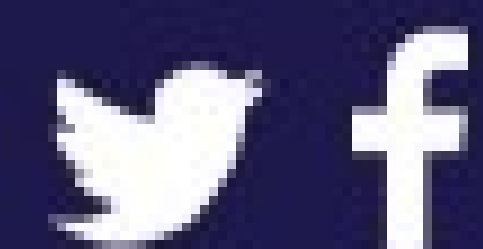
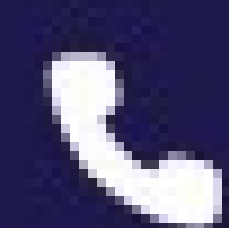


TABLE 1: SUMMARY OF ENetSuD's RE-EXAMINATION OF THE BOQ OF **GOVERNMENT SECONDARY SCHOOL (GSS), OFFA**

ITEMS IN THE BILL OF QUANTITY (BOQ)	RENOVATION OF A BLOCK OF FOUR (4) CLASSROOMS (₦)	CONSTRUCTION OF A BLOCK OF TWO (2) CLASSROOMS	CONSTRUCTION OF GEOGRAPHICAL GARDEN (₦)	SUPPLY AND INSTALLATION OF INSTRUCTIONAL MATERIALS, TEACHING AIDS AND SCIENCE LABORATORY EQUIPMENT (₦)	TOTAL (₦)
1 DEMOLITION / SUBSTRUCTURE	393,250.00	1,992,193.00			
2 EXTERNAL AND INTERNAL WALLS	2,330,710.00	1,590,080.00			
3 ROOF AND ROOF COVERING	2,760,715.00	1,186,327.00			
4 FLOOR, WALL AND CEILING FINISHING	2,926,170.00	1,973,600.00			
5 PAINTING AND DECORATING	1,148,670.00	468,335.00			
6 ELECTRICAL INSTALLATION	388,600.00	381,300.00			
7 FITTINGS AND FIXTURES	2,690,000.00	1,660,000.00			
8 DOORS AND WINDOWS	792,440.00	207,500.00			
SUBTOTAL OF WORKS IN THE BoQ	13,430,555.00	9,459,335.00	621,500.00	5,599,550.00	
PRELIMINARY	335,763.88	236,483.38	70,000.00	100,000.00	
CONTINGENCY	688,315.94	484,790.92		151,300.00	
7.5% VAT	1,084,097.61	763,545.70	51,862.50	438,813.75	
CORRECT CONTRACT SUM RE-CALCULATED BY ENetSuD (Subtotal + Preliminary + Contingency + VAT)	15,538,732.43	10,944,155.00	743,362.50	6,289,663.75	33,515,913.68
CONTRACT SUM APPROVED IN THE BOQ APPROVED BY THE MINISTRY (₦)	17,503,699.56	12,550,089.83	828,897.50	7,497,940.00	38,380,626.89
EXCESS AMOUNT / INFLATED SUM	1,964,967.13	1,605,934.83	85,535.00	1,208,276.25	4,864,713.21



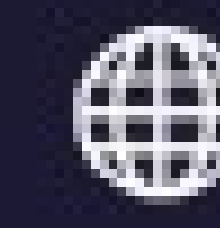
@enetsud



08067509458



info@enetsud.org



www.enetsud.org

Explanatory notes:

By ENetSuD's re-calculation, the correct contract sum should be ₦ 33,515,913.68 if only the Preliminary, Contingency and VAT are added to the billed works as above.

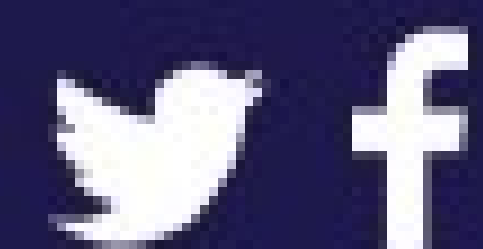
However, the Ministry arrived at the contract sum of ₦ 38,380,626.89 by adding the irrelevant items listed below:

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

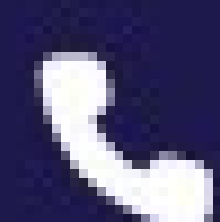
- 1 Supervision, monitoring & evaluation for each project's bill (it should be part of preliminary already captured OR from the Ministry's budget)
- 2 Project design and production of BoQ for each project's bill (it should be part of preliminary already captured OR from the Ministry's budget)
- 3 Progress 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 (₦ 33,515,913.68) was deducted from the contract sum approved by the Ministry (₦ 38,380,626.89)

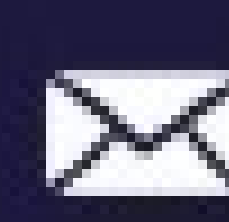
**The excess, which emanated from those 9 irrelevant items in the BoQ listed above, is
₦ 4,864,713.21**



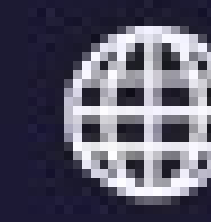
@enetsud



08067509458



info@enetsud.org



www.enetsud.org