

Construction Invoice

Progress invoice with retention and VAT

Invoice no.	INV-2026-031
Invoice date	13-Oct-2026
Bill to	Mr & Mrs Adeyemi (example)
Due date	27-Oct-2026
Project	4-bedroom bungalow, Lugbe, Abuja
Stage	Roof level (Stage 2 of 4)

#	Description	Qty	Unit	Rate	Amount
Labour					
1	Blockwork to lintel level — 9" and 6" walls	3,900	blocks	₦100	₦390,000
2	Concrete work to columns, lintels and ring beam	13.70	m³	₦22,000	₦301,400
3	Iron bender (12 days)	12	days	₦8,000	₦96,000
Materials					
4	9" sandcrete blocks	2,400	nr	₦750	₦1,800,000
5	6" sandcrete blocks	1,500	nr	₦600	₦900,000
6	Cement (Dangote 42.5R)	260	bags	₦14,000	₦3,640,000
7	Y12 and Y16 bars	213	lengths	₦10,200	₦2,172,600
Subcontractors & other					
8	Equipment hire — concrete mixer & vibrator	6	days	₦25,000	₦150,000
SUBTOTAL					₦9,450,000

Subtotal	₦9,450,000
Retention (%)	5.0%
Less retention	-₦472,500
VAT (%)	7.5%
VAT	₦708,750
Less previous payments	-₦18,500,000
AMOUNT DUE	-₦8,813,750

PAYMENT DETAILS

Bank	Your bank
Account name	Example Builders Ltd
Account no.	0123456789
Reference	INV-2026-031

Retention is held by the client and released at the end of the defects liability period. Remove VAT if you are not VAT-registered.

Free template from [NigeriaBuildingCost.ng](https://nigeriabuildingcost.ng). Rates are indicative (Oct 2026) — check current prices in your location before relying on any figure.

Faster option: use the free Invoice Generator at <https://nigeriabuildingcost.ng/invoice>