

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

PROJECTS	TWO (2) BLOCKS OF TWO (2) CLASSROOMS (₦)	CONSTRUCTION OF TWO ROOM TOILETS (₦)	GEOGRAPHICAL GARDEN (₦)	SUPPLY AND INSTALLATION OF INSTRUCTIONAL MATERIALS, TEACHING AIDS AND SCIENCE LABORATORY EQUIPMENT (₦)	TOTAL (₦)
1 SUBSTRUCTURE	3,984,386.00	277,030.00			
2 EXTERNAL AND INTERNAL WALLS	3,180,160.00	122,500.00			
3 ROOF AND ROOF COVERING	2,372,654.00	285,644.00			
4 FLOOR, WALL AND CEILING FINISHING	3,947,200.00	132,220.00			
5 PAINTING AND DECORATING	936,670.00	85,925.00			
6 ELECTRICAL INSTALLATION	762,600.00	20,050.00			
7 FITTINGS AND FIXTURES	3,320,000.00	281,000.00			
8 DOORS AND WINDOWS	655,000.00	63,820.00			
SUBTOTAL OF WORKS IN THE BoQ	19,158,670.00	1,268,189.00	621,500.00	5,599,550.00	
PRELIMINARY	478,966.76	31,704.73	70,000.00	100,000.00	
CONTINGENCY	981,881.84	64,994.69	-	151,300.00	
7.5% VAT	1,546,463.90	102,366.63	51,862.50	438,813.75	
CORRECT CONTRACT SUM RE-CALCULATED BY ENetSuD (Subtotal + Preliminary + Contingency + VAT)	22,165,982.50	1,467,255.05	743,362.50	6,289,663.75	
CONTRACT SUM APPROVED IN THE BOQ APPROVED BY THE MINISTRY (₦)	25,401,099.15	1,792,805.00	828,897.50	7,497,940.00	35,520,741.65
EXCESS AMOUNT	3,235,116.66	325,549.95	85,535.00	1,208,276.25	4,854,477.85

Explanatory notes:

By ENetSuD's re-calculation, the correct contract sum should be **₦30,666,263.80 if only the Preliminary, Contingency and VAT are added to the billed works as above.**

However, the Ministry arrived at the contract sum of **₦35,520,741.65 by adding 10 irrelevant items listed below:**

The irrelevant items that the Ministry summed up in the BoQ to arrive at **₦35,520,741.65 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 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 (₦30,666,263.80**) was deducted from the contract sum approved by the Ministry (**₦35,520,741.65**)**

The excess, which emanated from the 10 irrelevant items in the BoQ listed above, is **₦ 4,854,477**



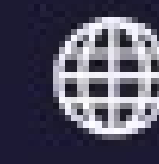
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