



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

Q4 2021

**Confidential**

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# Summary of Ongoing Projects

- On 25<sup>th</sup> 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 by 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 LIE and is in the process of being engaged as the TA on 2NB.
- 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                               | 3.8                              | 98.2                                 | 77.5%                     |
| 2NB          | 206.2               | 42                               | 15.2                             | 153.5                                | 83%                       |
| AKR          | 155.7*              | 42                               | 2.1                              | 271.1                                | 100% REBEME and 27% ABEME |
| <b>Total</b> | <b>673.3</b>        | <b>126</b>                       | <b>21.1</b>                      | <b>522.8</b>                         |                           |

\*The change in scope resulted in an increase in project cost. Please refer to slide 10 for more details

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|                       |                                  |                              |                             |                      |
|-----------------------|----------------------------------|------------------------------|-----------------------------|----------------------|
| <b>₦311.4 Billion</b> | <b>₦3.8 Billion</b>              | <b>₦98.2 Billion</b>         | <b>July 2022</b>            | <b>JBN &amp; RCC</b> |
| <b>Contract Sum</b>   | <b>Recovered Funds Disbursed</b> | <b>Total Funds Disbursed</b> | <b>Est. Completion Date</b> | <b>Contractors</b>   |

## 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")

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

## Current Status

- Section 1 - 85% of LIE Section 1 which is being handled by JBN has been completed to date and ₦37.6 bn has been disbursed to JBN for works done on this project.
- Section 2 – 70% of LIE Section 2 which is being handled by RCC has been completed to date and ₦60.6 bn has been disbursed to JBN for works done on this project.
- On the 17<sup>th</sup> November 2021, the NSIA received an Augmentation Bill of Engineering Measurements and Evaluation ("ABEME") from JBN for Section I of LIE. The ABEME, with a total sum of ₦312bn, includes the subsisting sum of ₦134bn and an augmentation amount of ₦178bn.
- The Federal Ministry of Works ("FMWH") and the NSIA held a meeting on 19<sup>th</sup> November 2021 at the office of the Honorable Minister, FMWH, to discuss the ABEME submitted.

- The Honorable Minister directed that a committee comprised of members of the FMWH and NSIA (“the Committee”) review the ABEME to identify variations and additions to the original contract in order to determine the basis for such a significant increase in the project cost. The committee was to determine the extent of works, based on the original scope, that can be completed with the funding available to PIDF.
- The Committee met on the 25<sup>th</sup> of November to review the status of completion against the original LIE section I contract and its analysis indicates that the estimated cost to complete the carriageway from Lagos – Shagamu is ₦27bn (VOP & Contingency inclusive).
- Due to paucity of funds, focus must be placed on the completion of the main carriageway, with any additional works, such as Pedestrian Bridges, Street Lighting, Toll Plazas, etc. to be considered in subsequent phases, or carried out on a commercial basis upon concession. Thus, the Committee presented the following recommendations for LIE Section I:
  - i. The Committee found no basis for the augmentations presented and as such is of the opinion that they cannot be considered.
  - ii. The Committee recommends that the LIE project be completed in phased as follows:
    - Phase I: Completion of the Main Carriageway from Lagos – Shagamu at an estimated cost of ₦27bn by JBN
    - Phase II: Completion of the Underpasses, Pedestrian Bridges and Street Lighting.
    - Phase III: Completion of 2Nos. Toll plazas and Interchange, subject to the resolution of compensation matters.
  - iii. Phase II & III can be considered when funds are more readily available or be carried out on a commercial basis following the execution of the concession agreements.
  - iv. It is also recommended that JBN present a realistic Revised Bill of Engineering Measurements and Evaluation (“REBEME”) for vetting in order to complete Phase I of the project within the agreed timeline.



# Lagos-Ibadan Expressway Pictures



|                       |                                  |                              |                             |                    |
|-----------------------|----------------------------------|------------------------------|-----------------------------|--------------------|
| <b>₦206.2 Billion</b> | <b>₦15.2 Billion</b>             | <b>₦153.5 Billion</b>        | <b>November 2022</b>        | <b>JBN</b>         |
| <b>Contract Sum</b>   | <b>Recovered Funds Disbursed</b> | <b>Total Funds Disbursed</b> | <b>Est. Completion Date</b> | <b>Contractors</b> |

## 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

- 83% of 2NB has been completed to date and ₦153.5 bn has been disbursed to JBN for works done on this project.



# Second Niger Bridge Pictures



|  |                                  |                              |                             |                    |
|--|----------------------------------|------------------------------|-----------------------------|--------------------|
| <b>₦155.7 Billion (REBEME2)</b><br><b>₦655.2 Billion (ABEME)</b> | <b>₦2.1 Billion</b>              | <b>₦271.1 Billion</b>        | <b>Q1 2024 (ABEME)</b>      | <b>JBN</b>         |
| <b>Contract Sum</b>  | <b>Recovered Funds Disbursed</b> | <b>Total Funds Disbursed</b> | <b>Est. Completion Date</b> | <b>Contractors</b> |

## 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 375km 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 27% Augmentation BEME (ABEME) of the AKR scope has been completed to date and ₦271.1 bn has been disbursed to JBN for works done on this project.

# Abuja Kano Road Pictures



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| Project                                | Project Cost<br>(₦'bn)    | Recovered Funds<br>Disbursements<br>(₦'bn) | Balance of<br>Recovered Funds<br>(₦'bn) |
|--|---------------------------|--|---|
| Lagos-Ibadan Expressway -<br>Section 1 | 134,861,795,702.80        | -  | 21,000,000,000.00                       |
| Lagos-Ibadan Expressway -<br>Section 2 | 176,503,909,310.20        | 3,847,944,846.92                           | 17,152,055,153.080                      |
| Second Niger Bridge                    | 206,151,693,014.87        | 15,152,919,321.92                          | 26,867,080,678.08                       |
| Abuja Kano Road                        | 155,740,626,078.07        | 2,124,332,300.92                           | 39,875,667,699.08                       |
| <b>Total</b>                           | <b>673,258,024,105.93</b> | <b>21,125,196,469.76</b>                   | <b>104,894,803,530.24</b>               |

- 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.

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## FEDERAL MINISTRY OF WORKS & HOUSING

HIGHWAYS CONSTRUCTION AND REHABILITATION DEPARTMENT

### ENGINEER'S CERTIFICATE

CERTIFICATE NO: 43

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:

The Federal Government of Nigeria, is due for the sum of **₦2,305,248,742.35** in respect of the works executed on the above named the project for the period ending August, 2021

Head \_\_\_\_\_ Subhead \_\_\_\_\_

|  |                      |
|--|----------------------|
| Original Contract Sum                    | ₦ 96,304,444,055.63  |
| Revised Contract Sum                     | ₦176,503,910,413.68  |
| Total Amount Certified to Date           | ₦ 115,764,305,203.77 |
| Less Amount previously certified         | ₦ 113,459,056,461.42 |
| Amount Now Due                           | ₦ 2,305,248,742.35   |
| Add 5% VAT                               | ₦ 115,262,437.12     |
| Total Amount Payable in this certificate | ₦ 2,420,511,179.47   |

  
Engr. F.B. Esan  
Director, Highways (C&R)  
29th October, 2021



342  
363

## FEDERAL MINISTRY OF WORKS & HOUSING

HIGHWAYS CONSTRUCTION AND REHABILITATION DEPARTMENT

### ENGINEER'S CERTIFICATE

CERTIFICATE NO: 44

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 **₦1,274,234,836.18** in respect of works done on the project 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           | ₦117,038,540,039.95 |
| Less Amount previously certified         | ₦115,764,305,203.77 |
| Amount Payable to Contractor             | ₦1,274,234,836.18   |
| Add 5% VAT                               | ₦63,711,741.81      |
| Total Amount Payable in this certificate | ₦1,337,946,577.99   |

  
Engr. F.B. Esan  
Director, Highways (C&R)  
29th November, 2021

\*Please note that the above Certificates reflect the previous WHT and VAT rates. Henceforth, the WHT and VAT rates will be 2.5% and 7.5% respectively.

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



**ENGINEER'S CERTIFICATE**

CERTIFICATE NO: TWENTY-EIGHT (28)

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  
**₦6,736,722,252.58** (Six Billion, Seven Hundred and Thirty-Six Million, Seven Hundred and Twenty-Two Thousand, Two Hundred and Fifty-Two Naira, Fifty-Eight Kobo) only (5% VAT Inclusive)

Being payment for works executed for the period ending July, 2021, 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:    | - | ₦141,719,909,016.48      |
| Total Amount Previously Certified: | - | ₦135,303,983,061.64      |
| Total Amount Due (without VAT):    | - | ₦6,415,925,954.84        |
| Amount of V.A.T. Payable (5%):     | - | ₦320,796,297.74          |
| Amount Now Due for Payment:        | - | <b>₦6,736,722,252.58</b> |

  
**Engr. E. A. Adeoye**  
 Director Highways (Bridges & Design)  
 5<sup>th</sup> October, 2021

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



**ENGINEER'S CERTIFICATE**

CERTIFICATE NO: TWENTY-NINE (29)

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  
**₦3,415,719,537.45** (Three Billion, Four Hundred and Fifteen Million, Seven Hundred and Nineteen Thousand, Five Hundred and Thirty-Seven Naira, Forty-Five Kobo) only (5% VAT Inclusive)

Being payment for works executed for the period ending September, 2021, 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:    | - | ₦144,972,975,242.63      |
| Total Amount Previously Certified: | - | ₦141,719,909,016.48      |
| Total Amount Due (without VAT):    | - | ₦3,253,066,226.15        |
| Amount of V.A.T. Payable (5%):     | - | ₦162,653,311.31          |
| Amount Now Due for Payment:        | - | <b>₦3,415,719,537.45</b> |

  
**Engr. E. A. Adeoye**  
 Director Highways (Bridges & Design)  
 11<sup>th</sup> November, 2021

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## 1. **Works Done on IC 43 (Period June, July and August 2021):**

### **On going Site Works June 2021:**

- Bush Clearing : 44+025 - 44+588 Ibadan (Embankment), 49+475 - 50+225 Lagos (Embankment)
- Scarification: 43+885 - 44+325 Ibadan Bound, 49+475 - 50+040 Lagos Bound
- Cut to Spoil, 43+875 - 44+225 Ibadan Bound, 109+425 - 109+675 Median
- Borrow to Fill, 43+875 - 44+225 Ibadan Bound, 109+113 - 109+200 Median
- Geogrid: 44+225 - 44+573 Ibadan Bound, 48+651 - 50+262 Lagos Bound
- V- Drain: 53+061 - 54+040 Lagos Bound
- Concrete Side Drain: 44+276 - 44+458 Ibadan Bound
- Access Culvert: 44+487, 44+500 Both Bound, 49+300, 50+000 Both Bound
- Precast Chutes: 103+250 - 103+880 Ibadan Bound
- Sub-Base filling: 49+600 - 51+500 Lagos (Embankment), 53+709 - 54+094 Lagos (Embankment), 109+050 - 109+200 Median
- Stone base (1st, 2nd and 3rd Layer) 44+225 - 44+575 Ibadan Bound, 48+662 - 50+802 Lagos Bound
- MC1: 48+862 - 51+565 Lagos Bound
- Tack Coat (1st Macadam): 51+700 - 53+119 Lagos Bound
- Tack Coat (1st Binder): 52+211 - 53+550 Lagos Bound
- Macadam (1st Layer): 49+617 - 51+585 Lagos Bound
- Macadam (2nd Layer): 51+285 - 51+585 Lagos Bound
- Asphaltic Binder: 51+939 - 52+211 Lagos Bound, 52+211 - 53+076 Lagos Bound

### **On going Site Works July 2021:**

- Bush Clearing: 103+200 - 103+500 Lagos (Embankment)
- Scarification: 101+740 - 103+988 Lagos Bound
- Cut to Spoil: 101+750 - 102+550 Lagos Bound
- Borrow to Fill: 44+112 - 44+225 Ibadan Bound, 102+213 - 103+175 Lagos Bound
- Sharp Sand: 43+873 - 44+005 Ibadan Bound, 101+982 - 103+175 Lagos Bound
- Geogrid: 102+075 - 103+763 Lagos Bound
- V- Drain: 51+835 - 52+889 Lagos Bound, 52+933 - 52+994 Lagos Bound
- Concrete Side Drain: 52+325 - 52+550 Lagos Bound
- Sub Base filling: 43+900 - 44+225 Ibadan Bound, 48+950 - 49+613 Lagos (Embankment), 51+500 - 51+710 Lagos (Embankment)
- Stone base (1st layer): 43+873 - 44+225 Ibadan Bound, 101+763 - 103+175 Ibadan Bound
- Stone base (2nd Layer): 44+873 - 44+238 Ibadan Bound, 102+075 - 103+763 Lagos Bound, 106+175 - 106+825 Lagos Bound

- Stone base (3rd Layer): 44+013 - 44+480 Ibadan Bound, 102+409 - 103+233 Lagos Bound
- MC1: 44+293 - 44+587 Ibadan Bound, 48+662 - 49+341 Lagos Bound
- Tack Coat (1st Macadam): 48+662 - 51+475 Lagos Bound
- Tack coat (2nd Macadam): 49+075 - 51+610 Lagos Bound
- Macadam (1st Layer): 48+662 - 49+617 Lagos Bound
- Macadam (2nd Layers): 48+662 - 51+285 Lagos Bound
- Asphaltic Binder (1st Layer): 49+390 - 51+872 Lagos Bound
- Asphaltic Binder (2nd Layer): 50+033 - 52+211 Lagos Bound
- Existing Road Repair: 106+125 - 125+038 Both Bounds

## **On going Site Works August 2021:**

- Bush Clearing: 50+000 - 50 +150 Lagos (Embankment), 103+500 - 104+750, 111+000 - 111+400 Lagos (Median)
- Scarification: 103+988 - 104+825 Lagos Bound
- Cut to Spoil: 104+113 - 104+412 Lagos Bound, 109+725 - 109+875 Median
- Borrow to Fill: 109+200 - 109+600 Median
- Sharp Sand: 104+113 - 104+412 Lagos Bound
- Geogrid: 103+763 - 104+425 Lagos Bound
- V- Drain: 49+580 - 51+835 Lagos Bound
- Concrete Side Drain: 49+675 - 50+592 Lagos Bound
- Culverts: 44+225, 44+250 Both Bounds, 50+240, 50+315 Both Bounds
- Sub Base filling: 43+873 - 44+576 Ibadan (Embankment), 48+663 - 50+700 Lagos (Embankment)
- Stone base (1st layer): 108+413 - 108+525 Ibadan Bound
- Stone base (2nd Layer): 103+763 - 104+312 Lagos Bound, 108+413 - 108+513 Median
- Stone base (3rd Layer): 43+873 - 44+013 Ibadan Bound, 101+741 - 104+113 Lagos Bound
- MC1: 43+873 - 44+293 Ibadan Bound, 101+793 - 104+100 Lagos Bound
- Tack Coat (1st Binder): 48+662 - 51+610 Lagos Bound
- Tack Coat (1st 2nd Macadam): 48+662 - 51+610 Lagos Bound
- Tack Coat (1st Binder): 101+798 - 102+725 Lagos Bound
- Macadam (1st and 2nd Layers): 43+861 - 44+615 Ibadan Bound, 101+796 - 103+531 Lagos Bound
- Asphaltic Binder (1st and 2nd Layer): 43+856 - 44+625 Ibadan Bound, 48+663 - 50+033 Lagos Bound, 101+973 - 102+716 Lagos Bound
- Bridge Repair: 101+717 Lagos Bounds



## 2. Summary of IC No.43 (June 2021):

- Dar/TSL confirms that the permanent works reflected in IPC 43 are executed and are aligned with the Schedule version 4 of program of works.
- IPC 43 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.
- FMWH has relied on the cumulative amounts for the permanent works, certified in IPC 42, as the basis for calculating the cumulative amounts in IPC 43 and hence the amounts due for the permanent works in IPC 43.
- As per FMWH certification, IPC 43 shows that the amount (inclusive of 5% VAT) of ₦2,420,511,179.47 (Two Billion, Four Hundred Twenty Million, Five Hundred Eleven Thousand, One Hundred Seventy-Nine and Forty-Seven Kobo) is due to the Contractor (Reynolds Construction Company Nigeria) for the period ending August 2021.
- DAR/TSL consider that the amount (inclusive of 7.5% VAT) of ₦2,478,142,398.03 (Two Billion, Four Hundred Seventy-Eight Million, One Hundred Forty-Two Thousand, Three Hundred Ninety-Eight Naira and Three Kobo) is due for payment to the Contractor for IPC 43.
- The difference between the amount certified by FMWH (The Engineer), and the amount recommended by the DAR/TSL (Technical Advisor) is due to the omission of amounts certified in Bill No.1, and to the application of VAT rate 7.5%

|  |   | Certified by<br>FMWH     | Recommended by<br>DAR/TSL |
|--|---|--------------------------|---------------------------|
| A1   | ADD: Value of Permanent Works                       | 87,241,263,658.87        | 87,241,263,658.87         |
| A2   | DEDUCT: 10% Retention (up to 5% of Permanent Works) | 7,020,265,640.59         | 7,020,265,640.59          |
| <b>Subtotal A1-A2</b>                              |   | <b>80,220,998,018.28</b> | <b>80,220,998,018.28</b>  |
| B1   | ADD: Release of Retention Money                     | -                        | -                         |
| B2   | ADD: Bill 1   | 1,016,694,571.53         | 1,008,069,272.63          |
| <b>Subtotal B1+B2</b>                              |   | <b>1,016,694,571.53</b>  | <b>1,008,069,272.63</b>   |
| 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             |
| <b>Subtotal C1+C2+C3+C4+C5+C6+C7+C8+C9+C10</b>     |   | <b>25,912,264,159.31</b> | <b>25,912,264,159.31</b>  |
| D1   | ADD: Advance Payment without VAT                    | 25,214,844,187.17        | 25,214,844,187.17         |
| D2   | DEDUCT: Payment on Advance                          | 16,600,495,732.52        | 16,600,495,732.52         |
| <b>Subtotal D1-D2</b>                              |   | <b>8,614,348,454.65</b>  | <b>8,614,348,454.65</b>   |
| Total Amount to be Certified (A+B+C+D) without VAT |   | 115,764,305,203.77       | 115,755,679,904.87        |
| DEDUCT: Amount Previously Certified without VAT    |   | 113,459,056,461.42       | 113,450,431,162.52        |
| Total Amount due This month (without VAT)          |   | 2,305,248,742.35         | 2,305,248,742.35          |
|  |   | @ 5.0%                   | @ 7.5%                    |
| ADD: VAT   |   | 115,262,437.12           | 172,893,655.68            |
| <b>Total Amount due this month with VAT</b>        |   | <b>2,420,511,179.47</b>  | <b>2,478,142,398.03</b>   |

### 3. IPC 44 (period September, October 2021)

#### On going Site Works September 2021:

- Scarification: 104+825 - 106+700 Lagos Bound
- Cut to Spoil: 104+412 - 104+965 Lagos Bound
- Borrow to Fill: 109+600 - 109+850 Median
- Sharp Sand: 104+412 - 104+965 Lagos Bound
- Geogrid: 104+425 - 104+963 Lagos Bound
- V- Drain & Stone Pitching: 43+893 - 44+625 Ibadan Bound, 48+660 - 49+580 Lagos Bound, 50+697 - 51+125 Lagos Bound
- Concrete Side Drain: 43+871 - 44+200 Ibadan Bound, 48+676 - 48+881 Lagos Bound, 52+154 - 52+600 Lagos Bound
- Relieve Culverts: 104+338 - 104+850 Lagos Bound
- Access Culverts: 52+450 Lagos Bound
- Sub Base filling: 101+804 - 104+040 Lagos (Embankment)
- Stone base (1st layer): 104+412 - 104+965 Lagos Bound
- Stone base (2nd Layer): 104+312 - 104+963 Lagos Bound
- Stone base (3rd Layer): 44+013 - 44+250 Ibadan Bound, 104+113 - 104+963 Lagos Bound
- MC1: 104+100 - 104+962 Lagos Bound
- Tack Coats (1st Binder): 48+662 - 51+610 Lagos Bound
- (1st and 2nd Macadam and 1st Binder): 101+710 - 101+798 Lagos Bound
- (2nd Macadam and 1st Binder): 102+725 - 104+042 Lagos Bound
- Macadam (1st and 2nd Layers): 101+742 - 101+796 Lagos Bound, 103+531 - 104+050 Lagos Bound
- Asphaltic Binder (1st and 2nd Layer): 101+710 - 101+973 Lagos Bound, 101+973 - 104+038 Lagos Bound
- Bridge Repair: 105+529 - 113+312 Both Bounds

#### Ongoing works during October 2021

- Scarification, 106+700 - 107+370 Ibadan Bound
- Cut to Spoil, 109+850 - 111+775 Median
- Borrow to Fill, 109+850 - 110+400 Median
- Sharp Sand: 108+300 - 108+425 Median
- Hardcore: 108+387 - 108+397 Median
- Geogrid: 106+700 - 107+360 Ibadan Bound
- V- Drain & Stone Pitching: 101+741 - 103+058 Lagos Bound



- Concrete Side Drain: 43+200 - 44+269 Ibadan Bound, 48+881 - 49+638 Lagos Bound, 52+600 - 52+902 Lagos Bound
- Chutes and Chute outlets: 50+555 - 52+296 Lagos Bound
- Relief Culverts: 44+225, 106+150 Ibadan Bound, 106+625 Ibadan Bound
- Access Culverts: 102+040 Lagos Bound
- Sub Base filling: 104+040 - 104+955 Lagos (Embankment)
- Stone base (1st and 2nd layer): 108+300 - 108+413 Median
- Stone base (2nd Layer): 105+823 - 107+355 Ibadan Bound
- Stone base (3rd Layer): 105+655 - 107+363 Ibadan Bound
- MC1: 105+663 - 106+599 Ibadan Bound
- Tack Coat (2nd Binder): 48+663 - 54+083 Lagos Bound
- Tack Coat (1st Macadam): 106+673 - 106+594 Ibadan Bound
- Macadam (1st and 2nd Layers): 105+667 - 106+597 Ibadan Bound
- Asphaltic Binder (1st and 2nd Layer): 104+038 - 104+955 Lagos Bound
- Asphaltic Wearing: 48+663 - 54+080 Lagos Bound
- Crash Barrier: 44+205 - 44+629 Ibadan Bound, 48+677 - 53+980 Lagos Bound, 102+073 - 102+969 Lagos Bound
- Concrete Kerbs: 43+841 - 44+339 Ibadan Bound, 49+053 - 49+321 Lagos Bound, 50+536 - 52+928 Lagos Bound
- Road Repair: 111+285 - 111+310 Lagos Bound

#### **4. Summary of IC No.44 (September 2021):**

- Dar/TSL confirms that the permanent works reflected in IPC 44 are executed and are aligned with the Schedule version 4 of program of works.
- IPC 44 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.
- FMWH has relied on the cumulative amounts for the permanent works, certified in IPC 43, as the basis for calculating the cumulative amounts in IC 44 and hence the amounts due for the permanent works in IPC 44.
- As per FMWH certification, IPC 44 shows that the amount (inclusive of 5% VAT) of ₦ 1,337,946,577.99 (One Billion, Three Hundred Thirty-Seven Million, Nine Hundred Forty-Six Thousand, Five Hundred Seventy-Seven and Ninety-Nine) is due to the Contractor (Reynolds Construction Company Nigeria) for the period ending October 2021.
- Dar/TSL consider that the amount (inclusive of 7.5% VAT) of ₦ 1,369,802,448.90 (One Billion, Three Hundred Sixty-Nine Million, Eight Hundred Two Thousand, Four Hundred Forty-Eight Naira and Ninety Kobo) is due for payment to the Contractor for IPC 44.
- The difference between the amount certified by FMWH (The Engineer), and the amount recommended by the DAR/TSL (Technical Advisor) is due to the omission of amounts certified in Bill No.1, and to the application of VAT rate 7.5%

|  |   | Certified<br>By FMWH      | Recommended<br>By DAR/TSI |
|--|---|---------------------------|---------------------------|
| 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          |
| <b>Subtotal A1-A2</b>                              |   | <b>82,351,513,339.99:</b> | <b>82,351,513,339.99</b>  |
| B1   | ADD: Release of Retention Money                     | -                         | -                         |
| B2   | ADD: Bill 1   | 1,016,694,571.53:         | 1,008,069,272.63          |
| <b>Subtotal B1+B2</b>                              |   | <b>1,016,694,571.53:</b>  | <b>1,008,069,272.63</b>   |
| 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             |
| <b>Subtotal C1+C2+C3+C4+C5+C6+C7+C8+C9+C10</b>     |   | <b>25,912,264,159.31:</b> | <b>25,912,264,159.31</b>  |
| 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         |
| <b>Subtotal D1-D2</b>                              |   | <b>7,758,067,969.12:</b>  | <b>7,758,067,969.12</b>   |
| Total Amount to be Certified (A+B+C+D) without VAT |   | 117,038,540,039.95:       | 117,029,914,741.05        |
| DEDUCT: Amount Previously Certified without VAT    |   | 115,764,305,203.77:       | 115,755,679,904.87        |
| Total Amount due This month                        |   | 1,274,234,836.18:         | 1,274,234,836.18          |
|  |   | @ 5.0%:                   | @ 7.5%                    |
| ADD: VAT   |   | 63,711,741.81:            | 95,567,612.71             |
| <b>Total Amount due this month with VAT</b>        |   | <b>1,337,946,577.99:</b>  | <b>1,369,802,448.90</b>   |

## 5. Note About Scheduled Program

- According to the agreed Program, the road section from km 104 to km 107 (Ibadan bound), is scheduled for completion in Q3/2021.
- The actual situation for this section is as follows:
  - Km 104+000 to km 105+600 up to Macadam Stone
  - Km 105+600 to km 107+000 up to Wearing Course
- This is the only section behind schedule.

## 1. Works Done for the Period of July 2021:

- **On-going Site Works:**

- a) Niger Bridge:

- West Approach Bridge Superstructure – Incremental launching:
  - Segment 16 (South) – Launching completed
  - Segment 17 (South) – Prefabrication of reinforcement and formwork preparation
- Main Bridge Superstructure:
  - Axis 250 (North) – Travel of VBC to segments 2
  - Axis 250 (South) – Levelling and alignment of VBC-4
  - Axis 260 (North) – Cleaning, closing of block outs and cosmetic works
  - Axis 260 (South) – Cleaning, closing of block outs and cosmetic works
  - Axis 270 (North) – Reinforcement installation and formwork preparation for segments 3
  - Axis 270 (South) – Casting of segments 2 (East/West) completed;
  - Axis 280 (North) – Cleaning, closing of block outs and cosmetic works
  - Axis 280 (South) – Cleaning, closing of block outs and cosmetic works
- East Approach Bridge:
  - Backfilling of abutment 330

- b) Access Roads:

- Earthworks and soil improvement:
  - Sand fill for surcharge at CH 27+870 to 28+000
  - Compaction and levelling to formation level at CH 28+750 to 28+900
  - GEC installation at CH 30+400 to 30+730 (RHS)
- Pavement works:
  - Sand cement stabilization from CH 28+760 to 28+820
  - 1st layer crushed stone base from CH 29+450 to 29+290 (LHS)
  - 2nd layer crushed stone base from CH 29+168 to 28+840 (RHS)
  - Asphalt binder course at CH 31+840 to 32+420 (LHS)
  - Casting of concrete barrier from CH 23+130 to 23+460 (CL)
- Culverts and storm water drainage:
  - Construction of concrete v-drain at CH 25+120 to 25+000 (LHS)
  - Installation of chutes at CH 32+289 to 32+854 (LHS) and CH 29+860 to 30+112 (RHS)
  - Installation of box culvert at CH 30+200
  - Installation of storm drain outlet at CH 28+161 (RHS); Installation of storm drain from CH 28+359 to 28+718, from 33+525 to 33+585, from 33+700 to 33+975 and from 34+595 to 34+845
  - Installation of sand traps and pipes crossing access road to village road at Oko Village
  - Procurement of precast concrete pipes and manhole components for culverts
- Amakom Bridge:
  - Formwork preparation, reinforcement installation and casting of connection crash barrier

- b) Access Roads:
- Electrical works:
    - Installation of JBS manholes at CH 23+250 to 25+000
    - Installation of ducts at CH 25+145 to 23+010
    - Installation of street lighting foundation at CH 25+177 to 25+555 (RHS/LHS)
    - Raising/shifting of 330kV high tension lines at CH 33+380 and 33+800
- c) Owerri Interchange:
- Earthworks and road pavement:
    - Scarification, clearing, levelling and filling of laterite to formation level of Onitsha-Owerri Expressway from CH 0+000 to 1+000
    - Demolition and clearing of structures for road at Onitsha Owerri Expressway from CH 0+000 to 0+440 (RHS)
    - Slope cutting, top soil placing, grassing and wicker works at main carriageway CH 34+500 to 34+900 (LHS/RHS)
  - Culverts and storm water drainage:
    - Installation of chutes at slip road 5 and main carriageway CH33+700 to 34+000 (LHS/RHS)
    - Excavation and formwork for v-drain at main carriage way CH34+334 to 34+399
    - Construction of U-channel at quadrant 2: Connection to C20 completed; outlet pending
    - Construction of U-channel connecting culvert C4 to C6
    - Construction of U-channel connecting culvert C5 to C7
    - Construction of U-channel connecting culvert C7 to C8 completed
  - Construction of flyover bridge:
    - Installation of centre parapets and verge completed (LHS/RHS)
  - Electrical works
    - Installation of electrical ducts
    - Installation of street lighting foundation at quadrant 4, main carriageway and Onitsha-Owerri Expressway
- d) Toll Station:
- Vehicle Service Building:
    - Block work for walls
    - Plastering of inner and outer walls
    - MEP works
    - Roofing
  - O&M Building:
    - MEP works
    - Installation of windows and doors
    - Roofing finishing works
  - Control Building:
    - Reinforcement installation and formwork for roof columns and beams
    - Block work for walls
    - MEP works
  - Exit Building:
    - Installation of membrane and preparation for screed
    - Roofing finishing works
    - Installation of windows and doors
  - Security Building:
    - Roofing
    - MEP works
    - Installation of windows and doors
  - Utility Building:
    - Foundation works
  - Filling Station:
    - No activity
  - Toll booths:
    - MEP works
    - Blinding and reinforcement and casting of booth foundations
    - Reinforcement, formwork and casting of walls
  - Infrastructure:
    - Casting of concrete pavement
    - Installation of sanitary and air condition pipes
    - Installation of power cable pipes and manholes
    - Installation of closed U-channel, ground piping for roof drains, storm water drains and manholes
    - Prefabrication and production of precast elements

## 2. Summary of IC No.28 (July 2021):

- Dar and TSL confirms that the permanent works reflected in IPC 28 are executed and is aligned with the Schedule version 4 of programme of works.
- IC No.28 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.28 shows an amount (inclusive of 5% VAT) of ₦ 6,736,722,252.58 (Six Billion, Seven Hundred Thirty-Six Million, Seven Hundred Twenty-Two Thousand, Two Hundred Fifty-Two Naira and Fifty-Eight Kobo) due to the Contractor (Julius Berger Nigeria Plc.) for the period ending July 2021.
- The FMWH has relied on the cumulative amounts for the permanent works, certified in IC 27, as the basis for calculating the cumulative amounts in IC 28 and hence the amounts due for the permanent works in IC 28.
- It has been observed that for Bill No.1:
  - The Total Cumulative amount of ₦3,473,826,376.03 (excl. VAT) that was computed for the Bill No.1 in the IPC No.28, is the total amounts of the previous Certificates for ₦3,446,266,990.89 (excl. VAT), in addition to the current IPC 28 for ₦27,559,385.14 (excl. VAT).
- Therefore, Dar and TSL considers that the amount (inclusive of 7.5% VAT) of ₦ 6,715,373,681.52 (Six Billion, Seven Hundred and Fifteen Million, Three Hundred and Seventy-Three Thousand, Six Hundred and Eighty-One Naira, and Fifty-Two Kobo) is due for payment to the Contractor for the revised IC No.28.
- 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 omission of amounts certified in Bill No.1 (The amount of ₦144,876,553.26 excl. VAT) for IC No.27, the omission of amounts certified in Bill No.1 (The amount of ₦ 27,559,385.14 excl. VAT) for IC No.28 and the VAT revision from 5% to 7.50% for IPC 28.

**Table 1: FMWH and Dar/TSL Calculations for IC.27**

|  |  | Accumulated IC 27<br>June 21<br>Certified by FMWH | Accumulated IC 27<br>June 21<br>Recommended by<br>DAR/TSL |
|--|--|---|---|
| A1   | Extent value of Permanent works Executed (Bill No. 2 to 8) | 114,298,990,429.49                                | 114,298,990,429.49  |
| 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  |
| <b>A</b>                                   | <b>Subtotal (A1-A2+A3+A4)</b>                              | <b>114,298,990,429.49</b>                         | <b>114,298,990,429.49</b>                                 |
| B1   | Add Value of Bill No. 1                                    | 3,446,266,990.89                                  | 3,301,390,437.63  |
| <b>B</b>                                   | <b>Subtotal (B1)</b>                                       | <b>3,446,266,990.89</b>                           | <b>3,301,390,437.63</b>                                   |
| 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                                | 15,651,085,828.30                                 | 15,651,085,828.30   |
| <b>C</b>                                   | <b>Subtotal (C1+C2-C3)</b>                                 | <b>13,799,156,031.92</b>                          | <b>13,799,156,031.92</b>                                  |
| D1   | Add Variation in Price of Labour                           |   |   |
| D2   | Add Variation in Price of Materials                        | 398,967,505.52                                    | 398,967,505.52  |
| D3   | Add Variation CPI  | 3,360,602,103.81                                  | 3,360,602,103.81  |
| D4   | Add Contingencies  |   |   |
| <b>D</b>                                   | <b>Subtotal (D1+D2+D3)</b>                                 | <b>3,759,569,609.33</b>                           | <b>3,759,569,609.33</b>                                   |
| E1   | Total Amount to be Certified (A+B+C+D) without VAT         | 135,303,983,061.63                                | 135,159,106,508.37  |
| E2   | Deduct Amount Previously certified without VAT             | 130,743,622,046.05                                | 130,743,622,046.05  |
| E  | Total Amount due this month (E1-E2) without VAT            | 4,560,361,015.58                                  | 4,415,484,462.32  |
| F  | Add 5% VAT   | 228,018,050.78                                    | 220,774,223.12  |
| Total Amount due this month with VAT (E+F) |  | <b>4,788,379,066.36</b>                           | <b>4,636,258,685.44</b>                                   |

**Table 2: FMWH and Dar/TSL Calculations for IC.28**

|  |  | Accumulated IC 28<br>July 21<br>Certified by FMWH | Accumulated IC 28<br>July 21<br>Recommended by<br>DAR/TSL |
|--|--|---|---|
| A1   | Extent value of Permanent works Executed (Bill No. 2 to 8) | 122,707,084,388.82                                | 122,707,084,388.82  |
| 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  |
| <b>A</b>                                   | <b>Subtotal (A1-A2+A3+A4)</b>                              | <b>122,707,084,388.82</b>                         | <b>122,707,084,388.82</b>                                 |
| B1   | Add Value of Bill No. 1                                    | 3,473,826,376.03                                  | 3,301,390,437.63  |
| <b>B</b>                                   | <b>Subtotal (B1)</b>                                       | <b>3,473,826,376.03</b>                           | <b>3,301,390,437.63</b>                                   |
| 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                                | 17,789,727,813.34                                 | 17,789,727,813.34   |
| <b>C</b>                                   | <b>Subtotal (C1+C2-C3)</b>                                 | <b>11,660,514,046.88</b>                          | <b>11,660,514,046.88</b>                                  |
| D1   | Add Variation in Price of Labour                           | 0.00  | 0.00  |
| D2   | Add Variation in Price of Materials                        | 517,882,100.94                                    | 517,882,100.94  |
| D3   | Add Variation CPI  | 3,360,602,103.81                                  | 3,360,602,103.81  |
| D4   | Add Contingencies  | 0.00  | 0.00  |
| <b>D</b>                                   | <b>Subtotal (D1+D2+D3)</b>                                 | <b>3,878,484,204.76</b>                           | <b>3,878,484,204.75</b>                                   |
| E1   | Total Amount to be Certified (A+B+C+D) without VAT         | 141,719,909,016.49                                | 141,547,473,078.08  |
| E2   | Deduct Amount Previously certified without VAT             | 135,303,983,061.64                                | 135,159,106,508.37  |
| E  | Total Amount due this month (E1-E2) without VAT            | 6,415,925,954.85                                  | 6,388,366,569.71  |
| F  | Add VAT  | 5% 320,796,297.74                                 | 7.5% 479,127,492.73                                       |
| Total Amount due this month with VAT (E+F) |  | <b>6,736,722,252.59</b>                           | <b>6,867,494,062.44</b>                                   |

The Table below indicates the difference between the amount Paid by NSIA that included the Bill No.1 (A) and the amount recommended by DAR/TSL that excluded the Bill No.1 (B). Then rectified and reconciled from the IPC No.28 Report (C).

**Table 3: Reconciliation Table between IC27 and IC28 Payments:**

|                      |   |                             |
|----------------------|---|-----------------------------|
| A                    | Amount paid by NSIA under IPC No.27 (Incl. 5% VAT)              | NGN (4,788,379,066.36)      |
| B                    | Amount recommended by DAR /TSL under IPC No.27 (Incl. 5% VAT)   | NGN 4,636,258,685.44        |
| C                    | Amount recommended by DAR /TSL under IPC No.28 (Incl. 7.5% VAT) | NGN 6,867,494,062.44        |
| <b>Total (A+B+C)</b> |   | <b>NGN 6,715,373,681.52</b> |

## 2. Works Done for the Period of September 2021:

- On-going Site Works:

- a) Niger Bridge:

- West Approach Bridge - Northern Deck:
  - Distribution and installation of parapets
- West Approach Bridge - Southern Deck:
  - Segment 22: Installation of top slab reinforcement elements; Casting of top slab; post tensioning; launching
  - Segment 23: Installation of top slab reinforcement elements; Casting of top slab; Post-tensioning; Launching
  - Segment 24: Reinforcement prefabrication; Installation of inner formwork; Casting of bottom slabs and webs. Installation of top slab reinforcement elements; Casting of top slab; Post-tensioning; Launching
  - Segment 25: Reinforcement prefabrication; Installation of inner formwork
- Main Bridge:
  - Free Balanced Cantilever Axis 270 – Northern deck (VBC 1):
    - Segments 6 (East and West) – Reinforcement; Casting; Pre-stressing; Travelling
    - Segments 7 (East and West) – Reinforcement; Casting, Pre-stressing, Travelling
    - Segments 8 (East and West) – Reinforcement installation and formwork preparation
  - Free Balanced Cantilever Axis 270 – Southern deck (VBC 2):
    - Segments 6 (East and West) – Reinforcement; Formwork preparation and Casting
    - Segments 7 (East and West) – Reinforcement; and Formwork preparation, Concreting, Pre-stressing; Traveling
    - Segments 8 (East and West) – Reinforcement and Formwork preparation
  - Free Balanced Cantilever Axis 250 – Northern deck (VBC 3):
    - Segments 4 (East and West) – Reinforcement; Casting; Pre-stressing; Travelling
    - Segments 5 (East and West) – Reinforcement installation and form work preparation; Casting; Pre-stressing, Travelling
    - Segments 6 (East and West) – Reinforcement installation and formwork preparation
  - Free Balanced Cantilever Axis 250 – Southern deck (VBC 4):
    - Segments 2 (East and West) – Reinforcement installation and formwork preparation
    - Segment 3 (East and West) – Reinforcement installation and formwork preparation, casting
  - Free Balanced Cantilever Axis 260:
    - Cleaning, closing of block outs and cosmetic works
  - Free Balanced Cantilever Axis 280:
    - Cleaning, closing of block outs and cosmetic works
- East Approach Bridge:
  - Northern deck:
    - Distribution of parapets
  - Southern deck:
    - Distribution of parapets



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 28+000 to 28+760 (LHS), CH 29+410 to 29+800 (RHS), CH 32+230 to 32+500 (LHS) and CH 32+730 to 32+930 (LHS)
  - Top soil and grassing around chutes from CH 32+100 to 32+850
  - Embankment slope CH 27+870 to 28+050 RHS
  - Maintenance of grass
  - Laying of geotextile and geogrid from CH 30+400 to 30+850
  - Installation of settlement beacons from CH 30+400 to 30+850
  - Embankment fill from CH 30+400 to 30+850
  - Opening of inlet and outlet of culvert at CH 29+510, CH 29+800, CH 30+200, CH 30+918, CH 31+550, CH 31+908, CH 32+230, CH 32+500, CH 32+730, CH 32+910, CH 33+430
  - Removal of surcharge CH 27+870 – CH 28+025
- Soil improvement:
  - Installation of geotextile encased columns from CH 30+700 to 30+850 (RHS)
  - Installation of geotextile encased columns from CH 32+930 to 33+280 and movement of equipment
- Drainage and utilities:
  - Backfilling from CH 28+161 to 28+025 (RHS)
  - Backfilling from outlet to MH D08.05-28+161 (RHS)
  - Backfilling from CH 28+081 - 28+001 (RHS)
  - Chutes on embankment CH 28+300 to 28+800
  - Installation of rip rap at chutes outlets from CH 28+300 to 28+800
  - Installation of rip rap at chute outlets from CH 28+300 to 28+800
  - Placing of gully pots from CH 28+161 to 28+280 (RHS)
  - Installation of cable duct crossing and JBL at CH 28+335 (LHS)
  - Installation of cable duct crossing and JBL at CH 28+259 (LHS)
  - Installation of riprap for in- and outlet of culverts CH 30+918, 31+550 and 31+908
  - Breakout, excavate, raise and set in manholes and gullies to final road level from CH 31+880 - 32+846 (LHS & RHS)
  - Breakout, excavate, raise and set in manholes and gullies to final road level from CH 28+980 – 30+070 (RHS)
  - Backfilling of storm water drainage from manhole D15.10 to outlet at CH 33+465 (RHS)
  - Backfilling of storm water drainage at CH 33+465 to 33+525, CH 33+975 to 33+870 and from CH 34+596 to 34+846 (CL)
  - Backfilling of drainage pipes installed from CH 30+315 to 30+095 (CL)
  - Installation of storm water drainage at outlet to manhole D09.05 and manhole D09.07
  - Placing of fibre optic cable duct at CH 28+300 to 30+100 and CH 31+500 to 32+910 (RHS)
- Temporary works:
  - Erosion control from CH 28+770 to 30+100 (LHS) and CH 29+090 to 29+160 (LHS)

- Secondary bridges:
  - Installation of transition slabs and crash barriers at Atani Bridge (LHS)
- Pavement works:
  - Filling to formation from CH 28+316 to 28+770 (LHS)
  - Sand cement stabilization from CH 28+316 to 28+770 (LHS)
  - First layer crash stone base from CH 28+316 to 28+500 (RHS) and CH 28+316 to 28+770 (LHS)
  - Asphalt Binder Course CH 30+900 to 32+850 (RHS & LHS)
  - Casting of outer and median concrete crash barriers from CH 28+980 to 30+070
  - Second layer crushed stone base from CH 28+316 to 28+870
  - Spraying of prime coat from CH 28+316 to 28+870
- c) OWERRI INTERCHANGE CH 33+500 TO 34+500
  - Earthworks and slope protection:
    - Main carriageway CH 33+988 to 34+900: Shaping of slope, top soil placing; grassing and wicker works (LHS)
    - Excavation of laterite at Onitsha-Owerri Expressway from CH 0+150 to 0+500 (RHS)
    - Grass planting on slopes at Quadrant 2
  - Drainage and utilities:
    - Preparation and excavation for installation of precast U-channel along Onitsha-Owerri Road CH 0+500 to 1+000
    - Concrete ditch from culvert C18 to C2 at slip road 3 (Quadrant 1)
    - Rip Rap ditch from CH 0+000 to CH 0+420 at slip road 3 (Quadrant 1)
    - Installation of Street lighting pole foundation at Onitsha-Owerri Expressway and Main Carriageway CH 33+500 to 34+100
    - Concrete drainage ditch at Main Road RHS CH 34+334 to 34+399
    - Installation of chutes at quadrant 2
    - Placing of fiber optic cable ducts from CH 34+100 to 34+900 RHS
    - Cut to shape to required slope at axis 10 & 50 Owerri Interchange Bridge.
    - Stone pitching works on slope at axis 10 & 50 Owerri Interchange Bridge
    - Completion of culvert C1
    - Installation of slotted drain DN100 from CH 0+650 to CH 1+100
    - Demolition of existing culvert
  - Construction of new flyover bridge:
    - Finishing works
  - Relocation of high-tension power lines:
    - Installation of tower by Dextron
    - Foundation works for relocation of 330kV towers at CH 33+375 and 33+800
    - Erection of 330kV tower at CH 33+375; stringing of new panels and restringing of existing panel
    - Sagging and clamping of conductors for 330 kV tower CH 33+800 by Dextron
  - Rehabilitation and enlargement of Onitsha-Owerri Expressway:
    - Filling to formation level, commencement of sand cement stabilized layer and placing of 1st layer crushed stone base from CH 0+500 to 1+000 (RHS), Step 2 - Place additional crash barrier 7 m from existing barrier from CH 0+000 to 0+500 (RHS)

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

- Road works:
  - Earthworks and slope protection:
    - Maintenance of grass
  - Drainage and utilities:
    - Construction of concrete and earth ditches CH 23+000 to 25+656 (LHS/RHS)
    - Placing of electrical cable ducts at CH 24+350 to 25+150 (RHS), CH 25+177 to 25+525 (LHS)
    - Breakout, excavate, raise and set in manholes and gullies from CH 23+045 to 23+540
    - Connection pipes from gully to chutes (LHS)
    - Street lighting pole foundation CH 25+190 to 25+600 (LHS)
  - Pavement Works:
    - Laying of binder course from CH 24+000 to 24+800 (RHS/LHS)
    - Casting of outer and median concrete crash barriers from CH 23+500 to 25+150
  - Oko Amakom Bridge
    - In situ casting of connection from outer crash barriers to parapets
- Toll Station:
  - Control Building:
    - Formwork and casting of columns and beams from 1st floor deck to roof level
    - Block work for 1st floor
    - Plastering of inner walls
    - MEP 1st fix
    - Installation of roofing steel structure
  - O&M Building:
    - Roofing finishing works
    - Screed works
    - Installation of floor tiles
    - Fixing of internal doors
  - Vehicle Service Building:
    - External plastering
    - Roofing finishing works
    - Ceiling installation
    - Screeding
    - MEP 2nd fix
  - Security Building:
    - Roofing finishing works
    - Installation of floor tiles
  - Exit Building:
    - Roofing finishing works
    - MEP 2nd fix
    - Screeding
    - Installation of floor tiles

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

- Road works:
  - Toll Booths:
    - Casting of wall for toll booths 9
    - Placing of wall formwork for toll booth 10
    - Installation of anchor bolt reinforcement
    - Roofing of toll booths 3 and 4
  - Tunnel:
    - MEP 2nd fix
  - Utility building:
    - Reinforcement installation and formwork preparation and casting of ground floor walls and columns
    - Installation of formwork for water tank
    - Block work for walls
  - Infrastructure:
    - Continue concrete pavement works (Northeast & Southeast); leveling, compaction, blinding and pavement.
    - Continuation of U-channel from MH-S-2
    - Installation of storm water drain outlet at CH 25+764
    - Installation of remaining potable water supply system pipes
    - Installation of remaining power supply system pipes
    - Installation of streetlight foundations and cable ducts

f) MAIN YARD ONITSHA

- Rebar cut and bend
  - Main Bridge: Superstructure
  - West Approach Bridge: Superstructure
  - Toll station: Control building + Toll Booths
  - Streetlight foundations
- Precast production
  - U-Channel elements
  - Manhole / sand trap parts
  - Streetlight foundations
  - Parapets (Uyo Yard)
  - Concrete Pipes (Abuja Yard)
  - Gully Pots (Abuja Yard)

g) DESIGN & ENGINEERING

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

## 2. Summary of IC No.29 (September 2021):

- Dar and TSL confirms that the permanent works reflected in IPC 29 are executed and is aligned with the Schedule version 4 of programme of works.
- IC No.29 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.29 shows an amount (inclusive of 5% VAT) of ₦ 3,415,719,537.46 (Three Billion, Four Hundred Fifteen Million, Seven Hundred Nineteen Thousand, Five Hundred Thirty-Seven Naira and Forty-Six Kobo) due to the Contractor (Julius Berger Nigeria Plc.) for the period ending September 2021.
- The FMWH has relied on the cumulative amounts for the permanent works, certified in IC 28, as the basis for calculating the cumulative amounts in IC 29 and hence the amounts due for the permanent works in IC 29.
- It has been observed that for Bill No.1:
  - The Total Cumulative amount of ₦ 3,477,385,316.03 (excl. VAT) that was computed for the Bill No.1 in the IPC No.29, is the total amounts of the previous Certificates amounting ₦ 3,473,826,376.03 (excl. VAT), in addition to the "current amount" of IPC 29 amounting ₦3,558,940.00 (excl. VAT).
- Therefore, Dar and TSL considers that the amount (inclusive of 7.5% VAT) of ₦ 3,493,220,332.61 (Three Billion, Four Hundred and Ninety-Three Million, Two Hundred and Twenty Thousand, Three Hundred and Thirty-Two Naira and Sixty-One Kobo) is due for payment to the Contractor for IC No.29
- 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 omission of amounts certified in Bill No.1 (The amount of ₦3,588,940 excl. VAT) for IC No.29 and the VAT revision from 5% to 7.50%.

| FMWH and Dar/Tsl Calculations for IC.29    |  | Accumulated IC 29<br>September 21<br>Certified by FMWH | Accumulated IC 29<br>September 21<br>Recommended by DAR/TSL |
|--|--|--|---|
| A1   | Extent value of Permanent works Executed (Bill No. 2 to 8) | 127,010,946,274.70                                     | 127,010,946,274.70  |
| 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)                                     | <b>127,010,946,274.70</b>                              | <b>127,010,946,274.70</b>                                   |
| B1   | Add Value of Bill No. 1                                    | 3,477,385,316.03                                       | 3,301,390,437.63  |
| B  | Subtotal (B1)  | <b>3,477,385,316.03</b>                                | <b>3,301,390,437.63</b>                                     |
| 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                                | 18,874,083,222.10                                      | 18,874,083,222.10   |
| C  | Subtotal (C1+C2-C3)  | <b>10,576,158,638.12</b>                               | <b>10,576,158,638.12</b>                                    |
| D1   | Add Variation in Price of Labour                           | 0.00   | 0.00  |
| D2   | Add Variation in Price of Materials                        | 547,882,909.97   | 547,882,909.97  |
| 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)  | <b>3,908,485,013.78</b>                                | <b>3,908,485,013.78</b>                                     |
| E1   | Total Amount to be Certified (A+B+C+D) without VAT         | <b>144,972,975,242.63</b>                              | <b>144,796,980,364.23</b>                                   |
| E2   | Deduct Amount Previously certified without VAT             | 141,719,909,016.48                                     | 141,547,473,078.08  |
| E  | Total Amount due this month (E1-E2) without VAT            | 3,253,066,226.15                                       | 3,249,507,286.15  |
| F  | Add VAT  | 5%   162,653,311.31                                    | 7.50%   243,713,046.46                                      |
| Total Amount due this month with VAT (E+F) |  | <b>3,415,719,537.46</b>                                | <b>3,493,220,332.61</b>                                     |

**The End**