



National Taxpayers Association
pesa zetu, haki yetu

KITUI COUNTY

CITIZENS REPORT CARD

FINANCIAL YEAR 2014-15



TABLE OF CONTENTS

2.0	Acknowledgement	I
1.0	Executive Summary	II
1.0	About NTA	v
2.0	About the Project	v
3.0	Research Methodology	vi
4.0	NTA Project categorization	vii
5.0	County summaries	ix
	County Profile	x
	Project profiles and digital pictures	1
	Challenges	37
	Recommendations	37
	Lesson learnt	38
	Conclusion	38
	Annex 1	39



The findings expressed herein are those of the NTA and do not necessarily reflect the views of our partners.

© National Taxpayers Association
November, 2016

ACKNOWLEDGMENT

The National Taxpayers Association (NTA) wishes to acknowledge the contribution of various individuals who made this publication possible. This Pilot Follow Up County Citizen Report Card is a culmination of efforts from between Counties and the NTA for citizens to monitor revenue allocation and utilization to enhance transparency and accountability in the use of devolved public resources.

This citizen report card draws from the vast experience NTA has in carrying out social audits. We wish to acknowledge the following NTA Staff for their invaluable contribution; Michael Otieno, the Governance Advisor, Wolde Wesa, the National Coordinator, the Good Governance Project lead at NTA, Caroline Othim, with strategic and technical support from NTA regional coordinators namely Annah Katuki – Eastern, Deurence Onyango – Nyanza, Kennedy Elijah – Coast, Maryanne Mwangi – Central and Paul Odongo – Western who successfully piloted this project. Special thanks to the NTA ICT Officer, Thomas Mbuvi for his invaluable contribution to the compilation of the CRC.

Special thanks to the County Governments of Busia, Kisumu, Kitui, Kwale and Nyeri, the Office of the Auditor General, the Commission on Administration of Justice and Council of Governors for their support and collaborative efforts towards the development of the report.

Our sincere gratitude goes to GIZ and the Embassy of Finland for their generous financial support, which went a long way to make this publication a possibility.

EXECUTIVE SUMMARY

Corruption remains an inherent problem in utilization of revenue and public resources. This is in spite of official state led anti-corruption initiatives. Despite these reforms and efforts, corruption remains a fundamental problem. The public sector requires rethinking its approach to public finances oversight in the wake of questionable financial malpractices covering the entire spectrum in the public sector. If left alone the formal oversight institutions will not achieve much in the fight against corruption and wastage of taxpayers' money. There is therefore need for citizens to monitor resources allocated to projects at the sub national level.

The project sought to contribute to enhance social audit interventions through empowered citizens to fight corruption and abuse of power. The project particularly intended to ensure at the end of 2016, at least 40 percent of projects identified with issues through measures and action put in place-by the county government to enhance prudent utilisation of the resources. The Social Audit process allows citizens to effectively engage government in monitoring and to demand accountability, review the performance of their service providers and devolved fund managers, agree on their collective demands, and articulate their priorities to the duty bearers. The citizens' report card serves three important and interrelated purposes, that is; a source of information for citizens, a tool for citizens to hold leaders accountable, and documenting development process at the local level.

NTA commissioned a pilot initial assessment of 199 county projects (F/Y 2014/15) in 2015, across five counties selected purposively. These counties are : Kisumu - 40, Busia - 49, Nyeri - 33, Kwale - 41 and Kitui - 36 to monitor the use and management of public resources using Citizens Report Cards (CRCs). A number of activities were carried out culminating in the development of the initial five County Citizen Report Cards (CRCs). These were well sequenced project components and activities that included; development of data collection tool, partnership building with respective counties, training of community based data collectors, field based project assessment, constructive engagement with county officials, dissemination of the report both at the county and national level,

The follow-up is informed by the constructive engagement exercise where NTA and the County Government jointly co-created an action plan to address the issues identified for improvement.

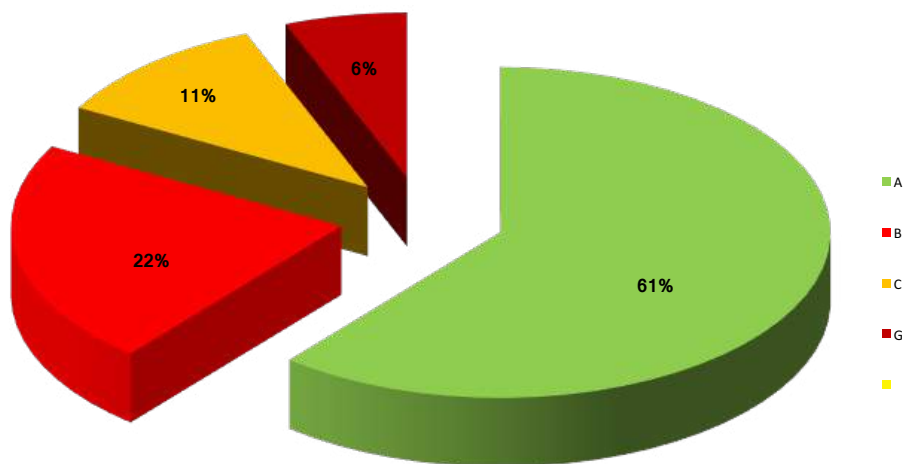
In this follow-up phase, NTA assessed 119 projects (Kisumu - 30, Busia - 34, Nyeri - 21, Kwale 16 and Kitui - 18.) Identified with issues for resolution from the initial assessment. These are projects which were either badly implemented, ongoing, abandoned, delayed or ghost projects. The average Fix Rate calculated for this follow-up phase is 55%.

$$\text{Fix Rate} = \frac{\text{Number of resolved problematic projects}}{\text{Number of problematic projects in the initial assessment}} \times 100$$

This report therefore highlights the progress achieved so far by counties in implementing the action plan commitments agreed upon during the initial phase constructive engagements, the lessons learnt thereof and suggestion on a number of general and counties specific recommendation with a view of continuously improving county level implementation and enhancing service delivery.

FIX RATE MATRIX

CATEGORIES	PROJECTS	PERCENTAGE
A	11	61%
B	4	22%
C	2	11%
G	1	6%
TOTAL	18	100%



	PROJECTS	PERCENTAGE
Total Projects in the initial phase	40	100%
Total well implemented projects in initial phase	22	55%
Total Projects with listed issues in initial phase	18	45%
Fix Rate expected	18	100%
Fix Rate realised	13	72%
Fix Rate not realised	5	28%

1.0 About NTA

NTA is a national, independent, non-partisan organization focused on promoting good governance in Kenya Since 2006,

NTA has been implementing programmes focused on citizen demand for accountability through monitoring of the quality of public service delivery and the management of devolved funds.

It has achieved this through partnership building, citizen empowerment and development of social accountability tools (e.g. Citizen Report Cards and Community Scorecards).

NTA is fully independent of government; however, it is committed to working with the government to improve the quality of public service delivery and the management of devolved funds.

Vision: An accountable, citizen-responsive government delivering quality services to all.

Mission: To promote accountable, effective and efficient collection and utilization of public resources through citizen empowerment, enhancing public service delivery and partnership building.

2.0 About the Project

NTA with the support of GIZ and the Ministry of Foreign Affairs of Finland is implementing a project aimed at promoting good governance, transparency and accountability at the sub-national level through effective citizen participation, oversight in monitoring the management of devolved funds and problem solving.

The project location is Busia, Kisumu, Kitui, Nyeri, and Kwale counties. The project is aimed at achieving the following specific objectives; -

1. To establish partnerships with institutions at national and sub national for information sharing and redress mechanisms.
2. To enhance the capacity of citizens to effectively monitor the management of public funds.
3. To monitor implementation of public projects through development, production and dissemination of citizen report cards.

3.0 Methodology

- 1.** Citizen empowerment NTA staff and community monitors.
- 2.** Communication to County Governments (Busia, Kisumu, Kitui, Nyeri, and Kwale) and oversight institutions e.g. the EACC, Office of the Auditor General and Commission on Administrative Justice (Ombudsman).
- 3.** Follow up site visit to selected projects (problematic and category C projects) funded in FY 2014/15 across sectors e.g. health, education, water and sanitation etc.
- 4.** Interview users (using Development-check app and beneficiary questionnaires).
- 5.** Take digital photos.
- 6.** Technical assessment and classification of the projects by an independent Engineer/Quantity Surveyor.
- 7.** Constructive engagement meetings with County Governments for comments on draft CRC reports and commitments to address recommendations.
- 8.** Revisiting of contentious projects.
- 9.** Development of final CRCs.
- 10.** Dissemination of CRC reports.

4.0 NTA Project Categorization

<p>Category A Projects Well implemented, completed projects</p>	<p>This category is for projects that scored above 50% by the engineer during the technical assessment and were found to be well built; with good value for money (i.e. the budget spent is commensurate to the project delivered).</p>
<p>Category B Projects Badly implemented, complete and incomplete projects</p>	<p>This category is for projects, which had scored less than 50% on the Technical Assessment Form, and were poorly constructed with no commensurate value for money, and/or with budgets much larger than what is actually delivered.</p>
<p>Category C Projects Well-implemented, incomplete projects</p>	<p>This category is for projects, which had scored above 50% on the Technical Assessment Form, and the projects were well implemented but on-going, i.e. Money had been used to build a structure of good quality, but the construction is incomplete.</p>
<p>Category D Projects Abandoned Projects</p>	<p>This category is for incomplete projects and which have not consistently been receiving financial allocation for the continuation of project implementation.</p>

Category E Projects Ghost projects	<p>This category is for projects, which had been officially, allocated funds but the project did not physically exist at the time of study and money was proven spent i.e. it is a ghost project.</p>
Category F Projects Reallocated Funds	<p>This category is for projects that were not implemented for the reason that the funds were reallocated to other projects.</p>
Category G Projects Delayed implementation	<p>The project is officially allocated funds but the implementation has not started and funds are in still in the account.</p>

Follow Up Summary findings from the Audit of the County projects

Project Assessment Classification	No. Of Projects	Budget Allocated [KSHS]	Budget Spent [KSHS]	Outstanding Balance [KSHS]	Unaccounted [KSHS]
Well Implemented Projects	11	116,175,131.00	116,175,131.00	NIL	NIL
Badly Implemented Projects	4	4,017,102.00	4,017,102.00	NIL	NIL
Ongoing Projects	2	13,550,000.00	13,550,000.00	NIL	NIL
Delayed Projects	1	3,025,000.00	3,025,000.00	NIL	NIL
Total	18	136,767,233.00	136,767,233.00		

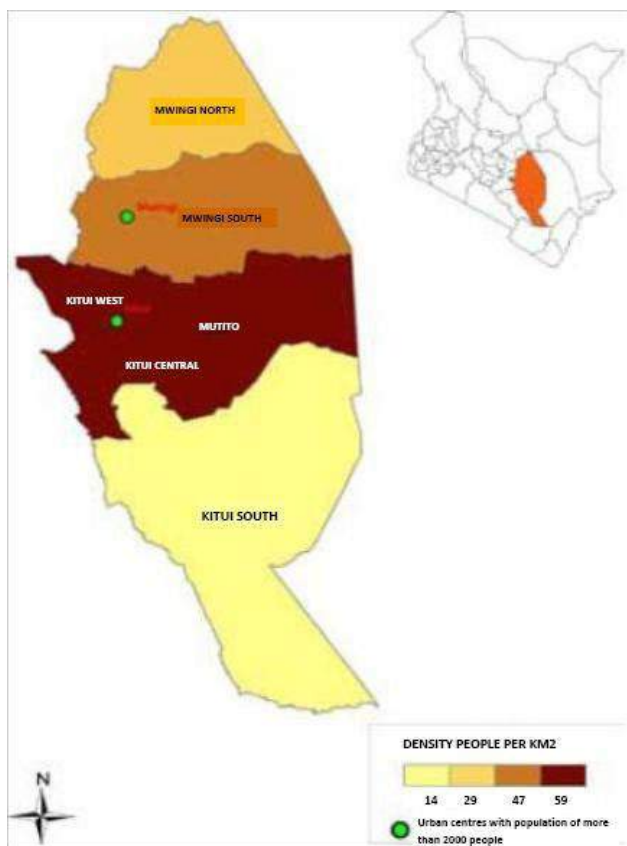
PROFILE OF KITUI COUNTY

Kitui County is located in the former eastern province of Kenya. It borders seven counties; Tharaka and Meru to the north, Embu to the Northwest, Machakos and Makueni to the west, Tana River to the east and southeast, and Taita Taveta to the south.

Kitui County has eight sub-counties namely; Kitui West, Kitui Central, Kitui Rural, Kitui South, Kitui East, Mwingi North, Mwingi West and Mwingi Central with 40 wards.

Being a semi arid region, the major cash crop is cotton and its attendant industry is cotton gunnery and was set up way back in 1935.

The county has large deposits of coal and limestone in Mui Basin and Mutomo/Iku-tha respectively.



Project Name: Mutomo District Hospital

Sub County: Kitui South

Ward: Mutomo

Project Activity: Construction of body mortuary

INITIAL ASSESSMENT



Assessment date
26th October 2015

Project Status
Ongoing and not in use

Total funds awarded
30,745,046.00

Comments

At the time of NTA assessment, the project implementation was on going. The materials used are of good quality. The workmanship employed is commendable.

Total funds spent
30,745,046.00

Outstanding Balance
Nil

Project Classification
Category C



Project Name: Mutomo District Hospital

Sub County: Kitui South

Ward: Mutomo

Project Activity: Construction of body mortuary

FOLLOW UP ASSESSMENT



Assessment date
8th November 2016



Project Status
Complete and not in use

Total funds awarded
30,745,046.00

Total funds spent
30,745,046.00

Outstanding Balance
Nil

Project Classification
Category A



Comments

The project implementation is commendable with good quality workmanship employed. The materials used are of good quality. The well cut machine stones have been used to put up the strong storey building. Ramps have been well provided, doors open to outside, vents and pipes well placed. Safety measures were well observed. The project represents value for money for the taxpayers.



Project Name: Kavisuni Dispensary

Sub County: Kitui East

Ward: Nzambani

Project Activity: Construction of modern maternity block

INITIAL ASSESSMENT



Assessment date
26th October 2015

Project Status
Ongoing and not in use

Total funds awarded
1,000,370.00

Total funds spent
980,000.00

Outstanding Balance
20,370.00

Project Classification
Category C

Comments

During NTA's first assessment, the project was ongoing. The materials used are of good quality. The machine cut stones have been well jointed but yet to be plastered. An L shaped block with good ventilation and doors open to the outside. Purling and rafters are not exposed to extreme weather/sun rays. Box iron sheets were well fitted. So far the work was well done.

Project Name: Kavisuni Dispensary

Sub County: Kitui East

Ward: Nzambani

Project Activity: Construction of modern maternity block

FOLLOW UP ASSESSMENT



Assessment date
8th November 2016

Project Status
Complete and not in use

Total funds awarded
1,000,370.00

Total funds spent
1,000,370.00

Outstanding Balance
Nil

Project Classification
Category A

Comments

The project has been completed. Plastered, painted, floored and well roofed. The materials used are of good quality. The workmanship employed is of good quality. However, the contractor has refused to hand over the building because he is not yet paid.



Project Name: Kyatune Youth Polytechnic

Sub County: Kitui South

Ward: Kyatune

Project Activity: Construction of ICT training centre

INITIAL ASSESSMENT



Assessment date
26th October 2015

Project Classification
Category C

Total funds awarded
2,336,060.00

Project Status
Complete and not in use

Total funds spent
2,170,710.00

Outstanding Balance
165,350.00

Comments

At the time of assessment, electrification and equipping was yet to be done. The building was well done with good quality materials. The structure is well ventilated and doors open to the outside.

Project Name: Kyatune Youth Polytechnic

Sub County: Kitui South

Ward: Kyatune

Project Activity: Construction of ICT training centre

FOLLOW UP ASSESSMENT



Assessment date

8th November 2016

Project Status

Complete and in use

Total funds awarded

2,336,060.00

Total funds spent

2,336,060.00

Outstanding Balance

Nil

Comments

The project is well implemented. The plastering, flooring and painting have been fully completed. The workmanship is commendable. The centre is already equipped for use by the learners.

Project Classification

Category A



Project Name: Katulani Youth Polytechnic

Sub County: Kitui Central

Ward: Mulango

Project Activity: Construction of ICT center

INITIAL ASSESSMENT



Assessment date

21st October 2015

Project Status

Ongoing and not in use

Total funds awarded

2,299,999.00

Total funds spent

2,052,420.00

Outstanding Balance

247,579.00

Comments

The materials used are of good quality. Machine cut stones have been well jointed with right concrete mix. Doors, windows and ceiling were well fitted. Appropriate safety standards were upheld.

Project Classification

Category C

Project Name: Katulani Youth Polytechnic

Sub County: Kitui Central

Ward: Mulango

Project Activity: Construction of ICT center

FOLLOW UP ASSESSMENT



Assessment date

7th November 2016

Project Status

Complete and in use

Total funds awarded

2,299,999.00

Comments

The project is well implemented. The materials used are of good quality. Machine cut stones have been well jointed with right concrete mix. Doors, windows and ceiling were well fitted.

Total funds spent

2,299,999.00

Outstanding Balance

Nil

Appropriate safety standards were upheld.

Project Classification

Category A

No components were exposed to harsh weather. Good workmanship was employed in the project implementation.



Project Name: Kisasi Youth Polytechnic

Sub County: Kitui Rural

Ward: Kisasi

Project Activity: Construction of ICT training center

INITIAL ASSESSMENT



Assessment date

26th October 2015

Total funds awarded

2,525,645.00

Total funds spent

2,073,600.00

Outstanding Balance

452,045.00

Project Classification

Category C

Project Status

Ongoing and not in use

Comments

The block walling was complete, roofing and fittings done. Plastering and flooring was ongoing at the time of assessment.

The materials used in the construction are of good quality with machine cut stones and box iron profile roof. Ramps, ventilation and safety standards were incorporated.

Project Name: Kisasi Youth Polytechnic

Sub County: Kitui Rural

Ward: Kisasi

Project Activity: Construction of ICT training center

FOLLOW UP ASSESSMENT



Assessment date
8th November 2016

Total funds awarded
2,525,645.00

Total funds spent
2,525,645.00

Outstanding Balance
Nil

Project Classification
Category A



Project Status
Complete and in use

Comments

During NTA's follow up assessment, the pending works were completed. The block walling was complete, roofing and fittings done.

The materials used are of good quality. The workmanship is commendable. Machine cut stones have been used for the structure walls. The roofing is of box iron profile. Ramps, ventilation and safety standards were incorporated. The project implementation represents value for money.

Project Name: Tseikuru Modern Market

Sub County: Mwingi North

Ward: Tseikuru

Project Activity: Construction of market shed

INITIAL ASSESSMENT



Assessment date
9th November 2016

Total funds awarded
10,888,000.00

Total funds spent
9,000,000

Outstanding Balance
1,888,000

Project Classification
Category A

Project Status
Complete and not in use

Comments

The project was well implemented to the required specifications. The materials used are of good quality and workmanship was commendable.

The project size is adequate with necessary safety measures taken into consideration. Ventilation was adequately provided.

Project Name: Tseikuru Modern Market

Sub County: Mwingi North

Ward: Tseikuru

Project Activity: Construction of market shed

FOLLOW UP ASSESSMENT



Assessment date
9th November 2016

Total funds awarded
10,888,000.00

Total funds spent
10,888,000.00

Outstanding Balance
Nil

Project Classification
Category A



Project Status
Complete and in use

Comments

During NTA follow up assessment of the project, all construction was complete and the project was in use. The final finishes have been well done to the specifications. Fencing and gating has been properly done. The project represents value for money.



Project Name: Kyoani Resource Centre

Sub County: Kitui South

Ward: Ikutha

Project Activity: Construction of resource center

INITIAL ASSESSMENT



Assessment date
27th October 2015

Project Classification
Category C

Total funds awarded
31,900,000.00

Project Status
Ongoing and not in use

Total funds spent
31,900,000.00

Comments

The project was well implemented within the estimated cost and time lines. Good quality materials were used and ventilation was well provided.

Outstanding Balance
Nil



Project Name: Kyoani Resource Centre

Sub County: Kitui South

Ward: Ikutha

Project Activity: Construction of resource centre

FOLLOW UP ASSESSMENT



Assessment date
8th November 2016

Total funds awarded
31,900,000.00

Total funds spent
31,900,000.00

Outstanding Balance
Nil

Project Classification
Category A



Project Status
Complete and in use

Comments

This is among the county's major project which has been heavily funded.

At the time of NTA follow up assessment, the project was fully completed. The materials used are of good high quality. The workmanship employed is commendable. The finishing work has been well done.



Project Name: Mulango Girls Secondary

Sub County: Kitui Central

Ward: Mulango

Project Activity: Construction of classroom

INITIAL ASSESSMENT



Assessment date
21st October 2015

Total funds awarded
998,890.00

Total funds spent
867,300.00

Outstanding Balance
131,590

Project Classification
Category C



Project Status
Ongoing and not in use

Comments

The materials used are of good quality and workmanship employed is excellent. The stones were well dressed and well jointed.

Ventilation, safety measures including doors opening to the outside and fire exit considered. The components of the structure are not exposed to harsh weather.



Project Name: Mulango Girls Secondary

Sub County: Kitui Central

Ward: Mulango

Project Activity: Construction of classroom

FOLLOW UP ASSESSMENT



Assessment date
7th November 2016

Project Status
Complete and in use

Total funds awarded
993,830.00

Total funds spent
993,830.00

Outstanding Balance
Nil

Comments

The classroom has been fully completed and at the time of NTA follow up study students were using for exams. The pending works - plastering and painting- had been well done. The work done represents value for taxpayers money.

Project Classification
Category A



Project Name: Windundu Primary School

Sub County: Kitui South

Ward: Kyatune

Project Activity: Construction of classroom

INITIAL ASSESSMENT



Assessment date

27th October 2015

Project Status

Ongoing and in use

Total funds awarded

899,400.00

Comments

Machine cut stones used. Windows well sizes (1.22 * 1.12 M) and doors (0.85*2M). Ceiling was yet to be done at the time of assessment. Construction components were not exposed to harsh weather. The assessment revealed good workmanship hence commensurate value for taxpayers money so far.

Total funds spent

899,400.00

Outstanding Balance

Nil

Project Classification

Category C

Project Name: Windundu Primary School

Sub County: Kitui South

Ward: Kyatune

Project Activity: Construction of classroom

Follow Up ASSESSMENT



Assessment date

7th November 2016

Project Status

Complete and in use

Total funds awarded

899,400.00

Comments

The project implementation has been completed and use by the pupils. Good quality materials have been used and good workmanship employed.

Total funds spent

899,400.00

Outstanding Balance

Nil

Project Classification

Category A

Project Name: Kitungati Administration Police Line

Sub County: Kitui Rural

Ward: Mbitini

Project Activity: Construction of 3 No. Staff houses

INITIAL ASSESSMENT



Assessment date
26th October 2015

Total funds awarded
597,365.00

Total funds spent
597,365.00

Outstanding Balance
Nil



Project Classification
Category B

Project Status
Complete and in use

Comments

This is a badly implemented project, poor quality material used for walling and roofing; the bricks were poorly kilned. The workmanship was poor.



Project Name: Kitungati Administration Police Line

Sub County: Kitui Rural

Ward: Mbitini

Project Activity: Construction of 3 No. Staff houses

FOLLOW UP ASSESSMENT



Assessment date
8th November 2016



Project Status
Complete and in use

Total funds awarded
597,365.00

Total funds spent
597,365.00

Outstanding Balance
Nil

Comments

The building has cracks on the walls due to poor workmanship and poor materials used. The building poses danger to the occupants.

Project Classification
Category B



Project Name: Ndunga Primary School

Sub County: Kitui Rural

Ward: Mbitini

Project Activity: Construction of classroom

INITIAL ASSESSMENT



Assessment date
19th October 2015



Project Status
Ongoing and not in use

Total funds awarded
583,560

Total funds spent
448,731

Outstanding Balance
134,829

Project Classification
Category B

Comments

The materials used are of poor quality. Poor workmanship was exhibited and the project was delayed for 3 months.

Doors open to the outside as required, windows are grilled and ventilation opening were being constructed at the time of assessment.



Project Name: Ndunga Primary School

Sub County: Kitui Rural

Ward: Mbitini

Project Activity: Construction of classroom

FOLLOW UP ASSESSMENT



Assessment date
9th November 2016

Project Status
Complete and in use

Total funds awarded
597,365.00

Comments

At the time of NTA follow up study, the project had been completed. With plaster and painting works done.

Total funds spent
597,365.00

Outstanding Balance
Nil

However, the workmanship employed in the implementation is poor same to the materials used and jointing mixture.

Project Classification
Category B



Project Name: Mwingi Level 4 Hospital

Sub County: Mwingi Central

Ward: Mwingi Central

Project Activity: Construction of gate

INITIAL ASSESSMENT



Assessment date
30th September 2015

Project Status
Complete and in use

Total funds awarded
1,907,794.00

Comments

The materials used are of good quality but the workmanship employed was poor and the gate is weak.

Total funds spent
1,907,794.00

Outstanding Balance
Nil

The gate height and width are sufficient. Though the project was in use at the time of assessment, safety measures were not fully upheld.

Project Classification
Category B



Project Status

Project Name: Mwingi Level 4 Hospital

Sub County: Mwingi Central

Ward: Mwingi Central

Project Activity: Construction of gate
FOLLOW UP ASSESSMENT



Assessment date
7th November 2016

Project Status
Complete and in use

Total funds awarded
1,907,794.00

Comments

The gate is still weak as noted from the project's initial assessment.

Total funds spent
1,907,794.00

It is thus highly recommended for valuation by the county to ensure it does not pose danger to the users.

Outstanding Balance
Nil

Project Classification
Category B



Project Name: Mukundi Primary School

Sub County: Kitui Rural

Ward: Mbitini

Project Activity: Construction of 4 door pit latrine

INITIAL ASSESSMENT



Assessment date
26th October 2015

Project Status
Complete and in use

Total funds awarded
914,578.00

Comments
The bricks used are poorly kilned and poorly plastered. The toilet door was poorly fitted, doors and vents were poorly fitted too.

Total funds spent
914,578.00

Outstanding Balance
Nil

Doors and facial board are exposed to harsh sun rays. Paint was not protected from sun rays. Trusses and rafters are exposed.

Project Classification
Category B

Project Name: Mukundi Primary School

Sub County: Kitui Rural

Ward: Mbitini

Project Activity: Construction of 4 door pit latrine

FOLLOW UP ASSESSMENT



Assessment date
7th November 2016

Total funds awarded
914,578.00

Total funds spent
914,578.00

Outstanding Balance
Nil

Project Classification
Category B



Project Status
Complete and in use

Comments

The materials used are of poor quality and workmanship employed is not good.

The implementer did not pay attention to project specification and thus resulting to a poor quality project.

Project Name: Kanyangi Sub District Hospital

Sub County: Kitui Rural

Ward: Kanyangi

Project Activity: Construction of theatre, maternity and baby unit

INITIAL ASSESSMENT



Assessment date
26th October 2015

Total funds awarded
10,525,000

Total funds spent
9,006,390.00

Outstanding Balance
1,518,610.00



Project Classification
Category C

Project Status
Ongoing and not in use

Comments

At the time of first assessment, the project was done up to lintel stage. The materials used are of good quality. The workmanship employed is highly commendable.



The stones are well jointed with right concrete mix used. Safety standards were upheld. The assessment revealed good workmanship.

Project Name: Kanyangi Sub District Hospital

Sub County: Kitui Rural

Ward: Kanyangi

Project Activity: Construction of theatre, maternity and baby unit

FOLLOW UP ASSESSMENT



Assessment date
8th November 2016

Project Status
 Ongoing and not in use

Total funds awarded
10,525,000

Comments
 During NTA follow up study, the project was almost complete. The walling, plastering, painting, and roofing well excellently done.

Total funds spent
10,525,000

Outstanding Balance
Nil

The workmanship employed is very commendable coupled with high quality construction materials. The project represents value for money.

Project Classification
Category C



Project Name: Mwingi Level 4 Hospital

Sub County: Mwingi Central

Ward: Mwingi Central

Project Activity: Construction of surgical ward and theatre

INITIAL ASSESSMENT



Assessment date

30th September 2015

Total funds awarded

39,852,416

Total funds spent

20,010,000

Outstanding Balance

19,852,416

Project Classification

Category C

Project Status

Ongoing and not in use

Comments

The materials used are of good quality and workmanship exhibited is excellent. No parts of the structures were exposed to advanced weather with concrete setting precaution being upheld. The building size 52.2 metres * 24 metres. Window space are 2.4 metres * 1.5 metres. The project had been fitted with standard safety specifications at the time of assessment.

Project Name: Mwingi Level 4 Hospital

Sub County: Mwingi Central

Ward: Mwingi Central

Project Activity: Construction of surgical ward and theatre

FOLLOW UP ASSESSMENT



Assessment date

9th November 2016

Total funds awarded

39,852,416.00

Total funds spent

39,852,416.00

Outstanding Balance

Nil

Project Classification

Category C



Project Status

Ongoing and not in use

Comments

The implementation work is almost complete save for final finishes of the project. Plastering, painting, roofing and flooring works have been well executed.

Once finished the project will well serve the level 4 hospital users. So far the project represents value for money.

Project Name: Mwingi Central Ward Office

Sub County: Mwingi Central

Ward: Mwingi Central

Project Activity: Construction of ward administrator's office

INITIAL ASSESSMENT



Assessment date

28th September 2015

Total funds awarded

3,025,000.00

Total funds spent

3,025,000.00

Outstanding Balance

Nil

Project Classification

Category C



Project Status

Ongoing and not in use

Comments

The materials used in the project implementation are of good quality. The workmanship employed is commendable. The 11.4 by 12M. Block once complete will well serve the residents of Mwingi Central.

Project Name: Mwingi Central Ward Office

Sub County: Mwingi Central

Ward: Mwingi Central

Project Activity: Construction of ward administrator's office

FOLLOW UP ASSESSMENT



Assessment date

9th November 2016

Total funds awarded

3,025,000.00

Total funds spent

3,025,000.00

Outstanding Balance

Nil

Project Classification

Category C

Project Status

Ongoing and not in use

Comments

The implementation process for phase 2 is ongoing. The materials used are of good quality and workmanship is commendable. The stones used are well dressed. Security measures have been well observed with ramps and emergency doors provided for. So far the project represents value for taxpayers money.



Project Name: Ward Administrator Office

Sub County: Kitui Central

Ward: Township

Project Activity: Construction of ward administrator's office

INITIAL ASSESSMENT



Assessment date

21st October 2015

Project Classification

Category G

Total funds awarded

3,025,000.00

Project Status

Delayed implementation

Total funds spent

NIL

Comments

The project did not exist at the time of visit.

Outstanding Balance

3,025,000.00



Project Name: Ward Administrator Office

Sub County: Kitui Central

Ward: Township

Project Activity: Construction of ward administrator's office

FOLLOW UP ASSESSMENT



Assessment date

7th November 2016

Project Status

Ongoing and not in use

Total funds awarded

3,025,000.00

Comments

At the time of NTA second assessment, the project implementation was ongoing. The materials used are of good quality. The workmanship employed in the project implementation is very commendable. The project so far represents efficient use of taxpayers money. Once complete the project will well serve the residents of Township Ward.

Total funds spent

3,025,000.00

Outstanding Balance

Nil

Project Classification

Category C



Project Name: Ward Administrator's Office

Sub County: Kitui East

Ward: Nzambani

Project Activity: Construction of ward administration

INITIAL ASSESSMENT

--	--

Assessment date
19th October 2016

Project Classification
Category G

Total funds awarded
3,025,000.00

Project Status
Delayed Implementation

Total funds spent
0

Comments
During NTA's initial assessment, the project has not started since the county had not secured land for its construction.

Outstanding Balance
3,025,000.00

--	--

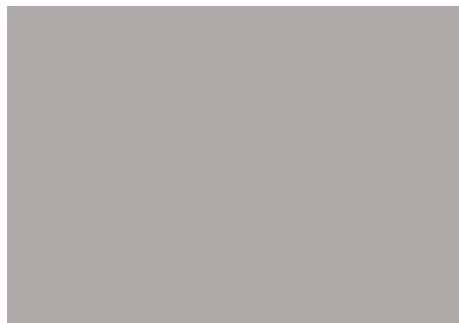
Project Name: Ward Administrator's Office

Sub County: Kitui East

Ward: Nzambani

Project Activity: Construction of ward administration

FOLLOW UP ASSESSMENT



Assessment date

19th October 2016



Project Status

Delayed Implementation

Total funds awarded

3,025,000.00

Total funds spent

0

Outstanding Balance

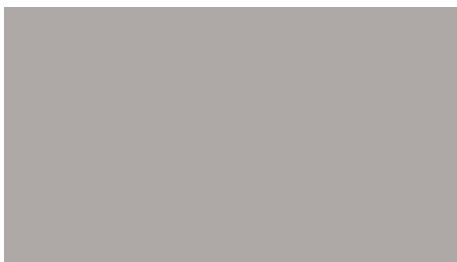
3,025,000.00

Project Classification

Category G

Comments

During NTA's follow up assessment, the project has not started since the county had not secured land for its construction. Continued project delay is denying the residents access to service since the money is still lying in the account. It is recommended for the Kitui County to hasten the project implementation to ensure it is not affected further by cost of inflation.



Challenges

1. Lack of capacity for some of the contractors at the county level implementation of projects.
2. Lack of pro-activity in information sharing by the counties.
3. Lack of citizen involvement in project implementation cycle.
4. Under-budgeting by county government has led to delays in project implementation or compromise quality of project execution.

Recommendations

1. **Contracts and Tender Process:** To avoid future contractual wrangles, the county government should ensure contractors applying or winning tenders are fully verified before getting the contracts.
2. **Access to Information:** Notably, most information required for projects was accessible. It is also important that this accessibility is extended to online platforms like the county website and social media.
3. **Citizen participation:** As most project were contracted, the level of citizen participation is observed to be minimal. The county needs to empower the public to participate and own the projects. This too, will improve transparency and accountability in the multi layered project implementation process.
4. **Project Funding:** Notably, some projects like the construction of ward administrators offices were poorly budgeted for and thus their implementation slowed and some aspects of the projects were not effectively executed. In future, it is important to ensure the bill of quantities and estimates are professionally drafted.
5. **Social Accountability :** Both the national and county government should adopt the social accountability mechanism and fix rate strategy to minimize public resource wastage.

6. Counties should adequately communicate to the members of the public on multiple year funded projects with projected timelines, - reallocated resources and those that are facing challenges in one way or another leading to the delay in project implementation.

Lessons learnt

Willingness of the county to collaborate and act on issues identified for action by partners like NTA

Conclusion

This pilot assessment of county expenditures on infrastructure projects reveals significant successes as well as challenges in the management of public resources.

NTA hopes that moving forward counties will adopt the recommendations to improve on project implementation for better outcomes towards better livelihoods for Kenyans.

Annex : Correspondence with county Government officials



25th October 2016

H.E Dr. Julius Malombe
Governor, Kitui County

Dear H.E. Dr. Julius Malombe,

RE: KITUI COUNTY CITIZEN REPORT CARD (CRC) - FOLLOW UP

The National Taxpayers Association (NTA) is a national, independent and non-partisan organization committed to working in partnership with the government and other stakeholders to promote transparency, effectiveness and accountability in the use of government resources. The NTA is currently compiling and disseminating follow up Citizens' Report Cards on the management of devolved funds in 5 counties across Kenya. With the advent of devolution NTA carried out an initial pilot phase assessment of five counties, including: Busia, Kisumu, Kitui, Kwale and Nyeri.

NTA is now rolling out a follow up assessment of its county funds monitoring programme. In this phase, the 5 pilot counties have been selected, one of which is Kitui County that you represent. NTA wishes to notify you of the exercise within the month November and requests for your support to make it a success. This is an honour we accord to you as the patron of the county funds in the county. NTA will visit the county offices to obtain, among other things, up-to-date project implementation status reports and copies of supporting documentation.

The NTA is committed to objective, evidence-based reporting on county performance to the public and seeks to improve the performance of public funds in Kitui County.

We look forward to engaging with you in this process.

Yours Faithfully,

Wolde Wesa

National Coordinator,

National Taxpayers Association (NTA)

The NTA is a national, volunteer-based, independent and non-partisan organization established to improve the delivery of services and the management of devolved funds for the benefit of all Kenyans.

NTA is a citizen initiative currently steered by the following National Governing Council members: Kenya Private Sector Alliance (KEPSA) - Chair, National Informal Sector Coalition (NISCO) - Vice Chair, Institute of Certified Public Accountants of Kenya (ICPAK) - Treasurer, Centre for Governance and Development (CGD) - Secretary, Kenya Female Advisory Organization (KEFAADO) - Deputy Secretary, Supreme Council of Kenya Muslims (SUPKEM) - Member, Kenya Private Sector Network (KPSA Network) - Member, African Woman and Child Feature Service (AWCFS) - Member, United Business Association (UBA) - Member, Catholic Justice & Peace Commission (CJPC), Kenya Alliance of Resident Associations (KARA) and Transparency International Kenya (TI-K) - Member.

National Taxpayers Association, P.O. Box 2046-90100, Machakos, Kenya. Tel: 044-21367 / +254-738-992666. Website: www.nta.or.ke

THE COUNTY GOVERNMENT OF KITUI



MINISTRY OF ADMINISTRATION AND COORDINATION OF COUNTY AFFAIRS

REF: CG/KTI/ADC/3/1/18**From:** Chief Officer-MACCA(*Coordination and Tracking of County Projects*)**To:** All Chief Officers**Date:** 07/11/2016**SUBJECT: KITUI COUNTY CITIZEN REPORT CARD (CRC) - FOLLOW UP**

The above subject refers.

The National Taxpayers Association is now rolling out a follow up assessment of its County funds monitoring programme. I wish to notify you that the exercise in Kitui County is starting today as per the attached communication from NTA forwarded to me by the CEC Finance and Economic Planning and Itinerary of the projects to be visited.

The team will require BQs for the various projects and I specifically request the Chief Officer LIUD to liaise with the affected Sub-County technical officers so that they avail the same to the team.

It is also important that the County departments/ministries with the projects being visited take keen interest in case the team require any clarification.

Joseph M Musyoka

Chief Officer

Administration and coordination of County Affairs*(Coordination and Tracking of County Projects)*

Cc. All CECMs

AG. COUNTY SECRETARY



HEAD OFFICE

National Taxpayers Association (NTA)

Diani Close, Off Ole Odume Road | Gate No. 7, House No. 5
P. O. Box 4037 - 00506, Nyayo Stadium, Nairobi, Kenya
Cell Phone: 254-701-946557 | 254-734-500940
Email: admin@nta.or.ke | Website: www.nta.or.ke

Nairobi Regional Office

Diani Close, Off Ole Odume Road
Gate No. 7, House No. 5
P.O. Box 4037 - 00506 Nairobi
Cell Phone: 254-701-946556
Email: nairobi@nta.or.ke

Eastern Regional Office

Town Plaza, 3rd Floor, Ngei Road
P.O. Box 2046- 90100 Machakos
Cell Phone: 254-701-946547
Email: eastern@nta.or.ke

Rift Valley Regional Office

Meadows Hse, 1st Floor, Room 106
Opposite Sirikwa Hotel
P.O. Box 4956-301 00 Eldoret
Cell Phone: 254-701-946543
Email: riftvalley@nta.or.ke

Western Regional Office

Kakamoni Plaza, 1st Floor
Above Post Bank,
Canon Awori Street
Cell Phone: 254-701-946551
Email: western@nta.or.ke

Central Regional Office

Nyeri Teachers Plaza, 1st Floor, Room 10
P.O. Box 567 - 10100 Nyeri
Cell Phone: 254-701-946544
Email: central@nta.or.ke

Coast Regional Office

Kanderbhoy Building
Nkurumah Road, 1st Floor, Suite 14,
Opp Co-op Bank
P.O. Box 98860 Mombasa
Cell Phone: 254-701-946548
Email: coast@nta.or.ke

North Eastern Regional Office

Diani Close, Off Ole Odume Road
Gate No. 7, House No. 5
P.O. Box 4037-00506 Nairobi
Cell Phone: 254-701-447448
Email: northeastern@nta.or.ke

Nyanza Regional Office

Nakumatt Mega City, Mezzanine Floor
Nairobi Road
P.O. Box 204-40123 Kisumu
Cell Phone: 254-701-946550
Email: nyanza@nta.or.ke





National Taxpayers Association
pesa zetu, haki yetu

Supported by:



**german
cooperation**

DEUTSCHE ZUSAMMENARBEIT

giz

Deutsche Gesellschaft
für Internationale
Zusammenarbeit (GIZ) GmbH



**MINISTRY FOR FOREIGN
AFFAIRS OF FINLAND**