

TABLE 1: SUMMARY OF ENetSuD's RE-EXAMINATION OF THE BOQ OF ILORIN GRAMMAR SCHOOL, ILORIN								
	PROJECTS	COST OF BILLED WORKS AS CONTAINED IN THE BOQ (₦) category I	PRELIMINARY AS CONTAINED IN THE BOQ (₦) category II	CONTINGENCY AS CONTAINED IN THE BOQ (₦) category III	7.5% VAT RE-CALCULATED BY ENetSuD (₦) category IV = 7.5% of (I+II+III)	CONTRACT SUM RE-CALCULATED BY ENetSuD (₦) category V = I + II + III + IV	CONTRACT SUM APPROVED IN THE BOQ BY THE MINISTRY (₦) category VI	DIFFERENCE / EXCESS (₦) category VII = VI minus V
1	A Block of 3 Rooms for Staff (Computer, Science, 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
2	A Block of 3 Rooms for Staff (Humanity and 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
3	A Block of 3 Classrooms (Abandoned SS2) 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	567,771.81
4	A Block of 2 Classrooms (Abandoned SS1 Science) (Block D New Construction into 3 Classrooms)	962,740.00	28,882.20	49,581.11	78,090.25	1,119,293.56	1,354,740.18	235,446.62
5	A Block of 2 Classrooms Abandoned SS2 (Block 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	665,690.77
6	A Block of 2 Laboratory Rooms (New Lab of Physics and Chemistry)	515,860.00	25,793.00	27,082.65	42,655.17	611,390.82	817,337.32	205,946.50
7	A Block of 3 Classrooms SS3 (Humanity and Business) Renovated by 1988 Set	2,141,250.00	107,062.50	112,415.63	177,054.61	2,537,782.74	3,008,956.62	471,173.88
8	A Block of 2 Classrooms with Office Abandoned 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	602,270.98
9	A Block of 2 Classrooms with Office Abandoned JSS 3E Renovated by 1992 Set	840,550.00	33,622.00	43,708.60	68,841.05	986,721.65	1,226,135.53	239,413.89
10	A Block of 2 Lab Rooms with 2 Offices (Abandoned Chemistry and Physics)	3,997,800.00	199,890.00	214,984.50	330,950.59	4,743,625.09	5,604,365.59	860,740.50
11	A Block of 2 Lab Rooms with 2 Offices (Abandoned Chemistry and Physics)	3,997,800.00	199,890.00	214,984.50	330,950.59	4,743,625.09	5,604,365.59	860,740.50
12	A Block of Home Economics Lab with 2 Offices Abandoned	6,710,405.00	335,520.25	397,846.26	558,282.86	8,002,054.37	10,174,849.05	2,172,794.68
13	A Block of 3 Rooms Commercial Department 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	842,525.11
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	862,896.55
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	323,545.81
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	1,312,348.72
17	A Block of Home Economics Room (JSS Section) 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	879,690.31
18	Toilet (4 Units)	344,810.00	13,792.40	17,930.12	28,239.94	404,772.46	533,945.63	129,173.17
19	A Block of Girls Hostel Room (Abandoned Basic Tech Lab)	3,566,855.00	142,674.20	185,476.46	292,125.42	4,187,131.08	4,949,731.85	762,600.77
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	614,932.12



21	JSS Toilets (8 Units), Male Female and Staffers	475,710.00	23,785.50	24,974.78	39,335.27	563,805.55	692,359.03	128,553.48
22	A Block of 4 Classrooms with Offices and Staff Room (JSS 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	672,542.45
23	A Block of 4 Classrooms with V.P. Special Duties (JSS 3 A, B, 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	710,441.48
24	A Block of 2 Classrooms with Office JSS 2 A and B (UBEC/2009)	2,296,200.00	114,810.00	120,550.50	189,867.04	2,721,427.54	3,242,213.21	520,785.67
25	A Block of 2 Classrooms with Office (Library, Staffroom and Exams) JS Section (UBEC 2015)	738,490.00	36,924.50	38,770.73	61,063.89	875,249.12	1,106,439.00	231,189.88
26	A Block of 4 Classrooms with Office and Staffroom (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	854,139.46
27	A Block of 2 Classrooms with Office - JSS2A and Counselling Office - Renovation by IEDPU 2019 (S.S.)	1,221,220.00	48,848.80	63,503.44	100,017.92	1,433,590.16	1,708,492.68	274,902.52
28	School Library under Construction (Uncompleted)	10,789,965.00	323,698.95	555,683.20	875,201.04	12,544,548.19	14,298,881.97	1,754,333.78
29	Collapse of Multipurpose Hall of Demolition				-	-	660,000.00	660,000.00
30	ICT Center	314,090.00	15,704.50	19,787.67	26,218.66	375,800.83	547,897.17	172,096.34
31	Quarters Flat 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	600,874.82
32	Principal Quarter and Boys Quarters	6,171,040.00	185,131.20	317,808.56	500,548.48	7,174,528.24	8,102,450.15	927,921.91
33	Quarters 2	3,573,655.00	107,209.65	184,043.23	289,868.09	4,154,775.97	4,691,612.08	536,836.11
34	Quarters 2	3,573,655.00	107,209.65	184,043.23	289,868.09	4,154,775.97	4,691,612.08	536,836.11
35	Quarters 2	3,573,655.00	107,209.65	184,043.23	289,868.09	4,154,775.97	4,691,612.08	536,836.11
36	Quarters 2	3,573,655.00	107,209.65	184,043.23	289,868.09	4,154,775.97	4,691,612.08	536,836.11
37	Quarters 2	3,573,655.00	107,209.65	184,043.23	289,868.09	4,154,775.97	4,691,612.08	536,836.11
38	Flat No 7 (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	595,014.80
39	A Block of 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	398,665.70
40	A Block of 3 Rooms Office (Staffroom, VP Academics and Computer) JS Section	506,910.00	25,345.50	26,612.78	41,915.12	600,783.40	797,505.61	196,722.21
41	Main Fence 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	703,627.32
42	Landscaping				-	-	520,000.00	520,000.00
43	Car Park (6 cars per park) 2 no places	202,860.00	10,000.00	10,000.00	16,714.50	239,574.50	330,931.80	91,357.30
44	Provision of Sports Facility	330,000.00	50,000.00	100,000.00	36,000.00	516,000.00	666,700.00	150,700.00
45	Provision of 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
46	Repetition of General Preliminaries, Contingencies, Monitoring, Supervision, Inspection and Evaluation				-	-	2,000,000.00	2,000,000.00
	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
	Actual Contract Sum Approved						185,770,015.78	
	EXCESS AMOUNT (N185,770,015.78 minus N156,723,179.35)							29,046,836.43



Explanatory notes:

By ENetSuD's re-calculation, the correct contract sum should be ₦156,723,179.35 if only the Preliminary, Contingency and 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 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 projects' 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	5% withholding tax, WHT 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)						
7	3% development levy for each project's bill (it is not supposed to be billed in the BoQ)						
8	General contingency at the end of the overall bill summary (a repetition of what has already been billed for each project)						
9	General preliminary at the end of the overall bill summary (a repetition of what has already been billed for each project)						
10	Monitoring, Supervision, Inspection & Evaluation at the end of the overall bill summary (a repetition of what has already been billed for each project)						
The contract sum re-calculated by ENetSuD (₦156,723,179.35) was deducted from							
the contract sum approved by the Ministry (₦185,770,015.78)							
The excess, which emanated from the 10 irrelevant items in the BoQ listed above, is							
₦ 29,046,836.43							