



*Paper laid
By the LOM
on Tues,
23/10/2018.
#niayz*

PARLIAMENT
OF KENYA
LIBRARY

TABII OFFICE
S/No.....
23 OCT 2018
Sign.....
PAPER LAID

SPECIAL AUDIT REPORT
OF THE
AUDITOR-GENERAL
ON
WORLD TRADE ORGANIZATION (WTO) PROJECTS AND PENDING BILLS AT KENYATTA
INTERNATIONAL CONFERENCE CENTRE (KICC)

SEPTEMBER 2018

Table of Contents

Acronyms and abbreviations	4
List of tables	5
List of figures	6
1.0 Executive Summary	7
1.1 Introduction.....	7
1.2 Scope of the Audit	7
1.3 Constraints and Limitation of Scope	8
1.4 Key Findings.....	8
1.5 Irregularities and Managerial Responsibilities	17
1.6 Conclusion and Recommendations	20
2.0 Background to the audit	22
2.1 Introduction.....	22
2.2 Motivation of the audit.....	22
2.3 Objectives of the special audit	22
2.4 Approach and Methodology	23
2.5 Description of the audit area	23
3.0 Detailed Findings.....	28
3.1 WTO projects pending bills.....	28
3.2 Procurement plan and Source of Funding	28
3.3 Procurement of Proposed Foldable Sound Proof partitions in Tsavo Ball Room.....	28
3.4 Supply and Installation of Cabro Paving Blocks	31
3.5 Provision and installation of concrete paving blocks (Cabro works) - Central Bank Car Parking at KICC	31
3.6 Provision and installation of concrete paving blocks (Cabro works) - Coca-Cola Parking at KICC	32
3.7 Provision and installation of concrete paving blocks (cabro works) - Lower COMEASA Parking at KICC.....	33
3.8 Refurbishment and modernization of Tsavo ballroom	35
3.9 Refurbishment and modernization of Amphitheatre.....	36
3.10 Refurbishment and Modernization of Taifa and Shimba Halls.	38
3.11 Refurbishment and Modernization of Tower Block Offices (6 Floors)	40
3.12 Rehabilitation of fountain's	42
3.13 Supply of Necessary Furniture and Fittings for the WTO.....	42
3.14 Rehabilitation of the washrooms	43
3.15 Formation of ICT Consultancy Team.	45
3.16 Installations of Simultaneous Interpretation equipment (SIE).....	45
3.17 Installation of a Centrally Managed Digital Signage System	47
3.18 Procurement of Heavy Duty Document Production Machines.....	48
3.19 Video Production and Live Streaming Services	49
3.20 100 mbps Bandwidth (3 Redundant Links from Different ISPs).....	49
3.21 Configuration and deployment of telephone console and corresponding sets.....	50

3.22	Technical accessories (Cables, Connectors etc).....	50
3.23	Supply and Installation of Electronic Bulletin Board (EBB)	51
3.24	Supply and installation and support of assorted ICT equipment for ministerial area	53
3.25	Supply and Installation of Conference Visual Equipment	54
3.26	Supply and installation of electronic surveillance system Network structural cabling for Ministerial events, NGO are and WTO support model	56
3.27	Refurbishment of VIP launches at KICC	57
3.28	Supply and installation of red carpets	57
3.29	Refurbishments of kitchen area at 9 and 11th floors-	59
3.30	Rehabilitation of 4 gents, 4 ladies and auxiliary toilet.....	59
3.31	Customised structure (media booths and workshop)	61
3.32	Refreshment of Data Centre	63
3.33	Rehabilitation and Renovation Works of Revolving Restaurant at KICC.....	64
3.34	Non WTO pending bills and claims payable	66
3.35	Deleted LPO's and LSO's.....	66
3.36	Multiplicity in vendor ownership.....	67
3.37	Oxford Business Directory	67
4.0	Appendices.....	68

Acronyms and abbreviations

AG	:	Auditor General
DT	:	Direct Tender
GRN	:	Goods Receipt Note
OT	:	Open Tender
OAG	:	Office of the Auditor General
OT	:	Open Tender
CEO	:	Chief Executive Officer
CMS	:	Conference Management system
GM	:	General Manager
ICT	:	Information Communications Technology
KICC	:	Kenyatta International Convention Centre
KRA	:	Kenya Revenue Authority
K.shs	:	Kenya Shillings
LPO	:	Local Purchase Order
LSO	:	Local service Order
MC	:	Ministerial Conference
MD	:	Managing Director
NGO	:	Non-Governmental Organization
PFMA	:	Public Finance Management Act
PPDA, 2005	:	Public Procurement and Disposal Act
PPDR, 2006	:	Public Procurement and Disposal Regulation
PPOA	:	Public Procurement Oversight Authority
RFQ	:	Request for Quotation
RFP	:	Request for Proposal
RT	:	Restricted Tender
WTO	:	World Trade Organization
US\$:	United States Dollar
VAT	:	Value Added Tax
VIP	:	Very Important Person

List of tables

Table 1 Summary of recommended claims	16
Table 2 Board Membership	25
Table 3 Management team	25
Table 4 KICC WTO Ad Hoc Committee	26
Table 5 KICC WTO Tender Committee	27
Table 6: Procurement Plan and Source of funds	28
Table 7 Payments to M/s Builders Seven Degrees Company Ltd	30
Table 8 Culpability and responsibility foldable soundproof partitions in Tsavo Ballroom	30
Table 9 Culpability and responsibility on installation of concrete paving blocks	34
Table 10 Refurbishment and modernization of Tsavo ballroom.....	36
Table 11 Culpability and responsibility on modernization of Amphitheatre	38
Table 13 Culpability and responsibility on Rehabilitation of the washrooms	45
Table 14 Culpability and responsibility on installation of Electronic Bulletin Board (EBB)	52
Table 15 Culpability and responsibility on installation and support of assorted ICT equipment	53
Table 16 Culpability and responsibility on installation of conference visual	55
Equipment	55
Table 17 Culpability and responsibility on installation of red carpets.....	58
Table 18 Culpability and responsibility on rehabilitation of toilets	61
Table 19 Culpability and responsibility on Customised structure (media booths and workshop)	62
Table 20 Culpability and responsibility on Refreshment of data centre.....	64
Table 21 Rehabilitation and Renovation Works of Revolving Restaurant.....	65

List of figures

Figure 1: Organization Structure 24

1.0 Executive Summary

1.1 Introduction

1.1.1 The audit was initiated by a request Ref: KICC/5/21 VOL.XIV(1), dated 5th October 2017, from the Management of Kenyatta International Convention Centre (KICC) to conduct a special audit in respect of World Trade Organization (WTO) Projects and Pending Bills at KICC.

1.1.2 The special audit was conducted between 1st March 2018 and 3rd September, 2018.

1.2 Scope of the Audit

1.2.1 The audit covered the following terms of reference:

- (i) To establish validly approved items that were sourced;
- (ii) To establish existence of approved procurement plan and budgets;
- (iii) To review, analyse and document the procurement process flow, identify various key actors within KICC involved and their role in the process;
- (iv) To review all transactions under each procurement item and establish their validity, legality, regularity and integrity;
- (v) Review all transactions to establish adherence with Public Procurement and Disposal Act, 2005, Public Procurement and Disposal Regulations 2006, and Public Finance and Management Act, 2012 and its regulations and other laws.
- (vi) To identify legality and individuality of the alleged vendors, dually or multiplicity in ownership and management amongst vendors, relationship with KICC Management and the Board, and evidence of collusion on the part of vendors and KICC staff;
- (vii) To establish the validity of performance of works ordered, their quantum and value of works;
- (viii) To ascertain and recommend claims payable and the value payable; and
- (ix) To assess risk exposure of the KICC arising from claims not payable.

1.3 Constraints and Limitation of Scope

1.3.1 There were various constraints in the course of the audit that caused delays in the execution and completion.

1.3.2 Specifically, the following constraints had an implication the ability to finalize the review on time:

- (i) The turn-around time required for executing the audit was too short considering the magnitude of the scope as outlined in the TORs, and the stakeholders interest for a timely resolve of the pending bills;
- (ii) The team was not availed all documents pertaining to procurement of goods and services, and therefore not able to authenticate the validity and completeness of most of the procurement in respect of the missing documents;
- (iii) Most of the key staff who were in office during the WTO events were unavailable and therefore limiting the ability of the current office holders to avail explanations and expedite timely retrieval of required data and documents;
- (iv) Some of the projects have since depreciated or been reworked on since implementation in 2015, in addition there was difficulty in determining the state of some projects before works were done and the effect after completion. This therefore, limited the team from obtaining a clear picture of works or services rendered; and
- (v) The procurement plan provided was not appropriately authorised by the relevant Accounting Officer and approved by the Board of Directors; Therefore, the team was unable to establish its validity, authenticity and completeness.

1.4 Key Findings

1.4.1 The special audit revealed a number of irregularities, falsification of records, override of stipulated controls, overstepping of given mandate, and breach of procurement laws (PPDA, 2005 and PPDR, 2006), public financial laws (PFMA, 2012) and weaknesses in KICC internal control environment.

1.4.2 These findings are discussed in the detailed findings section of this report. It is important that this report is read entirely and in tandem with the detailed report to be able to understand the findings as they are reported.

1.4.3 The special audit revealed a number of cross cutting issues that touch on Public Procurement Laws and Regulations and Public Financial Management Laws and National Government Regulations. In particular, the following issues noted were:

- (i) Contracts and LPO's were signed and issued without following procedures as outlined in the PPDA 2005 and PPDR 2006. i.e there were no tender and procurement committee's approval;
- (ii) Award letters were signed and issued without support of tender and procurement committee minutes as alleged;
- (iii) Goods and services were delivered/rendered without being acknowledged by Supply Chain Department and inspected by the Inspection and Acceptance Committee as provided for in law;
- (iv) Works were done without Inspection and Acceptance Committee reports and users confirmation as required by law;
- (v) There were no competitive tendering process in some procurements as some companies owned by the same directors and shareholders possibly colluded with management, competed against each other and were awarded tenders, rendering competitiveness of the procurement process and value for money doubtful;
- (vi) Some records particularly Local Purchase Orders and Local Service Orders were fraudulently deleted from the NAVISON software, an enterprise resource programme operated by KICC. The deletion was deliberate with intention to conceal audit trail of procurement records;
- (vii) The audit revealed that contracts, LPO's and LSO's were signed and issued to suppliers and contractors. However, they were not duly authorised as provided by the KICC Accounting Procedure Manual, an indication of weak internal control systems;
- (viii) There were instances where some supplier accounts are not maintained. Further, some supplier's accounts were not reconciled regularly, the corporation therefore is not be in a position to validate the exact amount of its payables. This exposed the corporation to a risk of double payments to suppliers;

-
- (ix) Multiplicity in vendor ownership: a number of companies that were awarded various contracts shared common directorship and shareholding. It is therefore clear that the procurement process was not competitive as the bidders were owned by the same directors, shareholders and interchanged bid documents in disguise with a view of legitimising the procurements. This is a clear case of collusion, abuse of office by the Accounting and Procurement Officers and a conspiracy by the parties involved to defraud KICC; and
 - (x) Falsification of records.

Budgeting and source of funding

- 1.4.4 In April 2015, the WTO technical team provided the Management of Kenyatta International Convention Centre (KICC) a comprehensive report (MC10), a logistical brochure detailing the conference requirements. Thereafter, KICC prepared a procurement and action plan with clear timelines based on the MC10. The plan was approved by the Board of Directors in its meeting held on the 11th July, 2015. The meeting resolved to form an ad-hoc committee to oversee implementation of the WTO conference projects.
- 1.4.5 KICC Management prepared a budget for the planned expenditure as per the procurement plan for the WTO conference amounting Kshs.1.5 billion. The marketing and projects committee in its earlier meeting held on 7th July, 2015, had deliberated and provided the estimated cost of Implementation of WTO conference projects at Kshs.1.6 billion. The management had made a request to the National Treasury for an allocation of Kshs.1.5 billion to carry out the projects. While noting that there were delays in release of funds from the National Treasury, KICC Management proceeded with its procurement processes while awaiting disbursement of funds.
- 1.4.6 From the initial budget, KICC received a total of Kshs.1.05 billion, thus, a total deficit of Kshs.0.45 billion compared to the budget required for completion of the WTO conference projects.

Procurement process

- 1.4.7 The special audit revealed that KICC Management procured goods and services towards implementation of WTO conference in a chaotic manner, and in total disregard to Public Procurement and Public Finance management laws [PPDA 2005 and PPDR, 2006 and the PFMA, 2012].
- 1.4.8 The tender committee was not procedurally constituted in compliance with second schedule of the PPDR, 2006. In most cases, the tender committee was not involved in the procurement process.
- 1.4.9 The audit further revealed that the Management made several procurements of goods and services worth above Kshs.500,000 without going through competitive bidding process as required by the procurement laws and regulations.
- 1.4.10 Further, there was no evidence of any reports submitted to PPOA for direct procurements contrary to Section 62 (3) of the Public Procurement and Disposal Regulations, 2006.
- 1.4.11 There were thirty-three (33) WTO conference projects earmarked for implementation. Out of these thirty-three (33), Seventeen (17) projects were implemented and sixteen (16) projects were not implemented. Some awards were cancelled citing delay in release of funds for implementation of the projects.
- 1.4.12 Out of the seventeen (17) projects implemented, the following were noted:
- (i) Only Four (4) projects amounting to Kshs.204,321,906 and US\$ 3,478,699 had signed contracts;
 - (ii) Nine (9) projects amounting to Kshs.265,846,392 had award letters only;
 - (iii) Four (4) projects amounting to Kshs.60,008,601 executed did not have any award letters or contracts;
- 1.4.13 Further, we established that of out of the sixteen (17) projects implemented,
- (iv) fourteen (14) projects were procured through restricted tendering process; and

-
- (v) Twelve (12) firms awarded through restricted tendering process were not in the KICC list of pre-qualified suppliers/contractors.

1.4.14 Of the sixteen (17) projects implemented, only five (5) were advertised. Specifically, KICC did not advertise for the tenders as indicated in the procurement plan for modernization of KICC as the host venue for the 10th WTO Ministerial Conference, December 2015 despite being a requirement in the PPDA, 2005.

1.4.15 The Board of Directors was also directly involved in the flawed procurement process whereby they participated in the revision of cost of the design, supply and installation of computerized conference management system tender. The Board may not have carried its oversight and fiduciary role as expected given the haphazard manner in which the projects were initiated, implemented or not implemented at all.

Matters in court or under arbitration

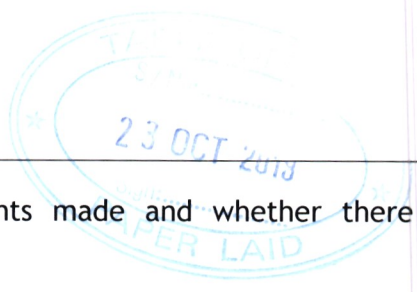
1.4.16 Four (4) companies have subjected KICC to either arbitration process or litigation with a view of being paid for various works done in respect of WTO conference related projects:

(i) Dimensions Data Solutions Limited

1.4.17 The company was awarded tender for the Supply and Installation of Electronic Surveillance System Network. This matter was settled through arbitration and an arbitral award of Kshs.182,474,230. was entered against KICC, the decreed amount has since been paid and the matter settled. However, no records were availed to indicate if at all due procurement process was followed. The audit could not therefore confirm whether KICC received value for payments made and whether there was competitive tendering process.

(ii) Greenstar Systems Limited

1.4.18 The Company was awarded a tender for Refurbishment and Modernization of Tower Block Offices (6 Floors) through a contractual agreement dated 14th October, 2015 with KICC for a contract sum of Kshs.76,320,500. An amount of Kshs.10,000,000 was paid on account with balance to be paid upon successful completion of works. Due to non-payment of alleged works done by M/s. Greenstar Systems Ltd, despite several demands, the contractor invoked the dispute resolution clause in the contract. The matter went through an arbitration process and an arbitration award of Kshs.47,419,029 was made in favour of M/s. Greenstar System Limited. KICC entered an appeal in court and the matter is active in court. However, no records were availed to indicate if at all due procurement process was followed. We could therefore could not confirm



whether KICC received value for payments made and whether there was competitive tendering process.

(iii) Mo Sound Events Limited

1.4.19 The company was issued with an LSO No. KPORD0410 for hire of PA and Lighting Supply for WTO for a sum of Kshs.54,739,912 inclusive of taxes. A demand was issued by Ashitiva Advocates LLP on behalf of the company to KICC for settlement on 5th June, 2017. The matter is active in court and has not been determined as at the time of finalising this report. However, no records were availed to indicate that due procurement process was followed.

(iv) Congress Rental SA

1.4.20 The claimant avers that the corporation did not pay US\$158,000.00 on account of clearing and forwarding services for supply of Computerised Conference Management System that was imported from South Africa for use during the WTO conference. Due to non-payment by KICC the Company invoked the dispute resolution clause in the contract. The matter went through an arbitration process and an arbitration award of US\$158,000 with interest was entered in favour of M/s Congress Rental SA. There were no records to indicate that the awards had been settled at the time of finalising this report.

The contract agreement dated 11th December, 2015 was signed by Mr. Joel Terer, Acting Managing Director, and witnessed by Ms. Maureen Chogo Chahale for KICC and Mr. William Polonia, Director and Mr. Geoff Kithome for M/s Congress Rental SA.

Clause 7.2 of the agreement states that the equipment shall be transported and offloaded at the sole risk and expense of the supplier. Further, Clause 8.2 states that the supplier shall deliver the equipment to the premises and provide all labour, materials and plant required for the delivery of the equipment at the place of use. During the audit, there were no other documents availed to indicate the KICC had any arrangements with M/s Congress Rental SA for the corporation to defray clearing charges.

1.4.21 Based on the a foregoing, there is need for the KICC Management to make provisions in the annual financial statements for the above claims in the event rulings are entered in favour of the claimants. Further in relation to the case of M/s Congress Rental SA regarding Clauses 7.2 and 8.2 as stated above, the special audit recommends that the responsibility of meeting clearing and forwarding charges be charged to M/s Congress Rental SA.

Basis of determination of claims recommended for payments

1.4.22 The special audit team analysed and tallied the financial claims, summarised the comments and observations on non-compliance with procurement process, collaborated audit evidence available, commented on performance of works, services and delivery of goods to KICC.

- (i) Where either letter of award, LPO/LSO, contracts were issued and delivery of goods, services and works was confirmed by supply chain department, users and Inspection and acceptance committee as required by law, the special audit recommended consideration for payment on invoiced or revised amount on measurement, actual deliveries and/or as claimed.
- (ii) Where either letter of award, LPO/LSO and contracts were issued and suppliers/contractors delivered goods, services were rendered or works were done and management has confirmed receipt of goods, services and works, reconfirmation of works on measurement by the KICC technical team and continued usage without denial, and from audit evidence available, the claims are supported, notwithstanding non-compliance with procurement process, the special audit recommended for payment, but officers responsible for such non-compliance are to be held culpable and responsible.
- (iii) Where either letter of award, LPO/LSO, contracts were issued and suppliers/contractors allege to have delivered goods, rendered services and performed works but management has not confirmed the same, and from audit evidence available, the claims are not supported, the special audit recommended for non-consideration for payment.

A) WTO Projects works, supplies, services and claims recommended for payments

1.4.23 The total possible claims relating WTO conference from records provided for audit by the KICC Management amounted to Kshs.745,124,784.

1.4.24 The special audit team inspected works and services against each claim with a view to establishing validity, legality and integrity of the claims raised by various suppliers, contractors, consultants and service providers. Where the team had reason to doubt the actual value of works executed, goods delivered and services special provided, actual measurement of works was conducted in collaboration with the KICC technical team to establish the actual value of works done, goods

supplied and services rendered and revisions to the various claims made in order to reflect the actual value of works done.

1.4.25 Upon performing reconciliations with source documents availed, and measurement of actual works and review of deliveries to KICC with the respective contractor's, suppliers and service providers, total claims amounting to Kshs.175,529,991 were validated by this special audit and recommended for further processing. This represented a 76% reduction from Kshs.745,124,784 to Kshs.175,529,991 on the initial claims laid against KICC. These were recommended based on exaggerated billings for works not done and overpricing beyond reasonable market rates.

B) Other KICC - NON WTO claims

1.4.26 KICC Board and Management in its day to day operations had also accumulated other non-WTO pending bills that have remained unpaid over the period due to various reasons that included; lack of support documents, non-compliance with Public Procurement and Disposal laws and regulations. However, the terms of reference for the special audit included a review of other pending bills, ascertain their validity and recommend for payment. The special audit analysed the same, reviewed the procurement process, analysed and tallied the claims, verified supporting documentation to ensure compliance with Public Procurement Laws and Regulations and Public Financial Management Laws and National Government Regulations.

1.4.27 The total possible claims relating non -WTO conference projects from records provided for review by the KICC Management amounted to Kshs.308,267,126. Review of records availed for these claims revealed that some works were not executed, goods not delivered and services not rendered but KICC received claims for payments. Some of these suppliers and contractors were called for interview but never turned up casting doubts as to the genuineness and legality of their claims. However, some, after verification were found genuine and KICC received value.

1.4.28 Upon performing reconciliations with source supporting documents availed, and measurement of actual works and review of deliveries to KICC with the respective contractor's, suppliers and service providers, total claims amounting to Kshs.211,401,236 were validated by this special audit and recommended for further processing. . This represented a 31% reduction from Kshs.308,267,126 to Kshs.211,401,236 on the initial claims laid against KICC. These were recommended based on exaggerated billings for works not done, non-deliveries and overpricing beyond reasonable market rates.

Summary of recommended claims recommended for payments

1.4.29 We recommend payment of various contractors, suppliers and service providers a total amount of Kshs.386,931,228 out of initial claims amounting to Kshs.1,053,391,910.

Table 1 Summary of recommended claims

	Initial claims (Kshs.)	Reviewed and recommended claims (Kshs.)	Reduction in claims after audit (Kshs.)
WTO conference projects claims	745,124,784	175,529,991	569,594,793
Other KICC Non- WTO claims	308,267,126	211,401,236	96,865,890
Total	1,053,391,910	386,931,228	666,460,683

KICC Corporation Risk Exposure

1.4.30 The corporation risks its assets being auctioned in the event that the above recommended claims are not settled as most claimants have contracts, LPO's, LSO's and award letters and deliveries of goods, services and confirmation of works emanating from KICC, notwithstanding that due procurement process was not fully complied with.

1.4.31 The claims from suppliers, contracts and service providers not recommended for payment lack legitimacy of the law and have no adequate valid supporting documentation. In event of litigation, the corporation and the board have high chances of having a favourable ruling. However, it is prudent and in the interest of KICC to make provision of contingent liability in their annual accounts of the amounts not recommended for payment.

1.5 Irregularities and Managerial Responsibilities

The following irregularities were observed during the special audit:

Irregularity	Amount (Kshs.)	Individuals Involved	Recommendation
Issue of award letter for installation of foldable soundproof partitions in Tsavo Ballroom for Kshs.59,624,156 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.	59,624,156	Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.
Issue of award letter for Supply and installation of paving blocks on - Central bank car parking, Coca-Cola parking and Lower Comesa parking at KICC for Kshs.55,520,372 without following due procurement process. Contrary to PPDA 2005 Sections 50 to 71 and PPDR 2006. Sections 35 to 52.	55,520,372	Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.
Issue of LPO No. KPORD0416 for supply and installation of twelve (12) No. AC units for Kshs.4,317,795 without following due procurement process. Contrary to PPDA 2005 Sections 50 to 71 and PPDR 2006. Sections 35 to 52.	4,317,795	Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.

Irregularity	Amount (Kshs.)	Individuals Involved	Recommendation
Issue of award letter for Refurbishment and modernization of Amphitheatre for Kshs. 71,097,052 without following due procurement process. Contrary to PPDA 2005 Section 50 to 71 and PPDR 2006. Section 35 to 52.	71,097,052	Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.
Issue of award letter for Refurbishment and Modernization of Taifa and Shimba Halls for Kshs. 19,663,215 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.	19,663,215	Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.
Issue of award letter for Rehabilitation of the washrooms for Kshs. 39,142,000 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.	39,142,000	Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.
Issue of award letter for Supply and installation of Electronic Bulletin Board (EBB) for Kshs. 13,508,480 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.	13,508,480	Ag. Managing Director-Joel Terer Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.

Irregularity	Amount (Kshs.)	Individuals Involved	Recommendation
Issue of award letter for Supply and installation and support of assorted ICT equipment for ministerial for Kshs.63,020,654 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.	63,020,654	Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.
Issue of award letter for Supply and installation of conference visual equipment for Kshs.39,847,160 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.	39,847,160	Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.
Instructing works for Supply and installation of red carpets for Kshs.17,334,400 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.	17,334,400	Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.
Instructing works for Rehabilitation of 4 gents, 4 ladies and auxiliary toilet for Kshs.33,852,102 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.	33,852,102	Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.

Irregularity	Amount (Kshs.)	Individuals Involved	Recommendation
<p>Issue of award letter for Customised structure (media booths and workshop for Kshs.8,100,000 Without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.</p>	8,100,000	<p>Managing Director-Fred Simiyu</p> <p>Head of Procurement- Charles Makoko.</p>	<p>Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.</p>
<p>Instructing works for Refreshment of data centre for Kshs.6,500,000 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.</p>	6,500,000	<p>Managing Director-Fred Simiyu</p> <p>Head of Procurement- Charles Makoko.</p>	<p>Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.</p>
<p>Issue of award letter for Rehabilitation and Renovation Works of Revolving Restaurant for Kshs.78,878,173 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.</p>	78,878,173	<p>Managing Director-Fred Simiyu</p> <p>Head of Procurement- Charles Makoko.</p>	<p>Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.</p>

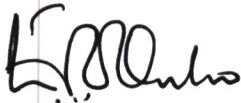
1.6 Conclusion and Recommendations

1.6.1 In view of the above highlighted summary findings, we recommend that: -

- (i) KICC Management consider to process payment of Kshs.386,931,228 to the respective claimants as recommended above. KICC could liaise with the National Treasury to provide funding for settling genuine claims;

- (ii) KICC Board and Management should adhere to the public procurement and financial management laws and the internal audit functions be strengthened in terms of capacity to be able to offer oversight on control processes, compliance with systems and laws; and
- (iii) The following officers found culpable in flouting of public procurement and public financial management laws be accountable subject to the law.

Name	Position	Amount in Kshs.
Mr. Fred Simiyu	Former MD	496,897,079
Mr. Charles Makoko	Former Head - Procurement	510,405,559
Mr. Joel Terer	Former Ag. MD	13,508,480



FCPA Edward R. O. Ouko, CBS
AUDITOR - GENERAL

19 September 2018

2.0 Background to the audit

2.1 Introduction

- 2.1.1 During the month of February, 2015 Kenya bid and won hosting the 10th World Trade Organization Ministerial Conference that was held from 15th to 19th December, 2015.
- 2.1.2 An inter-ministerial organising committee was constituted to oversee implementation of programs towards hosting of a successful WTO conference in Kenya at The Kenyatta International Convention Centre, Nairobi.
- 2.1.3 Among the activities identified by the committee was the refurbishment of Kenyatta International Convention Centre to international standards capable of successfully hosting a function of that multitude.
- 2.1.4 During the month of April, 2015, KICC management received from the WTO technical team a comprehensive report (MC10) - an information Brochure detailing all requirements geared towards hosting of the conference successfully.
- 2.1.5 KICC departmental management teams prepared their action plans which were consolidated and forwarded to WTO during the month of June 2015 with clear processes and timelines.
- 2.1.6 It was estimated that the entire WTO projects would cost Kshs 1.6 billion. There were delays in release of project financing from the government. However, KICC board and management proceeded to procure goods and services awaiting release of funds from the government.

2.2 Motivation of the audit

- 2.2.1 During the month of November, 2015 the board expressed concerns on some procurement processes relating to WTO projects. The concerns related to non-compliance with public procurement laws and regulations in respect to claims for payment for supplies, works and services. Payments were not made to suppliers and contractors hence the issue of issue of WTO projects and pending bills. The special audit was conducted between 1st March 2018 and 3rd September, 2018

2.3 Objectives of the special audit

- 2.3.1 The key objective was to establish the authenticity, validity, and integrity of the process and claims arising from all projects undertaken during the WTO Ministerial Conference. In addition, establish whether the financial transactions

and operations at the KICC were in accordance with the law and Government Financial Regulations and Procedures, and whether there was input or influence of the KICC management in the financial operations of KICC during the WTO projects.

2.4 Approach and Methodology

- 2.4.1 We conducted the audit in accordance with Section 23(3-7) to (6) of the Public Audit Act, 2015, Public Procurement Act, 2005, Public Financial Management Act, 2012, and assessed whether all relevant laws and regulations were observed.
- 2.4.2 Performance Auditing Guidelines set by the International Organization of Supreme Audit Institutions (INTOSAI) and audit policies and procedures established by the Office of the Auditor General (OAG). The guidelines and policies conform to the requirements of International Standards on Auditing.
- 2.4.3 The methods used to conduct the audit included document reviews, interviews, and physical observation.
- 2.4.4 We collected audit evidence by reviewing various documents including procurement plan, bank statements, payment support documents, procurement records, reports from registrar of companies, audited financial statements, demand letters, arbitration and litigation documents, physical verification and measurement of works/supplies,
- 2.4.5 To obtain understanding of the mandate of the KICC, we obtained applicable legal instruments and enabling legislation.

2.5 Description of the audit area

Establishment and mandate

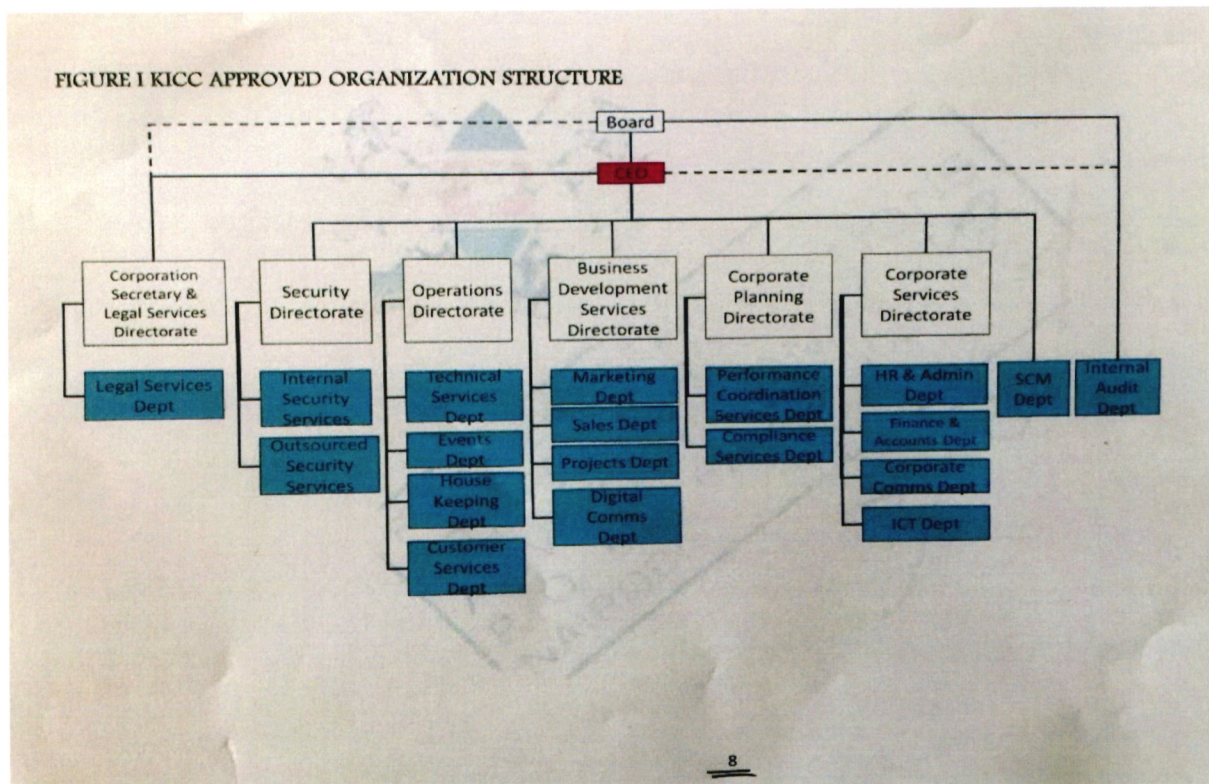
- 2.5.1 Kenyatta International Convention Centre (KICC) is a State Corporation established under the Tourism Act 2011 whose objective and purpose is to promote the business of Meetings, Incentives travel, Conferences and Exhibitions also known as MICE. KICC is the largest Convention Centre in Eastern Africa with the capacity to hold a large number of delegates.

Organisational structure

- 2.5.2 KICC is headed by the Board of Directors; day to day management of KICC is headed by a Chief Executive Officer. It was made of eight (8) functional departments; legal services directorate, security directorate, operations directorate, business development services directorate, corporate planning

directorate, corporate services directorate, supply chain management department and Internal audit department.

Figure 1 Organization Structure



Source: KICC

Board Membership

- 2.5.3 The Board of the Convention Centre ensures proper and effective performance of the functions of the Convention Centre.
- 2.5.4 Section 43 of the Tourism Act prescribes the composition and membership of the board. The board membership consists of ten (10) members, who were as follows during the period of the WTO conference.

Table 2 Board Membership

No.	Name	Position
1	Hon. James Omingo Magara	Chairperson
2	Dr. Ibrahim Mohamed	Principal Secretary, Commerce and Tourism Ministry of East African Affairs, Commerce and Tourism
3	Mr. Kenneth Waithiru	Alternate to Principal Secretary, National Treasury
4	Mr. Muriithi Ndegwa	Managing Director, Kenya Tourism Board
5	Arch. Johana Muchai	Member
6	Ms. Kavi Mwendwa	Member
7	Mr. Charles Gacheru	Member
8	Mr. Fred Simiyu	KICC Managing Director.

Source: KICC

The Management Team

The management team during the 2015 responsible for WTO projects included;

Table 3 Management team

No.	Name	Position
	Mr Fred Simiyu	Managing Director
	Mr. Mohammed Loo	General Manager Finance and Administration
	Ms. Beverly Simiyu	General Manager Marketing and Sales
	Mr. Joel Terer	General Manager Operations
	Ms. Maureen Chogo	Legal Regulatory Affairs Manager
	Mr. Samuel Mwendia	ICT Manager
	Mr. Charles Makoko	Supply Chain Manager
	Mr. Andrew Otiti	Security Manager
	Ms. Abigail Ayako	Human Resources Manager

	Mr. Elijah Korir	Sales Manager
	Mr. Humphrey Odendo	Corporate Planning Manager
	Mr. Gregory Opiyo	Ag. Technical Services Manager
	Hilda Mandu	Customer Service Manager
	Daniel Muoki	R&D Manager
	Silvia Muchorwa	PR Manager
	Janet Mueni	Front Office Manager
	Fred Akhonya	Financial Controller
	Gomeri Kombo	Events Manager
	Johnson Omwando	Internal Audit Manager

Source: KICC

Appointment of the Ad Hoc Committee for Implementation of WTO projects.

2.5.5 During a full board of directors meeting held on 11th July, 2015 at Enashipai Resort and SPA, it was deliberated and resolved to appoint an Ad-Hoc committee to coordinate the implementation of the WTO conference projects.

Table 4 KICC WTO Ad Hoc Committee

	Name	Position
1	Hon. Omingo Magara	Chairperson
2	Architect Johana Muchai	Member
3	Mr. Fred Simiyu	KICC Managing Director
4	Ms. Kavi Mwendwa	Member
5	Mr. Charles Gacheru	Member

Source: KICC

Appointment of the WTO tender committee

2.5.6 A special WTO tender committee was also appointed pursuant to board resolutions of a full board meeting. However, respective appointment letters or

board minutes to confirm their appointments were not availed during the audit. We were therefore unable to confirm the legality of the appointments.

Table 5 KICC WTO Tender Committee

No.	Name	Position
1	Mr. Mohamed Loo	Chairman
2	Mr. Justus Kivindyo	Vice Chairman
3	Mr. Joel Terer	Member
4	Ms. Beverly Simiyu	Member
5	Mr. Fred Akhonya	Member
6	Ms. Silvia Mochorwa	Member
7	Mr. Andrew Otiti	Member
8	Mr. Maurice Anyango	Secretary

3.0 Detailed Findings

3.1 WTO projects pending bills

- 3.1.1 The WTO pending bills relate to projects that were approved specifically for hosting the WTO conference and other incidental costs.

3.2 Procurement plan and Source of Funding

- 3.2.1 From the records availed to us and an interview with the acting General Manager Finance and Administration, the following is the summary of the procurement plan budget and the funds received:

Table 6: Procurement Plan and Source of funds

Source	Amount (Kshs)	Amount (Kshs)
Procurement Plan		1,500,000,000.00
Funds Received		
Ministry of Tourism	880,000,000.00	
Ministry of Foreign Affairs	165,800,000.00	(1,045,800,000.00)

Source: KICC

- 3.2.2 KICC management budgeted expenditure as per the procurement plan for the WTO conference was Kshs 1.5 billion. The marketing and projects committee in its meeting held on 7th July, 2015 deliberated and provided the estimated cost of Implementation of WTO conference projects at Kshs 1.6 billion. The management had made a request to National Treasury for an allocation of Kshs 1.5 billion to carry out the project. There were delays in release of the funds from treasury, but KICC board and management proceeded with procurement processes awaiting availability of funds.
- 3.2.3 From the initial budget KICC received a total of Kshs 1.05 billion resulting to a total deficit of about Kshs 0.5 billion upon completion of the WTO conference projects.

3.3 Procurement of Proposed Foldable Sound Proof partitions in Tsavo Ball Room

Item in the procurement plan

- 3.3.1 The estimate cost for supply and installation of demountable sound proof partition in Tsavo ball room and Lenana Aberdere was Kshs.60 million according to the procurement plan in respect of WTO projects

Procurement Process

- 3.3.2 The item description and amount was covered in the procurement plan. However, there was no advertisement done as required by the PPDA, 2005 for amounts over Kshs.6,000,000.
- 3.3.3 Bid documents, tender opening, evaluation and tender committee minutes were not availed for audit review, in respect of this project. This casted doubt if such minutes existed contrary to the provisions of the PPDA 2005 Sections 50 to 71 and PPDR 2006, Sections 35 to 52. However, an award letter in respect of the works was issued to M/s Builders Seven Degrees Ltd for a total award sum of Kshs.59,624,146 inclusive of taxes vide letter ref KICC/12/2/Vol.IX dated 13th July, 2015, signed by Mr. Fred Simiyu as the CEO then.
- 3.3.4 A partially signed contract agreement for the works was availed for audit review. The contract was signed on behalf of M/s Builders Seven Degrees Company Ltd by Mr. Henry Kwon, the managing director and witnessed by Mr. John Bosco Khayoko for M/s Builders Seven Degrees Company Ltd. The KICC Managing Director did not sign the contract nor was it witnessed appropriately.
- 3.3.5 M/s Builders Seven Degrees Ltd were not among those pre-qualified suppliers/contractors for the financial yeas 2015-17. We were unable to establish how the company was identified and issued with an award letter for the works.
- 3.3.6 Further, the estimated cost for the project was Kshs.60 million and the award to M/s Builders Seven Degrees Company Ltd was for Kshs.59,624,146. It is worthy to note that KICC technical team did not prepare BOQ's in respect of the works and that the estimates were prepared by M/s Builders Seven Degrees Company Ltd, a clear indication of possible collusion with KICC staff.

Works performed and possible claim

- 3.3.7 There were no inspection and acceptance reports availed to us for examination contrary to section 17 of the PPDA Regulations, 2006. Further, there were no completion certificates issued in respect of the works done. However, we established that the works were actually carried out by M/s Builders Seven Degrees Company Ltd and that the KICC technical team was satisfied with the works carried out. The foldable partitions were used and are still in use. There

is no documented evidence that the partitions were ineffective during and after the conference.

3.3.8 M/s Builders Seven Degrees Ltd have laid a claim of Kshs.26,223,486.55 including interest of Kshs 3,889,786.15. However, on reconciliation of the account we established that by M/s Builders Seven Degrees Company Ltd had been paid a total of Kshs 40,469,854.95 as indicated in table below.

Table 7 Payments to M/s Builders Seven Degrees Company Ltd

Date	Payment voucher No.	Amount (Kshs VAT inc)
24/08/2015	PV12135	21,705,207.88
20/10/2015	PV11535	18,764,647.07
Total		40,469,854.95

Source: KICC

3.3.9 Arising from the above account reconciliations and taking into account tax withheld at source, M/s Builders Seven Degrees Company Ltd issued a revised invoice No. B04/2018 for Kshs.19,154,301.45 dated 6th August, 2018 being full and final claim against KICC.

Value for Money

3.3.10 We were provided with an award letter and a partially executed contract agreement. Complete Procurement process documentation was not availed for our review. In the circumstances we were unable to ascertain if the tender was subjected to a fair competitive process, it therefore likely that the corporation did not get value for money

Responsibility and culpability

Table 8 Culpability and responsibility foldable soundproof partitions in Tsavo Ballroom

Irregularity	Individuals Involved	Recommendation

<p>Issue of award letter for installation of foldable soundproof partitions in Tsavo Ballroom for to Kshs.59,624,156 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.</p>	<p>Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.</p>	<p>Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.</p>
---	--	---

Recommendations

- 3.3.11 We recommend that that the revised claim of Kshs 19,154,301.45 by M/s Builders Seven Degrees Limited for supply and installation of foldable soundproof partitions in Tsavo Ballroom be considered for settlement as the works were done, used during the conference and are still in use by KICC.

3.4 Supply and Installation of Cabro Paving Blocks

Item in the procurement plan

- 3.4.1 The estimate cost for supply, and installation of Cabro paving blocks on the driveways and courtyard was Kshs 84 million according to the procurement plan in respect of WTO projects.
- 3.4.2 The supply and installation of cabro works was divided into the following areas:
- a) Central Bank Car parking at KICC
 - b) Coca-Cola parking at KICC
 - c) Lower Comesa parking at KICC

3.5 Provision and installation of concrete paving blocks (Cabro works) - Central Bank Car Parking at KICC

Procurement process

- 3.5.1 The procurement was done through restricted tendering. A report on the evaluation committee findings was availed for our review. Three companies were invited to bid through RFQ.

3.5.2 Bid documents, tender opening, and tender committee minutes were not availed for audit review, in respect to this project. This casted doubt if such minutes existed contrary to the provisions of the PPDA 2005 Section 50 to 71 and PPDR 2006. Sections 35 to 52. However, an award letter in respect of the works was issued to M/s Invescan Matrix Limited for a total award sum of Kshs.16,045,892.00 inclusive of taxes vide letter Ref KICC/12/2/Vol.IX dated 13th July, 2015, signed by Mr. Fred Simiyu as the CEO then.

3.5.3 Besides the award letter, a partially signed contract agreement for the works was availed for audit review. The contract was signed on behalf of M/s Invescan Matrix Limited by Anne Ngugi, the managing director and witnessed by Trusilla Momanyi for M/s Invescan Matrix Limited. The KICC Managing Director did not sign the contract nor was it witnessed appropriately.

Works performed and possible claim

3.5.4 There were no inspection and acceptance reports availed to us for examination contrary to section 17 of the PPDA Regulations, 2006. Further, there were no completion certificates issued in respect of the works done. However, we established that the cabros at the parking were laid by M/s Invescan Matrix Limited. The cabro's as laid in the parking's are in good conditions three years after supply and installation and are currently in use. There were no material damages on the cabros.

3.5.5 Upon inspection and measurement of the value of works, M/s Invescan Matrix Limited revised its claim to Kshs.12,257,553.19 vide invoice No. 0025 dated 12th August, 2018.

3.6 Provision and installation of concrete paving blocks (Cabro works) - Coca-Cola Parking at KICC

Procurement process

3.6.1 The procurement was done through restricted tendering. A report on the evaluation committee findings was availed for our review. Three companies were invited to bid through RFQ.

3.6.2 Bid documents, tender opening, and tender committee minutes were not availed for audit review, in respect to this project. This casted doubt if such minutes existed contrary the provisions of the PPDA 2005 Sections 50 to 71 and PPDR 2006, Sections 35 to 52. However, an award letter in respect of the works was issued to M/s Compassy Trading Company Limited for a total award sum of

Kshs.10,024,280.00 inclusive of taxes vide letter ref KICC/12/2/Vol.IX dated 13th July, 2015, signed by Mr. Fred Simiyu for KICC as the CEO then.

- 3.6.3 Besides the award letter, a signed contract agreement for the works was availed for audit review. The contract was signed on behalf of M/s Compassy Trading Company Limited by Margret Were, Managing Director and witnessed by Esther Ombura for M/s Compassy Trading Company Limited. The KICC Managing Director did not sign the contract nor was it witnessed appropriately.

Works performed and possible claim

- 3.6.4 There were no inspection and acceptance reports availed to us for examination contrary to section 17 of the PPDA Regulations, 2006. Further, there were no completion certificates issued in respect of the works done. However, we established that the cabros at the parking were laid by Compassy Trading Company Limited. The carobs as laid in the parking's are in good conditions three years after supply and installation and are in currently in use. There were no material damages on the cabros.
- 3.6.5 Upon reconciliation, the audit revealed that the company was paid Kshs 5,272,727.00 vide payment voucher No. 11846 dated 13th November, 2015. On inspection and measurement of the value of works, M/s Compassy Trading Company Limited revised its claim to Kshs 985,383.45 vide invoice No. 0020 dated 12th August, 2018.

3.7 Provision and installation of concrete paving blocks (cabro works) - Lower COMEASA Parking at KICC

Procurement process

- 3.7.1 The procurement was done through restricted tendering. A report on the evaluation committee findings was availed for our review. Three companies were invited to bid through RFP:
- 3.7.2 Bid documents, tender opening, and tender committee minutes were not availed for audit review, in respect to this project. This casted doubt if such minutes existed contrary the provisions of the PPDA 2005 Section 50 to 71 and PPDR 2006. Sections 35 to 52. However, an award letter in respect of the works was issued to M/s Metallica Mercantile Limited for a total award sum of Kshs 19,450,200.00 inclusive of taxes vide letter ref KICC/12/2/Vol.IX dated 13th July, 2015, signed by Mr. Fred Simiyu for KICC as the CEO then.

Works performed and possible claim

3.7.3 There were no inspection and acceptance reports availed to us for examination contrary to section 17 of the PPDA Regulations, 2006. Further, there were no completion certificates issued in respect of the works done. However, we established that the cabros at the parking were laid by M/s Metallica Mercantile Limited. The cabros as laid in the parking's are in good conditions three years after supply and installation and are in use. There were no material damages on the cabros.

3.7.4 Upon inspection and measurement of the value of works, M/s Metallica Mercantile Limited revised its claim to Kshs 16,984,559.00 vide invoice No. 013 dated 12th August, 2018.

Value for money

3.7.5 A search conducted at the company registry revealed that the three companies share common directorship and shareholding. One Anne Waceke Ngugi is a director and shareholder in all the three companies. It is therefore likely that the the RFQ's were not competitive and KICC may not have received fair value.

Responsibility and culpability

Table 9 Culpability and responsibility on installation of concrete paving blocks

Irregularity	Individuals Involved	Recommendation
Issue of award letter for Supply and installation of paving blocks on - Central bank car parking, Coca-Cola parking and Lower Comesa parking at KICC Amounting to Kshs. 55,520,372.00 without following due procurement process. Contrary to PPDA 2005 Sections 50 to 71 and PPDR 2006. Sections 35 to 52.	Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.

Recommendations

3.7.6 We recommend that that the revised claim of Kshs 12,257,553.19 by M/s Invescan Matrix Limited, Kshs 16,984,559.00 by M/s Metallica Mercantile Limited and Kshs

985,283.45. by M/s Compassy Trading Company Limited be considered for settlement as the works were done, and still in use by KICC.

3.8 Refurbishment and modernization of Tsavo ballroom

Item in the procurement plan

- 3.8.1 The procurement plan had a budget of Kshs 140 Million, but no information was availed to us relating to the execution of the above works. The audit established that the major works done relate to supply and installation of demountable sound proof partition. The works were awarded to M/s Builders Seven Degrees Ltd as detailed in Section 3.1 herein above.

Procurement process

- 3.8.2 Other than supply and installation of demountable sound proof partition under Section 5.3 above, we were not provided with evidence that there were any other major works done in respect of the planned works, if any. However, M/s Odermark Investment Company of P.O. Box 34080-00100, Nairobi were awarded supply of twelve (12) High wall 18,000 BTU AC units complete vide LPO No KPORD0416 dated 10th December, 2015. The audit revealed that said LPO provided lacked full authorization. Save for LPO No. KPORD0416 issued, we were not availed with any procurement records including: requisition by the user department, the RFQ and evaluation minutes for our audit review. Moreover, the LPO does not indicate the tender/Quotation No. In the circumstances, we were unable to ascertain if due procurement process was followed as required contrary to Sections 50 to 71 of PPDA, 2005 and Sections 35 to 52 of PPDR, 2006.

Works performed and possible claim

- 3.8.3 There were no completion certificates issued in respect of the works, neither were there any job cards availed during the audit. A Physical verification of the works established that M/s Odermark Investment Company supplied and installed five (5) pcs of high wall 18,000 BTU, and four (4) 24,000 BTU. The supplied and installed AC units are in use and there is no documented evidence of fault to date.
- 3.8.4 M/s Odermark Investment Company had an initial claim of Kshs.4,317,795.40 However, upon physical verification of the actual works and the number of units supplied, M/s Odermark Investment Company revised their possible claim against KICC to Kshs.2,535,000.00 inclusive of taxes vide invoice No 568 dated 15th December, 2015. The revision was as a result of exorbitant pricing above reasonable market prices and three (3) units that were not supplied and installed but fictitiously invoiced and claimed.

Value for money

- 3.8.5 Complete Procurement process documentation was not availed for our review. In the circumstances we were unable to ascertain if the procurement was subjected to a fair competitive process, it is therefore likely that the corporation did not get value for money.

Responsibility and Culpability

Table 10 Refurbishment and modernization of Tsavo ballroom

Irregularity	Individuals Involved	Recommendation
Issue of LPO No. KPORD0416 for supply and installation of twelve (12) No. AC units for Kshs.4,317,795.40 without following due procurement process. Contrary to PPDA 2005 Sections 50 to 71 and PPDR 2006. Sections 35 to 52.	Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.

Recommendations

- 3.8.6 We recommend that the outstanding revised claim of Kshs 2,535,000.00 by M/s Odermark Investment Company in respect of supply and installation of AC units be considered for settlement, as the units were installed and are in use by KICC.

3.9 Refurbishment and modernization of Amphitheatre

Item in the procurement plan

- 3.9.1 The estimate cost for the proposed rehabilitation and renovations works (interiors) of amphitheatre at KICC was Kshs.80 million according to the procurement plan in respect of the WTO projects.

Procurement process

- 3.9.2 An award letter in respect of the contract was issued to M/s Elicon Contractors Limited for a total award sum of Kshs.71,097,502.00 inclusive of taxes vide letter ref KICC/12/2/Vol.IX dated 23rd September, 2015. The award letter issued refers to minutes of a KICC tender committee meeting held on the 22nd September, 2015 and advices M/s Elicon Contractors Limited the tenderer to discuss the

contract with KICC Legal team. Minutes of such alleged tender committee meetings were not availed for our audit review, casting doubt if such a meeting was held, contrary to Sections 50 to 71 of PPDA, 2005 and Sections 35 to 52 of PPDR, 2006. A review of records obtained from the KICC Legal and regulatory affairs department established that there was no contract agreement entered into between KICC and M/s Elicon Contractors Limited.

- 3.9.3 M/s Elicon Contractors Limited were not among those pre-qualified suppliers/contractors for the financial years 2015-17. We were unable to establish how the company was identified.
- 3.9.4 Further, we were not availed with the bid document nor BOQs in respect of the works in the absence of complete procurement process documentation, it was not clear how Mr. Fred Simiyu, the then Chief Executive Officer arrived at the awarded tender sum of Kshs.71,097,052.00
- 3.9.5 There were no reports submitted to the PPOA contrary to Section 62(3) of the PPDR, 2006 which provides that a procuring entity shall within fourteen (14) days after the notification of the award of the contract report any direct procurement of value exceeding Kshs.500,000.00 to the authority.

Works performed and possible claim

- 3.9.6 There were no certificates for works done in respect of rehabilitation and renovations works (interiors) of the amphitheatre at KICC by M/s Elicon Contractors Limited. However, physical verification of works revealed that M/s Elicon Contractors Limited indeed carried out some works including refurbishment of six (6) No. interior booths, ceiling and woodworks, brushing of concrete surfaces, sanding, vanishings and wall re-carpeting. The contractor abandoned the site on realising that due procurement was not followed. Some materials for the works by the contractor are still on site. No invoice for partial works done and materials supplied was availed to the audit team for review and recommendation.

Value for money

- 3.9.7 We were provided with an award letter. Complete Procurement process documentation was not availed for our review. In the circumstances we were unable to ascertain if the tender was subjected to a fair competitive process, it is therefore likely that the corporation did not get value for money.

Responsibility and culpability

Table 11 Culpability and responsibility on modernization of Amphitheatre

Irregularity	Individuals Involved	Recommendation
Issue of award letter for Refurbishment and modernization of Amphitheatre amounting to Kshs. 71,097,052.00 without following due procurement process. Contrary to PPDA 2005 Section 50 to 71 and PPDR 2006. Section 35 to 52.	Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.

Recommendations

- 3.9.8 KICC management did not provide us with any financial claim in respect of proposed rehabilitation and renovations works (interiors) of amphitheatre at KICC by M/s Elicon Contractors Limited. Further, the award letter did not indicate the postal address of M/s Elicon Contractors Limited making it impossible to locate the contractor. In such circumstances, we make no recommendation.

3.10 Refurbishment and Modernization of Taifa and Shimba Halls.

Item in the procurement plan

- 3.10.1 The estimate cost for the refurbishment and modernization of Taifa and Shimba was Kshs 40 million according to the procurement plan in respect of WTO projects.

Procurement process

- 3.10.2 Tender No. KICC/57/15-16 for proposed refurbishment of Shimba Hills was prepared. Ten (10) companies were invited to bid for the works through restricted tendering process. Seven (7) bidders were subjected to the mandatory technical and financial evaluations. The tender evaluation committee vide tender committee minutes dated 18th September, 2015 determined the bid by M/s Kimbisa Agencies Ltd as the successful bidder having met technical evaluation requirements and being the bidder with the lowest quoted and evaluated price.
- 3.10.3 Subsequently, M/s Kimbisa Agencies Ltd were recommended to the tender committee for award by the tender evaluation committee at an award sum of Kshs.19,663,215.39.

-
- 3.10.4 An award letter in respect of the works was issued to M/s Kimbisa Agencies Ltd at a total award sum of Kshs.19,663,215.39 inclusive of taxes vide letter ref KICC/12/2/Vol.IX dated 30th September, 2015. Although the award letter refers to a KICC tender committee meeting held on the 29th September, 2015. Minutes of such alleged tender committee meetings were not availed for our audit, casting doubt if such a meeting was held, contrary to Sections 50 to 71 of PPDA, 2005 and Sections 35 to 52 for PPDR, 2006. A review of records obtained from the KICC Legal and Regulatory Affairs Department Established that there was no contract agreement entered into between KICC and M/s Kimbisa Agencies Ltd.
- 3.10.5 Available records indicate that M/S Kimbisa Agencies Ltd were not among those pre-qualified suppliers/contractors for the financial yeas 2015-17.
- 3.10.6 A further review of records obtained from the KICC Legal and Regulatory Affairs Department established that there no contract agreement entered into between KICC and M/s Kimbisa Agencies Ltd.

Works performed and possible claim

- 3.10.7 There were no certificates of works done by M/s Kimbisa Agencies Ltd. A physical verification of the works indicated that indeed M/s Kimbisa Agencies Ltd carried out some works including electricals, ceiling works, paintings which KICC continues to enjoy the benefit to date.
- 3.10.8 The bills of quantitates required that M/s Kimbisa Agencies Ltd, supply and install heavy duty carpet complete with backing and accessories as approved by the project manager to Shimba Hills Hall. However, the audit revealed that works in respect of installation of heavy duty red carpet at Shimba hills were carried out by M/s Lemina Limited of P.O. Box 10539-00100, Nairobi. We were not availed with any documentation to show how M/s Lemina Limited was engaged to carry out the works. However, a physical verification of the works revealed that the heavy duty carpet at Shimba hills hall was supplied and installed by M/s Lemina Limited.
- 3.10.9 M/s Kimbisa Agencies Ltd had laid an initial claim of Kshs.19,663,215.69 vide invoice numbers 5392 and 5394 for Kshs.9,946,420.00 and Kshs.9,716,794.69 dated 16th November, 2015 and 24th March 2016 respectively being the entire award sum despite actual works of supply and installation of the heavy duty carpet having been executed by M/s Lemina Limited, who have laid a claim on the same. On physical verification and measurement of actual works done, M/s Kimbisa Agencies Limited revised the claim to Kshs.7,344,187.00 from Kshs.19,663,215.69 vide invoice No. 5396 dated 23rd August 2018.

Value for money

3.10.10 We were provided with an award letter and a partially executed contract agreement. Complete procurement process documentation was not availed for our review. In the circumstances we were unable to ascertain if the tender was subjected to a fair competitive process, it therefore likely that the corporation did not get value for money.

Responsibility and culpability

Table 12 Culpability and responsibility on Modernization of Taifa and Shimba Halls.

Irregularity	Individuals Involved	Recommendation
Issue of award letter for Refurbishment and Modernization of Taifa and Shimba Halls amounting to Kshs. 19,663,215.69 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.	Managing Director- Fred Simiyu Head of Procurement- Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.

Recommendations

3.10.11 We recommend that that the outstanding revised claim of Kshs 7,344,187.00 by M/s Kimbisa Agencies Limited in respect of Refurbishment and Modernization of Taifa and Shimba Halls be considered for settlement, as partial works were done and currently in use.

3.11 Refurbishment and Modernization of Tower Block Offices (6 Floors)

Item in the procurement plan

3.11.1 The estimate cost for the Refurbishment and Modernization of Tower Block offices (6 Floors) was Kshs.50 million according to the procurement plan in respect of WTO projects.

Procurement process

3.11.2 An award letter in respect of the award was issued to M/s Greenstar Systems Ltd for a total award sum of Kshs.76,320,500.00 inclusive of taxes vide letter ref

KICC/12/2/Vol.IX dated 23rd September, 2015. The award letter issued refers to minutes of a KICC tender committee meeting held on the 21st September, 2015 and advises M/s Greenstar Systems Ltd the tenderer to discuss the contract with KICC Legal Team. Minutes of such alleged tender committee meetings were not availed for our audit casting doubt if such a meeting was held.

- 3.11.3 A review of records obtained from the KICC Legal and Regulatory Affairs Department established that there was a contract agreement entered into between KICC and M/s Greenstar Systems Ltd.
- 3.11.4 M/s Greenstar Systems Ltd were not among those pre-qualified suppliers/contractors for the financial years 2015-17. We were unable to establish how the company was identified.
- 3.11.5 Further, we were not availed with the bid document nor were BOQs in respect of the works availed during the audit. In the absence of complete procurement process documentation, it is not clear how Mr. Fred Simiyu, the then Chief Executive Officer of KICC arrived at the awarded tender sum of K.shs 76,320,500.00.
- 3.11.6 It is also worthy to note that the contract sum exceeded the budgeted provisions as provided in the WTO projects procurement and implementation plan by Kshs. 26,320,500 without approval from the tender committee.

Works performed and possible claim

- 3.11.7 M/s Greenstar Systems Ltd alleges to have refurbished and customized tower block offices, 6 floors. Having been partially paid Kshs.10,000,000.00 M/s Greenstar Systems Ltd were aggrieved by KICC failing to settle the balance Kshs.66,320,500.00 in respect of the contract between themselves and KICC dated 14th October, 2015. The matter was referred to arbitration and M/s Greenstar Systems Ltd were given an arbitration award against KICC of Kshs.47,419,029.86 for works performed. Aggrieved by the ruling KICC appealed to the High Court. However, the High court of Nairobi on Misc. Civil Application No. 278 of 2017 on the 19th day of January, 2018 ruled in favour of M/s Greenstar Systems Ltd. KICC legal and regulatory affairs department confirmed that KICC has not exhausted the available appeal channels.
- 3.11.8 It is worthy to note that no tender committee minutes were availed to authenticate the awarded contract, no inspection and acceptance committee reports were availed to support alleged works done. In view of which value for money and competitiveness in the procurement process is in doubt.

Recommendations

3.11.9 In view of the fact that the matter is active in court, we recommend that KICC makes a contingency provision of sum equivalent to the total claim with interest in the event that court ruling is in favour of the claimant.

3.12 Rehabilitation of fountain's

Item in the procurement plan

3.12.1 The estimate cost for the Rehabilitation of fountain's was Kshs.52 million according to the procurement plan in respect of WTO projects.

3.12.2 There was no evidence availed to the audit team to indicate the works were procured and executed. We were also unable to establish the details of the proposed works, if any in respect of rehabilitation of fountain's as no records were availed.

Recommendations

3.12.3 In the circumstances, we make no recommendation.

3.13 Supply of Necessary Furniture and Fittings for the WTO

Item in the procurement plan

3.13.1 The estimate cost for the Supply of Necessary Furniture and Fittings for the WTO was Kshs.82.0 million according to the procurement plan in respect of WTO projects.

Procurement process

3.13.2 The corporation invited bids from ten (10) companies. At the opening of the bids seven (7) companies responded to the invitation to bid. The tender evaluation committee, upon subjecting the seven (7) bids to the mandatory technical and financial evaluation, the bid submitted by M/s Hydro Winds Ltd was determined as successful, having been technically qualified and being the lowest financial evaluated bidder. Subsequently, M/s Hydro Winds Ltd was recommended to the tender committee for award at a sum of Kshs.43,848,000.00

3.13.3 An award letter in respect of the works was issued to M/s Hydro Winds Ltd at a total sum of Kshs.3,848,000.00 inclusive of taxes vide letter ref KICC/12/2/Vol.IX dated 24 September, 2015.

- 3.13.4 We were not availed with a complete set of procurement process documentation, it is therefore not clear how Mr. Fred Simiyu, the then Chief Executive Officer identified M/s Hydro Winds Ltd and awarded tender sum of Kshs.43,848,000.00.
- 3.13.5 On the 13th November, 2015 Mr. Fred Simiyu, the then CEO vide letter ref. KICC/12/2/Vol.IX terminated the award to M/s Hydro Winds Ltd citing delay in release of funds to cater for the project.
- 3.13.6 The audit revealed that M/s Hydro Winds Ltd were not among those pre-qualified suppliers/contractors for the financial yeas 2015-17

Works performed and possible claim

- 3.13.7 Following termination of the award, M/s Hydro Winds Ltd did not execute any part of the works and have laid no claim against KICC.

Recommendations

- 3.13.8 In the circumstances, we make no recommendations

3.14 Rehabilitation of the washrooms

Item in the procurement plan

- 3.14.1 The estimated cost for the rehabilitation of the washrooms was Kshs 30 million according to the procurement plan in respect of WTO projects.

Procurement process

- 3.14.2 An award letter in respect of the works was issued to M/s Creative Edge Solutions at a total sum of Kshs 39,142,000.00 inclusive of taxes vide letter ref KICC/12/2/Vol.IX dated 30th September, 2015. The award letter issued refers to minutes of a KICC tender committee meeting held on the 29th September, 2015 and advises M/s Creative Edge Solutions the tenderer to discuss the contract with KICC Legal Team. Minutes of such alleged tender committee meetings were not availed for our audit review casting doubts if such a meeting was held.
- 3.14.3 A partially signed contract agreement executed by Jane Kagiri, MD M/s Creative Edge Solutions Ltd, Dorothy Wakio Mwaengo as witness on the 23rd October, 2015 was availed for our review. It is worth to note that M/s Creative Edge Solutions is registered under the Business Names Act, Reg No. BN/383240. Listed as proprietors are Daniel Ndekei Kiarie and Jane wambui Mwangi registered on 28th

October, 2003. However, the partially signed contract indicates M/s Creative Edge Solutions as a limited company, casting doubt as to the authenticity of the contract provided to us.

- 3.14.4 Complete procurement process documentation, were not availed for our review. It is not clear how Mr. Fred Simiyu, the then Chief Executive Officer arrived at the awarded tender sum of Kshs 39,142,000.00.

Works performed and possible claim

- 3.14.5 The envisaged works entailed five phases namely: -

- i) Phase 1 - Amphitheatre Toilets
- ii) Phase 2 - Tsavo Toilets
- iii) Phase 3 - VIP Toilets
- iv) Phase 4 - Cafeteria Gents Toilets
- v) Phase 5 - Liability period

- 3.14.6 M/s Creative Edge Solutions executed works in respect of phase 1, Amphitheatre Toilets. The firm provided an explanation that they were unable to proceed with execution of the works as there was delay in KICC management signing of the contract and that invoice No 059 dated 3rd November, 2015 for Kshs 3,914,235.00 which was in respect of 50% works completed at the amphitheatre remained unsettled.

- 3.14.7 The works performed by M/s Creative Edge Solutions in respect rehabilitation of washrooms at KICC was not inspected and that the employer, KICC did not issue any certificate of practical completion to M/s Creative Edge Solutions.

- 3.14.8 However, a physical verification of the works revealed existence of the washrooms refurbished and continued usage of the same. Measurement of actual works was conducted and M/s Creative Edge Solutions revised their claim from the original Kshs.11,742,505.00 to Kshs.7,076,484.00 vide invoice No. 134 dated 14th August, 2018.

Value for money

- 3.14.9 We were provided with an award letter and a partially executed contract agreement. Complete Procurement process documentation was not availed for our review. In the circumstances we were unable to ascertain if the tender was subjected to a fair competitive process, it is therefore likely that the corporation did not get value for money.

Responsibility and culpability

Table 13 Culpability and responsibility on Rehabilitation of the washrooms

Irregularity	Individuals Involved	Recommendation
Issue of award letter for Rehabilitation of the washrooms for Kshs.39,142,000.00 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.	Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.

Recommendations

- 3.14.10 We recommend that that the revised claim of Kshs.7,076,484.00 by M/s Creative Edge Solutions in respect of works done for rehabilitation of the amphitheatre toilets be considered for settlement, as the works were actually done and KICC continues to enjoy the usage.

3.15 Formation of ICT Consultancy Team.

Item in the procurement plan

- 3.15.1 The estimate cost for the formation of ICT Consultancy Team was Kshs 1.5 million according to the procurement plan in respect of WTO projects.
- 3.15.2 There was no evidence availed to the audit team to indicate if the works were procured and executed. We were also unable to establish the details of the proposed works, if any in respect of formation of ICT Consultancy Team as no records were availed.

Recommendations:

- 3.15.3 In the circumstances, we make no recommendations

3.16 Installations of Simultaneous Interpretation equipment (SIE)

Item in the procurement plan

3.16.1 The estimate cost for the Installations of Simultaneous Interpretation equipment (SIE) was Kshs.775 million according to the procurement plan in respect of WTO projects.

Procurement process

3.16.2 The tender was procured under Tender No KICC/41/15-16 Design, Supply and Installation of Computerized Conference Management System (CMS).

3.16.3 Ten (10) companies were invited to bid for the works. Seven (7) bidders were subjected to the mandatory technical and financial evaluations. The tender evaluation committee vide tender committee minutes dated 8th July, 2015 determined the bid by M/s Dominion Supplies Ltd as the successful bidder having met technical evaluation requirements and being the bidder with the lowest quoted and evaluated price.

3.16.4 An award letter in respect of the works was issued to M/s Dominion Supplies Ltd for a total sum of Kshs.597,644,239.00 inclusive of taxes vide letter ref KICC/12/2/Vol.IX dated 13th July, 2015.

3.16.5 We were availed with a copy of a contract between M/s Dominion Supplies Ltd and KICC dated 28th July, 2015, signed by the KICC managing directors Mr. Fred Simiyu and Witnessed by Maureen Chogo Chahale.

3.16.6 The procurement was done though a restricted tendering method though prequalification for the services had had not been carried out as required by the Public Procurement & Disposal Act 2005, section 73(2A).

3.16.7 The Tender Committee in its meeting of 13th November 2015 deliberated and resolved to reject the award alleging non - compliance with section 73(2) and section 73(2) of the PPDA 2006 despite existence of a contract agreement dated 28th July 2015 between KICC and M/s Dominion Supplies Ltd.

3.16.8 On the 13th November, 2015 Mr. Fred Simiyu, CEO vide letter ref no. KICC/12/2/IX notified M/s Dominion Supplies Ltd of termination of the award on the basis of delay in release of funds to cater for the project.

3.16.9 Following a special tender committee meeting held on 30th November, 2015 it was deliberated and resolved that direct procurement method be used to procure CMS equipment. It was noted that KICC already had Bosch equipment in some of the meeting halls and for compatibility and smooth configuration of the system, it would be prudent to procure the same equipment and further that Bosch Company had only one office in Africa which satisfied Section 74(2) (a) of PPDA, 2005

- 3.16.10 The tender committee resolved to award the tender to M/s Congress Rental South Africa (PTY) Ltd at a tender sum of US\$ 3,278,699.68. However, records show that the bidder had already began the process of delivering the required equipment and issued invoices dated 19th October 2015 to KICC a clear manifestation that the procurement was discussed and agreed upon way before the tender committee sat for its deliberations on the matter and therefore a possibility of collusion with KICC staff.

Works performed and possible claim

- 3.16.11 The equipment procured was utilized during WTO conference and performed the service for which it was procured. We also confirmed that the equipment is under lock and key at KICC stores for utilization as and when required. It was confirmed by the KICC management that the account is fully settled

Value for money

- 3.16.12 The Republic of Kenya was scheduled to host the 10th WTO conference in two weeks' time. In view of the urgency associated with the procurement and having satisfied the requirements of section 74(2) (a) of PPDA, 2005, the corporation received value for money as the equipment were used and still in good condition for future use.

Recommendations

- 3.16.13 The account is fully settled. In the circumstances, we make no recommendations. However, M/s Congress Rental South Africa (PTY) Ltd have laid an additional claim of US\$ 158,000.00 for clearing and forwarding services to which claim has been dealt with under matters in court and arbitration.

3.17 Installation of a Centrally Managed Digital Signage System

Item in the procurement plan

- 3.17.1 The estimate cost for the Installation of a Centrally Managed Digital Signage System was Kshs.6.5 million according to the procurement plan in respect of WTO projects.
- 3.17.2 There was no evidence availed to the audit team to indicate that the works were procured and executed. We were also unable to establish the details of the proposed works, if any in respect to installation of a Centrally Managed Digital Signage System as no records were availed

Recommendations:

3.17.3 In the circumstances, we make no recommendations

3.18 Procurement of Heavy Duty Document Production Machines

Item in the procurement plan

3.18.1 The estimate cost for the Procurement of Heavy Duty Document Production Machines was Kshs.4.5 million according to the procurement plan in respect of WTO projects.

Procurement process

3.18.2 An award letter in respect of the tender was issued to M/s Express Automation Ltd for a total award sum of Kshs.68,919,660.00 inclusive of taxes vide letter ref KICC/12/2/Vol.IX dated 9th October, 2015 *advising* M/s Express Automation Ltd, the tenderer to discuss the contract with KICC Legal team.

3.18.3 The award of the tender to M/s Express Automation Ltd for supply, delivery and installation of heavy photocopies/printer was terminated on 13th November, 2015 vide letter Ref No. KICC/12/2/Vol.IX citing delay in release of funds to cater for the project

3.18.4 A review of records obtained from the KICC Legal and Regulatory Affairs Department established that there was no contract agreement entered into between KICC and M/s. Express Automation Ltd.

Works performed and possible claim

3.18.5 The user deterrent (ICT) informed the audit team that some machines were supplied by M/s Xerox Technologies Ltd. However, the equipment supplied failed and M/s MFI Document Solutions Ltd was requested to supply the equipment at a short notice as the 10 WTO conference was in progress. We informed that M/s MFI Document Solutions Ltd supplied the equipment that was utilised during the WTO meeting.

3.18.6 M/s Xerox Technologies Ltd have laid claim of Kshs.27,376,000.00 against KICC vide invoice No. 150125 dated 6th January, 2016. The audit team was not availed any documentation to proof delivery of the said services despite requests to M/s Xerox Technologies Ltd to provide the same.

3.18.7 M/s MFI Document Solutions Ltd having supplied and availed the equipment, have laid claim of Kshs.7,424,000.00 against KICC vide invoice No. 432573 dated 29th February, 2016.

Value for money

3.18.8 M/s MFI Document Solutions Ltd were among the pre-qualified suppliers for years 2015/2017. However complete procurement process documentation was not availed for our review. In the circumstances we were unable to ascertain if the tender was subjected to a fair competitive process, and therefore likely that the corporation did not get value for money.

Recommendations

3.18.9 We recommend that that the outstanding claim by M/s MFI Document Solutions Ltd of Kshs.7,424,000.00 be considered for settlement, having supplied the equipment that was used during the conference.

3.19 Video Production and Live Streaming Services

Item in the procurement plan

3.19.1 The estimate cost for the Installation of Video Production and Live Streaming Services was Kshs.5 million according to the procurement plan in respect of WTO projects.

3.19.2 There was no evidence availed to the audit team to indicate if the works were procured and executed. We were also unable to establish the details of the proposed works, if any in respect Video Production and Live Streaming Services Signage System as no records were availed.

Recommendations:

3.19.3 In the circumstances, we make no recommendations

3.20 100 mbps Bandwidth (3 Redundant Links from Different ISPs)

Item in the procurement plan

3.20.1 The estimate cost for 100 mbps Bandwidth (3 Redundant Links from Different ISPs) was Kshs 6 million according to the procurement plan in respect of WTO projects.

3.20.2 There was no evidence availed to the audit team to indicate if the works were procured and executed. We were also unable to establish the details of the proposed works, if any in respect 100 mbps Bandwidth (3 Redundant Links from Different ISPs as no records were availed.

Recommendations:

3.20.3 In the circumstances, we make no recommendations

3.21 Configuration and deployment of telephone console and corresponding sets

Item in the procurement plan

3.21.1 The estimate cost for Configuration and Deployment of Telephone Console and Corresponding Sets was Kshs.3,250,000.00 according to the procurement plan in respect of WTO projects.

3.21.2 There was no evidence availed to the audit team to indicate if the works were procured and executed. We were also unable to establish the details of the proposed works, if any in respect to configuration and deployment of telephone console and corresponding sets as no records were availed

Recommendations:

3.21.3 In the circumstances, we make no recommendations.

3.22 Technical accessories (Cables, Connectors etc)

Item in the procurement plan

3.22.1 The estimate cost for Technical accessories (cables, connectors etc) was Kshs.2,000,000.00 according to the procurement plan in respect of WTO projects.

3.22.2 There was no evidence availed to the audit team to indicate if the works were procured and executed. We were also unable to establish the details of the proposed works, if any in respect Technical accessories (cables, connectors etc) as no records were availed

Recommendation:

3.22.3 In the circumstances, we make no recommendations

3.23 Supply and Installation of Electronic Bulletin Board (EBB)

Item in the procurement plan

- 3.23.1 The marketing and projects committee in its meeting held on 7th July, 2015 deliberated and provided for an estimate cost towards procurement for works under Supply and Installation of Electronic Bulletin Board (EBB) of Kshs.5.0 million.

Procurement process

- 3.23.2 An award letter in respect of the award was issued to M/s Rostrum East Africa Limited for a total award sum of Kshs.14,898,496.00 inclusive of taxes vide letter ref KICC/12/2/Vol.IX dated 13th July, 2015 and advices M/s Rostrum East Africa Limited, the tenderer to discuss the contract with KICC Legal Team.
- 3.23.3 We were availed with a copy of a contract between M/s Rostrum East Africa Limited and KICC dated 8th December, 2015, signed by MR Geoffrey Amollo, MD Rostrum East Africa Limited and Witnessed by Felix Otieno
- 3.23.4 A review of records obtained from the KICC Legal and Regulatory Affairs Department established that there was no contract agreement entered into between KICC and M/s Rostrum East Africa Limited.

Cancellation letter

- 3.23.5 The initial award letter was cancelled and a new one issued for a total award sum of Kshs 13,508,480.00 inclusive of taxes vide letter ref KICC/12/2/Vol.IX dated 3rd December, 2015, a revision from the initial award sum of Kshs.14,898,496.00.
- 3.23.6 Complete procurement process documentation, were not availed for our review. It is not clear how Mr. Joel Terer, the then Ag. Managing Director arrived at the revised awarded tender sum of Kshs.13,508,480.00.

Works performed and possible claim

- 3.23.7 M/s Rostrum East Africa Limited supplied thirty-six (36) units of commercial LED monitors - (MFT-WIDE). Delivery Note No 151201 dated 3rd December, 2015 was provided. However, in the absence of a bid document it was not possible to establish if the items supplied complied with the required technical specifications.

3.23.8 A physical verification of the items supplied indicated that twenty-eight (28) Led monitors were and are still mounted at KICC. Eight of the Led Monitors supplied were missing. There were clear indications that the screens were mounted. The user department (ICT) confirmed that the screens were used during the WTO conference. However, the operating licence software expired and has not been renewed.

3.23.9 The agreement was to supply and install the LED monitors, with a deposit of Kshs 6,500,000.00 payable upon delivery and installation. Thereafter, monthly instalment of Kshs.467,231.73 were to be paid to fully settle the account within fifteen (15) months, implying that the account should have been cleared by march, 2017.

3.23.10 M/s Rostrum East Africa Limited have raised a financial claim of Kshs.13,508,480.00 against KICC vide invoice No. 0017 dated 4th December, 2015.

Value for money

3.23.11 We were provided with an award letter. Complete procurement process documentation was not availed for our review. In the circumstances we were unable to ascertain if the tender was subjected to a fair competitive process, it is therefore likely that the corporation did not get value for money.

Responsibility and culpability

Table 14 Culpability and responsibility on installation of Electronic Bulletin Board (EBB)

Irregularity	Individuals Involved	Recommendation
Issue of award letter for Supply and installation of Electronic Bulletin Board (EBB) for Kshs.13, 508,480.00 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.	Ag. Managing Director- Joel Terer Head of Procurement- Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.

Recommendation

3.23.12 We recommend that that the outstanding claim by M/s Rostrum East Africa Limited of Kshs.7,424,000.00 be considered for settlement, having supplied the equipment that was used during the conference.

3.24 Supply and installation and support of assorted ICT equipment for ministerial area

Item in the procurement plan

3.24.1 The marketing and projects committee in its meeting held on 7th July, 2015 deliberated and provided for an estimate cost towards Procurement for works under Supply and installation and support of assorted ICT equipment for ministerial area) of Kshs 15.0 million.

Procurement process

3.24.2 An award letter in respect of the supplies was issued to M/s Sato Enterprises at a total award sum of Kshs.63,020,654.00 inclusive of taxes vide letter ref KICC/12/2/Vol.IX dated 24th September, 2015, advising M/s Sato Enterprises, the tenderer to discuss the contract with KICC Legal team. It is not clear why an award was given for Kshs.63,020,654.00 and yet the budget estimate was Kshs.15.0 million.

3.24.3 We were availed with a copy of a contract between M/s Sato Enterprises and KICC dated 8th October, 2015, 2015, signed by Fred Simiyu ,MD for KICC, Antony Njuguna, and witnessed by Antony Wamae for M/s Sato Enterprises Limited.

3.24.4 A review of records obtained from the KICC Legal and regulatory affairs department established that there is a signed contract agreement entered into between KICC and M/s Sato Enterprises.

Works performed and possible claim

3.24.5 No works were done. However, the contract has not been cancelled to date as no records were availed to confirm the contrary or otherwise.

Value for money

3.24.6 No works were done

Responsibility and culpability

Table 15 Culpability and responsibility on installation and support of assorted ICT equipment

Irregularity	Individuals Involved	Recommendation
--------------	----------------------	----------------

<p>Issue of award letter for Supply and installation and support of assorted ICT equipment for ministerial for Kshs. 63,020,654.00 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.</p>	<p>Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.</p>	<p>Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.</p>
--	---	---

Recommendations

3.24.7 In the circumstances, we make no recommendations.

3.25 Supply and Installation of Conference Visual Equipment

Item in the procurement plan

3.25.1 The marketing and projects committee in its meeting held on 7th July, 2015 deliberated and provided for an estimate cost towards Procurement for Supply and Installation of Conference Visual Equipment of K.shs 75.0 million.

Procurement process

3.25.2 The tender was procured under Tender No KICC/40/15-16 Supply, Installation and Support of Conference Visual Equipment.

3.25.3 Ten (10) companies were invited to bid for the works. Seven (7) bidders were subjected to the mandatory technical and financial evaluations, the tender evaluation committee vide tender committee minutes dated 8th July, 2015 determined the bid by M/s Unicore Projectors Ltd as the successful bidder having met technical evaluation requirements and being the bidder with the lowest quoted and evaluated price.

3.25.4 An award letter in respect of the works was issued to M/s Unicore Projectors Ltd for a total sum of Kshs.69,446,684.00 inclusive of taxes vide letter ref KICC/12/2/Vol.IX dated 13th July, 2015.

3.25.5 We were availed with a copy of a contract between M/s Unicore Projectors Ltd and KICC dated 29th July, 2015, signed by the Mr. Fred Simiyu KICC MD and Mr. Simon Mwangi Nganga, MD M/s Uni Core Projectors Ltd and Witnessed by Mr. Justus Kivindy, Ass Legal and Regulatory Affairs Manager and Kenneth Mwangi Mburu, Advocate.

3.25.6 On the 13th November, 2015 Mr. Fred Simiyu Informed M/s Unicore Projectors Ltd of termination of the award citing delay in release of funds to cater for the project as the cause of termination.

3.25.7 Despite the termination of the award, KICC management again without any explanation, decided to procure the same equipment from M/s Unicore Projectors Ltd vide LSO No. KPORD0408 dated 9th December, 2015 for supply of LED Screens and Equipment for WTO. Complete procurement process documentation, were not availed for our review.

Works performed and possible claim

3.25.8 M/s Unicore Projectors Ltd availed to the audit team Deliveries Note No's 5332,5331,5330,5327,5326,5520,5511,5324,5325,5512,5516,5515,5323,5321,5513,5514,5518,5335,5334 and 5521 indicating the deliveries made. The user department (ICT) confirmed that M/s Unicore Projectors Ltd delivered the equipment and that the equipment's were used during WTO conference.

3.25.9 M/s Unicore Projectors Ltd have raised a financial claim of Kshs.39,847,160.00 against KICC dated 4th December, 2015.

Value for money

3.25.10 We were provided with LSO No. KPORD0408. Complete Procurement process documentation was not availed for our review. In the circumstances we were unable to ascertain if the tender was subjected to a fair competitive process, it is therefore likely that the corporation did not get value for money.

Responsibility and culpability

Table 16 Culpability and responsibility on installation of conference visual Equipment

Irregularity	Individuals Involved	Recommendation
Issue of award letter for Supply and installation of conference visual equipment for Kshs. 39,847,160.00 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.	Managing Director- Fred Simiyu Head of Procurement- Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.

Recommendations

- 3.25.11 We recommend the claim by M/s Unicore Projectors Ltd of Kshs 39,847,160.00 be considered for settlement as the equipment was supplied and used during the WTO conference.

3.26 Supply and installation of electronic surveillance system Network structural cabling for Ministerial events, NGO are and WTO support model

Item in the procurement plan

- 3.26.1 The marketing and projects committee in its meeting held on 7th July, 2015 deliberated and provided for an estimate cost of Kshs 90.0 million towards procurement for Supply and Installation of Electronic Surveillance System Network Structural Cabling for Ministerial Events, NGO are and WTO support model.

Procurement process

- 3.26.2 An award letter in respect of the works was issued to M/s Dimension Data Solutions Limited for a total award sum of Kshs.88,154,246.19 inclusive of taxes vide letter ref KICC/12/2/Vol.IX dated 13th July, 2015 advising M/s Dimension Data Solutions Limited, the tenderer to discuss the contract with KICC Legal team
- 3.26.3 We were availed with a copy of a signed contract between M/s Dimension Data Solutions Limited and KICC dated 12th October, 2015, signed by Fred Simiyu, MD for KICC, Joseph Kairigo, witnessed by Marureen Chogo for KICC and Andrew Ngunjiri for M/s Dimension Data Solutions Limited.
- 3.26.4 A review of records obtained from the KICC Legal and regulatory affairs department established that there is a signed contract agreement entered into between KICC and M/s Dimension Data Solutions Limited.

Works performed and possible claim

- 3.26.5 There were no certificates of works done by M/s Dimension Data Solutions Limited. However, during the physical inspection of works done, there were clear indicators that work was done. We did not quantify the value of works done as the matter had been arbitrated upon and fully settled.

Value for money

- 3.26.6 We were provided with an award letter and a signed contract only. Complete procurement process documentation was not availed for our review. In the circumstances we were unable to ascertain if the tender was subjected to a fair

competitive process, it therefore likely that the corporation did not get value for money.

Recommendations

3.26.7 In the circumstances, we make no recommendations.

3.27 Refurbishment of VIP lounges at KICC

Item in the procurement plan

3.27.1 The marketing and projects committee in its meeting held on 7th July, 2015 deliberated and provided for an estimate cost towards Procurement for Refurbishment of VIP lounges at KICC of Kshs.25.0 million.

Procurement process

3.27.2 An award letter in respect of the works was issued to M/s Protegee Systems for a total award sum of Kshs.24,100,000.00 inclusive of taxes vide letter ref KICC/12/2/Vol.IX dated 30th September, 2015 advising M/s Protegee Systems, the tenderer to discuss the contract with KICC Legal team.

3.27.3 The award was terminated on the 13th November, 2015 vide letter ref KICC/12/2/Vol.IX.

Works performed and possible claim

3.27.4 The tender was terminated and no work were done. There were no indications that the company raised any financial claim against KICC.

Recommendations

3.27.5 In the circumstances, we make no recommendations.

3.28 Supply and installation of red carpets

Item in the procurement plan

3.28.1 The estimate cost for the refurbishment and modernization of Taifa and Shimba Halls was Kshs 40 million according to the procurement plan in respect of WTO projects.

Procurement process

3.28.2 There was no Procurement process documentation availed for audit purposes. Explanations received was that the then Managing Director Mr. Fred Simiyu authorised M/s Lemina Ltd to supply and install heavy duty carpets based on a bid document prepared and returned to KICC. The understanding was that the necessary paperwork will follow. However, various attempts to obtain the procurement documents from KICC were not fruitful

Works performed and possible claim

3.28.3 A physical verification of the works showed that the red state heavy duty carpets were supplied and fitted at ground floor walkways, first floor walkways, four (4) public lifts and one (1) VIP lift, Lift lobby area, Shimba Hills Room. Aluminium Gold Knap locks were also supplied and fitted. KICC continues to enjoy usage of the fitted carpets.

3.28.4 M/s Lemina Ltd raised a financial claim against KICC for Kshs.17,334,400.00 vide Invoice No 001 dated 5th August, 2016. However, upon measurement of the actual value of works done M/s Lemina Ltd revised its financial claim against KICC to Kshs.11,019,942.00 vide invoice No. 003 dated 11th August, 2018.

Value for money

3.28.5 **Procurement** process documentation was not availed for our review. In the circumstances we were unable to ascertain if the tender was subjected to a fair competitive process, it is therefore likely that the corporation did not get value for money.

Responsibility and culpability

Table 17 Culpability and responsibility on installation of red carpets

Irregularity	Individuals Involved	Recommendation
Instructing works for Supply and installation of red carpets for Kshs. 17,334,400.00 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.	Managing Director- Fred Simiyu Head of Procurement- Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.

Recommendations

3.28.6 We recommend that the revised claim by M/s Lemina Ltd of Kshs.11,019,942.00 be considered for settlement as the carpets were laid and are still in use. KICC continues to enjoy the benefits.

3.29 Refurbishments of kitchen area at 9 and 11th floors-

Item in the procurement plan

3.29.1 The expenditure item was not provided for under the KICC WTO master procurement plan. The estimates of the expenditure were also not presented by the marketing and projects committee on its meeting of 7th July, 2015.

Procurement process

3.29.2 There was no procurement process documentation availed for audit purposes. M/s Dynacorp Logistics Limited did the works through a word of mouth, moreover they were not among pre-qualified suppliers/contractors. We were therefore unable to establish how M/s Dynacorp Logistics Limited was sourced.

Works performed and possible claim

3.29.3 M/s Dynacorp Logistics Ltd demolished and refurbished Kitchen and toilet facilities on the 9th and 11th floors. It is worth to note that the facilities were newly refurbished by M/S Creative Edge Solutions Ltd at the cost of Kshs.3,411,000.00 and fully paid.

3.29.4 M/s Dynacorp Logistics Ltd raised a financial claim of Kshs.2,322,099.00 against KICC in respect of the works vide invoice No. 0004 dated 6th August, 2016. However, upon inspection and verification, M/s Dynacorp Logistics Ltd issued credit Note no. 007 dated 11th August, 2018 for Kshs.2,322,099.00. Consequently, they have no financial claim against KICC.

Recommendations

3.29.5 M/s Dynacorp Logistics Ltd issued credit note for the works done. It therefore lays no claim against KICC. In the circumstances, we make no recommendation.

3.30 Rehabilitation of 4 gents, 4 ladies and auxiliary toilet

Item in the procurement plan

-
- 3.30.1 The expenditure item was not provided for under the KICC WTO master procurement plan. The estimates of the expenditure were also not presented by the marketing and projects committee in its meeting of the 7th July, 2015

Procurement process

- 3.30.2 There was no Procurement process documentation availed for audit purposes. M/s Dynacorp Logistics Limited was not listed among pre-qualified suppliers/contractors. We were unable to establish how M/s Dynacorp Logistics Limited was sourced. We were availed with a copy of BQ and an unreceived copy of the bid document.

Works performed and possible claim

- 3.30.3 There was no procurement process documentation availed for audit purposes. Explanations received was that the then Managing Director Mr. Fred Simiyu authorised M/s Dynacorp Logistics Limited to rehabilitate 4 gents, 4 ladies and auxiliary toilet rehabilitate at KICC with urgency as the WTO conference was approaching. Based on the urgency and the understanding that the necessary paperwork will follow, the contractor proceeded to execute the works. However, various attempts to obtain the procurement documents from KICC were not fruitful.
- 3.30.4 No inspection and acceptance report, and no certificate of completion was issued by KICC to M/s Dynacorp Logistics Limited. On physical verification of the executed works, the team observed that the toilets were refurbished and are being utilised by KICC to date.
- 3.30.5 M/s Dynacorp Logistics Ltd raised a financial claim of Kshs.33,852,102.00 against KICC in respect of the works vide invoice No. 0003 dated 6th August, 2016. Upon inspection of the actual works done, M/s Dynacorp Logistics Ltd revised its financial claim against KICC to Kshs.20,632,805.00 vide invoice no. 048 dated 11th August, 2018.

Value for money

- 3.30.6 We were provided with an award letter and a signed contract only. Complete procurement process documentation was not availed for our review. In the circumstances we were unable to ascertain if the tender was subjected to a fair competitive process, it is therefore likely that the corporation did not get value for money.

Responsibility and culpability

Table 18 Culpability and responsibility on rehabilitation of toilets

Irregularity	Individuals Involved	Recommendation
<p>Instructing works for Rehabilitation of 4 gents, 4 ladies and auxiliary toilet for Kshs. 33,852,102.00 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.</p>	<p>Managing Director- Fred Simiyu Head of Procurement- Charles Makoko.</p>	<p>Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.</p>

Recommendations

3.30.7 We recommend that the revised claim by M/s Lemina Ltd of Kshs.20,632,805.00 be considered for settlement as the toilets were refurbished, and are still in use and KICC continues to enjoy usage.

3.31 Customised structure (media booths and workshop)

Item in the procurement plan

3.31.1 The marketing and projects committee in its meeting held on 7th July, 2015 deliberated and provided for an estimate cost towards Procurement for Refurbishment of VIP launches at KICC of Kshs.10 million.

Procurement process

3.31.2 An award letter in respect of the works was issued to M/s Frumac Kenya at a total award sum of Kshs.8,120,000.00 inclusive of taxes vide letter ref KICC/12/2/Vol.IX dated 30th September, 2015. The award letter issued refers to minutes of a KICC tender committee meeting held on the 29th September, 2015 advising M/s Frumac Kenya the tenderer to discuss the contract with KICC Legal team. Minutes of such alleged tender committee meetings were not availed for our audit review, casting doubt if such a meeting was held. A review of records obtained from the KICC Legal and Regulatory Affairs Department established that there was no contract agreement entered into between KICC and M/s Frumac Kenya

3.31.3 M/s Frumac Kenya were not among those pre-qualified suppliers/contractors for the financial yeas 2015-17. We were unable to establish how the company was identified.

3.31.4 Further, we were not availed with the bid document or were BOQs in respect of the works availed for our audit review. In the absence of complete procurement process documentation, it is not clear how the awarded tender sum of Kshs.8,120,000.00 was arrived at.

Works performed and possible claim

3.31.5 There was no certificate of completion issued by KICC. However, a physical verification of the works showed that works were done including customised booth, media booths and executive carpets fitted at VIP louche. KICC continues to enjoy some of the facilities to date.

3.31.6 M/s Frumac Kenya raised a financial claim of K.shs 8,100,000.00 vide invoice No. 100841 dated 25th November, 2015. Measurement of actual works was conducted and M/s Frumac Kenya revised their claim from the original K.shs 8,100,000.00 to K.shs 4,700,000 vide invoice No. FK-0131-KICC dated 13th August, 2018.

Value for money

3.31.7 Procurement process documentation was not availed for our review. In the circumstances we were unable to ascertain if the tender was subjected to a fair competitive process, it is therefore likely that the corporation did not get value for money.

Responsibility and culpability

Table 19 Culpability and responsibility on Customised structure (media booths and workshop)

Irregularity	Individuals Involved	Recommendation
Issue of award letter for Customised structure (media booths and workshop for Kshs. 8,100,000.00 Without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.	Managing Director- Fred Simiyu Head of Procurement- Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.

Recommendations

- 3.31.8 We recommend that the revised claim of Kshs.4,700,000.00 by M/s Frumac Kenya in respect of actual works completed be considered for settlement as the works were done, used during the WTO conference and KICC continues to enjoy the usage.

3.32 Refreshment of Data Centre

Item in the procurement plan

- 3.32.1 The expenditure item was not provided for under the KICC WTO master procurement plan. The estimates of the expenditure were also not presented by the marketing and projects committee in its meeting of the 7th July, 2015.

Procurement process

- 3.32.2 There was no procurement process documentation availed for audit purposes. Explanations received was that the then Managing Director Mr. Fred Simiyu authorised M/s Bravo Company Limited to rehabilitate KICC data centre with urgency as the WTO conference was approaching. Based on the urgency and the understanding that the necessary paperwork will follow, the contractor proceeded to execute the works. However, various attempts to obtain the procurement documents from KICC were not fruitful.

Works performed and possible claim

- 3.32.3 There was no certificate of completion issued by KICC. However, a physical verification of the works revealed that the data centre was rehabilitated. KICC continues to enjoy some of the facilities to date.
- 3.32.4 M/s Bravo Company Limited raised a financial claim of Kshs.6,500,000.00 against KICC. Measurement of actual works was conducted and M/s Bravo Company Limited revised their claim from the original Kshs.6,500,000.00 to Kshs.3,945,433.36 vide invoice No.2015036 dated 14th August, 2018.

Value for money

- 3.32.5 Procurement process documentation was not availed for our audit review. In the circumstances we were unable to ascertain if the tender was subjected to a fair competitive process, it therefore likely that the corporation did not get value for money.

Responsibility and culpability

Table 20 Culpability and responsibility on Refreshment of data centre

Irregularity	Individuals Involved	Recommendation
Instructing works for Refreshment of data centre for Kshs. 6,500,000.00 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.	Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.

Recommendations

- 3.32.6 We recommend that the revised claim of Kshs.3,945,433.36 by M/s Bravo Company Limited in respect of actual works completed be considered for settlement as the works were done and is in use.

3.33 Rehabilitation and Renovation Works of Revolving Restaurant at KICC

Item in the procurement plan

- 3.33.1 The marketing and projects committee in its meeting held on 7th July, 2015 deliberated and provided for an estimate cost towards Procurement Rehabilitation and Renovation Works of Revolving Restaurant at KICC at Kshs 85.0 million.

Procurement process

- 3.33.2 An award letter in respect of the works was issued to M/s Chege Designers at a total award sum of Kshs.78,878,173.00 inclusive of taxes vide letter ref KICC/12/2/Vol. IX dated 23rd September, 2015. The award letter issued refers to minutes of a KICC tender committee meeting held on the 22nd September, 2015 advising M/s Chege Designers, the tenderer to discuss the contract with KICC Legal team. Minutes of such alleged tender committee meetings were not availed for our audit review, casting doubt if such a meeting was held. A review of records obtained from the KICC Legal and Regulatory Affairs Department established that there was no contract agreement entered into between KICC and M/s Chege Designers.
- 3.33.3 M/s Chege Designers were not among those pre-qualified suppliers/contractors for the financial yeas 2015-17 We were unable to establish how the company was identified.

3.33.4 Further, we were not availed with the bid document or were BOQs in respect of the works availed for our audit review. In the absence of complete procurement process documentation, it is not clear how the awarded tender sum of Kshs.78,878,173.00 was arrived at.

Works performed and possible claim

3.33.5 There was no certificate of completion issued by KICC. However, a physical verification of the works showed that works were done including design and sectional drawings for the restoration of the KICC revolving restaurant, demolition and carting away of debris, fixing of ceiling samples, removal of carpets and electrical fittings.

3.33.6 Measurement of works was carried out and M/s Chege Designers raised a financial claim of Kshs.8,114,803.20 vide invoice No. 040918 dated 1st September, 2018.

Value for money

3.33.7 Procurement process documentation was not availed for our review. In the circumstances we were unable to ascertain if the tender was subjected to a fair competitive process, it is therefore likely that the corporation did not get value for money.

Responsibility and Culpability

Table 21 Rehabilitation and Renovation Works of Revolving Restaurant

Irregularity	Individuals Involved	Recommendation
Issue of award letter for Rehabilitation and Renovation Works of Revolving Restaurant for Kshs 78,878,173.00 without following due procurement process. Contrary to PPDA 2005 section 50 to 71 and PPDR 2006. Sect 35 to 52.	Managing Director-Fred Simiyu Head of Procurement-Charles Makoko.	Due procurement process should be followed. Officers involved in violation of procurement laws should face legal action.

Recommendations

3.33.8 We recommend that the revised claim of Kshs.8,114,803.20 by M/s Chege Designers in respect of actual works completed be considered for settlement as

the works were done and the restoration of the revolving restaurant's plans are available for use and improvement by KICC.

3.34 Non WTO pending bills and claims payable

Observation

- 3.34.1 KICC Board and management in its day to day operations has also accumulated other non-WTO pending bills that have remain unpaid over the period due to various reasons that include; lack of support documents, non-compliance with Public Procurement and Disposal laws and regulations. Under the terms of reference, we were to review other pending bills, ascertain their validity and recommend for payment. We have analysed the same, reviewed the procurement process, analysed and tallied the claims, verified supporting documentation to ensure compliance with Public Procurement Laws and Regulations and Public Financial Management Laws and National Government Regulations.
- 3.34.2 In the schedule detailed below, we have analysed all the pending bills claims as presented to us by management and from records and documents availed for review. Our recommendation for payment is premised on provisions of the law and applicable regulations.
- 3.34.3 We analysed and tallied the financial claims, summarised our comments and observations on non-compliance with procurement process, collaborated audit evidence available, commented on performance of works, services and delivery of goods to KICC, identified KICC staff that were responsible and culpable for non-compliance with relevant laws and recommended claims payable or not payable as detailed in **Appendix II**.

Non- WTO Claims recommended for payment

- 3.34.4 We received to total of Kshs.308,267,126.02 as KICC Non-WTO claims. However, upon conclusion of the audit, we recommend claims amounting to Kshs.211,401,236.57 be considered for settlement. A Summary of non WTO claims recommended for payments is detailed in **Appendix III**

3.35 Deleted LPO's and LSO's

- 3.35.1 Some records particularly Local Purchase Orders and Local Service Orders were fraudulently deleted from the NAVISON software, an enterprise resource programme operated by KICC. The deletion was deliberate with intention to conceal audit trail of procurement records. The staff involved in deletion were

Mr. Billy Mwenesi, Elizabeth Kapombe, Fridah Nakhanu, Lianne Mwangi and Margaret Ndirangu. Explanations and written statements obtained from the staff were that the deletions were sanctioned by Mr. Fred Akhonya, the then Financial Controller. The outright falsification of the corporation's expenditure transactions is in contravention of the **Public Finance Management Act, and the Constitution of the Republic of Kenya Section 201**. We recommend that Mr Mohammed Loo and Mr. Fred Akhonya be investigated by relent investigative authorities with for their role in the deletions and resultant financial statement fraud.

3.36 Multiplicity in vendor ownership

3.36.1 A number of companies that were awarded various contracts shared common directorship and shareholding, it is therefore clear that the procurement process was not competitive as the bidders were owned by the same directors, shareholders and interchanged bid documents in disguise with a view of legitimising the procurements. This is a clear case of collusion, abuse of office by the accounting and procurement officers and a conspiracy by the parties involved to defraud KICC.

3.37 Oxford Business Directory

3.37.1 The management informed the audit team that a claim by oxford business directory of UK Pounds 18,000.00 in respect to advertisement's and publicity remained outstanding. However, by the time of concluding the audit there were no records availed for audit review of the claim. The management confirmed that the services were rendered. In the absence of any support documentation, we recommend that a provision for contingent liability be provided in event that **M/s Oxford Business Directory** produces sufficient documentation in respect of the claim.

4.0 Appendices

Appendix I WTO Procurement Plan

Description of Goods and services	Estimated costs	Procurement method	Pre-qualification (yes/no)	The date when due / commencing	The expected date of completion	Expected outcome or outputs
	KShs.					
Proposed foldable soundproof partitions in Tsavo Ballrooms	60,000,000	Competitive/Direct tendering and restricted tendering	Yes	1 May 2015	31 December 2015	Refurbish KICC
Supply and installation of paving blocks on the driveways and courtyard	84,000,000	Competitive/ restricted tendering	Yes	1 May 2015	31 December 2015	Refurbish KICC
Refurbishment and modernization of Tsavo ballroom	140,000,000	Competitive/ restricted tendering	Yes	1 May 2015	31 December 2015	Refurbish KICC
Refurbishment and modernization of Amphitheatre	80,000,000	Competitive/ restricted tendering	Yes	1 May 2015	31 December 2015	Refurbish KICC
Purchase of appropriate security equipment	60,000,000	Competitive/ restricted tendering	Yes	1 May 2015	31 December 2015	Refurbish KICC
Refurbishment and modernization of Taifa and Shimba	40,000,000	Competitive/ restricted tendering	Yes	1 May 2015	31 December 2015	Refurbish KICC
Refurbishment and modernization of Tower Block offices (6 Floors)	50,000,000	Competitive/ National open tendering/ Restricted tendering	Yes	1 May 2015	31 November 2015	Refurbish KICC

Description of Goods and services	Estimated costs	Procurement method	Pre-qualification (yes/no)	The date when due / commencing	The expected date of completion	Expected outcome or outputs
Rehabilitation of the fountains	52,000,000	Competitive/ restricted tendering	Yes	1 May 2015	31 November 2015	Refurbish KICC
Supply of necessary furniture and fittings for the WTO	82,000,000	Competitive/ restricted tendering	Yes	1 May 2015	31 November 2015	Refurbish KICC
Rehabilitation of the washrooms	30,000,000	Competitive/ restricted tendering	Yes	1 May 2015	31 November 2015	Refurbish KICC
Formation of ICT consultancy	1,500,000	Competitive/ restricted tendering	Yes	1 May 2015	31 November 2015	Improvement of facility
Installations of Simultaneous Interpretation equipment (SIE) equipment	775,000,000	Competitive/ restricted tendering	Yes	1 May 2015	31 November 2015	Improvement of facility
Network overhaul, re-design, segmentation and extension	15,000,000	Competitive/ restricted tendering	Yes	1 May 2015	31 November 2015	Improvement of facility
Procurement and deployment of cyber computers for delegates	3,250,000	Competitive/direct tendering	Yes	1 May 2015	31 November 2015	Efficient/Improves communication
Installation of a centrally managed digital signage system	6,500,000	Competitive tendering/restricted	Yes	1 May 2015	31 November 2015	Improves communication
Procurement of heavy duty document production machines (copiers)	4,500,000	Competitive tendering/direct tendering	Yes	1 May 2015	31 November 2015	Increases efficiency

Description of Goods and services	Estimated costs	Procurement method	Pre-qualification on (yes/no)	The date when due / commencing	The expected date of completion	Expected outcome or outputs
Video production and live streaming services	5,000,000	Competitive tendering/direct tendering	Yes	1 May 2015	31 November 2015	Improves communication
100mbps bandwidth (3 redundant links from different ISPs)	6,000,000	Competitive tendering/direct tendering	Yes	1 May 2015	31 November 2015	Improves/effective communication
Configuration and deployment of telephone console and corresponding sets	3,250,000	Competitive tendering/direct tendering	Yes	1 May 2015	31 November 2015	Improves communication
Technical accessories (cables, connectors etc.)	2,000,000	Competitive tendering/direct tendering	Yes	1 May 2015	31 November 2015	Improves communication
TOTAL	1,500,000,000					



Appendix II Summary of WTO Claims Recommended for Payments

Summary of WTO Claims Recommended for Payments

	Invoice No	Contractor/Supplier Name	Description of works	Revised claim
1	B04/2018	Builders 7 Company Limited	Proposed Demountable Sound Proof Partitions in Tsavo Ballroom and Lenana/Abedare	19,154,301.45
2	025	Invescan Matrix Ltd	Cabro Works	12,257,553.19
3	020	Compassy Trading Company Ltd	Cabro Works	985,283.45
4	013	Metallica Merchants Ltd	Cabro Works	16,984,559.00
5	568	Ordermark Investments Company	High Wall 18000 BTU complete - Tsavo Ballroom	2,535,000.00
6	5396	Kimbisa Agencies Limited	Refurbishment of Shimba Interiors	7,344,187.00
7	KICCTBRF001	Greenstar Systems Limited	Refurbishment/Customization of Tower block offices (Six-6 Floors)	-
8	134	Creativeedge Solutions	Refurbishment of washrooms	7,076,484.00
9	532573	MFI Solutions	Provision of Heavy Duty Printing Press Machines	7,424,000.00
10	0017	Rostrum East Africa Limited	Supply and installation of Electronic Bulletin Board (EBB)	13,508,480.00

Summary of WTO Claims Recommended for Payments

	Invoice No	Contractor/Supplier Name	Description of works	Revised claim
11	2504	Unicore Projectors Ltd	Supply and installation of conference visual equipment	39,847,160.00
12	003	Lemina Limited	Supply and Installation of Red Carpets	11,019,942.00
13	048	Dynacorp Logistics	Rehabilitation of 4 gents, 4 ladies and auxiliary toilet	20,632,805.00
14	FK-0131KICC	Frumac Kenya	Construction of WTO customized structures (Media booths, bookshops)	4,700,000.00
15	2015036	Bravo Limited	Refurbishment of Data Centre	3,945,433.36
16	040918	M/s Chege Designers	Proposed rehabilitation and renovation works of revolving restaurant at KICC	8,114,803.20
TOTALS				175,529,991.65

Appendix III Summary of Non WTO Claims Recommended for Payments

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
1	560	Advision Ltd	Electronic signadge for property and Auto expo	31,320.00
2	548	Advision Ltd	Electronic signadge for countering violent extremis	60,900.00
3	0028	Africa Metal Detectors	Hire of Baggage scanners	1,183,200.00
4	015	Aguilla Ventures Limited	batteries and cables	167,475.00
5	016	Aguilla Ventures Limited	Road marking materals	229,810.00
6	017	Albin Enterprises Ltd	Locks	107,600.00
7	0432	Aristoc Ltd	Paints and round pipes	164,220.00
8	1204	Artoffice Furniture Limited	Furniture 11 Floor	434,800.00
9	040	Becitech Technologies	Visitors tags	96,940.00
10	112	Bella Kitchen	Supply & Install 1 heavy duty roller wheels with bolt	445,934.00
11	108	Bella Kitchen	Supply and install oark lamina	475,000.00
12	109	Bella Kitchen	Sealing of leakages of the ceiling	455,000.00
13	113	Bella Kitchen	Construction of gents police red brick tiles from	365,400.00
14	127	Bella Kitchen	Gypsum ceiling with ripple effect	406,000.00
15	125	Bella Kitchen	Supply/Install nosing edge at stairs-Abadare/Lenana	78,624.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
16	130	Bella Kitchen	Refurbishment 8th Floor	3,395,000.00
17	131	Bella Kitchen	Refurbishment 23rd Floor	3,391,520.00
18	262	Bluryl Media Ltd	500 Branded carrier bags	290,000.00
19	271	Bluryl Media Ltd	Advertising in sportsmag spread	266,800.00
20	274	Bluryl Media Ltd	Advertising in sportsmag spread April issue	266,800.00
21	275	Bluryl Media Ltd	Gift Bags, Carrier Bags, Advertising in Sport Mag Magazine	266,800.00
22	282	Bluryl Media Ltd	Gift Bags, Carrier Bags, Advertising in Sport Mag Magazine	266,800.00
23	30249	Candoors Business Services	Supply of Paints	477,365.00
24	406	Capital Group Ltd. 98.4 FM	CMA Open day advert	417,600.00
25	150	Capital Group Ltd. 98.4 FM	Digital upgrade advert	290,000.00
26	1020	Capital Group Ltd. 98.4 FM	Kenya at 50 advert	348,000.00
27	163	Capital Group Ltd. 98.4 FM	KICC awareness spots advert	290,000.00
28	225	Capital Group Ltd. 98.4 FM	CMA Open day advert	348,000.00
29	361	Capital Group Ltd. 98.4 FM	OB Hospitality advert	116,000.00
30	429	Capital Group Ltd. 98.4 FM	Outside broadcast Kenya Laborium	116,000.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
31	462	Capital Group Ltd. 98.4 FM	We volution event	116,000.00
32	11	Capital Group Ltd. 98.4 FM	MICE promotion advert	36,000.00
33	1109	Capital Group Ltd. 98.4 FM	MICE promotion advert	348,000.00
34	983	Capital Group Ltd. 98.4 FM	MICE Expo and promotion on breakfast	406,000.00
35	537	Capital Group Ltd. 98.4 FM	Spots advert	406,000.00
36	14	Capital Group Ltd. 98.4 FM	Spotads	12,000.00
37	15	Capital Group Ltd. 98.4 FM	Outside broadcast	18,000.00
38	390	Capital Group Ltd. 98.4 FM	KICC advert	76,000.00
39	53	Capital Group Ltd. 98.4 FM	TVC production	42,000.00
40	599	Capital Group Ltd. 98.4 FM	Global Entrepreneur	348,000.00
41	624	Capital Group Ltd. 98.4 FM	Global Entrepreneur	348,000.00
42	631	Capital Group Ltd. 98.4 FM	Production TVC global Entrepreneur	45,000.00
43	4957	Carnivore Restaurant	Catering services	2,569,363.00
44	1374	Chairmania Events Ltd	PRSK Gala dinner	1,291,509.20
45	1429	Chairmania Events Ltd	WTO- Extra day tent set up	1,087,152.00
46	1430	Chairmania Events Ltd	WTO- Tents lighting	763,280.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
47	1431	Chairmania Events Ltd	WTO- Extra day tents lighting	119,480.00
48	1305	Channa Construction Ltd	45 Mahogany timber	247,500.00
49	CQ/KICC/15W	Classique Concepts Ltd	Weekly supply of flowers	62,060.00
50	CQ/KICC/15W	Classique Concepts Ltd	Weekly supply of flowers	147,320.00
51	CQ/KICC/1130 /15-E	Classique Concepts Ltd	Flowers for Keshimika Summit-Amphitheatre	63,800.00
52	CQ/KICC/0110 /14W	Classique Concepts Ltd	Weekly supply of flowers	240,000.00
53	CQ/KICC/0110 /14-E	Classique Concepts Ltd	Weekly supply of flowers	162,000.00
54	CQ/KICC/1230 /14W	Classique Concepts Ltd	Weekly supply of flowers	193,500.00
55	CQ/KICC/6030 /15-E	Classique Concepts Ltd	Weekly supply of flowers	187,920.00
56	CQ/CQ/KICC/6030/15W	Classique Concepts Ltd	Weekly supply of flowers	295,800.00
57	CQ/KICC/3003 /15-E	Classique Concepts Ltd	Flowers for Presidential function VIP and Amphitheatre	318,420.00
58	CQ/KICC/7092 /15-E	Classique Concepts Ltd	Flowers for KICC Board meeting	824,760.00
59	CQ/KICC/6030 /15-E	Classique Concepts Ltd	Flowers for Persons with disability Tsavo	262,740.00
60	CQ/KICC/8013 /15-E	Classique Concepts Ltd	Flowers for Persons with disability Tsavo	243,600.00
60	089	Combiat Agencies Yesir Investment	Seat covers for 6 days	3,150,000.00
61	409	Combiat Agencies Yesir Investment	Banqueting chairs for WTO 6 days	2,250,000.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
62	58	Compassy Trading Co. Ltd	Supply of road maring paint kerb	496,500.00
63	010012	Conference Caterers	Breakfast service ministry of labour	81,200.00
64	010013	Conference Caterers	Breakfast service National Police Service	142,660.00
65	009999	Conference Caterers	Tea service and buffet luncheon National Validation Workshop	208,800.00
66	010011	Conference Caterers	Tea, coffee and assorted snacks - community police	375,000.00
67	010010	Conference Caterers	Tea, coffee and assorted snacks-privatisation commission	4,872.00
68	010009	Conference Caterers	Tea, coffee and assorted snacks-KRA VAT withholding	242,880.00
69	009995	Conference Caterers	Tea service and buffet luncheon National treasury	104,400.00
70	009994	Conference Caterers	Tea, coffee, assorted snacks and buffet luncheon National treasury	153,120.00
71	009992	Conference Caterers	Tea service and buffet luncheon NCCS	116,928.00
72	10007	Conference Caterers	Tea, coffee, assorted snacks and buffet luncheon Ministry of labour	201,840.00
73	009990	Conference Caterers	Tea service and buffet luncheon UNICEF	347,260.00
74	009989	Conference Caterers	Morning & afternoon tea service Transport	403,680.00
75	010006	Conference Caterers	Buffet luncheon service East Africa Community	165,000.00
76	010003	Conference Caterers	Buffet luncheon service magical Kenya	203,000.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
77	010000	Conference Caterers	Buffet luncheon service marketing	100,000.00
78	009985	Conference Caterers	Morning & afternoon tea & buffet Controller of budget	28,252.00
79	009984	Conference Caterers	tea and snacks Youth Development Fund	113,274.00
80	276027	Creative Consolidated Systems	Landscaping beautification	485,000.00
81	1994	Dew Capital Investments Ltd	Desk Lamp	471,225.00
82	045	Elzika Enterprises	Provision of Linen	1,945,600.00
83	046	Elzika Enterprises	Mahogany beadings	492,500.00
84	49192	Express Automation	5 Evoil badge printer WTO	1,717,500.00
85	49198	Express Automation	100 rolls Black Monochrome ribbon	638,000.00
86	49193	Express Automation	5 Evoils badge printer WTO	1,992,300.00
87	49195	Express Automation	25 cleaning kits for printer	667,000.00
88	49199	Express Automation	100 rolls of color ribbon	986,000.00
89	E1951	Extra Dimensions	Events set up services rendered	4,292,000.00
90	1642	Fachimo Florist	Flowers for W.T.O	201,000.00
91	102	Fairdeal Superstores Ltd	1 7 seater leather sofa set-A67	449,995.00
92	059	Hathaway General Merchants	Supply, delivery & install of air conditioners	1,792,300.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
93	054	Hathaway General Merchants Ltd	Mahogany Chip boards	275,000.00
94	FA054	House 7	LPOKPORD0257and LPOKPORD0250,	1,686,640.00
95	FA053	House 7	LPOKPORD0196 and LPOKPORD0197,	749,600.00
96	0149	Jakoki Investments	Extraction of fan at stores	370,000.00
97	0150	Jakoki Investments	Demolish, Wooden Partioning at stores office	220,000.00
98	0148	Jakoki Investments	Supply & Installation electrical door in finance office	398,000.00
99	524	Jaruh Supplies	Heavy duty masing tape	52,500.00
100	048	Joel E.D. Nyaseme and Associates	Supply and Installation of Curtains in Sanator area	493,000.00
101	47	Joel E.D. Nyaseme and Associates	Supply and Installation of Curtains in Sanator area	493,000.00
102	075/A	Kate Interior Décor	Supply & install electrical fittings Chairmans office	429,200.00
103	071/A	Kate Interior Décor	Fabricate 3 offices at the 1st floor	470,000.00
104	072/A	Kate Interior Décor	Supply/install heavy duty roller wheels	395,000.00
105	073/A	Kate Interior Décor	Construction of mutuas office	450,000.00
106	078/A	Kate Interior Décor	Carpet & Blinds 8th floor	3,480,000.00
107	077/A	Kate Interior Décor	carpet & Blinds 23rd floor	3,480,000.00
108	02/2015	Kenfront Consortium	105 Jumbolene duct insulation, 10 alluminium tape	400,500.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
109	007	Maline General Suppliers	Trophies and T-shirts	312,500.00
110	006	Maline General Suppliers	Trophies	100,000.00
111	035	Mansard Contractors	Repair of stone pitching works lower comesa	480,650.00
112	036	Mansard Contractors	Supply and Lay Kerb stones 125X100M	477,600.00
113	037	Mansard Contractors	Supply and Lay Kerb stones 125X100M	492,000.00
114	039	Mansard Contractors	Supply and Lay Kerb stones 125X100M	492,600.00
115	081	Marsland Services	Paints	329,000.00
116	082	Marsland Services	Paints and brushes	213,920.00
117	2016025	Mema Trader Compny Limited	Cabro tiling at confrence caterers	3,244,899.34
118	1107	Milda Agencies Ltd	Granite Tiles, Tile Adhesive (KARLYKIM)	427,421.00
119	1108	Milda Agencies Ltd	Painting materials	297,750.00
120	1109	Milda Agencies Ltd	Pillar Push Taps Grade, Armitage Kit, Flexible WC Connectors 4" etc	448,170.00
121	1113	Milda Agencies Ltd	Granite Tiles	486,900.00
122	1111	Milda Agencies Ltd	Master flex glue/expantion Join, Latercrete glue 325/25kg, Ordinary Portland Cement 50kg, Stone Cutting discs (litti), Red verified tiles	210,640.00
123	25	Milijan Enterprise	White table cloth for 2 tables long with 2 logos	262,400.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
124	31	Milijan Enterprise	Door closer, Architectural mortise	364,240.00
125	30	Milijan Enterprise	Table flags with logos	283,500.00
126	26	Milijan Enterprise	White table cloth for 3 tables long with 2 logos	303,000.00
127	27	Milijan Enterprise	White table cloth for 3 tables long with 2 logos	343,600.00
128	093	Moment Contractors Limited	Walk through metal detectors	1,654,900.00
129	013	Nordica Logistics	Refurbishment of learning centre	4,500,000.00
130	2015/71	Nuritek	Pre-Summit Exhibition Bus Branding	750,000.00
131	00252	Opticom Kenya Limited	Supply of Breathing apparatus	1,095,602.17
132	5687	Philiki Enterprises	High Wall 2400 BTU, Complete	431,740.00
133	4786	Pillar Audio Visual Services Limited	Projector screen and LCD for KTDA conference,	136,840.00
134	15817	Pillar Audio Visual Services Limited	1 plasma stand for Kenya Railways Corporation	3,480.00
135	17465	Pillar Audio Visual Services Limited	Hire of 2 Projector for NEMA experts meeting	30,000.00
136	17507	Pillar Audio Visual Services Limited	1 Macbook Pro Retina and 2 Lenova Laptop	471,300.00
137	17511	Pillar Audio Visual Services Limited	2 Macbook Pro Retina	499,000.00
138	18272	Pillar Audio Visual Services Limited	Hire 2 digital LED screens, 1 HP Laptop and 1 PD Camera	139,200.00
139	18464	Pillar Audio Visual Services Limited	1 Server monitor tool	425,000.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
140	18541	Pillar Audio Visual Services Limited	2 LCD screens and projectors for peek performance youth	30,000.00
141	18542	Pillar Audio Visual Services Limited	Hire 11 PA and projection screens and equipment for EA Pan African Congress	243,600.00
142	18543	Pillar Audio Visual Services Limited	Hire 2 screens for launch of legislative process guide	278,400.00
143	18545	Pillar Audio Visual Services Limited	Hire 4 Digital screens for UNAIDS	464,000.00
144	18714	Pillar Audio Visual Services Limited	Hire 11 PA systems and 6 PA systems	243,600.00
145	19101	Pillar Audio Visual Services Limited	1 unit strategic plasma screen for KIICO	81,200.00
146	20018	Pillar Audio Visual Services Limited	1Hire 1 PA and LED screen for NDPW on 13th June 2016	348,000.00
147	20126	Pillar Audio Visual Services Limited	1 Trussing and processor for Kenya -Re	42,920.00
148	0010	Prinffanic Creations Ltd	200 Round pipe 7/8 * 16g	390,000.00
149	8	Proximus Company Limited	4mm2 armoured 3score cable, Distribution Box, MCB 30A,	374,000.00
150	5	Proximus Company Limited	Paints	358,900.00
151	6	Proximus Company Limited	Road marking paits	417,060.00
152	33	Punja Supplies	Gypsum ceiling chairmans office	290,000.00
153	031	Punja Supplies	Design, partition office with timber framing 2X2 Co.	325,000.00
154	038	Punja Supplies	Supply/Install materials inclusive of light fittings, Supply.Install oak laminate floor with mahogany ski	345,000.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
155	037	Punja Supplies	Supply/Install nosing edge at stairs MDs side.	340,000.00
156	040	Punja Supplies	Repair of 23/24 th edge stripes brass	55,860.00
157	030	Punja Supplies	Supply & Install heavy duty roller wheels with bolt	162,702.00
158	038	Punja Supplies	Repair of new reception desk	410,000.00
159	EINV/34881	Radar Security Services	UN Women Conference	48,720.00
160	EINV/34885	Radar Security Services	Nerfund	42,630.00
161	EINV/28610	Radar Security Services	WTO X-Ray Machines	6,496,000.00
162	EINV/27335	Radar Security Services	WTO Extra Guards - 15th to 18th Dece 2015	1,030,080.00
163	EINV/28611	Radar Security Services	Walk through metal detectors WTO	1,740,000.00
164	EINV/28612	Radar Security Services	Extra Guards WTO	257,520.00
165	EINV/17403	Radar Security Services	Homes Expo	174,000.00
166	EINV/18581	Radar Security Services	Barclays AGM	34,800.00
167	EINV/18583	Radar Security Services	Buid Expo	121,800.00
168	EINV/22204	Radar Security Services	Safaricom, Huduma, Ombudsman & Beuty Kenya Exh.	82,360.00
169	EINV/22247	Radar Security Services	Global Entrepreneurship Summit	139,200.00
170	EINV/22248	Radar Security Services	Octopizzo Album Launch	17,400.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
171	EINV/22250	Radar Security Services	Property and auto Expo	46,400.00
172	EINV/22345	Radar Security Services	EAC Exhibition	17,400.00
173	EINV/22346	Radar Security Services	AMFE	26,680.00
174	EINV/22347	Radar Security Services	Energy and Utility Conference Exhibition	58,000.00
175	EINV/23531	Radar Security Services	Certified Accredited & expo Conference	58,000.00
176	EINV/23532	Radar Security Services	Airtel launch and Press Brief	6,960.00
177	EINV/24731	Radar Security Services	Construction research Conference and Exhibition	11,600.00
178	EINV/24733	Radar Security Services	Trasury Launch	3,480.00
179	EINV/24735	Radar Security Services	Africal Dairy Conference and exhibition	58,000.00
180	EINV/26032	Radar Security Services	Annual National Green Growth Conference	29,000.00
181	EINV/26033	Radar Security Services	The Kahaahne Expo	16,240.00
182	EINV/26036	Radar Security Services	Equip Africa Conference and exhibition	13,920.00
183	EINV/26037	Radar Security Services	East Africa Mining and energy Conference	17,400.00
184	EINV/28569	Radar Security Services	SOYA Awards	34,800.00
185	EINV/29804	Radar Security Services	Suppliers Training on Tenders Portal Event	58,000.00
186	EINV/29886	Radar Security Services	Kenya International Trade Expo Event	121,800.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
187	EINV/29887	Radar Security Services	Red Cross Event	23,200.00
188	EINV/29889	Radar Security Services	KCB Staff Engagement	29,000.00
189	EINV/29896	Radar Security Services	SRC Function	17,400.00
190	EINV/29898	Radar Security Services	Enterprise Fair Expo	81,200.00
191	EINV/29900	Radar Security Services	CAN Regional Conference	17,400.00
192	EINV/29906	Radar Security Services	Paint Black Exhibition	69,600.00
193	EINV/29907	Radar Security Services	DT Dobie Open Day	23,200.00
194	EINV/29970	Radar Security Services	Regional CIS Exhibition	18,560.00
195	EINV/29971	Radar Security Services	Water Conference	11,600.00
196	EINV/29986	Radar Security Services	Cibex	62,640.00
197	EINV/31236	Radar Security Services	ESAAG	51,540.00
198	EINV/31237	Radar Security Services	GNLD	5,800.00
199	EINV/31238	Radar Security Services	MTBC Prayer Meeting	17,400.00
200	EINV/31261	Radar Security Services	Graduation Ashley Beauty	5,800.00
201	EINV/31262	Radar Security Services	International Women Day	46,400.00
202	EINV/18580	Radar Security Services	26th-30th April, 2015	121,800.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
203	EINV/31275	Radar Security Services	Equity AGM	11,600.00
204	EINV/32441	Radar Security Services	SME Expo	17,400.00
205	EINV/32501	Radar Security Services	Family Bank AGM	5,800.00
206	EINV/32502	Radar Security Services	Housing Finance AGM	11,600.00
207	EINV/32503	Radar Security Services	Main Concert	20,880.00
208	EINV/7029	Radar Security Services	Security Trained Casuals	409,866.70
209	EINV/17347	Radar Security Services	Day and Night City Hall Way	60,320.00
210	EINV/20617	Radar Security Services	CCK Annual licence	2,088.00
211	EINV/27348	Radar Security Services	Day and Night guards	104,113.35
212	EINV/28460	Radar Security Services	Day and Night guards	150,800.00
213	EINV/29737	Radar Security Services	Day and Night guards	150,800.00
214	EINV/30626	Radar Security Services	Monthly Invoice	1,886,160.00
215	EINV/33144	Radar Security Services	Monthly Invoice	1,886,160.00
216	EINV/33505	Radar Security Services	Day and Night guards	150,800.00
217	EINV/34354	Radar Security Services	Monthly Invoice	1,886,160.00
218	EINV/34693	Radar Security Services	Day and Night guards	150,800.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
219	5622	Ravina Agencies Ltd	VIP lounge design, supply & fix alluminium partitioning	486,000.00
220	5623	Ravina Agencies Ltd	VIP lounge supply & fix 22mm thick mahogany laminate	495,000.00
221	1	Rayan Traders	Vanity Basin white (BWHNOZZ08)	179,500.00
222	-	Refac Enterprises	Provision of Linen	-
223	278	Repcon Group Ltd	Provision of Linen	1,970,000.00
224	100665/8RM15	Rescuemed Supplies	Provision of ambulance services during jamafest exhibition	175,392.00
225	-	Safari Park Hotel & Casino	Provision of catering services	-
226	113895	Safari Park Hotel & Casino	Provision of Catering Services	21,700.00
227	113896	Safari Park Hotel & Casino	Provision of Catering Services	5,300.00
228	114684	Safari Park Hotel & Casino	Provision of Catering Services	25,000.00
229	120006	Safari Park Hotel & Casino	Provision of Catering Services	900,000.00
230	127776	Safari Park Hotel & Casino	Provision of Catering Services	30,500.00
231	95448B	Safari Park Hotel & Casino	Provision of Catering Services	725,000.00
232	95454	Safari Park Hotel & Casino	Provision of Catering Services	27,000.00
233	95455	Safari Park Hotel & Casino	Provision of Catering Services	25,000.00
234	95459	Safari Park Hotel & Casino	Provision of Catering Services	36,000.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
235	95466	Safari Park Hotel & Casino	Provision of Catering Services	12,900.00
236	95466C	Safari Park Hotel & Casino	Provision of Catering Services	12,350.00
237	95466B	Safari Park Hotel & Casino	Provision of Catering Services	600.00
238	95890	Safari Park Hotel & Casino	Provision of Catering Services	316,900.00
239	97006B	Safari Park Hotel & Casino	Provision of Catering Services	148,450.00
240	97006	Safari Park Hotel & Casino	Provision of Catering Services	415,750.00
241	98480	Safari Park Hotel & Casino	Provision of Catering Services	180,000.00
242	98485	Safari Park Hotel & Casino	Provision of Catering Services	690,650.00
243	98480	Safari Park Hotel & Casino	Provision of Catering Services	67,660.00
244	99681	Safari Park Hotel & Casino	Provision of Catering Services	243,450.00
245	99682	Safari Park Hotel & Casino	Provision of Catering Services	312,000.00
246	99683	Safari Park Hotel & Casino	Provision of Catering Services	244,000.00
247	100354	Safari Park Hotel & Casino	Provision of Catering Services	340,000.00
248	100873	Safari Park Hotel & Casino	Provision of Catering Services	305,745.00
249	101853	Safari Park Hotel & Casino	Provision of Catering Services	453,000.00
250	101836	Safari Park Hotel & Casino	Provision of Catering Services	180,000.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
251	101869	Safari Park Hotel & Casino	Provision of Catering Services	318,850.00
252	103267	Safari Park Hotel & Casino	Provision of Catering Services	661,680.00
253	103519	Safari Park Hotel & Casino	Provision of Catering Services	264,000.00
254	103524	Safari Park Hotel & Casino	Provision of Catering Services	1,631,400.00
255	104800	Safari Park Hotel & Casino	Provision of Catering Services	2,184,000.00
256	104801	Safari Park Hotel & Casino	Provision of Catering Services	442,350.00
257	105446	Safari Park Hotel & Casino	Provision of Catering Services	210,000.00
258	105449	Safari Park Hotel & Casino	Provision of Catering Services	527,630.00
259	105953	Safari Park Hotel & Casino	Provision of Catering Services	536,000.00
260	105954	Safari Park Hotel & Casino	Provision of Catering Services	500,000.00
261	106407	Safari Park Hotel & Casino	Provision of Catering Services	356,700.00
262	106652	Safari Park Hotel & Casino	Provision of Catering Services	280,000.00
263	108078B	Safari Park Hotel & Casino	Provision of Catering Services	72,300.00
264	108078C	Safari Park Hotel & Casino	Provision of Catering Services	60,000.00
265	108078D	Safari Park Hotel & Casino	Provision of Catering Services	51,000.00
266	108597	Safari Park Hotel & Casino	Provision of Catering Services	360,000.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
267	108599	Safari Park Hotel & Casino	Provision of Catering Services	1,305,000.00
268	108778	Safari Park Hotel & Casino	Provision of Catering Services	1,260,000.00
269	110020	Safari Park Hotel & Casino	Provision of Catering Services	280,000.00
270	110450	Safari Park Hotel & Casino	Provision of Catering Services	855,941.00
271		Safari Park Hotel & Casino	Provision of Catering Services	6,556.00
272	79509	Safari Park Hotel & Casino	Provision of Catering Services	13,400.00
273	89007	Safari Park Hotel & Casino	Provision of Catering Services	37,500.00
274	89008	Safari Park Hotel & Casino	Provision of Catering Services	37,500.00
275	89009	Safari Park Hotel & Casino	Provision of Catering Services	45,000.00
276	91014	Safari Park Hotel & Casino	Provision of Catering Services	2,949,000.00
277	92431	Safari Park Hotel & Casino	Provision of Catering Services	22,500.00
278	92427	Safari Park Hotel & Casino	Provision of Catering Services	160,000.00
279	200	Sage Media	Public Relations & Communication consultancy during Pope Francis	20,000,000.00
280	030	Sajucy Co. Ltd	150 round pipe 2" *16g, 15packets welding rod, 20 cutting disc (180X3.2X22), 20 grinding disc (80X6X22), 10 Hacksaw blade	381,000.00
281	067	Sap International Co. Ltd	Install vertical blinds	495,000.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
282	177651	Security Group Ltd	Security for Nokia Launch sales	14,616.00
283	002	Shwester Supplies Limited	Painting materials	404,855.00
284	006	Shwester Supplies Limited	Ash White Silk Emulsion (Crow)	496,000.00
285	011	Shwester Supplies Limited	38 units Smoke detector notifier and 15 units breakglass point	393,500.00
286	001	Shwester Supplies Limited	Oils and lubricants	336,768.00
287	005	Shwester Supplies Limited	Road marking paints	435,750.00
288	SP023	Silver Pearl Creations	Miss Tourism Team (Global Summit)	184,962.00
289	SP036	Silver Pearl Creations	National Housing Corporation	114,840.00
290	SP041	Silver Pearl Creations	Majestic Events	115,920.00
291	SP044	Silver Pearl Creations	KRA (Medium Tax Payers Office)	84,000.00
292	SP045	Silver Pearl Creations	KRA (Stakeholders Training)	240,120.00
293	SP048	Silver Pearl Creations	Brand Kenya	38,280.00
294	SP051	Silver Pearl Creations	Pharmacy and Poisons Board	67,280.00
295	SP052	Silver Pearl Creations	Sony Corporation	76,560.00
296	SP055	Silver Pearl Creations	KRA (Medium Tax Payers Office)	229,680.00
297	SP068	Silver Pearl Creations	KICC Staff	1,004,400.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
298	SP069	Silver Pearl Creations	Staff Special Lunches (Trainings)	55,680.00
299	SP070	Silver Pearl Creations	Staff Special Lunches (Trainings)	83,520.00
300	SP073	Silver Pearl Creations	Staff Special Lunches (Trainings)	96,360.00
301	SP074	Silver Pearl Creations	Staff Special Lunches (Trainings)	96,360.00
302	SP079	Silver Pearl Creations	KICC Guards	265,600.00
303	SP080	Silver Pearl Creations	Ministry Of devolution and Planning	60,552.00
304	SP082	Silver Pearl Creations	National treasury	48,720.00
305	SP085	Silver Pearl Creations	KICC Staff	1,062,400.00
306	SP0104	Silver Pearl Creations	KICC Guards	257,200.00
307	SP092	Silver Pearl Creations	KICC Staff Baraza	58,000.00
308	SP096	Silver Pearl Creations	HR Managers Bill	6,359.00
309	SP0103	Silver Pearl Creations	KICC Staff	779,600.00
310	SP0112	Silver Pearl Creations	KICC Guards	178,000.00
311	159	Skyvin Limited	Alluminium partitioning	496,800.00
312	170	Skyvin Limited	Thick mahogany laminated boards	475,000.00
313	171	Skyvin Limited	Glass partitioning	470,000.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
314	172	Skyvin Limited	Alluminium partitioning	485,000.00
315	49	Sols Inclinations Ltd	Banquet seta and décor	8,631,560.00
316	76	Sukali & Associates Company	Hire of WTO 4 Table Skirtings	1,950,000.00
317	100001	Tamata Suppliers	Road marking paints	338,305.00
318	018	Tango Logistics	Epoxy waterproofing sealant	220,000.00
319	019	Tango Logistics	Supply & Install chequred plate inclusive of spot	450,000.00
320	023	Tango Logistics	Supply & install nosing edge at stairs-Amphitheatre	485,500.00
321	019	Tango Logistics	Supply/Apply Zephino & Nalin	450,000.00
322	287394	Thames Electrical	Socket	4,196,880.00
323	300704	Thames Electrical	Socket	231,559.00
324	285765	Thames Electrical	Armored cables	214,855.20
325	280877	Thames Electrical	Flex cables	376,884.00
326	2581	Tintin Restaurant	Provision of Catering Services	120,000.00
327	2894	Tintin Restaurant	Provision of Catering Services	40,600.00
328	2906	Tintin Restaurant	Provision of Catering Services	85,260.00
329	3041	Tintin Restaurant	Provision of Catering Services	121,800.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
330	3124	Tintin Restaurant	Provision of Catering Services	26,100.01
331	3144	Tintin Restaurant	Provision of Catering Services	277,704.00
332	3171	Tintin Restaurant	Provision of Catering Services	167,040.00
333	3173	Tintin Restaurant	Provision of Catering Services	988,900.00
334	3289	Tintin Restaurant	Provision of Catering Services	60,900.00
335	3309	Tintin Restaurant	Provision of Catering Services	146,160.00
336	14064	Tintin Restaurant	Provision of Catering Services	211,120.00
337	14105	Tintin Restaurant	Provision of Catering Services	89,250.00
338	14107	Tintin Restaurant	Provision of Catering Services	58,464.00
339	14140	Tintin Restaurant	Provision of Catering Services	243,600.00
340	14162	Tintin Restaurant	Provision of Catering Services	4,880.00
341	14167	Tintin Restaurant	Provision of Catering Services	201,840.00
342	14180	Tintin Restaurant	Provision of Catering Services	243,600.00
343	14270	Tintin Restaurant	Provision of Catering Services	175,000.00
344	14277	Tintin Restaurant	Provision of Catering Services	208,800.00
345	14279	Tintin Restaurant	Provision of Catering Services	24,220.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
346	14281	Tintin Restaurant	Provision of Catering Services	67,372.00
347	14282	Tintin Restaurant	Provision of Catering Services	188,384.00
348	14283	Tintin Restaurant	Provision of Catering Services	58,000.00
349	14284	Tintin Restaurant	Provision of Catering Services	69,600.00
350	14285	Tintin Restaurant	Provision of Catering Services	107,480.00
351	14293	Tintin Restaurant	Provision of Catering Services	90,480.00
352	14296	Tintin Restaurant	Provision of Catering Services	48,720.00
353	14300	Tintin Restaurant	Provision of Catering Services	225,000.00
354	14302	Tintin Restaurant	Provision of Catering Services	52,200.00
355	14304	Tintin Restaurant	Provision of Catering Services	52,200.00
356	14305	Tintin Restaurant	Provision of Catering Services	225,504.00
357	14306	Tintin Restaurant	Provision of Catering Services	87,000.00
358	14307	Tintin Restaurant	Provision of Catering Services	206,016.00
359	14309	Tintin Restaurant	Provision of Catering Services	57,420.00
360	14310	Tintin Restaurant	Provision of Catering Services	58,000.00
361	14311	Tintin Restaurant	Provision of Catering Services	320,008.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
362	14312	Tintin Restaurant	Provision of Catering Services	165,648.00
363	14313	Tintin Restaurant	Provision of Catering Services	58,533.60
364	14314	Tintin Restaurant	Provision of Catering Services	199,014.00
365	14316	Tintin Restaurant	Provision of Catering Services	530,000.00
366	14319	Tintin Restaurant	Provision of Catering Services	16,000.00
367	14325	Tintin Restaurant	Provision of Catering Services	138,000.00
368	010	Tintin Restaurant	Provision of Catering Services	50,000.00
369	022	Tintin Restaurant	Provision of Catering Services	89,250.00
370	029	Tintin Restaurant	Provision of Catering Services	5,000.00
371	052	Tintin Restaurant	Provision of Catering Services	393,750.00
372	057	Tintin Restaurant	Provision of Catering Services	56,840.00
373	0062	Tintin Restaurant	Provision of Catering Services	487,200.00
374	066	Tintin Restaurant	Provision of Catering Services	263,900.00
375	070	Tintin Restaurant	Provision of Catering Services	864,000.00
376	075	Tintin Restaurant	Provision of Catering Services	250,000.00
377	091	Tintin Restaurant	Provision of Catering Services	292,500.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
378	98	Tintin Restaurant	Provision of Catering Services	170,450.00
379	99	Tintin Restaurant	Provision of Catering Services	287,500.00
380	112	Tintin Restaurant	Provision of Catering Services	56,555.00
381	123	Tintin Restaurant	Provision of Catering Services	180,000.00
382	141	Tintin Restaurant	Provision of Catering Services	47,320.00
383	144	Tintin Restaurant	Provision of Catering Services	116,928.00
384	204	Tintin Restaurant	Provision of Catering Services	183,744.00
385	205	Tintin Restaurant	Provision of Catering Services	14,700.00
386	221	Tintin Restaurant	Provision of Catering Services	68,904.00
387	224	Tintin Restaurant	Provision of Catering Services	48,720.00
388	242	Tintin Restaurant	Provision of Catering Services	150,000.00
389	251	Tintin Restaurant	Provision of Catering Services	48,720.00
390	257	Tintin Restaurant	Provision of Catering Services	325,428.00
391	258	Tintin Restaurant	Provision of Catering Services	208,800.00
392	260	Tintin Restaurant	Provision of Catering Services	780,000.00
393	267	Tintin Restaurant	Provision of Catering Services	1,162,320.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
394	282	Tintin Restaurant	Provision of Catering Services	121,040.00
395	293	Tintin Restaurant	Provision of Catering Services	21,924.00
396	301	Tintin Restaurant	Provision of Catering Services	271,440.00
397	352	Tintin Restaurant	Provision of Catering Services	217,152.00
398	363	Tintin Restaurant	Provision of Catering Services	85,806.00
399	371	Tintin Restaurant	Provision of Catering Services	252,300.00
400	378	Tintin Restaurant	Provision of Catering Services	10,000.00
401	382	Tintin Restaurant	Provision of Catering Services	190,000.00
402	386	Tintin Restaurant	Provision of Catering Services	16,000.00
403	393	Tintin Restaurant	Provision of Catering Services	240,000.00
404	395	Tintin Restaurant	Provision of Catering Services	5,000.00
405	400	Tintin Restaurant	Provision of Catering Services	10,000.00
406	405	Tintin Restaurant	Provision of Catering Services	10,000.00
407	409	Tintin Restaurant	Provision of Catering Services	10,000.00
408	412	Tintin Restaurant	Provision of Catering Services	150,000.00
409	415	Tintin Restaurant	Provision of Catering Services	5,000.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
410	426	Tintin Restaurant	Provision of Catering Services	256,000.00
411	429	Tintin Restaurant	Provision of Catering Services	67,500.00
412	432	Tintin Restaurant	Provision of Catering Services	800,000.00
413	433	Tintin Restaurant	Provision of Catering Services	45,000.00
414	435	Tintin Restaurant	Provision of Catering Services	39,000.00
415	436	Tintin Restaurant	Provision of Catering Services	7,500.00
416	439	Tintin Restaurant	Provision of Catering Services	175,000.00
417	445	Tintin Restaurant	Provision of Catering Services	73,050.00
418	452	Tintin Restaurant	Provision of Catering Services	81,200.00
419	453	Tintin Restaurant	Provision of Catering Services	40,360.00
420	462	Tintin Restaurant	Provision of Catering Services	17,500.00
421	466	Tintin Restaurant	Provision of Catering Services	25,000.00
422	459	Tintin Restaurant	Provision of Catering Services	25,000.00
423	470	Tintin Restaurant	Provision of Catering Services	150,000.00
424	473	Tintin Restaurant	Provision of Catering Services	1,009,200.00
425	475	Tintin Restaurant	Provision of Catering Services	97,440.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
426	476	Tintin Restaurant	Provision of Catering Services	27,000.00
427	480	Tintin Restaurant	Provision of Catering Services	88,810.00
428	483	Tintin Restaurant	Provision of Catering Services	185,600.00
429	485	Tintin Restaurant	Provision of Catering Services	248,820.00
430	487	Tintin Restaurant	Provision of Catering Services	174,000.00
431	491	Tintin Restaurant	Provision of Catering Services	92,846.00
432	488	Tintin Restaurant	Provision of Catering Services	60,552.00
433	493	Tintin Restaurant	Provision of Catering Services	229,680.00
434	501	Tintin Restaurant	Provision of Catering Services	261,000.00
435	509	Tintin Restaurant	Provision of Catering Services	300,000.00
436	510	Tintin Restaurant	Provision of Catering Services	1,318,688.00
437	513	Tintin Restaurant	Provision of Catering Services	452,400.00
438	517	Tintin Restaurant	Provision of Catering Services	341,040.00
439	518	Tintin Restaurant	Provision of Catering Services	36,540.00
440	521	Tintin Restaurant	Provision of Catering Services	186,000.00
441	522	Tintin Restaurant	Provision of Catering Services	178,640.00

	Invoice No.	Supplier/Contractor	Type of Works/Supplies	Claim Amount Recommended for Payment
442	533	Tintin Restaurant	Provision of Catering Services	807,638.00
443	582	Tintin Restaurant	Provision of Catering Services	80,736.00
444	604	Tintin Restaurant	Provision of Catering Services	210,170.00
445	606	Tintin Restaurant	Provision of Catering Services	73,080.00
446	614	Tintin Restaurant	Provision of Catering Services	208,800.00
447	618	Tintin Restaurant	Provision of Catering Services	282,576.00
448	1629	Unique loo	Mobile washrooms	50,112.00
449	1612	Unique loo	Mobile washrooms	34,800.00
450	1620	Unique loo	Mobile washrooms	58,000.00
451	INV0001735	Viable Deco	Furniture	6,813,760.00
452	2	Zamir Enterprises	Kitcked Mixer, soap dispense, pillar push taps	300,000.00
Total				211,401,236.57