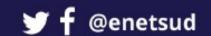
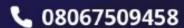
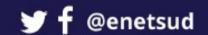
PROJECTS	COST OF BILLED WORKS AS CONTAINED IN THE BOQ (**)	PRELIMINARY AS CONTAINED IN THE BOQ (N)	CONTINGENCY AS CONTAINED IN THE BOQ (**)	7.5% VAT RE- CALCULATED BY ENetSuD (₦)	CONTRACT SUM RE-CALCULATED BY ENetSuD (N)	CONTRACT SUM APPROVED IN THE BOQ BY THE MINISTRY (*)	DIFFERENCE / EXCESS (₦)
	category	category	category	category IV = 7.5% of (I+II+III)	category V =	category VI	category VII
A Block of 3 Rooms for Staff (Computer, Science,							
1 and Art) ETF 2000	4,472,520.00	134,175.60	230,334.78	362,777.28	5,199,807.66	5,993,808.56	794,000.90
A Block of 3 Rooms for Staff (Humanity and							
2 Science) SS3 Renovated by 1993 Set	4,302,195.00	172,087.80	178,971.31	348,994.06	5,002,248.17	5,828,330.96	826,082.79
A Block of 3 Classrooms (Abandoned SS2)							
3 Renovated by 1979 Set	2,606,110.00	130,305.50	136,820.78	215,492.72	3,088,729.00	3,656,500.81	567,771.83
A Block of 2 Classrooms (Abandoned SS1 Science) (Block D New Construction into 3 4 Classrooms)	962,740.00	28,882.20	49,581.11	78,090.25	1,119,293.56	1,354,740.18	235,446.62
A Block of 2 Classrooms Abandoned SS2 (Block 5 E) KW/12B/2269/MDGS	3,308,580.00	165,429.00	173,700.45	273,578.21	3,921,287.66	4,586,978.43	665,690.7
A Block of 2 Laboratory Rooms (New Lab of							
6 Physics and Chemistry)	515,860.00	25,793.00	27,082.65	42,655.17	611,390.82	817,337.32	205,946.5
A Block of 3 Classrooms SS3 (Humanity and							
7 Business) Renovated by 1988 Set A Block of 2 Classrooms with Office Abandoned	2,141,250.00	107,062.50	112,415.63	177,054.61	2,537,782.74	3,008,956.62	471,173.8
8 SS1 Humanity (Old JS2 E & F) Multilinks 2005	3,410,385.00	136,415.40	177,340.02	279,310.53	4,003,450.95	4,605,721.93	602,270.9
A Block of 2 Classrooms with Office Abandoned	040 550 00	22 (22 00	42 700 60	CO 041 OF	000 731 05	1 226 125 52	220 412 0
9 JSS 3E Renovated by 1992 Set A Block of 2 Lab Rooms with 2 Offices	840,550.00	33,622.00	43,708.60	68,841.05	986,721.65	1,226,135.53	239,413.8
	2 007 000 00	100 000 00	214 004 50	220.050.50	4 742 625 00	E CO4 3CE E0	000 740 5
10 (Abandoned Chemistry and Physics) A Block of 2 Lab Rooms with 2 Offices	3,997,800.00	199,890.00	214,984.50	330,950.59	4,743,625.09	5,604,365.59	860,740.5
	2 007 900 00	100 800 00	214 094 50	220 050 50	4 742 625 00	E 604 36E E0	960 740 5
11 (Abandoned Chemistry and Physics) A Block of Home Economics Lab with 2 Offices	3,997,800.00	199,890.00	214,984.50	330,950.59	4,743,625.09	5,604,365.59	860,740.5
12 Abandoned	6 710 405 00	335,520.25	207.946.26	EE0 202 06	8,002,054.37	10 174 940 05	2 172 704 6
	6,710,405.00	333,320.23	397,846.26	558,282.86	6,002,034.37	10,174,849.05	2,172,794.6
A Block of 3 Rooms Commercial Department	4 04 4 050 00	240 742 00	252 700 45	200 420 74	5 706 544 00	6.540.007.00	0.40 505.4
13 and Library Block F (Multilinks 2011 Fund)	4,814,860.00	240,743.00	252,780.15	398,128.74	5,706,511.89	6,549,037.00	842,525.1
14 A Block of Biology Lab Rooms with Office	4,975,250.00	248,762.50	261,200.63	411,390.98	5,896,604.11	6,759,500.66	862,896.5
15 A Block of Old Student Association	1,397,805.00	69,890.25	73,384.76	115,581.00	1,656,661.01	1,980,206.82	323,545.8
16 A Block of Administrative Building	5,463,590.00	163,907.70	298,124.89	444,421.69	6,370,044.28	7,682,393.00	1,312,348.7
A Block of Home Economics Room (JSS Section)	F 256 006 66	240 276 22	272 262 26	420 546 66	6 474 466 66	7.050.050.10	070 600 0
17 KW/SESP/WB/SDS/SBMC/PTA/2010	5,256,980.00	210,279.20	273,362.96	430,546.66	6,171,168.82	7,050,859.13	879,690.3
18 Toilet (4 Units)	344,810.00	13,792.40	17,930.12	28,239.94	404,772.46	533,945.63	129,173.1
A Block of Girls Hostel Room (Abandoned Basic 19 Tech Lab)	3,566,855.00	142,674.20	185,476.46	292,125.42	4,187,131.08	4,949,731.85	762,600.7
20 A Block of Basic Tech Lab Rooms	3,275,730.00	163,786.50	171,975.83	270,861.92	3,882,354.25	4,497,286.37	614,932.1

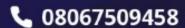






EXCESS AM	1OUNT ,015.78 minus N 156,723,179.35)							29,046,836.43
	tract Sum Approved						185,770,015.78	
TOTAL		133,368,980.00	5,357,853.25	7,062,170.80	10,934,175.30	156,723,179.35	185,939,865.37	29,216,686.02
46 Inspection	and Evaluation				-	-	2,000,000.00	2,000,000.00
Contingenc	cies, Monitoring, Supervision,							
Repetition	of General Preliminaries,							
45 Provision of	f External Lights within the School	245,000.00	120,000.00	105,000.00	35,250.00	505,250.00	644,100.00	138,850.00
44 Provision of	f Sports Facility	330,000.00	50,000.00	100,000.00	36,000.00	516,000.00	666,700.00	150,700.0
	cars per park) 2 no places	202,860.00	10,000.00	10,000.00	16,714.50	239,574.50	330,931.80	91,357.3
42 Landscaping		202.000.00	10.000.00	10.000.00	-	- 220 574 50	520,000.00	520,000.0
	e Work, Gate and Gate's House	3,346,660.00	100,000.00	100,000.00	265,999.50	3,812,659.50	4,516,286.82	703,627.3
40 Academics	and Computer) JS Section	506,910.00	25,345.50	26,612.78	41,915.12	600,783.40	797,505.61	196,722.2
	3 Rooms Office (Staffroom, VP			,	,	. ,		, ,
	Office (HoD office JSS section)	1,774,815.00	88,740.75	93,177.79	146,755.02	2,103,488.56	2,502,154.26	398,665.7
38 Flat No 7 (F	Former School Clinic) - Abandoned	3,756,075.00	112,682.25	193,437.86	304,664.63	4,366,859.74	4,961,874.54	595,014.8
37 Quarters 2		3,573,655.00	107,209.65	184,043.23	289,868.09	4,154,775.97	4,691,612.08	536,836.1
36 Quarters 2		3,573,655.00	107,209.65	184,043.23	289,868.09	4,154,775.97	4,691,612.08	536,836.1
35 Quarters 2		3,573,655.00	107,209.65	184,043.23	289,868.09	4,154,775.97	4,691,612.08	536,836.1
34 Quarters 2		3,573,655.00	107,209.65	184,043.23	289,868.09	4,154,775.97	4,691,612.08	536,836.1
33 Quarters 2		3,573,655.00	107,209.65	184,043.23	289,868.09	4,154,775.97	4,691,612.08	536,836.1
32 Principal Qu	uarter and Boys Quarters	6,171,040.00	185,131.20	317,808.56	500,548.48	7,174,528.24	8,102,450.15	927,921.9
31 Quarters Fl	at No 8 (1 bedroom apartment)	3,555,975.00	106,679.25	183,132.71	288,434.02	4,134,220.98	4,735,095.80	600,874.8
30 ICT Center		314,090.00	15,704.50	19,787.67	26,218.66	375,800.83	547,897.17	172,096.3
29 Collapse of	Multipurpose Hall of Demolition					-	660,000.00	660,000.0
28 (Uncomplet	ted)	10,789,965.00	323,698.95	555,683.20	875,201.04	12,544,548.19	14,298,881.97	1,754,333.7
School Libra	ary under Construction							
27 (S.S.)	,	1,221,220.00	48,848.80	63,503.44	100,017.92	1,433,590.16	1,708,492.68	274,902.5
	g Office - Renovation by IEDPU 2019							
	2 Classrooms with Office - JSS2A and	4,507,570.00	130,302.00	233,133.04	401,323.36	3,700,330.42	0,013,133.00	054,155.4
	(JSS 1 A, B, and Principal)	4,907,570.00	196,302.80	255,193.64	401,929.98	5,760,996.42	6,615,135.88	854,139.4
	and Exams) JS Section (UBEC 2015) 4 Classrooms with Office and	738,490.00	36,924.50	38,770.73	61,063.89	875,249.12	1,106,439.00	231,189.8
	2 Classrooms with Office (Library,	738 400 00	26.024.50	20 770 72	C1 0C2 00	075 240 42	1 100 120 00	221 100 0
24 B (UBEC/20	009)	2,296,200.00	114,810.00	120,550.50	189,867.04	2,721,427.54	3,242,213.21	520,785.6
24 B (UBEC/20	2 Classrooms with Office JSS 2 A and	2 200 200 00	114 810 00	120 550 50	100 007 04	2 724 427 54	2 242 242 24	F20 70F (
	, C and D) UBE/SUBEB/2008	4,224,350.00	168,974.00	219,666.20	345,974.27	4,958,964.47	5,669,405.94	710,441.4
	4 Classrooms with V.P. Special Duties		4.50.004.00					
· '	2 C, D and JSS 1 C, D)	4,281,700.00	171,268.00	222,648.40	350,671.23	5,026,287.63	5,698,830.08	672,542.4
	4 Classrooms with Offices and Staff	4 204 700 00	474 262 22	222 642 42	250 674 22	5 026 207 62	5 600 000 00	672.542
	(8 Units), Male Female and Staffers	475,710.00	23,785.50	24,974.78	39,335.27	563,805.55	692,359.03	128,553.







Explanatory notes:

By ENetSuD's re-calculation, the correct contract sum should be \\$156,723,179.35 if only the Preliminary, Contingency and	nd VAT are added to the billed works as above.
However, the Ministry arrived at the contract sum of ₩185,770,015.78 by adding 10	irrelevant items listed below:
The irrelevant items that the Ministry summed up in the BoQ to arrive at ₩185,770,015.78 co	contract cum ara
Supervision, monitoring & evaluation for each project's bill (it should be part of preliminary already captured	ed OR from the Ministry's budget)
Project design and production of BoQ for each project's bill (it should be part of preliminary already captured	
Progress photographs for each projects' bill (preliminary provision is supposed to take care of this, and it is n	not supposed to be repeated)
Project labelling for each project's bill (preliminary provision is supposed to take care of this, and it is not sup	apposed to be repeated)
Vetting for each project's bill (it's not supposed to be part of the BoQ because it was a fee earlier paid by con	
5% withholding tax, WHT for each project's bill (this tax is normally deducted from payments to contractors but it is	s not supposed to be billed in the BoQ)
3% development levy for each project's bill (it is not supposed to be billed in the BoQ)	
General contingency at the end of the overall bill summary (a repetition of what has already been billed for ea	each project)
General preliminary at the end of the overall bill summary (a repetition of what has already been billed for ea	ach project)
Monitoring, Supervision, Inspection & Evaluation at the end of the overall bill summary (a repetition of what has alre	ready been billed for each project)
The contract sum re-calculated by ENetSuD (\frac{156,723,179.35}	was deducted from
the contract sum approved by the Ministry (*\185,770,0)	
The excess, which emanated from the 10 irrelevant items in the Bo	oQ listed above, is
₩ 29,046,836.43	

