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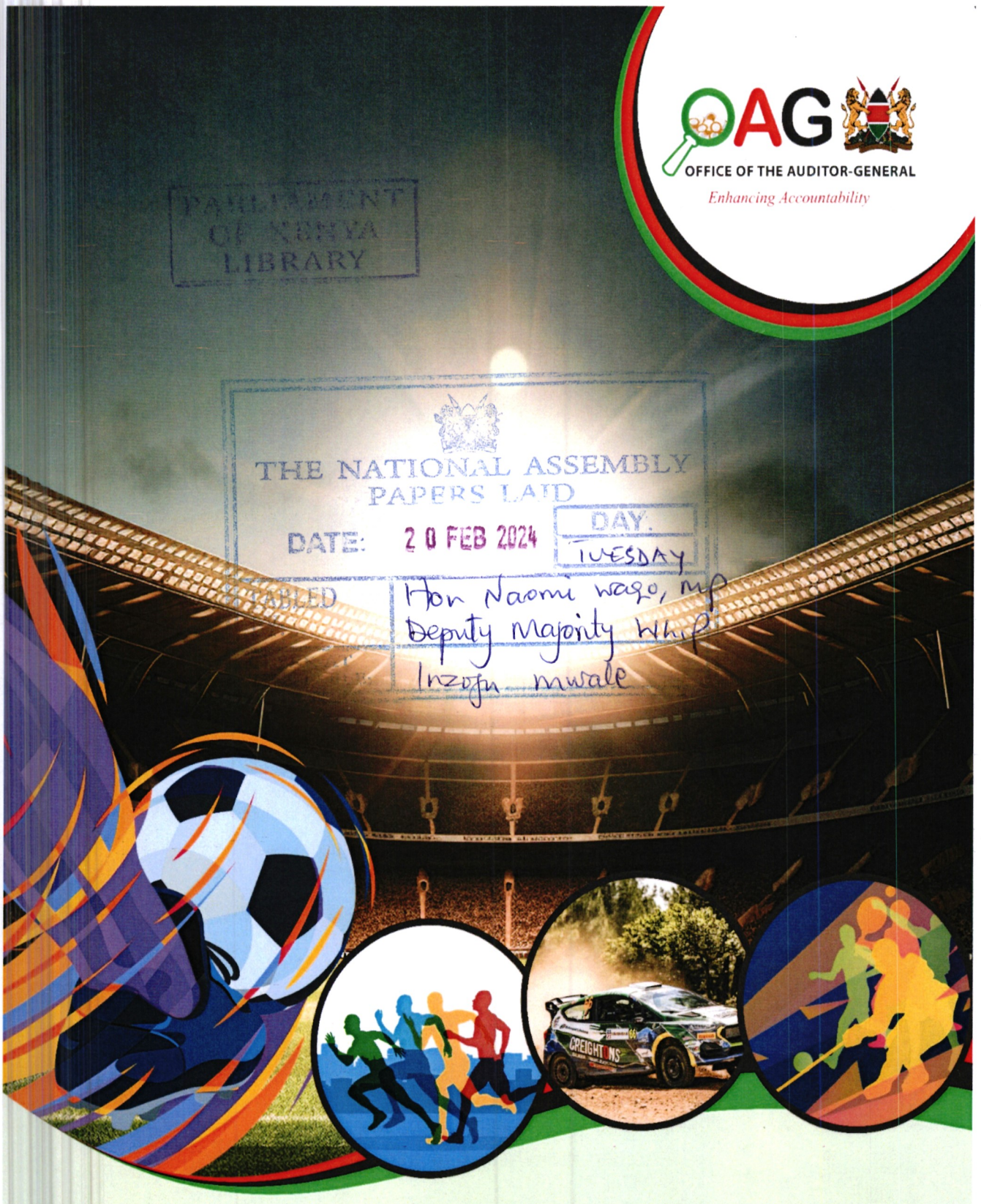

SPECIAL AUDIT REPORT OF THE AUDITOR-GENERAL ON INFRASTRUCTURE PROJECTS AND PROGRAMS AT THE MINISTRY OF YOUTH AFFAIRS, SPORTS AND THE ARTS FOR THE TEN YEARS (2013-2022)

DECEMBER, 2023



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LIST OF ABBREVIATIONS – AUDITOR REPORT

The following abbreviations are used in the report

Abbreviation	Description
A.g.	Acting
AFCON	African Cup of Nations
BoQ	Bill of Quantities
Cabinet Secretary	Cabinet Secretary for Sports and the Arts
CAF	Confederation of African Football
CCTV	Closed Circuit Television
CEO	Chief Executive Officer
CHAN	African Nations Championship
EACC	Ethics and Anti-Corruption Commission
EOA	Event Organization Agreement
EOI	Expression of Interest
FIA	Federation Internationale de l'Automobile
FKF	Football Kenya Federation
GOK	Government of Kenya
IAAF	International Amateur Athletics Football
LOC	Local Organizing Committee
LTD	Limited
Ministry	Ministry of Sports and the Arts
MoU	Memorandum of Understanding
PPAD	Public Procurement and Asset Disposal Act, 2015
RFP	Request for Proposal
SASDF	Sports, Arts and Social Development Fund
SDSD	State Department for Sports Development
SK	Sports Kenya
TOR	Terms of Reference
U20	Under 20
VAT	Value Added Tax
WRC	World Rally Championship

1.0 EXECUTIVE SUMMARY- AUDITOR REPORT

1.1 The Office of the Auditor-General (OAG) draws its mandate from Section 229 (6) of the Constitution, 2010 which mandates the Auditor General to conduct audits that confirm whether public money has been applied lawfully and effectively. Further, Section 34 of the Public Audit Act, 2015 empowers the Auditor-General, upon request or at his or her initiative to conduct periodic audits, which shall be proactive, preventive, and deterrent to fraud and corrupt practices, systemic and shall be determined with a view to evaluating the effectiveness of risk management, control and governance processes in State Organs and public entities.

1.2 The Ministry of Sports, Culture and the Arts was established through Executive Order No. 2 "Organization of the Government of the Republic of Kenya dated May 2013". It comprises of Departments of Sports, Office of the Sports Registrar, Culture, Permanent Presidential Music Commission, Kenya National Archives and Documentation Services, Library Services, Records Management, and The Arts Services.

1.3 Sports Kenya (SK) is a State Corporation established by the Sports Act, of 2013 and given the mandate to carry out functions formerly performed by the Sports Stadia Management Board and the Department of Sports. The key aim for its formation was to promote, co-ordinate and implement national and international sports programmes, establish, manage, develop and maintain the sports facilities including convention centres, indoor sporting and recreational facilities in the country and participate in the promotion of sports tourism among others. Sports Kenya is expected to develop modern sports facilities as well as improve the existing ones. Sports Kenya manages two of Kenya's premier Sporting Complexes, which are Moi International Sports Centre Kasarani, and Nyayo National Stadium both in Nairobi County among others.

1.4 The Sports, Arts and Social Development Fund (SASDF) was established under the Public Finance Management (Sports, Arts and Social Development Fund) Regulations, 2018. The mandate of the Fund is to provide funding to support the development and promotion of sports and arts and the promotion of social development including universal health-care.

1.5 In line with the Office of the Auditor General (OAG) mandate, the Auditor General received a letter from the Cabinet Secretary (CS) in the Ministry of Youth Affairs, Sports, and the Arts (the Ministry) Ref. SDSD 1/1(C) dated 11 January 2023, requesting a Special Audit of twenty-seven (27) infrastructure projects and ten (10) sporting activities funded by the Government of Kenya through the Ministry of Sports and the Arts country wide for the last ten years (2013-2022). The purpose of the audit was to examine the Economy, Efficiency, Effectiveness, Standards, and Value for Money of the Public Funds that have been expended on Projects pursuant to the provisions of Section 34 of the Public Audit Act, 2015.

1.6 The request was based on the fact that the Ministry is mandated to oversee among other activities the development of sports and its infrastructure. The majority of the funding was channelled to the building of Stadia and the funding of sports activities. However, the Ministry has felt that it has not been receiving value for money from the funding hence the need to carry out a special audit on the utilization of the funds.

1.7 Further, there was a general public concern on the implementation of regional sports Stadia across the Country which was funded by the Sports, Arts and Social Development Fund (SASDF) through Sports Kenya (SK) with concerns that these Stadia had taken too long to be completed and the quality of work done had not been ascertained.

Summary of Findings for Stadia

1.8 The audit noted procurement irregularities such as non-evaluation of responsive bidders, lack of subcontractors' contracts, unsupported contract extensions, payments above quantity surveyor's valuations, delayed hiring of contractors, lack of site instructions to support variations of works, non-provision of architectural drawings, electrical, mechanical, and civil works designs, hydrogeological survey reports, revised drawings, non-provision of payment vouchers, poor workmanship, non-recovery of mobilization fees, and paying above the certified amount, and lack of feasibility study reports, completion certificates and delay in making payments for certified works.

Kamariny Stadium

1.9 The noted procurement irregularities include non-evaluation of responsive bidders, lack of sub contractors' contracts and extension of the period was not supported. Other anomalies included, a lack of architectural drawings and electrical, mechanical plus civil works designs. However, interim payments amounting to Kshs.48,536,729 were made without supporting documents.

Kipchoge Keino Phase I

1.10 There were no sub-contractor contracts provided for audit. In addition, there was delayed hiring of contractors and overpayments above the certified works amounting to Kshs.52,770,898.

Kipchoge Keino Phase II

1.11 Irregularities noted included; multiple extensions of contracts and exclusion of responsive bids from the evaluation process, and non-provision of documents for audit such as electrical drawings, hydrogeological survey and bore hole completion report. In addition, the variation between BoQ and the certified amount of Ksh.79,632,390 was increased without evaluation of financial appraisal to confirm the increase. Also, the BoQ and the drawings did not relate to work done on-site. The audit also noted structural changes without revised drawings and approvals.

Kinoru Stadium

1.12 There was no documented site handover before the commencement of the works. Further, there was a variation of the contract on builders' work not associated with initial works of the refurbishment of the stadium totalling Kshs.40,184,270. In addition, payment vouchers for civil and builders works amounting to Kshs.182,594,390 were not provided for audit.

Nyayo National Stadium

1.13 There were irregularities noted such as failure to provide engineers estimates, payment of certified works without a valid contract, payment for undefined works., double contracting of Closed-Circuit television (CCTV) works, poor workmanship, nonrecovery of Western wing mobilization fee, unsupported expenditure on builders work totalling to Kshs.294,204,877, double payment for materials amounting to Kshs.6,915,900 and non-provision of various documents such as feasibility study reports, site instructions, mechanical and structural drawings designs. Further, there were payments for undelivered electrical goods amounting to Kshs.10,476,850. In addition, Interim Payment Certificates amounting to Kshs.16,420,350 were not provided for audit.

Marsabit Stadium

1.14 A review of documents in respect of Marsabit stadium revealed irregularities such as unsupported contract variations of Kshs.71,767,739, lack of sub-contractors' contract agreements, and direct payment to sub-contractors of Kshs.922,808. Further, payments amounting to Kshs.239,849,681 were made and which were above the certified works in addition to a lack of variation orders supporting bore hole drilling. There were also payments for uncompleted works relating to borehole drilling amounting to Kshs.7,090,200.

Sporting Activities- World Rally Championship (WRC)

1.15 A review of documents provided for the audit revealed various irregularities which included a variation of works on the presidential pavilion to 45% instead of the recommended 25%, totalling Kshs.48,311,328 and whose payment details were not provided for audit. In addition, an unapproved provisional sum and other irregularities amounting to Kshs.73,696,350 relating to Interim Payment Certificates numbers 1-5 which were paid without necessary approval and supporting documents.

1.16 The amount includes Kshs.4,518,000 for the acquisition of a standby generator which, on verification, was confirmed to be an old one and which did not meet the required specifications.

1.17 The WRC Service Park was tendered through restricted tendering without satisfying the procurement processes pertaining to the use of this method. Further, there was a variation of Kshs.419,840 without the necessary approvals. In addition, the payment vouchers for the Park amounting to Ksh.135,768,219 were not adequately supported.

1.18 In addition, the builders, electrical and mechanical works pertaining to Presidential Pavilion certificate No. 5 totalling Kshs.105,129,310, Kshs.13,794,010 and Kshs.26,714,355 respectively were not supported with details such as description of works executed and paid for.

1.19 The workmanship of the pavilion wall may have been compromised and indicated visible cracks.

1.20 Interim Payment Certificate No.12 for mechanical additional works amounting to Kshs.15,417,928 being payment towards the kitchen hood, Liquified petroleum gas (LPG) pipework, and inclusive of the provisional sum of Ksh.3,500,000 whose works had not been done and no evidence was provided to show that the contract was revised to omit them.

Operational Expenses Related to WRC Events

1.21 A review of documents provided for audit presented various anomalies relating to single sourcing, hire of access land, construction of a bridge at Kasarani Sports Centre, and direct procurement of a timing system. Further, the hire of helicopter and aircraft services payment of Ksh.131,416,184 was not supported with journey manifests.

1.22 There was a doubtful expenditure on car hire services amounting to Ksh.232,906,888. In addition, professional marketing services amounting to Kshs.62,405,174 were not supported.

1.23 The audit also revealed that WRC had pending bills amounting to Kshs.550,082,777 as at 30 June, 2023.

1.24 Management also failed to prepare and submit financial statements to the Auditor General.

International Amateur Athletics Federation (IAAF) Under 20 Event

1.25 The IAAF steering and organizing committee had an irregular extension of their term in office and incurred unbudgeted expenditures totalling Ksh.747,406,329 after the expiry of their term.

1.26 Although the procurement function was assigned to Sports Kenya, there was an overpayment of Ksh.16,140,200 towards procurement of mobile toilets and exhauster services. Further, an amount of Kshs.21,098,428 in respect of communication devices and laptops were procured, distributed and unprocedurally disposed.

1.27 A review of payment details revealed overpayments of Kshs.6,928,000 incurred in recruitment and payment of volunteers without clear guidelines on the recruitment, terms of engagement and rate of payments. Further, no acknowledgements of the payments were provided for audit. In addition, there was an unapproved expenditure on legacy projects totalling Kshs.70,367,300 and an amount incurred in respect of tours and travel in excess of the contract amounting to Kshs.60,455,950 and unsupported air travel expenditure in respect of officers travelling in and out of the country amounting to Kshs.5,493,835.

Conclusion

1.28 In aggregate, the special audit established unexplained variances and irregularities amounting to Kshs.2,829,754,720 as detailed in Table 1.

Table 1: Summary of Irregularities

Stadium/Activity	Description	Amount (Kshs)
Kamariny Stadium	Unsupported payments	48,536,729
Kipchoge Keino I	Payments above certified works	52,770,898
Kipchoge Keino II	Unsupported variations	79,632,390
Kinoru Stadium	Unsupported variations	40,184,270
Kinoru Stadium	Payments not provided	182,594,390
Nyayo Stadium	Unsupported payments	294,204,877
Nyayo Stadium	Double payments	6,915,900
Nyayo Stadium	Payments for undelivered goods	10,476,850
Nyayo Stadium	Payments not provided	16,420,350
Marsabit Stadium	Unsupported variations	71,767,739
Marsabit Stadium	Direct payments to subcontractors	922,808
Marsabit Stadium	Payments above certified works	239,849,681
Marsabit Stadium	Payments for uncompleted works	7,090,200
WRC	Payment details not provided	48,311,328
WRC	Unsupported payments	219,334,035
WRC	Nugatory expenditure	4,518,000
WRC	Unapproved payments	419,840
WRC	Unsupported Park expenses	135,768,219
WRC	Payments for works not done	15,417,928
WRC	Unsupported payments for aircraft expenses	193,821,358
WRC	Doubtful expenditure	232,906,888

Stadium/Activity	Description	Amount (Kshs)
IAAF	Unbudgeted expenditure	747,406,329
IAAF	Overpayment on mobile toilets	16,140,200
IAAF	Unprocedural procurement	21,098,428
IAAF	Overpayment on volunteers	6,928,000
IAAF	Unapproved expenditure	70,367,300
IAAF	Overpayment on hire of tour operators	60,455,950
IAAF	Unsupported air travel	5,493,835
		2,829,754,720

Recommendation

1.29 The Ministry needs to put in place necessary internal control mechanisms to prevent and deter repetition of future mismanagement of Sports activities. Building of sporting infrastructure should be planned and completed in time to attain the intended purpose and value for deployed resources. Project teams' capacity building is necessary for effective service delivery to the citizens. Further, FKF Management should also be held to account for their activities and for failure to allow auditors into their facilities to carry out the special audit in line with the terms of reference to this audit exercise and the law. In addition, resources should be provided to undertake an audit of the remaining stadia and activities under phase two (2) of the audit.

2.0 INTRODUCTION AND BACKGROUND INFORMATION

Introduction

2.1 Article 229 of the Constitution of Kenya, 2010 mandates the Auditor-General to audit and report on the use of public resources by all entities funded from public funds. These entities include; the National Government, County Governments, the Judiciary, Parliament, Statutory Bodies/State Corporations, Commissions, Independent Offices, Public Debt, Political Parties funded from public funds, other government agencies and any other entity funded from public funds. The mandate of the Auditor-General is further expounded by the Public Audit Act, of 2015.

2.2 Section 34 of the Public Audit Act, 2015 states that the Auditor-General may, upon request or at his or her own initiative conduct periodic audits which shall be proactive, preventive and deterrent to fraud and corrupt practices, systemic and shall be determined with a view to evaluating the effectiveness of risk management, control and governance processes in State Organs and public entities.

Background Information

2.3 Section 5 (a) and (h) of the Sports Act, 2013 gives power to Sport Kenya to erect buildings and structures and carry out works necessary or desirable for the purposes of Sports Kenya and undertake the construction or execution of any works on land vested in Sports Kenya.

2.4 To achieve the Mandate as defined in Sections 5 (a) and (h) of the Act, Sports Kenya funds are budgeted for in the Ministry of Youth Affairs, Sports, and the Arts. The funds from the Ministry are disbursed to the State Department of Sports Development (SDSD). SDSD transfers the monies to the Sports, Arts and Social Development Fund (SASDF), which is mandated to finance the development of sports and recreation facilities including Stadia, gymnasiums, buildings, and tracks amongst others.

2.5 SASDF through the approval of the Board remits funds to Sports Kenya, FKF, WRC and IAAF as per the budget approved by the Ministry of Youth Affairs, Sports, and the Arts. Sports Kenya being the implementing agent initiates procurement processes in all matters related to Stadia development and prepares financial statements to account for the funds received. Sports Kenya is the custodian of all the documentation and information relating to procurement and payments of Stadia development.

2.6 Sport Kenya's strategic plan for 2017-2022 indicated that Sports Kenya intended to construct two new Stadia and upgrade two existing Stadia within the country. According to the Agenda for Kenya 2013-2017 and beyond on Arts Sports and Culture indicated the Government's bid to build five new National Sports Stadia in Kisumu, Mombasa, Eldoret, Nakuru and Garissa while upgrading the existing regional sports facilities.

2.7 A budget of Kshs.3 billion was approved in the financial year 2015/2016 for the construction of three new National Stadia in Nairobi, Mombasa and Eldoret at an estimate of Kshs.1 billion per stadium and the feasibility studies for 3 National Stadia were conducted by a consortium at a total cost of Ksh.507,617,038 for consultancy services as per the Ministry's financial statements for year 2015/2016 financial year.

2.8 The report of the Technical Development and Safety Committee meeting held on 15 December 2015 revealed that the Acting Director General, Sports Kenya was "asked by the then Cabinet

Secretary on the status of Nakuru, Elgeyo Marakwet, Marsabit and Ruringu Stadium". The budget to be used was that of the Jubilee Stadia because there was a risk of losing some of the allocation and the government was looking for quick wins.

2.9 The committee recommended the proposal to the Board of the following 5 Stadia: Ruringu, Machakos, Marsabit, Nakuru, and Elgeyo Marakwet and a recommendation of the baseline survey in all the areas to assess the status for reasonable estimates. However, the survey report was not provided for audit verification. On 17 December 2015, the Chairman of the Technical Development and Safety Committee, through Min.2/SKBOD4/2015 presented to the Board, Counties where the Stadia were proposed to be constructed. The Stadia presented were: Ruringu, Machakos, Marsabit, Nakuru and Elgeyo Marakwet.

2.10 Another meeting was held by the Technical Development and Safety Committee on 28 April, 2016 in which the Committee presented and adopted a list of 11 County Stadia namely: Karatu, Ruringu, Chuka, Marsabit, Nyaturago, Kamariny, Moi Stadium, Bukhungu, Kipchoge Keino, Wote and Lodwar to be constructed. The consultants were given up to mid-May 2016 for the tendering process to commence.

2.11 In the financial year 2016/2017, the Government through the Ministry of Sports, Culture and Heritage initiated the procurement process for 8 Stadia at a proposed budget of Kshs. 2,735,000,000. The Ministry rationalized the cost of each Stadia at a cost of Kshs. 439,629,030. The tenders were then advertised on 13 and 14 October 2016 in one of the local daily newspapers and the same was uploaded on the Sport Kenya website and IFMIS supplier portal. The proposed Stadia were: Kamariny Stadium, Kipchoge Keino Stadium, Karatu Stadium, Wote Stadium, Marsabit Stadium, Ruringu Stadium, Chuka/Kirubia Stadium and Kenyatta Stadium in Machakos. The projects were estimated to be completed by 2019.

2.12 The African Nations Championship (CHAN) is a Biennial African Association Football Tournament organized by the Confederation of African Football (CAF) where participating Nations must consist of players playing in their national league competitions. Kenya submitted a bid to host CHAN 2018 and Local Organizing Committee (LOC) Secretariat was gazetted to prepare to host the championship. The secretariat engaged Sports Kenya as one of the partners who have the mandate of management of Stadia infrastructure in Kenya. Sports Kenya through the Board of Directors agreed to provide five (5) facilities to be prepared to host CHAN 2018. The facilities included Moi International Sports Centre, Kasarani, Kinoru Stadium in Meru, Nyayo National Stadium in Nairobi, Kipchoge Keino Stadium in Uasin Gishu and Kenyatta Stadium in Machakos.

2.13 To ensure that the Stadia were ready to host the event, the facilities required civil works, installation and/or improvement of soft services such as street lighting, ticketing, and general pitch rehabilitation. This was to be undertaken by the LOC in collaboration with the parent Ministry. The Government of Kenya through the Ministry of Sports, Culture and Heritage floated a tender for refurbishment of four Stadia at a cost of Kshs.2,182,896,687. The Stadia were Nyayo National Stadium, Kinoru Stadium, Kenyatta Stadium and Kipchoge Keino Stadium.

2.14 In the year 2020, Kenya hosted the IAAF World Under 20 18th Edition Championship at Moi International Sports Center Kasarani. Similarly, the Football Kenya Federation (FKF) was involved in the Africa Cup of Nations (AFCON) Event between 2013/2014 to 2022/2023 where the national team participated. Further, in the years 2022 and 2023, Kenya hosted the World Rally Championship (WRC) Safari Rally under the Ministry of Sports, Culture and Heritage managed by the Kenya Motor Sports Federation.

2.15 Given the above, the Auditor-General initiated a special audit of the funds disbursed for the construction of five (5) Stadia and funds were disbursed to support three (3) sports activities undertaken between the financial year 2013/2014 to 2022/2023. An entry meeting was held on 13 July 2023 and in attendance were the auditors and representatives from the State Department for Sports, World Rally Championship, Athletics Kenya and Sports Kenya.

Audit Objective

2.16 The main objective of the audit was to examine the economy, efficiency, effectiveness, standards, and value for money of the public funds that have been expended on the infrastructural projects and which were said to be either in a poor state, incomplete or stalled.

Terms of Reference

2.17 The special audit was guided by the following Terms of Reference (TORs): -

(i) To ascertain the completion status of the listed projects/programs.
(ii) To confirm compliance of projects/programs to the signed contract agreements.
(iii) To ascertain whether projects/programs attained value for money.
(iv) Review the books of accounts and project Accounts to confirm the utilization of the money received.
(v) Verify any outstanding payments of invoices/Certificates and ascertain eligibility for payment.
(vi) Ascertain compliance with existing government regulations and guidelines.
(vii) Any other matter incidental to the assignment.

Audit Scope

2.18 The Audit covered 10 years (2013-2022) on the priority areas identified by the Ministry. The audit covered five (5) Stadia and three (3) activities. under Phase 1 of the Audit and hence twenty-two (22) of the infrastructural programs and seven (7) sporting activities are pending and will be covered under phase 2 of the audit.

2.19 Phase I of the audit covered the following stadia and sporting activities:

Stadia Projects

i. Kipchoge Keino
ii. Kinoru Stadium
iii. Marsabit Stadium
iv. Kamariny Stadium
v. Nyayo National Stadium

Sports Activities

i. World Rally Championship (WRC) Safari Rally Project
ii. 18th Edition of the International Amateur Athletic Federation (IAAF) World U 20 Championships
iii. Football Kenya Federation (FKF) - AFCON event.

Audit Approach Methodology

2.20 The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs) relevant to compliance auditing. These are ISSAI 100-Fundamental Principles of Public-Sector Auditing, ISSAI 400- 400-Fundamental Principles of Compliance Auditing, and ISSAI 4000 - Compliance Audit Standards. The standards require that the audit is planned and performed to obtain sufficient and appropriate evidence. In addition, the standards require that the audit should provide a reasonable basis for the findings and conclusions, based on the audit objectives.

2.21 The methods used to gather audit evidence are outlined below:

(i) Document Review

To effectively plan for the Audit and as a source of audit evidence, the team reviewed various documents including but not limited to: feasibility study reports, tender documents, financial statements, Auditor General reports, professional opinions issued on the various tenders, tender opening minutes, tender evaluation reports, Public Procurement and Asset Disposal Regulations, 2006, Public Finance Management Act, 2012, Public Finance Management Regulations, 2015, relevant policies and circulars, annual procurement plans, approved budgets, cash books, bank statements, payment vouchers, receipt books, Internal Audit reports, design drawings, Bills of quantities and other relevant contract documents.

(ii) Analytical Review

The team undertook various computations, comparisons, and analyses of data with a view to obtaining the required information.

(iii) Physical Verification Outcome

Field visits were conducted on all identified priority projects covered by the special audit. The areas visited were Marsabit, Kinoru, Nyayo National, Kipchoge Keino, Kamariny Stadia and WRC in Naivasha and Kasarani.

(iv) Compliance Tests

Test of controls was undertaken to establish regularity of the expenditures, identification of contractors and suppliers, accounting of disbursed funds and compliance with governing regulations.

(v) Experts

The Audit team relied on the work of experts where they were required in areas other than financial and whose findings are included herein. The experts include mechanical engineers, electrical engineers, quantity surveyors, structural/civil engineers and architects.

Limitations and Mitigations

2.22 Although the Federations receive funding from the Government and the Corporate world, there was a challenge in getting the details of the support received from the corporate world and how it was utilized.

2.23 The Management of the Football Kenya Federation (FKF) failed to attend an entry meeting held on 13 July. 2023 at the Sports, Arts and Social Development Fund Headquarters. After several

verbal communications with the FKF Finance Director and in response to the CEO's letter dated 14 August 2023, the Audit team made two visits to FKF seeking space and documents to start the audit without success and hence the audit was not concluded.

2.24 Further, the lack of audited financial statements for some agencies also hampered the exercise and hence we relied on the information provided from the records kept by the agencies to the extent possible to make conclusions.

2.25 WRC and IAAF had no annual audited financial statements for review and hence the Audit team relied on payment vouchers, budgets, and cashbooks among other available information.

2.26 The Ethics and Anti-Corruption Commission (EACC) had taken some original documents from Sports Kenya. As a result, most of the documents used were copies.

2.27 Delay in communicating to the Project Manager of the WRC project and provision of documents hence delay in gathering of necessary information. As a result, and despite constrained resources, the Audit team had to make a second visit to the site.

Structure of the Report

2.28 This report is presented in the following format:

a) Executive Summary
b) Introduction and Background
c) Methodology and Scope
d) Detailed Findings
e) Summary of Irregularities
f) Conclusion
g) Recommendations

2.29 The report should be read in its entirety in order to comprehend fully the approach to, and findings. Findings of the experts from the Ministry of Lands, Housing & Urban Development have been incorporated in the report and appended in **Appendix 2**. The report has described facts as understood, with the aim of informing the Cabinet Secretary and the other stake holders on their deliberations and decision-making, cognizant of any limitations raised.

3.0 DETAILED FINDINGS

Overview of the Findings

3.1 The audit noted procurement irregularities such as non-evaluation of responsive bidders, lack of subcontractors' contracts, unsupported contract extensions, payments above quantity surveyor's valuations, delayed hiring of contractors, lack of site instructions to support variations of works, non-provision of architectural drawings, electrical, mechanical, and civil works designs, hydrogeological survey reports, revised drawings, non-provision of payment vouchers, poor workmanship, non-recovery of mobilization fees, and paying above the certified amount, and lack of feasibility study reports, completion certificates and delay in making payments for certified works.

Kipchoge Keino Phase I and Kamariny Stadia

Lack of an Annual Procurement Plan

3.2 Sports Kenya advertised for the refurbishment of seven (7) Stadia including Kipchoge Keino Phase I and Kamariny Stadia. However, the annual procurement plan for Sports Kenya was not provided. Hence justification of the plan for the refurbishment of Stadia could not be verified. This is contrary to Section 44 of the Public Procurement and Asset Disposal Act, 2015, which requires the accounting officer to ensure that procurement plans are prepared in conformity with the medium-term fiscal framework and fiscal policy objectives and submit them to the National Treasury.

Tender Advertisement

3.3 Sports Kenya advertised for pre-qualification of seven (7) Stadia across various Counties and a Tender notice for the invitation to pre-qualification was done on 13 and 14 October, 2016 in the daily newspapers for the 3 categories with the completed prequalification tender documents required to be received on or before 24 October, 2016. The categories are as shown below:

(i) SK/PREQ/47/2016-2017- Prequalification of main contractors for the construction of various County Stadia- Main works (Builders and Civil Works)

(ii) SK/PREQ/48/2016-2017- Prequalification of subcontractors for the construction of various County Stadia- electrical installation and associated electrical services.

(iii) SK/PREQ/49/2016-2017- Prequalification of subcontractors for the construction of various County Stadia- plumbing, drainage, sanitary fittings and mechanical installations.

Tender Opening Committee Appointments

3.4 A tender opening committee was appointed on 21 October, 2016 via Ref SK/PPAD/426/Vol I (134) by the Ag Director General Sports Kenya for the following tender categories: SK/PREQ/47/2016-2017, SK/PREQ/48/2016-2017, and SK/PREQ/49/2016-2017. The tender register confirmed 33 tender documents were received and the tender opening was done on 24 October, 2016 as summarized in Table 2.

Table 2: Tenders/Bids Confirmed.

TENDER NO	Total No. Bids Received as Per Register	Total No. Bids Received as Per Tender Opening Report
SK/PREQ/47/2016-2017	22	45
SK/PREQ/48/2016-2017	5	18
SK/PREQ/49/2016-2017	6	14
	33	**77**

Tender Prequalification Evaluation Committee Appointments

3.5 The tender prequalification evaluation committee was appointed on 27 October 2016 by the Ag. Director General, via letter Ref SK/PPAD/426/Vol I (135) for the following categories:

(i) SK/PREQ/47/2016-2017
(ii) SK/PREQ/48/2016-2017
(iii) SK/PREQ/49/2016-2017

Technical Evaluation

3.6 As per the Minutes of the technical evaluation, the exercise was done between 1– 7 November 2016 and professional opinion on prequalification of contractors was done on 9 November 2016 as shown in Table 3.

Table 3: Prequalified Firms- Kipchoge Keino Phase I and Kamariny

TENDER NO	Total No Bids Received	Prequalified Firms
SK/PREQ/47/2016-2017	45	16
SK/PREQ/48/2016-2017	18	13
SK/PREQ/49/2016-2017	14	12
	77	**31**

3.7 The tender register provided confirmed four (4) tender documents were received for Main works (builders and civil works)-SK/RT/003/2016-2017. Out of 4 tender documents, only 2 bids were evaluated. Similarly, the tender register for electrical installation and associated electrical SK/RT/003A/2016-2017 confirmed eight (8) tender documents were received. Out of the 8 tender documents, only 6 bids were evaluated. Further, the tender register for plumbing, drainage, sanitary fittings and mechanical installations-SK/RT/003B/2016 confirmed five (5) tender documents were received. Out of 5 tender documents, only 3 bids were evaluated. Exclusion of responsive bids from the evaluation is contrary to the Public Procurement and Asset Disposal Act, 2015 Section 78(7), Section 80(1) and Article 227(1) of the Constitution of Kenya, 2010 which states that "when a state organ or any other public entity contracts for goods or services, it shall do so in accordance with a system that is fair, equitable, transparent, competitive and cost-effective".

3.8 The tender register for main works (builders and civil works)-SK/RT/004/2016-2017 confirmed 4 tender documents were received. Out of 4 tender documents, only 3 bids were evaluated. Similarly, the tender register for electrical installation and associated electrical-

SK/RT/004A/2016-2017 confirmed 8 tender documents and only 6 bids were evaluated. Further, the tender register for plumbing, drainage, sanitary fittings and mechanical installations-SK/RT/004B/2016-2017 confirmed 6 tender documents were received. Out of 6 tender documents, only 5 bids were evaluated. Exclusion of responsive bids from the evaluation is contrary to Public Procurement and Asset Disposal Act Sec 78(7), Sec 80(1) and Article 227(1) of the Constitution of Kenya, 2010 which states that "when a state organ or any other public entity contracts for goods or services, it shall do so in accordance with a system that is fair, equitable, transparent, competitive and cost-effective". The notification letters to successful and unsuccessful bidders were sent out on 20 December, 2016 by the Ag. Director General.

Failure to Specify Locations of the Works

3.9 The daily nation newspaper specified the particular Stadia, and their location tendered for, however the Standard newspaper advert did not contain details of the locations of the Stadia giving a disadvantage to the readers of the Standard newspaper, contrary to the Procurement Manual for Works Section 3.2 and the Constitution of Kenya, 2010 Article 227(1) which states "that" "when a state organ or any other public entity contracts for goods or services, it shall do so in accordance with a system that is fair, equitable, transparent, competitive and cost effective".

The variance between the Tender Opening and Evaluation Report

3.10 The tender register confirmed that 33 tender documents were received. However, only 14 bids of these were evaluated and 19 bids were not evaluated, as per the evaluation report. Moreover, the tender opening report confirmed 77 tender documents being received and evaluated. Out of the 77 bids evaluated, 63 bids had not been received in the tender register. The inclusion of bids not in the tender register for evaluation is a violation of the Procurement Manual for Works 2009 Section 4.4.7 which states that the record of name and address of each purchaser of a tender document must be maintained in a register.

Irregular Disqualification of Tenderers

3.11 A Construction company was disqualified at the mandatory stage for not having a National Construction Authority registration of NCA2 and above. A review of the tender documents revealed that the company had NCA1. In addition, one of the mandatory requirements for tenderers was to submit two copies of the contract documents. A review of the evaluation minutes revealed that the main contractors were exempted from this requirement indicating discrimination and injustice against the other tender bidders, contrary to the Procurement Manual for Works Section 3.2 and the Constitution of Kenya, 2010 Article 227(1) which states that "when a state organ or any other public entity contracts for goods or services, it shall do so in accordance with a system that is fair, equitable, transparent, competitive and cost-effective".

Absence of Staff from Public Works in the Tendering Process

3.12 Despite the inclusion of an architect and a civil engineer in the panel for the evaluation process, there were no staff from Public Works contrary to the Procurement Manual for works 4.4.1 which states that "if the procuring entity does not have a recognized technical department for this purpose, the assistance of relevant Ministry of Public Works, Roads or Water should be solicited for this and other related tasks associated with the tendering process".

Notification of Award Letters and Acceptance for Prequalification

3.13 Notification letters for prequalified firms were signed and sent out on 8 November, 2016 - Ref: SKPPAD/426/Vol 1 (155-180) by Ag. Director General for the following categories of tenders:

(i) SK/PREQ/47/2016-2017,SK/PREQ/48/2016-2017, SK/PREQ/49/2016-2017.

(ii) SK/PREQ/47/2016-2017-All notification letters were not attached and all acceptance of prequalification was attached.

(iii) SK/PREQ/48/2016-2017-All notification letters and acceptance of prequalification are attached.

(iv) SK/PREQ/49/2016-2017- All notification letters and acceptance of prequalification are attached.

In addition, all the letters to unsuccessful bidders were done on 8 November, 2016.

Irregular Issuance of Notification Letters for Prequalification without Authority from the Accounting Officer

3.14 A statement of professional opinion on the prequalification of contractors was done on 9 November, 2016 while regret letters and notification for awards were sent out on 8 November 2016. This is contrary to PPAD Act Section 84(3) which states that in deciding to award a tender, the accounting officer shall consider the views of the head of procurement in the signed professional opinion. After the prequalification phase was concluded, the successful bidders were invited to tender for the following categories.

(i) Construction of seven county Stadia- Main works (builders and civil works) SK/RT/003/2016-2017 for Kamariny stadium, and SK/RT/004/2016-2017 for Kipchoge Keino Phase 1 stadium.

(ii) Construction of seven county Stadia- Electrical installation and associated electrical. SK/RT/003A/2016-2017 for Kamariny stadium, and SK/RT/004A/2016-2017 for Kipchoge Keino stadium.

(iii) Construction of seven county Stadia- Plumbing, drainage, sanitary fittings and mechanical installations. SK/RT/003B/2016-2017 for Kamariny stadium, and SK/RT/004B/2016-2017 for Kipchoge Keino.

3.15 Tender opening and evaluation committees were appointed on 9 December 2016 via Ref SK/PPAD/426/Vol I (276) by the Ag. Director General.

Failure to Issue Invitations to Short Listed Contractors

3.16 A review of the documents provided revealed that there was no proof of invitation to shortlisted contractors to tender contrary to Public Procurement Asset and Disposal Act, 2015, Section 94(1) and paragraph 4.4.13 of the Procurement Manual for works. It was not clear how the prequalified

bidders were informed about the tenders and if Sports Kenya complied with Article 227(1) to ensure that the process was fair, equitable, transparent, competitive and cost-effective.

Non-Evaluation of Responsive Bidders for Kamariny

3.17 The following bidders in Table 4 were the successful bidders for Kamariny Stadium.

Table 4: Successful Bidders - Kamariny

Tender No	Successful Bidder	Quoted Amount (Kshs)
SK/RT/003/2016-2017	Funan Construction Company Ltd	288,045,530
SK/RT/003A/2016-2017	Anchor Ltd	50,313,165
SK/RT/003B/2016-2017	Bowl Plumbers Part I	19,580,161

The following bidders in Table 5 were the successful bidders for Kipchoge Keino Stadium Phase I.

Table 5: Successful Bidders-Kipchoge Keino Phase I

Tender No	Successful Bidder	Quoted Amount (Kshs)
SK/RT/004/2016-2017	Weihai International Economic and Technical Cooperative Ltd	304,204,413
SK/RT/004A/2016-2017	Sess Solutions Ltd	57,146,141
SK/RT/004B/2016-2017	Vanguard Engineering	22,771,573

Contracts for Kamariny and Kipchoge Phase 1

3.18 Contracts for Kamariny SK/RT/003/2016-2017 and Kipchoge Phase 1 SK/RT/004/2016-2017 were signed on 5 January, 2017 between Sports Kenya and Funan Construction Company for the main works at Kamariny Stadium at a sum of Kshs.287,837,775. However, an amount of Kshs.48,556,729 for interim payment certificates No. 1 and 2 was not supported. The contract was for a period of 8 months from the start date and the site hand over was done on 1 February, 2017. Similarly, the contract between Sports Kenya and Weihai International Economic & Technical Cooperative Ltd for the main works at Kipchoge Keino Stadium at a sum of Kshs.304,204,413. The contract was for a period of 8 months from the start date.

Lack of Contracts Between Sub-Contractors and Sports Kenya

3.19 Despite Sports Kenya inviting for sub- contractors' tenders, and evaluating bidders to get the most competitive bidder, it did not sign any contracts with the sub-contractors. This is contrary to Section 134 and Section 135 of PPADA which require the procuring entity to prepare and sign a contract with the successful bidder. It was further noted that Sports Kenya made payments to the sub-contractors directly without valid contracts and the basis of the payments was not justified.

3.20 The contract document under Clause 31.5 states that the main contractor and the nominated sub-contractor shall enter into a sub-contract agreement which provides the general obligations

of the nominated sub-contractor. A review of the documents submitted for audit revealed that the following contracts between the main works contractor and the sub-contractors were not provided for audit:

(i) Funan Construction Company Ltd and Bowl Plumbers

(ii) Weihai International Economic and Technical Cooperative Company Ltd, and Sess Solutions Ltd

(iii) Weihai International Economic and Technical Cooperative Company Ltd, and Vanguard Company

3.21 Further, payments were made to the contractors with expired performance bonds as shown in Table 6.

Table 6: Expired Performance Bonds

Main Contractor	Performance Bond Guarantor	Value of the bond (Kshs)	Expiry Date
Funan Construction Company Limited	Africa Merchant Assurance Company	14,391,889	09 January, 2018
Weihai International Economic & Technical Cooperative (WEITEC)	Eco-bank Limited	15,210,230	31 September,2017

3.22 A review of documents provided for audit revealed that performance security provided by the contractors for Kamariny and Kipchoge Keino Phase 1 had expired while the Performance security for Golbo Construction Company Limited who completed the contract of Kipchoge Phase (I) was not provided for audit verification. This is contrary to Section 142 (1) of PPADA,2015 which states that a successful tenderer shall submit a performance security equivalent to not more than ten per cent of the contract amount before signing the contract. In the absence of valid performance security, Sports Kenya will not be compensated in the event that the contractors do not satisfactorily execute the works as per the contract.

Delay in Honoring Certified Payments

3.23 A review of the Quantity Surveyor's Valuation reports supporting the payments for certificate number 20 and 14 for Golbo and Shiv Construction Company respectively, revealed that the employer had paid a sum of Kshs.16,732,585 in respect of interest for delayed payments as shown below:

Contractor	Amount (Kshs)
Golbo Construction Company	15,504,395
Shiv Construction Company	1,228,190
Total	**16,732,585**

Payment above Quantity Surveyors Valuation

3.24 Examination of payment vouchers for the Kipchoge Phase I indicated that a sum of Kshs.336,821,496 was paid as the 20th certificate while the supporting Quantity Surveyors' valuation statement revealed that the value of work done was Kshs.284,050,598 resulting in an overpayment of Kshs.52,770,898 above the value the Quantity Surveyors valuation contrary to clause 34.0 of the contract.

Possible Duplication of Works

3.25 In the financial year 2015/2016 Sports Kenya had an approved budget of Kshs.100,000,000 towards extra work at Kipchoge Keino Stadium. This was before the 2017 tender for Kipchoge Phase I and Phase II that catered for remaining works with the target to achieve a world-class facility that included a VIP area, the terraces and a perimeter wall as per budget. However, details of expenditure on this budget were not provided for audit verification. The scope of works as reflected in the budget notes was similar to the scope of works in Kipchoge Phase 1 and 2 which included terraces, VIP lifts and a boundary wall. In the absence of these details, we could not establish whether these works were duplicated in the year 2017 contract.

Kipchoge Keino Phase I Implementation Status

3.26 A review of the Implementation status of Kipchoge Keino Phase I revealed the following anomalies:

i. There were no feasibility study reports were provided for review.
ii. There was a delay in project completion thus the work was rapidly deteriorating.
iii. The Architectural drawings were not provided for audit hence making it difficult to ascertain what was included in the tendered scope and subsequently, whether the scope was carried out to completion
iv. Drawings for the pump room, powerhouse, and boundary wall were not provided and hence the Audit team could not ascertain if they were built as per the required specifications.
v. There was no documentation provided to support any extension of the contract period from the initial period.
vi. The Contract Bill of quantities with respect to electrical and updated mechanical designs was not provided.
vii. No supporting documents (site instructions) were provided for the omission of the Mechanical Ventilation System to Eastern Terrace's Main Public Washrooms, Server Room, and Mechanical Services Room.

3.27 The works were awarded to Weihai International Economic & Technical Co. Ltd who later assigned them to Golbo Construction Ltd without a competitive bidding process.

3.28 Physical verification conducted in the month of August 2023 revealed that the structural drawings did not correspond to the architectural drawings for the Southern and Northern Retained Earth Terraces. The number of terraces in the Architectural drawings was captured as 12 No. while in the structural drawings, they were captured as 16 No. We could not verify whether this was captured in the BoQ. Further, it was not clear what sections represented the eastern terrace or the northern and southern earth terraces as elements were measured together and not as Civil/Structural Designs separately.

Physical Verification Confirmed the Following:

(i) 9 No. terraces were finished with concrete paving slabs instead of the 13 No. terraces specified in the drawings. However, there was no instruction or financial appraisal indicating the reduction in scope.

(ii) Amendments were made on-site without supporting instructions for the variations.

(iii) Circular ramps to access the southern and northern stands were omitted, and no alternative was provided for Persons with Disabilities (PWD).

(iv) Although the drawings indicated 4No. gents' washrooms to be constructed on the southern stand, only 3 No. were done.

(v) There were amendments made to the Eastern Stand structure no instructions were provided for audit and the PWD's facilities and plumping works were not done.

3.29 The structural layout drawings and the BoQ for an underground water tank provided reflected an underground Reinforced Concrete rectangular water tank of size 15.8m X 8.48m X 9m of approximate capacity 1200m3. The revised drawings which were provided indicated a cylindrical tank of 11.75m diameter X 3.8m high of capacity 400m3. However, no site instructions reducing the size of the tank were provided for audit.

Pending Payments

3.30 A review of payment documents indicated pending bills amounting to Kshs.3,048,624 and Kshs.3,048,624 in respect of electrical and mechanical works respectively all totalling Kshs.6,097,248. However, no supporting documents, such as an inventory of work done, not provided for audit.

Kamariny Stadium Implementation and Verification Status

3.31 The project start date was 1 February, 2017 for a contract period of eight (8) months ending 1 October, 2017. However, there was no documentation provided to support any further extension of the contract period from the initial period and details are as shown in Table 7.

Table 7: Project Data/Details

Contract Works	Sub- Contract Works	Contractor	Contract Sum (Kshs)
Builders Works and Civil Works	Main contractor	Funan Construction Company	287,837,775 (Inclusive of sub-contract amounts listed below)
Electrical works	Electrical Sub-contractor	Anchor Limited	50, 313,165
Mechanical Works	Plumbing and drainage	Bowl Plumbers Ltd.	19,580,161
	Borehole Drilling	Vanguard Ltd	6,120,732

3.32 A review of the Implementation status of Kipchoge Keino Phase I revealed the following anomalies:

(i) There were no architectural, electrical bills of quantities, mechanical bills of quantities, designs or site instructions provided for the audit.

(ii) There were no feasibility study reports provided for review.

3.33 Although the structural layout drawings for Northern and Southern Stands – Earth Terraces were provided, they had a discrepancy with the architectural drawings which captured 11 No. steps while the architectural drawing captured 9 No. steps.

3.34 The structural layout drawings provided captured an underground reinforced concrete (RC) water tank of 300m3 10.5m X 10.5m X 3m while the BoQ reflected approximately 1200m3 of 15.8m x 8.48m x 4.0m hence a capacity of 535m^3. In addition, there was no evidence that the tank had been constructed although no payment was made for the works.

3.35 The structural drawing for the boundary walls provided for audit captured a 2.4m high wall while the BoQ captured a 300m long x 4.5m high. However, there was no evidence that the boundary wall had been constructed although no payments were made for the works. In addition, the septic tanks, soak pit and manhole details drawings were provided. However, sewer network layout was not provided. Therefore, we could not relate what was captured in the BoQ with the sewer network layout.

Field Verification

3.36 The steel reinforcement bases for the Eastern Stand Terraces were missing. This was attributed to bases which were left unattended and not concreted. In addition, the pitch was not covered with grass and the electrical works were terminated by the client due to non-performance by the Contractor.

Payment Status

A review of Interim Payment Certificates revealed the following:

Table 8: Interim Payment Certificates

Description	Contract sum (Kshs)	Certified amount (Kshs)
Main Works (Builders, Civil and Structural)	287,837,775	81,590,105
Electrical Installation Works	50,313,165	9,116,773
Mechanical Engineering Services	19,580,161	2,802,754

3.37 However, there were no supporting documents such as a description of works executed and paid to support the certified amounts of Kshs.9,116,773 and Kshs.2,802,754 in respect of the electrical installation and mechanical engineering services respectively. Further, the letter from MGA consultants Ltd to Tectura International Ref.04/234/28 dated 16 August 2022 indicated that the payment was made during the final account being payment of electrical equipment manufactured and stored off-site by the nominated Sub-Contractor M/S Anchor Ltd.

Pictures 1: Kamariny Stadium Photos



Source: Picture taken by the audit Team in Source Kamariny Stadium: Incomplete Stand done by the County Government of Elgeyo Marakwet



Source: Picture taken by the audit Team in Source Kamariny Stadium: Changing rooms done by the County Government



Source: Picture taken by the audit Team in Source Kamariny Stadium: Uncovered/Incomplete Cut off drain between the track and the pitch





Source: Pictures taken by the audit Team in Source Kamariny Stadium: One of the French drains Casted column bases for the stands which are abandoned.



Source: Picture taken by the audit Team at Kamariny Stadium: The incomplete Pitch with no grass

Kipchoge Keino Stadium Phase II

3.38 Minutes of a meeting between the Football Kenya Federation and officials of the Ministry of Sports Culture and the Arts (MOSCA) to discuss the hosting of the Africa National Championship (CHAN 2018) was held on 25 October 2016. Min.2/25 Oct/CHAN2018 on infrastructure pointed out Kipchoge Keino as one of the Stadium earmarked to host the event. The proposed budget, plans and designs that met the CAF standards were to be submitted before the visit by CAF officials in December 2016 and February 2017.

3.39 Tender Advertisement

Kipchoge Keino Phase II was advertised on 14 June, 2017 on Daily Nation as an open tender SK/019-21 / 2017-2018 and covered three areas namely:

(i) Proposed refurbishment of Kipchoge Keino stadium civil and builders works, SK/019/ 2017-2018
(ii) Proposed refurbishment of Kipchoge Keino stadium – subcontract (electrical installations) SK/020/ 2017-2018
(iii) Proposed refurbishment of Kipchoge Keino stadium – subcontract (plumbing and mechanical installations) SK/021/ 2017-2018

3.40 The tender was to be closed on 30 June, 2017, however, an addendum of the advert plus an additional two tenders indicated below was done on 29 June, 2017 and changed the closing date of the tenders to 11 July, 2017 with the additional areas as:

(i) SK/023/2017-2018 for the Proposed refurbishment of Kipchoge Keino stadium – subcontract (Electrical installations- passenger lifts)
(ii) SK/024/2017-2018 for Proposed refurbishment of Kipchoge Keino stadium – subcontract (mechanical installations – borehole drilling and equipping)

Tender Committee Appointments

3.41 The tender opening committee appointment was done on 6 July, 2017 vide ref SK/PPAD/426/Vol.II(50), while the tender pre-qualification evaluation committee was appointed on 10 July, 2017 vide ref SK/PPAD/426/VOL II (51), by the acting Director General. The tender opening was done on 11 July, 2017 and the evaluation was done from 18 to 27 July, 2017.

A Review of The Tender Register Confirmed the Following:

(i) Although eighteen (18) tender documents were received for tender no SK/019/2017-2018-proposed refurbishment of Kipchoge Keino stadium civil and builders works, only five (5) bids were evaluated. Gokul Builders Ltd was not on the tender register but was included in the evaluation process.

(ii) 17 bids were received for tender no SK/020/2017-2018- proposed refurbishment of Kipchoge Keino stadium – subcontract (electrical installations) but only 7 bids were evaluated.

(iii) 8 bids were received for tender number SK/021/2017-2018-proposed refurbishment of Kipchoge Keino stadium – subcontract (plumbing and mechanical installations) but only 6 were evaluated. In addition, Qool Max Enterprise Ltd was not on the tender register but was included in the evaluation process.

(iv) Only one (1) tender document was received for SK/023/2017-2018 - proposed refurbishment of Kipchoge Keino stadium – subcontract (electrical installations, passenger lifts) but was not evaluated. However, Top Choice Surveillance Ltd, the winner of the tender, and Euro Lifts East Africa Ltd were not on the tender register but were evaluated.

(v) The tender register confirmed 2 tender documents were received for SK/024/2017-2018. Out of the 2 tender documents, only 1 bid was evaluated. Noble Constructions was not evaluated despite tender documents being received in the tender register. Qool Max Enterprise Ltd, the winner of the bid, was not on the tender register but was included in the evaluation process.

3.42 The exclusion of responsive bids from the evaluation process is contrary to the Public Procurement and Asset Disposal Act, 2015 Section 78(7) which states that no tenderer shall be disqualified by the procuring entity during the opening of tenders.

Table 9: Project Information- Kipchoge Keino Phase II

Contract Date	26 August, 2017		
Contract Period	14 Weeks		
Completion Date	November, 2017		
Contract Works	**Sub- Contract Works**	**Contractor**	**Contract Sum (Kshs.)**
Builders and Civil Works	Main contractor	Shiv Construction Company Limited	325,829,431
Electrical Works	Electrical Sub-contractor	Central Electricals International Limited	77, 786,110
	Lift Sub-contractor	Top Choice Surveillance Limited	13,107,267
	Generator Sub-contractor	Top Choice Surveillance Limited	19, 838, 951
Mechanical Works	Plumbing & Drainage	Mepani Plumbers Ltd.	26,623,210
	Borehole Drilling	QoolMax Enterprises Ltd.	10,449,434
	Contracts sum total		**376,009,342**

Implementation and Verification Status

3.43 It was noted that the contract has been extended multiple times by the consultants and no documentation was provided to support the extension and reasons for the extension. In addition, the electrical BoQs, drawings of the hydrogeological survey and borehole completion reports were not provided for audit.

Review of Interim Certificates

3.44 The engineers' physical verification observations on builders, electrical, and mechanical works are shown in Tables 10,11 and 12. Further, the details of architectural and civil works observations are shown below:

Table 10: Quantity Surveyor's Builders Observations Kipchoge Keino Phase II

Element	BoQ Amount (Kshs)	Certified Amount (Kshs)	Variance (Kshs)	Remarks
Foundations	3,923,650	35,595,500	31,671,850	The amount certified for this item is more than the BoQ amount; -Financial Appraisal was not provided to confirm the change.
Building Substructure Reinforcement	9,682,400	17,981,600	8,299,200	
Stairs	866,200	9,448,500	8,582,300	
Frame	9,074,200	13,666,500	4,592,300	
Building Superstructure Reinforcement	10,724,000	37,210,740	26,486,740	
Elements sub total			79,632,390	

Table 11: Electrical Engineer's Observations- Kipchoge Keino Phase II

Element	Contract Amount (Kshs)	Amount Certified	% Completion
Electrical Installation Works	77, 786,110	5,475,750	6.5
Lift Installation Works	13,107,267	8,759,184	62
Generator Installation Works	19, 838, 951	11, 582,174	58

Table 12: Mechanical Engineer's Observations- Kipchoge Phase II

Element	Contract Amount (Kshs)	Amount Certified	% Completion
Plumbing & drainage sub-contractor	26,623,210	8, 857, 684	33
Borehole sub-contractor	10,449,434	4, 524, 478	43

3.45 Analysis of the financial appraisals shows the capturing of the remeasured works, payments for contractual claims and the Prime Cost and Provisional Sums. However, we did not get any further correspondence on the same and thus further verification could not be done. It was, also noted that the BoQ did not reflect the drawings and works done on site; thus, the variance. There was no availability of further justification reports or minutes by the consultants on the variations stated. Further, it was noted that the external works BoQ amounts to Kshs.37,940,195 differed from the certified works amount of Kshs.1,450,000. However, the description of the work paid for was not provided.

3.46 Supporting documents such as description of works executed and paid) were not provided in respect of builders' works. Further, there were changes for ambulant showers for the Paralympics. However, no supporting documents such as site instructions to this effect were provided for audit review.

3.47 Physical verification of architectural/builders works reflected that the work done on-site included VIP pavilion reinforced concrete stands. However, there were changes to the structure from four (4) levels to three (3) levels captured in the revised drawings without documentary evidence of approval of the change from the procuring entity. Further, there was a change in design from circular ramps to straight ramps as captured in the revised architectural design. However, there was no client's approval to move from original to revised designs. In addition, changing rooms and washrooms had been changed to accommodate PWDs and the same was updated in the drawings, but no instructions were provided to that effect.

3.48 Physical verification of the civil structural works on the western terrace indicated that works have caused steel that has not been concreted to rust. This indicates that there will be extra costs once works resume on remedial works on the affected rusted steel.

Pictures 2: Kipchoge Keino Photos



- Existing Storm Drain on the Eastern Stand



An Incomplete Excavated Storm drain



Source: Photos taken by Audit team at Kipchoge Keino Stadium Pump House Incomplete



Source: Photos taken by Audit team at Kipchoge Keino Stadium Retained Accesses to the Northern Stand Washrooms - Incomplete





Source: Photos taken by Audit team at Kipchoge Keino Stadium Western Stand Construction ongoing	*Source: Photos taken by Audit team at Kipchoge Keino Stadium Western Stand Construction ongoing*
	
Source: Photos taken by the Audit team at Kipchoge Keino Stadium -An unconcreted Part of the Western stand	
	
Source: Photos taken by the Audit team at Kipchoge Keino Stadium Ongoing Finishes works below the western stand	
	
Source: Photos taken by the Audit team at Kipchoge Keino Stadium Ongoing Parking construction	





Source: Photos taken by the Audit team at Kipchoge Keino Stadium Ongoing Western Frontage Works



Source: Photos taken by the Audit team at Kipchoge Keino Stadium Ongoing Construction of the Access ramp on the Western Stand



Source: Photos taken by the Audit team at Kipchoge Keino Stadium Excavation of Waste water lines trenches

Marsabit Stadium

Tendering Process

3.49 According to an unsigned report of the Technical Development and Safety Committee meeting held on 15 December, 2015 under the chairmanship of Ag. Director General Sports Kenya, the committee deliberated and recommended that the Board of Sports Kenya consider Marsabit Stadium to install a track, and construct changing rooms and floodlights. The Committee further held another meeting on 28 April, 2016 and discussed the presentation and adoption of the County Stadia report. In addition, the committee arrived at the following resolutions:

(i) The Consultants commence design works and complete the designs by Mid May, 2016 to allow for the process to commence

(ii) Sports Kenya Technical Staff were to ensure that the County Government submitted related documents and data to facilitate design works

(iii) Development of an engagement framework between Sports Kenya and County Governments

(iv) Drafting of Memoranda of Understanding and;

(v) Formation of joint Sports development committees

3.50 The construction of the County Stadium for Marsabit was budgeted for by Sports Kenya under capital expenditure and included in the annual procurement plan for the financial year 2016/2017 and 2017/2018. The tender was based on a board paper discussed by the full board on 9 June 2016 which indicated upgrading of County Stadium.

3.51 Consequently, Sports Kenya made an advertisement on 14 October, 2016 for an open tender in the Daily Newspapers, as well as on the Sports Kenya website www.sportskenya.org and IFMIS supplier portal as follows:

(i) SK/PREQ/47/2016-2017 prequalification of main contractors for the construction of various County Stadia- main works (builders and civil works)

(ii) SK/PREQ/48/2016-2017 prequalification of sub-contractors for construction of various County Stadia electrical installation and associated electrical services

(iii) SK/PREQ/48/2016-2017 prequalification of sub-contractors for construction of various County Stadia - plumbing, drainage, sanitary fittings and mechanical installations

3.52 The tender closed on 24 October 2016 and Ag. Director General on 21 October, 2016 vide memo REF: SK/PPAD/426/VOL1(134) appointed the tender opening committee. Sports Kenya invited tenders from pre-qualified candidates for the proposed development of Seven (7) County Stadia namely:

(i) Kamariny, Iten- Elgeyo Marakwet County
(ii) Karatu, Gatundu- Kiambu County
(iii) Wote- Makueni County
(iv) Marsabit- Marsabit County
(v) Ruring'u- Nyeri County
(vi) Chuka- Tharaka Nithi County
(vii) Kipchoge Keino, Eldoret- Uasin Gishu County

Tender Pre-qualification

3.53 The tender for the pre-qualifications for the construction of Marsabit County Stadium was advertised on 14 October, 2016. After the bidders' response, a tender committee was appointed to open and evaluate the prequalification of contractors with a professional opinion of prequalified contractors issued on 9 November, 2016. Tenders were invited from the prequalified contractors, opened on 9 December, 2016 and evaluated between 15 and 19 October, 2016. A professional opinion was issued on 20 December, 2016 and notification of awards was made to the successful bidder.

3.54 A contract agreement was entered into with Benisa Ltd, the successful bidder on 5 January, 2017 at a contract price of Kshs.295,236,215. This price was revised to Kshs.367,003,954 through a financial appraisal and approved by the board meeting held on 29 April, 2021 vide minute No.125/06/2020.

Tender Opening Irregularities

3.55 The bid documents opened for the stated procurement were not signed by the committee members contrary to Section 78(9) of the Public Procurement and Asset Disposal Act, 2015 which states that each member of the tender opening committee shall sign each tender on one or more pages as determined by the tender opening committee.

3.56 The tender opening register was not maintained contrary to Section 78(6) of the Public Procurement and Asset Disposal Act, 2015 which states that as each tender is opened, the following shall be read out loud and recorded in a document to be called the tender opening register:

(i) the name of the person submitting the tender;
(ii) the total price, where applicable including any modifications or discounts received before the deadline for submitting tenders except as may be prescribed; and
(iii) if applicable, what has been given as tender security.

Tender Evaluation

3.57 The tender evaluation committee was appointed on 9 December, 2016. All bidders were subjected to both technical and financial evaluation and the scores indicated. A review of the Tender Evaluation Minutes reveals the following:

(i) Evaluated bid documents to confirm the evaluation and comparison of the criteria set out in the tender documents and scores given on mandatory requirements and technical evaluation stage for the winning bidder documents were not provided for audit verification.

(ii) The tender on plumbing, drainage, sanitary fittings and mechanical installations awarded to Stone Worth Limited was not successful since it did not meet the highest score of 75% determined for responsiveness of the tender.

(iii) Only two of the three firms responded to a tender for the supply, installation and commissioning of synthetic athletics track which was awarded to Comnete Technologies, contrary to Regulation 54 (3) of the Public Procurement and Asset Disposal Regulation, 2006 which states that where restricted tendering is used pursuant to Section 73(2) (b) of the Act, the procuring entity shall invite tenders from at least ten persons selected from the list maintained under Regulation 8 (3) (a). Further, since the contract was based on the provisional sum it was not established whether it was a subcontract or an independent contract.

Irregularities during Notification of Award

3.58 The head of the supply chain issued a professional opinion on the successful tenderer and the accounting officer concurred with the report with letters of awards and regrets issued to the respective bidders. It was noted that Benisa, the successful bidder, was issued with a notification of award reference SK/PPAD/426/VOL I (282) and an unsuccessful bid regret letter reference SK/PPAD/426/VOL I (316) with both letters signed on 20 December, 2016.

Provision for Sub-contracting

3.59 The tender evaluation committee awarded sub-contracts at a tender sum of Kshs.14,175,251 for electrical installations & associated electric services; and Kshs.14,976,960 for plumbing, drainage sanitary fittings and mechanical installations which was above the prime costs of Kshs.1,000,000 for each tender contrary to Regulation 10 (2) of the Public Procurement and Asset Disposal Regulations, 2006 which states that the functions of the tender committee shall be to review, verify and ascertain that all procurement and disposal has been undertaken in accordance with the Act, these Regulations and the terms set out in the tender documents. It

was the responsibility of the tender evaluation committee to ensure that the tender sum awarded was within the provisions set in the preliminary Bill of Quantities.

Contract Variation

3.60 A review of the variations of the contract reveals that; variations orders/modification of documents to confirm the increase or decrease in project scope with amended /combined Bills of Quantities for Kshs.367,003,954 against the original contract price of Kshs.295,236,215 resulting in a variance of Kshs.71,767,739 (24%) which was not supported with the necessary documents for audit review.

3.61 Further, amendments to costs, quantities and other items and conditions of the contract were not approved by the tender committee and confirmed in a formal contract amendment or addendum indicating the terms of engagement after modification of the contract. This is contrary to the Public Procurement and Asset Disposal Act, 2015 Section 139(1)(a) which requires that; an amendment or a variation to a contract resulting from a procurement proceeding is effective only if the variation or amendment has been approved in writing by the respective tender awarding authority within a procuring entity and further, 151(2)(e) which requires that, for the purpose of managing complex and specialized procurement contracts, the contract implementation team shall be responsible for review of any contract variation requests and make recommendations to the respective tender awarding authority for considerations and such reviews for variation shall be clearly justified by the technical department in writing backed by supporting evidence and submitted to the head of the procurement function for processing.

Lack of agreements with Sub-contractors

3.62 Section 149(2) of the Public Procurement and Asset Disposal Act, 2015 states that the successful tenderer shall be responsible towards the procuring entity for the obligations of the sub-contractor. The sub-contract agreements between the main contractor and the subcontractors together with the winning bid documents were not produced for audit to confirm the total value of work, materials or goods executed or supplied by the nominated sub-contractors as detailed in Table 13.

Table 13: Subcontractors Scope

Subcontractor	Scope	Contract Sum (Kshs)
Stone Worth Limited	Plumbing, drainage Sanitary fittings and Mechanical Installations)	14,976,960
Benisa Ltd	Borehole Drilling Services	7,090,200

3.63 In addition, the subcontract on electrical installations & associated electric services was awarded to Contemporary Technologies at a contract sum of Kshs.14,175,251. The main contractor declined to sign the agreement and this resulted in the premature termination of the contract. Further, it was not established how the tender sum was incorporated into the main contract.

Irregular Procurement of Borehole Drilling Services

3.64 Borehole drilling at a contract sum of Kshs.7,090,200 paid to the contractor, was not in the original contract but was introduced after the financial appraisal. There was no evidence that this was subjected to any procurement processes, and it could not be established whether it was competitively done.

Contract Management

3.65 Sports Kenya and Benisa Limited (Contractor) entered into a contract on 15 January, 2017 for the construction of County Stadia: main works (builders and civil works) for Marasbit Stadium in Marsabit County. The contract period was 18 calendar months as stated in Clause 20.2 and defined in the contract appendix.

3.66 Further, the contract stated that the service provider shall complete the works within 18 months after signing a memorandum of understanding with the County Government of Marsabit, which was signed on 20 January, 2017. Clause 16.1 on performance bond states that the contractor before commencement of works shall provide one surety must be an established bank or insurance to the approval of the employer and will be bound to the employer in the sum equivalent to five cents 5% of the contract price for the due performance of the contract until the certified date of practical completion and that no payment shall be made to the contractor before such bond is provided.

3.67 In addition, Clause 41.6 of the contract states that any defects, or shrinkage which shall appear within the defect liability period stated in the appendix as six months (6) and are due to material or workmanship shall be delivered to the contractor by the Architect and the contractor rectify them entirely at his own cost. However, the following anomalies were observed:

Payment of Certified Works Without a Valid Contract

3.68 The work at Marsabit Stadium started on 20 January, 2017 and is estimated to end in July, 2018 covering 18 months. After the lapse of the stipulated contract period, Sports Kenya and Benisa Limited did not renew the contract but continued operating with an expired contract. In the absence of a valid contract, between July, 2018 and 30 November, 2022, the contractor had certified work amounting to Kshs.239,849,681, which contravened Section 68(2)(d) of the Public Finance Management Act, 2012 that requires the accounting officer to ensure that all contracts entered into by the entity are lawful and are complied with. Further, operating with an invalid

contract exposed the Government to litigations that might have cost millions of monies in the event the vendor took legal actions or any member of the public. Therefore, Sports Kenya Management failed in their mandate of advising and ensuring sports Kenya operated with valid contract documents.

Undervalued Performance Bond

3.69 Clause 16.1 of the contract on performance bond states that the contractor before commencement of work shall provide one surety must be an established bank or insurance to the approval of the employer and will be bound to the employer in the sum equivalent to five per cent (5%) of the contract price for due performance of the contract until the certified date of practical completion.

3.70 On 5 May, 2021, the project implementation team held a meeting to adopt variations as proposed by the consultant amounting to Kshs.71,767,739 which had been approved by the Sports Kenya Board. The variation increased the contract price from Kshs.295,236,215 to Kshs.367,003,954, which would translate to Kshs.18,350,194 as a performance bond. However, on 6 February, 2022 the vendor provided a performance bond certificate worth Kshs.14,761,810 instead of Kshs.18,350,194 resulting in an undervaluation of Kshs.3,588,384.

Contract Period Not Covered by Performance Bond

3.71 The Contractor provided a performance bond dated 10 January, 2017 which was valid to 9 January, 2018 and another issued on 6 February, 2022 and valid up to 6 February, 2023. Thus, for the period between 10 January, 2018 and 5 February, 2022 there was no valid performance bond.

Direct Payment to Sub-contactor

3.72 Clause 31.5.7 of the contract states that payment with respect to any work, material or goods comprised in the sub-contract shall be made within thirty days after receipt by the contractor of the sum to which the contractor shall be entitled by the virtue of the architect's certificates issued under Clause 34.0 of these conditions which states as due an amount calculated by including the total value of such work, materials or goods, and shall when due be subject to retention by the contractor of the sums stated in Sub-Clause 31.5.8 of these conditions. However, it was noted that Sports Kenya made direct payment to Stoneworth, one of the sub-contractors amounting to Kshs.922,808 directly and without withholding any retention money and statutory dues and no legal basis (a contract) whatsoever to make payment to Stoneworth Limited. Sports Kenya's accounting officer ought to have paid Benisa Limited whom they had a contract as the main contractor to settle any outstanding bills with various sub-contractors.

Payments Exceeding Certified Amount

3.73 As per certificate No.9 dated 12 April, 2022, the total certified amount was Kshs.317,400,152.56 whereas the total amount paid was Kshs.319,056,046.06, resulting to payments done for work not certified amounting to Kshs.1,655,893.50

Borehole Drilling and Project Vehicle

3.74 On 3rd March, 2021, the project consultant, made a financial appraisal report for Marsabit stadium. In the variation account, the project vehicle was converted to a Borehole at a cost of Ksh.7,090,200. The variation report was presented to the Marsabit Stadium project implementation team on 5 May, 2021 for ratification. The cost of the borehole was included in the main contract sum of Ksh.367,003,954.24. The implementation team chairman confirmed that the Sports Kenya board had approved a variation for Marsabit. However, it was noted that a Hydrogeological survey report had already been done by another consulting firm in October 2020 and a blank Bill of Quantities was prepared in the same month by the project consultant. This implies that Sports Kenya engaged in the Hydrogeological survey before approval of the variation by the board and the implementation committee since borehole drilling was not in the initial Bill of Quantities for Marsabit Stadium.

3.75 It was also observed that there was conflicting information between the Hydrogeological survey report and the scope of work in the sub-contract where the survey report had under Clause 8, conclusion and recommendation, indicated that the borehole should reach a maximum depth of 380 meters or until fresh water confining layer has been struck. On the contrary, the scope of work in the sub-contract under the scope of work indicated that the borehole should go to a maximum depth of 330 meters. Therefore, the depth of the sub-contract could have given misleading information for implementation by the vendor. The contract indicated that the contractor was to be paid 50% on mobilization to the site, 30% after drilling 75 meters out of 330 meters and 20% after completion of works. Technically the 20% could not have catered for drilling 225 meters and equipping the borehole. Both the Hydrogeological survey report and sub-contract for borehole drilling had not been signed, which makes them unverifiable to reach a substantive conclusion.

3.76 The contract sum of Kshs.7,090,200 for the borehole was paid to Benisa limited as part of the total contract sum. However, verification of the borehole at Marsabit stadium revealed that the borehole had not been done to completion. Further, Sports Kenya and Benisa Limited did not provide test results of drilling, or approvals from the Water Resources Management Authority (WARMA), National Environmental Management Authority (NEMA) and other relevant bodies, which put in doubt if the borehole was drilled at all.

Physical Verification Outcome

Verification of Marsabit Stadium documents revealed the following information as shown in Table 14.

Table 14: Contracts Summary- Marsabit

Contractor	Element	Description	Amount (Kshs)
Benisa Ltd	Main contractor	Contract amount	295,236,215
		Amount certified	317,400,153
Stonework Ltd	Mechanical Works	Sub-Contract amount	14,976,960
		Amount certified	6,581,180
Contemporary Electricals Enterprises Ltd	Electrical Works	Sub-Contract amount	14,175,251
		Amount certified	3,560,895

Documents not Provided

3.77 The following documents were not provided for audit review;

(i) Feasibility study reports

(ii) Documentation of the scope of implemented works (as-built drawings).

(iii) Electrical Contract drawings.

(iv) Supporting documents (site instructions) for builder works.

(v) Structural and Civil works drawings for the project.

3.78 Further, during the implementation of mechanical works, the scope was revised where drilling and equipping of a borehole were added. The documentation for the implementation of the bore hole was not provided for audit. For this reason, the scope of works tied to this sub-contract could not be ascertained.

Builders Works

3.79 Interim Payment Certificate No 9, did not have supporting documents, such as the description of works executed and paid, to enable confirmation of items paid for in the ninth payment certificate. The builder's work had rapidly deteriorated due to a lack of maintenance of the Southern stand (concrete terraces) and athletics track

Electrical Works

3.80 Interim certificates nos. 1 to 5 and 9 did not have valuations for Electrical works while Nos. 6, 7 and 8 interim certificates did not have supporting documents (payment backups) for the sum paid for works done.

3.81 There were noted summaries of works which were in the original scope that were not implemented on-site and these were;

(i) VIP Pavilion ground floor, first floor, second floor (Electrical & Fire DetectionAlarm).

(ii) Gate house electrical lighting and power.

(iii) Pump Room electrical works

(iv) Power distribution – main LV switchgear, distribution boards, consumerunits and sub mains cabling.

(v) Lightning protection system

Further, no documentation was made available for the reduction of scope nor site instructions on how the scope was reduced.

Mechanical Works

3.82 Sanitary fittings for Five (5 No.) Washroom areas and a paraplegic (disabled) unit were provisioned for in the BoQ. However physical verification revealed that only internal drainage pipe points were installed in two (2No.) washroom areas. There were no documents to support the change. No supporting documents (interim payment valuation back-ups) were provided for audit review.

Pictures 3: Drainage Points Under the Terraces in Marsabit Stadium



Source: Photo taken by Audit team- Drainage points under the terraces in Marsabit Stadium showing only two (2) internal drainage pipes

3.83 The elevated water tank tower column bases were done by the main contractor (Benisa Limited) but the shop drawings for the elevated tank which guided the construction of these bases were not provided.

Civil/Structural Works

3.84 A review of payment details revealed that the Interim Payment Certificate No. 9 of Kshs.14,733,649.34 which was paid to Benisa did not have payment backups. Further, a 600mm diameter culvert was built to drain water from the stadium to a box culvert drain for the adjacent road within Marsabit town. However, dumping of refuse materials in the box culvert was noted.

This was likely to affect the effective drainage of water from the stadium leading to flooding in the field.

Pictures 4: Open Drainage Channel Marsabit



Source: Photos taken by the Audit Team at Marsabit Stadium -Open drainage channel. Note: Deposition of soil and dumping of refuse material



Source: Photos taken by the Audit Team at Marsabit Stadium -Culvert drain from the field- Dumping in the road box culvert

3.85 Elevated water tank foundations: bases for elevated water tanks were done. Some corroded anchor bolts were noted but covered by grass. It was also noted that nine bases and stub columns were tied up by a ground beam. Details for the foundation structure and the water tank tower were not available.

Nyayo National Stadium

Background

3.86 Kenya was to host the 5th Edition of the African Nations Championships (CHAN) in January, 2018. Sports Kenya being the custodian of Stadia infrastructures in Kenya proposed the use of Nyayo, Kasarani, Kipchoge Keino, Kenyatta Stadium in Machakos and Kinoru Stadium in Meru for the event.

3.87 However, for the successful hosting of the event, selected Stadia required infrastructural developments and improvements of soft services such as street lights, ticketing and general pitch improvement. Therefore, Sports Kenya in conjunction with the State Department for Sports Development floated tenders for the refurbishment of CHAN 2018 venues (Stadia).

Procurement Process

3.88 The tenders for the refurbishment of the Stadia were done in three (3) tranches:

i. **Tranche 1:** Tenders were advertised in the Daily Nation on Wednesday 14 June, 2017 as well as at www.sportskenya.org and supplier@treasury.go.ke and closed on 11 July, 2017. A Tender evaluation committee was appointed on 10 July 2017 via a memo ref. SK/PPAD/426/VOL II (51) to carry out a joint evaluation of the tender. The Tender evaluation was held from 18 July, 2017 to 27 July, 2017 and recommended that the tenders be awarded to the lowest evaluated bidders at their respective tender prices as per Table 15 and for which contracts were entered into:

Table 15: Evaluated Bidders Tranche 1 - Nyayo Stadium

Tender No	Description	Contractor	Contract Amount (Kshs)
SK/004a/2017-2018	Builders work	Lexis International Ltd	325,829,431
SK/004b/2017-2018	Civil works	Lexis International Ltd	206,690,139
SK/005/2017-2018	Supply, delivery, and fixing of stadium seats	Spring Engineering Group	93,595,000
SK/006/2017-2018	Structured cabling and electrical installations	Markem Management Ltd	98,940,000
SK/007/2017-2018	Plumbing, drainage and mechanical installations	Josswa Plumbers and General Contractors Ltd	71,605,549
SK/008/2017-2018	Borehole drilling and equipping, high and low-level water tanks, water reticulation and irrigation system	Farjano Construction Ltd	63,319,900

ii. **Tranche 2:** Tenders were advertised on 10 October, 2017 for the supply, delivery, installation and commissioning of power generators at Kasarani, Kinoru, Kipchoge, and Nyayo National Stadium and supply, installation, testing and commissioning of lifts installation works and it closed on 31 October, 2017. Evaluations were done between 1 November, 2017 and 5 November, 2017. As per the statement of professional opinion dated 6 November, 2017, the following bidders in Table 16 were recommended for award and for which the contracts were made.

Table 16: Awarded Bidders Tranche 2- Nyayo Stadium

Tender No	Description	Contractor	Contract Amount (Kshs)
SK/026/2017-2018	Supply, delivery, and installation of power generators	Top Choice Surveillance Ltd	182,883,709
SK/27/2017-018	Lifts installation	Top Choice Surveillance Ltd	20,258,883

iii. Tranche 3: Tenders for the Proposed extension to the amateur swimming pool at Nyayo National Stadium, proposed extension at Nyayo National Stadium Eastern Wing Restaurant and proposed extension at Nyayo National Stadium Western Wing Restaurant. As per the professional opinion dated 16 August, 2017, the tenders were restricted to pre-qualified contractors and invitations sent out on 31 July, 2017. The following in Table 17 were recommended for award and to whom contracts were signed.

Table 17: Awarded Bidders Tranche 3- Nyayo Stadium

Tender No	Description	Contractor	Contract Amount (Kshs)
SK/RT/002/2017-2018	The proposed extension of Western Wing Restaurant	Tawe Enterprises	32,704,930
SK/RT/003/2017-2018	The proposed extension of Eastern Wing Restaurant	Stiff Enterprises	33,178,470
SK/RT/001/2017-2018	Proposed Amateur pool extension	Sunbeam Computer systems	27,315,800

3.89 The following anomalies were observed;

Failure to Provide Engineer's Estimates

3.90 Section 70(6)(b) Public Procurement and Asset Disposal Act, 2015 states, that if works are being procured, relevant drawings and bills of quantities shall be disclosed and the project's total estimated cost evaluated only based on the criteria disclosed, but a person shall not be disqualified on the basis that a bidder quoted above or below a certain percentage of engineer's estimates.

3.91 Sports Kenya did not provide the engineer's estimate reports to support the figures used to evaluate the bids for structured cabling and electrical installations by Markem Management Limited. Further, it was noted that the second bidder was eliminated since his bid amount had a 17.4% deviation above the engineer's estimate while the winner had 3.9% below the engineer's estimates. Therefore, the audit team could not validate the engineer's estimates used to award the winner in the absence of the engineer's estimates.

Contract Execution- Payment of Certified Works Without a Valid Contract

3.92 Sports Kenya and Markem Management Limited (service provider) entered into a contract on 24 August, 2017 for the refurbishment of Nyayo Stadium: structured cabling and electrical works. The contract period was 14 weeks as stated in Clause 23.

3.93 Commencement of works at Nyayo Stadium started on 24 August, 2017 and was estimated to end in November, 2017 covering 14 weeks. After the lapse of the stipulated contract period, Sports Kenya and Markem Management Limited did not renew the contract but continued operating with the old contract.

3.94 In the absence of a valid contract, between November, 2017 and to date the contractor had certified work amounting to Kshs.78,086,794, which contravenes Section 68 (2) (d) of the Public Finance Management Act of 2012 which requires the accounting officer to ensure that all contracts entered into by the entity are lawful and are complied with.

3.95 Further, operating with an invalid contract exposed the government to litigations that might have cost millions of monies in the event the vendor or any member of the public took legal action.

Abandoning Site with No Stoppage of Work Notice

3.96 Clause 32.1(a) of the contract on termination states that the employer or the contractor may terminate the contract if the other party causes a fundamental breach of the contract, with the fundamental breaches of a contract including, but not limited to; the contractor stopping works

for 30 days when no stoppage of work is shown on the current program and the stoppage has not been authorized by the project manager.

3.97 During the physical verification exercise done on 10 August, 2023, it was noted that Markem Management had abandoned the site without issuing any stoppage of work notice with pending works noted as per the Bills of Quantities. The contractor had not issued a progress report nor a stoppage of work notice. At the time of field verification, the contractor had been paid Kshs.78,086,794 as certified work, representing 79% of the contract sum of Kshs.98,940,000 only.

Payment for Undelivered Goods

3.98 Physical verification carried out on 10 August, 2023 at Nyayo National Stadium revealed that Bill of quantity number 2- schedule I included works on the media mixing area/tribute, photo finish, and office while Bill of quantity number 2- schedule 2 had works on a security surveillance system to be fitted with various equipment as shown in Tables 18 and 19. Further, and as per payment voucher, number 24354 dated 04 January, 2021 and the supporting documents (Bill of Quantity 1 & 2), the percentage of work paid for had a completion status of between 90% and 100%. However, physical verification revealed that the contractor had been paid for undelivered goods worth Kshs.10,476,850 out of Kshs.24,557,347 certified works as shown in the tables below.

Table 18: Media Mixing

Bill NO. 2 Schedule I (Amount in Kshs)					
Items	**Quantity as Per Certificate**	**Onsite**	**Rate**	**Paid**	**Overpayment**
48 port network switch	16	4	264,100	3,803,040	2,746,640
42U network cabinet	4	1	140,000	504,000	364,000
6U cabinet	4	2	30,000	108,000	48,000
240V 20 KVA APC Smart UPS	8	1	165,000	1,188,000	1,023,000
240V 10 KVA APC Smart UPS	4	0	1,166,475	4,199,310	4,199,310
Total over payments					**8,380,950**

Table 19: Security Surveillance System

Bill NO. 2 Schedule 2(Amount in Kshs)					
BoQ Quantity	Quantity as Per Certificate	Onsite	Rate (Kshs)	Paid (Kshs)	Overpayment (Kshs)
PTZ outdoor IP cameras	6	5	91,500	494,100	36,600
Dome indoor camera	22	12	50,000	990,000	390,000
Fish eye outdoor camera	6	2	91,000	491,400	309,400
NAS Backup 24 TB	2	0	595,000	1,007,100	1,007,100
55-inch TV	4	3	222,000	799,200	133,200
32-inch TV	4	0	41,000	147,600	147,600
Joystick controllers	2	0	40,000	72,000	72,000
Total over payments					**2,095,900**

Possible Double Contracting of CCTV Works

3.99 Physical verification was carried out on 10 August, 2023 at Nyayo National Stadium, the audit team found another vendor called Keensell Venture working on a security camera under a new agreement yet the initial contractor M/s Markem Management had not completed works nor issued a stoppage notice to Sports Kenya as per the contract. The works were procured under the request of quotation number SK/018/2023-2024 at a total cost of Kshs.2,302,673 dated 1 August, 2023.

3.100 Keensell Venture Limited in the request for quotation form under a conflict of interest disclosure stated that the quotation had no relationship with another tenderer, directly or through common third parties, that puts it in a position to influence the quotation of another tenderer or influence the decision of the procuring entity regarding this quotation. However, Keensell Venture Limited had previously been subcontracted by Ms Markem Management to supply, install and commission the security cameras at Nyayo National Stadium.

3.101 Sports Kenya did not provide satisfying reasons or circumstances under which the new agreement was procured and awarded to a new contractor despite having another contractor undertaking similar works.

Poor Workmanship in Structured Cabling and CCTV Works

3.102 Section 150 (1) and (2) of the Public Procurement and Asset Disposal Act, 2015 states that an accounting officer or his or her appointed representative shall be responsible for ensuring that the goods, works and services are of the right quality and quantity. The head of the procurement function shall be responsible for assisting the accounting officer in confirming the right quality and quantity of goods, works and services have been delivered to the procuring entity and shall issue a certificate of acceptance to the accounting officer except where technical specifications

are from another technical department or professionals engaged to work on behalf of the accounting officer.

3.103 Physical verification of structured cabling works indicated poor workmanship in the completed works despite having inspection certificates from the State Department of Public Works with the following observations:

i. The contractor did not split the network cablings with electrical wires at the sky box rooms, which would result in crosstalk to mean interference of network communication as a result of the electromagnetic field created by the power lines.

ii. Network cablings connecting one to another or from one section of the pavilion to another were never put into a metallic trunk as required but they were clipped along the outside wall, which was visible from outside.

iii. As per the contract agreement, the vendor was to supply, install and commission structured cabling and CCTV works. However, the vendor supplied a backbone core switch and one 240v, 50Hz 2000VA APC smart UPS at a cost of Kshs.1,295,100 and Kshs.165,000 respectively with payments done on 04 January, 2021 yet they were never installed and commissioned. The equipment is technology-based and their lifespan would be a maximum of 3 years before they become obsolete.

iv. The vendor fitted cameras on seven (7) gates instead of all thirteen (13) gates. On the seven gates, the vendor only fitted one camera per gate that was facing inside the Stadia and could only capture a person from behind, which makes them not very useful in the event face identification is required.

Borehole Drilling and Equipping, High- and Low-Level Water Tanks, Water Reticulation and Irrigation System by Farjano Construction Company Ltd

3.104 The contract was awarded at a sum of Kshs.63,319,900 and signed on 24 August, 2017. An Internal memo on the project progress report from the State Department of Public Works dated 28 February, 2018 stated that Sports Kenya had entered into a contract agreement with another firm to carry out the soccer pitch irrigation works. Documentation for the said contract was not produced for audit verification.

3.105 Further, a letter from the State Department of Public Works Ref. EMD113/NB/NB/1602/10188A/61 of 21 December, 2018 was sent to the contractor for site instructions serial number m-02 in respect of water treatment works amounting to Kshs.11,053,811. The amendment to the items of the contract was not reviewed by the project implementation committee nor was it approved by a tender committee contrary to Public Procurement Asset and Disposal Act, 2015 Section 151(2)(e) which requires that to manage complex and specialized procurement contracts the contract implementation team shall be responsible for review of any contract variation requests and make recommendations to the

respective tender awarding authority for considerations and such reviews for variation shall be justified by the technical department in writing backed by supporting evidence and submitted to the head of the procurement function for processing.

3.106 In addition, payment vouchers and interim certificates of Kshs.6,450,000 and Kshs.9,970,350 respectively paid by the State Department for Sports Development were not produced for audit.

Proposed Extensions to the Swimming Pool Facility on the Eastern Wing Restaurant, Western Wing Restaurant and Amateur Pool

3.107 The following anomalies were observed:

Lack of Approvals for Works Initialization and Unjustified Procurement Method

3.108 The swimming pool area was not in the scope of refurbishment under CHAN 2018. The need for an extension of the swimming pool facilities at Nyayo Stadium was raised through a letter Ref: SK/NNS/18 VOL IV (16) dated 12 July, 2017. The letter highlighted that the swimming pool area be upgraded to a modern facility in readiness for the CAF inspection in September, 2017. However, no approval document or specifications for the extension of the swimming pool facilities was provided for audit review contrary to paragraph 4.4.1 of the Procurement Manual for Works, 2009, which requires the requirements for the works to be fully identified with detailed technical specifications, drawings, and plans as well as the Bills of Quantities as appropriate.

3.109 Further, the tender for extension to the western wing restaurant, eastern wing restaurant and amateur pool were restricted to prequalified contractors, however, no documentation was provided for audit review to support and justify the use of restricted tendering as the preferred procurement method contrary Section102(1) of the Public Procurement and Asset Disposals Act, 2015, which requires an accounting officer of a procuring entity to use restricted tendering if, because of the complex or specialized nature of the goods, works or services is restricted to prequalified tenderers, the time and cost required to examine and evaluate a large number of tenders would be disproportionate to the value of the goods, works or services to be procured, if there is evidence to the effect that there are only a few known suppliers of the whole market of the goods, works or services and or if an advertisement is placed, where applicable, on the procuring entity website regarding the intention to procure through restricted tender.

3.110 In addition, the list of pre-qualified tenderers/ contractors and the tender documents were not provided for audit review. Furthermore, despite having tender opening and evaluation minutes, no appointment letters for the tender opening and tender evaluation committees were provided for audit review and hence not possible to ascertain how the committee members were appointed as required by Sections 78 & 46 of Public Procurement and Asset Disposal Act, 2015 that

requires the accounting officer of the procuring entity to appoint a tender opening and evaluation committee respectively.

3.111 Delay in Project Initiation and Completion

Eastern Wing Extension

3.112 The initial completion date for the project was on 24 December 2017. However, the contractor requested for extension of the project completion date through letters dated 7 December, 2017 and 7 April, 2018 citing delays in the project initiation and completion timelines due to delays in payments, delayed construction drawing approval by the client, long period to vacate the area for excavation, delay in direction and drawing submission and inconvenience in changing of drawings designs. According to site inspection No.2, as of 15 April, 2018, 54% of the works had been certified.

3.113 Although the contract agreements with the three (3) contractors were signed on 5 September 2017 and performance bonds issued on 16 January, 2018 and which were valid up to 16 January 2019, Sports Kenya continued to make payments amounting to Kshs.27,282,005 for certificates issued after expiry of the performance bonds as shown in Table 20. There was no evidence of renewal of the performance bonds hence imposing a risk of non-performance by the contractors on expiry of the performance bond.

Table 20: Expired Performance Bonds – Nyayo National Stadium

Tender No.	Contractor	Description	Certificate No.	Date of Payment	Amount Paid (Kshs)
SK/RT/002/2017-2018	Tawe Enterprises	Proposed Extension of Western Wing Restaurant	3rd	13 Jan 2021	9,069,802
SK/RT/003/2017-2018	Stiff Enterprises	Proposed Extension of Eastern Wing Restaurant	3rd	13 Feb 2021	7,642,642
SK/RT/001/2017-2018	Sunbeam Computer Syst.	Proposed Amateur pool extension	3rd	19 Feb 2021	10,569,561
Total					27,282,004

Western Wing Extension

3.114 The initial completion date for the project was in December 2017. The contractor requested an extension of the project completion date through letters dated 11 November, 2017 and 18

November, 2018 citing delays in the project initiation and completion timelines due to delays in payments, approvals, architect instruction for variation in accounting and delay in excavation due to bad weather. According to the site inspection report done on 10 May, 2018, only 43% of the works had been certified.

3.115 The contractors for both projects signed a return-to-work framework with Sports Kenya on 4 February 2020 with an intended completion date of 2 March, 2020. However, it was not clear whether the contractors had issued suspension notices before the signing of the return to work framework. Further, despite the Western and Eastern Restaurant extensions being done to 100% completion and retention monies paid, no completion certificate or handover reports were provided for audit review.

3.116 Further, according to the payment records provided for audit in respect of Eastern Wing extension, the total amount of works certified for payment was Kshs.24,809,969 inclusive of the mobilization fee whereas the total contract sum was Kshs.33,178,470. However, no evidence of recovery of the mobilization fee of Kshs.6,635,694 was provided for audit.

Nyayo Stadium-Refurbishment of Nyayo National Stadium Builder's Works -Lexis International

3.117 Contract No SK/004A/2017-2018 was signed between Sports Kenya and Lexis International Ltd on 18 August, 2017 at a contract sum of Kshs.325,829,431 for the refurbishment of Nyayo National Stadium builder's works, which was valid for fourteen (14) weeks from the start date with the contract period lapsing on 24 November, 2017. The following anomalies were observed:

Irregular Initiation of Tender and Procurement Process

3.118 Sports Kenya did not provide feasibility study reports and engineer's estimates for audit verification. In the absence of these documents, the audit could not confirm whether the contract price was realistic and based on up-to-date information on economic and market conditions contrary to Regulation 22(1) of Public Procurement and Asset Disposal Regulation, 2006 which requires every procurement requirement to be initiated using a purchase requisition which shall include all necessary information about the procurement and when estimating the value of the goods, works or services, the procuring entity to ensure that the estimate is realistic and based on up-to-date information on economic and market conditions.

3.119 Further, the requisite procurement documents and records were not provided for audit review. In addition, a review of the successful bid provided by the State Department for Public Works indicated that the bidder did not attach documents such as a certificate of registration, copy of valid tax compliance certificate, certified copy of registration with NCA category 2, litigation history which were set as mandatory requirements. The evaluation committee therefore did not adhere to the set criteria in the standard bid document and unfairly evaluated the bids and

awarded contrary to Section 70 of the Public Procurement and Asset Disposal Act, 2015 which requires the Authority to issue standard procurement and asset disposal documents and formats as prescribed for use by procuring entities and the tender documents used by a procuring entity to contain sufficient information to allow fair competition among those who may wish to submit tenders.

3.120 In addition, the audit noted that the contractor did not deliver the project within the agreed timelines and executed the works without a valid contract while the performance bond was valid from 17 August, 2017 up to 28 February, 2018.

3.121 Although there was no certificate of completion and handover report provided for audit verification a review of the final account indicated that the works were completed on 21 December, 2021, with Sports Kenya incurring additional costs related to contractual claims and interest of Kshs.23,843,310 which was paid to the contractor.

3.122 In addition, due to the delay in completion, Kenya could not host the CHAN 2018 event which was the intended purpose for the refurbishment of the Stadium therefore value for money for the works may not have been realized because of the changing requirements of football confederations.

Un-Supported Expenditure

3.123 Payment vouchers totalling Kshs.294,204,877 as shown in Table 21 were not properly supported with the necessary documents detailing the items being paid for and their valuations:

Table 21: Unsupported Expenditure- Nyayo National Stadium

Date	PV NO	Payee	Description	Amount (Kshs)
Not provided	Not provided	Lexis International	1st Certificate	41,762,745
07 Feb,2018	34	Lexis International	3rd Certificate	64,059,274
23 Oct.2018	17284	Lexis International	4th Certificate	14,831,824
23 Oct.2018	17278	Lexis International	5th Certificate	36,307,608
23 Oct. 2018	17283	Lexis International	6th Certificate	18,435,710
06 Feb.2020	19908	Lexis International	7th Certificate	12,119,198
01April2020	20345	Lexis International	8th Certificate	67,155,750
20 June 2020	20786	Lexis International	9th Certificate	29,106,561
22 March 2022	1425	Lexis International	10th Certificate	10,426,207
			Total	**294,204,877**

3.124 Further, a payment voucher for Certificate No. 1 of Kshs.41,762,745 was not provided for audit verification. In the circumstances, the audit could not verify the items and works paid contrary to Section 99(3) of the Public Finance Management (National Government) Regulation 2015 provides states that every entry in the accounts shall be supported by a voucher or other approved document gazetted by the Cabinet Secretary containing the full details, clear narrations and particulars of the item or items to which it relates and Section 104(1) of the Public Finance Management (National Government) Regulations 2015 states that all receipts and payments of public money shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by appropriate authority and documentation.

Double Payments for Materials

3.125 According to the final account and payment vouchers provided, Sports Kenya paid a total of Kshs.324,343,959 to Lexis International Ltd. Included in the amount is a payment voucher for Certificate No.9 of Kshs.29,106,560 where Kshs.3,998,700 was for materials on site as itemized in document MOW 121. However, the attached valuation report for materials indicated an amount of Kshs.1,081,500 therefore resulting in an overpayment of Kshs.2,917,200 above the valued amount. Further, the same amount of Kshs.3,998,700 for materials on site was paid using a payment voucher for moiety, Certificate No. 10 of Kshs.9,355,026. Consequently, the Contractor was paid Kshs.6,915,900 above the value of the materials delivered.

Deviations from Bill of Quantities

3.126 A review of a copy of the bill of quantities provided by the State Department for Public Works and the final account indicated additional items amounting to Kshs.30,606,449 as in Table 22.

Table 22: BoQ Deviations – Nyayo National Stadium

No	Item	Amount (Kshs)
1.	New pavilion	7,740,370
2.	Entrance gates and ramps	8,773,971
3.	Additional works	14,092,108
	Total	**30,606,449**

3.127 Further, the final account indicated the demolition of the washroom sink top and associated works. During a physical verification in August 2023, it was observed that the contractor demolished basins in the washrooms at gate 8 and constructed a concrete sink top without instructions which may have led to wastage of resources and losses of Kshs.1,960,200 contrary to the Public Procurement and Asset Disposal Act, 2015 Section 139(1) which requires that an amendment or a variation to a contract resulting from a procurement proceeding is effective only

when the variation or amendment has been approved in writing by the respective tender awarding authority within a procuring entity and to be as prescribed.

Rainwater Damage –Office Extension and Medical Room

3.128 During physical verification of the builder's works at Nyayo Stadium office extension and medical room sections, in August 2023, it was observed that there was water spillage caused by overflowing gutters because the contractor installed only two downspouts which were not able to drain the rainwater efficiently, consequently, ceilings and columns have been damaged raising doubt on the desired quality of the facility.

Poor Ventilation and Natural Lighting for Changing Rooms

3.129 During physical verification of the builder's works at Nyayo Stadium changing rooms at Gate 9 in August 2023, it was observed that the changing rooms did not have sufficient natural light, had poor ventilation with no sufficient airflow in the rooms causing stuffiness and therefore may not suit the intended purpose and requirements.

Nyayo Stadium Technical/Physical Verification Outcome

Proposed Refurbishment of Nyayo National Stadium

3.130 The refurbishment of Nyayo National Stadium as one of the CHAN host stadia entailed three work areas that included builders, civil and mechanical. The contract sum and their respective contractors for the builders' works, civil works and mechanical works are detailed in the Table 23 below.

Table 23: Proposed Refurbishment- Nyayo National Stadium

Area	Contractors		Amount (Kshs)
Builders work	M/S Lexis Ltd	Contract sum	325,829,431
		Certified amount	324,343,958
Civil works	M/S Lexis Ltd	Contract sum	206,770,139
		Certified amount	228,876,178
Lift installation works	Top Choice Surveillance Ltd	Contract sum	20,258,833
		Certified amount	19,334,931
Structured cabling and electrical installation	Markem Management Limited	Contract sum	98,940,000
		Certified amount	78,086,797
Mechanical works (Borehole drilling & equipping, high- and low-level water tank	Farjano construction ltd	Contract sum	63,319,900

water reticulation & irrigation system)			
		Certified amount	62,454,661
Mechanical works (Plumbing and drainage)	Josswa plumber and general constructors Ltd	Contract sum	71,654,930
		Certified amount	60,749,372
Civil works (Extension of swimming pool – Amateur)	Sunbeam Computer Systems (EA) Ltd	Contract sum	27,315,800
		Certified amount	26,300,098

Documents not Provided

3.131 During the audit, several documents and information were requested for review and audit. However, the auditee did not provide the following documentation for the audit;

i. Feasibility study reports.
ii. Structural drawings for extension of Western and Eastern wing restaurant.
iii. The original builders work priced Bills of Quantities.
iv. Drawings for the proposed extension to the swimming pool facilities at Nyayo Stadium, Nairobi: tender no. SK/RT/001/2016-2018.
v. Drawings and Mechanical designs for the proposed extension to the swimming pool facilities at Nyayo Stadium Western Wing Restaurant: tender no. SK/RT/002/2017-2018.
vi. Drawings, Mechanical designs, and Contract document for the proposed extension to the swimming pool facilities at Nyayo Stadium Eastern Wing restaurant: tender no. SK/RT/003/2017-2018.
vii. Builders Works- Although the works were completed at a final amount of Kenya shillings 324,343,957.87 with the final bills containing extra items as follows: -

i. Additional works amounting to Kenya shillings 14,092,108.60.
ii. Fluctuations amounting to Kenya Shillings 20,196,123.19
iii. Demolitions amounting to Kenya Shillings 425,000.00
iv. Claims (contractual) amounting to Kenya Shillings 23,843,310.88
v. Claim (interest) on delayed payment amounting to Kenya Shillings 5,317,237.17.
vi. Entrance gates and ramps
vii. New pavilion.

3.132 These amounts for the extra items and works were contained in the final figure aforementioned of Ksh.324,343,957.87. However, the site instructions that introduced these works into the contract were not provided for review.

3.133 Further, the area covered by these works (proposed extension to the swimming pool facilities at Nyayo National Stadium – Western wing restaurant) on the ground is 72Sm and 63Sm, the BOQ indicated 237Sm and 116Sm. However, the supporting documents (site instructions) were not provided for review.

3.134 The builder's work physically appears of reasonably good workmanship. However, the works in the main stadium show signs of water damage due to rising dampness. Peeling of paint was noted at the soffit of the reinforced concrete gutter and on walls around the downpipes. This could be a result of leakages of the downpipes. Staining of ceiling boards in some sections denoting leakages of plumbing pipes. In the offices, public toilets, changing rooms and office gates 5 and 7; the internal and external walls are of masonry blocks. Peeling off of paint and discoloration of wall paint were noted in some sections of the toilet rooms. This could be attributed to leaking water pipes.

Civil Works

3.135 The financial appraisal for M/S Lexis International Ltd for civil works was not provided. Further, the re-measured works were valued at Kshs.216,497,785.80 while the Contract sum was Kshs.206,770,139.00 with a variation of Kshs.9,727,646.80 indicating 4.7%. In addition, there were claims for interest on delayed payments amounting to Kshs.12,378,393 and included in the amount of Kshs.228,876,178.47 paid for the work.

Pictures 5: Nyayo Stadium Peeling of Paint





Source: Photos taken by AuditTeam at Nyayo Stadium Peeling of paint was noted at the soffit of the RC gutter and on walls around the downpipes

Kinoru Stadium

Background

3.136 A Memorandum of Understanding (MoU) between the County Government of Meru and Sports Kenya concerning the refurbishment, management and maintenance of the Kinoru Stadium was entered into on 1 September, 2017. The main objective of the MoU was to establish and enhance collaboration between the parties in the development, rehabilitation, management and maintenance of sports facilities for the benefit of the citizenry and in preparation for the African Nations Championship (CHAN) which was supposed to be held in Kenya in January 2018. Kinoru Stadium had been identified by the Confederation of African Football (CAF) as one of the venues that was to host the CHAN events.

3.137 The MoU acknowledged that the County Government of Meru had completed the 1st Phase of construction of Kinoru Stadium and the following structures and improvements were on the ground:

i. Eastern terrace and underground offices
ii. Western terraces with changing rooms and offices
iii. Interior chain link fence
iv. Football pitch and murram running track
v. Masonry perimeter wall

3.138 In preparation for CHAN, Sport Kenya was supposed to undertake Phase 2 of the project whose scope of work was as follows:

i. Southern and Northern terraces and canopy
ii. Additional changing rooms
iii. VIP lounge and office block on the western side
iv. Public ablution block
v. Retaining wall
vi. Flood light
vii. CCTV ticketing and access control systems
viii. Installation of stadium seats
ix. Internal access road and parking
x. Foot paths and sewer system
xi. Open channel (grotto)
xii. Improve football lawn and install irrigation systems
xiii. Drilling a borehole and equipping, installation of high-level and low-level water tanks and water reticulations.

3.139 The parties agreed to establish a project-specific steering and implementation committee within 14 days of execution of the MoU, to have oversight responsibility over the implementation of the

project. The MoU was to take effect from the date of the latest signature and remained valid for 12 months, subject to an extension unless either party gives the other a one-month notice to terminate the MoU.

Contract Period

3.140 The Contracts for the refurbishment of Kinoru Stadium were signed on 24 August, 2017 between Sports Kenya and various contractors for a period of 14 weeks, the original completion date was 25 January, 2018. There was an extension of the contract period after the signing of the return-to-work agreement on 31 May, 2020 to a revised completion date of 30 July, 2020.

Procurement Process

Invitation to Tender

3.141 Sports Kenya advertised an invitation to tender on 14 June, 2017 for tender No. SK/009/2017-2018 for the proposed refurbishment of Kinoru Stadium- civil and builders works, Tender No.SK/010/2017-2018 for the proposed refurbishment of Kinoru Stadium- supply delivery and fixing of stadium seats, Tender No.SK/011/2017-2018 for the proposed refurbishment of Kinoru Stadium- structured cabling and electrical installation, Tender No. SK/012/2017-2018 proposed refurbishment of Kinoru Stadium- plumbing drainage and mechanical installation and Tender No. SK/013/2017-2018 for the proposed refurbishment of Kinoru Stadium- borehole drilling and equipping high and low-level water tanks, water reticulation and irrigation system. Completed tender documents were to be received on or before 30 June, 2017.

3.142 An addendum tender notice was advertised on 29 June, 2017 for the following tenders SK/009a/2017-2018 proposed refurbishment of Kinoru Stadium- builders work, SK/009b/2017-2018 proposed refurbishment of Kinoru Stadium- civil works, SK/010/2017-2018 proposed refurbishment of Kinoru Stadium- supply, delivery and fixing of stadium seats, SK/011/2017-2018 Proposed refurbishment of Kinoru Stadium- structured cabling and electrical installation, SK/012/2017-2018- proposed refurbishment of Kinoru Stadium- plumbing drainage and mechanical installation and SK/013/2017-2018 Proposed refurbishment of Kinoru Stadium-borehole drilling and equipping high and low level water tanks water reticulation and irrigation system. Completed tender documents were to be received on or before 11 July, 2017.

Failure to Prepare a Tender Opening Register

3.143 The tender opening committee did not prepare a tender opening register as provided for by Public Procurement and Asset Disposal Act, 2015, Section 78(6) which provides that, as each tender is opened, the following shall be read out loud and recorded in a document to be called the tender opening register; (a) the name of the person submitting the tender; (b) the total price, where applicable including any modifications or discounts received before the deadline for submitting

tenders except as may be prescribed; and (c) if applicable, what has been given as tender security. The tender opening was done on 11 July, 2017 as per the tender opening minutes. However, Tender number SK/012/2017-2018 was advertised for the proposed refurbishment of Kinoru Stadium plumbing, drainage and mechanical installations but it was opened as tender for borehole drilling and equipping high low-level water tanks, water reticulation and irrigation system on page ten of the tender opening minutes.

Anomalies in Tender Opening

3.144 The tender opening committee was appointed on 6 July, 2017 via letter Ref SK/PPAD/426/Vol II (50) by the Ag. Director General for the following tenders relating to Kinoru Stadium SK/009a/2017-2018 proposed refurbishment of Kinoru Stadium- builders works, SK/009b/2017-2018 proposed refurbishment of Kinoru Stadium- civil works, SK/010/2017-2018 Proposed refurbishment of Kinoru stadium- supply delivery and fixing of stadium seats, SK/011/2017-2018 Proposed refurbishment of Kinoru Stadium- structured cabling and electrical installation, SK/012/2017-2018 proposed refurbishment of Kinoru stadium- plumbing drainage and mechanical installation and SK/013/2017-2018 proposed refurbishment of Kinoru Stadium-borehole drilling and equipping high and low-level water tanks water reticulation and irrigation system. The tender opening was done on 11 July, 2017. However, the following audit anomalies were observed:

Tender Prequalification Evaluation

3.145 The tender prequalification evaluation committee was appointed on 10 July, 2017 via letter Ref SK/PPAD/426/Vol I I(51) by the Ag. Director General for the following tenders relating to Kinoru Stadium, SK/009a/2017-2018 proposed refurbishment of Kinoru stadium- Builders works, SK/009b/2017-2018 proposed refurbishment of Kinoru stadium- civil works, SK/010/2017-2018 proposed refurbishment of Kinoru stadium- supply delivery and fixing of stadium seats, SK/011/2017-2018 proposed refurbishment of Kinoru stadium- structured cabling and electrical installation, SK/012/2017-2018 Proposed refurbishment of Kinoru Stadium- plumbing drainage and mechanical installation and SK/013/2017-2018 proposed refurbishment of Kinoru Stadium-borehole drilling and equipping high and low-level water tanks water reticulation and irrigation system. The technical evaluation committee meeting was held between 18-27 July, 2017 for the refurbishment of CHAN 2018 Stadia with the following recommendations for award:

(i) SK/009a/2017-2018 proposed refurbishment of Kinoru Stadium- Builders works- recommended to Toddy Civil Engineering
(ii) SK/009b/2017-2018 proposed refurbishment of Kinoru stadium- Civil works- recommended to Benisa Ltd.
(iii) SK/010/2017-2018 proposed refurbishment of Kinoru stadium- supply delivery and fixing of stadium seats- recommended to Escape company Ltd

(iv) SK/011/2017-2018 proposed refurbishment of Kinoru stadium- Structured cabling and electrical installation -recommended to Markem Management Ltd

(v) SK/012/2017-2018 proposed refurbishment of Kinoru stadium- plumbing drainage and mechanical installation - recommended to Trident Plumbers Ltd

(vi) SK/013/2017-2018 proposed refurbishment of Kinoru stadium- borehole drilling and equipping high- and low-level water tanks water reticulation and irrigation system- recommended to Dayows Construction Company Limited.

Failure to Provide Notification Letters

3.146 Notification letters for successful bidders were issued on 28 July, 2017 signed by the Acting Director General for Benisa Ltd, Markem Management Ltd, Trident Plumbers Ltd and Dayows Construction Company Ltd. However, notification of the award letter to Toddy Civil Engineering was not provided for audit.

Failure to Accept the Offer

3.147 Markem Management Ltd via letter dated 18 August, 2017 Ref: SK/PPAD/426/VOL II(63) and Toddy Civil Engineering Company Ltd Via letter Dated 23 August, 2017 Ref:TCE/KS/001accepted the offer. However, there was no evidence to confirm that the following bidders accepted their awards, Benisa Ltd, Trident Plumbers Ltd and Dayows Construction Company Ltd. It was therefore, not possible to confirm compliance with Public Procurement and Asset Disposal Act, 2015 Section 87(2) which requires the successful bidder to signify in writing the acceptance of the award within the time frame specified in the notification of award.

The Signing of the Contracts

3.148 The following contracts were awarded and signed:

(i) Contract for tender No. SK/009A/2017-2018 was signed on 24 August, 2017 between Sports Kenya and Toddy Civil Engineering Ltd at a contract sum of Kshs.442,137,530 for a contract period of fourteen (14) weeks from the date of signing the contract.

(ii) Contract for tender no. SK/009B/2017-2018 was signed on 24 August, 2017 between Sports Kenya and Benisa Ltd for a contract sum of Kshs.282,212,087 for a period of 14 weeks from the date of signing the contract.

(iii) Contract for tender no. SK/012/2017-2018 was signed on 24 August, 2017 between Sports Kenya and Trident Plumbers Ltd for a contract sum of Kshs.49,500,450 for a period of 14 weeks from the date of signing the contract.

(iv) Contract for tender no. SK/013/2017-2018 was signed on 24 August, 2017 between Sports Kenya and Markem Management Ltd for a contract sum of Kshs.45,850,000 for a period of 14 weeks from the date of signing the contract.

(v) Contract for tender no. SK/013/2017-2018 was signed on 24 August, 2017 between Sports Kenya and Dayows Construction company Ltd for a contract sum of Kshs.49,421,150 for a period of fourteen (14) weeks from the date of signing the contract.

However, there was no evidence of site handover contrary to Clause 14 of the contract which indicated that the employer was to give possession of all parts of the sites to the contractor for the five contracts.

3.149 Further, the following anomalies were noted:

(i) There were six bidders as per the tender opening minutes but only five bidders were evaluated under mandatory evaluation thus it was not possible to confirm how Buffloc Investments was excluded in the evaluation stage.

(ii) Six bidders were opened as per the tender opening minutes but seven bidders were evaluated under mandatory evaluation. It was therefore not possible to confirm how bidder number seven Benisa Ltd was introduced and proceeded to be the successful bidder.

3.150 The accounting officer approved all the bidders except SK/010/2017-2018- proposed refurbishment of Kinoru Stadium- supply delivery and fixing of stadium seats that were recommended to Escape Company Ltd due to budget constraints. However, the head of procurement issued a professional opinion dated 28 July, 2017 based on the budget and annual procurement plan for local organizing committee CHAN 2018 for the financial year. However, the approved budget referred to and the annual procurement plan for the local organizing committee CHAN 2018 was not provided for audit review. It was therefore not possible to confirm compliance with Public Procurement and Asset Disposal Act, 2015, Section 45(3) which provides for all procurement processes to be within the approved budget of the procuring entity and to be planned by the procuring entity concerned through an annual procurement plan. In the circumstances, it was not possible to confirm if African Championship of Nations CHAN 2018 conditions could be met without seats in the stadium.

Variation of Contract

3.151 According to the documents provided, there were 5 contractors and 1 sub- contractor. The contract sum for the refurbishment of the Stadium was Kshs.909,935,488 and certified payments amounted were Kshs.887,375,094 equivalent to 98% of the contract sum as of the time of the audit in August, 2023. Toddy Civil Contractors had been awarded a contract at a sum of Kshs.442,137,530 but was later adjusted to Kshs.482,951,800 due to a variation of Kshs.40,814,270. The contractor had unpaid certified work of Kshs.7,890,120 that was outstanding at the time of the audit. Further, site instruction No. 01/2018/5/7 issued to the contractor of builders' works, had variation occasioned by the Madaraka day celebration

scheduled for 1 June, 2018 that was to take place at the Stadium amounting to Kshs.59,065,891 comprising of construction of Presidential Dias and associated works. The variation was not associated with the initial works of the refurbishment of the Stadium.

Payment Vouchers Not Provided for Audit

3.152 Payment vouchers totalling Kshs.182,594,390 were not provided for audit as shown in Table 24 below. In the absence of the document, the expenditure could not be verified.

Table 24: Missing Payment Vouchers- Kinoru Stadium

Contractor	Certificate	Payment Date as Per Schedule	Amount (Kshs)
Dayows Construction Co Ltd	3rd	2017	5,603,100
Toddy Civil Engineering Co Ltd	1st	2017	28,620,040
Benisa Ltd	1st	2017	68,105,166
Benisa Ltd	2nd	05/12/2017	80,266,084
Total			**182,594,390**

Completion Certificates Before Verification of Work Done

3.153 The document examined indicated that a certificate of completion and certificate of making good defects had been issued for various works as indicated in Table 25.

Table 25: Completion / Defects Certificates – Kinoru Stadium

Contractor	Works	Date When Certificate of Practical Completion was Issued	Date When Certificate of Making Good Defects was Issued	Date of Project Handing Over
Toddy Civil Engineering Ltd	Builders Works	14 April, 2021	Not indicated	14 April, 2021
Inforparts Technologies Limited	Structured cabling, CCTV Security Surveillance Systems &Electrical installation	7 July, 2021	7 July, 2021	Not indicated
Dayows Construction Company Limited	Bore drilling and equipping high and low-level water tanks, water reticulation and irrigation system	21 December, 2021	Not indicated	21 December, 2021
Trident Plumbers Limited	Plumbing, Drainage and Mechanical Installations	21 December, 2021	Not indicated	21 December, 2021
Benisa Limited	Civil Works	Not indicated	Not indicated	Not indicated

3.154 However, it was noted that on 8 March, 2022 through a letter referencing SK/MOPW/90VOL.II (27), Sports Kenya wrote to the Principal Secretary of Public Works complaining of some unsatisfactory works at the Stadium as they were preparing for the launch of the Stadium way after the certificates of completion had been issued. Therefore, it was not clear as to why the contractors were handed certificates of completion before verifications of works. Further, it was noted that Structured cabling, CCTV Security Surveillance Systems and electrical installation certificate of practical completion and certificate of making good defects were issued on the same date.

Delay in Payment of Certificates Presented

3.155 A review of the payment vouchers provided revealed that Sport Kenya breached the contract agreement by failing to pay interim certificates within thirty (30) days. Analysis of the payment vouchers in comparison to the date of interim certificates presented indicated that certificates went unpaid for an extended length of time resulting in the employer paying Kshs.60,983,890 as interest for the delay in settlement of interim certificates.

Delayed Remittance of Statutory Deductions

3.156 Analysis of payments made to the contractors revealed that withholding tax of Kshs.16,742,065 and VAT of Kshs.13,055,193.54 were deducted from the payments made to various contractors. However, the taxes were remitted between four (4) to eight (8) months after deduction, in violation of the tax act which requires Sport Kenya being the authorized Withholding Agent deduct the taxes and remit the same to Kenya Revenue Authority (KRA) before or on the 20th day of the following month after making payment to the contractor.

Payments Made to Contractor with Expired Performance Bonds

3.157 The provisions of the contract agreement were that the contractors would provide performance security of five per cent (5%) of the contract price. However, the contracted companies provided performance bonds below the provided rates as indicated in Table 26.

Table 26: Performance Bonds – Kinoru Stadium

Contractor	Contract Date	Contract Value (Kshs)	Expected Completion Date as Per the Contract	Performance Bond	New Completion Date
Toddy Civil Engineering Co. Ltd	24 August, 2017	482,951,801	25 January, 2018	Not presented	31 July, 2020
Benisa Ltd	24 August, 2017	282,212,087	25 January, 2018	AMACO Kshs.14,110,605 Expired on 23rd February 2018	31 July, 2020
Markem Contractor	24 August, 2017	45,850,000	25 January, 2018	Not presented	31 July, 2020
Trident plumbers	24 August, 2017	49,500,450	25 January, 2018	Mayfair Insurance Kshs.2,475,022 Expired on 30th November 2017	31 July, 2020
Dayows	24 August, 2017	49,421,150	25 January, 2018	Rafiki Microfinance Bank. Kshs.2,471,058. Expired on 17th November, 2017	31 July, 2020

3.158 Further, an examination of the performance securities provided as indicated above revealed that all the performance securities had expired at the time of the audit. Out of the five (5) contractors, two (2) contractor's performance bonds were not presented for audit review. The three (3) whose performance bonds were presented had the securities expiring in November, 2017 with the latest one expiring in February, 2018. No further performance bonds were presented contrary to the contract terms that required the securities to remain valid for 30 days beyond the date of issue of the certificate of completion. In the absence of valid performance securities, the employer may fail to be compensated in the event that the contractors do not satisfactorily execute the works as outlined in Section 142 (2) of the Public Procurement and Asset Disposal Act, 2015 which states that in case the contract is not fully or well executed, the performance security shall unconditionally be fully seized by the procuring entity as compensation without prejudice to other penalties provided for.

Payment of Retention Fees before the Defect Liability Period

3.159 According to contract Clause No. 25, the stipulated retention fee was to be retained by the employer from payments due to the contractor in a proportion stated in the appendix to the conditions of the contract until completion of the whole of the works. On completion of the whole of the works, half the total amount retained was to be paid to the contractor and the remaining half when the defect liability period has passed and the project manager has certified that all

defects notified to the contractor before the end of the period have been corrected. However, the examination of payments made to various contractors engaged in the refurbishment of Kinoru Stadium indicated that Sport Kenya had paid a retention fee totalling Kshs.55, 667,139 to various contractors. Sport Kenya did not maintain a separate retention account for the management of retention monies deducted.

3.160 Further, Sport Kenya paid the first and second payment of retention money on 9 September, 2021 to Inforparts Technology Ltd via Payment Voucher no. 290 of Kshs.3,173,706 in respect to electrical works installation at Kinoru Stadium. However, it was observed that the certificate of practical completion and making good defects were both issued on 7 July, 2021 in contravention of the contract clause that required that the second moiety could only be released after the defect liability period had lapsed and the project manager certified that all defects notified to the contractor have been corrected.

Physical Verification Outcome

3.161 The details of builders, civil, and mechanical works for various contractors are detailed in Table 27.

Table 27: Project Details – Kinoru Stadium

Item	Contract Works	Contractor	Contract Sum (Kshs)
1.	Builder Works	ToddyCivil Engineering Limited	422,137,430
2.	Civil Works	Benisa Limited	282,212,087
3.	Plumbing,Drainage & Mechanical Works	Trident Plumbers Limited	49,500,450
4.	Electrical & Structured Cabling	Markem Management Limited	45,850,000
5.	Borehole Drilling, High- &Low-Level water Tanks, Water reticulation & Irrigation System	Dayows Construction Limited	49,421,150
	Contract sum total		849,121,117

3.162 The following anomalies were noted during the physical verification:

(i) There was no feasibility study report prior to the commencement of procurement of the works.

(ii) There were additional works amounting to Kenya Shillings Forty Million Eight Hundred and Fourteen Thousand Two Hundred and Seventy and Seventy-One Cents (Kshs.40,814,271) relating to the Presidential Dias and Madaraka day and for which supporting documentation was not provided for audit.

(iii) Visual structural integrity assessment indicated that some corrugated IT5 (box profile) roof sheets fixing screws were partially dislodged by wind on the southern

stand and required urgent fastening as it was banging creating noise disturbance and also posing danger of accidents if fully dislodged by the strong winds in the area with signs of leakage from the concrete gutter of the VIP lounge roof and some cracks in the VIP lounge/office block that appeared like shrinkage cracks on wall plaster but not substantial as to compromise the structural stability of the office.

Pictures 6: Kinoru Stadium Photos



Source: Photo taken by the Audit Team- View of Sewer line, debris to be cleared



Leaking Reinforced concrete gutter needing repair and maintainance



Source: Photo taken by the Audit Team -View of lawn degradation by weeds and antihills



Source: Photo taken by the Audit team at Kinoru Stadioum ;Kitchenette sink, extract grille, ceiling, smoke detector and light fitting – The smoke detector are still covered and hence may not perform their detection function.

Other General Findings

3.163 The facility does not fully meet the client user requirements as envisaged. This is due to the non-existence of certain components such as stadium seats, floodlights, access control and ticketing systems, office furniture and other equipment.

Sporting Activities/Events

Sporting World Rally Championship (WRC) Safari Rally

Background

3.164 Through Gazette Notice No.12089 of 2017, contained in Kenya Gazette Vol. CXIX-No.181 of 8 December 2017, the Cabinet Secretary for Sports Culture and Heritage appointed a Steering Committee and Organizing Committee for WRC Safari Rally Project following the sanctioning of Safari Rally as a premiere continental Rally by Federation Internationale de l'Automobile (FIA) that was to be held in Kenya in 2018, and with a nod by the said FIA to set up the WRC Safari Rally project organizational structure with the hope of achieving full World Rally Championship (WRC) by 2020.

3.165 The function of the Steering Committee was to provide policy guidance and organizational framework meeting international standards for hosting the FIA World Championship Safari Rally. With the approval of the Cabinet Secretary, the steering committee was to open and operate an account with the National Bank of Kenya. In addition, the committee was to compile a report of the event and audited accounts to be submitted to the cabinet secretary responsible for sports and FIA within three months after the conclusion of the event.

3.166 The Organising Committee was to establish a secretariat that was mandated to run the daily operations of the WRC Safari Rally project. The activities of the organising committee were to be funded through the regular government budget on a grant basis and the organising committee was to receive grants from well-wishers and sponsors to finance any of its planned activities.

3.167 The World Rally Championship Safari Rally receives its funding from the Sports, Arts and Social Development Fund (SASDF). Originally, the WRC Safari Rally used to receive funds from the government through the State Department for Sports. Analysis of the budget for the period under review had a total of Kshs.6,198,775,264 between 2019 to June, 2022. Total disbursements as per cashbook analysis and bank statements within the same period amounted to Kshs.4,284,760,729. This represented a variance of or undisbursed funds amounting to Kshs.1,914,014,535.

Construction of Presidential Pavilion Contract Sum

Scope of Work

3.168 The works for the construction of the proposed Presidential pavilion at the Kenya Wildlife Service Training Institute (KWISTI) Naivasha included; builders works, electrical works, plumbing, drainage and fire protection, installation works, air conditioning installation works, borehole drilling, equipping and water tank installation and ground beautification and maintenance of the

pavilion for the contract period. The works were tendered collectively and awarded to one contractor who then subcontracted some of the works. As per Clause 3.2 of the signed contract, the contract period was 3 months.

Procurement Process

3.169 The Presidential pavilion was envisaged to be part of the WRC Safari Rally Project. The tender for builders, and civil works, electrical, structured cabling, generator installation, plumbing and drainage, air conditioning installation and borehole drilling was advertised vide tender number WRC/SR/01/2020-2021 on 9 February, 2021 with a closing date set to be 22 February,2021. The opening and evaluation committees were appointed on 1 March, 2021. Three firms responded and were opened on 22 February, 2021 and evaluated in all the categories on 9 -10 March, 2021 with the evaluation committee recommending Joleen Traders Limited to be awarded the work at a contract sum of Kshs.109,572,903. The professional opinion on the same was issued to the accounting officer for approval, and the winning bidder was notified of the same as per the letter of award dated 12 March, 2021.

3.170 A review of payments detailed provided for the audit indicated that a total of Kshs.105,129,310 was paid vide certificates No. 1 to 5. Further, payment details amounting to Kshs.48,311,328 relating to certificates, numbers 6 to 12 were not made available for audit review and Management explained that these were pending bills indicating that the total cost for the project rose to Kshs.153,440,635 resulting in an increase variation of Kshs.48,311,328 translating to 45% of the contract price contrary to the Public Procurement and Asset Disposal Act, 2015 which provides that the variations running to more than 25% of the contract cost should be tendered separately.

3.171 Further, a detailed voucher examination of the various payments for work done revealed the following anomalies:

(i) Interim Payment Certificate No. 1 paid vide voucher number 1095 dated 14 April, 2021 worth Kshs 21,181,290 including Kshs.4,000,000 provisional sum out of a total provisional sum was Kshs.6,000,000 for the whole contract as per bid documents provided. However, there were no supporting documents to show approval for the utilization of the provisional sum.

(ii) Interim Payment Certificate No. 2 was paid vide voucher number 1226 dated 21 April, 2021 amounting to KShs.21,895,000 without any approvals.

(iii) Interim Payment Certificate No.3 paid vide voucher No.1291 dated 07 May, 2021 worth Kshs.20,683,350 included a provisional sum amounting to Kshs 1,000,000. The certificate did not indicate the purpose for such expenditure and no approval for the utilization of these sums was provided for audit review.

(iv) Interim Payment Certificate No. 5 paid vide voucher No. 1762 dated 15 September, 2021 worth Kshs.20,816,165 included an amount of Kshs.4,518,000 for the supply, installation, testing and

commissioning of the 1No. 100KVA standby generator set. However, during field verification, it was noted that the generator on site was old and did not match with specifications on the tender documents. Further, the generator had not been fixed or connected but was placed in the generator room.

(v) Payment for the construction of the Kitchen at the presidential pavilion was made via payment voucher No.1591 dated 24 June, 2021 amounting to Kshs.20,600,000. The construction of the kitchen was done as additional work at a contract sum of Kshs.25,500,000. However, the amount paid was not supported by the approved certified works. As per the interim payment certificate attached to the payment voucher, the amount paid of Kshs.20,600,000 was equivalent to 81% of the work.

(vi) It was further observed that there were no withholding tax deductions done. Similarly, no retention money was retained while making payments contrary to the provisions in the contract document.

WRC- Safari Rally Project Service Park Contract

Scope of Work

3.172 As per the signed document, the scope of the work for the Service Park included design, mobilization, site installation, destruction by weed killer of existing bush and removal of the existing grass carpet, drainage networks, levelling, excavation, culvert installation, installation and construction of concrete slabs, stone hand packing where necessary, upgrading of the bituminous surface, roads opening and bridge construction tree relocation and ground beautification and maintenance of the service park for the contract period.

Contract Period

3.173 The contract period was supposed to be three Months from the date of the contract site hand over and not later than 20 June 2020 as per Clause 3.3 in the contract document at a contract sum of Kshs.135,768,219.

Procurement Process

3.174 The Service Park procurement process was done through restricted tendering without any justification contrary to Section 102(1) of the Public Procurement and Asset Disposals Act, 2015 which requires an accounting officer to use restricted tendering if certain conditions are satisfied. Despite this, 10 companies responded to the invitation and an evaluation of the same was done. As per the evaluation report, Joleen Traders Limited were the lowest evaluated bidder at a cost of Kshs.135,768,219 with the tender being awarded.

Verification of Payments

3.175 Section 82 of the Public Procurement and Asset Disposal Act, 2015 stipulates that the tender sum as submitted and read out in the tender opening shall be absolute and final and shall not be subject to correction, adjustment, or amendment in any way by any person or entity. It was however observed that the evaluation committee report, and the professional opinion signed by the Chief Executive Officer (CEO) - WRC had Kshs.135,768,219 as the contract sum. Similarly, the Local Service Order had the same amount. However, the contract signed by both parties had an amount of Kshs.136,188,059 leading to a variance of Kshs.419,840. No explanation was given as to what led to the variation of the contract sum.

3.176 Further, a comparison of the contract sum and payments worth Kshs.135,940,036 indicated an over payment of Kshs.171,818 with no statutory deductions and retention monies being affected and no completion certificate was issued. Further examination of the payment vouchers revealed that the payment certificates did not support the breakdown of what was claimed by the contractor as per the bill of quantities. It was noted that there were no site inspections or minutes of the acceptance committee seen to verify works done and certified.

3.177 It was further observed that, through a letter dated 26 November 2020, from the contractor to the Chief Executive Officer -WRC, which was received on 02 December, 2020 reflected additional work amounting to Kshs.44,030,000. It was not clear at what stage the additional works were agreed upon as no site minutes or instructions for variations were provided for audit.

Physical Verification Outcome

3.178 It was noted that tender documents for the Presidential Pavilion, including all the bills of quantities, were forwarded by the State Department for Public Works to the CEO of WRC Safari Rally vide a letter ref. QD113/GENERAL VOL.III/79 dated 3 December, 2020. Further, drawings presented as having been used to prepare the Bills of Quantities were different from the works executed on the ground.

3.179 Further, another set of revised drawings provided reflected the works as done on the ground. Management explained that the design was expanded to introduce a kitchen and to reduce congestion as a measure against the COVID-19 pandemic which was prevailing then. The proposal was made in the first Local Organizing Committee meeting held on 7 April, 2021 through the chairman and then adopted by the task force in its recommendations of 13 May, 2021. However, no formal site instructions were provided for the audit.

3.180 The amounts were paid up to payment Interim Payment Certificate No.5 amounting to Kenya Shillings One Hundred and Five Million One Hundred and Twenty-nine Thousand Three Hundred and Ten (Kshs.105,129,310) in respect of builders works. However, the payment backups

(supporting documents such as the description of works executed and paid) for these payments were not provided to enable confirmation of items thereby paid.

3.181 The visual integrity assessment revealed that there were a number of cracks majorly non-structural which were manifesting in the walls. Further, a total amount of Kshs.13,794,010 and Kshs.26,714,355 was paid in respect of electrical and mechanical works respectively. However, the supporting documents such as the description of works executed and paid were not provided as detailed in Tables 28 and 29 respectively.

Table 28: WRC- Safari Rally Unsupported Payments – Electrical Works

Items	Payment Descriptions	Remarks	Amount (Kshs.)
2.	Second interim payment certificates	The payment was as follows: Electrical installation works	2,300,000
		Structured cabling installation works	1,175,000
		Generator set installation works	620,000
3.	Third interim payment certificates	The payment was as follows: Electrical installation works	1,500,000
		Structured cabling installation works	2,100,000
		Generator set installation works	3,000,000
4.	Fourth interim payment certificates	The payment was as follows: Electrical installation works	200,000
		Structured cabling installation works	500,000
		Generator set installation works	350,000
5.	Fifth interim payment certificate	The payment was as follows: Electrical installation works	869,060
		Structured cabling installation works	631,950
		Generator set installation works	548,000
	Total Amount		**13,794,010**

Table 29: WRC – Safari Rally -Unsupported Payments - Mechanical Works

Items	Payment Descriptions	Remarks	Amount (Kshs.)
2.	Second interim payment certificate	The payment was as follows: Plumbing, drainage and fire protection installationworks	2,750,000
		Air Conditioning installation works	550,000
		Borehole drilling & equipping and water tanks installation works	14,500,000
3.	Third interim payment certificate	The payment was as follows: Plumbing, drainage and fire protection installationworks	2,750,000
		Air Conditioning installation works: Kshs.3,450,000	3,450,000
		Borehole drilling & equipping and water tank installation works	200,000
4.	Fourth interim payment certificate	The payment was as follows: Plumbing, drainage and fire protection installationworks	520,000
		Air Conditioning installation works	850,000
		Borehole drilling & equipping and water tank installation works	200,000
5.	Fifth interim payment certificate	The Mechanical works in the payment was as follows: Plumbing, drainage and fire protection installationworks	523,880
		Air Conditioning installation works	0.00
		Borehole drilling & equipping and water tank installation works	0.00
6.	Sixth interim payment certificate	The amounts certified for mechanical works in the payment were as follows: Plumbing, drainage and fire protection installationworks	0.00
		Air Conditioning installation works	256,450
		Borehole drilling & equipping and water tank installation works	164,025
	Total Amount		**26,714,355**

3.182 Further, it was noted that the additional works captured in Interim Payment Certificate number 12 were certified for payment as follows:

(i) Kitchen hood extract system amounting to Kshs.11,599,529

(ii) LPG pipework system installation works amounting to Kshs.318,000

(iii) Construction of the kitchen associated provisional sum for plumbing and drainage works amounting to Kshs.3,500,000

3.183 However, the items (i) and (ii) above amounting to Kshs.11,917,529 had not been done and there was no evidence provided to show that the contract was revised to omit them. In addition, the works associated with the kitchen plumbing and drainage fittings had been certified but were incomplete but there was no documentation/evidence provided to indicate that the works were tested and commissioned.

3.184 Review of the Pavilion Structural Designs reviewed the following anomalies:

i. The structural drawings for the generator house, elevated tank tower and other extra details and instructions were not provided for audit.

ii. The civil works associated with the pavilion were generally functioning well, but defects were noted especially on the cracked manhole covers which should be replaced with genuine heavy-duty cast iron covers as per the contract to ensure safety and hygiene and proper functioning of the pavilion drainage system.

iii. There was a backslope on the rear external paving blocks causing pooling near the pavilion building foundation which could lead to settlement of the foundation and hence needed urgent intervention to forestall the same.

iv. The minutes and site instructions authorizing and documenting the additional civil works and claims for the presidential pavilion were not provided for audit.

Pictures 7: WRC -Safari Rally - Naivasha



Source: Photo taken by the Audit Team at WRC Naivasha- Back view of the presidential pavilion portraying good workmanship.



Source: Photo taken by the Audit team at WRC Naivasha- Incomplete Kitchen although paid for.

Water reticulation and Electrical feeder pillar in the service park





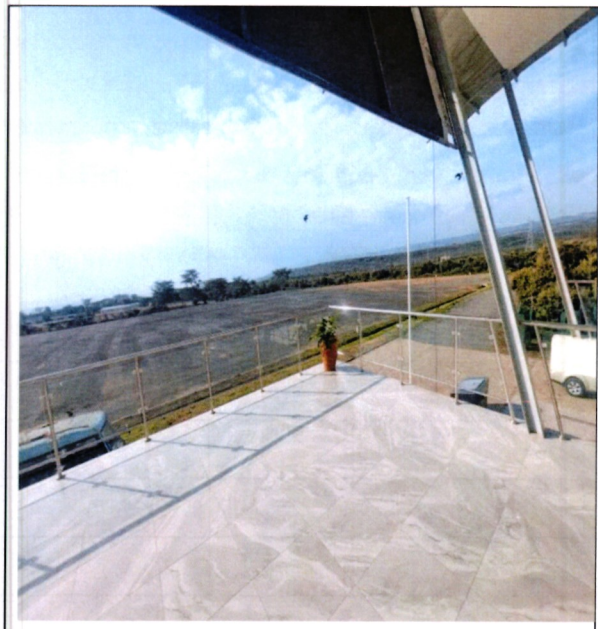
Source: Photo taken by the Audit team at WRC Naivasha HDPE and PPR pipes used in the service park area- Note the stagnant water in the culverts may be a sign of inadequate elevation.



Source: Photo taken by the Audit team at WRC Naivasha Front view of the generator found on site- Old/refurbished generator set



Section of Generator Engine in the generator set



Source: Photo taken by the Audit team at WRC Naivasha View of service park to the right of pavilion



Failing area (pointed) of service park to left of pavilion



Source: Photo taken by the Audit team at WRC Naivasha Failing manhole covers to be replaced



Beam and block system for suspended floor of pavilion (1st floor)

Procurement Goods and Services- Operational Expenses for WRC Safari Rally Events.

3.185 The following anomalies were observed:

Procurement Process

3.186 During the identification of the various suppliers of goods, works and services for WRC for the period starting April, 2020 to 30 June, 2022. The eleven (11) members of the tender opening committee were appointed on 20 April, 2020 as indicated in the tender opening minutes, and were also appointed to participate in the tender evaluation committee on 28 April, 2020 to 10 May, 2020, contrary to Section 78 (b) of the Public Procurement and Asset Disposal Act, 2015 which requires that at least one of the members of the tender opening committee shall not be directly involved in the processing or evaluation of the tenders. In addition, no other tender opening committee members signed the tender opening minutes and only five (5) out of the eleven (11) tender evaluation committee members, signed the tender evaluation minutes.

Single Sourcing of Services

3.187 Examination of records provided for audit revealed that, 4 Helicopter Suppliers; Mayfair aviation, Oram Investments, Peniel Air Limited and Wilson Helicopters were single sourced for a cumulative figure of Kshs.9,593,328 during the period April, 2020 to 30 June, 2022, contrary to procurement rules and regulations.

Hire of Access Land

3.188 A review of payment details at the secretariat offices revealed that, from July, 2019 to May, 2022, WRC contracted seven (7) private land property owners for the lease of Safari Rally access racing tracks to the tune of Kshs.69,673,155. However, the basis upon which the rates used to lease the land and how the land owners were identified was not provided for audit review.

Construction of a Bridge at Kasarani Sports Centre

3.189 Joleen Traders Limited was contracted for the construction of a bridge at Kasarani at a sum of Kshs.18,275,429 using a request for quotation. This was against Section 105 of the Public Procurement and Asset Disposal Act, 2015 which prescribes the threshold for use of request for quotation to be a maximum of Kshs.500,000. Further, the tax compliance certificate was not provided as the one attached was postdated and not relevant to the period under which the works were procured.

Irregular use of Requests for Quotations

3.190 Payment to Axel Wireless and Services Ltd of Kshs.11,066,400 for the hire of machines, tippers, and water boozers for doing roads for WRC by use of request for quotation contrary to the

threshold matrix. Further, the payment voucher was not posted to the Cashbook. Further, an amount of Kshs.8,430,000 was paid to Eastern African Construction Co. for fencing of super & spectator stages, gravelling of service park, peg off, partitioning and setting up of hospital at Masai Mara Sopa Lodge whose works were procured using a request for quotation contrary to the threshold matrix. Further, the contractor had presented an expired tax compliance certificate.

3.191 Further, an amount of Kshs.15,109,660 was paid to Chairman Events Ltd for the provision of set up at Kedong, Soper Service Park, prize giving venue, family spectator venue at Kasarani and hoist trussing tent for four days using a request for quotation. A further amount of Kshs.9,855,570 was paid to Masai Mara Sopa Lodge for full board accommodation, event management cost, and conference package for the WRC Safari rally project. However, there was no evidence of competitive sourcing having been conducted and the occupants that were accommodated in the said hotel did not sign to indicate that they used the allocated rooms.

Direct Procurement of Standard Timing System

3.192 A payment was made to Soleca Communications Limited amounting to Kshs.6,543,750 and Kshs.5,235,000 all totalling Kshs.11,778,750 for the provision of WRC standard timing system during FIA 2019 ARC Safari and WRC. However direct procurement was used without adherence to the requirements of Section 104 of the Public Procurement and Asset Disposal Act, 2015 which requires an appointment of an ad-hoc evaluation committee and a negotiated price for the contract to be in writing and ensure appropriate approvals under the Act have been granted. Further, an amount of Kshs.5,459,776 was paid to Soleca Communication Ltd of Kshs.5,459,776 for the supply of intensive care rapid monitors, patient monitors, and evacuation kit scoops to WRC through a request for quotation contrary to was irregular as it was contrary to the threshold matrix.

Hire of Generators

3.193 The above services were procured using a request for quotation and payments made to Jenel Enterprises amounting to Kshs.10,676,642 for the hire of generators and truck transport in Kasarani, Sopa Lodge, Kedong and Soysambu areas for the WRC Safari rally project. However, the request for quotation was used contrary to the threshold matrix. Evidence of the lease of these machines being taken on charge and the rate of their use being verified and documented has not been presented for audit review contrary to Section 162 of the Public Procurement and Asset Disposal Act, 2015 which states that an accounting officer of a procuring entity shall ensure that all inventory, stores and Asset purchased are received, but shall not be used until taken on charge and as a basis for ensuring that all procured items are properly accounted for and put in proper use as intended by the procuring entity.

Hire of Helicopter and Aircraft services

3.194 The payment was made to Albatross Aviation Ltd amounting to Kshs.131,416,184 for the hire of helicopters as indicated in Table 30. However, withholding tax was not deducted from the payments made and no VAT certificate nor tax exemption certificate was attached to confirm that the supplier was VAT exempt. This was contrary to Withholding VAT Guidelines 2014, paragraph 4 states that a supplier who makes taxable supplies in respect of which tax is to be withheld shall issue an invoice showing separately the amount of chargeable VAT.

Table 30: WRC- Safari Rally -Albatross Aviation Payments –

Date	PV No.	Invoice No.	Amount (Kshs)
21 Dec 2020	647	2,883/84 dated 2 Dec 20	2,426,904
22 Feb 2021	878	1580/1606 dated 15 Jan 21	969,100
21 July 2021	1681	2946 of 30 June 21	65,696,180
17 June 2022	2650	No invoice number	50,000,000
17 June 2022	2650	No invoice number	50,000,000
30 July 2019	234	2053-9	12,324,000
Total			**131,416,184**

3.195 Further, full advance payment of Kshs.50,000,000 equivalent to 100% was paid to Albatross Aviation Ltd for the hire of Helicopters contrary to the allowable limit of 20%. In addition, a performance bond equivalent to the advance payment made as required was not presented for audit review. The payments for hired Helicopter(s) were not supported with a journey manifest to show the details of occupants, journey logbooks and helicopter fight hours which could support the amount paid.

Doubtful Expenditure of Car Hire

3.196 For the period under review, WRC paid Kshs.232,906,888 for car hire. A review of the sampled payment vouchers revealed that, for all the vouchers sampled there were no acknowledgement notes that the officers used the cars hired and the journeys covered were not disclosed in the vouchers but only invoices from the service providers indicating the days the cars were used. In the circumstances, it was not possible to ascertain the propriety of the expenditure amount of Kshs.232,906,888.

Provision of 24hrs Medical Ambulances

3.197 A total amount of Kshs.15,126,167 was paid to emergency plus medical services for the provision of ambulance services. The tender was included in the tender invitation dated 24 March, 2020 as tender No. WRC/SR/25/2019 – 2020. However, the tender opening, evaluation and award minutes were not provided for audit verification. Further no professional opinion was provided and therefore the basis of the award of tender and whether the tender was awarded competitively could not be ascertained.

Supply of Control Materials

3.198 A company (MS Eastern African Construction company) was paid Kshs.25,039,118 for the supply of control materials for the period under review. However, there was no signed contract with WRC, letter of acceptance, inspection and acceptance and tender opening minutes to support the tendering process. Therefore, it was not possible to confirm the validity of the payment. This was contrary to Public Finance Management (National Government) Regulations, 2015 and Regulation 104(1) which requires all receipts and payment vouchers of public money to be properly supported by pre-numbered receipts and payment vouchers and shall be supported by the appropriate authority and documentation.

Provision of Safety Signages

3.199 During the period under review, WRC paid Kshs.17,789,226.60 to Cap Imaging Ltd for the provision of safety signages. However, the payment vouchers were not supported by a signed contract with WRC, letter of acceptance, inspection and acceptance, or tender opening minutes thus it was not possible to confirm compliance with the Public Finance Management (National Government) Regulations, 2015 Regulation 104(1) which requires all receipts and payments vouchers of public moneys to be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

Professional Marketing Services

3.200 During the period under review, WRC paid Professional Marketing services of Kshs.62,405,174 without proper supporting documentation contrary to Public Finance Management (National Government) Regulations, 2015 Regulation 104 (1) which requires that all receipts and payments vouchers of public money be properly supported by pre-numbered receipts and payment vouchers and shall be supported by the appropriate authority and documentation.

Lack of Audited Financial Statements

3.201 According to Gazette Notice No. 12089 dated 8 December, 2017 referenced Vol. CXIX-No. 181 under the Ministry of Sports, Culture and the Arts. The WRC Safari Rally was to be managed by

a steering committee and organizing committees. The activities of the organizing committee are funded through the regular government budget on a grant basis and the organizing committee may also receive grants from well-wishers and sponsors to finance any of its planned activities. As per the Gazette notice, the steering committee was supposed to compile and present a report of the event and audited accounts to be submitted to the Cabinet Secretary for Sports and FIA within three months after the conclusion of the event. However, it was noted that WRC did not prepare the financial statements and a report after every event ass required.

Pending Bills

3.202 The World Rally Championship Safari Rally had pending bills amounting to Kshs.550,082,777 as of 30 June, 2023 as per **Appendix 1**. However, an amount of Kshs.173,809,124 did not have details of what the payables related to. In these circumstances, the authenticity of the pending bills cannot be verified. Further delays in settling these bills continue to attract penalties and interest.

Lack of Staff Establishment

3.203 There was no staff establishment and human resource needs assessment and therefore, I could not establish whether the staff on board are in line with staff establishment and activities of the WRC

Recruitment of Staff

3.204 Since the inception of WRC, the project has been recruiting secretariat staff without proper career guideline progression. Further, it was noted that recruitments were not advertised as required by the Public Service Commission and therefore we could not establish how employees of WRC were recruited, selected and appointed into their respective positions they are currently holding.

Irregular Engagement of Volunteers

3.205 A review of records revealed that WRC engaged volunteers to assist in their events. However, there was no evidence that proper recruitment processes were dully followed and no contracts for volunteers who were paid through various cheques amounting to Kshs.21,000,000 without having been recruited as per Public Services Guidelines were provided for audit review. Further, no evidence of time sheets that indicated their engagements with WRC and that they worked for 20 days as per the payments.

International Amateur Athletics Federation (IAAF) Under 20 Event

Background

3.206 The Government of Kenya through the Ministry of Sports, Culture and Heritage presented a bid to host the World U20 championships, Nairobi 2020. This was after the Government; Athletics Kenya and the World Athletics signed the Event Organization Agreement (EOA) on 14 July 2018. The EOA holds the government responsible for organizing and delivering a world-class event on behalf of the World Athletics, (EOA Clause 4 Page 9 attached Annex 1). The event dates were proposed to be 30 June – 5 July, 2020 according to the EOA.

3.207 Following the successful bid, the Cabinet Secretary established a steering committee and organizing committee (the Secretariat) vide a Gazette Notice No. 1911 of 1 March, 2019. Both the committees were supposed to serve a term of the period of one (1) year and eight (8) months effective from 1 January, 2019.

3.208 The mandate of the steering committee was; (a) to ensure conformity with the best high-level organizational standards for hosting the World Athletics Under Twenty Championships Nairobi 2021; and (b) to provide policy guidance to the Organizing Committee. The Organizing Committee was to be responsible for the organization and co-ordination of all the activities relating to the World Athletics Under Twenty Championships Nairobi 2021.

3.209 The event was rescheduled from earlier proposed dates and was held from 17 to 22 August, 2021 due to the COVID-19 pandemic. After the expiry of the committees' term, Gazette Notice No. 521 of 28 January, 2021, extended the term of both the steering and the organizing committee from 1 September, 2020 to 22 November, 2021, with the exception of Organizing Committee members specified in paragraph 2(q) to (xx) of the gazette notice whose tenure was from the 1 April,2021 to the 22 September, 2022.

3.210 The Chief Executive officer of the secretariat wrote to the Cabinet Secretary vide a letter ref WA U20/CEO/CON/30 Vol 1(3) seeking an extension of the term of some of the committee members for 90 days from 23 November, 2021 to 20 February, 2022. The request was granted by the Cabinet Secretary vide letter Ref SDSD 9/22 Vol 1 extending the term to 30 November, 2022.

Irregular Extension of Term of Office

3.211 The gazette notice specified the tenure of the committees to end on 22 November, 2021 three months after completion of the event. However, the term of the office was extended through a letter instead of a gazette notice which established the secretariat and its functions.

Irregular Over Expenditure

3.212 The IAAF U20 had approved a budget of Kshs.1,361,418,450. However, the secretariat incurred an additional expenditure of Kshs.747,406,329.20 which had not been budgeted and was later paid as pending bills contrary to Section 53(8) of the Public Procurement and Asset Disposal Act,2015. Further the payments were done after the mandate of the Secretariat had expired.

Proposed Remodeling of Offices of IAAF U20 Secretariat

3.213 Following the bid by Kenya to host the IAAF World Under 20 Championship and the signing of the Event Organizing Agreement for the same to be held in Nairobi in 2020, The Cabinet Secretary appointed the organizing committee vide Gazette Notice No1911 dated 1 March, 2019. The operation premise was identified to be in Kasarani Sports Centre vide minutes of the organizing committee of IAAF World U20 held on 3 April, 2019. The Organizing Committee (OC) operated in temporary offices allocated at Gate 2 and that they have been allocated spaces at Gate 2 and 3.

3.214 The chief executive officer requested the State Department of Public Works to prepare the bill of quantities for remodelling of the office space provided for Kasarani Sports Centre vide letter ref WA/U20/PROC/19/VOL1. The Public Works responded and submitted bill of quantities and estimates amounting to Kshs.33,678,649.

3.215 The procurement method used to procure for the works was restricted tendering. The prequalified list was obtained from the Ministry of Public works for considerations with 10 firms on 28 October, 2020.Invitation to the firms was done on 4 November,2020 and tender opening was done on 13 November, 2020.The evaluation committee was appointed vide letter referenced 18 November, 2020 and the tender evaluation was done on 4 December,2020 and the regret letters as well as the notification to successful bidder were sent on 4 December, 2020.

3.216 The winning bidder was M/S Session Blue Contractors at contract sum of Kshs.34,000,000. The contract was to commence on 28 December, 2020 with the contract period of 12 weeks, with expected completion date on 22 March, 2021.

Unbudgeted Expenditure on Remodeling of Offices, Media at Kasarani Main Stadium

3.217 Review of the secretariat budget revealed that there was no budget provision for the renovation and remodelling of the secretariat offices contrary to Section 53 of the Public Procurement and Asset Disposal Act,2015. The secretariat incurred an expenditure of Kshs.34,000,000 without a budget provision of the same.

Procurement of Communication Devices and Laptops

3.218 The secretariat procured communication devices such as laptops, tablets and mobile phones for the local organizing committee to enhance preparation of the event. Safaricom Limited was awarded contract to supply mobile phones and tablets amounting to Kshs.11,811,349 while Dignity traders supplied laptops at a contract sum of Kshs.9,287,069. The laptops were 25 and 15 MacBook pros while Safaricom supplied 35 Samsung galaxy ,10 IPhone and 7 IPads. However, the items were not taken on charge contrary to Section 162(1) of the Public Procurement and Asset Disposal Act, 2015 which requires an accounting officer of a procuring entity to ensure that all inventory, stores and Asset purchased are received, but not be used until taken on charge and as a basis for ensuring that all procured items are properly accounted for and put in proper use as intended by the procuring entity.

3.219 The secretariat also directed that all ICT equipment's issued to respective personnel during the championship to be sold to them at discounted prices vide memo WA U20/FA/19 VOL II of 14 September, 2022. This was contrary to Section 166 of the Public Procurement and Asset Disposal Act,2015. In the circumstances, the expenditure value for money for the expenditure of Kshs. Kshs.21,098,418 could not confirmed.

Renovation of Moi International Sports Center Kasarani Centre in Preparation of The IAAF World Championship

3.220 The local organizing committee required that the stadium (Moi International Sports Center, Kasarani) and its environments to be given facelift and adjustments to make it compliant with IAAF standard. The Management and the chair of the Sports Kenya Board Infrastructure Committee identified, mapped out and budgeted the areas as in Table 31.

Table 31: IAAF Standard Budget

No	Facility Facelift	Amount (Kshs.)
1	Warm Up	32,300,000
2	Main Stadium	124,240,690
3	Indoor Arena	15,000,000
4	Pump House	2,560,000
5	Stadion Hotel	22,000,000
6	Plumbing Works	14,838,028
7	Equipment	3,200,000
8	Security	33,012,500
9	ICT equipment's	85,393,734
	Total Amount	**332,544,952**

3.221 Review of the records provided for audit revealed that, the total budget of Kshs.332,544,952 was directly disbursed to Sports Kenya. However, the following observations were made:

Splitting of Contracts to Perform Supply, Delivery, and Installation of Parking Lights

3.222 The value of works to supply and deliver the parking lights amounted to Kshs.9,827,707. However, Sports Kenya issued four (4) quotations to five (5) companies as shown in Table 32:

Table 32: Splitting of Contracts – IAAF Under 20

Client	Description of Works	Quotation No.	Amount (Kshs)
Fedha Kenya Ltd	Supply, Delivery Installation of Parking Lights	SK/QU20/002/ 19-20	2,665,500
Brism Ltd	Supply, Delivery Installation of Parking Lights	SK/QU20/001/ 19-20	2,221,050
Coddays Enterprises	Supply, Delivery Installation of Parking Lights	SK/QU20/003/ 19-20	1,086,100
Romany Construction	Supply, Delivery Installation of Parking Cables	SK/QU20/045/ 19-20	1,288,000
Delta Star Engineering Services Ltd	Supply of Street Lights (Gate 12 to 2)	SK/QU20/004/ 19-20	2,567,057
	Total		**9,827,707**

3.223 In the circumstances, it would appear that the contracts were structured in a way to use quotations to avoid competitive procurement process contrary to Section 54(1) of the Public Procurement and Asset Disposal Act, 2015.

Proposed Construction of a Police Post and Installation of Lifts

3.224 Part of the development budget of Kshs.332,544,952 was towards renovation of Moi International Sports Center Kasarani in preparation of the IAAF world and included a construction of police station, and installation of lifts, which were done and paid for by Sports Kenya.

3.225 Tender Advert for two (2) tenders was put up on 26 February, 2020 in the standard newspaper to be received on or before 12 March, 2020 with details as shown in the Table 33 below:

Table 33: Tender Adverts – Police Post

Tender adverts – police post

Tender No	Tender Name
SK/TU20/010/2019-2020	Proposed Construction of a police Station
SK/TU20/004/2019-2020	Supply, Delivery, Installation, Testing and commissioning of Lifts installation works at MISC

3.226 Tender opening committee was appointed on 5 March, 2020, by the Director General vide letter ref SK/PPAD/426/Vol III (189). The Table 34 shows analysis of the firms that responded.

Table 34: Tender Response - Police Post

Tender No.	Tender Name	No of Responsive Firms
SK/TU20/010/2019-2020	Proposed Construction of a police Station	20
SK/TU20/004/2019-2020	Supply, Delivery, Installation, Testing and commissioning of Lifts installation works at MISC	5

3.227 Tender opening was done on 12 March, 2020, While the evaluation was done between 13 March, 2020 and 18 March, 2020. However, review of the evaluation report revealed that there were no experts from Public Works during the tender evaluation process as required by Procurement Manual for Works 4.4.1. Failure to have experts in the evaluation process results to erroneous bill of quantities, which may lead to substandard works and hence loss of public funds. Further, physical verification of the lift revealed that it was already in use. However, the following variances between the BoQ and works done were noted in Table 35.

Table 35: Tender Variance - Lifts

Works as per the BoQ	Works done
The lift was to have 4 stops, up to 3rd floor	The lift had 3 stops, up to 2nd floor
The lift was to fit 8 persons	The lift fitted 4 persons
The lift was to have a VIP red carpet	It had marble tile floor
There was to be a thumb/ handprint reading capability	Not implemented

3.228 In addition, physical verification of the police station revealed that the entrance of the station had plaster finish instead of a red oxide finish as specified in the BoQ. In the circumstances, Sports Kenya may have paid for services not rendered.

Unauthorized Change of Motor Vehicles Specification

3.229 The Principle Secretary, Ministry of Sports on 16 March, 2020 wrote to Head of Public Service seeking authority to procure vehicles for World Under-20 Championship. In the letter ref: SDSD9/60 VOL 1, it was stated that the committee required five (5) motor vehicles whose estimated cost was Kshs.25,000,000. This was supported by a copy of the approved budget. On 27 March, 2020, a letter from the Head of Public Service Ref: OP/CAB1514 granted authority to the Ministry to procure the five (5) motor vehicles.

3.230 A review of the approved budget sent to the Ministry of Transport revealed that the five (5) vehicles to be procured were 2 corollas, one 4x4 vehicle, one van and one minibus. However, on examination of payment vouchers and physical verification, it was observed that 4 vehicles including a Toyota Prado, 1 double cabin pickup,1 Toyota Rush and 1 Volkswagen vivo were

purchased at a total Kshs.24,708,971. In addition, correspondence leading to change in the number of vehicles and specifications were not provided. Further, logbooks relating to these vehicles were not provided for audit verification as well as the asset register to confirm the ownership. In the circumstances the amount of Kshs.24,708,971 may not have been used for the intended purpose.

Provision of Transport Services Before signing of a Contract

3.231 The Organizing Committee of World Athletics Under 20 entered into contract with Nguruma Tours and Travel Ltd for provision of transport services for World under 20 championship events on 5 August, 2021 at a Contract sum of Kshs.51,477,900. However, the following observations were made:

(i) On 21 August, 2021, The Director Transport wrote a memo to the Chief Accounting Officer ref; WAU20C/DT//1/VOL23 requesting for payment for transport Service provider for pre-event deployment of busses, vans and lorries.

(ii) A review of the invoices and payment vouchers revealed that transport services were offered before the contract agreement was signed contrary to Section 136 of Public Procurement and Asset Disposal Act,2015 and Regulation 166(1) of Public Procurement and Asset Disposal Regulations, 2020. Analysis of the invoices is as shown in Table 36.

Table 36: Transport Services – IAAF Under 20

Invoice No.	Date of Provision	Days Before Contract
3097	3 to 9 August, 2021	2
3040	1 to 3 July 2021	35
3078	28-31 July, 2021	8
3079	29 July, 2021	7
3080	11 June-3 August 2021	54
3091	11 July-24 August 2021	24
3136	3 to 24 August, 2021	2
3191	29July to 27 September, 2021	7
3077	27 July-1 August 2021	9
3053	15-18 July, 2021	20
3054	15-18 July, 2021	20

Overpayment for Volunteers Allowances

3.232 The IAAF U20 Secretariat made a provision for volunteers in the budget. It recruited a number of volunteers drawn from various entities to assist in various departments during the championships. An amount of Kshs.13,228,000 was paid after raising an internal memo on 21st August, 2021 vide ref WA U20/V/15 Vol 1.

3.233 Review of the payment voucher showed that it had no reference number, and not all listed Volunteers had signed against their names and amount issued. In addition, the total amount paid was more than the budgeted figure of Kshs.6,300,000 by Kshs.6,928,000. Further enquiry revealed that there were no guidelines on how the volunteers were recruited, their terms of engagement and rate of payments.

Legacy Project for World Under 20 Championships

3.234 The IAAF world championship had a budget of Kshs.200,000,000 for the Legacy project for the championship. A legacy project is a specific project or activity that will continue to be associated with the event long after the competition has concluded. The legacy events that were to follow the event had been specified in Section C.7 of the bid application document that was submitted to the IAAF as follows:

a) Development of human capital /capacity in organizing athletics event through training,
b) Annual Kids Athletics programmes through schools,
c) Annual Nairobi City Marathon to include elite and mass participants, and
d) Intercity of Nairobi estates community Athletics with retired athletes to inspire communities and encourage healthy lifestyles for residents through athletics

3.235 After the World Athletics Under 20 competition was over, two legacy projects were started: the refurbishment of the Stadion Hotel in Kasarani Stadium and Making champs of tomorrow by M/s Golazo Right Here Limited.

Refurbishment of the Stadion Hotel

3.236 On 3 December, 2020 the Permanent Secretary approved the request from the Chief Executive Officer of IAAF Under 20 for utilization of Kshs.58,618,209 for the purpose of refurnishing the Stadion Hotel as one of the legacy projects for World Under 20 Championship Nairobi 2021. Further, the Chief Executive Officer of IAAF Under 20 authorized for the transfer of the funds to Sports Kenya for commencement of works.

Irregular Expenditure on Legacy Projects

3.237 The rehabilitation of the Stadion Hotel was not listed as one of the legacy projects in the bid documents that were presented to the IAAF, and no proof was provided to explain the departure from the original planned activities as indicated in the bid materials.

3.238 The user requisition raised on 1 March, 2021 and funds transfer done on 23 March, 2021 to Sports Kenya. The advertisement was done in 16 March, 2021 and the tender opening was done on 26 March, 2021. The tender evaluation committee was appointed on 8 April, 2021 and evaluation undertaken between 12 April and 14 April, 2021. The contract was awarded to Mazen

Royal Furnishers at a cost of Kshs.60,367,300, which was above the available budget of Kshs 58,618,209. The contract was signed on 12 May, 2021 and the completion period was to be 31 August, 2021.

3.239 In a letter dated 12 July, 2022 the Director General of Sports Kenya wrote to the IAAF secretariat requesting for additional funds for extra works undertaken in the hotel. The amount requested was Kshs.17,556,658 and on 27 July, 2022 the Secretariat released an additional Kshs.10,000,000. Therefore, the total amount of Kshs.70,367,300 was irregularly incurred.

3.240 The second legacy programme was awarded to M/s Golazo Right Here Limited at a cost of Kshs.128,775,999 and payments made in eight (8) instalments as detailed in Table 37.

Table 37: Legacy Program - Payments

Date	Payee	Amount (Kshs)
25.08.2022	Golazo Right Here Limited	42,091,197
25.10.2022	Golazo Right Here Limited	7,210,417
15.06.2022	Golazo Right Here Limited	3,000,000
15.07.2022	Golazo Right Here Limited	3,248,000
15.07.2022	Golazo Right Here Limited	6,166,792
25.10.2022	Golazo Right Here Limited	24,880,780
15.07.2022	Golazo Right Here Limited	18,719,437
	Golazo Right Here Limited	23,459,376
	Total	**128,775,999**

3.241 The technical proposal document submitted by the firm revealed the aim of the legacy program is to initiate the discovery and growth and various sports disciplines in schools across various regions in the country as well as foster the young participant's talents being discovered. The legacy programme was to establish the influence of sports in youth empowerment programme across primary and high school students aged between 8-16 years. The aim was to reach 24,000 school going children who will be introduced to various sporting events with all participants being awarded with participation certificates and the best in each discipline being awarded medals.

Lack of Value for Money on Legacy Project

3.242 There were no procurement documents provided to show how the firm was identified and awarded the contract. Further, no terms of reference or progress reports was provided as evidence of work done by the firm. Therefore, there was no value for money on the expenditure spent on legacy programme.

Expenditure Above the Contract Amount

3.243 A review of payment vouchers and invoices revealed that invoices worth Kshs.60,455,950 were prepared and claimed by Nguruma Tours and Travel for payment as per letter Ref. NTT/07/013/22. The invoices were above the contract amount of Kshs.51,477,900. Payment vouchers worth Kshs.61,344, 425 were prepared with Kshs.48,474,950 being paid and Kshs.12,869,475 of Payment Voucher No.508 not paid. There was no explanation on the reasons for incurring the expenditure above the contract sum. Details of the invoices are as shown in Table 38.

Table 38: Tours and Travel Payments - IAAF

Invoice No.	Date of Provision	Amount (Kshs)
3040	1st to 3rd July 2021	243,000
3078	28th-31st Jul 2021	140,000
3079	29th July, 2021	150,000
3080	11th June-3rd Aug 2021	2,891,000
3091	11th July-24th Aug 2021	2,400,000
3130	7th Aug -4th Sept 2021	22,896,500
3136	3rd to 24th Aug, 2021	2,068,000
3191	29th July to 27th Sept, 2021	3,628,500
3077	27th July-1st Aug 2021	300,000
Proforma invoice	50% cost of provision	25,738,950
Total		**60,455,950**

Unsupported Air Travel Expenditure

3.244 The local Organizing Committee incurred expenditure on air travel for officers in and out of the country to a tune of Kshs.5,493,835 whose details are as shown in Table 39.

Table 39: Air Travel Expenditure - IAAF

PV No.	Payee	Description	Amount (Kshs)
108	Tripstart ventures	5 Return air tickets to Mombasa for Michel Rabar, Thomas Mwaka	183,295
52	Ovation Travel	Air Ticket cost for, Jacson Tuwei, Douglas Wakiihuri, Michae Rabar Nairobi to Mombasa	149,670
158	Tripstart ventures	Air Ticket cost for Victor Kipkemoi,David Karuri and Jared Okeyo to poland	1,550,575
16	Afromech Travel	Return Air Ticket to Qatar Doha for IAAF World Athletics Team	2,433,600
107	Ovation Travel	Retun Air ticket to Mombasa for Parliamentary Committee retreat	1,176,695
Total			**5,493,835**

3.245 However, there were no documents provided to support the expenditure of Kshs.5,493,835 such as air tickets and boarding pass relating and therefore the regularity of expenditure incurred was doubtful.

Provision of Services After the Event Date

3.246 Review of the payments details and invoices provided for audit revealed that transport services were extended for a period of more than a month after the event date whereby invoice number 3130 was extended by 13 days from 7 August – 4 September, 2021 and invoice number 3191 was extended by 36 days from 29 July to 27 September, 2021. However, reasons for extension services after the event were not provided.

Procurement of Mobile Toilets and Exhauster Services

3.247 The Management of World Under 20 Championship entered into a contract awith Wonder Joy Party World Limited on 15 July, 2021 for the provision of mobile toilets and exhauster services for Moi International Sports center Kasarani and Nyayo National Stadium Nairobi for 20 days. The requisition from the Director Security and Administration requested the mobile toilets for Kasarani on 12 July,2021.The mode of procurement used was restricted tendering where 9 firms were invited instead of 10 contrary to Regulation 89 (5) of the Public Procurement and Asset Disposal Regulations (2020), which provides that, where restricted tendering is used pursuant to Section 102(1)(b) of the Act, the procuring entity shall invite tenders from at least ten persons selected from the list maintained as provided under Sections 57 and 71 of the Act or otherwise as permitted under Section 56 of the Act.

3.248 Only two firms responded from the nine (9) that were invited and which were Homeland Events and Wonder Joy Party World Limited. The lowest bidder was Wonder joy who quoted Kshs.6,000 per unit of toilet at a total cost of Kshs.12,600,000. However, the firm signed a contract with the World Athletics for Kshs.57,408,400 and was paid Kshs.28,704,200 on 15 September, 2021 via cheque No. 550.It was not clear why the firm was paid in excess of Kshs.16,104,200 of the contract amount.

Approvals on Transition from Kenyatta University Athlete's Village

3.249 The Athletes village was to be initially hosted at Kenyatta University at the Northern part of the University. However, this decision was later abandoned through a Steering Committee meeting of 29 May, 2021 of Min 6/29/05/2021 where the committee resolved that Kenyatta University as an Athlete village was a challenge that compromised the standards of COVID 19. The Local Organizing Committee (LOC) was to proceed and get an alternative accommodation arrangement for the teams and officials to the event. The resolution was backed by a letter Ref: SDSD/9/61 VOL 1 dated 27 May, 2021 from the Principal Secretary to the Vice Chancellor,

Kenyatta University informing him that LOC was unable to co-sign against the proposed clauses of the draft contract and therefore would exercise the rights to close negotiations for the event.

3.250 It is not clear why the Principal Secretary for Sports wrote to the University closing the contract negotiations 2 days before the resolution of Steering Committee meeting of 29 May, 2021.

Procurement of Accommodation Services

3.251 Alternative accommodation arrangements for the teams and officials to the event was to be sought as per Min6/29/05/2021 of the Steering Committee meeting of 29 May, 2021. This was followed by hotel inspections by World Athletics Officials. The accommodation directorate together with the officials from World Athletics conducted a site visit of all official hotels as per the Event Organizing Agreement (EOA) guidelines and the following hotels were selected as shown in Table 40.

Table 40: Hotel Accommodation- IAAF

Hotel	Occupants
Utalii Hotel	Technical Suppliers
Safari Park Hotel	WA family and sponsors
Kenya School of Monetary Studies	Host Broadcasters
Sports view Hotel	Media

3.252 Further, there were hotels that hosted local participants, and which did not require them to conform to the World Athletics Standards. These hotels were contracted by the Local Organizing Committee for the provision of accommodation and conference services.

3.253 A review of payment vouchers revealed that payments amounting to Kshs.341,866,867 were made to various hotels for the local event participants. However, the mode of procurement and selection criteria of these suppliers could not be established.

4.0 SUMMARY OF IRREGULARITIES

4.1 The following irregularities and weaknesses, persons responsible, and corresponding recommendations were identified by the Audit Team.

The summary details on irregularities and recommendation are as shown in Table 41.

Table 41: Irregularities and Recommendation Matrix

	Irregularities and Weaknesses	Amount (Kshs)	Responsibility	Recommendations
1	Lack of annual procurement plan, evaluation bids not recorded in the tender register and lack of contractual agreement between the main contractor and the sub-contractors	NA	Director General Sports Kenya, Principal Secretary and CEOs of WRC and IAAF Secretariat	Compliance with procurement laws
2	Lack of feasibility study reports	NA	Director General Sports Kenya, Principal Secretary and CEOs of WRC and IAAF Secretariat	All future projects must be based on the outcome of a feasibility study report.
3	Failure to provide documents and financial statements (FS) for audit review	NA	Director General Sports Kenya, Principal Secretary and CEOs of WRC and IAAF Secretariat	All documents must be kept in an easily retrievable storage for any future review by the auditors and FS submitted for audit.
4	Kamariny- Interim payments done without supporting documents.	48,536,729	Director General Sports Kenya, Principal Secretary and CEOs of WRC and IAAF Secretariat	All payment to be based on necessary supporting documents.
5	Kipchoge 1- Payments above quantity surveyor's valuation.	52,770,898	Director General Sports Kenya, Principal Secretary	All payments should be based on the Quantity Surveyor's valuation
6	Kipchoge 2- Variation between BoQ and certified amount increased without evaluation of financial appraisal	79,632,390	Director General Sports Kenya, Principal Secretary	Payments should be made based on Evaluation between BoQ and certified amounts.
7	Kinoru- Variation and unsupported payment vouchers	222,778,660	Director General Sports Kenya, Principal Secretary	All payments and variations to be based on necessary supporting documents.
8	Nyayo – Unsupported payments, double payments and payment for undelivered goods	328,017,977	Director General Sports Kenya, Principal Secretary	All payment to be based on necessary supporting documents.
9	Marsabit – Unsupported contract variation, direct payment to sub-contractors, and payment for incomplete borehole drilling	319,630,428	Director General Sports Kenya, Principal Secretary	All payments and variations to be based on necessary supporting documents.
10	WRC - Variation of works and provisional sum not supported, unsupported expenditure, payment for an old generator and unsupplied works.	850,497,586	Director General Sports Kenya, Principal Secretary and CEO, WRC	All payments and variations to be based on necessary supporting documents.

11	IAAF – Unapproved and unbudgeted expenditure, over payments, irregular disposal and unsupported expenditure	927,890,042	Director General Sports Kenya, Principal Secretary, CEO IAAF	Compliance with Public Finance Management Act, and PPAD Act
12	FKF- Denial to be audited	N/A	President and CEO FKF	Enforcement for accountability of donor and GoK funds.
	Total Amount	**2,829,754,720**		

CONCLUSION

4.2 The objectives of the audit were to establish value for money of the public funds used in construction of Stadia and undertaking identified sporting activities, to establish if the Stadia were constructed to the required standards, and to authenticate the procurement process of the firm(s) that were awarded the tenders for Stadia construction and provision of services/goods. The audit team noted that some of the projects had stalled and contractors abandoned the sites owing to large amounts of outstanding payments for completion certificates. Therefore, allocation of additional funding for the remaining works by the Ministry to facilitate the completion of stalled works would ensure realization of value for the money already incurred on the incomplete projects. Further, contractors who did works which are of poor quality must be compelled to carry out remedial works to rectify the anomalies in the affected areas at their own costs.

RECOMMENDATION

4.3 In addition, the irregularities total amount of Kshs.2,829,754,720 should be investigated and all parties responsible brought to account. Further, the Ministry needs to put in place necessary internal controls mechanism to prevent and deter repetition of future mismanagement of sports activities. Building of Sports offices and project teams' capacity building is also necessary for effective service delivery to the citizens.

4.4 The Ministry of Youth Affairs, Creative Economy and Sports should facilitate the audit of the remaining twenty-two (22) stadiums and seven (7) sporting activities under phase 2 of the audit so as to get a complete picture of the state of affairs and assist the Ministry in making an informed decision.

FCPA Nancy Gathungu, CBS
AUDITOR GENERAL

29 December, 2023

APPENDICES

Appendix 1 – Pending Bills as at 30 June, 2022

S/NO.	PAYE	EXPENDITURE DETAILS	INVOICE NO	INVOICE DATE	AMOUNT (Kshs)
1	Achtel Cleaning Solutions Limited	Payment for provision of venue cleaning services and venue maintenance	ACK07072022	7/8/2022	3,300,000
2	Achtel Cleaning Solutions Limited	Payment for provision of venue cleaning services and venue maintenance	ACV06072022	7/8/2022	2,750,000
3	AD Gifts Ltd	Payment for provision of mesh banners, media backdrop, car plates	7475	9/30/2022	2,690,429
4	Alphaepic Holding Limited	Payment for borescope industrial endoscopy	207	6/21/2022	1,682,000
5	Aquamist	Payment for supply of bottled water	90119273	6/17/2022	637,092
6	Atlas Technologies Limited	Payment for provision of services replacement of wireless aces points in the account's office	7/9/2022	7/9/2022	204,160
7	Bessy Vee Limited	Payment for supply and delivery of gift pack and fridge magnet	2306	6/23/2022	2,055,000
8	Bessy Vee Limited	Payment for supply and delivery of A4 envelope, A5 Envelope and DL envelopes	2407	7/24/2022	125,000
9	BetaCom Designs Ltd	Payment for provision of metal pegs, barrier tapes, working gloves and ear plugs	1	06/047/2022	2,229,543
10	Blooming Suites	Payment for accommodation from 20th to 27th June, 2022	17	7/7/2022	3,119,000
11	Bomas of Kenya Limited	Payment for hire and travel & subsistence allowance	SO0903	6/30/2022	200,000
12	CAP Imaging Limited	Payment for provision of various banners flags, pull up banner with pouch, frame banners	116/2022	8/30/2022	4,292,000
13	CAP Imaging Limited	Provision of assorted signs to KICC STAGE	114/2022	7/12/2022	388,850
14	CAP Imaging Limited	Payment for supply and delivery of roll of banners and tear drop banners	115/2022	8/30/2022	1,160,000
15	CAP Imaging Limited	Payment for provision of assorted signs	112/2022	7/12/2022	2,813,650
16	CAP Imaging Limited	Payment for provision of FIA/WRC/HOD door signs and assorted signs	104/2022	6/22/2022	231,000
17	CAP Imaging Limited	Payment for provision of assorted signs	111/2022	6/22/2022	443,100
18	CAP Imaging Limited	Provision of wooden pallets and pegs	105/2022	6/22/2022	2,974,500

S/NO.	PAYE	EXPENDITURE DETAILS	INVOICE NO	INVOICE DATE	AMOUNT (Kshs)
19	Chairmania Events Limited	Provision of hire of tents, flooring, table lounges	2794	6/27/2022	38,144,400
20	Chevedy Agencies	Payment for provision of CCTV at spectator areas, Soysambu finish	2022/28	11/23/2022	2,670,000
21	Chevedy Agencies	Payment for provision of Local Area Network for spectator area, Soysambu finish and sleeping warrior during 2022 WRC	2022/29	11/23/2022	2,700,000
22	Chiqo Mega Solutions	Payment for purchase of branded merchandise	2022/001	6/17/2022	563,500
23	Chiqo Mega Solutions	Payment for provision of branded polo t-shirts	2022/011	7/11/2022	7,285,000
24	Chiqo Mega Solutions	Payment for branded cotton round neck t-shirts	2022/12	7/5/2022	750,000
25	Chiqo Mega Solutions	Payment for branded T-shirts & caps	2022/14	7/5/2022	706,000
26	Crystal margins Limited	Payment for provision of billboard rental	CML271	6/29/2022	3,735,200
27	Data Core Systems	Payment for provision of fibre works and support services for WRC Rally 2022	3611	7/27/2022	575,824
28	Dimension Global Communication	Provision of developing digital Asset services	2067	5/31/2022	700,000
29	Elite Sounds	Payment for full payment for provision of audio visual, lighting generators during WRC rally	ESL/INV/00524	6/12/2022	43,335,400
30	Elite Sounds	Payment for provision of crowd barriers, LED screens, Indoor public address and generator	ESL/INV/00573	8/4/2022	3,973,000
31	Elite Sounds	Payment for provision of 65LED TV with stand cables and accessories used during WRC Rally	ESL/INV/00576	6/14/2022	54,000
32	Elite Sounds	Payment for provision of outdoor public address system in Kisumu and Kakamega	ESL/INV/00798	12/15/2022	796,000
33	Elite Sounds	Full payment for provision of rally ramp services during 2022 WRC Safari Rally	ESL/INV/00649	11/10/2022	3,375,600
34	Emergency Plus Medical Services	Provision of medical ambulances services during Koroga	32528	10/26/2022	510,000
35	Emergency Plus Medical Services	Payment for provision of medical ambulances services during WRC Event	32527	10/26/2022	76,200
36	Enashipai Resorts and Spa	Payment for accommodation from 23rd to 26th June 2022	84162	6/29/2022	1,068,950
37	Far East Connections	Full payment for provision of rally ramp services during 2022 WRC Safari Rally	6/10/2022	6/10/2022	1,219,636
38	Hotel Chambai	Payment for provision of accommodation on single basis half board from 23rd to 26th June 2022	031/2022	6/30/2022	195,000
39	ICEA Lion General Insurance	Payment for provision of travel insurance to officers	24436378	5/10/2022	316,458

S/NO.	PAYE	EXPENDITURE DETAILS	INVOICE NO	INVOICE DATE	AMOUNT (Kshs)
42	Ideal Sanitation	Payment for hire of nineteen porta loos at the service park from 200th to 27th June 2022	1233	9/20/2022	2,598,400
44	Ideal Sanitation	Provision of trailer units and porta loos	1191	6/29/2022	5,852,400
45	Ideal Sanitation	Payment for hire of mobile toilets	1234	9/20/2022	11,017,000
46	Ideal Sanitation	Payment of provision of mobile toilets during WRC Safari Rally 2022	1193	6/29/2022	1,817,000
47	Jamkell Enterprises Ltd	Provision of camping tents for five days during 2022 WRC Safari Rally	2022/07/32	6/29/2022	7,700,000
190	Joleen Traders Limited	Payment for interim Certificate No 6. Builders work, air conditioning, Borehole and water tank works, provisional sums	5763	6/30/2021	4,443,593
191	Joleen Traders Limited	Payment for interim Certificate No 7 Builders works appraisal.	5764	7/30/2021	20,893,404
192	Joleen Traders Limited	Payment for interim Certificate No 8. Structural cabling appraisal	5765	7/30/2021	1,791,600
193	Joleen Traders Limited	Payment for interim Certificate No 9. Steel roof structure Addendum	5766	7/30/2021	11,970,938
194	Joleen Traders Limited	Payment for interim Certificate No 10. Steel deck Addendum	5767	7/30/2021	2,237,351
195	Joleen Traders Limited	Payment for interim Certificate No 11 DSTV installation and 9 points set up and public address installation and set up	5768	7/30/2021	2,074,439
196	Joleen Traders Limited	Payment for interim Certificate No 12. contraction of kitchen and associated works	5769	7/30/2021	4,900,000
197	Joleen Traders Limited	Being construction of Maimahiu as per the attached	5773	6/20/2022	12,013,743
198	Joleen Traders Limited	Being cabro payment of the scrutineering grounds as per the attached documents		6/20/2021	12,070,500
48	Kenya Motor Sport Federation	Payment for entry fees for Raaji Bharij	WRC2022/013	7/12/2022	62,000
49	Kenya Motor Sport Federation Limited	Payment of entry fees for Maxine Wahome and Steve Mwangi on Nanyuki and MMC Bamba Rally 2022	2022/05	8/31/2022	100,000
50	Kenya Motor Sport Federation Limited	Payment of entry fees for Maxine Wahome and Steve Mwangi	WRC2022/015	11/4/2022	50,000
51	Kenya Motor Sport Federation Limited	Payment of entry fees from Mcrae Kimathi and Jeremiah Wahome	WRC2023/02	2/2/2023	50,000
52	Kenya School of Government	Payment for provision of conference facilities package	SINVC_MSA01290	6/8/2022	52,000
53	Kenya School of Government	Payment for provision of conference services for marshals training on 7th June 2022, 25pax @3300	SINVC_EMB00615	6/3/2022	82,500

S/NO.	PAYE	EXPENDITURE DETAILS	INVOICE NO	INVOICE DATE	AMOUNT (Kshs)
54	Kenya Utalii College	Payment for provision of accommodation on full board from 20th June to 26th June 2022	PCI-H0772	6/30/2022	247,500
55	Kenya Utalii College	Payment for provision of accommodation on full board from 20th June to 26tth June 2022	PCI-H0773	6/30/2022	184,140
56	Kiahiti Enterprises LTD	Payment for provision of supply and deliveries of trophies	220623	6/23/2022	7,022,200
57	KICD	Payment for provision of conference and accommodation	INV-190000001851	6/18/2022	2,355,700
58	KICD	Payment for provision of snacks and water package for 58pax @750 and one day conference hall hire	INV-190000001853	6/18/2022	63,500
59	Kingstock Enterprises	Payment for provision of event monitoring -CCTV at Kasarani SSS, Shakedown and Loldia during 2022 Rally	11/23/2022	11/23/2022	2,670,000
60	Kingstock Enterprises	Payment for provision of Local Service Network at Kasarani SSS, Shakedown and Loldia during 2022 Rally	23/11/2022-1	11/23/2022	2,700,000
61	Laikana Resorts and Lodges	Payment for provision of accommodation on half board for 6pax @ksh.8000 and 1 pax @ Ksh 8,000	6/18/2022	6/18/2022	139,000
62	Lithotec Print Solutions Limited	Payment for supply and delivery of bottled water	050	6/22/2022	1,838,600
63	Media World Ventures	Payment for provision of event monitoring -CCTV at spectator areas during 2022 WRC Safari Rally	2789	6/29/2022	2,670,000
64	Mint Glint Media	Payment for photography services	24/2022	11/14/2022	96,000
65	Mint Glint Media	Payment for photography services	000070	2/21/2022	32,000
66	Mint Glint Media	Payment for photography services for seven days during the greening legacy project	INV000054	1/19/2022	224,000
67	Mint Glint Media	Payment for photography services	25/2022	2/24/2022	32,000
68	Motor atrep	Payment for provision of mechanical parts for repair and parts replacement	INV-139	7/1/2022	869,594
69	Motor atrep	Payment for provision of mechanical parts for repair and parts replacement	INV-158	9/28/2022	506,050
70	Motor atrep	Payment for provision of mechanical parts for repair and parts replacement	INV-192	10/7/2022	693,494
71	Motor atrep	Payment for provision of mechanical parts for repair and parts replacement	INV-168	9/5/2022	683,008

S/NO.	PAYE	EXPENDITURE DETAILS	INVOICE NO	INVOICE DATE	AMOUNT (Kshs)
75	Motor atrep	Payment for provision of mechanical parts for repair and parts replacement	INV-184	9/2/2022	939,600
77	Motor Atrep	Provision of specialized mechanical services for 4 Ford Fiesta	INV-210	11/30/2022	1,970,260
78	Motor Atrep	Provision of repair & maintenance of rally car	INV-198	11/8/2022	348,696
79	Motor Atrep	Provision of mechanical repair and services maintenance	INV-199	11/8/2022	116,000
80	Nest Boutique Hotel Limited	Provision of catering services	TNBH/0622/007	6/21/2022	67,400
81	Nest Boutique Hotel Limited	Provision of catering services	TNBH/0622/012	6/21/2022	144,300
82	Nest Boutique Hotel Limited	Provision of catering services	TNBH/0622/006	6/28/2022	75,900
83	Nest Boutique Hotel Limited	Provision of catering services	TNBH/0622/005	6/28/2022	140,200
84	Nest Boutique Hotel Limited	Provision of catering services	TNBH/0622/011	6/28/2022	102,500
85	Nguruma Tours and Travel	Payment for air ticket for officials going to Paris and Monaco	3678	1/25/2022	2,049,960
86	Ngurumah Tours and Travel	Payment for air ticket for official travelling	3672	30052022	138,300
87	Niftily Knit Technology Limited	Payment for provision of structured LAN at service park area	024	1/19/2023	2,800,000
88	Ole Sereni	Provision of accommodation on 27th June 2022 for 6 pax @ Ksh.15,730	20955	6/28/2022	94,380
89	Olija Enterprises	Payment for supply of branded caps	112	6/17/2022	142,500
90	Olija Enterprises	Payment for branded caps and branded shirts	113	7/7/2022	5,575,000
91	Olija Enterprises	Payment for purchase of branded caps	114	7/18/2022	475,000
92	Pan African Heart Foundation	Provision of RT-PCR testing at Service Park	2021000907	7/9/2021	4,500,000
93	Pan African Heart Foundation	Provision of RT-PCR testing at Lake Naivasha	2021001007	7/10/2021	3,600,000
94	Pathologists Lancet Kenya	Provision of PCR test to 23 navigators and rally officials who went to Tanzania	C.347878	8/10/2021	152,927
95	Pelsom Enterprises Limited	Payment for provision of printing services	1017	6/27/2022	2,278,750
96	Pelsom Enterprises Limited	Payment for provision of printing services	1018	6/27/2022	5,065,150
97	Pelsom Enterprises Limited	Provision of hired handheld digital portable radios	1016	6/27/2022	2,427,700
99	Peppercorn Holiday Resort	Payment for provision of accommodation on half board from 23rd June to 25th June 2022	905220079	7/1/2022	607,500

S/NO.	PAYE	EXPENDITURE DETAILS	INVOICE NO	INVOICE DATE	AMOUNT (Kshs)
100	Premier Omni Business Enterprise	Payment for assorted items	PROB11007	10/22/2022	203,850
101	Premier Safaris Limited	Payment for provision of air ticket (foreign)	TIN-008339	5/31/2022	1,040,910
102	Premier Safaris Limited	Payment for provision of return air ticket (domestic)	TIN-008288	5/31/2022	39,635
103	Premier Safaris Limited	Provision of return air ticket	TIN200424	27/06/202	1,073,035
104	Premier Safaris Limited	Provision of air ticket (Domestic Travel)	TIN200468	7/4/2022	29,850
105	RBI	Payment to RBI sport to procure timing solutions, result processing, live streaming	1675	4/4/2022	512,000
106	Redkom General Spares	Payment for wheel base measuring tool	5002	6/20/2022	1,948,800
107	SAMCO Holdings Limited	Payment for provision on half board accommodation	44069	6/28/2022	200,801
108	Seelex Designs Limited	Payment for supply and delivery of branded lanyards	0762	3/12/2022	2,070,000
109	Seelex Designs Limited	Payment for supply and delivery of accreditation passes at 500 for 4,100 pcs	0668	10/10/2022	2,050,000
110	Seelex Designs Limited	Payment for supply and delivery of business cards at 50 for 800 pcs	0667	10/10/2022	40,000
111	Smart Concept Enterprises Limited	Provision of door stickers	028/06	6/28/2022	6,956,400
112	Smart Concept Enterprises Limited	Provision of recce cards, rally cars stickers and auxiliary services	027/06	6/27/2022	1,824,500
113	Smart Concept Enterprises Limited	Payment for provision of reconnaissance cards and scrutineering cards	017/5	5/17/2022	105,000
114	Smart Concepts Enterprises	Provision of car stickers	028/6	6/28/2022	1,787,500
115	Stallion Advertisers Limited	Payment for rally car Mitsubishi branding full body wrap during WRC	SA01174	7/5/2023	116,000
116	Stallion Advertisers Limited	Payment for branding for Ford Fiesta	SA0083	7/14/2022	371,200
117	Stallion Advertisers Limited	Payment for Landcruiser branding full body wrap	SA01174	7/5/2022	116,000
118	Stallion Advertisers Limited	Payment for full branding for two Subaru N10 during Nanyuki Rally	SA0084	8/30/2022	237,800
119	Stallion Advertisers Limited	Payment for branding for Ford Fiesta	SA01171	7/5/2022	464,000
120	Stallion Advertisers Limited	Payment for rally car Mitsubishi branding full body wrap during WRC	SA01173	7/5/2022	116,000
121	Supine Solutions Ltd	Provision of laserjet printer and power extension cables	INV/010/022	7/12/2022	329,730

S/NO.	PAYE	EXPENDITURE DETAILS	INVOICE NO	INVOICE DATE	AMOUNT (Kshs)
122	Supine Solutions Ltd	Payment for provision of laptops and laptop bags	INV/013/022	6/16/2022	365,000
123	Supine Solutions Ltd	Payment for provision of laptops	INV/015/2022	9/28/2022	190,000
124	Supine Solutions Ltd	Payment for supply and delivery of security merchandise	INV/014/2022	5/30/2022	39,266
125	Supine Solutions Ltd	Payment for provision of laptops and laptop bags	INV/016/2022	7/12/2022	194,680
126	Symphony Hotel Limited	Payment for provision of accommodation on half board for 6pax @ksh.6,000	70722SY094	7/7/2022	288,000
127	Syroki Enterprises LTD	Provision of staple guns, staple pins, ear plugs and traps	7/6/2022	7/6/2022	1,673,184
128	Totaligent Limited	Provision of car wash services at service park and hire off generator	10032	4/26/2022	580,000
129	Totaligent Limited	Provision of car wash services at service park	10032/1	7/8/2022	1,624,000
130	Trendzs Chain Limited	Provision of tented accommodation	458	6/28/2022	12,155,000
131	Universal Corporate Solutions	Payment for provision of monitoring services (CCTV) at spectator stages park during ARC	INV/2022/28	12/04/202	2,670,000
132	Universal Corporate Solutions	Payment for HP laptop, laptop bag and wireless mouse	INV/2022/32	1/17/2022	184,400
133	Universal Corporate Solutions	Payment for HP laptop, laptop bag and wireless mouse	INV/2022/31	12/9/2022	184,400
134	Universal Corporate Solutions	Payment for HP laptop, laptop bag and wireless mouse	INV/2022/33	6/8/2022	604,800
135	Universal Corporate Solutions	Payment for provision of backpacks for media team	INV/2022/036	7/15/2022	1,330,000
136	Universal Corporate Solutions	Payment for provision of CCTV installation in WRC Tvrally control and rally podium	INV/2022/037	6/30/2022	2,950,000
137	Universal Corporate Solutions	provision of laptops	6/30/2022	6/30/2022	180,000
138	Universal Corporate Solutions	provision of laptops	6/30/2022	6/30/2022	180,000
139	Vertex Corporate Solutions	Payment for executive branded shirts and branded slings bags	009/2022	6/20/2022	5,627,500
140	Vertex Corporate Solutions	Payment for plain double sided identification tags	022/2022	6/17/2022	3,000,000
141	Vertex Corporate Solutions	Payment for plain double sided identification tags	021/2022	6/17/2022	4,225,000

S/NO.	PAYE	EXPENDITURE DETAILS	INVOICE NO	INVOICE DATE	AMOUNT (Kshs)
142	Vertex Corporate Solutions	Payment for provision of Local Area Network at Koroga -Rally Village during 2022 WRC Safari Rally	014/2022	11/14/2022	2,930,000
143	West Wood Hotel	Payment for provision of accommodation for 2 pax for 3 days @11,500 and 8 pax for 1 day @ 9,500	9730	7/5/2022	145,000
144	Wildlife Research & Training Institute	Payment for provision of packed lunches for 1470 pax@1650	000046	6/27/2022	2,425,500
145	Wildlife Research & Training Institute	Payment for provision of accommodation on full board for 26 pax @ Ksh.4,400 for one day	000049	8/27/2022	114,400
146	Wilken Telecommunications ltd	Provision of hired handheld digital portable radios	WTC06069	6/22/2022	6,305,910
147	WRC Promoter	Payment for Branding services for 2022 WRC Safari Rally	4001302996	9/19/2022	771,840
148	WRC Promoter	Payment for Hotel Accommodation Services	4001302756	3/22/2022	524,160
149	Hambufreight Services Limited	Transportation of Rally Cars and Spare parts	INW4566	8/11/2022	517,433
	Subtotal				**376,273,653**
150	Automovers				27,764,390
151	Digital Mara		2041138		752,840
152	Fid Public Relations		2041092		360,000
153	Space Sellers		2052798		135,024
154	Bida Furnished		2052782		35,000
155	Cfao Motors		2052774/5		99,816.39
156	Sterling Technology		2052762		24,998,000
157	Stallion Advertisers		2052736		1,670,400
158	Stallion Advertisers		2052745		116,000
159	Cfao Motors		2072509		475,658.65
160	Totaligent Limited		2072521		240,000
161	Totaligent Limited		2072522		160,000
162	Totaligent Limited		2072524		320,000

S/NO.	PAYE	EXPENDITURE DETAILS	INVOICE NO	INVOICE DATE	AMOUNT (Kshs)
163	Totaligent Limited		2072525		3,200,000
164	Joleen Traders		2072526/7		3,020,157
165	Joleen Traders				12,070,500
166	Joleen Traders				15,236,000
167	Joleen Traders		2072529		1,011,668
168	Joleen Traders				12,013,742
169	Joleen Traders		2072530		2,035,898
170	Stallion Advertisers		2072531		185,600
171	Stallion Advertisers		2072532		92,800
172	Stallion Advertisers		2072533		185,600
173	Stallion Advertisers		2072534		371,200
174	Stallion Advertisers		2072535		92,800
175	Stallion Advertisers		2072536		148,480
176	Kilele Motors		2072546/7		84,680
177	Kilele Motors		2072548		26,970
178	Kilele Motors		2072549		57,884
179	Kilele Motors		2072550		50,692
180	Leo Kenya Merchants		3680357		3,062,800
181	Stardom Hotels		2040171		180,000
182	Nest Boutique		2040173		99,000
183	Kiahiti Enterprises		2040193		240,000
184	Leo Kenya Merchants		3680316		28,543,000
185	Ngurumah Tours		-		2,100,000
186	Stallion Advertisers		-		9,052,524
187	Totaligent Limited		-		240,000
188	Leo Kenya Merchants		2040168		23,200,000

S/NO.	PAYE	EXPENDITURE DETAILS	INVOICE NO	INVOICE DATE	AMOUNT (Kshs)
189	Totaligent Limited				80,000
		Sub-total			**173,809,124**
		GRAND TOTAL			**550,082,777**

Appendix 2: Expert Report

REPUBLIC OF KENYA

MINISTRY OF LANDS, PUBLIC WORKS, HOUSING & URBAN DEVELOPMENT
State Department for Public Works

TECHNICAL SPECIAL AUDIT REPORT FOR:

MARSABIT STADIUM & NYAYO NATIONAL STADIUM, KIPCHOGE KEINO STADIUM & KAMARINY STADIUM, KINORU STADIUM & THE WORLD RALLY CHAMPIONSHIPS SAFARI RALLY PROJECT.

DECEMBER, 2023

EXECUTIVE SUMMARY- EXPERTS REPORT

The Office of the Auditor General vide its letter ref. MOYA/SPSK/SPA/2022/23 (11) dated 13th July 2023, to the Principal Secretary, State Department for Public Works, requested for technical assistance to carry out a special audit on the Infrastructure Projects and Programmes for the State Department for Sports. In response, a team of professionals comprising of Architects, Quantity Surveyors, Structural /Civil Engineers, Electrical Engineers and Mechanical Engineers was appointed.

The Audit Involved ascertaining the implementation status of selected projects and programmes, compliance with contractual obligations, and whether value for money accrued in the implementation of the projects, review of contractual documents, bills of quantities and procurement documents, site physical verifications among other activities.
The exercise was carried out under the following terms of references:

1. Review the feasibility study reports done prior to acquisition of the infrastructural projects and document the gaps identified for implementation and if there was need for the infrastructure projects as per the relevant guidelines, policies and legislation.
2. Review the Bills of Quantities and Architectural designs to ascertain the genuineness of the implementation process and whether the needs of the user and gaps identified by the feasibility studies were addressed and were in conformity with laid down procedure and are in compliance with the laws and other requirements related to sporting infrastructure.
3. Review of the interim certificates issued to ascertain that they capture and include the implemented works on the ground.
4. Ascertain the justification or otherwise for any variation of works if any.
5. Conduct a joint physical verification to ascertain existence, location, status and structural integrity of the infrastructural projects.
6. Document the findings in a report that should include appropriate recommendations. The report should formally submit to the Office of the Auditor General five (5) days after the exit of the meeting for inclusion in the report of the Auditor General on the special audit.

Following the initial entry meeting with the team from OAG held at Kasarani Stadium specific projects were identified in line with the request of the Cabinet Secretary Ministry of Youth Affairs the Arts and Sports.

The identified projects were as listed below:
1. Kinoru Stadium in Meru County – Phase II Works.
2. The World Rally Championships Safari Rally Project in Naivasha, Nakuru County – Service Park and Presidential Pavilion.
3. Kipchoge Keino Stadium in Eldoret, Uasin Gishu County.
4. Kamriny Stadium in Elgeyo Marakwet County.
5. Marsabit Stadium in Marsabit County.
6. Nyayo National Stadium in Nairobi County.

Due to limited time for delivery of the assignment, the professionals were grouped into three teams to undertake the audit of specific projects as per instructions from OAG within the scope therein stated.

The professionals from the State Department of Public Works were teamed as follows:

1. Team 1: Nyayo National Stadium and Marsabit Stadium.

Qs. Mary Gichuki	- Quantity Surveyor (Team Leader)
Eng. Augustine Musuni	- Civil/Structural Engineer
Eng. John Muchoki	-Mechanical Engineer
Arch. Lennah Mwaniga	- Architect
Eng. David Kibet	- Electrical Engineer

2. Team 2: Kipchoge Keino Stadiums and Kamariny Stadium.

Eng. Harrison Kuria	- Mechanical Engineer (Team Leader)
Arch. Benard Rutoh	- Architect
QS. Gilbert Mumba	- Quantity Surveyor
Eng. Audrey Obwanda	- Electrical Engineer
Eng. Henry Muchai	- Civil/Structural Engineer

3. Team 3: World Rally Championships Project and Kinoru Stadium.

Arch. Javan Owino	-Architect (Team Leader)
Qs. Hempstone Machuma	–Quantity Surveyor
Eng. Lameck Mwambi	-Mechanical Engineer
Eng. Mugendi Wilson	- Electrical Engineer
Eng. Job Omoke	-Structural/Civil Engineer

The teams conducted a detailed audit of the projects jointly with OAG officers and recorded the findings as well as recommendations.

The exercise entailed counterchecking the drawings with the contract documents, inspection of the works and counterchecking the designs with the works as implemented on the ground. It also entailed a review of contract and consultancy documents, payment certificates and any variation of the works done so far. The collected data was analyzed and conclusions drawn based on the information availed to the team and the status of the works on the ground.

This report is structured to answer each of the terms of reference, and gives appropriate recommendations for each site.

ABBREVIATIONS AND ACRONYMS- EXPERTS REPORT

A&ID	Architect's and Interior Designer's
Ag	Acting
Arch	Architect
BoQ	Bills of Quantities
C&S	Civil and Structural
Corp	Corporate
OAG	Office of Auditor General
Eng	Engineer
ES	Electrical Services
MAAK	Member of the Architectural Association of Kenya
MS	Mechanical Services
JBC	Joint Building Council
PPOA	Public Procurement Oversight Authority
PhD	Doctor of Philosophy
Prof	Professor
LA	Landscape Architect's
QS	Quantity Surveyor
SD	State Department
SI	Site Instruction
VO	Variation Order

DEFINITIONS- EXPERTS REPORT

Intervention	-Professional advice, remark, or recommendation targeted to remedy the state of disrepair. It has a cost implication.
Consultant	-Refers to any member of the project design and supervision team. This includes the architect, engineer, quantity surveyor, landscape architect, interior designer and other specialists in the building industry
Documentation-	Process of preparing drawings, schedules, specifications and bills of quantities for the purposes of implementation of a building project
Element	-Functional part of a structure constructed from materials and/or components.
Site Location	Drawing used to locate sites, structures, buildings, elements assemblies or components.
Schedule	-Systematic format for repetitive elements or components showing their characteristics and applicability on the building project. It may contain written and/ or drawn information.
Specification	-Description of quality of material and workmanship

1.0 PROPOSED CONSTRUCTION OF MARSABIT STADIUM- MARSABIT COUNTY

1.1. REVIEW OF FEASIBILITY STUDY REPORTS

No feasibility study reports were provided for review.

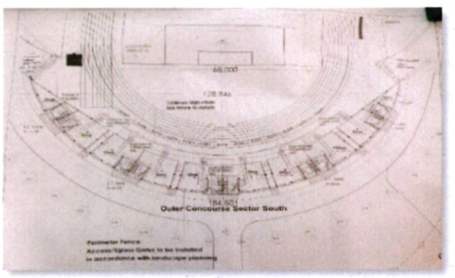
1.2. REVIEW OF DESIGNS & TECHNICAL DOCUMENTS

i. BUILDERS WORKS

PROPOSED CONSTRUCTION OF MARSABIT STADIUM- MARSABIT COUNTY- MAIN WORKS (BUILDERS AND CIVIL WORKS)

Designs and documentation

The Architectural designs provided for review did not fully represent what was implemented on the ground.





Scope of works

A review of the designs provided suggests a change in the scope of works (scale down). The designs indicate construction of shops and washrooms underneath the concrete terraces (see architectural design above versus a photo of completed works). In addition, documentation of the scope of implemented works (as built drawings) was not provided. For this reason, the scope of works tied to this contract could not be conclusively ascertained.

Bill of Quantities

There were several bills of Quantities provided for review:

a. The copy of the original Priced Bills that tendered for the works which were envisaged to be earth terraces. These works amounted to Kshs 295,236,215.06. These Bills of Quantities contained the following

A. Main arena composed of: -
   1. Football pitch
   2. Athletics track
   3. Lawn surround
   4. Water drainage around pitch
   5. Security fence around the main arena

B. Terraces composed of: -
   1. Open terraces
   2. Retaining walls in concrete
   3. Seat risers and pavers

C. External works composed of: -
   4. Pavements
   5. Parking and driveway
   6. Surface water drainage vis a vis
   7. Open drain with grating

8. Open drain type A 800mm wide
9. Underground UPVC drain pipe

D. Civil works composed of: -

1. Site preparations
2. Elevated water tanks Foundations
3. Underground water tank
4. Foul water drainage
5. Septic tank
6. Soak pit
7. Storm water drainage

E. Entrances and Exits composed of: -

1. Culvert and headwall
2. Gates

F. Ticketing and Security rooms

1. Power House
2. P.C and Provisional Sums

There was also a Bill No 7: Dayworks and Schedule of rates and was treated as an actual work item whose total added to constitute the total contract sum.

b. Bills of Quantities that varied the works to concrete terraces and thereby the amount to Kshs 367,003,894.18. this was also contained in a financial appraisal
c. Mechanical Works Bills of Quantities
d. Electrical Works Bills of Quantities

ii. <u>ELECTRICAL WORKS</u>

SUPPLY, INSTALLATION, TESTING AND COMMISSIONING OF ELECTRICAL INSTALLATION WORKS FOR THE PROPOSED MARSABIT STADIUM IN MARSABIT COUNTY

Contract Data
Sub-Contractor: Contemporary Electricals Enterprises Ltd
P.O.BOX 8446 – 00300
NAIROBI
Sub-Contract Sum: Kshs.14,175,251.00

Designs & Tender Documentation
The PC Sum for Electrical Works in the main works tender document was set at Ksh. 1,000,000.00 (Kenya Shillings One Million cents zero only). Electrical installation works Sub- Contract Document for the project tendered at Kshs.14,175,251.00 was provided for review. Electrical Contract drawings were not provided for review. Project priced Bill of Quantities were provided in the project contract document.

Scope of works
The scope of Electrical works as derived in the priced Bills of quantities was:

1. VIP Pavilion Ground Floor (Electrical & Fire Detection Alarm)
2. VIP Pavilion First Floor (Electrical & Fire Detection Alarm)
3. VIP Pavilion Second Floor (Electrical & Fire Detection Alarm)
4. Gate House
5. Pump Room
6. Power distribution – Main LV Switchgear, Ducting & Manholes, Distribution Boards, Consumer Units and Submains Cabling.
7. Lightning Protection System.

Bill of Quantities

Project priced Bill of Quantities were provided in the project contract document for the tendered sum of Kshs.4,175,251.00. However, the PC Sum for Electrical Works in the main works tender document was set at Ksh.1,000,000.00 (Kenya Shillings One Million cents zero only).

iii. MECHANICAL WORKS

PROPOSED MARSABIT STADIUM-SUPPLY, DELIVERY, INSTALLATION, TESTING AND COMMISSIONING OF MECHANICAL SERVICES AND ASSOCIATED SERVICES
TENDER NO.:SK/RT/007/16-17

Designs & Tender Documentation

Hard copies of mechanical designs were provided.
Hard copies of mechanical bill of quantities were provided.

Scope of works

The scope of mechanical works as derived from the mechanical subcontractor bid and drawings was:

1. Sanitary fittings for Five (5 No.) Washroom areas and a paraplegic (disabled) unit
2. Associated pipework (internal plumbing and internal drainage)
3. Portable Fire extinguishers
4. Water reticulation (associated pipe work and an elevated water tank)
5. Field irrigation system

During implementation, the scope seems to have been revised where, drilling and equipping of a borehole was added and the scope aforementioned above scaled down. The documentation for what was supposed to be implemented after scale down was not availed. For this reason, the scope of works tied to this sub-contract could not be ascertained.

Bill of Quantities

Hard copies of mechanical bill of quantities were provided for the sub-contract amount Kshs.14,976,960.00

iv. CIVIL/STRUCTURAL WORKS

PROPOSED CONSTRUCTION OF MARSABIT STADIUM- MARSABIT COUNTY- MAIN WORKS (BUILDERS AND CIVIL WORKS)

Designs & Tender Documentation

Consultants: Otieno Odongo and Partners,
P.O. Box 61502-00200,
NAIROBI.

Structural and Civil works drawings for the project were not availed.

A copy of the priced Bills of quantities was provided. A copy of a blank Bills of Quantities was also provided. The Contract Sum was Kshs.295,236,215.06. The Contract Sum was revised to Kshs.368,198,722.24.

The Contract agreement between Sports Kenya and Comnete Technologies Limited for the Supply, Installation and Commissioning of Synthetic Athletics track and Associated Works for Ruring'u Stadium (Nyeri County) and Marsabit Stadium (Marsabit County) was also provided for review.

Bill of Quantities

A copy of the priced Bills of quantities was provided. A copy of a blank Bills of Quantities was also provided. The Contract Sum was KShs.295,236,215.06. The Contract Sum was revised to KShs.368,198,722.24

1.3. REVIEW OF INTERIM CERTIFICATES

i. BUILDERS WORKS

Payment certificates provided for review were 9no. The total amount certified as per Payment No. 9 is Kenya Shillings Three Hundred Seventeen Million Four Hundred Thousand one hundred fifty two cents fifty six (Kshs.317,400,152.56) only.
This amount does not include amounts paid for Tartan which was paid for separately to a different contractor. Tartan has so far been paid amounting to a total of Kenya Shillings Forty Five Million Two Hundred and Eight Thousand One Hundred Fifty two cents Fifty Six (Kshs.45,208,954.06) only.

Interim certificate no 9 which was the last, did not have back up to enable confirmation of items paid for especially for the ninth payment amount.

ii. ELECTRICAL WORKS

Sub-Contract Sum: Kshs.14,175,251.00

Certificate	Payment Details
1st to 5th Interim Certificates	No valuation for Electrical works included
6TH Interim Certificate	Electrical Works Done by Main Contractor: Ksh.1,960,895.00 (payment for HG PVC ducts for power & concrete surround) Electrical Works Done by Sub-Contractor: Ksh.1,600,000.00 (Paid as a Sum with no backup/valuation Bill of Quantities attached) TOTAL: Ksh.3,560,895.00
7th Interim Certificate	The valuation for Electrical Works still retained as in 6th Interim certificate (Ksh.3,560,895.00) Still No-payment backup for the sum paid for works done by Sub-contractor.
8th Interim Certificate	The valuation for Electrical Works still retained as in 6th Interim certificate (Ksh.3,560,895.00) Still No-payment backup for the sum paid for works done by Sub-contractor.
9th Interim Certificate	No Valuation for Electrical Works was included

Final account for this sub-contract is not attached/not yet done.

iii. MECHANICAL WORKS

ELECTRICAL/MECHANICAL ENGINEERS:
METROENG CONSULTANTS
P.O. Box 55327-00200,
NAIROBI.

PLUMBING & DRAINAGE SUB-CONTRACTORS:
M/S STONEWORTH LIMITED
P.O. Box 632-00300,
NAIROBI.

Sub-Contract amount: Kshs.14,976,960.00
Amount certified to date: Kshs.6,581,180.00

iv. CIVIL/STRUCTURAL WORKS

Interim certificates were provided up to cert No. 9, however certificate No. 9 did not have backups. From the review of the certificate No. 8, which had backup attachments, the following were paid for:

	ITEM	DESCRIPTION	AMOUNT PAID (Kshs)	Remarks
1.	BUILDERS WORKS	Foot Ball Pitch	17,318,420	Natural finish, goal net and goal posts were not paid.
		Athletics Track	13,287,920	Excluding track concreting and tartan finish.
		Lawn surround	12,086,232	Natural finish not paid.
		Water drainage around the pitch	6,195,280	Work done
		Security fence around the main arena	824,100	Work done
2.	EXTERNAL WORKS	Pavements	1,118,530	Work done
		Parking and driveways	5,778,720	Work done
		Surface water drainage	4,949,520	Work done
3.	CIVIL WORKS	Elevated water tank foundations	606,630	Work done
		Underground water tank	3,637,660	Work done

		Foul water drainage	2,195,000	Work done
ITEM		**DESCRIPTION**	**AMOUNT PAID (KShs)**	**Remarks**
		Septic tank	5,336,865	Work done
		Soak Pit	207,000	Work done
		Storm water drainage	18,324,290	Work done
4.	ENTRANCE AND EXITS	Culverts and Headwalls	1,705,700	Work done
		Gates	1,106,350	Work done

Payments for Supply, installation and commissioning of Synthetic tracks.

PAYMENT NO.	**AMOUNT. (Kshs.)**	**DESCRIPTION**
Cert No. 1 Dated 23 July 2021	42,844,827.60	For Supply to Wote, Karatu, Ruring'u and Marsabit Stadium.
Final payment of cert No. 1 Dated 6 August 2021	55,698,275.86	For Supply to Wote, Karatu, Ruring'u and Marsabit Stadium.
Cert No. 2 Dated 23 August 2022	18,842,054.60	For Installation of Tartan at Marsabit Stadium
Final payment of cert No. 2 Dated 19 September 2022	2,093,561.62	For Installation of Tartan at Marsabit Stadium

1.4. JUSTIFICATIONS OF VARIATIONS

i. BUILDERS WORKS - ARCHITECTURAL

No supporting documents (site instructions) were provided for review.

ii. ELECTRICAL WORKS

According to the financial appraisal presented by the consultants, which is herein documented in the minutes of the implementation committee meeting held on 6th April, 2021 (File SK/MS/499, folio 69), the final appraisal amount for Electrical works scope to Kshs.7,076,417.00 (Kenya shillings Seven Million, seventy-six thousand, four hundred seventeen cents zero)

In light of this, no further backup was attached to document the change from the original scope of Kshs.14,175,251.00 to this amended scope was arrived at documenting the omissions and additions herein. Information is required as to the contents of this variation documents and justification for the change.

iii. MECHANICAL WORKS

No supporting documents (interim payment valuation back-ups) were provided for review.

iv. CIVIL/STRUCTURAL WORKS

From the minutes of the Contract implementation team meeting held at Moi International Sports Centre Chairman's boardroom at Kasarani on 5th May 2021, the following variations, resulting from Financial Appraisal were approved.

1. Bills of Quantities provision for Tartan finish was Kshs.40,800,000. This was varied to Kshs.47,457,500 after the award of the Contract to Supply and install of Tartan to Comnete Technologies Limited by Sports Kenya. This varied the Contract by Kshs.6,657,500.
2. Concreting of Athletics track to receive Tartan finish. This had not been provided in the Bills of Quantities. The Concreting works amounted to KShs.22,091,865.

1.5. PHYSICAL VERIFICATION (STATUS)

i. BUILDERS WORKS - ARCHITECTURAL

Through physical verification, the work done on site includes:

A Southern stand (concrete terraces) and athletics track



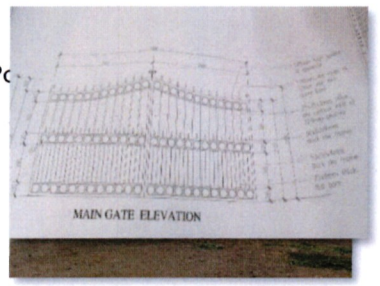


Ticketing booths




Entrance Gate

Po





ii. ELECTRICAL WORKS

On physical inspection, the following was established.

1. Only Conduit provisions from the power house to southern stand and to the pitch arena were done.
2. Power house / generator house - only conduiting, wiring and consumer unit works were done.
3. Ticketing Booths, guard house and gates - only conduiting, wiring and consumer unit works done.
4. Southern Stand - only conduit provisions for lighting & power done. No other electrical infrastructure was done.



Ticketing Booths & Stands

Summary of works not done which were in the original scope that were not implemented on site

1. VIP Pavilion ground floor, first floor, second floor (Electrical & Fire Detection Alarm).
2. Gate house electrical lighting and power.
3. Pump Room electrical works
4. Power distribution – main LV switchgear, distribution boards, consumer units and submains cabling.
5. Lightning protection system.

Of note is that no documentation was availed for the reduction of scope nor site instructions on how the scope was reduced from the original.

iii. MECHANICAL WORKS

Through physical verification, the work done on site was as tabulated below: -

	WORKS DESCRIPTION	STATUS
1.	a. Sanitary fittings for Five (5 No.) Washroom areas and a paraplegic (disabled) unit; b. Associated pipework (internal plumbing and internal drainage.	Only internal drainage pipe points were installed in two (2No.) washroom areas  *Drainage points under the terraces*
2.	Fire protection services (Portable Fire Extinguishers)	Fixing of fire extinguishers was pending.
3.	Water reticulation (associated pipe work, booster pump set and an elevated water tank)	▪ Supply and installation of reticulation pipework was pending; ▪ Nine 9(No.) column bases for the elevated tanks were constructed; ▪ Supply and installation of the booster pump set was pending; ▪ Supply & Installation of the elevated water tank was pending.
4.	Field irrigation system	▪ Installation of field irrigation pipework was done ▪ Installation of pop-up sprinklers was done ▪ Installation of the irrigation pump set was not done
5.	Borehole 	▪ Borehole casing could be seen protruding above the ground on site ▪ The borehole was not equipped

iv. BUILDERS WORK – STRUCTURAL

Through physical verification, the following was observed as on the ground.

	WORKS DESCRIPTION	STATUS
1.	Ticketing booths	Single storey structure, no structural defects noted.
2.	Security/gate house.	Single storey structure, no structural defects noted.
3.	Power house.	Single storey structure, no Structural defects noted.
4.	Reinforced concrete terraces	There were two reinforced concrete (R.C.) terraces namely Southern Terrace and Western Terrace (VIP stand).

5.	Southern Terrace.	The R.C. frame had been done to completion. The terraces were of R.C. risers and steps, supported by R.C. beams and columns. By visual inspection, no structural failures were noted. Walling for the washrooms located below the terraces had not been done. Some structural drawings for these terraces were found on site.
6.	Western Terrace	The R.C. frame to the had not been done to completion. Works had stalled. Remedial works were being undertaken when the works stalled. There was no contractor on site. It was reported that the western terrace was not in the scope of this contract.
7.	Football pitch	Levelling of football pitch was done. The natural grass finishing as specified in the contract document had not been done. Goal posts and goal nets were not in place. The surface drain pipes were in place in the pitch.



8.	Athletics track	An eight lane athletics track was done. Finishing was noted to be of tartan material. In some sections, the tartan was peeling off.



9.	Lawn surround	Planting of natural grass specified in the contract document had not been done.



10.	Water drainage around the pitch	Open drains with grating had been done around the playing field.



11.	Chain link and barbed wire fence	A fence of chain link and barbed wire with precast concrete poles had been done around the main arena. There were 4no. gates at various sections along the fence.



Security fence around the field and open drain covered with precast concrete gratings.

v. CIVIL WORKS

	WORKS DESCRIPTION	STATUS
1.	Pavement	Walkways along the driveways and parking areas have been done using 600mm x 600mm x 50mm precast concrete paving slabs.



Drive way, walkway and open drain channel

2.	Parking and driveways	Driveways and parking areas in the stadium have been done to compacted murram finish.



3.	Surface water drainage	Open drains have been done around the field. Some sections of the open drain have been covered with pre-cast concrete slabs with slots.



Open drainage channel. Note: Deposition of soil material

4.	Storm water drain	An open storm water drain along the driveway around the field was done. Some sections covered with mild steel channel gratings to allow for passage at the roadway sections leading into the playing field was done. Drains have also been done along the paved walkways.
5.	Culvert and headwall	A 600mm diameter culvert was done to drain water from the stadium to a box culvert drain for the adjacent road within

Marsabit town. Dumping of refuse materials in the box culvert was noted. This was likely to affect the effective drainage of water from the stadium leading to flooding in the field.



Culvert drain from the field.
Note: Dumping in the road box culvert.

6.	Foul water drainage, septic tank and soak pit	Sewer lines and manholes have been done around the field. The sewer lines were done to drain towards a septic tank located within the stadium. A soak pit located adjacent to the septic tank was done.



7.	Elevated water tank foundations	Bases for elevated water tank were done. Some corroded anchor bolts were noted but covered by grass. It was also noted that nine bases and stub columns were tied up by a ground beam. Details for the foundation structure and the water tank tower were not available.
8.	Underground water tank	A rectangular water tank was constructed. The overall dimensions for the tank was 7.9m x 7.4m x 3.4m depth

1.6. FINDINGS

i. BUILDERS WORKS – ARCHITECTURAL

1. The builders work physically appears of reasonably good workmanship. Unfortunately, due to lack of maintenance, the works have rapidly deteriorated.
2. Due to lack of proper documentation provided, it is difficult to ascertain what was included in the tendered scope and subsequently whether the scope was carried out in to completion.
3. A completion certificate was issued by the lead consultant ascertaining that the contractor completed the works.
4. The tendered contract was for a period of 8 (eight) months from the date of mobilization. There was no documentation provided to support any further extension of the contract period from the initial period.

ii. ELECTRICAL WORKS

1. Of note is that no documentation was provided for reduction of scope / site instruction on how the scope was reduced from the original contract.
2. No electrical drawings were provided for review and analysis on the scope.
3. As inspected on site, only conduit works have been done and minor cabling works & consumer units only for gate house, power house and ticketing booths.
4. The electrical infrastructure on site is not sufficient to service the stadium.

5. According to the financial appraisal presented by the consultants, the final appraised amount for Electrical works scope was Ksh.7,076,417.00 (Kenya shillings Seven Million, seventy-six thousand, four hundred seventeen cents zero).
6. In light of this, no further backup was attached to document the change from the original scope of Kshs.14,175,251.00 to this amended scope was arrived at documenting the omissions and additions herein. Information is required as to the contents of this variation documents and justification for the change.

iii. MECHANICAL WORKS

1. From the review of the mechanical works done and interim payments provided, it shows that, the mechanical subcontractor (M/s Stoneworth Ltd) scope was scaled down to supply of the elevated tank only. Field irrigation pipework, sprinklers and borehole works were done by the main contractor.
2. The borehole drilling works cannot be ascertained, because the borehole development report was not provided. The documentation from National Environmental Management Authority (NEMA) and Water Resources Authority (WRA) authorizing the implementation of these works was also not provided.
3. Elevated water tank tower column bases were done by the main contractor but the shop drawings for the elevated tank which guided the construction of these bases were not availed.
4. The amount certified was in favour of the Main Contractor - M/S Benisa.
5. The amount certified was 100% for hydrogeological survey and 90% for drilling and equipping of the borehole as per 7th interim certificate dated 23rd July, 2021.
6. The field irrigation pipework and sprinkler works were not paid.
7. There were no washrooms in the stadium.
8. There was no running water in the stadium.

iv. CIVIL/STRUCTURAL WORKS

1. Additional concreting works to receive Tartan finish was done. This had not been provided for in the Bills of Quantities.
2. Works for the football pitch and lawns were not fully done; grass finish was yet to be done.
3. The builders work and civil works physically appears of reasonably good workmanship. However, due to lack of maintenance, the works have deteriorated.
4. Interim payments availed up to certificate No. 9. There is no Final Account provided.

2.0 PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM

2.1 REVIEW OF FEASIBILITY STUDY REPORTS

No feasibility study reports were provided for review.

2.2 REVIEW OF DESIGNS & TECHNICAL DOCUMENTS

I. BUILDERS WORK

PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM – BUILDERS WORKS

Designs and documentation

Architectural drawings of the refurbishment works were availed for review. Soft copies of the Structural drawings for the works were availed. The priced Bills of quantities provided. Additionally, a blank copy of the same was provided.

Scope of works

The drawings included the following design scope: -

1. Anti-doping area - reception, 2 no. sample taking areas, 2 no. WC's and 2 no. showers.
2. 4 no. player changing rooms. 2 on either side of gate no. 9.
3. Refurbishment and extension of VIP lounge on 3 4 levels (ground + 3)
4. Public toilets on one side of gate no. 8.
5. Public toilets on one side of gate no. 6.

PROPOSED EXTENSION OF WESTERN WING RESTAURANT

Designs & Tender Documentation

Structural drawings for the works were not availed.

A priced Bills of quantities was provided.

PROPOSED EXTENSION OF EASTERN WING RESTAURANT

Designs & Tender Documentation

Structural drawings for the works were not availed

Bills of Quantities

Bills of quantities availed for review for the contract "Proposed Refurbishment of Nyayo National Stadium" were: -

A. Original blank Bills that tendered for the works amounting to Kenya shillings 325,829,431.00. The original priced Bills of Quantities was not availed. These Bills of Quantities contained: -

1. Particular preliminaries
2. General preliminaries (Indicated as particular preliminaries in the grand summary)
3. Office block extension
4. VIP Pavillion
5. Changing rooms and office
6. Office block
7. Public Toilet
8. Office block and Toilets
9. Painting and
10. Provisional sums

B. Final account Bills for the works after completion. The works were completed at a final amount of Kenya shillings 324,343,957.87. These final bills contained extra items as follows: -

a. Additional works amounting to Kshs.14,092,108.60
b. Fluctuations amounting to Kshs.20,196,123.19
c. Demolitions amounting to Kshs.425,000.00
d. Claims (contractual) amounting to Kshs.23,843,310.88
e. Claim (interest) on delayed payment amounting to Kshs.5,317,237.17.
f. Entrance gates and ramps
g. New pavilion

These amounts for the extra items were contained in the final figure aforementioned.

However, the site instructions that introduced these works into the contract were not availed for review.

C. Original priced Bills of quantities for the proposed Extensions to the swimming pool facilities at Nyayo Stadium Nairobi – Western wing restaurant. These works were tendered at Kshs.32,704,930.This composed of The following: -

h. Demolitions
i. Floor beds
j. Foundations
k. Building substructure
l. External and Internal walls
m. Suspended slabs
n. Roofs
o. Frames
p. Building Superstructure
q. External and internal openings
r. Balustrades
s. External and internal wall finishes
t. Finishes – Floor, stair, ceiling and roof
u. Building Services – Builders works in connection with mechanical works
v. Electrical installations - Builders works in connection with Electrical works
w. P.C and Provisional sums.

The area covered by these works on the ground is 72Sm while the BOQ indicated 237Sm and 116Sm

II. ELECTRICAL WORKS

SUPPLY, INSTALLATION, TESTING AND COMMISSIONING OF ELECTRICAL INSTALLATION WORKS FOR THE PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM

Contract Data

Contracts/Sub-Contracts containing Electrical Services Works. There were the following sub-contract documents:

SUPPLY, INSTALLATION, TESTING AND COMMISSIONING OF LIFT INSTALLATION WORKS AT NYAYO NATIONAL STADIUM

Tender No. SK/027/2017-2018
Contractor:
Top Choice Surveillance Ltd
P.O.BOX 1218 – 00618
NAIROBI
Contract Sum: Kshs.20,258,833.00

PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM - STRUCTURED CABLING AND ELECTRICAL INSTALLATIONS.

Sub - Contractor:
Markem Management Limited
P.O.BOX 13696 – 00800
NAIROBI
Sub - Contract Sum: Kshs.98,940,000.00

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM, NAIROBI: TENDER NO. SK/RT/001/2016-2018.

There was a PC Sum for Electrical Works set at Ksh.1,500,000.00 (Kenya Shillings One Million Five Hundred Thousand Cents Zero Only)

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM – WESTERN WING RESTAURANT TENDER NO. SK/RT/002/2017-2018.

There was a PC Sum for Electrical Works set at Ksh.3,200,000.00 (Kenya Shillings Three Million Two Hundred Thousand Cents Zero Only)

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM – EASTERN WING RESTAURANT: TENDER NO. SK/RT/003/2017-2018.

There was no PC Sum for Electrical Works

Designs & Tender Documentation

SUPPLY, INSTALLATION, TESTING AND COMMISSIONING OF LIFT INSTALLATION WORKS AT NYAYO NATIONAL STADIUM.
The drawings for the contract were provided for review (shop drawings & lift shaft at the VIP Pavilion).

PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM - STRUCTURED CABLING AND ELECTRICAL INSTALLATIONS.

The drawings for the contract were provided for review (VIP pavilion, Main LV Switchboard & sub-boards, changing rooms and public toilets).

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM, NAIROBI: TENDER NO. SK/RT/001/2016-2018.

Contract document provided for review. Drawings not provided for review.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM – WESTERN WING RESTAURANT: TENDER NO. SK/RT/002/2017-2018.

Contract document provided for review. Drawings not provided.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM – EASTERN WING RESTAURANT: TENDER NO. SK/RT/003/2017-2018.
Contract document provided for review. Drawings not provided.

Completion/Handing over certificates

SUPPLY, INSTALLATION, TESTING AND COMMISSIONING OF LIFT INSTALLATION WORKS AT NYAYO NATIONAL STADIUM.

Practical Completion certificate issued: Dated 25th September,2020. Handing Over certificate issued: Dated 25th September,2020.

PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM - STRUCTURED CABLING AND ELECTRICAL INSTALLATIONS.
No practical completion / handing over documents issued yet as work has not been completed to date (contractor is still on site).

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM, NAIROBI: TENDER NO. SK/RT/001/2016-2018.

Practical Completion certificate issued: Dated 28th September,2020. Handing Over certificate issued: Contractor signed on 26.09.2020 while the client signed on 2.09.2021. Also the handing over certificate is not duly certified by the team leader. Certificate of making good defects issued: dated 18.08.2021

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM – WESTERN WING RESTAURANT: TENDER NO. SK/RT/002/2017-2018.
Certificate of making good defects issued: dated 28.06.2021

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM – EASTERN WING RESTAURANT: TENDER NO. SK/RT/003/2017-2018.

Practical Completion certificate issued: Dated 28.09.2020. Certificate of making good defects issued: dated 08.03.2022

Bill of Quantities
SUPPLY, INSTALLATION, TESTING AND COMMISSIONING OF LIFT INSTALLATION WORKS AT NYAYO NATIONAL STADIUM.

Bill of Quantities for the works reviewed as in the final payment valuation (Payment no.2).

PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM - STRUCTURED CABLING AND ELECTRICAL INSTALLATIONS.

Bill of Quantities for the works reviewed along with site instructions.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM, NAIROBI: TENDER NO. SK/RT/001/2016-2018.

Contract document provided for review with electrical works captured as a PC Sum. Electrical Engineer valuation of works attached a Bill of Quantities Ksh. 1,328,950.00.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM – WESTERN WING RESTAURANT: TENDER NO. SK/RT/002/2017-2018.

Contract document provided for review with electrical works captured as a PC Sum. Electrical Engineer valuation of works attached a Bill of Quantities amounting to Ksh. 1,658,600.00.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM – EASTERN WING RESTAURANT: TENDER NO. SK/RT/003/2017-2018.

Contract document not provided for review. There was a valuation for Electrical Works at Kshs. 1,421,250.00 (Kenya Shillings One Million Four Hundred Twenty-One Thousand Two Hundred Fifty Cents Zero Only).

III. MECHANICAL WORKS

PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM – BOREHOLE DRILLING AND EQUIPPING, HIGH AND LOW LEVEL WATER TANKS, WATER RETICULATION AND IRRIGATION SYSTEM W.P. ITEM NO. D113/NB/NB/1602 JOB NO. 10188A TENDER NO. SK/008/2017-2018

Designs & Tender Documentation
Soft copies of mechanical designs were provided.

Quantities
Hard copies of mechanical bill of quantities were provided.

Scope of works
The scope of Mechanical Services under this contract comprised of the following:

1. Borehole Drilling and Equipping;
2. High and Low Level Water Tanks;
3. Water Reticulation;
4. Field Irrigation System.

PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM – PLUMBING, DRAINAGE AND MECHANICAL INSTALLATION W.P. ITEM NO. D113/NB/NB/1602 JOB NO. 10188A TENDER NO. SK/007/2017-2018

Designs & Tender Documentation
Mechanical designs were provided.

Quantities
Hard copies of mechanical bills of quantities were provided.

Scope of works
The scope of Mechanical Services under this contract comprised of the following:

1. Sanitary Fittings, Internal Plumbing and Drainage to changing rooms No.1 to No. 8, pavilion, public toilets and ambulant(disabled) facilities;
2. Fire Protection Services (Fire Extinguishers & Hose Reels) to changing rooms No.1 to No. 8, pavilion, public toilets and ambulant(disabled) facilities;
3. Water Reticulation from existing pipeline to the washroom roof tanks to changing rooms No.1 to No. 8, pavilion, public toilets and ambulant(disabled) facilities;
4. Air conditioning to VIP lounge, VVIP box, Corporate Sky Box 1 to 4, Executive offices, Photo Finish, Media Centre, Server Room and Security Room.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM – WESTERN WING RESTAURANT – MECHANICAL WORKS TENDER NO. SK/RT/002/2017-2018

Designs & Tender Documentation
Mechanical designs were not provided.

Quantities
Hard copies of mechanical bills of quantities were provided.

Scope of works
The scope of Mechanical Services derived from a valuation prepared by the Chief Engineer – Mechanical (BS) office under this contract comprised of the following:

1. Sanitary Fittings;
2. Associated Pipework (Internal Plumbing and Drainage)

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM – EASTERN WING RESTAURANT – MECHANICAL WORKS TENDER NO. SK/RT/003/2017-2018

Designs & Tender Documentation
Mechanical designs were not provided.

Quantities
Hard copies of mechanical bill of quantities were not provided

Scope of works
The scope of Mechanical Services derived from a valuation prepared by the Chief Engineer – Mechanical (BS) office under this contract comprised of the following:

1. Sanitary Fittings;
2. Associated Pipework (Internal Plumbing and Drainage).

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM – AMATEUR SWIMMING POOL TENDER NO. SK/RT/003/2017-2018

Designs & Tender Documentation
Mechanical designs were not provided.

Quantities
Hard copies of mechanical bills of quantities were provided.

Scope of works
The scope of Mechanical Services derived from a valuation prepared by the Chief Engineer – Mechanical (BS) office under this contract comprised of the following:

1. Equipping of the amateur swimming pool;
2. Equipping of the baby swimming pool.

IV. CIVIL WORKS

PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM- CIVIL WORKS

Designs & Tender Documentation
Civil works designs

The following documents were availed;
A hard copy of the priced Bills of Quantities.
Civil Works drawings for the project and were availed.

Scope of works
The scope of work derived from the tender documents was refurbishment of;

Footpaths and sewer system
Open Channel
Access roads and parking

The Contract Sum was Kshs..206,690,139.

PROPOSED EXTENSIONS TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM, NAIROBI. – AMATEUR SWIMMING POOL.

Designs & Tender Documentation
The following documents were availed;
A hard copy of the priced Bills of Quantities.

Scope of works
The scope of work derived from the tender documents was the Construction of Amateur swimming pool. The Contract Sum was KShs.27,315,800.

2.3. REVIEW OF INTERIM CERTIFICATES

I. BUILDERS WORK

Final account Bills for the works after completion. The works were completed at a final amount of Kshs. 324,343,957.87.These final bills contained extra items as follows: -

x. Additional works amounting to Kenya shillings 14,092,108.60.
y. Fluctuations amounting to Kenya Shillings 20,196,123.19
z. Demolitions amounting to Kenya Shillings 425,000.00
aa. Claims (contractual) amounting to Kenya Shillings 23,843,310.88
bb. Claim (interest) on delayed payment amounting to Kenya Shillings 5,317,237.17.
cc. Entrance gates and ramps
dd. New pavillion

These amounts for the extra items were contained in the final figure aforementioned.

However the site instructions that introduced these works into the contract were not availed for review.

II. ELECTRICAL WORKS

SUPPLY, INSTALLATION, TESTING AND COMMISSIONING OF LIFT INSTALLATION WORKS AT NYAYO NATIONAL STADIUM

- Contract Sum: Kshs.20,258,833.00
- Payments Done: 1st and 2nd Interim Payments
- Total Amount Certified to Date: Kshs.19,334,931.43
- Final account for this contract: as at Final Payment Certificate: Kshs.19,334,931.43
- 1st Moiety & 2nd Moiety of retention release documentation not attached.

SUPPLY, INSTALLATION, TESTING AND COMMISSIONING OF NYAYO NATIONAL STADIUM - STRUCTURED CABLING AND ELECTRICAL INSTALLATIONS.

- Contract Sum: Kshs.98,940,000.00
- Payments done: 1st to 8th Interim Payments
- Total Amount Certified to date: Kshs.78,086,797.28
- Final account for this contract is not attached/not yet done.
- 1st Moiety & 2nd Moiety of retention not yet released.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM, NAIROBI: TENDER NO. SK/RT/001/2016-2018

There was a valuation for Electrical Works at Kshs.1,328,950 (Kenya Shillings One Million Four Hundred Twenty-One Thousand Two Hundred Fifty Cents Zero Only) documented by the project Qs. Under Variation order 04.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM – EASTERN WING RESTAURANT: TENDER NO. SK/RT/003/2017-2018

There was a valuation for Electrical Works at Kshs.1,421,250.00 (Kenya Shillings One Million Four Hundred Twenty-One Thousand Two Hundred Fifty Cents Zero Only).

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM – WESTERN WING RESTAURANT: TENDER NO. SK/RT/002/2017-2018

There was a valuation for Electrical Works by the Project Electrical Engineer at Kshs.1,658,600.00 (Kenya Shillings One Million Six Hundred Fifty-Eight Thousand Six Hundred Cents Zero Only) documented by the QS under Variation Order 03.

III. MECHANICAL WORKS

PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM – BOREHOLE DRILLING AND EQUIPPING, HIGH AND LOW LEVEL WATER TANKS, WATER RETICULATION AND IRRIGATION SYSTEM W.P. ITEM NO. D113/NB/NB/1602 JOB NO. 10188A TENDER NO. SK/008/2017-2018

MECHANICAL ENGINEERS
CHIEF ENGINEER – MECHANICAL(BS)
P.O. BOX 41191-00100, NAIROBI.

CONTRACTORS
M/S FARJANO CONSTRUCTION LTD.
P.O. BOX 9992-00100, NAIROBI.

CONTRACT AMOUNT: KSHS. 63,319,900.00
AMOUNT CERTIFIED TO DATE (FINAL ACCOUNT-15.07.21): KSHS. 62,454,661.00

PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM – PLUMBING, DRAINAGE AND MECHANICAL INSTALLATION W.P. ITEM NO. D113/NB/NB/1602 JOB NO. 10188A TENDER NO. SK/007/2017-2018

MECHANICAL ENGINEERS
CHIEF ENGINEER – MECHANICAL(BS)
P.O. BOX 41191-00100, NAIROBI.

CONTRACTORS
M/S JOSSWA PLUMBERS & GENERAL CONTRACTORS LTD.
P.O. BOX 226-00200, NAIROBI.

CONTRACT AMOUNT: KSHS. 71,654,930.00
AMOUNT CERTIFIED TO DATE (FINAL ACCOUNT-28.03.23): KSHS.60,749,372.00

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM – WESTERN WING RESTAURANT – MECHANICAL WORKS TENDER NO. SK/RT/002/2017-2018

CONTRACTOR
M/S TAWE ENTERPRISES
P.O. BOX 27187-00100, NAIROBI.

Tender documentation and procurement were done by the client- Sports Kenya but the payments were certified by the State Department for Public Works. The mechanical installation scope was provided as Prime Cost Sum of Kenya Shillings, Five Million Two Hundred Thousand (Kshs. 5,200,000). The valuation of mechanical works was done by the Chief Engineer – Mechanical (BS) office. As per valuation dated 26th October, 2020, the value of mechanical works was certified as Kshs. 2,877,400.00.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM – EASTERN WING RESTAURANT – MECHANICAL WORKS TENDER NO. SK/RT/003/2017-2018

CONTRACTOR
M/S STIFF ENTERPRISES
P.O. BOX 4146-00100, NAIROBI.

Tender documentation and procurement were done by the client- Sports Kenya but the payments were certified by the State Department for Public Works. The mechanical installation scope cannot be verified whether it was provided as Prime Cost Sum or a provisional sum. The valuation of mechanical works was done by the Chief Engineer – Mechanical (BS) office. As per valuation dated 26th October, 2020, the value of mechanical works was certified as Kshs.2,707,860.00.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM – AMATEUR SWIMMING POOL TENDER NO. SK/RT/003/2017-2018

CONTRACTOR
M/S SUNBEAM COMPUTER SYSTEMS EA LTD
P.O. BOX 9628-00100, NAIROBI.

Tender documentation and procurement were done by the client- Sports Kenya but the payments were certified by the State Department for Public Works. The mechanical installation scope was provided as Prime Cost Sum of Kenya Shillings, Three Million (Kshs.3,000,000). The valuation of mechanical works was done by the Chief Engineer – Mechanical (BS) office. As per valuation dated 17th August, 2020, the value of mechanical works was certified as Kshs.3,781,100.00.

IV. CIVIL WORKS

CONTRACT NO:
SK/004B/2017-2018

NAME OF WORKS:
Proposed Refurbishment of Nyayo National Stadium- Civil Works

CONTRACT NO: SK/004B/2017-2018

NAME AND ADDRESS OF CONTRACTOR:
M/S Lexis International Ltd.
P.O. Box 18394-00100 Nairobi
A copy of the 9th and Final payment on Account was availed.
The Final Account for re-measured works was summarized as indicated below;

ITEM	DESCRIPTION	BOQ PROVISION	ACTUAL EXPENDITURE	OMISSION	ADDITION	REMARKS
		Kshs	Kshs.	Kshs.		
A.	Footpaths and sewer system	38,387,439.00	29,411,881.20	8,975,557.80	NILL	Omission of Contingencies and Provisional Sums
B.	Open Channel	65,896,236.00	62,911,364.60	2,984,871.40	NILL	Omission of Contingencies and Provisional Sums
C.	Access road and parking	102,486,464.00	95,986,520.00	6,499,944.00	NILL	Omission of Contingencies and Provisional Sums
D.	Special Stationery				368,000.00	Printer delivered to CQS Office
E.	Extra works including for Presidential functions		21,188,020.00		21,188,020.00	Additional works including for Presidential functions
		206,770,139.00	216,497,785.80	18,460,373.20	28,556,020.00	

ITEM	BOQ PROVISION	ACTUAL EXPENDITURE	OMISSION	ADDITION	% INCREMENT
TOTAL	206,770,139.00	216,497,785.80		9,727,646.80	4.7

VARIATIONS

The re-measured works were valued at Kshs.216,497,785.80 while the Contract sum was Kshs.206,770,139.00. The variation was Kshs.9,727,646.80 for the works; indicating 4.7% addition. There were claims for interest on delayed payments amounting to Kshs.12,378,392.67. The amount paid for the works including claims amounted to Kshs.228,876,178.47 indicating a net addition to the Contract of Kshs.22,106,039.47.

PROPOSED EXTENSIONS TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM, NAIROBI. – AMATEUR SWIMMING POOL.

Name of Works:
Extension to the Amateur Swimming Pool at Nyayo National Stadium

Contract No: SK/RT/001/2016-2018

Name and Address of Contractor:
M/S Sunbeam Computer Systems (EA) Limited
P.O. Box 9628-00100, Nairobi

Payments were done upto Certificate No.3. amounting to KShs.26,300,098. There was no variation to the Contract Sum. The Summary of the works done against Bills of Quantities provision is as indicated below;

ITEM	AMOUNT PAID (KShs.)	BOQ PROVISION
Preliminaries	3,550,000	3,750,000
Builders works	17,550,048	17,065,800
Electrical works	1,328,950	
Mechanical works	3,871,110	
PC & Provisional Sums		6,500,000
TOTAL	26,300,098	27,315,800

2.4. JUSTIFICATIONS OF VARIATIONS

I. BUILDERS WORKS

No supporting documents (site instructions) were provided for review.

II. ELECTRICAL WORKS

SUPPLY, INSTALLATION, TESTING AND COMMISSIONING OF LIFT INSTALLATION WORKS AT NYAYO NATIONAL STADIUM

Site Instructions have been issued for this contract: Site Instruction No.1- Site Instruction No.6 totalling: Kshs. 4,289,798.43

SUPPLY, INSTALLATION, TESTING AND COMMISSIONING OF NYAYO NATIONAL STADIUM - STRUCTURED CABLING AND ELECTRICAL INSTALLATIONS.

5 Site Instructions have been issued for this contract: Site Instruction No.1- Site Instruction No.5 totalling: Kshs. 13,742,807.42

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM, NAIROBI: TENDER NO. SK/RT/001/2016-2018

Variation order 04. Issued for electrical works based on the valuation by the electrical engineer of Ksh. 1,328,950.00 and the Bill of Quantities provision of Ksh. 1,500,000.00

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM – EASTERN WING RESTAURANT: TENDER NO. SK/RT/003/2017-2018

No variation order issued.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM – WESTERN WING RESTAURANT: TENDER NO. SK/RT/002/2017-2018

There was a valuation for Electrical Works by the Project Electrical Engineer at Kshs. 1,658,600.00 (Kenya Shillings One Million Six Hundred Fifty-Eight Thousand Six Hundred Cents Zero Only) documented by the QS under Variation Order 03.

III. MECHANICAL WORKS

PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM – BOREHOLE DRILLING AND EQUIPPING, HIGH AND LOW LEVEL WATER TANKS, WATER RETICULATION AND IRRIGATION SYSTEM W.P. ITEM NO. D113/NB/NB/1602 JOB NO. 10188A TENDER NO. SK/008/2017-2018

After borehole water chemical analysis results, water treatment was recommended. Field irrigation scope was done by another contractor, this led to omission of this works. Construction of the low-level water tanks bearers (dwarf walls) was not captured either in these works or in the main works bill of quantities, therefore the contractor had to construct them.

PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM – PLUMBING, DRAINAGE AND MECHANICAL INSTALLATION W.P. ITEM NO. D113/NB/NB/1602 JOB NO. 10188A TENDER NO. SK/007/2017-2018

The contract had a net saving, this variation from the contract sum was because the contingency sum was not expended, and there were omissions.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM – WESTERN WING RESTAURANT – MECHANICAL WORKS TENDER NO. SK/RT/002/2017-2018

The documentation which had informed the initial scope with the PC sum of Kshs.5,200,000 was not provided, thus it was impossible to verify the variation.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM – EASTERN WING RESTAURANT – MECHANICAL WORKS TENDER NO. SK/RT/003/2017-2018

The documentation was not provided; thus, it was impossible to verify the variation.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM – AMATEUR SWIMMING POOL

The documentation which had informed the initial scope with the PC sum of Kshs.3,000,000 was not provided, thus it was impossible to verify the variation.

IV. CIVIL WORKS

The following variation orders were availed:

Variation order No. 1 for interest on delayed payments amounting to Kshs.12,378,392.67.

Variation order No. 2 for additional re-measured Civil works amounting to Kshs.9,727,646.80.

PROPOSED EXTENSIONS TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM, NAIROBI. – AMATEUR SWIMMING POOL.

There was no variation in the Contract Sum.

2.5. PHYSICAL VERIFICATION (STATUS)

I. BUILDERS WORKS

OBSERVATIONS

PROPOSED REFURBISHMENT TO NYAYO NATIONAL STADIUM (BUILDERS WORKS

Through physical verification, the work done on site comprised various contracts running concurrently

Office Block- New Extension

The Office Block extension building is a four storeyed Reinforced Concrete (RC) Structure with in fill external and partition masonry walls. The roof is of Structural steel and covered with IT5 galvanized steel sheets. The building has a Reinforced Concrete gutter with two downpipes located on either end of the building front face.

The work done on the ground is corresponds to the architectural designs.

- **Anti-doping area**
- **Player changing rooms**
- **Refurbishment and extension of VIP lounge**





- **Public toilets on one side of gate no. 8. And on one side of gate no. 6.**





PROPOSED EXTENSION TO EASTERN WING OF RESTAURANT.

The scope of works carried out covers two levels of restaurant space below the terraces of the aquatic centre. No architectural design drawings were available to verify that what was implemented was as per initial design. No Structural defects or cracks were noted. The building Structure is sound.



PROPOSED EXTENSION TO WESTERN WING OF RESTAURANT

The scope of works carried out covers two levels of washrooms (ladies and gents) on the western side of the restaurant and adjacent to the amateur/baby pool. No architectural design drawings were available to verify that what was implemented was as per initial design. No Structural defects or cracks were noted. The building Structure is sound.

Certificate of making good defects issued to the Contractor; M/S Enterprises





PROPOSED CONSTRUCTION OF AMATEUR POOL, BABY POOL, RELATED MECHANICAL SERVICES, CIVIL WORKS AND BOUNDARY WALL.





SUPPLY, DELIVERY AND INSTALLATION OF STADIUM SEATS

II. ELECTRICAL WORKS

OBSERVATIONS

SUPPLY, INSTALLATION, TESTING AND COMMISSIONING OF LIFT INSTALLATION WORKS AT NYAYO NATIONAL STADIUM

There are 2 lifts installed in the VIP Pavilion of the following specifications: 1000kg, 13 persons lift.
The lifts are as per contract specifications and have protective canvas cover.
2No. Voltage stabilizers installed in power room (1No. for each lift)













SUPPLY, INSTALLATION, TESTING AND COMMISSIONING OF NYAYO NATIONAL STADIUM - STRUCTURED CABLING AND ELECTRICAL INSTALLATIONS.

VIP Pavilion

Electrical lighting works done considerably.

Electrical power installations wiring, trunking, Distribution Boards, sockets, DP Switches & isolators done considerably although with a few pending works in some areas





Power Room & Power Distribution

2000A Main LV Board installed and operational

Sub-Switchboards installed and operational

Power distribution cabling done



Structured cabling and networking

CAT 6 Cabling pulled to workstation areas and data outlets installed

2No. Cabinets installed in Server room with 2No. edge switches and 1No. core switch supplied.

1No. 9U Cabinet in CCTV Monitoring/Control center with network setup and configuration not done and commissioned.




CCTV System

CCTV cameras installed and operational (5No. PTZ cameras, 2No. Fisheye cameras, 12No. Dome cameras and 17No. Bullet cameras)

3No. TV Screens installed at monitoring room and operational in monitoring the stadium premises.





PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM – EASTERN WING RESTAURANT: TENDER NO. SK/RT/003/2017-2018

Electrical lighting works done.
Sockets & distribution boards done





PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM – WESTERN WING RESTAURANT: TENDER NO. SK/RT/002/2017-2018

Electrical works are lighting works & consumer units done
Only conduit provisions for lighting & power done. No other electrical infrastructure was done.








III. MECHANICAL WORKS

PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM – BOREHOLE DRILLING AND EQUIPPING, HIGH AND LOW LEVEL WATER TANKS, WATER RETICULATION AND IRRIGATION SYSTEM W.P. ITEM NO. D113/NB/NB/1602 JOB NO. 10188A TENDER NO. SK/008/2017-2018

Through physical verification, the work done on site was as tabulated below:

ITEM NO.	WORKS DESCRIPTION	STATUS
1.	Borehole Drilling and Equipping	

Borehole was drilled and equipped. As at 8th August, 2023, **2873m³** of water have been abstracted from the borehole. Water was flowing from the borehole



Installed pump set in the pump room



The functional borehole

2. High- and Low-Level Water Tanks

Supply and installation of Two (2No.) Low level galvanized pressed steel tanks, each of capacity: 640, 113 litres, Dimensions: 12200x10980x4880mm, was done

Supply and installation of One (1No.) High level galvanized pressed steel tanks, each of capacity: 87,165 litres, Dimensions: 6100x6100x2440mm, was done

A 20m high galvanized water tank tower was done.

The tanks were not leaking



Low-level water tanks



High level water and the tank tower

3. Site Water Reticulation from the borehole water tanks to field irrigation system

Booster pump set were functional;

Excavation Trenches were done;
Installation of Reticulation Pipework was done;

The football pitch was well watered.

4. Field Irrigation System.

Field Irrigation system was installed.

PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM – PLUMBING, DRAINAGE AND MECHANICAL INSTALLATION W.P. ITEM NO. D113/NB/NB/1602 JOB NO. 10188A TENDER NO. SK/007/2017-2018

Through physical verification, the work done on site was as tabulated below:

ITEM NO.	WORKS DESCRIPTION	STATUS
1.	Sanitary Fittings, Internal Plumbing and Drainage to changing rooms No.1 to No. 8, pavilion, public toilets and ambulant(disabled) facilities	

The sanitary fittings and associated pipework installation works were done.



Store whb replaced by trough



Trough whb



VIP Washroom



Public Washroom

2. Fire Protection Services (Fire Extinguishers & Hose Reels) to changing rooms No.1 to No. 8, pavilion, public toilets and ambulant(disabled) facilities.

Fire Extinguishers & Hose Reels were installed.



Installed Fire protection services at the pavilion block

3. Water Reticulation from existing pipeline to the washroom roof tanks to changing rooms No.1 to No. 8, pavilion, public toilets and ambulant(disabled) facilities; Fire pump Set, fire hydrants

Water was available in all washrooms. Fire pump set was not supplied. Fire hydrants were installed

4. Air conditioning to VIP lounge, VVIP box, Corporate Sky Box 1 to 4, Executive offices, Photo Finish, Media Centre, Server Room and Security Room.

Four (4No.) Variable Refrigerant Flow(VRF) air conditioning systems were installed to serve all these areas







Air-conditioned sky box rooms VRF Outdoor Units

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM – WESTERN WING RESTAURANT – MECHANICAL WORKS TENDER NO. SK/RT/002/2017-2018

Through physical verification, the work done on site was as tabulated below:

ITEM NO.	WORKS DESCRIPTION	STATUS
1.	Sanitary Fittings, Internal Plumbing and Drainage	

The sanitary fittings and associated pipework works were done.



PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM – EASTERN WING RESTAURANT – MECHANICAL WORKS TENDER NO. SK/RT/003/2017-2018

Through physical verification, the work done on site was as tabulated below:

ITEM NO.	WORKS DESCRIPTION	STATUS
1.	Sanitary Fittings, Internal Plumbing and Drainage	

The sanitary fittings and associated pipework works were done.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM – AMATEUR SWIMMING POOL

Through physical verification, the work done on site was as tabulated below:

ITEM NO.	WORKS DESCRIPTION	STATUS
1.	Equipping of the amateur swimming pool and baby swimming pool	

Filtration equipment were installed, Circulation pumps were installed, Associated pipe work was installed, Pool accessories (ladders, underwater lighting, certain vacuum drains, inlet and outlets) were installed





IV. CIVIL WORKS

WORK DESCRIPTION	STATUS
Footpaths	Paved footpaths were done. Precast concrete slabs, 600x600x50mm, were used for footpaths. Stamp concrete/salamnca paving was done around the Stadium and in front of the VIP building.





Sewer system	Foul water drains were done. Man holes around the parking areas and buildings were noted.
Access road and Parking	Access roads and parking bays were done. Precast concrete paving blocks were used for Access roads and parking. Precast concrete units were used for kerbs and channels. Road marking for Roads and Parking was done.



Precast concrete paving blocks used for Access roads and parking.
Note: Stone pitching for the drain.

Open Channel

Internal crowd control Reinforced Concrete channel with railing. Culvert drains were done. Deep and shallow invert block drains with kerb edging were done. Some sections of the drains were covered with steel grating.

Some sections of the drains had culverts with headwalls. Stone pitching was also done for external water drains.



Reinforced Concrete channel with railing

PROPOSED EXTENSIONS TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM, NAIROBI. – AMATEUR SWIMMING POOL.

Swimming pools

There were two swimming pools on site. Amateur swimming pool. Baby pool. Both pools had water and were in use. Works done to completion.

Sunbathing area.

Sun bathing area to the two pools was covered with300x300mm mazeras paving slabs. Works done to completion.

Drain channels

Drainage channel around the pool was covered with steel grating. Works done to completion.

2.6. FINDINGS

I. BUILDERS WORKS

The builders work physically appears of reasonably good workmanship. The works in the main stadium show signs of water damage due to rising dampness. There are signs of wear and tear in the areas that are heavily used e.g. washrooms and changing rooms.

Peeling of paint was noted at the soffit of the RC gutter and on walls around the downpipes. This could be as a result of leakages of the down pipes. Staining of ceiling boards in some sections denoting leakages of plumbing pipes. By visual inspection, no major Structural defects were noted. The building structure is sound.







In the offices, public toilets, changing rooms and office gate 5 and 7 the Internal and external walls are of masonry blocks. Peeling off of paint and discoloration of wall paint noted in some sections of toilet rooms. This could be attributed to leaking water pipes. By visual inspection, no major Structural defects were noted.

For the following contracts, due to lack of architectural designs provided for review, it was difficult to ascertain the design scope tendered and subsequently whether the scope was carried out in to completion.

- Proposed extension to eastern wing of restaurant.
- Proposed extension to western wing of restaurant.
- Proposed construction of amateur pool, baby pool, related mechanical services, civil works and boundary wall.

Completion certificates have been issued for the following Contracts.
- Proposed refurbishment to Nyayo National Stadium (Builders works).
- Proposed refurbishment to Nyayo National Stadium (Civil works).
- Supply, delivery and installation of stadium seats.

Making good defects certificates have been issued for the following Contracts.
- Proposed refurbishment to Nyayo National Stadium (Builders works).
- Supply, delivery and installation of stadium seats.

II. ELECTRICAL WORKS

SUPPLY, INSTALLATION, TESTING AND COMMISSIONING OF LIFT INSTALLATION WORKS AT NYAYO NATIONAL STADIUM

Project was completed and handed over to client. Certificate of Making Goods Defects needs to be issued and the project closed as practical completion date was 25th September,2020. Release of 1st and 2nd moiety of retention needs to be done.

SUPPLY, INSTALLATION, TESTING AND COMMISSIONING OF NYAYO NATIONAL STADIUM - STRUCTURED CABLING AND ELECTRICAL INSTALLATIONS.

This project works has not been completed and there is still pending works on site especially on structured cabling & networking. Contractor was issued with a warning letter on slow progress of works on 31st October, 2018. The contractor still has not completed works to date. Contractor is still on ground attending to pending works. The client is using the power infrastructure despite no practical completion of works & official handover.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM, NAIROBI: TENDER NO. SK/RT/001/2016-2018

The electrical works were captured as a PC Sum and which were paid as a variation order and quantified per the electrical engineer valuation of works.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM – EASTERN WING RESTAURANT: TENDER NO. SK/RT/003/2017-2018

The electrical works were captured as a PC Sum and which were paid as per the electrical engineer valuation of works.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO STADIUM – WESTERN WING RESTAURANT: TENDER NO. SK/RT/002/2017-2018

The electrical works were captured as a PC Sum and which were paid as a variation order and quantified as per the electrical engineer valuation of works.

III. MECHANICAL WORKS

PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM – BOREHOLE DRILLING AND EQUIPPING, HIGH AND LOW LEVEL WATER TANKS, WATER RETICULATION AND IRRIGATION SYSTEM W.P. ITEM NO. D113/NB/NB/1602 JOB NO. 10188A TENDER NO. SK/008/2017-2018

1. The field irrigation system was done by another contractor and it was omitted from the scope of works carried out by M/s Farjano;
2. Water tanks foundation works, electric power reticulation and water treatment works were added to the scope;
3. Water line serving the Kuche Kuche Restaurant had failed due to a faulty fire hydrant leading to shut off of the line forcing the restaurant to use a water bowser for supply;
4. Borehole development report and water test results were availed
5. The borehole was functional;
6. The tanks were functional;
7. The water reticulation system was functional;
8. Field Irrigation system was functional.

PROPOSED REFURBISHMENT OF NYAYO NATIONAL STADIUM – PLUMBING, DRAINAGE AND MECHANICAL INSTALLATION W.P. ITEM NO. D113/NB/NB/1602 JOB NO. 10188A TENDER NO. SK/007/2017-2018

9. The washrooms were in usable state;
10. The Fire protection services works were done;
11. The water reticulation system was functional;
12. The fire hydrants were being supplied by the high-level tank and were functional;
13. Variable Refrigerant Flow (VRF) air conditioning systems were functional;
14. The wash hand basin in the public wash rooms at Gate No.8 were replaced with tiled masonry troughs with wall mounted faucets (taps). Twenty-Six (26 No.) wash hand basins were initially installed later removed under the instruction of the project manager and handed over to the client, this is an item captured in the builder's works final account as additional works;

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM – WESTERN WING RESTAURANT – MECHANICAL WORKS TENDER NO. SK/RT/002/2017-2018

15. The extension was one storey ablution block for an existing restaurant.
16. The washrooms were in usable state.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM – EASTERN WING RESTAURANT – MECHANICAL WORKS TENDER NO. SK/RT/003/2017-2018

17. The washrooms were in usable state.

PROPOSED EXTENSION TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM – AMATEUR SWIMMING POOL

18. Both the amateur and the baby swimming pools were functional

IV. CIVIL WORKS

19. The Civil works done are of good workmanship.
20. The works were done to completion and a certificate of Practical completion was issued to the Contractor by the Project Manager.
21. Handing over certificate for the Civil works was issued to the Client Department on 1st December 2020.
22. Certificate of making good defects was issued to the Contractor dated 28th October 2021.

PROPOSED EXTENSIONS TO THE SWIMMING POOL FACILITIES AT NYAYO NATIONAL STADIUM, NAIROBI. – AMATEUR SWIMMING POOL.

23. The Civil works done are of good workmanship.

24. The works were done to completion and a certificate of Practical completion was issued to the Contractor by the Project Manager.

3.0 PROPOSED GENERATOR SETS FOR SPORTS KENYA (NYAYO STADIUM, KIPCHOGE KEINO STADIUM, KINORU STADIUM)

TENDER NO. SK/026/2017-2018

W.P.ITEM NO.D1113 NB/NB/1602 JOB NO:10188A

3.1 REVIEW OF FEASIBILITY STUDY REPORTS

No feasibility study reports were provided for review.

3.2 REVIEW OF TECHNICAL DOCUMENTS

i. **Contract Data**

Contractor: Top Choice Surveillance Limited
P.O.BOX 1218 – 00618
NAIROBI

Contract Sum : Kshs.182,883,709.20

ii. Designs & Tender Documentation

- Contract Document for the project was duly provided for review
- Contract drawings were not provided

iii. Bill of Quantities

- Project priced Bill of Quantities were provided in the project contract document

3.3 REVIEW OF INTERIM CERTIFICATES & PAYMENTS

Contract Sum : Kshs.182,883,709.20

Amount Certified to Date: Kshs.159,117,784.65

The breakdown of payments certified to date is as outlined below:

Item	Project name	Contract Amount Kshs.	Amount Certified to date Kshs.
1.	Safaricom Stadium Kasarani	44,272,992.00	42,593,799.90
2.	Kinoru Stadium	19,838,951.00	18,694,657.50
3.	Eldoret Stadium	19,838,951.00	11,582,173.80
4.	Nyayo stadium	32,557,476.00	32,881,256.00
5.	Provisional sum and Prime Costs sum	41,150,000.00	Site instructions(31,418,616.81)
	Sub-total	**157,658,370.00**	**137,170,504.00**
	16% VAT	**25,225,339.20**	**21,947,280.64**
	TOTAL	**182,883,709.20**	**159,117,784.65**

The payments were done in 4 interim payments
The breakdown of the 4th interim payment which is the latest certified to date is as outlined in the table above.

NOTE :Safaricom Stadium-Kasarani was not part of the scope for this audit.

3.4 JUSTIFICATIONS OF VARIATIONS

The 4th interim valuation included a breakdown of variations paid to date as below:

Item	Project name	Additions (Kshs)	Omissions (Kshs)
1.	Safaricom Stadium Kasarani	24,225,822.86	0.00
2.	Kinoru Stadium	1,375,033.84	0.00
3.	Kipchoge Keino Stadium	0.00	0.00
4.	Nyayo stadium	12,973,829.16	0.00
5.	Other Site instructions (Overseas factory inspection)	2,873,271.28	0.00
	TOTAL	**41,447,957.14**	**0.00**

The breakdown of the contents of site instructions is as below

a. KINORU STADIUM

- Project management expenses
- Supply of generator's diesel fuel (3,000 litres)

b. KIPCHOGE KEINO STADIUM - ELDORET

- None issued to date

c. NYAYO STADIUM

- Additional cabling of 400Sq.mm Single core PVC insulated cable from 1000kVA generator set to ATS. (850m)
- External power reticulation & distribution
- Project management expenses
- Supply of generator's diesel (5,000 litres)
- Generator House construction

3.5 PHYSICAL VERIFICATION (STATUS)

Below is the physical status of works as inspected on site for the 3No. Stadia in the audit

d. KINORU STADIUM

a) 500KVA Generator had been supplied and installed.

b) Electrical Control Panel with Automatic Changeover operation had been supplied and installed.

c) Auxiliary fuel tank had been supplied and installed.

e. KIPCHOGE KEINO STADIUM - ELDORET

a) The 500kVA generator set has been delivered to site. Not yet been installed.

f. NYAYO STADIUM

a) Generator House housing the Generator & Auxiliary tank is constructed on site.

b) The 1000kVA generator set has been delivered to site & installed in the generator house. The generator is currently in use (running)

c) There is an auxiliary tank installed in the generator house on site along with connection pipework to the generator.

d) 800A Electrical Control Panel with Automatic Changeover operation supplied, installed and operational. This is installed in the Power Room in the VIP Pavilion

3.6 FINDINGS & RECOMMENDATIONS

g. KINORU STADIUM

a) The physical assessment established that Generator works had been completely done.

b) The generator was tested and commission (refer to the site minutes)

c) The interim payment recommendation to date reflect the works done on site, generator works had been tested & commissioned on site.

d) Certificate of partial practical completion had been issued.

h. KIPCHOGE KEINO STADIUM - ELDORET

a) The 500kVA generator set has been delivered to site. Not yet been installed.

i. NYAYO STADIUM

a) The Generator work is of reasonably good workmanship and the generator is currently in use

b) The payment recommendation to date appears to tally to works carried out on site since all the materials have been delivered to site, tested & commissioned.

B. SITE PICTURES

a. KINORU STADIUM

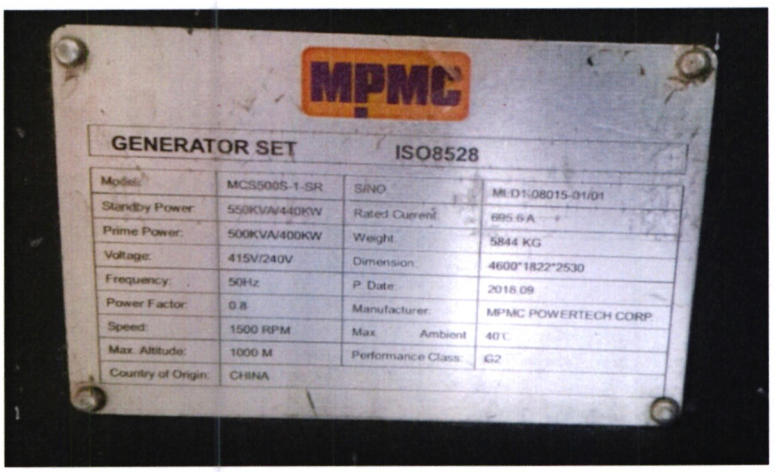


500 KVA Generator



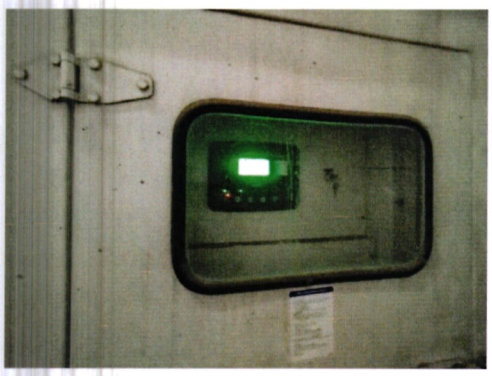
Auxilliary Fuel Tank

b. KIPCHOGE KEINO STADIUM - ELDORET



a) 500kVA Generator set at Eldoret Stadium

NYAYO STADIUM









4.0 KIPCHOGE KEINO STADIUM PHASE I

4.1 INTRODUCTION AND BACKGROUND INFORMATION

The team was deployed from Wednesday, 31st July 2023 to Friday, 4th August 2023 to carry out the above assignment.

The exercise entailed counterchecking the drawings with the contract documents, inspection of the works and counterchecking the designs with the works as implemented on the ground. It also entailed a review of contracts, payments to the contractors and a valuation of the works done so far.

The collected data was analyzed and conclusions drawn based on the information availed to the team and the status of the works on the ground. This report therefore is structured in a manner that captures all findings, recommendations and conclusions in detail.

The project was implemented and supervised by the following Commissioned Consultants: -

1) Tectura International - Lead Architects;
2) Mathu& Gichuiri Associates (MGA) - Quantity Surveyors;
3) Prime Consult - Electrical Engineers;
4) Prime Consult - Mechanical Engineers;
5) Grid Consult - Civil/ Structural Engineers.

4.2 PROJECT DATA

Contract Works	Contractor	Contract Sum (Kshs.)
Builders Works and Civil Works	Weihai International Economic & Technical Co. Ltd (Assignor) Golbo Construction Ltd (Assignee)	304,204,413.00
Plumbing, Drainage &Associated Mechanical Works	M/S Vanguard Engineering Ltd. P.O. Box 100436-00101, Nairobi.	22,771,573.00
Associated Electrical Works	Sess Solutions Limited P.O.BOX 1604-00606, NAIROBI	57,146,141.00

4.3 CONTRACT PARTICULARS

Contract Date	**1st February, 2017**
Contract Period	**35 Weeks**
Completion Date	**1st October, 2017**
Revised Completion Date	.....

4.4 REVIEW OF FEASIBILITY STUDY REPORTS

No feasibility study reports were provided for review.

4.5 REVIEW OF TECHNICAL DOCUMENTS

1. <u>Architectural Designs</u>

From the drawings provided, the following were established: -

Northern and Southern Earth Terrace Stands

- Compacted earth terrace finished with 50mm thick concrete paving slabs;
- 13 No. Terrace of 900mm lengths and 450mm high risers;
- Retaining walls on the rear side with stone pitching;
- Ablution blocks on the entrance to the terraces. 4 No. for gents and 4 No. for ladies;
- Concrete access staircase on the entrances;
- Circular ramps to access the southern and northern stands.

Eastern Concrete Terrace

- Reinforced concrete terraces, divided in four different bays. Bay 1 and 2 with 19 terraces, Bay 3 with 16 terraces and Bay 4 with 13 terraces;
- Ablution block under bay 4. Halls on ground and first floors for bays 1,2 and 3. Additional gents on the ground floor on bay 1;
- Entrances on extreme ends of the stand are PWD accessible;

Pump Room and Power House

- Drawings not provided.

Boundary wall

- Drawings not provided.

2. Bills of Quantities

The Bills of Quantities comprises of elements including Preliminaries, Outdoor Building & Terraces (floor beds, steps and ramps, foundations, building substructures, external walls, internal walls, suspended floors, stairs, roofs, frames, building superstructure, external openings, internal openings, balustrades, external wall finishes, internal wall finishes, floor finishes, stair finishes, ceiling finishes, roof finishes, drainage, building services, electrical installations, general fixtures), External Works(site clearance, car park & drive way, storm water drainage, landscaping, gates & gate houses, boundary wall, underground water tank,), Dayworks, P.C & Provisional Sums.

It was however not clear what sections represented the eastern terrace or the northern and southern earth terraces as elements were measured together and not separated.

3. Electrical Designs

Scope: Associated electrical works

Documents availed

- Tender evaluation document;
- Drawings; Ground floor Power, Lighting and LV services dated November 2016;
- Ground floor Power and LV services dated November 2016;
- Ground floor Lighting Service dated November 2016;
- Third floor Line Diagram 1 /schematics, Power, lighting and LV services dated November 2016;
- Third floor Line Diagram 2/Schematics, Power, Lighting and LV services Dated November;
- Third floor Line Diagram3/Schematics, Power, Lighting and LV services Dated November 2016;
- Arena and Public Toilets Power and LV services dated November 2017;
- Site plan Power, Lighting and LV Services dated November 2016.

Documents not availed

- Contract Bill of quantities;
- Latest Electrical Drawings or as installed drawings. (This will help in comprehensive review of the actual work executed against the measured works).

4. Mechanical Engineer

a) Mechanical Designs

Soft copies of mechanical designs were provided. However, the updated drawings are required for comprehensive review of the actual work executed against the measured works.

b) Bills of Quantities

Soft copies of mechanical bills of quantities were provided.

c) Scope under this sub-contract

The scope of Mechanical Services under this subcontract comprised of the following: -

- Sanitary Fittings, Internal Plumbing and Drainage to East & West Terrace Washrooms;
- Fire Protection Services (Fire Extinguishers & Hose Reels);
- Site Water Reticulation from the 10m High Level Water Storage Tank to East & West Terrace Washrooms;
- Site Water Reticulation from the Underground Water Storage Tank to Hose Reels;
- High Level Water Storage Tank (Captured as a Provisional Sum in the Main Works BoQ);
- 10m High Tower (Captured as a Provisional Sum in the Main Works BoQ);
- Mechanical Ventilation System to Eastern Terraces Main Public Washrooms;

- Server Room & Mechanical Services Room (Captured as a Provisional Sum in the Main Works BoQ).

5. Civil/Structural Designs

a) Civil/Structural Designs

Some of the Soft copies and hard copy Civil/Structural Drawings were provided.

b) Bills of Quantities

The civil works BoQ was incorporated in the Builders Works BoQ which was provided.

c) Scope under this sub-contract

i. Northern and Southern Retained Earth Terraces

Some of the Structural layout drawings were availed for review. The structural drawings did not correspond to the architectural drawings for the Southern and Northern Retained Earth Terraces. The number of terraces in the Architectural drawings were captured as 12 No. while in the structural drawings they were captured as 16 No. We could not verify whether this was captured in the BoQ.

ii. Eastern RC Terraces

The structural layout drawings for this stand were availed. They corresponded to the architectural drawings and 19 No. steps were captured. We could not verify whether this was captured in the BoQ.

iii. Underground Water Tank

The structural layout drawings and the BoQ availed captured an underground RC rectangular water tank of size 15.8m X 8.48m X 9m of approximate capacity 1200m^3. The revised drawings which were availed indicated a cylindrical tank of 11.75m diameter X 3.8m high of capacity 400m^3.

iv. Car Park

Civil works drawings were availed for this element and they correspond to the BoQ which captured 2700m^2 of parking. This was to be done to murram finish.

v. Storm water Drainage

Civil works drawings were availed for review. From the BoQ, a storm water drainage of 210m length was captured to be done with invert block drain of size 600x600x225mm with four courses of size 600x225x75mm side slabs jointed with mortar.

vi. Boundary wall

Structural drawing was availed for this element which showed a 2.2m high wall with 2.4m high columns. However, BoQ captured it as 300m long x 4.5m high.

vii. Roof Structure for the Stands

Structural drawings were availed for this element. The BoQ does not correspond to the structural drawings even the members' sizes.

viii. Sewer Lines

The sewer network layout was provided and it seems to correspond to the BoQ.

4.6 REVIEW OF INTERIM CERTIFICATES

1. Quantity Surveyor's Observations:

Builder's Works

Contractor: WEIHAI INTERNATIONAL ECONOMIC & TECHNICAL CO. LTD (ASSIGNOR)
GOLBO CONSTRUCTION LTD (ASSIGNEE)

Contract Sum: Kshs.304,204,413.00

Total Certified: Kshs.336,821,498.19

Interim payments have been certified in favor of Weihai International Economic & Technical Co. Ltd **(Assignor-Payment IPC 1-13)** and Golbo Construction Ltd **(Assignee-Payment IPC 14-21)**.

[

Works have been paid for through gross certificates to certificate no. 21.

Interim Certificate Payment No. 21 was prepared in line with the remeasurements that were captured in the financial appraisal No. 03.

Additional backups were needed to further interrogate the payments that were made.

We have noted through numerous correspondences that there was some over certification of the works. This is demonstrated through the revision of payment number 13 by MGA consultants through a letter ref. No. 04/235/44 dated 29th March 2021 indicating a negative valuation of Kshs.52,770,899.67. The MGA consultants stated the amount was purely interest on delayed payments and not valuation on work done.

Further to this, according to the MGA consultants' letter to the Director General ref. No. 04/235/146 dated 25th August 2022, reasons and works which resulted in over certification include: -

1. Erroneous BoQ rate for formwork;
2. Architect's rejection of doors and door frames as materials on site;
3. Architect's rejection of paint materials supplied prematurely by the MC;
4. Materials on site paid for WIETC and removed from site by MC.

The consultants proposed a way forward through a recovery plan of: -

1. WIETC retention money being held by client;
2. GOLBO retention money being held by client;
3. Materials not returned to site (WEITC agreed to a final account negotiation);
4. Client has an option of recalling the Performance Bond.

2. Electrical Works

ELECTRICAL INSTALLATION WORKS:	
Contract Amount	Kshs.57,146,141.00
Amount Certified	Kshs.2,661,100.00
Amount Pending	Kshs.3,048,624.28

Amount paid as at 19th interim payment was Kshs.2,661,100.00. The breakdown BoQ showing how the valuations were arrived at were not provided.

Amount pending is Kshs.3,048,624.28 from 20th interim payment.

In a letter dated 15/05/2023 Ref.QD113/KIPCHOGE KEINO 1811/VOL 11/21 from Principal Secretary, State Department for Public Works, advised the client to omit amount payable to Sess Solutions Ltd which included a recommendation for payment of LV switchboard which had not been delivered to site.

3. Mechanical Works

a) PLUMBING & DRAINAGE SUB-CONTRACTORS:	
Contract Amount	Kshs.22,771,573.00
Amount Certified as at 17.03.2022	Kshs.11, 294, 700.50
Percentage Certified to Date	49.60%

Note: Payment back-ups were not availed. However, the payments to date are within the contract sum.

4.7 JUSTIFICATIONS OF VARIATIONS

1. Quantity Surveyor

Financial appraisal 02(12th October 2021) cites higher projected cost of the works due to increase in preliminaries, external works, contractual claims and remedial works. Cost reductions are recommended by the project Qs to complete the project within budget.

Financial appraisal 03(12th November 2021) projected a variation of the contract and a cut down to the cost by means of omission of some of the works as advised by the consultants. This was intended to deliver a functional stadium.

The Project Implementation Committee on 7th March, 2022 approved the variation request of **Kshs.65,493.560 (21.5%)** of the contract sum.

The items varied include: -

a) Unforeseen variation of reinforced concrete works to the earth terraces of Kshs.52,243,560; The BoQ quantities for reinforced concrete works, earth filling materials and stone pitching was less than what was executed on the ground. This item also came with the reduction of terraces from 11 to 7 to achieve the recommended cost reduction.

b) Additional public toilets for earth terraces Kshs.7,800,000;

c) Suspended floors quantities technical error-Kshs.3,450,000;

d) Remedial works after stoppage-Kshs.2,000,000.

Liquidated claims were agreed to be factored in the final account and funds were to be requested outside the contract sum. However, some of these were already paid for in the works as interest on delayed payments by the client.

Roofing works were to be put on hold pending release of funds after resolution of disputes at arbitration between the Assignor and the Project Consultants.

However, there was no availability of further justification reports by the consultants on the changes made hence the approval could not be fully ascertained.

2. Electrical Works

The following works were omitted: -

a)	Installation of flood lights	-2.0M;
b)	Contingency sum	-1.5M;
c)	Omission of Steel Masts	-15.8M.
	Total	**-19.3M**

The reason for omission has been provided in the Quantity Surveyor's report for financial appraisal no.3.

3. Mechanical Engineering Services

No supporting documents (site instructions) were provided for omissions of Mechanical Ventilation System to Eastern Terraces Main Public Washrooms and Server Room &Mechanical Services Room or any other items not noted.

4.8 - PHYSICAL VERIFICATION (STATUS)

1. Architectural

Through physical verification, the work done on site includes

i. Northern and Southern Terraces

- 9 No. terraces finished with concrete paving slabs. A reduction from the 13 No. terraces in the drawings. No instruction and financial appraisal indicating the reduction in scope.
- Retaining walls and stone pitching on both southern and northern stands.
- Amendments done on site but no instruction to support the variation.
- Circular ramps to access the southern and northern stands omitted, and no alternative provided for PWD's.
- Washrooms done on the entrances but not as captured in the drawings. Entrance 2 on the southern stand, gents' facilities constructed are 3 No. while on the drawings, it provides for 4 No.
- In the northern stand, entrance 2, no washrooms have been provided and no instruction for their omission has been provided.

ii. Eastern Stand.

- Amendments made on the structure with no instruction provided.
- PWD's facilities not done.
- Structure at finishes level. Tiling done. Plumbing works not fully done.

iii. Power house and Power House

Done on site and drawings not provided. Team could not ascertain if it was built as per the required specifications.

iv. Boundary wall

No works done on the boundary wall.

2. Civil/ Structural Engineer

ITEM NO.	WORKS DESCRIPTION	STATUS	APP. % DONE	REMARKS
a)	Northern and Southern Retained Earth stands	• Both are done; • 9No. steps constructed for each; • Paving slabs of 800x400mm done for the sitting areas.	100%	• The structural drawings indicated 16 No. steps and the architectural indicated 12 No. steps. No reason was established for the reduction; • The back wall could not be verified whether it was done as Reinforced concrete as specified or masonry wall; • An in-depth study of the integrity of the structure should be done to ascertain its soundness.

b)	Eastern RC Terraces	• The terraces are complete with 19 No. steps done.	100%	• The structure appears to be done to detail; • The structure appears to be structurally sound.
c)	Underground water tank	• A circular water tank of 15m Diameter and 7m height was done and is complete with a capacity of 1200m^3	100%	• Though the shape of the tank was changed from the Rectangular to circular, the volume required was achieved; • The structure appears to be structurally sound.
d)	Car park	• Not done	0%	• Omitted from the works
e)	Storm water Drainage	• Only a culvert to take the water from within the stadium has been done.	20%	• The invert block drain with the side slabs has not been done.
f)	Boundary wall	• Not done	0%	• Omitted from the works.
g)	Roof Structure for the Stands	• Not done	0%	• Omitted from the Works.
h)	Sewer Lines	• They have been done together with manholes	98%	• The works are properly done.

3. Mechanical Engineer

Through physical verification, the work done on site is as tabulated below: -

ITEM NO.	WORKS DESCRIPTION	STATUS	APP. % DONE	REMARKS
1.	Sanitary Fittings, Internal Plumbing and Drainage to East & West Terrace Washrooms	• Internal Plumbing & Drainage done; • Most of the Sanitary Fittings are installed apart from Wash hand basin taps, ambulant disabled water closets, wash hand basins, toilet roll holders, Muslims showers etc	90%	• Supply and Installation of some Sanitary Fittings were pending;

2.	Fire Protection Services (Fire Extinguishers & Hose Reels)	• Internal Plumbing Pipework for Hose Reel was done; • Fixing of Hose Reels & Associated Accessories was pending; • Fixing of Fire Extinguishers was pending.	70%	• Supply and Installation of Hose Reels, Portable Fire Extinguishers were pending;
3.	Site Water Reticulation from the 10m High Level Water Storage Tank to East & West Terrace Washrooms	• Excavation Trenches were done; • Supply & Installation of Reticulation Pipework was pending.	5%	• Supply & Installation of Reticulation Pipework was pending.
4.	Site Water Reticulation from the Underground Water Storage Tank to Hose Reels	• Excavation Trenches were done; • Supply & Installation of Booster Pump Set was pending; • Supply & Installation of Reticulation Pipework was pending.	5%	• Supply & Installation of Booster Pump Set and Reticulation Pipework were pending.
5.	High Level Water Storage Tank	• A 6.0 x 4.88 x 2.44m High Level Water Tank of approximate capacity of 75m^3 was done; • Supply Pipework to and from the tank was pending.	98%	• Supply Pipework to and from the tank was pending; • Testing & Commissioning was pending.
6.	Mechanical Ventilation System to Eastern Terraces Main Public Washrooms	• This was yet to commence.	0%	• Omitted from the Contract.
7.	Server Room & Mechanical Services Room	• This was yet to commence.	0%	• Omitted from the Contract.

4. Electrical Works

- Overall electrical installation works at 90%, wiring is done. Pending work was the fixing of fittings (light fittings, sockets and switch plates) and permanent power connection from the main LV board;
- KP power connection was ongoing;
- KP power cable 630sq.mm XIC Al/PVC/PVC, Red, Yellow, Blue, Earth cables had been delivered to site;
- KP power cable 3Cx95 Sq.mm 11000 Volts XLPE AL cable had been delivered to site awaiting termination to main LV board;
- 630kVA three phase transformer11/.433 KV delivery also awaiting LV board to site;
- Main LV board yet to be delivered to site.

4.9 FINDINGS

i. The builders' work physically appeared of reasonably good workmanship. Unfortunately, due to lack of maintenance and elongated implementation period, the works have rapidly deteriorated;
ii. Due to lack of sufficient documentation provided, it was difficult to ascertain what was included in the tendered scope and subsequently whether the scope was carried out to completion;
iii. A completion certificate was issued by the lead consultant.
iv. The tendered contract was for a period of 35 weeks from the date of mobilization. There was no documentation provided to support any further extension of the contract period from the initial period.
v. The contract Bills of Quantities elements were measured and lumped up together hence it was difficult to identify the specific sections of works elementally. The sections of work that were difficult to identify included the Eastern Reinforced Concrete Terrace, the Northern and Southern Earth Terraces;
vi. The works were awarded to Weihai International Economic & Technical Co. Ltd who later assigned them to Golbo Construction Ltd;
vii. Quantities captured in the Bills of Quantities for some elements did not match the quantities done on site. This is deduced through the financial appraisal and remeasurements in the payments certified;
viii. There was an over certification of Kshs.52,770,899.67made to Weihai International Economic & Technical Co. Ltd;
ix. Contractual claims formed quite a substantial percentage of the certified amounts. Late honoring of payments was seen to lead to a number of claims;
x. The Standard Forms of Contract Used for these Works were the Agreement and Conditions of Contract for Building Works (JBC 1999);
xi. Omissions of Mechanical Ventilation System to Eastern Terraces Main Public Washrooms and Server Room & Mechanical Services Room from the contract;
xii. The wash hand basins specified and installed were wall-hung type. These are not recommended for high traffic public washrooms;
xiii. The stadium has no Fire Hydrant System. This could be attributed to budget constraints at the design stage;
xiv. No documentation was provided to expend the Provisional Sums in the Mechanical sub-contract document specifically the High-Level Water Tank.

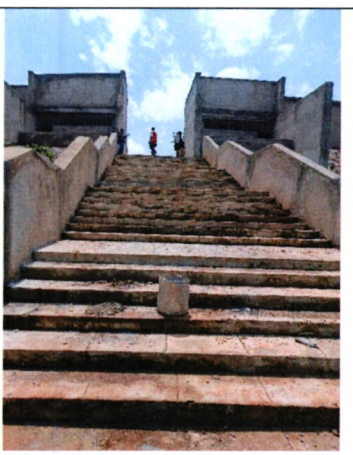
4.10 RECOMMENDATIONS

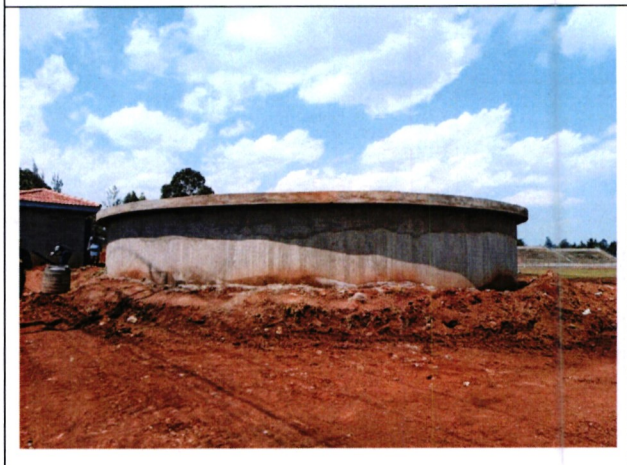
i. An in-depth structural audit of the Northern and Southern Retained Earth Stands should be done to establish the durability and structural soundness of the structure;
ii. The instructions and correspondences leading to the various changes in the works should be availed by the Client/Consultants to establish the source of the changes and the approvals thereof;
iii. Identification of the sections representing the elements in the scope of works as initially intended and captured in the Bills of Quantities should be carried out. This is specifically so for the Eastern Reinforced Concrete Terraces where there is the contentious issue on rates for formwork to the soffits of terraces;
iv. The bid rates in the identified section should be the ones used for certifying payments for the re-measured works;
v. Contractual claims including delayed payments, remedial works and abortive works should be mitigated at this stage to avoid further variations in the contract;
vi. The workmanship for electrical works is okay, the Sub-Contractor should deliver the LV board to site which will enable completion of the other pending works.

Mechanical Services

i. The sub-contractor should move with speed and install water reticulation pipework within the site;
ii. The sub-contractor should move with speed to supply & install all outstanding Sanitary Fittings, Hose Reels and Pump Sets to make wash rooms usable;
iii. There is need to reconsider specifications of Wash Hand Basins to match with those of high human traffic requirements;
iv. There is need to reconsider changing the door/frames to PWD's wash rooms to allow ease of access with wheel chairs to and from the rooms without the need for assistance;
v. The Fire Hydrant System should be considered in future phases.
vi. Documentation required on how the Provisional Sums were Expended.

4.11 KIPCHOGE KEINO PHASE 1 PHOTOS

<table>
<tr><td></td><td></td></tr>
<tr><td>Eastern Stand</td><td>Southern Retained Earth stand</td></tr>
<tr><td></td><td></td></tr>
<tr><td>Backside of the Southern Stand</td><td>Southern Stand Access Stairway</td></tr>
</table>

	
Paved Terraces for the earth filled stands	An Incomplete Excavated Storm drain
	
Existing Storm Drain on the Eastern Stand	Retained Accesses to the Northern Stand Washrooms
	
Circular Water Tank	Pump House

	
Power house	Waste water Manholes
	
Waste water lines construction ongoing	Storm water Culvert

5.0 KIPCHOGE KEINO STADIUM PHASE 2

5.1 INTRODUCTION AND BACKGROUND INFORMATION

The team was deployed from 31st July 2023 to 4thAugust 2023 to carry out the above assignment.

The exercise involved reviewing of the contract documents, payments to the contractors, the drawings provided, inspection of the works and counterchecking the designs against the works done on the ground and a valuation of the works done so far.

The collected data was analyzed and conclusions drawn based on the information availed to the team and the status of the works on the ground.

The report is therefore structured in a manner that captures all findings, recommendations and conclusions in detail.

The project was implemented and supervised by the following Commissioned Consultants: -

1) Tectura International - Lead Architect;
2) Mathu& Gichuiri Associates (MGA) - Quantity Surveyors;
3) Prime Consult - Electrical Engineers;
4) Prime Consult - Mechanical Engineers;
5) Grid Consult - Civil/ Structural Engineers.

5.2 PROJECT DATA

Contract Works	Sub- Contract Works	Contractor	Contract Sum (Kshs.)
Builders Works and Civil Works		Shiv Construction Company Limited	325,829,431.00
Electrical Works	Electrical Sub-contractor	Central Electricals International Limited	77, 786,110.00
	Lift Sub-contractor	Top Choice Surveillance Limited	13,107,266.80
	Generator Sub-contractor	Top Choice Surveillance Limited	19, 838, 951.00
Mechanical Works	Plumbing & Drainage	Mepani Plumbers Ltd.	26,623,210.00
	Borehole Drilling	QoolMax Enterprises Ltd.	10,449,434.05

5.3 CONTRACT PARTICULARS

Contract Date	26th August, 2017
Contract Period	14 Weeks
Completion Date	27th November, 2017
Revised Completion Date	.....

5.4 REVIEW OF FEASIBILITY STUDY REPORTS

No feasibility study reports were provided for review. However, it was noted that the inception of the project was on the basis of Identification and designation of Kipchoge Keino Stadium as one of the stadia to host the African Nations Championships, CHAN 2018.

On this basis, the Client User Requirements were established by deduction from review of minimum CAF requirements for Stadiums and Training Sites (Copy attached).

These were:

i. Dressing rooms.
ii. Benches.
iii. Pitch.
iv. Floodlights.
v. Stadium offices.
vi. Giant Screen(TV).
vii. Parking.
viii. VVIP and VIP tribunes.
ix. Security.
x. Power.
xi. Stadium Plans.
xii. Media.
xiii. Training sites.

It was noted that the facility was already undergoing infrastructural improvements by Sports Kenya which had already undertaken some works in Phase 1 of the project which included:

i. Eastern Terraces and Underground offices.
ii. Western terraces with changing rooms and offices.
iii. Interior Chain-link fence.
iv. Football pitch and Murram running track.
v. Masonry Perimeter wall.

The following works were to be carried out by Sports Kenya as Phase II to meet the CAF minimum requirements.

i. Southern and Northern Terraces
ii. Additional Changing Rooms.
iii. VIP lounge and office block on the Western side.
iv. Public Ablution Block.
v. Retaining Wall.
vi. Floodlights.
vii. CCTV, Ticketing, and Access Control System.
viii. Installation of Stadium Seats.
ix. Internal Access and parking.
x. Footpaths and Sewer system.
xi. Open channel.
xii. Improve the football lawn and irrigation system.
xiii. Drilling and equipping of the borehole,

As such, the scope of the contract under review was:

i. Construction of VVIP building (VIP lounges, offices and changing rooms).
ii. Construction of Public Toilets.
iii. Associated Electrical Works.
iv. Structured cabling and CCTV for VIP block.
v. Electrical installation works.
vi. Associated Mechanical Works.

Mechanical Works.

i. Plumbing & Drainage, Sanitary Fittings, Fire Protection Services, and
ii. Water Reticulation and Lawn Irrigation.

Associated Civil works

a. Open channel.
b. Parking and driveways.

5.5 REVIEW OF TECHNICAL DOCUMENTS

1. Architectural designs.

From the drawings, provided the following were established: -

VIP Pavilion

- RC pavilion on 4 levels;
- Ground floor with 4 no. changing rooms, medical room, anti-doping room, referee changing rooms, police station, halls and ablution facilities for gents and ladies on either wing;
- First floor with halls, VIP seating area, Terraces;

- Second floor with offices;
- Concrete access staircase on the entrances;
- Circular ramps to access VIP pavilion;
- Steel roof to the pavilion;
- Car park and driveway finished with cabro paving.

2. Bills of Quantities

The BoQ captured elements which included Preliminaries, Outdoor Building & Terraces Summary(steps and ramps, foundations, building substructures, external walls, internal walls, suspended floors, stairs, roofs, frames, building superstructure, external openings, internal openings, balustrades, external wall finishes, internal wall finishes, floor finishes, stair finishes, ceiling finishes, roof finishes, drainage, building services, electrical installations, general fixtures), External Works(site clearance, car park & drive way, storm water drainage, barrier arena wall), Dayworks, P.C & Provisional Sums

3. Electrical Designs

a) Documents availed:

- Tender evaluation documents;
- Payment Vouchers;
- Minutes of site meetings.

b) Drawings availed:

- Ground floor Power, Lighting and LV services dated November, 2016;
- Ground floor Power and LV services dated November, 2016;
- Ground floor Lighting Service dated November ,2016;
- Third floor Line Diagram 1 /schematics, Power, lighting and LV Services dated November, 2016;
- Third floor Line Diagram 2/Schematics, Power, Lighting and LV services Dated November, 2016;
- Third floor Line Diagram3/Schematics, Power, Lighting and LV services Dated November, 2016;
- Arena and Public toilets Power and LV services dated November, 2017;
- Site plan Power, Lighting and LV Services dated November, 2016.

c) Documents not provided;

- Contract Bill of quantities for electrical and lift installation works;
- Revised Electrical Drawings if any.

d) Scope under this sub-contract:

- Electrical installation works at the Western stand;
- ICT installation works;
- 2No. passenger lifts;
- 500kVA Standby Generator.

4. Mechanical Services

a) Mechanical Designs

- Soft copies of mechanical designs were provided.

b) Borehole Drilling and Equipping (A Variation in Phase 2)

- Designs are not applicable for this service.

c) Bills of Quantities

- Soft copies of mechanical bills of quantities were provided for both (a) & (b) above.

d) Scope under this sub-contract

The scope of Mechanical Services under this subcontract comprised of the following: -

- Sanitary Fittings, Internal Plumbing & Drainage;
- Fire Protection Services (Fire Extinguishers & Hose Reels);
- Site Water Reticulation from the underground water tank to Changing Rooms and to the hose reels;
- Sports Field Irrigation System;
- Rain Water Drainage;
- Solar Water Heating System;
- Sanitary Fittings, Internal Plumbing & Drainage to Gate Houses;
- Mechanical Ventilation System;
- 2No. borehole drilling and equipping.

5. <u>Civil/Structural designs</u>

a) Civil/Structural Designs

- Soft copies and hard copy civil/Structural Drawings were provided.

b) Bills of Quantities

- The civil works BoQ was incorporated in the Builders Works BoQ which was provided.

c) Scope under this sub-contract

- Covered Western Terrace
- Cabro paved Car park
- Barrier Arena Wall
- Storm Water Drainage
- Sewer lines

5.6 REVIEW OF INTERIM CERTIFICATES

1. Quantity Surveyor's Observations

Contractor: SHIV CONSTRUCTION LIMITED COMPANY, CENTRAL ELECTRICAL INTERNATIONAL LTD, MEPANI PLUMBERS

Contract Price: Kshs.325,829,431.00

Certified Amount: Kshs.239,811,947.22

Payments have been certified in favor of M/S Shiv Construction Limited, Central Electrical International Ltd. And Mepani Plumbers up to Interim Payment No. 15 dated 24th May, 2022.

Interim payment certificate no. 15 for Builder's Works was reviewed as shown below: -

Element	BoQ Amount (Kshs.)	Certified Amount (Kshs.)	Remarks
Floor beds	0.00	17,425,000	The element was a remeasured item initially not captured in the BoQ.
Steps and Ramps	24,610,100	1,269,025	Amount certified for this item is within the BoQ amount.

Element	BoQ Amount (Kshs.)	Certified Amount (Kshs.)	Remarks
Foundations	3,923,650	35,595,500	-Amount certified for this item is more than the BoQ amount; -Financial Appraisal to confirm the change.
Building Substructure Reinforcement	9,682,400	17,981,600	- Amount certified for this item is more than the BoQ amount; -Financial Appraisal to confirm the change.
External Walls	4,603,200	4,062,000	Amount certified for this item is within the BoQ amount.
Internal Walls	7,542,250	4,859,000	Amount certified for this item is within the BoQ amount.
Suspended floors	22,531,800	15,772,260	Amount certified for this item is within the BoQ amount
Stairs	866,200	9,448,500	-Amount certified for this item is more than the BoQ amount; -Financial Appraisal to confirm the change.
Roof	19,644,921		No amount certified for this element.
Frame	9,74,200	13,666,500	-Amount certified for this item is more than the BoQ amount; -Financial Appraisal to confirm the change.
Building Superstructure Reinforcement	10,724,000	37,210,740	-Amount certified for this item is more than the BoQ amount; -Financial Appraisal to confirm the change.
External Openings	12,281,814	293,962	Amount certified within the BoQ amount.
Internal Wall Finishes	1,475,250	933,500	Amount certified within the BoQ amount.
Stair finishes	1,300,880	137,500	Amount certified within the BoQ amount.
Ceiling Finishes	2,588,000	1,194,800	Amount certified within the BoQ amount
Electrical Installations			Refer to electrical installation works for certified amount
External Works	37,940,195	1,450,000	-Not clear what element of the item is paid for

Further to the above, payments have been made for Suspension of Works Contractual Claims, Interest on Delayed Payments and Materials on Site.

Generally, the payment summary for the measured works was in line with the works that were executed on site. The elements paid for reflect the works captured on the visual inspection. We did not however have full back ups for the payments made to ascertain the works paid for.

The analysis of the financial appraisals shows the capturing of the remeasured works, payments for contractual claims and the Prime Cost and Provisional Sums. However, we did not get any further correspondence on the same and thus further verification was not done.

2. Electrical Engineer's Observations:

a) ELECTRICAL INSTALLATION WORKS	
Contract Amount	Kshs.77, 786,110.00
Amount Certified	Kshs.5,475,750.00 (up to interim certificate 15)
Amount Pending	Nil
b) LIFT INSTALLATION WORKS	
Contract Amount	Kshs.13,107,266.80
Amount Certified	Kshs.8,759,184.00
Amount Pending	Nil
c) GENERATOR INSTALLATION WORKS:	
Contract Amount	Kshs.19, 838, 951.00
Amount Certified	Kshs.11, 582,173.80
d) KENYA POWER	
Amount paid direct on 27/6/2023	Kshs.3, 347,839.00

3. Mechanical Engineer's Observations:

a) PLUMBING & DRAINAGE SUB-CONTRACTOR	
Contract Amount	KSHS. 26,623,210.00
Amount Certified as at 17.03.2022	KSHS. 8, 857, 684.00
Percentage Certified to Date	33.27%
b) BOREHOLE SUB-CONTRACTOR	
Contract Amount	KSHS. 10,449,434.05
Amount Certified as at 17.03.2022	KSHS. 4, 524, 477.60
Percentage Certified to Date	43.30%

Note: Payment back-ups were not availed. However, the payments to date are within the contract sum.

5.7 JUSTIFICATIONS OF VARIATIONS

1. Quantity Surveyor

There is a variance in quantities and costs in some of the elements of works. This has been communicated to the client by the project consultants through the financial appraisals.

Financial appraisal No.4 to the client states that the "large variance in elements 13(floor beds), 14(steps and ramps) and 16(foundations) emanates from a 'misclassification' of work in the tender BoQ and does not materially offset the actual work executed as it is based on the drawings not the BoQ.

It is therefore noted that the BoQ did not reflect the drawings and works done on site; thus, the variance.

There was no availability of further justification reports or minutes by the consultants on the variations stated.

2. Electrical Works

The following works were omitted:

a) Reduced cost of access control - Kshs. 18.0M
b) Omit CCTV - Kshs. 2M
c) Contingency - Kshs. 3M
d) Pre-Shipment cost - Kshs. 2M

The reason for omission has been provided for in the Quantity Surveyor's report.

3. Mechanical Engineering Services

During the site inspection visit, a number of changes were cited as having been requested by the Client, for instance, the ambulant showers for Paralympics among others. However, no supporting documents (site instructions) to this effect were provided for review.

For the 2No. boreholes, it was established that the works had not been captured in either of the phases. Being a very critical service, a Financial Appraisal was done to capture it in Phase 2.

5.8 PHYSICAL VERIFICATION (STATUS)

1. Architectural

Through physical verification, the work done on site included: -

a) VIP pavilion RC stands

- Ongoing construction of terraces.
- Ground floor finishes being done.
- Amendments done on site but no instruction to support the same, consultants shared the revised drawings.
- Circular ramps to access the stands were omitted, and straight ramps adopted, no instruction for the same.
- Changing rooms and washrooms have been changed to accommodate PWDs and the same updated in the drawings, but no instructions were provided to that effect.
- Construction is ongoing on the first and second floor, so the verification could not ascertain whether the scheduled spaces would conform to the drawings supplied on site.

b) Parking and driveway

Car park construction was in progress. However, cabro finish was omitted as per the contractor and CoW on site. Reasons for omission were not provided, neither were the instructions provided.

2. Civil/ Structural Engineer

From the physical verification, the works done on site are as tabulated below:

ITEM NO.	WORKS DESCRIPTION	STATUS	APP. % DONE	REMARKS/ FINDINGS
a)	Covered Western Terrace	• The structural works were ongoing	60%	• The ongoing works correspond to the structural drawings. • From the visual inspection, the works appear to be of good quality. • Stalled works have caused steel that has not been concreted to rust. • Quality tests results carried out during the project execution period were not available for review.
b)	Cabro paved Car park	• The earth works were ongoing and setting out of kerbs	40%	• There is remarkable progress
c)	Barrier Arena Wall	• The barrier arena wall was done	100%	• They correspond to the drawings • The structure appeared to be structurally sound.
d)	Storm Water Drainage	• Not done	0%	• Not yet done
e)	Sewer lines	• Excavation of the trenches for laying of pipes was done	20%	• Works ongoing

3. Mechanical Engineering Services

From the physical verification, the works done on site are as tabulated below: -

ITEM NO.	WORKS DESCRIPTION	STATUS	APP. % DONE	REMARKS
1.	Sanitary Fittings, Internal Plumbing and Drainage to VIP Pavilion Washrooms	• Internal Plumbing & Drainage done; • Sample of approved Water Closet & Wash Hand Basin were on Site.	30%	• Finishes to the Washrooms were in progress; • Approved Sanitary Fittings were yet to be delivered to site.

ITEM NO.	WORKS DESCRIPTION	STATUS	APP. % DONE	REMARKS
2.	Fire Protection Services (Fire Extinguishers & Hose Reels)	• Internal Plumbing Pipework for Hose Reel was done; • Fixing of Hose Reels & Associated Accessories was pending; • Fixing of Fire Extinguishers was pending.	30%	• Finishes to the Spaces were in progress; • Supply and Installation Hose Reels, Portable Fire Extinguishers were pending.
3.	Site Water Reticulation from the underground water tank to Changing Rooms and to the hose reels	• Excavation Trenches were done; • Installation of Reticulation Pipework was in progress.	80%	• Installation of Reticulation Pipework was in progress. • Testing & Commissioning was pending.
4.	Sports Field Irrigation System	• Excavation Trenches were done; • Supply & Installation of Booster Pump Set was pending; • Supply & Installation of Reticulation Pipework was in progress.	80%	• Supply & Installation of Booster Pump Set was pending.
5.	Rain Water Drainage	• Installation of Rainwater Down Pipes was in progress;	40%	• The Building Works for Superstructure were in progress.
6.	Solar Water Heating System	• This was yet to commence.	0%	• The Building Works for Superstructure were in progress.
7.	Sanitary Fittings, Internal Plumbing & Drainage to Gate Houses	• This was yet to commence.	0%	• The Structure is yet to commence.
8.	Mechanical Ventilation System to Washrooms	• A sample ductwork had been installed in one of the Washrooms.	5%	• Awaiting Finishes for Installation to take place.

b) Borehole Drilling and Equipping

ITEM NO.	WORKS DESCRIPTION	STATUS	APP. % DONE	REMARKS
1.	2No. Bore Hole Drilling to a depth of 330m.	• Bore Hole Drilling done;	100%	• Geological Survey Report & Bore Hole Completion Record required to authenticate the depth.

2.	2No. Bore Hole Casing & Piping	• Casing and piping were complete for 1No. Bore Hole; • Casing was done but piping was yet to commence for 1No. Bore Hole;	90%	• Bore Hole Completion Record required.
3.	Bore Hole Pump Set	• This was installed for 1No. Bore Hole; • This was yet to be installed for 1No. Bore Hole;	0%	• Test Pumping Report required; • Pump supply & installation Pending.

4. Electrical Engineer

I. Overall electrical and ICT installation works at 10% (conduiting stage);

II. Materials on site; Schneider Distribution boards (8-way 4no.,12way 4 no.,4-way 1no.), Cat6 UTP da cable (20 boxes, 305metres each), Data cabinet, Cable managers, Patch cords, Fiber optic cables, Face plates, Adapter DSC, Patch panels, wiring cables (1.5mm,2.5mm);

III. Lift materials have been delivered to site. (2No.);

IV. 500kVA generator set has been delivered to site.

5.9 FINDINGS

i. The builders work workmanship so far looks presentable, for the areas that have been completed, there is slow progress however in the areas remaining;

ii. Due to lack of sufficient documentation provided, it was difficult to ascertain what was included in the tendered scope and subsequently whether the scope was carried out in to completion;

iii. The contract has been extended multiple times by the consultants and no documentation was provided to support the same extension, including the analysis of the reasons for extension;

iv. During a meeting with the consultants, they acknowledged that there was a reduction of scope, however no documentation for the process that led to the reduction of the scope was provided;

v. The Western pavilion should be retrofitted to be in a position to carry the proposed roof;

vi. The Bills of Quantities had variance from the drawings and works implemented on site;

vii. The Standard Forms of Contract used for the works are the Agreement and Conditions of Contract for Building Works (JBC 1999);

viii. The bid sum presented by Shiv Construction Ltd was corrected and the tender was awarded at a corrected sum of Ksh.325,829,431.00;

ix. The analysis of the financial appraisals showed the capturing of the remeasured works, payments for contractual claims and the Prime Cost and Provisional Sums. However, no further correspondences on the same were availed and thus further analysis could not be done;

x. The workmanship for electrical works was okay.

xi. The Mechanical Services Works are in tandem with the builder's work;

xii. The Clerk of Works noted that a number of changes had been made in the wash rooms as a result of Client's requests;

xiii. The Main Contractor to fast-track the works to give room for sub-contractors to execute their scope;

xiv. It was alleged that 1No. borehole did not yield sufficient water hence the reason it had not been equipped. It was however noted that the 2No.Boreholes were approximately 50m apart.

5.10 RECOMMENDATIONS

i. Approvals for financial appraisals and additional works should be given to facilitate quick processing of Interim Payment Certificates for the work done;
ii. Further justifications for the variance in quantities should be given to the client for records and to facilitate approvals of the additional works;
iii. Contractual claims should be properly addressed at this stage to avoid disputes and delays in contract implementation;
iv. The workmanship for electrical works was okay;
v. Works should be fast tracked to avoid loss on depreciation of works.

Mechanical Engineering Services

i. The Main Contractor to fast-track the works to give room for sub-contractors to execute their scope;
ii. Approved samples to be delivered to site;
iii. All Site Instructions to be formalized.
iv. On borehole sub-contract, the following documents should be availed to the client: -
    - Geological Survey Reports;
    - Drilling Permits;
    - Test Pumping Report;
    - Water Quality Analysis Report;
    - Bore Hole Completion Record.

5.11 KIPCHOGE KEINO STADIUM PHASE 2 PHOTOS

	
Western Stand Construction ongoing	Western Stand Construction ongoing





An unconcreted Part of the Western stand





Ongoing Finishes works below the western stand





Ongoing Parking construction





Ongoing Western Frontage Works



Ongoing Construction of the Access ramp on the Western Stand



Excavation of Waste water lines trenches



500KVA generator set on site



2no. Lift materials on site

6.0 KAMARINY STADIUM

6.1 INTRODUCTION AND BACKGROUND INFORMATION

The team was deployed from 31st July, 2023 to 4th August, 2023 to carry out the above assignment.

The exercise involved reviewing the contract documents, payments to the contractors, the drawings provided, inspection of the works and counterchecking the designs against the works done on the ground and a valuation of the works done so far.

The collected data was analyzed and conclusions drawn based on the information availed to the team and the status of the works on the ground.

The report is therefore structured in a manner that captures all findings, recommendations and conclusions in detail.

The project was implemented and supervised by the following Commissioned Consultants: -

1) Tectura International - Lead Architect;
2) Mathu& Gichuiri Associates (MGA) - Quantity Surveyors;
3) Prime Consult - Electrical Engineers;
4) Prime Consult - Mechanical Engineers;
5) Grid Consult - Civil/Structural Engineers;
6) Kiburu and Associates - Environmental Experts.

6.2 PROJECT DATA

Contract Works	**Sub- Contract Works**	**Contractor**	**Contract Sum (Kshs.)**
Builders Works and Civil Works		FUNAN CONSTRUCTION COMPANY	287,837,775.00 (The figure is inclusive of sub-contract amounts listed below)
Electrical works	Electrical Sub-contractor	ANCHOR Limited	50, 313,165.00
Mechanical Works	Plumbing and drainage	BOWL PLUMBERS LTD.	19,580,161.00
	Borehole Drilling	VANGUARD LTD	6,120,732.00

6.3 CONTRACT PARTICULARS

Commencement Date	1st February 2017
Contract Period	8 months (35 weeks)
Completion Date	1st October 2017
Revised Completion Date	.....

6.4 REVIEW OF FEASIBILITY STUDY REPORTS

No feasibility study reports were provided for review.

6.5 REVIEW OF TECHNICAL DOCUMENTS

1. Architectural designs.

From the drawings provided the following were established: -

Western Concrete Terrace

- VIP pavilion consisting of Ground floor, First floor and Second floor

Ground floor with 4 no. changing rooms, medical room, anti-doping room, referee changing rooms, police station, halls and ablution facilities for gents and ladies on either wing.

- First floor with halls, VIP seating area, Terraces.
- Second floor with offices,
- Concrete access staircase on the entrances.

Northern and Southern earth terrace stands

- Compacted earth terrace finished with 50mm thick concrete paving slabs;
- 9 No. Terrace of 1000mm lengths and 450mm high risers;
- Rear side with stone pitching;
- Ablution blocks on the entrance to the terraces. Marked to be done in phase 2.

Eastern Concrete Terrace

- Reinforced concrete terraces. 15 terraces provided;
- Halls on ground and first floors;
- Entrances on extreme ends of the stand. PWD accessible;

Pump Room and Power House

- Drawings not provided;

Boundary wall

- No drawings provided.

2. Bills of Quantities

The BoQ captures elements that include the Preliminaries, Outdoor Building & Terraces Summary(steps and ramps, foundations, building substructures, external walls, internal walls suspended floors, stairs, roofs, frames, building superstructure, external openings, internal openings, balustrades, external wall finishes, internal wall finishes, floor finishes, stair finishes, ceiling finishes, roof finishes, drainage, building services, electrical installations, general fixtures), External Works(site clearance, car park & drive way, storm water drainage, landscaping, gates & gatehouses, boundary wall, underground water tank), Dayworks, P.C and Provisional Sums.

3. Electrical Designs

Documents availed:

- Tender evaluation documents

Documents not provided

- Contract Bill of quantities
- Electrical Drawings

Scope;

- Internal electrical services to main gate, to pedestrian gates, to mechanical services room and to electrical services room;
- Electrical Services to arena;
- Electrical services pavilion (ground floor, first floor, roof space, east stands-ground floor);
- External electrical services;
- Low voltage Switchboard;
- Site electrical power cables;
- Arena flood lighting;
- External Lighting area;
- Perimeter fence, intruder alarm, access control & IP Surveillance.

4. Mechanical Designs

Documents availed:

- Mechanical Bills of Quantities for Borehole.

Documents not provided:

- Mechanical Drawings Designs;
- Mechanical Bills of Quantities for Associated Mechanical Services.

Scope under this Sub-Contract:

The scope of Mechanical Services under this sub-contract comprises of the following: -

a) Sanitary Fittings, Plumbing & Drainage - (The scope is derived from the Main Contract BoQ page on Provisional Sums since the BoQ for Associated Mechanical Services was not availed)

- Sanitary Fittings, Internal Plumbing and Drainage to Washrooms;
- Fire Protection Services (Fire Extinguishers & Hose Reels);
- Site Water Reticulation from the High-Level Water Storage Tank to Terrace Washrooms;
- Site Water Reticulation from the Underground Water Storage Tank to Hose Reels;
- High Level Water Storage Tank;
- Server Room & Mechanical Services Room.

b) Bore Hole Drilling & Equipping

The scope of Mechanical Services under this subcontract comprised of the following: -

- Bore Hole Drilling up to 330m depth;
- Bore Hole Casing & Piping;
- Bore Hole Pump set;

5. Civil/Structural designs

a) Civil/Structural Designs

- Soft copies and hard copy civil/Structural Drawings were provided.

b) Bills of Quantities

- The civil works BoQ was incorporated in the Builders Works BoQ which was provided.

c) **Scope under this sub-contract:**

I. **Covered Western Stand**

This had already been done by the County government of Elgeyo Marakwet. The structural drawings for the stand and its roof structure were availed though.

II. **Eastern Stand Terraces**

The structural layout drawings for this stand were availed. They corresponded to the architectural drawings and 15 No. steps were captured. We could not verify whether this was captured in the BoQ.

III. **Northern and Southern Stands – Earth Terraces**

The structural layout drawings were availed. They have a discrepancy with the architectural drawings as the structural drawings captured 11 No. steps while the architectural drawing captured 9 No. steps.

IV. **Underground water tank**

The structural layout drawings and the BoQ availed captured an underground RC water tank of 300m^3 10.5m X 10.5m X 3m while what was captured in the BoQ is 15.8m x 8.48m x 4.0m of approximately 1200m^3.

V. **High level steel water tank**

The structural drawings were availed and they indicated a water tower of 9m high with a capacity of 100m^3.

VI. **Playground and running track**

The civil works drawings and details for these elements were provided and they matched the quantities in the BoQ.

VII. **Car park**

The civil works drawings for the carpark and driveway were provided. The BoQ captured 2700m^2 of parking which was to be done to murram finish.

VIII. **Storm water Drainage**

The civil works drawings for this item were provided. From the BoQ, a storm water drainage of 550m length was captured to be done with invert block drain of 600x600x225mm with four courses of 600x225x75mm side slabs jointed with cement.

IX. **Boundary wall**

Its structural drawing was provided which captured a 2.4m high boundary wall while the BoQ captured a 300m long x 4.5m high.

X. **Roof Structure for the Stands**

The structural drawings for this element were availed and they matched what was captured in the BoQ

XI. **Wastewater drainage**

The septic tanks, soak pit and manhole details drawings were availed. Sewer network layout was not provided. The quantities captured in the BoQ could not be verified.

6.6 REVIEW OF INTERIM CERTIFICATES

1. Quantity Surveyor's Observations:

Main Works (Builders, Civil and Structural)	
Contract Amount	Kshs.287,837,775.00
Amount Certified	Kshs.25,903,399.70-Mobilization
	Kshs.33,033,375.00-Ist IPC
	Kshs.22,651,330.16-2nd IPC
Total Amount Certified	Kshs.81,590,104.86 (to date)
Amount Pending	Kshs.3,048,624.28

The payments made were on the following items: -

1. Pavilion (floor beds, foundations, building substructure at Kshs. 8,285,780.00)
2. Pitch and Track (Kshs.20,818,470.00)
3. Electrical Installation Works (Kshs.9,116,773,000)
4. Mechanical Installation Works (Kshs.2,802,753.70)
5. Materials on site (3,230,000.00)
6. Preliminaries (17,365,000.00)

The inspection was visual and some cases of vandalism occurred on site hence it was difficult to ascertain the exact quantities of the works paid for.

2. Electrical Installation Works

ELECTRICAL INSTALLATION WORKS:	
Contract Amount	Kshs.50, 313,165.00
Amount Certified	Kshs.9,116,773.00

No breakdown BoQ was provided to show how this amount was arrived at. This payment was made during final account being payment of electrical equipment manufactured and stored off-site by the Nominated Sub-Contractor M/S Anchor Ltd. (letter from MGA consultants Ltd to Tectura International Ref.04/234/28 dated 16th August 2022)

3. Mechanical Engineering Services

a) PLUMBING & DRAINAGE INSTALLATION:	
Contract Amount	**KSHS. 19,580,161.00**
Amount Certified	**KSHS. 2,802, 753.70**
Percentage Certified to Date	**14.31%**
b) BOREHOLE & EQUIPPING WORKS:	
Contract Amount	**KSHS. 6,120,732.00**
Amount Certified	**NIL**
Percentage Certified to Date	0%

Note: Payment back-ups were not available to ascertain exactly what was paid for. However, the payments to date are within the contract sum.

6.7 JUSTIFICATIONS OF VARIATIONS

No supporting documents (site instructions) were provided for review.
Inspection reports drafted by the client.

6.8 PHYSICAL VERIFICATION (STATUS)

1. Architectural

Through physical verification, the work done on site included: -

i. **VIP Pavilion**

- Substructure done but incomplete, column bases done on one section of the building.

ii. **Northern and southern earth terrace stands**

- No works done.

iii. **Eastern Stand.**

- Slotted for phase 2

iv. **Power house and Power House**

- No works done

v. **Boundary wall**

- No works done on the boundary wall.

Electrical Works

Overall Status of works is still at Column bases and civil work trenches. No electrical works done so far.

2. Mechanical Services

Through physical verification, the work done on site for mechanical services was basically the following: -

- Excavations for Sports Field Irrigation System which were abandoned;
- Approximately 50m Irrigation Pipework Installed.

3. Civil/Structural Works

ITEM NO.	WORKS DESCRIPTION	STATUS	APP. % DONE	REMARKS/ FINDINGS
a)	Covered Western Stand	• Part of the stand was done by the County Government of Elgeyo Marakwet and was to be completed by Sports Kenya. • 19No. steps were constructed.	-	• Nothing has been done after the County Government of Elgeyo Marakwet handed over to Sports Kenya. • The structural drawings will have to be amended to suit the existing structure.
b)	Eastern Stand Terraces	• Foundation works ongoing. • 35 bases have been casted. • Reinforcement done for 3 bases and are not concreted • 9 bases only have formwork without reinforcement	5%	• Abandoned works • Theft of steel reinforcement for the bases not concreted
c)	Northern and Southern Stands – Earth Terraces	• Not done	0%	• No works done
d)	Underground water tank	• Not done	0%	-

ITEM NO.	WORKS DESCRIPTION	STATUS	APP. % DONE	REMARKS/ FINDINGS
e)	High level steel water tank	• Not done	0%	• No works done
f)	Playground and running track	• The pitch done to top soil layer. • one of the French drains is not complete or has been vandalised • Irrigation system installed but vandalized • The pitch is not grassed • The running track was done to marram finish but the marram was washed away.	50%	• The pitch and the track are incomplete • Depreciation of the incomplete works which might lead to losses. • The county government does marram finish on the track for it to be used as a training ground by athletes
g)	Car park	• Not done	0%	• No works done
h)	Storm water Drainage	• Only the U - drain between the pitch and the running track has been done but it has not been covered	10%	• The drain between the running track and the terraces has not been done.
i)	Boundary wall	• Not done	0%	• No works done
j)	Roof Structure for the Stands	• Not done	0%	• No works done because the consulting team handling the project recommended retrofitting of the existing stands to carry the roof.
k)	Wastewater drainage	• Septic tank and Soak pit was done by the county to service the changing rooms they constructed	-	• Pending works can only be done after the other stands with the ablution blocks are done

6.9 FINDINGS

i. The builders' work physically appears of reasonably good workmanship. Unfortunately, due to lack of maintenance, the works have rapidly deteriorated.

ii. Due to lack of sufficient documentation provided, it is difficult to ascertain what was included in the tendered scope and subsequently whether the scope was carried out into completion.

iii. A completion certificate was issued by the lead consultant.

iv. The tendered contract was for a period of 8 months from the date of mobilization. There was no documentation provided to support any further extension of the contract period from the initial period.

v. Planting of grass in the pitch was paid for yet there was no grass on the pitch.

vi. The consultants informed that the western stand done by the County Government needed to be retrofitted to be able to support its roof. The correspondence supporting this finding was not availed for verification.

vii. The Standard Forms of Contract Used for these Works are the Agreement and Conditions of Contract for Building Works (JBC 1999)

viii. Quantities paid for in the reduced levels and cart away of excavated materials are more than the Bills of Quantities allowance

ix. 81% of preliminaries have been certified for payment in the final account despite the slow progress and stalling of works noted.

x. The works were terminated by the Client due to non-performance by the Contractor.

xi. The Consultants were requested by the Client to prepare completion documents.

6.10 RECOMMENDATIONS

1. **Mechanical Works**

Completion Documents prepared by Consultants to be reviewed before going to tender.

2. **Civil/Structural works**
   - The Western pavilion should be retrofitted to be in a position to carry the proposed roof.
   - The project should be fast tracked to avoid further damage and vandalism on the already done works
3. **Quantity Survey**
   - Review of the preliminaries certified in the final account by the consultants to match the works done on site despite the preliminaries having an initial cost and being time based.
   - Details of the reduced level excavation and carting away of the excavated materials to be provided to justify the change in quantities in the pitch and track element.
   - Details on payments for mechanical installations works to be provided to enable verification on what was paid for.
   - Details of electrical installations payments made should be provided and a physical verification process of the electrical equipment paid for should be done.
   - Detailed verification of the completion Bills of Quantities that were provided by the consultants to enable works to recommence after a new tendering process.
   - Carrying out of geological and geotechnical surveys by the client to enable proper documentation of the completion Bills of Quantities.
   - Use of PPRA standard forms for the tendering process for the proposed completion of works.

6.11 KAMARINY STADIUM PHOTOS





The Stand by the County Government of Elgeyo Marakwet



Changing rooms done by the county government



Septic Tank



Soak pit



Cut off drain between the pitch and the track

	
One of the French drain	The casted column bases
	
The casted column bases	The Pitch

7.0 KINORU STADIUM

7.1 REVIEW OF FEASIBILITY STUDY REPORTS

No feasibility study reports were provided for review. However, it was noted that the inception of the project was on the basis of identification and designation of Kinoru Stadium as one of those Stadia to host the African Nations Championships, CHAN 2018.
In order to qualify to host, there was a requirement to comply with the minimum CAF requirements for Stadiums and Training Sites. There was no site visit by the design consultants before doing the designs.

On this basis, the Client User Requirements were established by deduction from the minimum CAF requirements for Stadiums and Training Sites (Copy attached). These are as follows:

a) Dressing rooms.
b) Benches.
c) Pitch.
d) Floodlights.
e) Stadium offices.
f) Giant Screen (TV).
g) Parking.
h) VVIP and VIP tribunes.
i) Security.
j) Power.
k) Stadium Plans.
l) Media.
m) Training sites.

It was noted that the County Government of Meru had done some improvements to the infrastructure of the stadium prior to the contract. These improvements included the following areas:

a) Eastern Terraces and Underground offices.
b) Western terraces with changing rooms and offices.
c) Interior Chain-link fence.
d) Football pitch and Murram running track.
e) Masonry Perimeter wall.

The following works were to be carried out by Sports Kenya as Phase II to meet the CAF minimum requirements.

a) Southern and Northern Terraces
b) Additional Changing Rooms.
c) VIP lounge and office block on the Western side.
d) Public Ablution Block.
e) Retaining Wall.
f) Floodlights.
g) CCTV, Ticketing and Access Control System.
h) Installation of Stadium Seats.
i) Internal Access and parking.
j) Footpaths and Sewer system.
k) Open channel.
l) Improve the football lawn and irrigation system.
m) Drilling and equipping of the borehole, installation of High- and Low-Level Water Tanks, and water reticulation.

From the above list of requirements, the following were not captured in the contract documents submitted for review in this audit as they were to be procured separately by State Department for Sports. (Refer to Site Meeting Minutes of 29/9/2020.)

a) Floodlights.
b) Ticketing and access control system.
c) Improvement of Football Lawn and Irrigation system.

As such, the scope of the contracts under review was:

a) Construction of VVIP building (VIP lounges, offices and changing rooms).
b) Construction of 4 No. Terraces on the Northern Stand.
c) Construction of 4 No. Terraces on the Southern Stand.

d) Construction of Public Toilets.
e) Construction of Pump House
f) Construction of Power House.
g) Associated Electrical Works.
    i. Electrical installation works.
    ii. Structured cabling and CCTV for VIP block.
    iii. Generator Installation Works
h) Associated Mechanical works.
    i. Borehole drilling and equipping, High and Low level water tanks, and Water reticulation.
    ii. Plumbing and Drainage and Mechanical works.
i) Associated Civil works
    i. Open channel.
    ii. Parking and driveways.
    iii. Improvement of Football Pitch

7.2 REVIEW OF TECHNICAL DOCUMENTS

The review of the technical documents provided established the following:

A. Project Data

Item	Contract Works	Contractor	Contract Sum
1.	Builder Works	Toddy Civil Engineering Limited	422,137,430
2.	Civil Works	Benisa Limited	282,212,087
3.	Plumbing, Drainage & Mechanical Works	Trident Plumbers Limited	49,500,450
4.	Electrical & Structured Cabling	Markem Management Limited	45,850,000
5.	Borehole Drilling, High- & Low-Level water Tanks, Water reticulation & Irrigation System	Dayows Construction Limited	49,421,150

B. Architectural designs

The architectural drawings provided were for the areas below:

a) Terraces
b) Public Toilets
c) VIP lounge and office block
d) Pump House
e) Power House.

The review of these architectural drawings revealed that they fully addressed the client's brief and CAF requirements with respect to space allocation. The outstanding components are majorly furniture and equipment. Other spaces not captured in the architectural designs are implied to be available in the existing facility.

C. Builders Bills of Quantities

The Contract document for builders' works was provided and reviewed. The Contract was awarded to Toddy Civil Engineering Limited at a contract sum of Kshs 442,137,530.00. The bill of quantities provided confirmed the following as part of the scope;

a) 8no Terraces.
b) Office Block.
c) 4no. Public Toilets.
d) Boundary Wall.
e) Retaining Wall.

D. Electrical Designs and Bills of Quantities

The following electrical documents were provided for review: -

a) Blank Bills of Quantity for Structured cabling, Security Surveillance & Electrical installation works;
b) Tender document for Generator Installation Works;

c) The contract agreement between Markem Management Limited and Inforparts Technologies Limited;
d) Minute of the site meetings;
e) Certificate of partial practical completion;
f) Letter of irrevocable payment from Markem Management Limited to project manager (State Department for Public Work);
g) Electrical service drawings.

The review of the documents established the following: -

a) The scope of works tendered was Structured cabling, Security Surveillance (CCTV System) & Electrical installation works. The total contract sum for the scope was Kshs.45,850,000.00;
b) Generator Installation works was tendered as one separate contract for the 4 No. stadiums namely: Safaricom Stadium, Kinoru Stadium, Eldoret Stadium and Nyayo Stadium. The contract sum for Kinoru Generator installation works was Kshs.19,838,951.00. The detailed review of this contract is contained in the generator report.
c) The flood light, Ticketing, and Access Control System were to be done by sport Kenya as separate contract;
d) Generally, the works done was as per the drawings and Bills of Quantities. Where the changes were done during the implementation of works, a site instruction was issued.

E. Mechanical Designs and Bills of Quantities

The following mechanical documents were provided for review:

a) The contract agreement, blank document and priced tender document for Plumbing, Drainage and Mechanical installation works as awarded to Trident Plumbers Limited. This contract was awarded at a Contract Sum of Kshs.49,500,450.00

This contract provided for the following works:

- Plumbing and drainage installation Works-this works comprised of the sanitary fittings, internal plumbing and drainage pipework, portable fire equipment, hose reel system, water reticulation and fire pump set.
- Air Conditioning and mechanical Ventilation Works-this works comprised of the Variable Refrigerant Flow (VRF) air conditioning system complete with its outdoor unit, indoor units, refrigerant pipework, kitchen and washroom extract fans with ductwork

b) The contract agreement, blank document and priced tender document for borehole drilling & equipping, High- & Low-level water tanks, water reticulation and irrigation system as awarded to Dayows construction company Limited. This contract was awarded at a Contract Sum of Kshs.49,421,150.00

This contract provided for the following works:

- **Borehole Drilling and equipping**-this works comprised of borehole drilling, borehole pipework and casing, pump installation, cabling and associated works.
- **High- and low-level water tanks**-this works comprised of 2No. 300m³ low level steel plates water tanks for irrigation, 1No. 87m³ high level water tanks, associated builders work, steel tower, water tanks associated pipework and water transfer pump set.

F. Structural Designs

a) From drawings shared, and the contract documents issued, and site measurements, the scope for structural tallied with the Architectural /builders work i.e
   - Terraces,
   - VIP lounge and office block,
   - pump house, power house and
   - additional works for the presidential dais.
b) The structural drawings captured the scope as per the bills of quantities except for the additional works for the presidential dais
c) The roof trusses design was changed to match the design and profile of the trusses for the existing terraces for uniformity of the stadium

G. Civil Designs and Bills of Quantities

Bills of Quantities-Civil works

a) The signed contract document and bills of quantities were provided. The total bill of quantities sum and signed contract for the Civil works was Kshs.282,085,238.80,
b) The project manager was the State Department Public Works as per signed minutes provided.

Design -Civil works

The scope of design for civil works as per contract shared included construction of

1. Access road and parking including storm water drainage
2. Foot paths and sewer system (foul drainage)
3. Open channel around the stadium
4. Improvement of Football Pitch and Running track

Following a review of drawings, the contract documents issued, and site measurements, the following was observed

a) The dimensions of the pitch were 105 long by 68m wide which was within limits required by CAF (attached)
b) The goal posts appeared to be purpose made from factory and to required standard
c) The football pitch (lawn) was improved as per contract
d) The open channel storm drains generally indicated good flow of storm water away from the pitch except pooling in a few low spots which could be cured by maintenance
e) The running track was tarmacked as per contract and consisted 6 lines as initially set out by the county

7.3 REVIEW OF INTERIM CERTIFICATES

A. Builders Works

A review of the final account (8th and Final Payment) established a Gross Payable amount of Kenya Shillings Four Hundred and Eight Two Million Nine Hundred and Fifty-One Thousand Eight Hundred and Seventy-One Cents. (Kshs 482,951,800.71) against a contract sum of Kshs 442,137,530.00.

The Payment backups capture and include the works implemented on the ground.

B. Electrical Works

The review of payment established the followings: -

a) The final account (Fifth payment) for Structured cabling, Security Surveillance (CCTV System) & Electrical installation works had been done;
b) Prior to the final account the following interim payment had been certified;

1st interim payment Kshs.1,522,179.64
2nd interim payment..... Kshs.2,294,827.35
3rd interim payment Kshs.3,891,220.55
4th interim payment Kshs.24,028,834.49
5th and Final payment..... Kshs.14,100,907.69
Total amount certified.....Kshs..45,837,969.72
Contract sum. Kshs.45,850,000.00
The amount certified was less than the contract sum by Kshs.12,030.28.

C. Mechanical Works

a) The review of the payments established there was a final account for the borehole drilling and equipping, high- and low-level water tanks and water reticulation installation works had been done.

b) Prior to the final account the following interim payment had been certified:

1st interim payment voucher & certificate..... Kshs.4,114,000.00
2nd interim payment voucher certificate Kshs.17,197,795.00
3rd interim payment voucher & certificate Kshs.5,603,100.00
4th interim payment voucher & certificate Kshs.2,761,830.00
5th interim payment voucher & certificate Kshs.4,965,817.00
6th interim payment voucher & certificate Kshs.6,443,912.14
7th interim payment voucher & certificate .... Kshs 7,656,090.00
1st and second/Final Moiety have been released to the contractor.
Total amount certified..... Kshs.48,742,544.00
The Contract sum Kshs.49,500,450.00
The amount certified was less than the contract sum by Kshs.757,906.00

c) The review of the Plumbing, Drainage and Mechanical installation works sub contract established that the following interim certificates for Trident Plumbers Limited were certified:

1st interim payment voucher & certificate..... Kshs.3,315,773.00
2nd interim payment voucher certificate Kshs.6,390,244.00
3rd interim payment voucher & certificate Kshs.7,718,902.00
4th interim payment voucher & certificate Kshs.8,742,203.55
5th interim payment voucher & certificate Kshs.4,314,500.00
6th interim payment voucher & certificate ..... Kshs 5,174,741.47
Total amount certified.....Kshs.35,656,364.00
The Contract sum Kshs.49,421,150.00
Pending amount in the contract..... Kshs.13,764,786.00

The amount certified is less than the contract sum. The final account was yet to be done.

D. Civil works

a) The payments to the contractor were made in six interim payment certificates as follows

Interim payment 1 of	2017	68,105,166.00
Interim payment 2 of	12/5/2017	80,266,084.00
Interim payment 3 of	2/12/2018	48,495,076.00
Interim payment 4 of	6/11/2020	20,254,412.00
Interim payment 5 of	6/17/2020	43,243,362.76
Interim payment 6 of	1/12/2021	21,710,454.44

b) The certificates covered the scope envisioned in the contract
c) The total amount certified was 282,074,555.20
d) The quantities paid for and the work observed on site compared favorably
e) The amount paid so far was within the contract sum tendered

7.4 VARIATIONS

A. Builders Works

There were additional works amounting to Kenya Shillings Forty Million Eight Hundred and Fourteen Thousand Two Hundred and Seventy and Seventy-One Cents (Kshs.40,814,270.71) relating to the Presidential Dias and Madaraka Day related works that require justification.

The project management team issued instructions to the contractor to execute the additional works. There is evidence of the client seeking additional funding based on the variations.

B. Electrical Works

There was no variation of the contract in the electrical works

C. Mechanical Works

There was no variation of the contracts in the Mechanical works though the final account for the plumbing, drainage and mechanical work is yet to be done.

D. Civil works

There was no variation of the contract as per the signed final account

7.5 PHYSICAL VERIFICATION (STATUS)

Through physical verification, the works done on site were:

A. Builders Works

A review of the architectural drawings for Terraces, Public Toilets, VIP lounge and office block, Pump House and Power House confirmed that they were complied with and are an accurate representation of what was implemented on the ground.

B. Electrical works

The following were the observations; -

a) Lighting, Power, Internal power distribution, Fire alarm, and Street light had been done;
b) Low Voltage Board had been supplied, installed and operational;
c) 2No. Sub board had been supplied, installed and operational;
d) 212 KVAR Power factor correction capacitor bank had been supplied, installed and operational;
e) Transformer had been supplied, installed and operational;
f) The Structured cabling, Security Surveillance (CCTV system) had been done;
g) CCTV installation works had been done; and
h) 500 KVA Generator set, Automatic Transfer Switch (ATS) Panels, Auxiliary Fuel Tank had been done and operational.

Generally, the works done was as per the drawings and Bills of Quantities. Where the changes were done during the implementation of works, a site instruction was issued.

C. Mechanical Works

The following are the observations for the mechanical works done on site:

a) Plumbing, Drainage and Mechanical installation Works- Trident Plumbers Limited.

The sanitary fittings had been installations had been done.
The portable fire extinguishers were stored in the pump room whereas their respective mounting brackets were installed along the pavilion corridors.
The hose reels were installed along the exits of the stadium and the fire hydrants were installed in the stadium along the drainage trench supplied with 100mm fire hydrant pipework.
There were stand pipes with taps in the stadium with 50mm pipe water reticulation along the trench in the stadium.
In the pump room there were installed the fire pump set, booster pump set of 3No.pumps and a water treatment plant.

There was a Variable Refrigerant Flow (VRF) air conditioning outdoor unit installed on site with various indoor units, refrigerant pipework. The server room was installed with 2No high wall split air conditioning units.

b) Borehole drilling & equipping, High- & Low-level water tanks, water reticulation and irrigation system -Dayows construction company Limited

The borehole drilling and equipping was done with water meter installed, pipework, manhole, cabling and the control panel installed in the pump room.
There were 2No. 300m³ low level steel water tanks installed on site and 1No. 87m³ high level water tank installed on a steel tower with associated pipework.

Observations Summary

Table1: Plumbing, drainage and mechanical installation works- Trident Plumbers Limited.

Item No.	Description	Observation
1.	Sanitary fittings-this includes the water closet complete with flush valves and wash hand basins.	The sanitary fittings had been installed.
2.	Portable fire extinguishers	The wall mounted brackets are installed but the extinguishers were stored in the pump room.
3.	Hose reels	The hose reels are installed inside the stadium.
4.	Stand pipes with taps.	There are stand pipes complete with taps installed in the stadium
5.	Fire pump set	There is a fire pump set installed in the pump room.
6.	Fire Hydrants	There are fire hydrants installed inside the stadium with the 100mm supply pipe running round in the drainage trench.
7.	Variable Refrigerant Flow (VRF) air conditioning unit	The outdoor unit installed on the ground floor at the back of the building. There are various ceiling cassettes in the various rooms.
8.	Split Air conditioning units for the serve room	There were 2No split air conditioning units installed in the server room.

Table2: Borehole drilling & equipping, High- & Low-level water tanks, water reticulation and irrigation system -Dayows construction company Limited.

Item No.	Description	Observation
1.	Borehole drilling and equipping	There is a borehole drilled next to the ground level water tanks with a water meter.

2.	Ground level water tanks	There are 2No. 300m³ Low/ground Level steel water tanks installed on site
3.	High level water tanks	There is an 87m³ water tank installed on a steel tower complete with an external ladder.
4.	Booster pumps	There are 3No. booster pumps installed in the pump room
5.	Water reticulation	There was 50mm pipe serving the stand pipes round the stadium.

D. Structural works

Visual structural integrity assessment indicated that

a) The structures were generally in good condition
b) Some corrugated IT5 roof sheets fixing screws were partially dislodged by wind on the southern stand and required urgent fastening as it was banging creating noise disturbance and also posing danger of accidents if fully dislodged by the strong winds in the area.
c) There were signs of leakage from the concrete gutter of the VIP lounge roof which needed maintenance
d) There were some cracks in the VIP lounge/office block that appeared like shrinkage cracks on wall plaster (pictures attached) but they were not substantial as to compromise the structural stability of the office. These should also be repaired professionally to enhance visual comfort for the users of the structures

E. Civil works

The following is the status of works which were inspected on site in tandem with the contract scope

a) Access roads and parking around the external area of all stadium terraces including stormwater drainage were in good state
b) Foot paths along the plinths of the terraces externally were in good state
c) A functioning sewer system (foul drainage) was observed
d) Open channel around the stadium was in good working order
e) Football Pitch and Running track were confirmed as per contract and were in use
f) The football pitch/lawn had extensive weeds and there were some termite nests in the central area of the pitch pointing to none maintenance as it was not snagged at the point of handing over

7.6 FINDINGS

A. General

a) There was a Memorandum of Understanding between Sports Kenya and the County Government of Meru at the commencement of the project. The MoU detailed their respective roles and responsibilities, among them, that Sports Kenya will hand over the Stadium to the County Government upon completion for maintenance.
b) The builders works physically appears of reasonably good workmanship.
c) The improvements that were undertaken by the County Government were not geared towards meeting CAF standards since they did not anticipate to host CHAN thus necessitating interventions by SK to meet CAF standards.
d) The facility does not fully meet the client user requirements as envisaged. This is due to non-existence of certain components such as stadium seats, floodlights, access control and ticketing system, office furniture and other equipment.
e) There were extra works on the Presidential dais which were executed on the ground but whose documents were not availed.

B. Electrical Works

a) It was noted that the floodlight, access control and ticketing system works were to be done by sport Kenya as separate contract. The site assessment established that the works had not yet been done.
b) Main power supply (service line and 630 KVA transformer) had been done;
c) LV Board and sub board had been done;
d) Internal Lighting, Power and power distribution, structured and CCTV works had been done;
e) 500KVA Generator set, Automatic Transfer Switch (ATS) Panels, Auxiliary Fuel Tank had been done and operational. Details provided in separate report for 4 No. Generators.

C. **Mechanical works**

a) The borehole drilling and equipping, high- and low-level water tanks and water reticulation installation works final account had been done, the works had been done. The works appears to be reasonably complete and of good quality.

b) The plumbing, drainage and mechanical installation works- the works had been done and the final account has not been done. The works appears to be reasonably complete but not yet commissioned. The air conditioning, kitchen extract and washroom mechanical ventilation installation works were installed but their working conditions could not be ascertained.

D. **Civil/structural**

a) The stadium civil/structural works (offices, utility rooms and terraces, drainage facilities, pitch and running track) were generally of good workmanship and in good condition

b) The stadium was in active use for the 10th Kenya inter-Counties Sports and Cultural Association (KICOSCA) games at the time of inspection among others

c) The works were carried as per guidelines of CAF for CHAN but due to incompleteness of other scopes the tournament was not carried out

d) The football pitch and running track as done by the county were not up to CAF standard and had to be redone to required standard by ripping the existing formation, filling, levelling and compacting the new formation prior to installation of surface finishes i.e. tarmac for the running track and selected grass for the football lawn

e) The football pitch/lawn needed regular maintenance and watering to address issues of weeds and termite nests as identified on site and ensure good state of the facility for use

f) There was extra material for grass planting (red soil and manure) that was not cleared from site despite the contract being closed

g) The structural frames of the structures (terraces and buildings) appeared to be of good structural integrity

7.7 RECOMMENDATIONS

a) The stadium to undergo technical Audit of outstanding components in order to meet the CAF standards as initially intended. These should be addressed in timely manner and to boost its position in the bid to host CHAN in 2025.

b) The flood light, Ticketing, and Access Control System be done as initially intended.

c) The final account for plumbing, drainage and mechanical installations to be done, the works to be tested and commissioned.

d) Continuous maintenance of the stadium pitch and running track, roofs, and drainage systems to be ensured to maintain the facility in optimal working condition

7.8 KINORU STADIUM PHOTOS





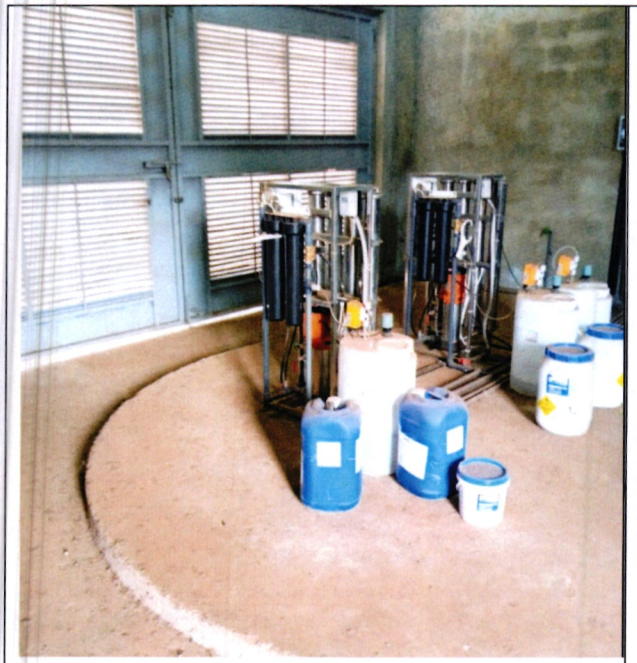
Fire extinguishers mounting brackets, break glass, ceiling, wall and floor finish on the corridor



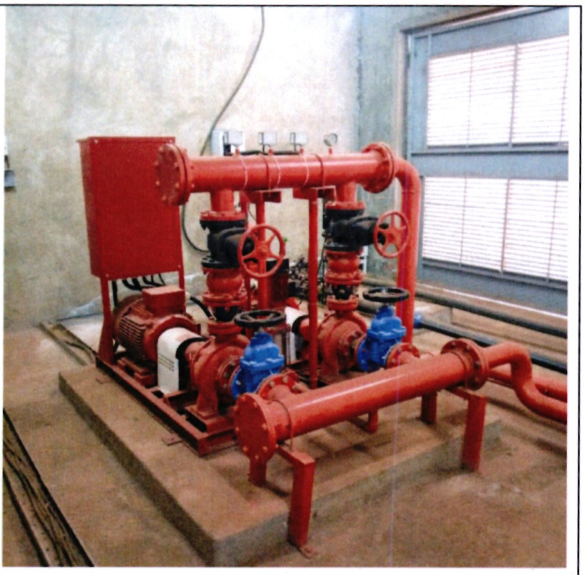


Kitchenette sink, extract grille, ceiling, smoke detector and light fitting

	
VRF outdoor unit installed on the ground flr	Walkway and split unit-high wall units
	
Ground level water tanks	High-level water tanks



Water treatment plant



Fire pump set



Interior view of ablution block



Ground Floor changing room

	
View of vvip offices and connecting bridge to presidential dias at eastern terrace, access road below going around the stadium behind all terraces	Leaking Reinforced concrete gutter needing repair and maintainance
	
View of Sewer line, debris to be cleared	Running track , drains and football pitch/lawn

	
View of lawn degradation by weeds and antihills	Main entrance parking , northern terrace

8.0 WORLD RALLY CHAMPIONSHIP (WRC) – SAFARI RALLY PROJECT

8.1 REVIEW OF FEASIBILITY STUDY REPORTS

Feasibility study report was not provided for review. However, from the WRC Safari Rally Project Report of 31st December 2018, it is recorded that the project was initiated by the Government of Kenya vide Gazette Notice 12089 Vol. CXIX – NO.181 dated 8th December 2017 and signed by the then Cabinet Secretary for Sports and Heritage, with the aim of reinstating the Safari Rally-Kenya back to the World Rally Championship. By the same notice members of the steering Committee, Local Organizing Committee and the secretariat of the organizing committee were appointed. The Kenya Motorsports Federation affiliated to the Federation Internationale de l'Automobile (FIA - the world rally federation) granted the Government of Kenya an irrevocable authority to take over Safari Rally and manage it through a Special Purpose Vehicle, World Rally Championship (WRC) Safari Rally Project.

Upon reintegration into the World Rally Championship and the scheduled event of the Safari Rally for June 2020, there arose a need to develop the requisite infrastructure to comply with the Federation Internationale de l'Automobile (FIA) standards in order to host the event. This included the expansion of facilities at the Kenya Wildlife Service Training Institute in Naivasha which was identified by the committee. The facilities to be expanded included a Presidential Pavilion and Parking (Service Park).

Presidential Pavilion
The client requirements and design standards for the Presidential Pavilion could not be established since no Feasibility Study report, the Request for Quotations Document, and the Consultancy Contract were not availed. However, it is reported in the first Joint Meeting of the Steering Committee and the Local Organizing Committee meeting held on 13th January 2021 that the guidelines were given by WRC experts.

Service Park
The need for a Service park arose from the 2019 FIA candidate event (67th Safari Rally – WRC Candidate Event) report which outlined the lack a hard surface parking as one of the key gaps. The event had to rely on temporary service park which was not adequate (pg.5 sect.1.4) and the recommendation was that the service park needed a hard base (pg.19, sect. 5, bullet 5). The report in the final page outlined that experts from the UK, Finland and Portugal who had held similar events were involved in this assessment to bring the event to standard.

Since the location of the temporary service park ground was outsourced from Sopa lodges Kenya, a private entity, the committee (appointed by gazette notice no. 12089 outlined above) opted to find a government owned site on which to develop the recommended hard surface facility. This would ensure protection of public funds which would be utilised in the construction of the park. The identified site at Kenya Wildlife Service Training Institute (KWSTI) in Naivasha was in a government owned facility and would be the best location as it was strategically located for the rally route. The identified site was in use as a graduation square of the institute with an area of 3,600 square meters and would be rehabilitated and expanded to approximately 20,000 square meters to provide the required parking for the rally vehicles during the event and more capacity for KWSTI events.

8.2 REVIEW OF TECHNICAL DOCUMENTS

8.2.1 Presidential Pavilion

A. <u>Architectural designs</u>
The architectural drawings received for the Presidential Pavilion, the pump and power house were satisfactory and adequately detailed.
A request for authority to procure Architectural Designs for the WRC Safari Rally Presidential Pavilion was made vide a memo ref. ARCH01/21 dated 5th January 2021 by the Event Director to the CEO WRC Safari Rally Kenya. The Procurement of the services was done through Request for Quotations sent to four (4 No.) firms and was closed on 14th October 2020. The consultancy contract was awarded to Mr. John Njoroge Thuo at a price of Kshs. 1,144,500.00 (One Million, One Hundred Forty-Four Thousand, Five Hundred only).
It was noted that Tender Documents including all the bills of quantities were forwarded by the State Department for Public Works to CEO WRC Safari Rally vide a letter ref. QD113/GENERAL VOL.III/79 dated 3rd December 2020. It was noted that the drawings presented as having been used to prepare the Bills of Quantities were different from the works executed on the ground.
Another set of revised drawings availed reflected the works as done on the ground. It was reported that the design was expanded to introduce a kitchen and to reduce congestion as a measure against the COVID-19 pandemic which was prevailing then. The proposal was made in the first Local Organizing Committee meeting held on

7th April 2021 through the chairman then adopted by the task force in its recommendations of 13th May 2021. However, no formal site instructions were availed.

B. Builders works

The contract sum is Kenya Shillings One Hundred and Nine Million Five Hundred and Seventy-Two Nine Hundred and Two and Fifty Cents (Kshs.109,572,902.50).

The review of the documents established that scope of builder's works was as follows:

1. Particular preliminaries.
2. General Preliminaries.
3. Builders works.
4. Electrical Works.
5. Structured Cabling Installation Works.
6. Supply of Generator.
7. Plumping Drainage and Fire Protection Works.
8. Air Conditioning Works.
9. Borehole drilling and Water Tanks works.
10. Provisional Sums.

C. Electrical Designs and Bills of Quantities

The following electrical documents were provided for review: -

i. Contract document for Electrical, structured cabling, CCTV & Access control and Generator Installation Works;
ii. Minutes of the site meetings;
iii. Electrical service Drawings;

The review of the contract documents established that scope of electrical works that was tendered was as follows: -

a) Electrical installation works;
b) Structured cabling CCTV & Access Control; and
c) Generator installation works.

a) Electrical Installation works

Contract Sum: Kshs. 4,869,060.00

The works entailed installation of the following:

- Lighting, Power, Trunking and Internal power distribution,
- Fire alarm,
- Lightening protection,
- Low Voltage board (LV Board),
- Automatic change over switch & bypass switch,
- 30 KVAR power factor correction capacitor bank.

b) Structured Cabling, CCTV and Access Control

Contract Sum: Kshs. 4,406,950.00

The works entailed installation of the following: -

- Data Cabinets, Data switches, patch panel and Wireless Access Point,
- Uninterruptible Power Supply (UPS),
- IP PBX, IP Telephones,
- Network Video Recorder CCTV Cameras, Display Screen, and
- Access Control System.

c) Generator Installation works

Contract Sum: Kshs. 4,518,000.00

The works entailed installation of the following:

- 100 KVA, 3 Phase Diesel Generator Set,
- Control panel and cabling,
- Tools & spare parts, and
- Auxiliary fuel tank.

D. Mechanical Designs and Bills of Quantities

The following mechanical documents were provided for review:

- Priced tender document-Joleen Traders Limited.
- Mechanical drawings

a). Plumbing, drainage and Fire Protection works-

Contract Sum -Kshs 6,543,880

This contract provided for the following works:

- **Plumbing and drainage installation Works** – these works comprised of sanitary fittings, internal plumbing and drainage pipework, portable fire equipment, hose reel system, water reticulation and fire pump set.
- **Fire Protection Works** – these works comprised of the hose reel system, pipework and portable fire extinguishers.
- **Solar Water Heating installation Works** – these works comprised of solar panels and hot water storage cylinders and pipework.
- **Water Reticulation and rainwater installation Works** – these works comprised of Excavations and pipework.

b). Air Conditioning Works-

Contract Sum- Kshs 5,106,450

This contract provided for Variable Refrigerant Flow (VRF) air conditioning system and sweep fans

c). Borehole drilling & equipping, High- & Low-level water tanks, and associated pipework

Contract Sum- Kshs 15,064,025

This contract provided for the following works:

- **Borehole Drilling and equipping**-this works comprised of borehole drilling, borehole pipework and casing, pump installation, cabling, associated works and provision for water treatment.
- **High- and low-level water tanks**-this works comprised of 1No. 48m³ low level steel plates water tanks for irrigation, 1No. 18m³ high level water tanks, associated, steel tower, water tanks associated pipework and water transfer pump set.

The following drawings were provided;

i. Heating Ventilation and Air Conditioning Drawings- ground floor, first Floor and roof layouts
ii. Plumbing and drainage drawings-ground floor, first floor and roof layout

E. Civil/Structural Designs

Pavilion Structural designs review

a) Assorted structural drawings for the pavilion were provided and a review of the same indicated a comparable scope to what was seen on the site. However, structural drawings for the generator house, and elevated tank tower and other extra details and instructions were not availed.
b) New structural details for the first-floor slab and roof were implemented compared to the ones described in the contract.

8.2.2 Service park

Review of technical documents

A. Service Park Designs

The design of the service park was carried out by a professional engineer, in line with road design guidelines for parking facilities contained in the Kenya Road Design Manual Part II (RDM II- Standard Specification for Road and Bridge Construction), Street Design Manual for Urban Areas in Kenya-2019, Kenya Road Design Manual part III (Materials and Pavement Design for New Roads, August 1987), Kenya road signs and road markings manuals.

a) The design specifications of the pavement structure consisted of the following layers
   50mm – Asphalt Concrete (AC) surfacing
   200mm – Cement Improved Natural Gravel Base
   150mm – Natural gravel Subbase (minimum CBR of 50%)
   350mm – Improved Subgrade to class S4 (minimum CBR of 15%)

b) The drainage design consisted of open drain and culverts to convey stormwater accumulated on the asphalt surface of the facility. The general slope of the parking was 2% sloping towards the drain
c) The design specification compared favourably with what was implemented on site

B. Service Park bills of quantities

a) The signed contract document and bills of quantities were provided. The total bill of quantities sum for the service park was Kshs.36,768,219.00, however the signed contract indicated a sum of Kshs.135,768,218.00
b) Some bills descriptions and quantities for a number of items were not matching the design namely; earth works quantities were less, a more stable asphalt concrete surfacing was in the drawing while bills had surface dressing, stone pitching was described for drainage lining while side slabs were specified in the design. However, the design which was superior in quality was implemented.

8.3 REVIEW OF INTERIM CERTIFICATES

A. Builders works

A review of the Interim certificates established 13 certificates to date as follows;

Item	Description	Amount	Cumulative Amount
1	Payment Certificate no.1	21,181,290	21,181,290
2	Payment Certificate no.2	21,895,000	43,076,290
3	Payment Certificate no.3	20,683,350	63,759,640
4	Payment Certificate no.4	20,553,505	84,313,145
5	Payment Certificate no.5	20,816,165	105,129,310
6	Payment Certificate no.6	4,443,593	109,572,903
7	Payment Certificate no.7	20,893,404	130,466,306
8	Payment Certificate no.8	1,791,600	132,257,906
9	Payment Certificate no.9	11,970,938	144,228,845
10	Payment Certificate no.10	2,237,351	146,466,196
11	Payment Certificate no.11	2,074,440	148,540,635
12	Payment Certificate no.12	4,900,000	153,440,635
13	Payment Certificate no.13	20,600,000	174,040,635

The amounts paid to date is up to Payment Certificate no.5 amounting to Kenya Shillings One Hundred and Five Million One Hundred and Twenty-nine Thousand Three Hundred and Ten (Kshs.105,129,310.00)

The Payment backups for these payments were not provided to enable confirmation of items paid under this certificate.

The summary of these payment also shows percentage payments of provisional sums.

B. Electrical Works

The review of interim payment certificate established the following: -

Items	Payment Descriptions	Remarks
1.	1st interim payment certificate	In the certificate, there was no payment for electrical works.

Items	Payment Descriptions	Remarks
2.	2nd interim payment certificate	1.0) The payment was as follows: ❖ Electrical installation works: Kshs.2,300,000.00 ❖ Structured cabling installation works: Kshs.1,175,000.00 ❖ Generator set installation works: Kshs.620,000.00 2.0) Breakdown (back up) for the payment was not provided.
3.	3rd interim payment certificate	1.0) The payment was as follows: ❖ Electrical installation works: Kshs.1,500,000.00 ❖ Structured cabling installation works: Kshs.2,100,000.00 ❖ Generator set installation works: Kshs.3,000,000.00 2.0) Breakdown (back up) for the payment was not provided.
4.	4th interim payment certificate	1.0) The payment was as follows: ❖ Electrical installation works: Kshs.200,000.00 ❖ Structured cabling installation works: Kshs.500,000.00 ❖ Generator set installation works: Kshs.350,000.00 2.0) Breakdown (back up) for the payment was not provided.
5.	5th interim payment certificate	1.0) The payment was as follows: ❖ Electrical installation works: Kshs.869,060.00 ❖ Structured cabling installation works: Kshs.631,950.00 ❖ Generator set installation works: Kshs.548,000.00 2.0) Breakdown (back up) for the payment was not provided.

C. Mechanical Works

The review of Mechanical interim payment certificate established the following: -

Items	Payment Descriptions	Remarks
1.	1st interim payment certificate	In the certificate, there was no payment for mechanical works.
2.	2nd interim payment certificate	The payment was as follows: ❖ Plumbing, drainage and fire protection installation works: Kshs.2,750,000.00 ❖ Air Conditioning installation works: Kshs.550,000.00 ❖ Borehole drilling & equipping and water tanks installation works: ❖ Kshs.14,500,000.00 There was no breakdown (back up) for the payment provided
3.	3rd interim payment certificate	The payment was as follows: ❖ Plumbing, drainage and fire protection installation works: Kshs.2,750,000.00 ❖ Air Conditioning installation works: Kshs.3,450,000.00 ❖ Borehole drilling & equipping and water tanks installation works: Kshs.200,000.00 There was no breakdown (back up) for the payment provided

Items	Payment Descriptions	Remarks
4.	4th interim payment certificate	The payment was as follows: ❖ Plumbing, drainage and fire protection installation works: Kshs.520,000.00 ❖ Air Conditioning installation works: Kshs.850,000.00 ❖ Borehole drilling & equipping and water tanks installation works: Kshs.200,000.00 There was no breakdown (back up) for the payment provided
5.	5th interim payment certificate	The Mechanical works in the payment was as follows: ❖ Plumbing, drainage and fire protection installation works: Kshs.523,880.00 ❖ Air Conditioning installation works: Kshs.0.00 ❖ Borehole drilling & equipping and water tanks installation works: Kshs.0.00 There was no breakdown (back up) for the payment provided
6.	6th interim payment certificate	The amounts **certified** for mechanical works in the payment was as follows: ❖ Plumbing, drainage and fire protection installation works: Kshs.0.00 ❖ Air Conditioning installation works: Kshs 256,450.00 ❖ Borehole drilling & equipping and water tanks installation works: ❖ Kshs.164,025.00 There was no breakdown (back up) for the payment provided

The mechanical works as tendered have been certified and invoiced 100% but there were no backups and breakdown or supporting documents. Therefore, we could not verify the items certified.

D. Service park

The works were certified and paid for as follows

a) The payments were made in five interim payment certificates namely

i.	IPC 1 of 7/7/2020	25,880,414.00
ii.	IPC 2 of 12/5/2017	27,153,559.00
iii.	IPC 3 of 2/12/2018	26,459,442.00
iv.	IPC 4 of 6/11/2020	26,319,417.00
v.	IPC 5 of 6/17/2020	30,127,204.00

b) The certificates covered the scope envisioned in the contract

c) The total amount certified and paid was Kshs.135,940,036.00 which was Kshs.171,818.00 above the signed contract sum of Kshs.135,768,218.00

d) However, there were claims for additional works which were not yet processed and which could not be ascertained due to lack of relevant instructions for review

e) The final account has not been done

8.4 VARIATIONS

A. Builders works

a) The certified payment certificates no. 6-12 and interim payment certificate no.1 for construction of kitchen and associated works are for additional works. There is evidence of variations amounting to Kenya Shillings Sixty-Four Million Four Hundred and Sixty-Seven Thousand Seven Hundred and Thirty-Two (Kshs.64,467,732.81) relating to Presidential kitchen, changes in the Roof structure to steel, structural cabling works & Public address system.

b) Based on amounts certified as of the date of this report, the variations have exceeded the maximum allowable variation cap of 25% of the contract sum (Kshs.27,393,225.63) as per PPDA Act & Regulations.
c) Site instructions were issued to the contractor to execute these additional works

B. Service park

a) There were claims for additional works which were not yet processed and which could not be ascertained due to lack of relevant instructions for review
b) The claims should be analysed by the supervising engineer and only approved within the guidelines of the PPDA Act & Regulations.

C. Architectural

a) There were variations to the original design used to prepare the bills of quantities.
b) It was reported that the design was expanded to introduce a kitchen and to reduce congestion as a measure against the COVID-19 pandemic which was prevailing then. The proposal was made in the first Local Organizing Committee meeting held on 7th April 2021 through the chairman.
c) There was minimal variation to the expanded design. These included a glass wall partition at the CCTV room and masonry partitioning at the power house. However, no formal site instructions were availed.

D. Electrical Works

The followings were additional works;

a) Construction of kitchen inside presidential pavilion. A provisional sum for electrical installation works Kshs.1,500,000.00 was provided. No breakdown for works was provided for review. The interim payment No. 012 indicated that Kshs.1,500,000.00 had been certified for payment. No breakdown for the payment was provided.
b) Installation of DSTV and Public Address system. An approval of the same works had been done by WRC safari Rally vide the letter ref. JT/021 (4) dated 10th May, 2021. Interim payment No. 11 indicated that Kshs.2,074,439.40 had been certified for supply and installation of DSTV and Public Address system.
c) Power supply to the service park and presidential pavilion of Kshs.9,523,472.40 had been certified for payment for power supply to the service park and presidential pavilion.

E. Mechanical Works

The following items were captured in the certificates as additional Works- mechanical works associated with the kitchen hood extract system and kitchen plumbing fittings have been certified 100% but there were no backups and breakdown or supporting documents therefore we could not verify the items certified.

a) Kitchen hood extracts system had been certified for payment. The interim payment No. 012 indicated that Kshs.11,599,528.62 had been certified for payment.
b) LPG gas pipework system installations works the interim payment No. 012 indicated that Kshs.318,000.00 had been certified for payment.
c) Construction of the Kitchen associated Provisional sum for Plumbing and drainage works the interim payment No. 012 indicated that Kshs.2,500,000.00 had been certified for payment

8.5 PHYSICAL VERIFICATION (STATUS)

A. Builder works

A physical verification on site confirmed the existence of the Presidential Pavilion and a power house as per the revised drawings issued by the client.
The built Presidential pavilion, the generator and pump house were practically complete. The outstanding components were noted to be the floor finishes in the pavilion kitchen and the generator/pump house.

B. Electrical works

The physical verification for works done on site established the following:

a) Generator works had not been done. However, there was old generator that was placed in the generator house. No cabling to the generator had been done;
b) Lighting, Power, Trunking, Internal power distribution and Fire alarm had been done;
c) Lightning protection system had not been done on presidential pavilion;
d) Automatic changeover switch, Bypass switch and 30 KVAR Power Factor Correction Capacitor Bank had not been supplied;
e) Structured cabling (data and voice system) had been done;

f) CCTV camera system had been done. that is, cameras, Network Video Recorder (NVR) and Display Screens;
g) Access control system had been done;
h) No testing and commission document was provided for review.

C. **Mechanical works**

The following are the observations for the mechanical works done on site:

a). Plumbing, drainage and fire protection installation works.

The sanitary fittings had been installed and appear to be in good working condition with hot water in the fixtures.

The portable fire extinguishers were installed along the pavilion corridors. The hose reels were installed along the exits of the Pavilion. However, the hose reel pipework was made of PPR pipes rather than galvanised steel.

In the pump room there were installed the booster pump set of 2No.pumps.

There are 2No. 300 litres solar water heating system, 1No. Hose reel pump instead of a set and 3No. 2500 litres roof tanks were installed in the roof slab.

b). Air Conditioning Works

There were various air conditioning indoor units in the rooms with air conditioning outdoor unit installed on the roof slab and appear to be in good working condition.

The server room was installed with 1No high wall split air conditioning units.

c). Borehole drilling & equipping, High- & Low-level water tanks and associated works

- There was a borehole drilled on site with water meter installed, pipework, manhole, cabling and the control panel installed in the pump room.
- There were 24m³ low level steel water tanks installed on site instead of 48m³ and 18m³ high level water tank installed on a steel tower with associated pipework.
- The water treatment system has not been installed.

d). Kitchen Hood Extract System and kitchen plumbing fittings

These are additional works as captured in the certified amounts and invoices.

Observations Summary

Table1: Plumbing, drainage and fire protection installation works

Item No.	Description	Status
1.	Sanitary fittings-this includes the water closet complete with flush valves and wash hand basins.	The fittings have been installed on site.
2.	Portable fire extinguishers	The fire extinguishers are installed on site.
3.	Hose reels	The hose reels are installed in the pavilion
4.	Hose reel pipes.	The hose reel pipework has been installed though made of ppr instead of GI.
5.	Hose reel pump set	There was one pump installed on the roof slab instead of a pump set.
6.	Variable Refrigerant Flow (VRF) air conditioning unit	The installation works has been done.
7.	Split Air conditioning unit for the serve room	Split air conditioning unit has been installed in the server room.
8.	Kitchen hood extracts system.	This has not been installed
9.	LP gas pipework installations	This has not been installed
10.	Kitchen plumbing fittings	This has not been installed

Table2: Borehole drilling & equipping, High- & Low-level water tanks and associated pipework.

Item No.	Description	Status
1.	Borehole drilling and equipping	There was a borehole drilled and equipped next to the ground level water tanks with a water meter.
2.	Ground level water tanks	There was 24m³ Low/ground Level steel water tanks installed on site instead of the 48m³
3.	High level water tanks	There was a 18m³ water tank installed on a steel tower complete with an external ladder.
4.	Booster pumps	There were 2No. booster pumps installed in the pump room
5.	Water Treatment	Water treatment has not been done
6.	Water reticulation	There was 63mm pipe HPDE pipes connected on site.

D. **Structural works**

a) Visual structural integrity assessment indicated that there were a number of cracks majorly non-structural which were manifesting in the walls
b) The structural frame was generally robust and in good condition
c) There was need for proper documentation including concrete cube test results and sample approvals and design for the beam and block slab to guarantee quality of the works

E. **Civil works for pavilion**

a) Foul water and storm water drainage were carried out as per bill of quantities description. However, no drawings were issued for review

b) Access roads and parking around the external area of the presidential pavilion was done though it was not in the scope of the contract, and no instructions were shared on the same

F. **Service park**

a) The service park and associated drainage was done as per design and was fully functional

b) The park was in use for the rally events and also serves as the graduation square of the Kenya Wildlife Service Training Institute

8.6 FINDINGS

A. **Service Park**

a) There was a document justifying the need for the service park
b) The site chosen was suitable and was well documented
c) The works on the service park so far paid for were commensurate with the contract, however an appraisal of the scope and final account were yet to be done
d) The works were yet to be handed over
e) The asphalt concrete surfacing of the service park was coming off at one spot on the right-hand side near the drain and needed urgent repair to forestall failure of the exposed road base
f) There were claims for additional works that were not yet processed/paid and there was need to process the same complying with the guidelines of the PPDA Act & Regulations
g) The works were generally of good workmanship and to design specifications

B. **Civil/structural works to pavilion**

a) There were a few predominantly non-structural cracks to the plaster on the soffit of the main stair case and on various walls, however the cracks especially the vertical cracks on the walls needed to be addressed prior to handing over
b) It was justifiable to use the beam and block construction of the first-floor slab to save on time needed for steel fixing and formwork as the project was urgent and within short strict timelines for the World rally event
c) The builders work generally appeared of reasonably good workmanship
d) The as built structural drawings were not signed/approved and need to regularize the same

e) The civil works associated with the pavilion were generally functioning well, but defects were noted especially on the cracked manhole covers which should be replaced with genuine heavy-duty cast iron covers as per contract to ensure safety and hygiene and proper functioning of the pavilion drainage system
f) There was a backslope on the rear external paving blocks causing pooling near the pavilion building foundation which could lead to settlement of foundation and hence needed urgent intervention to forestall the same
g) The minutes and site instructions authorizing and documenting the additional civil works claim for the presidential pavilion were not provided and analysis of the same should be carried out prior to project handover

C. Architectural

a) There was no specific feasibility study.
b) The workmanship in the Presidential Pavilion is satisfactory.
c) The kitchen is incomplete.
d) The pump/generator house is incomplete.

D. Electrical Works

a) Lighting, Power, Trunking, Internal power distribution and Fire alarm had been done;
b) Lightning protection at presidential pavilion had not been done. No any evidence provided to show that the works had omitted from the contract. It was noted there was one that had been installed on the high-level water tank;
c) The Generator works had not been done. There was no any evidence provided to show that the works were omitted from the contract;
d) Total contract sum for the generator works had been certified for payment;
e) Automatic changeover switch, Bypass switch and 30 KVAR Power Factor Correction Capacitor Bank (main power distribution) had not been supplied.
f) The contract sum for electrical works had been 100% certified;
g) Structured cabling works had been done;
h) Feeder pillars had been installed at the service park
i) There was no documentation/ evidence provided to indicate that the works were tested and commission. The contract sum for the same had been 100% certified.

E. Mechanical Works

a. Plumbing, drainage and fire protection works had been done. The contract sum for the works had been 100% certified for payment.

b. Borehole drilling and water tanks works had been done. The contract sum for the works had been 100% certified for payment. A provisional sum of Kshs.3,000,000 for water treatment system had been certified for payment but the works had not been done. There was no any evidence provided to show that the works was omitted from the contract.

c. Air conditioning works had been done. The contract sum for the works had been 100% certified. However, there was an extra split air conditioning system installed ta site which was not captured in the bill of quantities.
d. The Kitchen Hood extract system had not been done. However, the Provisional sum of Kshs.1,599,528.62 for the works had been certified. There was no any evidence provided to show that the works were omitted from the contract
e. The Provisional sum of Kshs.318,000.00 for LPG gas pipework System installations had been certified but the works had not been done. There was no any evidence provided to show that the works were omitted from the contract.
f. The Provisional sum of Kshs.2,500,000.00 for the work associated with the kitchen plumbing and drainage fittings works had been certified but the works were incomplete. There was no documentation/ evidence provided to indicate that the works were tested and commissioned.

8.7 RECOMMENDATIONS

The following are the recommendations from the findings:

A. Civil works

a) There was need to install shallow drains at the front and rear of the building to convey rainwater from the roof away from the building plinth prior to final handover
b) Documentation of project should be carried out to avoid variations during implementation of future projects
c) The noted defects should be addressed before the final handover
d) Maintenance of all areas including the drainage and road facilities to be ensured to keep the facility up to standard and in good working order at all times

B. Architectural

a) The outstanding works should be completed in order to realize the full utility of the facility as intended.

b) The final account for the builders works should be availed.

C. Electrical Works

a) All pending works such as installation of standby diesel generator set for power back up and lightning protection should be done;
b) Testing and commissioning of all electrical works to be done;
c) The breakdown (bills of quantities) for kitchen electrical works to be done;
d) The delivery notes for supply of the underground cables to be provided to help in ascertaining the quantity supplied;
e) The payment (breakdown) backups for following works be provided: -

i. Generator installation works
ii. Electrical installation works
iii. Structured cabling works.

f) The final account for the electrical works should be availed.

D. Mechanical Works

a) All pending works such as installation of kitchen extract system, LPG gas pipework, kitchen plumbing and drainage fittings installation works and water treatment installation works should be done;
b) Testing and commissioning of all mechanical works should be done
c) The breakdown (bills of quantities) for mechanical works associated with the Kitchen construction should be provided.
d) The payment (breakdown) backups for following works be provided: -
   - ❖ Kitchen Hood Extract System installation works
   - ❖ LPG gas pipework System installation works
   - ❖ Kitchen Associated plumbing and drainage installation works.
e) The hose reel pump set installation works should be completed.
f) The mechanical works payment backup and breakdown should be availed for review and comments.
g) The site instructions and variation orders for the additional works should be provided for review
h) The final account for the mechanical works should be availed.

8.8 WORLD RALLY CHAMPIONS (WRC) PROJECT PHOTOS



Back view of the presidential pavilion



Fire Protection Equipment, Trunking and lighting fitting on first floor





Server room Split air conditioning unit, CCTV Display and Data cabinet

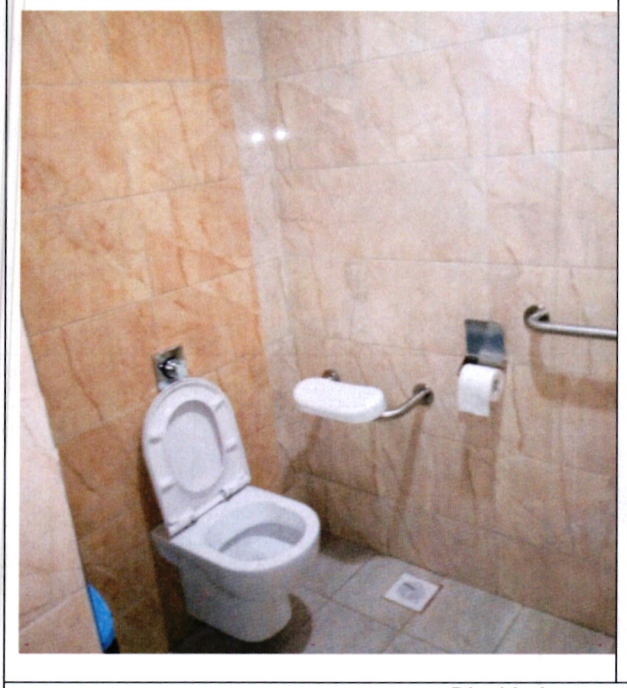




The Kitchen




Sanitary fittings in the washroom




Disabled set and wash hand basins



Water reticulation and Electrical feeder pillar in the service park



HDPE and PPR pipes used in the service park area

	
wireless Microphone	Wired Microphone
	
L V Board	Executive phone



Front view of the generator found on site



Section of Generator Engine



Multi split outdoor unit

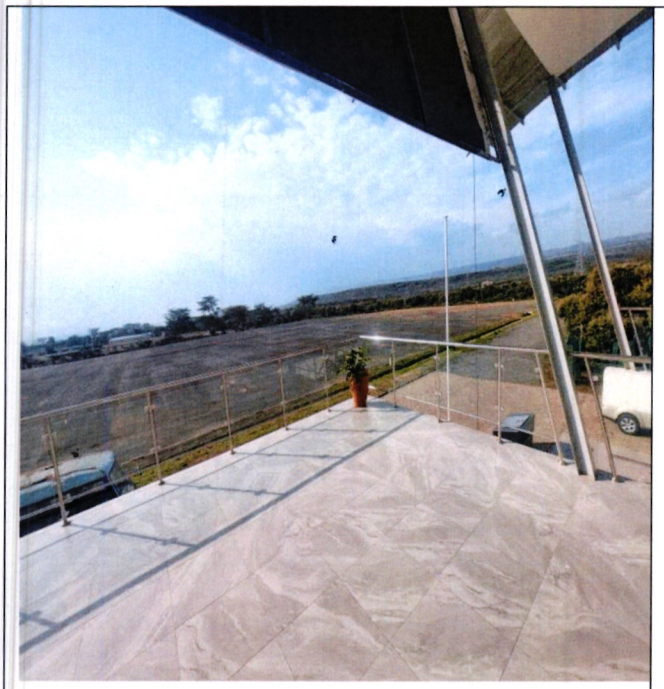


Solar water heating system





Roof top water tanks

	
View of service park to the right of pavilion	Failing area (pointed) of service park to left of pavilion
	
Failing manhole covers to be replaced	Beam and block system for suspended floor of pavilion (1st floor)

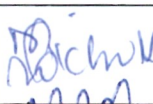
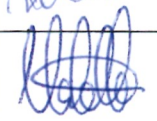
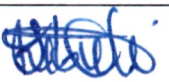
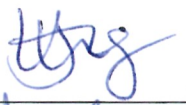
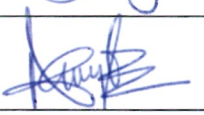
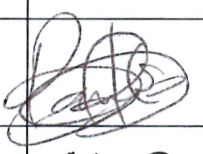
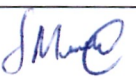
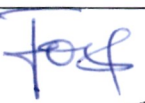
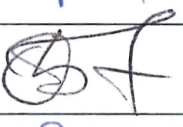
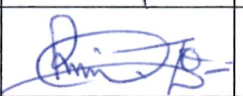
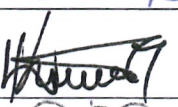
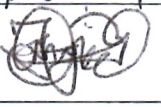
8.9 CERTIFICATION

Report Prepared by:

Team	Name	Designation	Signature	Date
1	Qs. Mary Gichuki	Q.S.		
	Eng. Augustine Musuni	Eng. (C&S)		
	Eng. John Muchoki	Eng. (Mech.)		
	Arch. Lennah Mwaniga	Arch.		
	Eng. David Kibet	Eng. (Elect.)		
2	Eng. Harrison Kuria	Eng. (Mech.)		
	Arch. Benard Rutoh	Arch.		
	QS. Gilbert Mumba	Q.S.		
	Eng. Audrey Obwanda	Eng. (Elect.)		
	Eng. Henry Muchai	Eng. (C&S)		
3	Arch. Javan Owino	Arch.		
	Qs. Hempstone Machuma	Q.S.		
	Eng. Lameck Mwambi	Eng. (Mech.)		
	Eng. Mugendi Wilson	Eng. (Elect.)		
	Eng. Job Omoke	Eng. (C&S)		

9. CERTIFICATION

Report Prepared by:

Team	Name	Designation	Signature	Date
1	Qs. Mary Gichuki	Q.S.		6/10/2023
	Eng. Augustine Musuni	Eng. (C&S)		06/10/2023
	Eng. John Muchoki	Eng. (Mech.)		06.10.2023
	Arch. Lennah Mwaniga	Arch.		6.10.2023
	Eng. David Kibet	Eng. (Elect.)		06.10.2023
2	Eng. Harrison Kuria	Eng. (Mech.)		06.10.2023
	Arch. Benard Rutoh	Arch.		06/10/2023
	QS. Gilbert Mumba	Q.S.		06.10.2023
	Eng. Audrey Obwanda	Eng. (Elect.)		06/10/2023
	Eng. Henry Muchai	Eng. (C&S)		06.10.2023
3	Arch. Javan Owino	Arch.		6/10/2023
	Qs. Hempstone Machuma	Q.S.		6.10.2023
	Eng. Lameck Mwambi	Eng. (Mech.)		6/10/2023
	Eng. Mugendi Wilson	Eng. (Elect.)		06/10/2023
	Eng. Job Omoke	Eng. (C&S)		6.10.2023