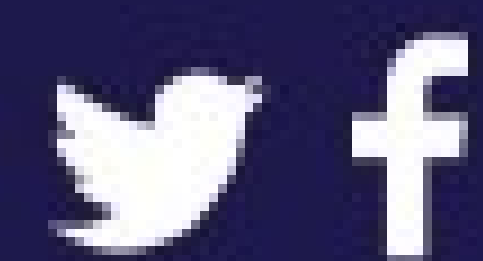
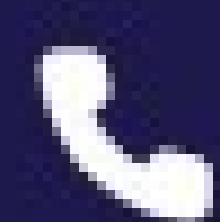


TABLE 1: SUMMARY OF ENetSuD's RE-EXAMINATION OF THE BOQ OF **GOVERNMENT DAY SECONDARY SCHOOL (GDSS), OFFA**

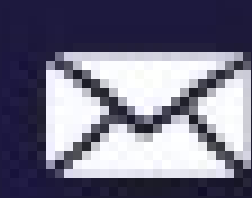
ITEMS IN THE BILL OF QUANTITY (BOQ)	COMPLETION OF MULTIPURPOSE HALL (₦)	CONSTRUCTION OF GEOGRAPHICAL GARDEN (₦)	SUPPLY AND INSTALLATION OF INSTRUCTIONAL MATERIALS, TEACHING AIDS AND SCIENCE LABORATORY EQUIPMENT (₦)	TOTAL (₦)
1 DEMOLITION / SUBSTRUCTURE	184,000.00			
2 EXTERNAL AND INTERNAL WALLS	4,568,060.00			
3 ROOF AND ROOF COVERING	3,263,171.00			
4 FLOOR, WALL AND CEILING FINISHING	3,960,200.00			
5 PAINTING AND DECORATING	848,840.00			
6 ELECTRICAL INSTALLATION	388,600.00			
7 SERVICES INSTALLATION	262,185.00			
8 FITTINGS AND FIXTURES	2,315,000.00			
9 DOORS AND WINDOWS	616,080.00			
SUBTOTAL OF WORKS IN THE BoQ	16,406,136.00	621,500.00	5,600,000.00	
PRELIMINARY	410,153.40	70,000.00	100,000.00	
CONTINGENCY	840,814.47	-	151,300.00	
7.5% VAT	1,324,282.79	51,862.50	438,847.50	
CORRECT CONTRACT SUM RE-CALCULATED BY ENetSuD (Subtotal + Preliminary + Contingency + VAT)	18,981,386.66	743,362.50	6,290,147.50	26,014,896.66
CONTRACT SUM APPROVED IN THE BOQ APPROVED BY THE MINISTRY (₦)	21,292,826.01	828,897.50	7,497,940.00	29,619,663.51
<b>EXCESS AMOUNT / INFLATED SUM</b>	2,311,439.35	85,535.00	1,207,792.50	<b>3,604,766.85</b>



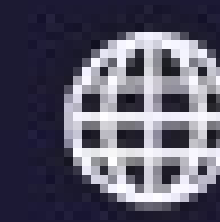
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## Explanatory notes:

**By ENetSuD's re-calculation, the correct contract sum should be ₦ 26,014,896.66 if only the Preliminary, Contingency and VAT are added to the billed works as above.**

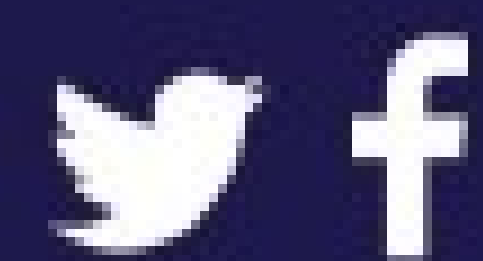
**However, the Ministry arrived at the contract sum of ₦ 29,619,663.51 by adding the irrelevant items listed below:**

**The irrelevant items that the Ministry summed up in the BoQ to arrive at the contract sum are:**

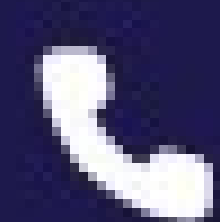
- 1 Supervision, monitoring & evaluation for each project's bill (it should be part of preliminary already captured OR from the Ministry's budget)
- 2 Project design and production of BoQ for each project's bill (it should be part of preliminary already captured OR from the Ministry's budget)
- 3 Progress 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 (₦ 26,014,896.66) was deducted from the contract sum approved by the Ministry (₦ 29,619,663.51)**

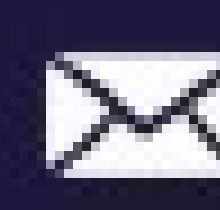
**The excess, which emanated from those 9 irrelevant items in the BoQ listed above, is  
₦ 3,604,766.85**



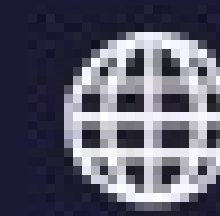
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