

TABLE 1: SUMMARY OF ENetSuD's RE-EXAMINATION OF THE BOQ OF COMMUNITY SECONDARY SCHOOL, OFFA

PROJECTS	RENOVATION OF ADMINISTRATIVE BLOCKS (₦)	RENOVATION OF STAFFROOM TO BE CONVERTED TO LIBRARY (₦)	CONSTRUCTION OF TWO (2) ROOM TOILETS (₦)	CONSTRUCTION OF GEOGRAPHICAL GARDEN (₦)	SUPPLY AND INSTALLATION OF INSTRUCTIONAL MATERIALS, TEACHING AIDS AND SCIENCE LABORATORY EQUIPMENT (₦)	TOTAL (₦)
1 DEMOLITION / SUBSTRUCTURE	218,700.00	180,000.00	263,130.00			
2 EXTERNAL AND INTERNAL WALLS	1,155,580.00	1,490,250.00	122,500.00			
3 ROOF AND ROOF COVERING	1,188,675.00	1,485,747.00	296,144.00			
4 FLOOR, WALL AND CEILING FINISHING	1,339,620.00	1,508,660.00	141,040.00			
5 PAINTING AND DECORATING	419,095.00	418,780.00	85,928.00			
6 ELECTRICAL INSTALLATION	483,000.00	416,800.00	20,050.00			
7 SERVICES INSTALLATION	270,000.00	-	281,000.00			
8 FITTINGS AND FIXTURES	415,000.00	1,235,000.00	-			
9 DOORS AND WINDOWS	410,100.00	400,500.00	63,820.00			
SUBTOTAL OF WORKS IN THE BoQ	5,899,770.00	7,135,737.00	1,273,612.00	621,500.00	5,599,550.00	
PRELIMINARY	147,494.25	359,686.85	31,840.23	70,000.00	100,000.00	
CONTINGENCY	302,363.21	527,878.38	-	-	151,300.00	
7.5% VAT	476,222.06	601,747.67	97,908.92	53,362.50	438,813.75	
CORRECT CONTRACT SUM RE-CALCULATED BY ENetSuD (Subtotal + Preliminary + Contingency + VAT)	6,825,849.52	8,625,049.90	1,403,361.15	744,862.50	6,289,663.75	23,888,786.81
CONTRACT SUM APPROVED IN THE BOQ APPROVED BY THE MINISTRY (₦)	7,886,615.99		11,412,166.95	828,897.50	7,497,940.00	27,625,620.44
EXCESS AMOUNT / INFLATED SUM	1,060,766.47		1,383,755.90	84,035.00	1,208,276.25	3,736,833.63

Explanatory notes:

By ENetSuD's re-calculation, the correct contract sum should be ₦23,888,786.81 if only the Preliminary, Contingency and VAT are added to the billed works as above.

However, the Ministry arrived at the contract sum of ₦27,625,620.44 by adding the irrelevant items listed below:

The irrelevant items that the Ministry summed up in the BoQ to arrive at ₦3,736,833.63 contract sum are:

- 1 Supervision, monitoring & evaluation for each project's bill (it should be part of preliminary already captured OR from the Ministry's budget)
- 2 Project design and production of BoQ for each project's bill (it should be part of preliminary already captured OR from the Ministry's budget)
- 3 Progress photographs for each project's bill (preliminary provision is supposed to take care of this, and it is not supposed to be repeated)
- 4 Project labelling for each project's bill (preliminary provision is supposed to take care of this, and it is not supposed to be repeated)
- 5 Vetting for each project's bill (it's not supposed to be part of the BoQ because it was a fee earlier paid by contractors to Ministry of Justice)
- 6 Contract administration (it is not supposed to be billed separately)
- 7 5% withholding tax for each project's bill (this tax is normally deducted from payments to contractors but it is not supposed to be billed in the BoQ)
- 8 3% development levy for each project's bill (it is not supposed to be billed in the BoQ)
- 9 1% stamp duty (it is not supposed to be billed in the BoQ)

The contract sum re-calculated by ENetSuD (₦23,888,786.81) was deducted from the contract sum approved by the Ministry (₦27,625,620.44)

The excess, which emanated from those 9 irrelevant items in the BoQ listed above, is ₦ 3,736,833.63