation of median U-channel at Onitsha-Owerri Expressway
 - Installation of 0.50 x 0.35 m U-channel (CL) at Onitsha-Owerri Expressway
 - Construction of U-channel 0.50 x 0.35m on LHS at Onitsha-Owerri Expressway
 - Construction of concrete V-Drain on LHS at Onitsha-Owerri Expressway
 - Installation of chutes (Expressway LHS, Service Road LHS and at Slip Roads 1 and 2 (Quadrant 4))
 - Rip rap placing on chute bases at Electrical market access
 - Construction of box culvert C17A at Quadrant 2
 - Construction of pipe culvert C21 at Quadrant 2
 - Construction of 0.5 x 0.6m U-Channel connecting C16 outlet to C17A inlet at Quadrant 2
 - Installation of Lighting Pole foundations at Quadrant 2 and at Slip road 4
 - Installation of chutes at Slip Roads 1, 2 and 5
 - Demobilization of High-tension power lines
 - Relocation of utilities (High tension power lines)
- Road works at Slip roads:
 - 1st and 2nd layer crushed stone base course on Onitsha-Owerri-Expressway (Ch 0+990 to Ch 1+100) Step 7
 - Installation of kerbstones from 0+500 to 0+580 (LHS) at Service Lane and from 0+520 to 0+580 (Onitsha-Owerri Service Road LHS)
 - Crushed stone base course and sand blinding from CH 0+945 to CH1+000 at Service Lane, from CH 0+000 to CH0+040 at Slip Road 5, from 0+300 to 0+480 (Slip Road 3) and from 0+000 to 0+040 (Slip Road 5)
 - Installation of asphalt base course from CH 0+465 to CH 1+000 at Service Lane and from 0+990 to 1+100 (at Onitsha-Owerri-Expressway Step 7) and from 0+320 to 0+850 (Onitsha-Owerri Service Road LHS) and from 0+300 to 0+480 (Onitsha-Owerri Service Road LHS)
 - Installation of 1st and 2nd layer crushed stone base from CH 34+340 to CH 34+420 (LHS/RHS) at Main carriageway
 - Installation of insitu kerbstone and asphalt base course from CH 0+000 to CH 0+480 at Slip Road 3 and at Onitsha-Owerri-Expressway Service Road (Ch 0+320 to Ch 0+445) LHS

- o Installation of crushed stone base course from CH 0+065 to CH 0+195 at Slip Road 4
 - o Laying of asphalt base course on Onitsha-Owerri-Expressway Service Road (Ch 0+710 to Ch 0+950) LHS
 - o Filling of 30 cm sand layer on Slip Road 3 and 4
 - o Sand cement stabilization from CH0+195 to CH 0+300 at Slip Road 4 and from 0+065 to 0+300 (Slip Road 4) and at Onitsha-Owerri-Expressway Service Road (Ch 0+320 to Ch 0+445) LHS
 - o Cutting to formation level for Slip road 8 CH 0+300 to 0+415
 - o Slope cutting of embankment along Slip road 8 from CH 0+300 to 0+415 (RHS)
 - Rehabilitation and enlargement of Onitsha-Owerri Expressway:
 - o Installation of median U-channel
 - o Place 30 cm sand layer from CH 0+415 to 0+500 (Service Road LHS)
 - o Laying of 2nd layer crushed stone base course from CH 0+150 to 0+400 (Expressway LHS)
 - o Laying of 1st layer crushed stone base course from CH 0+345 to 0+380 (Expressway LHS)
 - o Laying of asphaltic base course from CH 0+710 to 0+860 (Service Road LHS)
 - o Laterite fill and compaction of temporary diversion leading to roundabout from CH 0+815 to 0+866 (Step 7)
 - Access Road to Electrical market:
 - o Rip rap placing on chute bases
 - o Grassing works on slope
 - o Construction of V-drain
 - Relocation of high-tension power lines (Week 14):
 - o Awaiting power outage
- d) **ASABA SITE CH 23+000 to 26+270**
 - Road works:
 - Earthworks and slope protection:
 - o Watering and maintenance /repair of top soil and grass from Ch 23+000 to Ch 25+650
 - o Sand filling of carriage way from 25+800 to 26+270
 - o Embankment shaping from 25+800 to 26+270
 - Drainage and utilities:
 - o Installation of gully shaft rings, balance rings and gully covers from Ch23+000 to Ch 25+650
 - o Installation of manhole shaft rings and covers from Ch 23+000 to Ch25+650
 - o Installation DN1000 concrete pipes and manholes from Ch 25+800 to Ch26+270
 - Finishing works:
 - o Cleaning
- e) **Toll Station:**
 - Control Building:
 - o Installation of suspended ceiling tiles at ground floor and 1st floor
 - o Installation of tiles on basement stair case
 - o Wall primer and 1st coat paint at ground floor
 - o Installation of doors on 1st floor
 - o Installation of raised floor at ground floor
 - o Fixing of wash basin in lunch room
 - o Installation of sanitary partition wall on toilets
 - o Installation of stair handrails and balustrades
 - o MEP final fix
 - O&M Building:
 - o Fixing of wash basin at Tea kitchen
 - o First coat painting of external walls
 - o Wall primer and 1st coat paint of external walls
 - o MEP final fix
 - o Final painting of internal walls and ceiling
 - Vehicle Service Building:
 - o MEP 2nd fix
 - o Internal wall final painting
 - o External wall 1st coat paint
 - o 2nd coat paint of internal walls at ground floor
 - o Wall primer and 1st coat paint of external walls
 - o Application of epoxy resin paint on floors
 - Security Building:
 - o Final paint for internal walls and ceiling
 - o Wall primer and 1st coat paint of external walls
 - o MEP final fix
 - o External wall 1st coat paint
 - Exit Building:
 - o Installation of lowered ceiling at toilets
 - o Painting of external wall plinth and backfill
 - o Priming and 1st coat paint on stair case building inner walls
 - o Installation of tiles on the stair case leading to Tunnel
 - o MEP 2nd fix
 - Utility building:
 - o 2nd coat paint of internal walls
 - o Final painting of internal walls
 - o Painting of external wall plinth and backfill
 - o Application of epoxy resin paint on floors
 - o MEP works 1st & 2nd fix
 - Toll Booths:
 - o MEP works
 - o Placing of PVC floor
 - o Wall primer and 1st coat paint of external walls for Toll Booth 1 to 3 and on internal walls and ceiling at Toll Booths 14 and 15
 - o Concrete surface finishing for external walls of Toll Booths 3 to 5 and 6 to 9
 - o Screeding of Toll booths 14 and 15
 - Tunnel:
 - o MEP works
 - o Mounting of spiral staircases and handrails from in toll booths
 - Filling Station:
 - o Installation of piping and pressure testing
 - o Backfilling and compaction
 - Infrastructure:
 - o Installation of remaining power supply system pipes
 - o Installation of streetlight foundations and cable ducts
 - o Installation of lighting poles
 - o Installation of chutes RHS
 - o Setting of kerb stones
 - o Grade to formation level of access roads
 - o Placing of crushed stone base course layer

1. Works Done for the Period of May 2022:

• On-going Site Works:

a) Niger Bridge:

• West Approach Bridge:

- North and South Bridge
 - Parapet and handrail installation
 - Reinforcement and cable duct for inner verge
 - Casting of outer and inner verge
 - Installation of cables and poles for street lighting
 - Installation of inner girder illumination
 - Closure of blockouts (South Bridge)
- Abutment
 - Abutment Axis 110
 - Shoreline protection
 - Construction of bridge stairways behind Axis 100

• Main Bridge:

- North Bridge / South Bridge
 - Cosmetic works and cleaning of box girder
 - Parapet and handrail installation
 - Installation of reinforcement for inner verge
 - Casting of outer and inner verge
 - Installation of brackets for street lighting on parapets
 - Installation of cables and poles for street lighting
 - Roughening of bridge deck surface
- Axes 250 and 280 – Southern decks:
 - Removal of formwork/VBC
- Axes 250 and 260 – Southern decks:
 - Removal of formwork
- Axes 260 and 270 – Northern and Southern Deck:
 - Cleaning, closing of block outs and cosmetic works inside box girder

• Eastern approach:

- North and Southern Bridge:
 - Cosmetic works and cleaning of box girder
 - Parapet and handrail installation
 - Casting of outer and inner verge North & South
 - Casting of outer and inner verge
 - Installation of cables and poles for street lighting
 - Installation of reinforcement for inner verge
- Axis 330:
 - Embankment shaping and stone pitching of abutment
 - Construction of transition slab (RHS)
 - Construction of bridge staircase

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

• Main Carriageway CH 27+850 to 34+900:

• Earthworks and slope protection:

- Maintenance of grass from CH 27+850 to CH 34+900 (LHS/RHS)
- Repair works on slope from CH 30+500 to 30+820 (LHS)
- Formation level and trimming of embankment (Service Road) from CH 27+800 to CH 28+100 (LHS/RHS)
- Installation and maintenance of grass from CH 27+850 to CH 34+900 (LHS/RHS)
- Slope shaping from CH 30+440 to 30+730 (RHS) and from CH 32+940 to 33+337 (RHS)
- Placement of top soil from CH 33+250 to CH 33+330 (RHS)
- Laterite fill from CH 34+100 to 34+340 (LHS/RHS)
- Installation of 30 cm sand layer from CH 34+100 to 34+420 (LHS)

• Drainage and utilities:

- Installation of drainage (Service Road) from Ch 28+100 to Ch 28+800 (LHS/RHS)
- Installation of street lighting pole foundations from Ch 27+870 to Ch 28+400 (LHS/RHS)
- Rip rap placing on chute bases from Ch 28+337 to Ch 28+899 (LHS)
- Breaking-out, excavating, raising and setting of gullies and manholes to final road level from Ch 28+460 to Ch 30+410 (CL)
- Installation of gullies from Ch 30+410 to Ch 30+777 (RHS)
- Breaking-out, excavating, raising and setting of gullies to final road level from Ch 30+795 to Ch 30+995 (RHS/LHS)
- Installation of gullies from 30+535 to 30+640 (RHS)
- Installation of DN1000 stormwater drain from Ch 32+930 to Ch 33+280 (CL)
- Installation of chutes from Ch 30+525 to Ch 30+650 (LHS)
- Installation of gullies/pipes from 33+290 to 33+441 (LHS)
- Excavation, installation and casting of crossing electrical cable ducts at 33+444
- Installation of chutes from Ch 33+520 to Ch 34+000 (RHS)
- Breaking-out, excavating, raising and setting of gullies to final road level from Ch 33+522 to Ch 33+772 (LHS/CL/RHS)
- Construction of box culvert C18 outlet at Ch 34+331.5
- Construction of concrete V-Drains from Ch 34+600 to Ch 34+900 (LHS/RHS)

• Pavement works:

- Installation of crushed stone base (Service Road) from Ch 28+100 to Ch 28+800 (LHS/RHS)
- Sand cement stabilization from Ch 30+440 to Ch 30+730 (RHS)
- Installation of 1st and 2nd layer crushed stone base course and sand blinding from Ch 30+440 to Ch 30+730 (RHS)
- Installation of asphalt binder course from Ch 33+999 to Ch 34+020 (RHS)
- Installation of asphalt binder course from Ch 34+370 to Ch 34+420 (RHS)

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

- Construction of Flyover Bridge
 - Axis 10 - 50 RHS:
 - Installation of handrails (LHS/RHS)
 - Construction of connection crash barrier/parapet (LHS/RHS)
- Earthworks and slope protection and Soil Improvement:
 - Placing of top soil and grassing (LHS) at Onitsha-Owerri Expressway and Service Lane
 - Surcharge culvert C10 and C12 at Quadrant 3
 - Installation of geotextile encased columns (Row 1-58) at Quadrant 3
 - Laying of geogrid and geotextile (Row 1 to 58) at Quadrant 3
 - Laying of geogrid and geotextile (Row 60 to 150) at Quadrant 3
 - Embankment fill (CH 0+250 to 0+400) at Quadrant 3
 - Placing of top soil and grassing (RHS) at Slip Road 3 and Slip Road 4
 - Trimming of embankment at Temporary Connection to Obosi Road
 - Removal of top soil and unsuitable material at Temporary Connection to Obosi Road
 - Cutting of laterite to formation level at Temporary Connection to Obosi Road
- Drainage and utilities:
 - Installation of 0.50 x 0.35 m U-channel (CL) at Onitsha-Owerri Expressway
 - Kerb to crash barrier connection (Service lane RHS) at Onitsha-Owerri Expressway
 - Installation of chutes (Expressway LHS, Service Road LHS) at Onitsha-Owerri Expressway
 - Installation of street lighting poles at Onitsha-Owerri Expressway
 - Installation of street lighting poles at Quadrant 1
 - Construction of box culvert C17A inlet and outlet at Quadrant 2
 - Construction of pipe culvert C14 at Quadrant 2
 - Construction of pipe culvert C21 at Quadrant 2
 - Construction of box culvert C15 at Quadrant 2
 - Construction of 0.5 x 0.6m U-Channel connecting C16 outlet to C17A inlet at Quadrant 2
 - Installation of Lighting Pole foundations
 - Installation of chutes at Slip Road 3, 4, 5 and 6
 - Demobilization of High-tension power lines
- Road works at Slip roads:
 - Sand cement stabilization from Ch 0+950 to Ch 0+990 (LHS) at Onitsha-Owerri Expressway
 - Installation of crushed stone base and sand blinding from Ch 0+950 to Ch 0+990 (LHS) at Onitsha-Owerri Expressway
 - Crushed stone base course and sand blinding from Ch 0+945 to Ch 0+965 (LHS) at Service Lane
 - Sand cement stabilization from Ch 0+950 to Ch 0+990 (LHS) at Service Lane
 - Crushed stone base course and sand blinding from Ch 0+945 to Ch 0+990 (LHS) at Service Lane
 - Installation of asphalt base course from Ch 0+840 to Ch 0+990 (LHS) at Service Lane
 - Installation of asphalt binder course from Ch 0+840 to Ch 0+990 (LHS) at Service Lane
 - Installation of asphalt base course from Ch 0+150 to Ch 0+300 (LHS/RHS) at Slip Road 4
 - Installation of asphalt binder course (LHS/RHS) from Ch 0+146 to Ch 0+225 at Slip Road 4
 - Installation of crush stone base (LHS/RHS) from Ch 0+225 to Ch 0+300) at Slip Road 4
 - Installation of insitu kerbs (LHS/RHS) from Ch 0+255 to Ch 0+300 at Slip Road 4
 - Installation of asphalt base course (LHS/RHS) from Ch 0+150 to Ch 0+225 at Slip Road 5
 - Installation of crushed stone base (LHS/RHS) Ch 0+000 to Ch 0+163

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

- Road works:
 - Earthworks and slope protection:
 - Watering and maintenance /repair of top soil and grass from Ch 23+000 to Ch 25+650
 - Filling and compaction of service lane (LHS) from 25+800 to 26+270
 - Sand filling of carriage way from 25+800 to 26+270
 - Embankment shaping from 25+800 to 26+270
 - Placement of top soil on embankment from 25+800 to 26+270
 - Drainage and utilities:
 - Construction of foundation for signboard cantilever (LHS) at Ch 26+270
 - Installation DN1000 concrete pipes and manholes from Ch 25+800 to Ch26+270
 - Finishing works:
 - Cleaning
 - Pavement works:
 - Sand cement stabilization from Ch 25+550 to Ch25+650
 - Installation of asphalt base course from Ch 25+550 to Ch25+650
 - Installation of asphalt binder course from Ch 25+550 to Ch25+650
- Toll Station:
 - Control Building:
 - Installation of suspended ceiling tiles at ground floor and 1st floor
 - 2nd coat paint of internal walls at ground floor and 1st floor
 - Installation of raised floor at ground floor
 - Installation of stair handrails and balustrades
 - Priming
 - Primer, 1st and 2nd coat painting of external walls
 - Cleaning
 - MEP final fix
 - O&M Building:
 - Fixing of wash basin at Tea kitchen
 - MEP final fix and testing
 - Cleaning
 - Vehicle Service Building:
 - MEP 2nd fix
 - 2nd coat paint of internal walls and external walls
 - Wall primer, 1st and 2nd coat paint of external walls
 - Application of epoxy resin paint on floors
 - Security Building:
 - Final paint for internal walls and ceiling
 - 1st coat paint of external walls
 - MEP final fix and testing
 - Exit Building:
 - Installation of lowered ceiling at toilets
 - Painting of external wall plinth and backfill
 - Priming and 1st and 2nd coat paint on stair case building inner walls
 - Installation of stair handrails and balustrades
 - MEP 2nd fix

- Utility building:
 - 2nd coat paint of internal walls
 - Primer, 1st and 2nd coat painting of external walls
 - Painting of external wall plinth and backfill
 - Application of epoxy resin paint on floors
 - MEP works 1st & 2nd fix
- Toll Booths:
 - MEP works
 - Placing of PVC floor
 - Wall primer and 1st coat paint of external walls for Toll Booth 1 to 3
 - Concrete surface finishing for external walls of Toll Booths 12 to 15
- Tunnel:
 - MEP works
- Filling Station:
 - Installation of piping and pressure testing
 - Backfilling and compaction
 - Installation of tank covers
 - Installation of rigid pavement
 - Installation of kerbs
- Infrastructure:
 - Installation of remaining power supply system pipes
 - Installation of streetlight foundations and cable ducts
 - Installation of lighting poles
 - Installation of chutes RHS
 - Joint sealing of concrete pavement
 - Setting of kerb stones
 - Grade to formation level of access roads
 - Placing of crushed stone base course
 - layer spraying of prime coat
 - Installation of asphalt binder course

2. Summary of IC No. 35a (April - May 2022):

- Dar and TSL confirms that the permanent works reflected in IC 35a are executed and is aligned with the programme of works.
- IC No.35a 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.35a shows an amount **(inclusive of 5% VAT) of ₦ 3,842,752,577.47** (Three Billion, Eight Hundred and Forty-Two Million, Seven Hundred and Fifty-Two Thousand, Five Hundred and Seventy-Seven Naira, Forty-Seven Kobo) due to the Contractor (Julius Berger Nigeria Plc.) for the period ending May 2022.
- The FMWH has relied on the cumulative amounts for the permanent works, certified in IC 34, as the basis for calculating the cumulative amounts in IC 35a and hence the amounts due for the permanent works in IC 35a.
- 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.) for IC 35a comes from the followings:
 - VAT revision from 5% to 7.50%;
 - Excluding the amount certified in Bill No.1 totaling ₦1,934,075.00 (excl. VAT)
- Therefore, Dar and TSL considers that the amount **(inclusive of 7.5% VAT) of ₦ 3,932,167,555.83 (Three Billion, Nine Hundred and Thirty-Two Million, One Hundred and Sixty-Seven Thousand, Five Hundred and Fifty-Five Naira, Eighty-Three Kobo)** is due for payment to the Contractor for IC No.35a.

- Dar/Tsl recommends a revised program for the project reflecting the below:
 - The contractor has maintained the proposed activities timelines as depicted in the program of work in the periods under review
 - No lapse of time is observed and this could have been as a result of continuous program of work adjustments and updating, adjusting changes but not reflecting original timelines for comparison.
 - All works that were supposed to be done in March, April, and May 2022 were completed on schedule from the program activities. Therefore, no outstanding works based on the adjusted program of work from JBN
- Procedures to be considered when submitting Revised Program of Works:
 - 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.

The End