

ELITES NETWORK FOR SUSTAINABLE DEVELOPMENT



(ENetSuD)

CAC/IT/NO 109900

(Motto: Unity for Progress)

Website: www.enetsud.org

Email: info@enetsud.org

Phone: +2348067509458

Our Ref: ENetSuD/EFCC/01/09

Date: 10th February, 2021

The Zonal Head,
Economic and Financial Crimes Commission (EFCC),
Ilorin Zonal Office,
Kwara State.

Dear Sir,

AKOREDE COMMUNITY MISMANAGED PUBLIC FUND MEANT FOR KWCSDA-FUNDED COMMUNITY PROJECT

Kwara State Community and Social Development Agency (KWCSDA) is a world bank-assisted Agency of Kwara State Government that provided financial and technical support to communities to articulate and implement development plans. KWCSDA supported Akorede Community (located along Akerebiata / Harmony area, Ilorin East LGA, Kwara State) with 90% of the cost of road, drainage and electricity projects while the community co-funded the projects with 10% of the cost. The overall contract sum of the projects is Nine Million, One Hundred and Sixty-Four Thousand, and Fifty Naira (₦ 9,164,050), derived from [1,543,000 (Electricity) + ₦ 919,050 (Road and culverts) + (6,702,000) Drainage].

As part of our #FollowKwaraMoney activities, we obtained the Bill of Quantity (BoQ), payment receipts, Community Association's account, and other documents from Akorede Community after receiving an allegation of the mismanagement of fund from a member of the community (name withheld). Consequently, we re-evaluated the projects and discovered that the cost of items executed by the community is equivalent to ₦ 5,811,543 instead of ₦ 9,164,050 contract sum approved by KWCSDA. Thus, the cost of items not executed by the community is **Three Million, Three Hundred and Fifty-Two Thousand, Five Hundred and Seven Naira (₦ 3,352,507)**. For a self-explanatory detail of how we arrived at the ₦ 3,352,507 for cost of items not done, please refer to Tables 1-3 and their notes.

ENetSuD's findings on electrification works (Table 1)

- A. 710 meters of wires were not provided
- B. The items 7 and 8 are provisional cost and are not quantifiable. Therefore, the amounts in the quotation were considered for the evaluation.
- C. The total cost of electrical project approved by KWCSDA was One Million, Five Hundred and Forty-Three Thousand (₦ 1,543,000). However, the cost of electrification project executed at the community site was One Million, Three Hundred and Sixty-Five Thousand, Five Hundred Naira (₦ 1,365,500). Thus, the cost of the shortage of the electrification works is One Hundred and Seventy-Seven Thousand, Five Hundred Naira (₦ 177,500).

TABLE 1: BoQ FOR ELECTRIFICATION PROJECT AT AKOREDE COMMUNITY

ITEM	DESCRIPTION	QUANTITY APPROVED BY KWCSDA	QUANTITY MET ON SITE BY ENetSuD	UNIT	RATE APPROVED BY KWCSDA (₦)	ITEM AMOUNT APPROVED BY KWCSDA (₦) <i>(Quantity x Rate)</i>	AMOUNT CALCULATED BY ENetSuD (₦) <i>(Quantity x Rate)</i>
1	Concrete Poles	33	33	Nil	25000	825,000	825,000
2	Complete D Iron (Original)	50	50	Nil	500	25,000	25,000
3	Complete Stays	10	10	Nil	4000	40,000	40,000
4	70mm Conductor Wire	1700	990	m	250	425,000	247,500
5	8 Bolts and Nuts	100	100	Nil	250	25,000	25,000
6	Stay Bracket	10	10	NIL	300	3,000	3,000
7	Transportation of Poles	Not Quantifiable		NIL	80,000	80,000	80,000
8	Workmanship/IBEDC/NEM SA	Not Quantifiable		NIL	120,000	120,000	120,000
TOTAL AMOUNT ESTIMATED FOR ELECTRIFICATION PROJECT						1,543,000	1,365,500

SHORTAGE (KWCSDA Approval minus ENetSuD calculation) = ₦ **177,500**

ENetSuD's findings on road and culvert works (Table 2)

A. The quantity of wing and head walls done at the site is lower than the approved quantity in the BoQ

B. Access slab was not provided for in the BoQ but it was done in the site

TABLE 2: BoQ FOR ROAD AND CULVERT PROJECT AT AKOREDE COMMUNITY

ITEM	ITEMS DESCRIPTION	QUANTITY APPROVED BY KWCSDA	QUANTITY MET ON SITE BY ENetSuD	UNIT	RATE APPROVED BY KWCSDA (₦)	ITEM AMOUNT APPROVED BY KWCSDA (₦) <i>(Quantity x Rate)</i>	AMOUNT CALCULATED BY ENetSuD (₦) <i>(Quantity x Rate)</i>
1	Clear sites of shrubs, small trees and rubbish along road surface and soldier not exceeding 1000 mm girth	801	801	M	50	40,050	40,050
2	Excavate trench for foundation starting from foundation level not exceeding 650 mm deep for drainage	734	734	M3	500	367,000	367,000
3	300 mm imported laterite earth filling to make up road level, well compacted and consolidated with approved mechanical roller	150	150	M3	1,500	225,000	225,000
4	Allow a provisional sum of 350,000 naira for bringing to the site grader, compactor roller etc. to be used as directed on site to cover entire road work			SUM	150,000	150,000	150,000
5	wing walls and head walls not exceeding 250 mm thick	8	0.10125	M3	8,500	68,000	861
6	Foundation Slab not exceeding 250 mm thick	3	3	M3	23,000	69,000	69,000
7	Access slab	0	1.8225	M3	25,500	0	46,474
	Length of the road	890	518.9	M			
	TOTAL					919,050	898,385

SHORTAGE (KWCSDA's Approval minus ENetSuD's calculation) = ₦ **20,665**

ENetSuD's findings on drainage work (Table 3)

- A. An estimate of 60 m² of concrete bed worth ₦780,000 was not done
- B. An estimate of 2.2 m³ of concrete coping worth ₦50,600 was not done
- C. An estimate of 893 m² of 230 mm walls worth ₦2,053,670 was not done
- D. An estimate of 750.2 m² of wall rendering worth ₦270,072 was not done

TABLE 3: BoQ FOR DRAINAGE PROJECT AT AKOREDE COMMUNITY

ITEM	ITEMS DESCRIPTION	QUANTITY APPROVED BY KWCSDA	QUANTITY MET ON SITE BY ENetSuD	UNIT	RATE APPROVED BY KWCSDA (₦)	ITEM AMOUNT APPROVED BY KWCSDA (₦) <i>(Quantity x Rate)</i>	AMOUNT CALCULATED BY ENetSuD (₦) <i>(Quantity x Rate)</i>
1	Concrete bed to receive walls	120	60	M2	13,000	1,560,000	780,000
2	Concrete coping over walls	8	5.8	M3	23,000	184,000	133,400
3	230 mm walls	1,800	907	M2	2,300	4,140,000	2,086,330
4	12 mm cement and sand rendering to wall	1,800	1049.8	M2	360	648,000	377,928
5	Formwork for sides of concrete coping (repeated use)	200	200	M2	850	170,000	170,000
	TOTAL					6,702,000	3,547,658

SHORTAGE (KWCSDA's Approval minus ENetSuD's calculation) = **₦ 3,154,342**

TOTAL SHORTAGES FOR THE 3 PROJECT COMPONENTS =

₦ 177,500 + ₦ 20,665 + ₦ 3,154,342.

This is equal to ₦ 3,352,507 (37% of the contract sum)

Community failed to complete projects despite full payment by KWCSDA

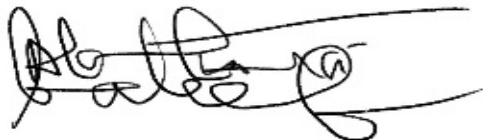
Despite the full payment of the 90% counterpart fund by KWCSDA, the Community failed to complete the projects as per the approved specification. KWCSDA also failed to recover the mismanaged fund from the community but only blacklisted the community. Thus, the taxpayers' money worth ₦3,352,507 mismanaged by the community has not served the purpose it was meant for and has been allegedly diverted by some members of the community. It is our strong opinion that KWCSDA has failed in its responsibility to ensure proper use of taxpayers' money it is releasing for communities to execute project. KWCSDA also failed to ascertain that proper spending of each phase of fund released to communities is achieved before further release of money for other stages (phases).

As an organization that wanted result and proper use of public fund (and not prosecution), we have given both KWCSDA and the Community sufficient time (as pleased by both parties) to refund the mismanaged amount and use it for completion of the project in the public interest. However, both parties have failed to do the needful, as there is no clear indication that the community is ready to refund the money.

Prayers

As a Civil Society Organization that fights against corruption, we do not have the power to prosecute any agency, contractor, community association or persons that have been found guilty of an alleged corruption based on our findings. However, we can refer such allegation and findings to your good office that is empowered to investigate and prosecute for further actions. You are kindly requested to:

- A. further investigate the projects and our findings;
- B. ensure that the mismanaged amount is recovered and used to complete the projects according the approved specification; and
- C. do any other thing that will ensure that Kwara money work for Kwarans.



ALAGBONSI Abdullateef, Ph.D.
Coordinator

Cc:
His Excellency, The Executive Governor of Kwara State
Permanent Secretary, Kwara State Ministry of Justice
SSA to the Governor on Community Intervention
SSA to the Governor on Monitoring and Evaluation

HONEST ELECTRICAL ENTERPRISES

EXPERT IN ALL KINDS OF ELECTRICAL WORKS BOTH CONDUCT, SURFACE, HIGH TENSION & GENERAL CONTRACTOR

HEAD OFFICE:
Opposite, NNPC Filling Station, Tanke, Ilorin.

Tel: 07033589681
08151576315

BRANCH OFFICE:
Ayegbami, Junction Off Specialist, Hospital Road, Alagbado, Ilorin.

Our Ref:

Your Ref:

Date:

14/09/18

3RD JULY, 2018

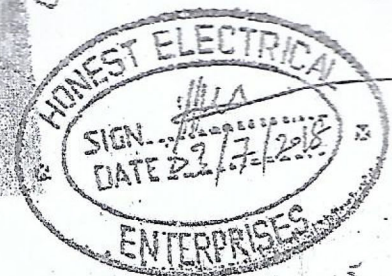
AKOREDE COMMUNITY QUOTATION

S/No	Name	Rate	Amount
1.	33Nos of concrete poles	22,000	726,000
2.	50Nos of complete D-section (Original)	500	25,000
3.	10 Nos of complete stay	5,000	50,000
4.	1700 meters of 70mm conductor wire	150	255,000
5.	100 Nos of by 8 Bolt and Nut	250	25,000
6.	10 Nos of stay Bracket	300	3,000
7.	Transport of poles	80,000	80,000
8.	Workmanship	100,000	100,000
TOTAL			1,315,000.00

One Million Five Hundred and Fifty Two Thousand Naira only

- ① 25,000
- ② 40,000 => 5 stay
- ③ 100,000 = 40 stay
- ④ 40mm R Bolt and Nut
- ⑤ 1000 Bolt and Nut
- ⑥ 10mm

~~N=1,543,000~~



3/5

From Committee Set up in the ⁷³ Community

CONSTRUCTION OF 890M ROAD TO BASE LEVEL WITH BLOCK DRAINAGE AND CULVERT ON AKOFEDE STR. OFF AKEREBIATA RD. ILORIN EAST LGA KWARA STATE

EARTHWORK

SUBSTRUCTURE (ALL PROVISIONAL)

Excavations and Earthwork

A	Clear site of shrubs, small trees and rubbish along road surface and shoulder not exceeding 1000mm girth	500	Sqm	100	50,000.00
B	Excavate trench for foundation starting from foundation level not exceeding 650mm deep for drainage.	780	Cub.m	500	390,000.00
C	300mm imported laterite earth filling to make up road level well compacted and consolidated with approved mechanical roller	250	Cub.m	1,500	375,000.00
D	300mm approved hardcore filling in 300mm layers, to be placed as directed by engineer.	0	Cub.m	1,600	0.00

Machinery

E	Allow a provisional sum of 350,000.00 for bringing to site grader Compactor roller e.t.c to be used as directed on site to cover entire road work.				350,000.00
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Single Cell Box Culvert

Concrete works

Walls, head-walls inclusive

F	Wing walls and head walls not exceeding 250mm thick	6	Cub.m	25,500	153,000.00
G	Walls not exceeding 250mm thick	3	Cub.m	25,500	76,500.00
K	Foundation slab not exceeding 250mm thick	3	Cub.m	25,500	76,500.00
L	Apron not exceeding 150mm thick	0	Cub.m	25,500	0.00
M	Concrete slab over Drainage not exceeding 150mm thick	2.5	Cub.m	25,500	63,750.00
N	Soffits and side of Culvert slab	12	Sq.m	850	10,200.00
O	Side of foundation slab	4	Sq.m	850	3,400.00
P	Side of Apron	0	Sq.m	850	0.00
Q	Side of walls, wing walls and head-walls inclusive	36	Sq.m	850	30,600.00
R	Side of concrete slab over Drainage	8	Sq.m	850	6,800.00

Formwork

(Side of Ring Slab) 6 m² @ 920 = 5,520

TO COLLECTION

1,476,250.00

clearing of site
40,000
367,000 Concrete
225,000 1st class
150,000 Grader machine & Roller

919,050

074

BLOCK DRAINAGE

Concrete works

Plain in situ concrete (1:3:6)

A	Concrete Bed to receive wall	120	Sqm	13,000	1,560,000.00
B	Concrete coping over wall	8	Cub.m	23,000	184,000.00

— Floor
— Wall

1 bag of cement = 12

BLOCKWORK

Hollow sandcrete blockwork in cement and sand (1:6) mortar with cavities filled solid with weak concrete (1:4:8) aggr. in:

C	230mm walls	18,30	Sq.m	2,500	5,785,000.00
D	12mm cement and sand rendering to wall	2314	Sq.m	500	1,157,000.00

4,140,000 =
648,000 =

Formwork

E	Sides of concrete coping (Repeated use)	240	m2	350	302,600.00
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170,000 - (Sak)

TO COLLECTION

4,988,600.00

6,702,000 =

SUMMARY

PAVING WORK AND REINFORCED CONCRETE SINGLE

4,988,600.00

419,050

BLOCK DRAINAGE

4,988,600.00

6,702,000 =

ESTIMATED TOTAL COST

10,464,850.00

7,521,050

Add project sign board
a drainage bank

120,000

7,741,050

0.0 (Sak)

14/8/19