

**REPUBLIC OF KENYA**



**COUNTY GOVERNMENT OF WEST POKOT**

**EVALUATION REPORT OF ON-GOING**

**CONSTRUCTION PROJECTS**

**2013-2017**

**16<sup>TH</sup> MARCH, 2018**

## TABLE OF CONTENT

TABLE OF CONTENT.....	ii
ABBREVIATIONS .....	iv
EXECUTIVE SUMMARY .....	v
INTRODUCTION.....	1
EVALUATION OBJECTIVES.....	1
METHODOLOGY .....	2
MANAGEMENT RESPONSIBILITY.....	2
TASK FORCE RESPONSIBILITY.....	2
COMMITTEE FINDINGS.....	3
1. PROPOSED CONSTRUCTION OF HOSTEL BLOCK FOR CHESTA TTC.....	3
2. PROPOSED CONSTRUCTION OF OPERATION THEATRE AT KACHELIBA SUB-COUNTY HOSPITAL.....	7
3. MULTI-PURPOSE HALL/KITCHEN FOR KAPENGURIA ECD COLLEGE AT KAPENGURIA .....	10
4. HOSTEL BLOCK FOR ATHLETICS TRAINING CAMP AT KAPTABUK.....	13
5. PROPOSED CONSTRUCTION OF CLASS ROOM AND ADMINISTRATION BLOCK FOR ECD COLLEGE AT KAPENGURIA PHASE I.....	16
6. PROPOSED CONSTRUCTION OF CLASS ROOM AND ADMINISTRATION BLOCK FOR ECD COLLEGE AT KAPENGURIA PHASE II .....	19
7. PROPOSED CONSTRUCTION OF DRUG STORE AT KAPENGURIA SUB-COUNTY HOSPITAL.....	23
8. PROPOSED CONSTRUCTION OF AGRICULTURAL TRAINING COLLEGE AT KAPENGURIA PHASE I and II	25
9. PROPOSED CONSTRUCTION OF HEALTH CENTRE FOR MASOL INTERGRATED PROJECT .....	29
10. PROPOSED CONSTRUCTION OF BLOOD BANK.....	31
11. BLOOD BANK-ELECTRICAL WORKS .....	33
12. PROPOSED CONSTRUCTION OF CLASSROOM BLOCK FOR MASOL INTERGRATED PROJECT.....	35
13. PROPOSED CONSTRUCTION OF ADMINISTRATION BLOCK FOR MASOL INTEGRATED PROJECT	38
14. PROPOSED CONSTRUCTION OF HOSTEL BLOCK FOR MASOL INTERGRATED PROJECT .....	41
15. PROPOSED CONSTRUCTION OF 12NO TYPE “E” FLATS AT KAPENGURIA SUB-COUNTY HOSPITAL	43
16. PROPOSED INTENSIVE CARE UNIT AND CASUALTY AT KAPENGURIA SUB-COUNTY HOSPITAL.	46
17. PROPOSED CONSTRUCTION OF TOURISM HOTEL FOR WEST POKOT COUNTY.....	52

18.	PROPOSED CONSTRUCTION OF OFFICE BLOCK FOR MINISTRY OF AGRICULTURE, LIVESTOCK AND FISHERIES AT KAPENGURIA IN WEST POKOT .....	55
19.	PROPOSED RENOVATION TO THE SPORTS STADIUM AT MAKUTANO PHASE I .....	57
20.	PROPOSED RENOVATION OF MAKUTANO STADIUM PHASE II .....	60
21.	PROPOSED COUNTY LANDS OFFICE.....	63
22.	PROPOSED OFFICE BLOCK FOR EDUCATION AND ICT.....	65
23.	PROPOSED ELECTRICAL RENOVATION FOR KAPENGURIA HOSPITAL.....	67
24.	PROPOSED CONSTRUCTION OF CONFERENCE AND LIBRARY FACILITY FOR POKOT CULTURAL CENTRE .....	69
25.	PROPOSED RENOVATION TO KAPENGURIA SUB-COUNTY HOSPITAL PHASE I .....	72
26.	PROPOSED CONSTRUCTION OF ECD CENTRE HOSTEL AT KAPENGURIA IN WEST POKOT .....	75
27.	PROPOSED COUNTY TREASURY AT KAPENGURIA .....	78
28.	PROPOSED CONSTRUCTION OF AN OFFICIAL RESIDENCE FOR THE GOVERNOR.....	81
29.	PROPOSED CONSTRUCTION OF SUB-COUNTY OFFICE AT MAKUTANO PHASE I.....	84
30.	MAKUTANO SUB-COUNTY OFFICE PHASE II .....	87
	CONCLUSION.....	91
	<b>RECOMMENDATION</b> .....	92
	<b>ANNEXES</b> .....	95
	LIST OF TASK FORCE COMMITTEE .....	95

## ABBREVIATIONS

BQ	Bills of Quantities
CGA	County Government Act 2012
ICT	Information Communication Technology
ICU	Intensive Care Unit
KES	Kenya Shilling
KPLC	Kenya Power Lightening and Company
MOPW	Ministry Of Public Works
NCA	National Construction Authority
PC	Prime Cost
PPP	Public Private Partnership
VAT	Value Added Tax
WPC	West Pokot County

## EXECUTIVE SUMMARY

This taskforce was commissioned to carry out a special audit and evaluation on project which were done from 2013-2017. The objective of the task force was to assess the project implementation status, the cost of work done on site, to establish whether rules governing project implementation was observed, to find out whether the projects are relevant and a priority to the county government and to give recommendation for each project to guide the county government on way forward.

The methodology used to carry out the exercise by the Task force committee was to examine project Contract documents, Bill of Quantities, inspection reports, Payment vouchers, investigation report by NCA, Site visits, interviewing the beneficiaries of the project, officers supervising the works and the contractor.

The report found the major areas of weakness which include; weak project supervision, most project don't have contract period, variations introduced in most projects, works executed without supervision of clerk works, lump sum project payment without supporting breakdown of work done, overpayment of projects, initiation of projects without proper planning and budgeting, un-procedural awarding of phase II projects and poor project records keeping. Recommendations discussed include: The Project Manager should not issue variations beyond 25% of the Contract Sum. Extra works above 25% should be tendered separately. No projects should be started without proper budgeting and once approved should not go beyond approved budget allocation. Conduct site analysis before preparation of BQ and drawing to avoid unnecessary variations. Preparation of payment certificates should ALWAYS have detailed breakdown of work done. All projects should have a clerk of works for close supervision. In projects noted to have been overpaid, contractors should be given notice to go back to site to complete the pending work, and those who have completed but have been overpaid, legal action or other disputes resolution mechanism should be taken to recover the overpayment to the County Government. **BLACKLISTING** is inevitable for companies with poor workmanship and those who flouted contract management regulations.

## **INTRODUCTION**

The new County Government regime has inherited many on-going development projects at various stages of completion some of which have delayed for a long time. It has also been noted that some of the projects are very large and would need a lot of funding for completion yet they are not of immediate priority to the county. In other cases the contractors have abandoned works after payment were made. Consequently His Excellency the Governor suspended the ongoing projects in order to allow for audit and evaluation of the projects to establish the actual position in terms of costs, payment made so far and quality of works done. He therefore commissioned a technical team from National Construction authority which carried out an investigation on 23 projects and made a report thereafter. He further established a task force of 11 people on 20<sup>th</sup> February 2018 comprising of Structural Engineer and Quantity Surveyor from Public Works Headquarters Nairobi and employees of the County Government to do a special audit and evaluation on the projects and give the way forward.

## **EVALUATION OBJECTIVES**

- To establish Structural and physical stability of the project from design and observation on site
- To establish the cost of the project implementation in relation to works done on site
- To find out whether the project is relevant and a priority to the county government
- To establish if rules and regulation relating to procurement and implementation of the projects have been observed
- To find out if the county government got value for money in the project

## **METHODOLOGY**

The areas covered by the Task force committee during the special audit and evaluation work includes; Contract documents, Bill of Quantities, inspection reports, Payment vouchers, investigation report by NCA, Site visits, interviewing of officers supervising the works and the contractor. The exercise covered a period of four weeks from 20<sup>th</sup> February 2018 to 16<sup>th</sup> March 2018.

## **MANAGEMENT RESPONSIBILITY**

The client whose projects were undertaken is responsible for the financial information in accordance with Code of regulations 2006, Public Finance Management Act 2012, County Government Act 2012, County Government Public Finance regulations 2015, Circulars and other laws, procedures and regulations governing public finances.

## **TASK FORCE RESPONSIBILITY**

Upon evaluation and the audits of the projects, the committee shall advise the county government through the submission of their report to guide the county executive on way forward to make decision. The possible options that the committee may give include but not limited to;

- i. The contract to proceed to completion with the current contractor
- ii. The contract to be terminated and completed by different contractor
- iii. The works to be scaled down
- iv. The works to be completed in phases
- v. The contractor to be paid for the works done
- vi. The contractor to complete works without payment in case of overpayment
- vii. The contractor to refund money to the county government in case of overpayment on completed works
- viii. The contractor to rectify works in case of poor workmanship.

## COMMITTEE FINDINGS

### 1. PROPOSED CONSTRUCTION OF HOSTEL BLOCK FOR CHESTA TTC

Client	DEPARTMENT OF EDUCATION AND TECHNICAL TRAINING
Contractor	M/S Cecil Engineering
Tender No	WPC/T/121/2014-2015
Contract sum KES	37,400,536.60
Procurement method	Open Tender
Amount certified to date KES	33,061,083.53
% paid	88.4
% of work done	60
Contract period	-
Commencement date	April 2015
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	<b>KES</b>
1 <sup>st</sup> payment	8,001,512.47
2 <sup>nd</sup> Payment	12,020,786.06
3 <sup>rd</sup> payment	3,000,000.00
4 <sup>th</sup> payment	10,038,785.00
<b>Total payment</b>	<b>33,061,083.53</b>
<b>WORK DONE</b>	<b>KES</b>
Substructures complete.( <i>less paving slabs and plinths</i> )	8,800,340
Framework complete	5,265,860
Walling complete	4,653,450
Roof complete ( <i>less eaves, fascia board,</i>	2,524,590



<i>rain water goods)</i>	
<b>Sub-Total</b>	<b>21,244,240.00</b>
VAT 16%	3,399,078.40
<b>Valuation to date</b>	<b>24,643,318.40</b>
<b>PC SUMS BREAKDOWN</b>	<b>KES</b>
Contingencies	1,000,000
Project management	500,000
Septic tank, 2 pit latrines	1,000,000
External works	1,000,000
Electrical works	1,160,000
Mechanical works	774,200
<b>Total for PC sums</b>	<b>5,434,200</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• The measured works in the superstructure indicates the area of slab increased by 195M<sup>2</sup> and yet the floor slab area remained as per B.Q 882m<sup>2</sup></li> <li>• Paving slabs have not yet been done but have been captured in the re-measured works as having increased in area by 68M<sup>2</sup></li> <li>• The project manager to issue site instructions for the extra works.</li> <li>• Re-measured works are to give exact measurements for the extra works.</li> <li>• Re-measured works are to give exact measurements for the external works and firefighting equipment amounting to KES 6,900,000.00 has not been executed.</li> </ul>

- Doors have been put under re-measured works but have not been fixed hence an extra cost of KES 2,869,570.00 which increases the value of fixing doors to KES. 6,302,830.00. however the breakdown of the extra works on doors amounting to KES 2,869,570.00 has not been attached.
- From the analysis of the extra works submitted, the following may be considered:
  - Substructures re-measured (less paving slabs and plinths) KES. 3,549,010.00
  - Framework KES.2,135,250.00
  - Walling (less external walls) KES.317,550.00
  - Sub-Total: KES.6,001,810.00
  - Add VAT of 16% KES.960,289.60

**TOTAL: KES.6,962,099.60**

**Payments Summary including Extra Works**

- Extra works executed - KES.6,962,099.60
  - Work done as per BQ - KES.24,643,318.40
  - Total Amount to be paid on account
- KES. 31,605,418.00**

**Overpayment**

- The amount paid to date is KES 33,061,088.53 hence an overpayment of **KES 1,455,665.50** after factoring the measured extra works.

<p><b>RECOMMENDATION</b></p>	<ul style="list-style-type: none"> <li>• The project manager to issue site instructions for the extra works in walling, substructures and framework.</li> <li>• The re-measured extra works of 19,288,491.0 should not be approved since it has captured PC sums of KES 6,900,000 and doors yet to be done. The executed extra works totals to KES 6,962,099.60</li> <li>• The amount allowed for contingencies of KES 1,000,000 should offset extra works hence actual amount above contract sum should be KES 5,962,099.60</li> <li>• The contractor should go back to the site and complete the pending works; since he has already been overpaid by KES1,455,655.50</li> <li>• The new revised contract sum after considering variations is KES 43,362,616</li> </ul>

**2. PROPOSED CONSTRUCTION OF OPERATION THEATRE AT KACHELIBA  
SUB-COUNTY HOSPITAL**

Client	HEALTH, SANITATION AND EMERGENCY SERVICES
Contractor	M/S KANYANGARENG ENTERPRISES LTD
Tender NO	WPC/067/2013-2014
Contract sum KES	29,150,755.92
Procurement method	Open Tender
Amount certified to date KES	29,150,755.92
% paid	100
% of work done	85
Contract period	52 Weeks
Commencement date	21 <sup>st</sup> May 2014
Expected completion date	20 <sup>th</sup> May 2015
<b>PAYMENT BREAK DOWN</b>	KES
<b>1<sup>st</sup> payment</b>	7,651,423.80
2 <sup>nd</sup> payment	8,936,576.20
3 <sup>rd</sup> Payment	5,800,000
4 <sup>th</sup> payment	3,055,440
5 <sup>th</sup> payment	1,007,316.92
6 <sup>th</sup> payment	2,700,000
<b>Total payment</b>	<b>29,150,755</b>
<b>PENDING WORKS</b>	KES
Rain water goods	102,240
Double swing fire proof doors	144,000
Self-unfolding doors	71,200

architraves	22,200
Door stops	11,600
Seemless floor finish and linoleum skirting	2,391,840
Fire alarm system	265,500
Lighting protection	449,600
Parking and paved areas	429,768
Foul drainage	61,060
Septic tank and soak pits	363,285
Storm water drainage	116,620
Site clearance for external works	1,415,280
<b>Sub-Total</b>	<b>5,844,193</b>
<i>Add VAT 16%</i>	935,070.88
<b>Total pending works</b>	<b>6,779,263.88</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Re-measured works by the project management team indicates that the total cost for the work to be done to completion is KES 35,570,162.28 hence extra works of 6,419,406.36</li> <li>• No site instruction has been issued for the extra works.</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• The contractor has been fully paid for the works he has executed totaling to 29,150,755. However he should go back to site and complete the pending works.</li> <li>• Project management team to issue site instructions for the extra works.</li> <li>• The re-measurement for work has been done by the QS and came up with the final</li> </ul>

	<p>account of KES 35,570,162.28</p> <ul style="list-style-type: none"><li>• No further payment should be made on the project until the contractor executes more work.</li></ul>
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**3. MULTI-PURPOSE HALL/KITCHEN FOR KAPENGURIA ECD COLLEGE AT  
KAPENGURIA**

Client	DEPARTMENT OF EDUCATION AND TECHNICAL TRAINING
Contractor	M/S Fanstanc Agencies Box 103 Nairobi
Tender NO	WPC/T/046/2014-2015
Contract sum KES	41,727,079.20
Procurement Method	Open Tender
Amount certified to date KES	41,727,079.20
% paid	100
% of work done	75
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	KES
1 <sup>st</sup> payment	11,240,904.14
2 <sup>nd</sup> Payment	9,640,000.55
3 <sup>rd</sup> payment	5,386,420
4 <sup>th</sup> payment	11,704,317.31
5 <sup>th</sup> payment	3,755,437.20
<b>Total payment</b>	<b>41,727,079.20</b>
<b>PENDING WORKS</b>	KES
External Plaster and Keying	303,500
Paving slabs	748,650
Internal plaster 30% 365@300	109,500
Roofing covering 100m <sup>2</sup> @ 900	90,000

Rain water goods	413,930
Plinths	74,235
Eaves treatment	148,800
Paint to eaves	49,600
Doors and gates	872,630
Windows, glasses, and painting, window cells and pelmet boxes	402,250
Wall tiles and backing	430,280
Paint to walls and beams	301,560
Floor finishes	2,411,700
Ceiling finishes	1,817,245
<b>Total pending work BQ</b>	<b>8,173,880</b>
<b>PC sums</b>	
Electrical works	690,000
Mechanical installation	5,350,000
Contingency	200,000
Project management	500,000
<b>Total PC sums Pending work</b>	<b>6,740,000</b>
<b>PENDING WORKS ON PC SUMS</b>	
As per B.Q	8,173,880
As per P.C sum	6,040,000
<b>Total pending works( BQ and PC sums</b>	<b>14,213,880</b>
Add vat 16%	2,274,220.80
<b>Total pending works</b>	<b>16,488,100.80</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>Basement was introduced- No site instruction and variations orders- re-measured work done to date 6,230,091</li> <li>Re-measurement for substructures not</li> </ul>



	<p>done.</p> <ul style="list-style-type: none"> <li>• Steel roof introduced had a PC sum of 5 million with no breakdown.</li> </ul>
<p><b>RECOMMENDATION</b></p>	<ul style="list-style-type: none"> <li>• From the above observations, pending works and PC sums totals to 16,488,100.80. However the re-measurement for the work done to date of the basement is 7,226,905.50 VAT inclusive. Hence an overpayment of KES 9,261 ,195.30</li> <li>• The contractor to go back to the site to complete the pending works since he has been overpaid by KES 9,261 ,195.30</li> </ul>

#### 4. HOSTEL BLOCK FOR ATHLETICS TRAINING CAMP AT KAPTABUK

Client	DEPARTMENT OF YOUTH, SPORTS, TOURISM, GENDER AND SOCIAL SERVICES
Contractor	Dawn Logistics Ltd Box 40 Kapenguria
Tender NO	WPC/T/119/2014-2015
Contract sum KES	29,272,440
Procurement method	Open Tender
Amount certified to date KES	27,672,529.03
Retention	1, 383,626.45
% certified	94.53
% of work done	90
Contract period	-
Commencement date	15/5/2015
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	KES
1 <sup>st</sup> payment	9,955,609.80
2 <sup>nd</sup> Payment	7,016,092.96
3 <sup>rd</sup> payment	7,916,437.40
4 <sup>th</sup> payment	1,650,230.00
5 <sup>th</sup> payment	1,134,158.68
Release of retention	1,383,626.45
<b>Total payment</b>	<b>27,672,529.03</b>
<b>PENDING WORKS</b>	KES
Rain water goods plus fascia board not fixed	697,950
Eaves treatment of T and G boarding not fixed	75,200

Paving slabs around the building not done	282,000
Door stops not fixed	7,650
Pelmet boxes not fixed	84,400
Joinery fittings (luggage shelves, book shelves) not done	200,000
Reception counter not done	120,000
Power and telecom manholes not done	22,000
Septic tank done substandard and not complete. Internal drainage and external drainage not done	3,627,000
Electrical work not complete	1,813,500
Internet access not done	3,510,000
Landscaping not done	1,000,000
<b>Total pending works</b>	<b>11,439,700</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• No site instructions.</li> <li>• No variation orders.</li> <li>• Payment done without breakdown of executed works.</li> <li>• Provisional sums in the BQ expenditure has no backing documents (KES 9,950,500)</li> <li>• No completion certificate, handing over certificate yet retention money has been released.</li> <li>• Release of 1st moiety on 18th April 2017</li> <li>• Works paid for and not completed. 11,439,700.00</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• The contractor has been overpaid by 11,</li> </ul>

	<p>439,700. He should go back to the site and complete the work without further payments.</p> <ul style="list-style-type: none"><li>• Project management team to provide measurements for the extra works.</li><li>• Site instructions for extra works to be issued and the variation orders are done.</li><li>• Generally the workmanship is very poor. The contractor should improve on his work especially floor tiles and skirting.</li><li>• The PC sums of 9,950,500 have no back up measurements to show how it was utilized</li><li>• Landscaping to be done around the building to avoid storm water destroying the foundations.</li></ul>
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**5. PROPOSED CONSTRUCTION OF CLASS ROOM AND ADMINISTRATION  
BLOCK FOR ECD COLLEGE AT KAPENGURIA PHASE I**

Client	DEPARTMENT OF EDUCATION AND TECHNICAL TRAINING
Contractor	Samcom General Contractors
Tender NO	WPC/T/003/2013-2014
Contract sum KES	31, 315,614
Procurement method	Open Tender
Amount certified to date KES	31,630,781.50
Retention	1,565,780
% certified	100
% of work done	90
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	<b>KES</b>
1 <sup>st</sup> payment	15,830,814.60
2 <sup>nd</sup> Payment	10,376,478.40
3 <sup>rd</sup> payment	5,423,488.50
<b>Total payment</b>	<b>31,630,781.50</b>
<b>PENDING WORKS</b>	<b>KES</b>
Perimeter fence	2,000,000
Contingency sum	1,000,000
Drainage to septic tank	-
<b>Sub-Total pending works</b>	<b>3,000,000</b>
Add VAT 16%	480,000

<b>Total pending works</b>	<b>3,480,000</b>
<b>PC SUMS IN PHASE I</b>	KES
contingencies	1,000,000
Project management	500,000
Pit latrine and septic tank	500,000
Perimeter fence	2,000,000
Internal plumbing and drainage	730,000
Electrical works	670,000
<b>Total PC sums Phase I</b>	<b>5,400,000</b>
<b>Add VAT 16%</b>	<b>864,00</b>
<b>Total for PC sums</b>	<b>6,264,000</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• In phase I, the contractor priced for one classroom at KES 2,631,189 instead of pricing for four classrooms.</li> <li>• Overpricing is noted especially for concrete works and other items e.g. concrete @ KES 8500 per M<sup>2</sup> instead of KES 1500 per M<sup>2</sup></li> <li>• No measurement for electrical works, plumbing and internal drainage and pit latrine.</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• The contractor has been fully paid but there is pending works as indicated above.</li> <li>• The contractor should go back and complete the pending works.</li> <li>• The project manager to provide measurement for extra works done and for the items captured under PC sums.</li> <li>• From the above analysis the total amount</li> </ul>

	of KES 3,480,000 has not been accounted for hence can be treated as overpayment.
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**6. PROPOSED CONSTRUCTION OF CLASS ROOM AND ADMINISTRATION  
BLOCK FOR ECD COLLEGE AT KAPENGURIA PHASE II**

Client	DEPARTMENT OF EDUCATION AND TECHNICAL TRAINING
Contractor	Samcom General Contractors
Tender NO	WPC/T/024/2015-2016
Contract sum KES	24,401,011.80
Procurement method	Open Tender
Amount certified to date KES	16,000,000
% Certified	65.6
% of work done	60
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	KES
1 <sup>st</sup> payment 9/6/2016	12,000,000
2 <sup>nd</sup> Payment 15/6/2017	4,000,000
<b>Total payment</b>	<b>16,000,000</b>
<b>PC SUMS PHASE II</b>	KES
Toilet block	600,000
Ramp and stone pitching	800,000
Mechanical works	3,000,000
Electrical works	2,500,000
Septic tank	2,000,000
contingencies	1,000,000
<b>Sub-Total PC sums Phase II</b>	<b>9,900,000</b>



Add VAT 16%	1,584,000
<b>Total PC Sums Phase II</b>	<b>11,484,000</b>
<b>PC SUMS PHASE I</b>	KES
Contingencies	1,000,000
Pit latrine and septic tank	500,000
Perimeter fence	2,000,000
Internal plumbing and drainage	730,000
Electrical works	670,000
Total PC Sums Phase I	4,900,000
Add VAT 16%	784,000
<b>Total PC Sums Phase I</b>	<b>5,684,000</b>
<b>REPEATED WORK IN PHASE II</b>	KES
Plaster walls internally	500,800
Painting walls	102,800
Floor tiles 525M <sup>2</sup>	997,500
Ceiling 525M <sup>2</sup>	818,300
Wall tiles 110 M <sup>2</sup>	176,000
Roof	300,000
<b>Sub-Total Repeated works in phase</b>	<b>2,895,400</b>
<b>Add VAT 16%</b>	463,264
<b>Total repeated works</b>	<b>3,358,664</b>
<b>Summary</b>	KES
PC sums phase I	11,484,000
PC sums phase II	5,684,000
Repeated works	3,358,664
<b>Total Summary</b>	<b>20,526,664</b>

<b>REMARKS</b>	
	<ul style="list-style-type: none"> <li>• The following works have been executed. without the re-measurements; <ul style="list-style-type: none"> <li>○ Septic complete.</li> <li>○ External pit latrine.</li> <li>○ Staircase in the classroom block.</li> <li>○ Toilet in tuition block.</li> <li>○ Toilet in administration block.</li> <li>○ Ramp and stone pitching.</li> <li>○ Ramp in tuition block.</li> </ul> </li> <li>• In phase I, the BQs had captured four classrooms but not storeyed. The contractor priced for one classroom but the cost was overpriced thus a classroom costing KES 2,631,189 VAT exclusive.</li> <li>• The above anomaly should have been noted during evaluation since engineer's estimates for four classrooms and administration block was KES 31,315,483.89. Hence the money at which the contract was awarded to M/S Samcon was enough to do the four classrooms and Administration block.</li> <li>• The first interim payment was certified as KES 21,783,450 but the contractor was paid KES 12,000,000</li> <li>• The classrooms constructed were four in number but storeyed</li> <li>• Masonry cracks are observed at every window seal location to the ground.</li> <li>• This cracks should rectified by the</li> </ul>

	<p>contractor before handing over the project.</p> <ul style="list-style-type: none"><li>• Material test results were not availed</li></ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"><li>• Measurement of the executed extra works and site instruction should be provided.</li><li>• The contractor to go back and finish the pending works.</li><li>• The project manager to do re-measurement and prepare final account to reconcile his records.</li><li>• From the analysis done there will be no justification for further payments.</li><li>• The client should make the necessary arrangements to utilize the facility since it is complete.</li></ul>

**7. PROPOSED CONSTRUCTION OF DRUG STORE AT KAPENGURIA SUB-COUNTY HOSPITAL**

Client	DEPARTMENT OF HEALTH, SANITATION AND EMERGENCY SERVICES
Contractor	M/S Moks Construction Enterprises LTD
Tender NO	WPC/T/066/2013-2014
Contract sum KES	30,017,134
Procurement method	Open Tender
Amount certified to date KES	30,017,134
Retention	1,500,823.70
% paid	100
% of work done	95
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	<b>KES</b>
1 <sup>st</sup> payment	7,367,703.97
2 <sup>nd</sup> Payment	13,360,200
3 <sup>rd</sup> payment	5,677,482.71
4 <sup>th</sup> payment	3,342,813.32
5 <sup>th</sup> payment	268,934.00
Total payment	<b>30,017,134</b>
<b>PENDING WORKS</b>	<b>KES</b>
Gutters	178,750
Down pipe	49,000
Robber door stop with 38mm rail bolt	3,600

Pelmet boxes	114,500
Lighting fittings	76,500
Fire alarm system	231,300
Total	653,650
VAT 16%	104,584
<b>Total pending works</b>	<b>758,234</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Second retention moiety of 5% has been released to the contractor on 20/05/2016</li> <li>• Final measurements amounting to KES 30,057,175.28 was provided.</li> <li>• The contractor carried out the following extra works( increasing in height of the building, introduction of columns and beams, retaining walls and stone pitching)</li> <li>• Instructions and inspection reports are not available for scrutiny.</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• The contractor to be instructed to carry out the above pending works amounting to KES 758,234</li> <li>• The client department to budget for drug shelves and cold rooms to enable proper functioning</li> </ul>

**8. PROPOSED CONSTRUCTION OF AGRICULTURAL TRAINING COLLEGE  
AT KAPENGURIA PHASE I and II**

Client	DEPARTMENT OF PASTORAL ECONOMY, AGRICULTURE AND IRRIGATION
Contractor	M/S Jyan Construction Company
Tender NO	WPC/T/122/2014-2015
Contract sum Phase I	233,543,198.30 Phase I
Procurement method	Open Tender
Amount certified to date Phase I KES	233,543,198.30 Phase I
Retention (1 <sup>st</sup> and 2 <sup>nd</sup> moiety released) KES	23,360,931.84
% paid Phase I	100
Contract sum Phase II KES	117,649,471.40
Amount certified to date Phase II KES	85,672,469.00
Revised contract sum Phase I and II KES	351,192,669.70
% of work done (phase I and II)	95
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN PHASE I</b>	KES
1 <sup>st</sup> payment 24/6/2015	9,999,200
2 <sup>nd</sup> Payment 26/06/2015	22,040,580
3 <sup>rd</sup> payment 22/9/2015	38,092,532.40
4 <sup>th</sup> payment 12/2/2016	34,725,003.28
5 <sup>th</sup> payment 1/03/2016	42,411,242.92
6 <sup>th</sup> payment 22/3/2016	16,664,263.04

7 <sup>th</sup> payment 28/6/2016	60,000,765.768
8 <sup>th</sup> payment 29/06/2017	14,307,531.00
<b>Total payment phase I</b>	<b>233,609,318.40</b>
<b>PAYMENT BREAK DOWN PHASE II</b>	KES
1 <sup>st</sup> payment	85,672,469
<b>Total payment phase II</b>	<b>85,672,469</b>
<b>TOTAL PAYMENT ON ACCOUNT</b>	KES
Phase I	233,609,318.40
Phase II	85,672,469.00
<b>Total payment on account</b>	<b>319,215,667.30</b>
<b>PC sums allowed in the project</b>	KES
PC sum for ramps cover	1,500,000
PC kitchen ramps, stops	1,100,000
Ramps to access kitchen	750,000
Miscellaneous works on kitchen roof	800,000
External works	2,000,000
contingencies	5,000,000
Fittings and furniture in conference	2,000,000
Electrical works phase I	13,450,000
Electrical works phase II	11,500,000
Mechanical works phase I	10,650,000
Mechanical works phase II	29,033,988
<b>Total PC Sums</b>	<b>77,783,988.00</b>
<b>Electrical works re-measurement</b>	15,078,782
<b>PENDING WORKS ON ELECTRICALS WORKS</b>	KES

Fire alarm system	211,500
Contingencies	200,000
<b>Total</b>	<b>411,500</b>
<b>Add 16% VAT</b>	65,840
<b>Total pending works electricals</b>	<b>477,340</b>
<b>MECHANICAL WORKS</b>	KES
Re-measurement Mechanical works	29,033,988
Septic tank	8,124,234
<b>PENDING WORKS ELECTRICAL WORKS</b>	KES
Urinals	85,000
Towel paper dispenser	20,000
Robe hook	30,000
Soap dispenser	20,000
Drier	64,000
Shower fittings	920,000 (rate reduced)
Firefighting equipment	1,816,000
Contingencies on summary page	3,517,739.30
Contingencies on summary page	2,982,260.70
<b>Sub-Total</b>	9,455,000
Add 16% VAT	1,512,800
<b>Total pending works electricals works</b>	<b>10,967,800</b>
<b>SUMMARY PENDING WORKS</b>	KES
Electrical pending works	477,340
Mechanical pending works	10,967,800
<b>TOTAL</b>	<b>11,445,140</b>
<b>REMESUREMENTS</b>	KES



Total re-measured work for phase 1 and 2	347,671,490
Add 2 septic tanks	8,124,234
<b>Total work re-measured</b>	<b>355,795,724</b>
<i>Less</i> pending electrical and mechanical works	<b>11,445,140</b>
<b>Sub-total</b>	<b>344,340,584</b>
<i>Less</i> PC sums allowed in re-measured work	<b>77,783,988</b>
<b>Amount due to contractor</b>	<b>266,556,596</b>
<b>OVERPAYMENTS</b>	KES
Amount paid phase I and 2	319,215,667.30
<i>Less</i> amount due to contractor	266,556,596
<b>Overpayments</b>	<b>52,659,071.30</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Total amount paid for phase 1 and II is KES 319,215,667.70</li> <li>• Total value of work done is KES 266,566,596</li> <li>• Overpayment by 52,659,071.30</li> <li>• In the re-measured works the construction of the generator house was not captured.</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• The project manager to issue site instructions for the extra works.</li> <li>• Project manager to provide measurement breakdown for the ramp and cover of KES 1,500,000, kitchen ramp and step KES 1,100,000, ramps to access kitchen KES 700,000</li> <li>• The contractor to complete the pending</li> </ul>

	<p>works without further payment.</p> <ul style="list-style-type: none"> <li>The project manager to provide a final account of the project.</li> </ul>
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**9. PROPOSED CONSTRUCTION OF HEALTH CENTRE FOR MASOL  
INTERGRATED PROJECT**

Client	FINANCE AND ECONOMIC PLANNING
Contractor	M/S Chelini Contractors Ltd
Tender No	WPC/T/009/2015-2016
Contract sum KES	14,793,150.00
Procurement method	Open Tender
Amount certified to date KES	12,793,150
% paid	86
% of work done	60
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	<b>KES</b>
1 <sup>st</sup> payment	4,450,440
2 <sup>nd</sup> Payment	4,145,822
3 <sup>rd</sup> payment	4,196,888
<b>Total payment</b>	<b>12,793,150</b>
<b>PENDING WORKS</b>	<b>KES</b>
Floor finish	731,200
Painting to walls and tiles	259,800
Ceiling board and paint	844,900

Frame fitted no door and paint	377,120
Glazing to windows and paint	409,800
Rain water goods and eaves	744,500
Paving slabs	182,000
Plinth and bituminous paint	9,750
Plumbing	260,000
Electrical fittings and wiring	102,000
Paint externally	957,000
<b>Total pending works</b>	<b>4,878,070.00</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Value of work done to date is KES 9,909,080</li> <li>• Valuation of pending works KES 4,887,070</li> <li>• Overpayment of KES 2,887,070</li> <li>• Project is not complete.</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• The contractor has been overpaid by KES 2,887,070. He should go back to site and complete the remaining works.</li> </ul>

## 10. PROPOSED CONSTRUCTION OF BLOOD BANK

Client	DEPARTMENT OF HEALTH, SANITATION AND EMERGENCY SERVICES
Contractor	M/S Barbra Hardwar and Tools Box 2848 Kitale
Tender NO	WPC/T/020/2014-2015
Contract sum KES	29,580,841.00
Procurement method	Open Tender
Amount certified to date KES	29,580,841
% paid	100
% of work done	100
Contract period	-
Commencement date	17 <sup>th</sup> February 2015
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	KES
1 <sup>st</sup> payment	15,171,999.60
2 <sup>nd</sup> Payment	9,590,746.60
3 <sup>rd</sup> payment	4,818,094.80
<b>Total payment</b>	<b>29,580,841</b>
<b>PENDING WORKS</b>	KES
Fascia Board	80,000.00
Rain Water goods	154,250.00
Floor finishes	631,200.00
Key Contingencies	200,000.00
Door stops and paints	32,400.00
Windows(pelmet boxes, glazing, window cell and paintings)	436,250.00

Painting	538,800.00
Electrical works	190,000.00
Wall Tiles	33,000.00
Ceiling + Brandering	526,000.00
Keying to walls externally	345,600.00
Paint to walls externally	52,200.00
<b>PC and PROVISIONAL SUMS</b>	KES
Contingencies	1,000,000
PC sum for plumbing works	1,800,000
<b>Total PC and Provisional sums</b>	<b>2,800,000</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Works complete apart from the grinding of terrazzo at the entrance porch.</li> <li>• From, the records, final accounts have not been prepared.</li> <li>• No handing over certificate.</li> <li>• Practical completion certificate issued.</li> <li>• Final coat of paint to be done on internal walls.</li> <li>• Septic tank was done.</li> <li>• Measurement for contingencies and PC sums for plumbing works and external drainage not provided.</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• Since the project is complete, the project management team should provide for a final account.</li> <li>• The client department should make necessary arrangement to operationalize the facility.</li> </ul>

## 11. BLOOD BANK-ELECTRICAL WORKS

Client	DEPARTMENT OF HEALTH, SANITATION AND EMERGENCY SERVICES
Contractor	M/S Cherangany Electricals
Tender NO	WPC/QTN/279/2013-2014
Contract sum	2,382,210
Procurement method	Quotation
Amount certified to date	2,382,210
% paid	100
% of work done	95
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	KES
1 <sup>st</sup> payment	1,645,344
2 <sup>nd</sup> Payment	336,866
3 <sup>rd</sup> payment	300,000
<b>Total payment</b>	<b>2,382,210</b>
<b>PENDING WORKS</b>	
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Payment made in full including retention.</li> <li>• Certificate of making good defects issued.</li> <li>• Certificate of practical completion issued.</li> <li>• KPLC service line not connected.</li> <li>• Final account not prepared.</li> <li>• PC sum of KES 400,000 to be given the</li> </ul>

	breakdown.
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"><li>• Final account for electrical works to be prepared by the project management team.</li></ul>

**12. PROPOSED CONSTRUCTION OF CLASSROOM BLOCK FOR MASOL  
INTERGRATED PROJECT**

Client	FINANCE AND ECONOMIC PLANNING
Contractor	M/S Cecil Engineering Ltd. Box 528 Kapenguria
Tender NO	WPC/T/010/2015-2016
Contract sum KES	11,996,950.00
Procurement method	Open Tender
Amount certified to date KES	10,421,400.00
% paid	86.9
% of work done	60
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	KES
1 <sup>st</sup> payment	2,845,610.00
2 <sup>nd</sup> Payment	3,450,325.00
3 <sup>rd</sup> payment	4,125,465.00
Total payment	<b>10,421,400.00</b>
<b>PENDING WORKS</b>	KES
Fascia Board	80,000.00
Rain Water goods	154,250.00
Floor finishes	631,200.00
Key contingencies	200,000.00
Doors (Door stops and Paint)	32,400.00
Windows (Pelmet boxes, glazing, window cell and Painting)	436,250.00



Painting	538,800.00
Electrical Works	190,000.00
Eaves	331,000.00
Wall tiles	30,000.00
Ceiling + Brandering	526,000.00
Keying to walls externally	345,600.00
Paints to walls externally	52,200.00
<b>TOTAL</b>	<b>3,547,700.00</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Work is on-going.</li> <li>• Payment certificates have no attachments for measurement of work done.</li> <li>• Total amount for pending works is KES.3,547,700.00</li> <li>• There is an overpayment of 1,972,150.00</li> <li>• The facility is in use despite being incomplete.</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• The workmanship of work completed is good.</li> <li>• The contractor to go back to site and complete the pending works.</li> <li>• All payment certificates to be accompanied with the measurements of work done.</li> <li>• The client department should equip the facility for use upon completion.</li> <li>• The client department to make necessary arrangement for the supply of water, access road, supply of power and securing the</li> </ul>

	facility to make it usable.
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**13. PROPOSED CONSTRUCTION OF ADMINISTRATION BLOCK FOR MASOL  
INTEGRATED PROJECT**

Client	FINANCE AND ECONOMIC PLANNING
Contractor	M/S Chepkosir Enterprises Ltd P.O Box 30 Weiwei
Tender NO	WPC/T/008/2015-2016
Contract sum KES	7,655,140
Procurement method	Open Tender
Amount certified to date KES	6,654,625
% paid	60
% of work done	86.9
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	KES
1 <sup>st</sup> payment	1,900,265
2 <sup>nd</sup> Payment	2,454,210
3 <sup>rd</sup> payment	2,300,150
<b>Total payment</b>	<b>6,654,625</b>
<b>PENDING WORKS</b>	KES
Fascia Board	48,000
Rain water goods	79,950.00
Floor finishes	416,400.00
Key to external walls	144,000.00

Doors (Wooden doors, Architraves, Locks and Paintings)	141,000.00
Windows (window cell, pelmet box, glazing and painting)	199,300.00
Painting internally	362,200.00
Electrical works	250,000.00
Eaves boarding	188,000.00
Mechanical works	120,000.00
Contingencies	200,000.00
External paint	24,200.00
Ceiling and brandering	1,088,800.00
Wall tiles and backing	21,000.00
<b>Total pending works</b>	<b>3,282,850.00</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Work is on-going.</li> <li>• Workmanship is good.</li> <li>• Overpayment by KES.2,282,335.00</li> <li>• NO site instructions.</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• The Contractor to go back to site and complete the pending works.</li> <li>• All payment certificates should be attached with the measurements of the work done.</li> <li>• P.C and Provisional Sums should have a breakdown of how it was utilized.</li> <li>• The client department to make necessary arrangement for the supply of water, access road, supply of power and securing the</li> </ul>

	facility to make it usable.
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**14. PROPOSED CONSTRUCTION OF HOSTEL BLOCK FOR MASOL  
INTERGRATED PROJECT**

Client	<b>FINANCE AND ECONOMIC PLANNING</b>
Contractor	M/S Interlink Industries Ltd Box 45239 Nairobi
Tender NO	WPC/T/027/2015-2016
Contract sum KES	14,985,460
Procurement method	Open tender
Amount certified to date KES	14,985,460
% paid	100
% of work done	100
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	KES
1 <sup>st</sup> payment	4,522,601
2 <sup>nd</sup> Payment	9,862,859
<b>Total payment</b>	<b>14,385,460</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• The project is complete.</li> <li>• Handing over and practical completion certificate not issued.</li> <li>• Final account not yet done.</li> <li>• No breakdown measurements for the following PC sums <ul style="list-style-type: none"> <li>○ Mechanical works KES 440,000</li> <li>○ Electrical works KES 660,000</li> <li>○ Contingencies KES 500,000</li> </ul> </li> </ul>

	<ul style="list-style-type: none"> <li>○ Project management KES 200,000</li> </ul> <p style="text-align: right;"><b>TOTAL 1,800,000</b></p>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• The client to make use of completed and handed over facility.</li> <li>• The project manager to issue certificate of practical completion and handing over.</li> <li>• The final account for the project to be prepared.</li> <li>• The client department to make necessary arrangement for the supply of water, access road, supply of power and securing the facility to make it fully usable.</li> </ul>

**15. PROPOSED CONSTRUCTION OF 12NO TYPE “E” FLATS AT KAPENGURIA  
SUB-COUNTY HOSPITAL**

Client	DEPARTMENT OF HEALTH, SANITATION AND EMERGENCY SERVICES
Contractor	M/s. Mastaluk Sons and Contractors Ltd P.O Box 422 KAPENGURIA.
Tender NO	WPC/T/005/2013-2014
Contract sum KES	KES.41,012,223.40
Procurement method	Open Tender
Amount certified to date KES	KES.40,756,095.40
% paid	99.4
% of work done	100
Contract period	48 Weeks
Commencement date	24/02/2014
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	KES
1 <sup>st</sup> payment	7,523,412.00
2 <sup>nd</sup> Payment	1,458,567.05
3 <sup>rd</sup> payment	7,414,940.35
4 <sup>th</sup> payment	7,310,277.60
5 <sup>th</sup> payment	5,740,283.20
6 <sup>th</sup> payment	1,888,232.54
7 <sup>th</sup> payment	9,592,040.00
Total payment	<b>40,756,095.40</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>The project is complete and the client has occupied the premises.</li> </ul>



	<ul style="list-style-type: none"> <li>• No practical completion certificate issued.</li> <li>• No handing over certificate issued.</li> <li>• No final account.</li> <li>• Notable extra works are; <ul style="list-style-type: none"> <li>○ Massive excavations</li> <li>○ Stone pitching</li> <li>○ 10,000lts water tanks complete with bases (2No.)</li> <li>○ Septic tank, soak pit and entire drainage system</li> <li>○ Electrical works</li> <li>○ Water reticulation and domestic water pumps</li> <li>○ Landscaping</li> </ul> </li> <li>• The following PC sums should have a breakdown how it was utilized; <ul style="list-style-type: none"> <li>○ Contingencies KES 2,000,000</li> <li>○ Landscaping KES 200,000</li> <li>○ Electrical installation KES 2,600,000</li> <li>○ Plumbing and external drainage 4,000,000</li> </ul> </li> </ul> <p><b>Total PC sums KES 8,800,000</b></p> <ul style="list-style-type: none"> <li>• No variation above the contract sum.</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• The project is complete hence handing over and practical completion certificates should be issued.</li> <li>• The final account for the project should be prepared.</li> </ul>

	<ul style="list-style-type: none"><li>• All the extra works should have site instructions and variation orders.</li><li>• The Project was contained within the Contract Sum and there were no Extra costs above the Contract Sum, hence the Project Manager is to balance the PC Sums allowed in the Bill of Quantities and the Extra Works executed in the Final Accounts.</li><li>• The client should make arrangements for constructing retaining wall on the lower side to arrest erosion.</li></ul>
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**16. PROPOSED INTENSIVE CARE UNIT AND CASUALTY AT KAPENGURIA  
SUB-COUNTY HOSPITAL**

Client	DEPARTMENT OF HEALTH, SANITATION AND EMERGENCY SERVICES
Contractor	Samcon General Construction Ltd P.O Box 273 KAPENGURIA.
Tender NO	WPC/T/065/2013-2014
Contract sum KES	44,751,469.00
Procurement method	Open Tender
Amount certified to date KES	44,751,469.00
% certified	100
% of work done	95
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PENDING WORKS</b>	<b>KES</b>
Paving Slabs	174,000.00
Block bituminous Paint to Plinth Walls	18,000.00
Rain Water goods	116,000.00
<b>Total pending works</b>	<b>308,100.00</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Due to sloping terrain, mass excavations were done up to 3.2M deep.</li> <li>• Porch was extended.</li> <li>• Ground beams were introduced in substructures (4No.)</li> <li>• Retaining wall and Ramp to connect ICU to</li> </ul>

	<p>Casualty building was introduced.</p> <ul style="list-style-type: none"> <li>• No site instructions on file.</li> <li>• No variation orders.</li> <li>• Trusses changed from 4'x2' to 6'x2'</li> <li>• Fixing of tiles on Kitchen and Toilet walls.</li> <li>• Practical completion certificate has been issued and all Retention money released.</li> </ul> <p>The following money allowed for P.C and Provisional Sums has been utilized with no backing measurements:</p> <ul style="list-style-type: none"> <li>• Contingencies – 3,000,000.00</li> <li>• Internal shelves and fittings -1,750,000.00</li> <li>• Electrical Installation – 4,000,000.00</li> <li>• Attendance to Electrical Works – 20,000.00</li> <li>• Profit to Electrical Works – 80,000.00</li> <li>• Mechanical Installation – 5,000,000.00</li> <li>• Profit % on Mechanical Works – 100,000.00</li> <li>• Attendance % on Mechanical works – 20,000.00</li> </ul> <p><b>Total Amount for PC and Provisional Sums KES.13,970,000.00</b></p> <p>Re-measured works totaling to 88,280,170.20 has several items which have no back up.</p> <p>P.C Sums in the re-measured works:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">1). Electrical Installation</td> <td style="text-align: right;">- 4,000,000.00</td> </tr> <tr> <td>2). Mechanical Works</td> <td style="text-align: right;">- 5,120,000.00</td> </tr> <tr> <td>3). Shelves and Cupboards</td> <td style="text-align: right;">- 1,750,000.00</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>10,970,000.00</b></td> </tr> </table>	1). Electrical Installation	- 4,000,000.00	2). Mechanical Works	- 5,120,000.00	3). Shelves and Cupboards	- 1,750,000.00	<b>Total</b>	<b>10,970,000.00</b>
1). Electrical Installation	- 4,000,000.00								
2). Mechanical Works	- 5,120,000.00								
3). Shelves and Cupboards	- 1,750,000.00								
<b>Total</b>	<b>10,970,000.00</b>								

	Add VAT 16%	1,755,200.00
	<b>Grand Total</b>	<b>12,725,200.00</b>
	<ul style="list-style-type: none"> <li>• Mechanical Excavations under External Works Page Ex11A and B amounting to KES.16, 724,400.00 cannot be accounted for.</li> <li>• The rate of the Aluminum doors at KES110, 000 for each was on the higher side. Market rate at KES 15,000 per M<sup>2</sup> should be KES 73,000.00 and KES 43,200.00 respectively.</li> <li>• The Works omitted e.g. Steel doors should be factored when making additions.</li> <li>• Excavations in Casualty Wing for an area of 545M<sup>2</sup> at 3metres deep should be 1635M<sup>3</sup> and not 2250M<sup>3</sup> as indicated in re-measurements Page KCS/ID which makes a difference in amount of KES 369,000.00.</li> <li>• Items 1/J has been repeated in KCS/1M making a saving of KES.211,200.00</li> <li>• Item 1/M backfilling of marram should be 1635M<sup>2</sup> and not 2359 m<sup>2</sup> making a saving of KES. 434,400.00</li> <li>• Excavation in Rock of 250m<sup>3</sup> is not justified amounting to KES.500,000.00</li> <li>• Mechanical Excavation in ICU Wing of an area of 438M<sup>2</sup> at 3metres deep should be 1314m<sup>3</sup> giving a saving of 588,600.00 re-measured works Page ICU/1E.</li> <li>• Item ICU/J is a repetition of Item ICU/M making a saving of 174,400.00</li> </ul>	

	<ul style="list-style-type: none"> <li>• Item ICU/M should reflect excavation of item ICU/1E which is 1314m<sup>3</sup> making a saving of 664,000.00.</li> <li>• Rock excavation of ICU/1H costing 872,000.00 is not justified.</li> <li>• The Porch at the Casualty entrance seems not to have been captured in the re-measurements.</li> <li>• Storm water drainage captured in re-measurements is not complete.</li> <li>• Roofing of the covered walkway Ramps is not yet done although it has been captured in re-measurements.</li> </ul>
<p><b>RECOMMENDATION</b></p>	<p>The following items in the re-measured works reflects a saving:</p> <ul style="list-style-type: none"> <li>• Mechanical Excavation of External Works 16,724,400.00</li> <li>• Omitted Steel doors (3No.) 51,000.00</li> <li>• Aluminum doors fixed 174,800.00</li> <li>• Rock excavation in ICU/Casualty Block 1,372,000.00</li> <li>• Mechanical Excavation in Casualty 369,000.00</li> <li>• Ditto in ICU 588,000.00</li> <li>• Backfilling of Marram in Casualty Block 434,400.00</li> <li>• Ditto in ICU Block 664,000.00</li> <li>• Repetition of backfilling in Casualty</li> </ul>

	<p>211,200.00</p> <ul style="list-style-type: none"> <li>• Ditto in ICU Block            174,400.00</li> </ul> <p>Sub-Total                            20,763,800.00</p> <p>    Add VAT 16%                3,322,208.00</p> <p><b>TOTAL                                24,086,008.00</b></p> <ul style="list-style-type: none"> <li>• Please Note the P.C Sums in re-measured works amounting to KES 11,970,000.00 have got NO Breakdown.</li> <li>• Amount set aside for Mechanical works at 5Million compared to the actual work done is excessive. In our opinion there should be a saving of 4Million.</li> <li>• The item of fixing shelves in the P.C Sums has not been done hence a saving of KES.1,750,000.00</li> <li>• In summary total savings could be 30,756,008</li> <li>• Re-measured total works should be KES. 57,524,162.00 less contract sum of KES 44,757,469 equals to KES. 12,766,693.00</li> <li>• In Conclusion Extra Works payable above the Contract Sum is KES. 12,766,693.00</li> <li>• The client should make arrangements for constructing retaining wall on the lower side to arrest erosion.</li> <li>• The client should urgently complete the roofing of walkways to arrest rain water which is getting into the ICU building.</li> <li>• The client should make the necessary</li> </ul>
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	<p>arrangement to use the causality wing and ICU facility.</p> <ul style="list-style-type: none"><li>• The contractor should go back to finish the pending works after which the final account will be done and any extra works above the contract sum should go through procurement process.</li></ul>
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**17. PROPOSED CONSTRUCTION OF TOURISM HOTEL FOR WEST POKOT COUNTY**

Client	DEPARTMENT OF YOUTH, SPORTS, TOURISM, GENDER AND SOCIAL SERVICES
Contractor	M/S Kide Enterprises Co Ltd Box 251 Kapenguria
Tender NO	WPC/T/115/2014-2015
Contract sum KES	352,123,565.00
Procurement Method	Open Tender
Amount certified to date KES	84,740,392
Retention	8,474,039.20
% certified	26.5
% of work done	30
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	<b>KES</b>
1 <sup>st</sup> payment	15,183,588.00
2 <sup>nd</sup> Payment	19,188,600.00
3 <sup>rd</sup> payment	7,840,500.00
4 <sup>th</sup> payment	42,527,704
Total payment	<b>84,740,392.00</b>
<b>WORK DONE</b>	<b>KES</b>
Preliminaries	20,000
Site management Expenses	500,000
Substructures complete less paving slabs and plinths	23,447,940

Framework 90% complete	37,643,080
Basement ( <i>site Instruction</i> )	15,018,927
Access road	8,000,000
<b>Total valuation to date</b>	<b>84,629,947</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Measurement of site instruction to construct the basement of KES 15 million and 8 Million for the access road not provided although it has been considered in payment.</li> <li>• Workmanship good</li> <li>• Reinforcement bars have been left to rust</li> <li>• Material test were not availed</li> <li>• Concrete cube tests results were not availed and thus quality of concrete used cannot be verified</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• The contractor claims he has been paid to date KES 69 Million, if proved to be true then the contractor should be paid a balance of KES 15Million.Otherwise from our analysis the contractor has been overpaid by KES 110,445.00</li> <li>• The client should consider completing the works up to roofing stage to protect the already completed works from deterioration using the same contractor at estimated to cost of KES 15,628,670 (completion of frame work 9,410,770, roof 6,217,900).</li> <li>• From the above analysis the client is advised to budget for approximately 30 million on the</li> </ul>

	<p>project, assuming the contractor allegation of not being paid all the 84 Million is true.</p> <ul style="list-style-type: none"><li>• There after the client should consider seeking alternatives for completing the projects through public private partnership (PPP).</li><li>• The project would require high amount of water and power therefore need for consideration for water source to the project and three phase power supply.</li></ul>
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**18. PROPOSED CONSTRUCTION OF OFFICE BLOCK FOR MINISTRY OF  
AGRICULTURE, LIVESTOCK AND FISHERIES AT KAPENGURIA IN WEST  
POKOT**

Client	DEPARTMENT OF PASTORAL ECONOMY, AGRICULTURE AND IRRIGATION
Contractor	M/S Pako Contractors Ltd
Tender NO	WPC/T/004/2013-2014
Contract sum KES	32,893,814
Procurement Method	Open Tender
Amount certified to date KES	32,893,814
% certified	100
% of work done	95
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Electrical fittings not complete.</li> <li>• Plumbing works not complete.</li> <li>• Ceiling is damaged.</li> <li>• Roof leakages.</li> <li>• Practical completion certificate not yet issued.</li> <li>• No site instructions for extra works.</li> <li>• Contractor claims the work done as per given drawings does not correspond to quantities in the B.Q.S there were under measurements</li> <li>• No final account for the project.</li> <li>• Contractor claims 11 Million for extra works.</li> <li>• Cracks were observed at the point of expansion joint. These cracks have no structural consequence however they should be made</li> </ul>

	<p>good by the contractor.</p> <ul style="list-style-type: none"> <li>• Structural design drawings provided don't have detailing for expansion joint.</li> </ul>
<p><b>RECOMMENDATION</b></p>	<ul style="list-style-type: none"> <li>• The contractor should provide proof of the measurement of extra works which he is claiming to be 11 Million.</li> <li>• The project management team should prepare a final account.</li> <li>• The project is already in use and all the money paid hence the contractor should be requested to come and complete the pending works.</li> <li>• The project management team to give breakdown of the use of the P.C and provisional sums.</li> </ul>

**19. PROPOSED RENOVATION TO THE SPORTS STADIUM AT MAKUTANO  
PHASE I**

Clients	DEPARTMENT OF YOUTH, SPORTS, TOURISM, GENDER AND SOCIAL SERVICES
Contractor	M/S Gensun Enterprises Ltd
Tender NO	WPC/T/045/2014-2015
Contract sum KES	12,221,398.28
Procurement Method	Open Tender
Amount certified to date KES	12,221,398.28
Retention	611,069.91
% certified	100
% of work done	
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	<b>KES</b>
30/03/2015	4,085,647.60
21/05/2015	4,020,000.00
24/06/2015	2,893,610.30
03/02/2017	1,222,140.38
Total payment	<b>12,221,398.28</b>
<b>PENDING WORKS</b>	<b>KES</b>
Element No. 5 on internal finishes and main gate not done	1,830,050.00
Timber works	1,115,065.00
<b>Total pending from Bq</b>	<b>2,945,115.00</b>
<b>P.C SUM NOT UTILIZED</b>	<b>KES</b>

Electrical works	3,500,000
Profits and attendance	250,000
Contingency sum	200,000
Grading and levelling	1,000,000
Total PC not utilized (pending)	<b>4,950,000</b>
<b>Total pending works</b>	<b>7,895,115.00</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Certificate of practical completion issued yet work not completed.</li> <li>• Timber poles were replaced with steel poles. No variation is available or site instructions.</li> <li>• Concrete bases for steel stanchions were not done in some parts.</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• The break down for variations to be availed for the steel stanchions varied from timber posts.</li> <li>• The contractor had an error in grand summary and should have been applied whenever payment is done.</li> <li>• From records available, money for the P.C sums c/s 4.9 million has no breakdown how it was utilized hence treated as savings.</li> <li>• Works not executed under phase I, amounts to KES 2,945,115 and the project has been fully paid. This is treated as overpayment.</li> <li>• From the above analysis a total KES 7,895,115.00 has not been accounted for.</li> <li>• The project team should prepare a final account for the project.</li> </ul>

	<ul style="list-style-type: none"><li>• The contractor should go back to site and complete the pending works.</li></ul>
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## 20. PROPOSED RENOVATION OF MAKUTANO STADIUM PHASE II

Client	DEPARTMENT OF YOUTH, SPORTS, TOURISM, GENDER AND SOCIAL SERVICES
Contractor	M/S Gensun Enterprises Ltd
Tender NO	WPC/T/024/2015-2016
Contract sum KES	29,006,047.66
Procurement	Direct procurement
Amount certified to date KES	28,318,410.99
% certified	97.6
% of work done	60
Commencement date	8/8/2016
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	<b>KES</b>
1 <sup>st</sup> payment 12/4/2016	17,231,640
2 <sup>nd</sup> Payment 3/11/2016	8,288,224.59
3 <sup>rd</sup> payment 24/2/2017	2,798,546.40
<b>Total paid</b>	<b>28,318,410.99</b>
<b>PENDING WORKS</b>	<b>KES</b>
Public toilet	4,969,644
Steel gate	230,000
Contingency sum	500,000
Concrete coping on columns	42,250
Concrete coping on walls	280,800
P.C for retaining wall and clearance, levelling and filling	1,100,000
Plinths (pg. 3 of 8 B and C)	134,550
<b>Total pending works</b>	<b>7,257,244</b>

<p><b>REMARKS</b></p>	<ul style="list-style-type: none"> <li>• The project has been overpaid to the tune of <b>7,257,244.00</b></li> <li>• Retention sum has been released.</li> <li>• Pending works include main gate, copings, toilets and parts of the wall.</li> <li>• No variation orders and site instructions.</li> <li>• Some steel stanchions do not have concrete bases.</li> <li>• Column bases for temporal steel shed .the bases were not done and concrete as required.</li> <li>• No test results are available.</li> </ul>
<p><b>RECOMMENDATION</b></p>	<ul style="list-style-type: none"> <li>• The contractor has been overpaid by 7,257,244 he should go back to site and complete the works.</li> <li>• No further payments should be paid to contractor.</li> <li>• Project management team to give measurement for the extra works.</li> <li>• The project Qs to give breakdown of the measured work done.</li> <li>• The client to sort out land dispute with squatters in the stadium compound.</li> <li>• The project is an important social amenity that should be completed and be put to use.</li> <li>• The minimum work to make the facility operational; fix gates, public toilet, copings, concrete remaining stanchions and complete</li> </ul>

	the dais. Fill approach to the lower dais, marking the field.
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## 21. PROPOSED COUNTY LANDS OFFICE

Client	LANDS, HOUSING, PHYSICAL PLANNING AND URBAN DEVELOPMENT
Contractor	Chebunyo Building Contractors
Tender NO	WPC/015/2013-2014
Contract sum KES	85,941,970
Procurement Method	Open Tender
Amount certified to date KES	105,127,436.90
% certified	122
% of work done	100
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PENDING WORKS</b>	
<b>PROVISIONAL AND PRIME COST</b>	<b>KES</b>
Contingencies	2,000,000
PM exp	1,000,00
Standby generator	3,000,000
High level storage	4,000,000
Pc sums ICT installation	3,000,000
<b>Total KES</b>	<b>13,000,000</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Certificate of completion issued and project handed over.</li> <li>• No final account.</li> <li>• The workmanship is good.</li> <li>• All relevant certificate i.e certificate of practical completion and handing over has</li> </ul>

	<p>been issued and the client is using the facility.</p> <ul style="list-style-type: none"> <li>• Extra works breakdown of KES 19,185,466.90 approved by procurement has been provided; extra column and beams, ramp, floor tiles in addition areas, aluminum partitioning, additional walling, and additional roof for control room and generator house.</li> </ul>
<p><b>RECOMMENDATION</b></p>	<ul style="list-style-type: none"> <li>• The project management team should prepare the final account for the project.</li> <li>• The project workmanship is good and project has been handed over and in use.</li> </ul>

## 22. PROPOSED OFFICE BLOCK FOR EDUCATION AND ICT

Client	DEPARTMENT OF EDUCATION AND TECHNICAL TRAINING
Contractor	Weje Enterprises Ltd
Tender NO	WPC/T/117/2014-2015
Contract sum KES	52,457,964.32
Procurement Method	Open Tender
Amount certified to date KES	33,842,107.00
% certified	64.5
% of work done	50
Contract period	80 Weeks
Commencement date	-
Expected completion date	January 2017
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	KES
1 <sup>st</sup> payment	5,834,312.80
2 <sup>nd</sup> Payment	6,995,438.00
3 <sup>rd</sup> payment	14,458,232.00
4 <sup>th</sup> payment	3,854,125.00
5 <sup>th</sup> payment	2,700,00.00
Total payment	<b>33,842,107.00</b>
<b>WORK DONE</b>	KES
Substructures complete less paving slabs and plinths B.Q F/3	4,930,610
Framework completion B.Q F/4	10,114,900
Walling B.Q f/6 less items D,H-J	1,633,300
Total	16,678,810.00
Add VAT 16%	2,668,609.60

Total valuation	<b>19,347,419.60</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Payment done without backup measurements.</li> <li>• Valuation work done to date is 19,347,419.60</li> <li>• The contractor has been paid 33,842,107.00</li> <li>• The contractor has been over paid by 14,494,687.40</li> <li>• No site instructions.</li> <li>• No variation orders.</li> <li>• Extra work done; massive excavation which has no measurement hence it has not been included in valuation of work done, also ground beams were introduced in substructures because of poor soil bearing capacity.</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• The contractor has been overpaid by 14,494,687.40 hence he should go back to site and complete the remaining works.</li> <li>• The difference to complete the project is KES 18,615,857.32, the clients should budget for this amount for completion of the project.</li> <li>• The client should also budget for retaining wall to protect the road and adjacent building.</li> </ul>

### 23. PROPOSED ELECTRICAL RENOVATION FOR KAPENGURIA HOSPITAL

Client	DEPARTMENT OF HEALTH, SANITATION AND EMERGENCY SERVICES
Contractor	M/S Rotadam Electrical Services
Tender NO	WPC/T/044/2013-2014
Contract sum KES	8,190,818.000
Procurement method	Open Tender
Amount certified to date KES	7,378,818.00
Retention	812,000.00
% certified	100
% of work done	65
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	KES
1 <sup>st</sup> payment	3,654,000
2 <sup>nd</sup> Payment	2,122,921.80
3 <sup>rd</sup> payment	1,601,896.20
<b>Total payment</b>	<b>7,378,818.00</b>
<b>Prime cost and provisional sums</b>	KES
Project Management fees	100,000
Contingencies	300,000
Computer networks	300,000
Total for P.c sums	<b>700,000</b>
<b>PENDING WORKS</b>	KES



Street lighting not done	957,100
Kitchen some works not done	-
Opd some work was not done	-
Underground cable not done	1,326,000
Computer network	300,000
Contingencies	300,000
<b>Sub-total Total</b>	<b>2,883,100</b>
Add VAT	461,296
<b>Total pending works KES</b>	<b>3,344,296</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• No completion certificate issued.</li> <li>• P.C provisional sums expended without detailed measured works.</li> <li>• The electrical engineers were not involved in the supervision and final testing of the work.</li> <li>• Electrical contractor not registered with ERG.</li> <li>• The contractor has been over paid by 4,034,422</li> <li>• No final account.</li> <li>• No site instructions.</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• The contractor should go back to site and complete the pending works.</li> <li>• The electrical engineers should <b>ALWAYS</b> be involved in supervision and preparation of payment for electrical works.</li> </ul>

**24. PROPOSED CONSTRUCTION OF CONFERENCE AND LIBRARY FACILITY  
FOR POKOT CULTURAL CENTRE**

Client	DEPARTMENT OF YOUTH, SPORTS, TOURISM, GENDER AND SOCIAL SERVICES
Contractor	M/S Chwachwa Solutions Ltd
Tender NO	WPC/T/120/2014-2015
Contract sum KES	22,871,370
Procurement method	Open Tender
Amount certified to date KES	22,871,370
Retention	2,287,137
% certified	100
% of work done	85
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	KES
1 <sup>st</sup> payment	7,118,804.00
2 <sup>nd</sup> Payment	10,680,243
3 <sup>rd</sup> payment	5,072,323.00
<b>Total payment</b>	<b>22,871,370</b>
<b>PENDING WORKS in BQ</b>	KES
Rain water gods and fascia board F/8 A,C-H	199,410
Eaves treatment Tand G(F/B)	490,000
8 doors not fixed	56,000
Door stops	2,600
Mortice locks(8N@8000)	64,000

Window cills	21,000
Pelmet boxes	174,500
Ceiling (B.Q F/15D-J)	1,023,100
Hinges (B.Q F/10G) 12 pr@100	12,000
Wall tiles(F/5L)	167,640
Obscure glass(F/13H)	19,500
Staircase cases to dais(B.Q F/16C-J)	83,400
Reception counter F/17A	200,000
Shelves for luggage F/17B	200,000
Manholes for power and telecom F/18H	120,000
Contingencies F/1	1,000,000
Septic tank and drainage(F/1B)	3,596,000
Internal access(F/1EFG)	3,480,000
Electrical works (F/H-J)	1,798,000
<b>Total</b>	<b>12,707,150.00</b>
Add VAT 16%	2033,144.00
<b>Total pending works</b>	<b>14,740,294.00</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• No site instructions, roof changed from clay tiles to gauge 28 corrugated sheets on steel trusses.</li> <li>• Walls and floor have numerous cracks(poor workmanship)</li> <li>• Ramp at entrance has cracked and not properly finished .too smooth.</li> <li>• Ridge cap missing at one corner of the building.</li> <li>• 3 door Pit latrine and urinal poorly constructed and not complete.</li> </ul>

	<ul style="list-style-type: none"> <li>• The site is not fenced hence insecure.</li> <li>• All money has been paid including retention and yet the project is NOT complete.</li> <li>• After analyzing the re-measured works done by project manager totaling to 22,988,833.60, this was corrected to KES 16,452,071.20.</li> <li>• The project has been overpaid by 6,419,298.80</li> <li>• Internal walls require a final coat of paint.</li> <li>• Gutters are on site but not fixed.</li> <li>• The contractor has been issued with a practical completion certificate.</li> <li>• Material test were not availed for checking.</li> <li>• No visible structural failures were seen in the structure.</li> </ul>
<p><b>RECOMMENDATION</b></p>	<ul style="list-style-type: none"> <li>• Completed projects should have final accounts with all variations orders. Use M.O.P.W form 124</li> <li>• The contractor should go back to site and complete the pending works and carry out further works equivalent to over payment made.</li> <li>• The project is complete but for client to fully use there is needed to provide access road, power supply, fence and gate and water supply.</li> </ul>

**25. PROPOSED RENOVATION TO KAPENGURIA SUB-COUNTY HOSPITAL  
PHASE I**

Client	DEPARTMENT OF HEALTH, SANITATION AND EMERGENCY SERVICES
Contractor	M/S Kwopin Contractors Ltd
Tender NO	WPC/T/021/2014-2015
Contract sum KES	28,878,619.92
Procurement Method	Open Tender
Amount certified to date KES	28,878,619.92
% certified	100
% of work done	75
Contract period	30 weeks
Commencement date	Feb 2015
Expected completion date	March 2016
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	KES
1 <sup>st</sup> payment 24/4/2015	8,514,690.00
2 <sup>nd</sup> Payment 24/6/2015	3,9985,310.00
3 <sup>rd</sup> payment 29/10/2015	7,929,019.92
4 <sup>th</sup> payment 23/6/2016	8,449,600.00
5 <sup>th</sup> payment 22/12/2016	1,443,931.00
6 <sup>th</sup> Payment 14/02/2017	1,443,931.00
Total payment	<b>28,878,619.92</b>
<b>PENDING WORKS</b>	KES
Sanitary fittings	1,259,580
Internal plumbing	805,500

Fire protection services	245,000
Sub-total	2,798,180.00
Add VAT 16%	446,268.80
<b>Total pending works</b>	<b>3,235,448.80</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• No site instructions issued by the project manager.</li> <li>• The project contract sum has been fully paid KES 28,878,619.92 yet work is not complete</li> <li>• The project has no certificate of handing over and practical completion.</li> <li>• Re-measurement of work expended under contingencies of KES 1,500,000.00 in the P.C sums has got questionable rates which are extremely high e.g. constructions of manhole at KES 28,000,paving slabs @ KES,2,800 per m<sup>2</sup>,acoustic ceiling @KES 3,800 per m<sup>2</sup>. Market rates for the same are; - manholes10,000,paving slabs 1,500 and acoustic ceiling 1,800 per m<sup>2</sup></li> <li>• Measurements of ramp breakdown not given but given an area of 38m<sup>2</sup> at very high rate of KES 8,500 amounting to KES 323,000</li> <li>• P.C sum under project management for hiring specialized mechanical experts of KES 2,300,000 has no back up on how it was utilized.</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• The contractor should be instructed to go back to site and complete the pending works</li> </ul>

	<p>captured by the project manager in the re-measured works.</p> <ul style="list-style-type: none"><li>• The project management to give account of all the PC sums captured in the re-measurements.</li></ul>
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**26. PROPOSED CONSTRUCTION OF ECD CENTRE HOSTEL AT KAPENGURIA  
IN WEST POKOT**

Client	DEPARTMENT OF EDUCATION AND TECHNICAL TRAINING
Contractor	M/S Mukuch Equipment Ltd
Tender NO	WPC/T/118/2014-2015
Contract sum KES	46,049,111.60
Procurement Method	Open Tender
Amount certified to date KES	33,377,502
Extra works	9,507,748.20
% certified	72.48
% of work done	80
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	KES
1 <sup>st</sup> payment	4,384,022.00
2 <sup>nd</sup> Payment	14,117,340.36
3 <sup>rd</sup> payment	7,276,139.64
4 <sup>th</sup> payment	Nil
5 <sup>th</sup> payment	7,600,000.00
<b>Total payment</b>	<b>33,377,502.00</b>
<b>Extra work done not in BQ with backup measurements</b>	KES
Ground beam	1,146,000.00
Ramp	3,287,070.00
Porch	598,020.00



<b>Total</b>	<b>5,031,090.00</b>
<b>P.C sum spent with breakdown measurement</b>	KES
Mechanical works	3,100,000.00
Electrical works	1,550,000.00
<b>Total</b>	<b>4,650,000.00</b>
<b>PENDING WORKS</b>	KES
Septic tank and soak pit	1,700,00.00
Manhole covers and manholes	400,000
Final coat paints	50,000
Rain water goods	179,200
Electrical fittings	398,560
Fire alarm system	67,800
Lightening protection	321,500.00
Pelmet boxes	338,460
Joinery fittings	350,000
<b>Sub-total</b>	<b>3,805,520.00</b>
Add VAT 16%	608,883.20
<b>Total</b>	<b>4,414,403.20</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Generally the work is 80% complete and the workmanship is good.</li> <li>• There was no provision of contingencies in the bills of quantities although extra works was executed.</li> <li>• Payment was prepared without measurements for work done.</li> <li>• The fourth interim payment of KES</li> </ul>

	<p>11,248,696.12 dated 3<sup>rd</sup> February was not honored.</p> <ul style="list-style-type: none"> <li>• Totals for extra works above the contract sum is KES 9,507,748.20</li> <li>• The contractor has been payed so far 33,377,502</li> <li>• The adjusted contract sum including variations is 55,556,859.80.</li> <li>• The balance to be paid for the projected to be fully completed is 22,179,357.80</li> <li>• The valuation for the pending works is about 4,414,403.20</li> <li>• The amount for the executed works and not yet paid is KES 17,764,954.60</li> </ul>
<p><b>RECOMMENDATION</b></p>	<ul style="list-style-type: none"> <li>• The project management team should provide site instructions for all extra works and variations orders to back up all the payments.</li> <li>• The contractor should be instructed to go back to the site and complete the pending works.</li> <li>• The contractor is due for payment of KES17,764,954.60</li> <li>• The client should budget for the KES 22,179,357.80 fully complete the project.</li> <li>• In addition, there is need for fence, gate and water supply.</li> </ul>

## 27. PROPOSED COUNTY TREASURY AT KAPENGURIA

Client	FINANCE AND ECONOMIC PLANNING
Contractor	M/S Mukuch Equipment Ltd
Tender NO	WPC/002/2013-2014
Contract sum KES	72,516,863.50
Procurement Method	Open Tender
Amount certified to date KES	80,516,863.47
Extra works	17,261,636.50
% certified	111
% of work done	100
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>Extra works breakdown as per re-measurement provided by project manager</b>	KES
Basement	8,000,000
Substructures	1,634,215
Walling	3,215,650
Doors	2,699,990
Framework	5,512,585
External finishes	2,110,420
Internal finishes	4,724,800
Ramp and generator house	3,250,125
ICT installations	1,200,000
Septic tank	2,542,125
Electrical works	504,480
External works	5,505,124
Mechanical works	1,399,110

<b>Total</b>	<b>42,298,624</b>
<b>OMITTED WORKS IN THE BQ</b>	KES
Roof	614,650
windows	337,857.50
Contingencies	3,000,000
Generator	4,000,000
High level water tank	3,000,000
Gym equipment	3,000,000
ICT installation	3,000,000
<b>Total</b>	<b>16,952,507.50</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Contract sum of 72,516,863 fully paid.</li> <li>• Re-measurement of work done KES 89,778,500.00</li> <li>• No site instructions.</li> <li>• Final account has been availed.</li> <li>• Extra works above contract sum 17,261,636.50</li> <li>• Major extra works is the basement, ramp and external works.</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• The work is complete and handed over to the clients.</li> <li>• Extra works executed above the contract sum is 17,261,636.50</li> <li>• The measurement for the ICT, external works, mechanical works, electrical works, septic tank, and ramp and generator house has been provided.</li> <li>• The project manager to issue site instructions</li> </ul>

	<p>for the extra works and variations orders.</p> <ul style="list-style-type: none"><li>• Generally the workmanship is good.</li><li>• The client should budget for KES 9,261,636.50 to clear the contractors balance in order to close the account for this project.</li><li>• The project is complete and already in use.</li></ul>
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**28. PROPOSED CONSTRUCTION OF AN OFFICIAL RESIDENCE FOR THE GOVERNOR**

Client	OFFICE OF THE GOVERNOR
Contractor	Wimex Commodities Co. LTD
Tender NO	WPC/T/116/078/2014-2015
Contract sum KES	113,008,580.00
Procurement Method	Open Tender
Amount certified to date KES	70,482,495.62
% certified	62.4
% of work done	40
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	KES
1 <sup>st</sup> payment 27/1/2015	12,718,226.40
2 <sup>nd</sup> Payment 29/1/2016	19,212,277.64
3 <sup>rd</sup> payment 28/6/2016	17,512,900.48
4 <sup>th</sup> payment 15/9/2016	11,599,947.00
5 <sup>th</sup> payment 15/5/2016	439,144.10
6 <sup>th</sup> payment 18/5/2017	9,000,000.00
<b>Total payment as per records</b>	<b>70,482,495.62</b>
<b>WORK DONE</b>	KES
Substructures complete less paving slabs and plinths	8,864,668
Framework complete	12,786,532
Walling complete	2,904,000
Roofing (B.Q F/7 A-H done) less T and G	4,479,750

eaves and rain water goods	
Plaster to internal walls 40%	450,180
Render to walls beams externally	565,600
Project expenses	1,000,000
<b>Total Work done as per B.Q KES</b>	<b>31,050,730.00</b>
<b>EXTRA WORKS</b>	KES
Under ground water tank	5,018,730
Power house	1,072,414
High level water tank	2,009,175
Septic tank	2,500,000
Demolition, re-routing power line and cutting of trees	260,000
<b>Totals</b>	<b>10,860,319.00</b>
<b>Summary work done</b>	KES
Work done as per B.Q	31,050,730.00
Extra works	10,860,319.00
<b>Sub-total KES</b>	<b>41,911,049.00</b>
Add VAT 16%	6,705,767.84
<b>Total valuation</b>	<b>48,616,816.84</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• The project manager issued site instructions for the following extra works : Under- ground water tank, Power house, High level water tank, Septic tank, demolition of existing building, rerouting of power line and cutting down of trees.</li> <li>• The project Qs has given breakdown</li> </ul>

	<p>measurements for the above extra works which has been captured in certificate No.4</p> <ul style="list-style-type: none"> <li>• Total amount paid to date is KES 70,482,495.60</li> <li>• Valuation of work done including extra works is 48,616,816.84</li> <li>• Project is on-going.</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• From the above analysis the project has been overpaid by KES 21,865,678.78</li> <li>• The contractor should go back to the site and complete the pending works already paid for.</li> <li>• The county government should solve the encroachment issues within the compound.</li> </ul>



**29. PROPOSED CONSTRUCTION OF SUB-COUNTY OFFICE AT MAKUTANO  
PHASE I**

Client	PUBLIC SERVICE, ICT AND DECENTRALIZED UNITS
Contractor	M/S Ipeet Freight Ltd
Tender NO	WPC/T/118/2013-2014
Contract sum KES	19,786,143.20
Procurement method	Open Tender
Amount certified to date KES	19,786,143.18
% certified	100
% of work done	60
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	<b>KES</b>
1 <sup>st</sup> payment	10,417,717.56
2 <sup>nd</sup> Payment	7,389,811.30
3 <sup>rd</sup> payment	1,978,614.32
<b>Total payment</b>	<b>19,786,143.18</b>
<b>PC SUMS</b>	<b>KES</b>
Contingencies	1,000,000
Project management	1,000,000
Septic Tank	1,000,000
Internal plumbing	1,000,000
Electrical installation	1,475,000
<b>Total PC Sums</b>	<b>5,475,000</b>

<b>PENDING WORKS</b>	<b>KES</b>
Black bituminous paint to plinths	10,000
Doors (flash doors, architraves, locks and paint) BQ pg. 4/7B-J and pg. 4/8 A-E	779,600
Windows (pelmet boxes, glazing and paint) BQ pg. 4/9F-K and 4/10A-H	430,630
External finishes (paint) BQ 4/11 Eand F	121,800
Internal finishes (tiles and painting) BQ 4/12B and C, E, G and I	1,120,200
Internal plumbing and drainage (PC sum)	1,100,000
Electrical works (wiring, fittings)	1,200,000
Septic tank (PC sum)	1,000,000
Contingencies	1,000,000
<b>Sub-total pending works Phase I</b>	<b>6,762,230</b>
Add VAT 16%	1,081,956.80
<b>TOTAL VAT inclusive</b>	<b>7,844,186.80</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Phase I project was to construct ground floor of wing A up to slab level and complete it with windows, doors, finishes, electrical works, plumbing and connect to a septic tank.</li> <li>• Phase I has been fully paid and retention money released.</li> <li>• Phase I work is not complete. Pending works amounts to KES 7,844,186.80 VAT inclusive.</li> <li>• No site instructions and variation orders.</li> <li>• Re-measurements of substructures not done.</li> </ul>
<b>RECOMMENDATION</b>	<ul style="list-style-type: none"> <li>• All the contract sum including retention</li> </ul>

	<p>money has been paid and there is pending works amounting to KES 7,844,186.80, hence an overpayment of KES 7,844,186.80</p> <ul style="list-style-type: none"><li>• The project manager to prepare a final account for phase I.</li></ul>
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### 30. MAKUTANO SUB-COUNTY OFFICE PHASE II

Client	PUBLIC SERVICE, ICT AND DECENTRALIZED UNITS
Contractor	M/S IPEET FREIGHTS LTD
Tender NO	WPC/T/026/2015-2016
Contract sum KES	64,048,936
Procurement method	Open tender
Amount certified to date KES	50,165,305.20
% certified	78.3
% of work done	75
Contract period	-
Commencement date	-
Expected completion date	-
Revised completion date	-
<b>PAYMENT BREAK DOWN</b>	<b>KES</b>
1 <sup>st</sup> payment 15/6/2016	26,421,503.00
2 <sup>nd</sup> Payment 9/1/2017	11,561,789.60
3 <sup>rd</sup> payment 20/4/2017	12,182,012.60
<b>Total payment</b>	<b>50,165,305.20</b>
<b>PROVISIONAL SUM</b>	<b>KES</b>
Mechanical installations	2,500,000
Electrical installations	4,500,000
Contingencies	3,000,000
External works/perimeter fence	5,000,000
<b>Sub-total</b>	<b>15,000,000</b>
Add VAT 16%	2,400,000
<b>Total</b>	<b>17,400,000</b>

<b>WORK DONE</b>	<b>KES</b>
Preliminaries	1,050,000
Substructures complete less bitumen paint	Not measured
Framework complete	14,632,005
Walling complete	5,963,800
Roof complete( <i>less rain water goods and 50% eaves</i> )	3,794,840
Doors( <i>steel doors and door frames,4 no flush doors</i> )	331,710
Windows( <i>window cills and casement</i> )	1,479,720
External finishes( <i>key and plaster done</i> )	2,034,910
Internal finishes( <i>screed, ceiling</i> )	1,200,250
Project management	1,000,000
Electrical works( <i>conduits and boxes and distribution boards</i> )	400,000
Work done as per B.Q	<b>31,887,235.00</b>
Add VAT 16%	5,101,957.60
<b>Valuation of work done as per B.Q</b>	<b>36,989,192.60</b>
<b>REMARKS</b>	<ul style="list-style-type: none"> <li>• Phase II of this project was to constructed wing B i.e. ground floor, 1st and 2<sup>nd</sup> floor to completion and then complete 1<sup>st</sup> and 2<sup>nd</sup> floor of phase I.</li> <li>• The following works were not captured in the BQ and were done: i) ramp ii) cornice iii) sub-structures of Wing B.</li> <li>• Valuation of work done as per bills of quantities is KES 36,989,192.60 but the</li> </ul>

	<p>contractor has so far been paid 50,165,305.20 giving a difference of 13,176,112.60. The extra works which have already been executed have not been measured.</p> <ul style="list-style-type: none"> <li>• Generally the workmanship is very good.</li> <li>• Substructures for phase I with area of 488m<sup>2</sup> costed 3,025,930 hence if we prorate phase II substructures with area of 143M<sup>2</sup> it is approximated to cost 1,160,000(VAT inclusive).</li> <li>• The ramp is estimated at 1,740,000 VAT inclusive subject to measurements.</li> <li>• Materials on site were 26No flush panels doors each @12,600 giving KES 327,600.Floor tiles for ground floor 420 boxes@1680 giving 705,600.00</li> </ul> <p><b>Summary phase II</b></p> <p>Estimated over payment KES 13,176,112.60</p> <table border="0"> <tr> <td>Less substructures phase II</td> <td>1,160,000</td> </tr> <tr> <td>Less ramp</td> <td>1,740,000</td> </tr> <tr> <td>Less material on site</td> <td><u>1,033,200</u></td> </tr> <tr> <td>Estimated over payment</td> <td><b><u>9,242,912.60</u></b></td> </tr> </table> <p>Total overpayment for phase I and II</p> <p style="text-align: right;">Phase I: 7,844,186.80</p> <p style="text-align: right;">Phase II: 9,242,912.60</p> <p><b>Approximate over payment <u>17,087,099.40</u></b></p>	Less substructures phase II	1,160,000	Less ramp	1,740,000	Less material on site	<u>1,033,200</u>	Estimated over payment	<b><u>9,242,912.60</u></b>
Less substructures phase II	1,160,000								
Less ramp	1,740,000								
Less material on site	<u>1,033,200</u>								
Estimated over payment	<b><u>9,242,912.60</u></b>								
<p><b>RECOMMENDATION</b></p>	<ul style="list-style-type: none"> <li>• The project manager should do measurements of the extra works i.e. the ramp, sub-structures of wing 2 and cornice.</li> </ul>								

	<ul style="list-style-type: none"><li>• The contractor should go back to site and proceed with the works.</li><li>• Since the project is at advanced stage the client should budget for the balance of KES 13,883,630.80</li></ul>
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## **CONCLUSION**

The task force committee observed that several laid down procedures and regulations governing projects conceptualization, planning, budgeting, implementation, monitoring and evaluation were not adhered to. This is attributed to a lack of sufficient control measures and inadequate criteria set for the management and implementation of contracts, supervision of projects and weak internal control environment.

This report is therefore an instrumental tool that will guide the County Government in undertaking and executing of projects effectively. It aims at eliminating cases of delayed completion of projects and misappropriation of public resources. The report is further meant to propose a roadmap on the completion of several projects that were left unfinished during 2013-2017.



## RECOMMENDATION

1. In projects noted to have been overpaid, contractors should be given notice to go back to site to complete the pending work within a specified timelines failure to which the contract term shall be terminated and legal action taken.
2. For contracts which have executed work and are due for payment the County Government should make the necessary arrangements to pay to avoid possible claims of accrued interest for the delay of payment.
3. For contracts which have been completed but have been overpaid, legal action or other dispute resolution mechanism should be taken to recover the overpayment to the County Government.
4. The preparation of Bills of Quantities should avoid huge sums of Provisional Sums. Electrical and Mechanical works should be measured professionally.
5. Project Manager should always issue Site instructions for Extra works and the Project QS to prepare Variation Orders.
6. The Project Manager should not issue **variations beyond 25% of the Contract Sum**. Extra works above 25% should be tendered separately. Most phase II projects were awarded un-procedurally.
7. No projects should be started without proper planning and budgeting and once approved should not go beyond approved budget allocation.
8. All projects should have contract data (contract period, commencement date, completion date, and contract sum) to enable proper supervision of the project.
9. Conduct site analysis before preparation of BQ and drawing by doing ground assessment for architectural and foundation designs for every project in order to avoid unnecessary variations to the contract.
10. Preparation of payment certificates by **QS should ALWAYS** have detailed breakdown of work done.
11. Professional project managers should be appointed in accordance with **ENGINEERS ACT NO.43** and architects and quantity surveyors **CAP 525** of the laws of Kenya.
12. Specialized work like Structural, Electrical works and mechanical should be designed and supervised by the relevant professional Engineers in accordance with **Engineers Act**

- No.43 of 2011.** No payment should be released without an approval from the relevant Engineers and works should be executed by registered contractors in the relevant fields.
13. All materials used for the works should be tested and reports kept for future reference.
  14. The Payment certificate should have signatures of **ALL SUPERVISORS** on the ground and final approval by the **DIRECTOR OF PUBLIC WORKS AND CHIEF OFFICER PUBLIC WORKS.**
  15. Re-measured works and Extra works should maintain the Original Rates the Contractor quoted.
  16. **Project Management expenses should be 1%** of the Contract Sum and should be accounted for in the Final Account.
  17. The Project QS should prepare FINAL ACCOUNTS for all Completed Projects.
  18. Retention money withheld on account should be released **on F.O 21.** It should not be documented on **MOW 121 and 123.**
  19. All projects should have a clerk of works for close supervision and execution of quality works.
  20. Strengthen technical capacity of the department of public works especially quantity surveyor, architects, engineers and clerks of works.
  21. Strengthen County Monitoring and Evaluation of projects by establishing county monitoring and evaluation policy to strengthen county performance management as stipulated in **Section 47 of CGA 2012.**
  22. Involvement of beneficiary community in public participation in identification, siting and implementation of projects.
  23. **Proper documentations of projects files** (site inspection reports, minutes, payment certificate, site instruction, variation orders and material test reports).
  24. **Projects awarded towards the end of previous government but had not commenced should be terminated because there is no budgetary allocation for their implementation.**
  25. **Contractors who are raising verbal and undocumented contractual should not be honoured since claims ought to have been raised when the issues in question arose.**

26. The committee managed to assess 30 projects and most county departments have many ongoing projects that started in the period 2013-2017. The committee recommends for departments to undertake their own assessment for their department to establish the actual project status of on-going projects and make determination on way forward.
27. **BLACKLISTING** is inevitable for contractors with poor workmanship and those who flouted contract management regulations.

## ANNEXES

### LIST OF TASK FORCE COMMITTEE

<b>Name</b>	<b>Designation</b>
1. Stephen Nalelia	Economic Adviser West Pokot County- CHAIRMAN
2. Francis Wanyoike	Director Public Works West Pokot County- SECRETARY
3. Stephen Kolemuk	Political Adviser West Pokot County
4. Simon Kodomuk	Chief Officer Public Works West Pokot County
5. Gladys Madete	Quantity Surveyor Public Works National Government
6. Kipkorir Kirongo	Structural Engineer Public Works National Government
7. Amos Rotich	Roads Engineer West Pokot County
8. Anne Chebet	Senior Procurement Officer West Pokot County
9. Isaac Ritakou	Monitoring and Evaluation Officer West Pokot County
10. Zablon Pokor	Internal Auditor West Pokot County
11. Michael Lokitam	Legal Officer West Pokot County