

# ELITES NETWORK FOR SUSTAINABLE DEVELOPMENT



**(ENetSuD)**

**CAC/IT/NO 109900**

**(Motto: Unity for Progress)**

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**Our Ref: ENetSuD/KWSG/01/26**

**Date: 17<sup>th</sup> September, 2020**

**His Excellency,  
Alhaji AbdulRahman AbdulRazaq,  
The Executive Governor of Kwara State,  
Government House, Ilorin.  
Kwara State.**

**Through:  
SSA to the Governor on Monitoring and Evaluation.  
Rm 27/28 Ministry of Finance and Planning,  
GRA, Ilorin.**

**Dear Sir,**

**SOCIAL AUDIT REPORT ON THE REHABILITATION PROJECT OF COLLEGE OF EDUCATION  
ROAD IN ILORIN, KWARA STATE**

## **BACKGROUND**

Your Excellency may wish to recall our memos ENetSuD/KWSG/01/24 and ENetSuD/KWSG/01/25 dated 27<sup>th</sup> July, 2020 and 31<sup>st</sup> July, 2020 respectively on the Social Audit program initiated and proposed by your administration, which has ENetSuD as the first CSO in the State to execute it in the public interest. In our memos, we requested for some financial and technical details on some projects including the Rehabilitation of College of Education Road in Ilorin. Following your kind approval, we received the Bill of Engineering Measurement and Evaluation (BEME) from your focal person (SSA Monitoring and Evaluation) on the project (and others) on 31<sup>st</sup> August, 2020 via a memo SSA/MnE/ENetSuD/0001.

## **SUMMARY OF THE BEME**

- 1) The BEME has 4 components: General (Bill 1), Earth Work (Bill 2), Culverts and Concrete Work (Bill 3) and Road Work (Bill 4).
- 2) The Bill 1 amount is ₦5,400,000. The Bill 2 is not quantified and rated, thus the sum is ₦0. The Bill 3 amount is ₦4,080,300, while the Bill 4 amount is ₦48,000,000. This means that the subtotal of Bills 1-4 is ₦57,480,300.
- 3) The total contract sum of the project, derived from the addition of Bills 1-4 (₦57,480,300) to the 5% contingency (₦2,874,015) and 5% VAT (₦3,017,715.75), is ₦63,372,030.75.
- 4) The length and width of the project is 800 m and 12.5 m respectively.

## **ENetSuD FINDINGS**

Bill 1 is provisional and is not assessable after completion of work. Bill 2 is not originally quantified and rated. Thus, our re-assessment was based on Bills 3 and 4 only (which are physically assessable on site). Tables 1 and 2 below show the quantity of work **expected** to be done by the contractor and the **real** quantity found on site by ENetSuD. The tables also show the **real amount** calculated by ENetSuD (derived from multiplication of the real quantity met on site and the Ministry official rate for each item). It is worthy of note that we used the same rate approved by the Ministry, and thus, the appropriateness or validity of the unit rate used is beyond the scope of our evaluation since the contract award process has been concluded.

- 1) The actual length of road that we found on the site is 696m, while the average width is 9.4m.
- 2) Due to the fact that we do not want to damage the road, the exact thickness of the compaction could not be measured. Thus, we assumed that the 0.15m provided in the BEME was done by the contractor.
- 3) As we were not there during the road construction, we assumed that the entire drainage length was desilted by the contractor.

**TABLE 1: CULVERTS, CANAL AND CONCRETE DRAIN (BILL 3)**

ITEM	DESCRIPTION	QUANTITY ON THE BILL EXPECTED FROM THE CONTRACTOR	QUANTITY MET ON SITE BY ENetSuD	UNIT	MINISTRY OFFICIAL RATE (₦)	AMOUNT PROVIDED IN THE BILL BY THE MINISTRY (₦)	AMOUNT ESTIMATED BY ENetSuD (₦)
3.01	Excavation for culverts and canal to any depth including backing filling to 100% B.S. Compaction and dispose of surplus material as directed	50	27	m <sup>3</sup>	650	32,500	17,550
3.10	Provide mix place blinding (U-1800) concrete 75mm to box culverts	2	2	m <sup>3</sup>	18,500	37,000	37,000
3.11	Provide, mix and place concrete U-3000 for headwalls wing walls and apron of box culverts and canal.	2	2	m <sup>3</sup>	27500	55,000	55,000
3.12	Provide and fit wrought vertical shuttering to box culverts	54	54	m <sup>2</sup>	1,150	62,100	62,100
3.13	Provide and fit wrought horizontal shuttering to soffits of box culverts	38	38	m <sup>2</sup>	1,150	43,700	43,700
3.14	Provide, mix and place concrete U-1800 to slabs, wall and toe beams in box culverts and canal.	30	23	m <sup>3</sup>	27,000	810,000	621,000
3.15	H.T reinforcement in box culvert	4	4	Ton	260,000	1,040,000	1,040,000
3.16	Demolish existing culverts. And failed Drainage	100	20	M	3,000	300,000	60,000
3.18	Provide R.C. concrete drain 0.6mX0.6m including excavation, shuttering and reinforcement (10mm) diameter size.	100	132	M	13,000	1,300,000	1,716,000
3.23	Desilting of Drainage	800	696*	M	500	400,000	348,000
<b>TOTAL FOR BILL 3</b>						<b>4,080,300</b>	<b>4,000,350</b>

*\*Estimated based on the actual entire linear length of the road*

Even though there are some discrepancies in some items, our findings show that the works in Bill 3 were fairly executed as the amount estimated by ENetSuD is very close to the amount provided in the Bill.

Thus, our report does not raise any serious concern on Bill 3.

**TABLE 2: ROAD WORKS (BILL 4)**

ITEM	DESCRIPTION	QUANTITY ON THE BILL EXPECTED FROM THE CONTRACTOR	QUANTITY MET ON SITE BY ENetSuD	UNIT	MINISTRY OFFICIAL RATE (₦)	AMOUNT PROVIDED IN THE BILL BY THE MINISTRY (₦)	AMOUNT ESTIMATED BY ENetSuD (₦)
4.01	Scarification and cartaway of existing failed bitumen surface	10000	6542.4	m <sup>2</sup>	100	1,000,000	654,240
4.02	Scarify, shape and compact formation in cut and fill area to 100% B.S. compaction as sub-graded	10,000	6542.4	m <sup>2</sup>	50	500,000	327,120
4.03	Provide, shape and compact naturally occurring laterite material 150mm thick as sub-base	1,500	981.36 <sup>#</sup>	m <sup>3</sup>	1,500	2,250,000	1,472,040
4.05	Provide, shape and compact naturally occurring laterite material 150mm thick as base and shoulders	1,500	981.36 <sup>#</sup>	m <sup>3</sup>	1,500	2,250,000	1,472,040
4.07	Provide and lay prime coat of MC I cut back at 1.01 litre per sq.m and blind with sand or quarry fine s.q.	10,000	6542.4	m <sup>2</sup>	300	3,000,000	1,962,720
4.11	Provide tack coat	10,000	6542.4	m <sup>2</sup>	100	1,000,000	654,240
4.13	Provide and lay asphaltic concrete wearing course (4c.m thick after compaction) <sup>@</sup>	10,000	6542.4	m <sup>2</sup>	3,800	38,000,000	24,861,120
<b>TOTAL FOR BILL 4</b>						<b>48,000,000</b>	<b>31,403,520</b>

<sup>@</sup>The asphalt on the road is less than 3c.m instead of 4 c.m provided in the Bill, though neither 3c.m nor 4c.m was used in the quantity (m<sup>2</sup>) calculation by us or the Ministry respectively.

<sup>#</sup>The quantity was based on the assumption that the 0.15m thickness provided in the Bill was fully done by the contractor. Whether the compacted laterites used as the sub-base, base and shoulders were up to that thickness or not is beyond the scope of our evaluation.

By our evaluation, the real value of work done as per Bill 4 is **₦31,403,520** instead of the **₦48,000,000** quoted in the BEME. Thus, the worth of the works in Bill 4 that the contractor **did not do** is equivalent to **₦16,596,480** (as shortage to the people of Kwara state if 100% payment is made).

## **ENetSuD CONCLUSIONS**

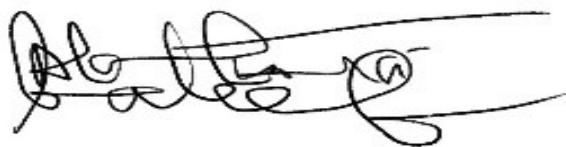
- 1) Based on our Technical Measurement and Evaluation, the actual sum of Bills 3 and 4 is **₦35,403,870** (derived from ₦4,000,350 + ₦31,403,520), which is contrary to the **₦52,080,300** (sum of Bills 3 and 4) in the BEME.
- 2) The contractor has not fully executed the project as per the BEME and the financial worth of jobs that were **not done** is **₦16,676,430**.

## **ENetSuD PRAYERS**

As a Civil Society Organization (CSO) that primarily promotes good governance, transparency and accountability through our **#FollowKwaraMoney** activities, we must support the government to ensure that Kwara money works for Kwarans. Based on our aforementioned findings, Your Excellency is kindly requested to consider and approve our recommendations as follow:

- 1) If the contractor has been fully paid the contract sum, the estimated excess of **₦16,676,430** (for the jobs not done on site) should be returned to the State government to save taxpayers' money.
- 2) If the contractor has not been fully paid, the government should ensure that the total payment for Bills 1-4 is equivalent to the real job done on the site, which is approximately **₦40,803,870**.
- 3) Notwithstanding the prayers (1) and (2) above, the contractor should be directed to return to the site to add at least 1 c.m asphaltic concrete wearing course to the approximately 3 c.m already constructed so as to complete the 4 c.m thickness approved in the BEME.

While hoping that Your Excellency will find our report useful, please be assured of our highest regards always.



**ALAGBONSI Abdullateef, Ph.D.**  
**Coordinator**