



National Taxpayers Association  
pesa zetu, haki yetu

# **KITUI COUNTY**

## **CITIZENS REPORT CARD**

### FINANCIAL YEAR 2014-15





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

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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%.

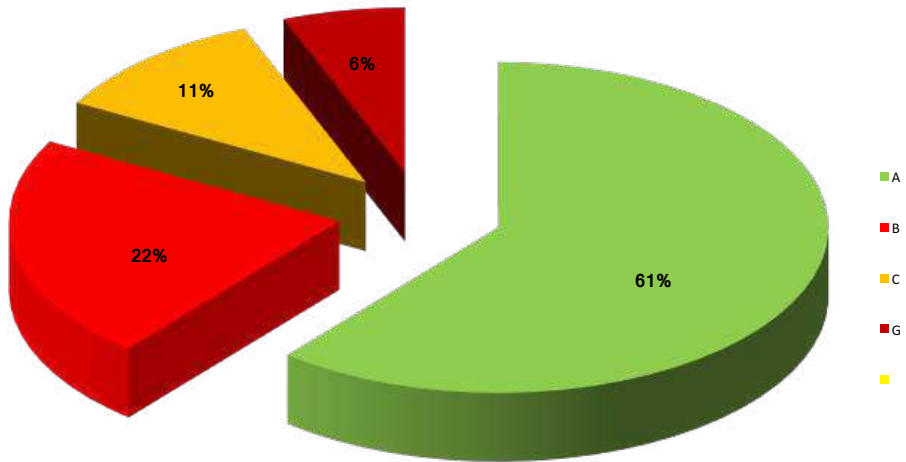
$$\text{Fix Rate} = \frac{\text{Number of resolved problematic projects}}{\text{Number of problematic projects in the initial assessment}} \times 100$$

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%
<b>TOTAL</b>	<b>18</b>	<b>100%</b>





	PROJECTS	PERCENTAGE
<b>Total Projects in the initial phase</b>	40	100%
<b>Total well implemented projects in initial phase</b>	22	55%
<b>Total Projects with listed issues in initial phase</b>	18	45%
<b>Fix Rate expected</b>	18	100%
<b>Fix Rate realised</b>	13	72%
<b>Fix Rate not realised</b>	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><b>Category A Projects</b> 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><b>Category B Projects</b> 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><b>Category C Projects</b> 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><b>Category D Projects</b> 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>



<p><b>Category E Projects</b> <b>Ghost projects</b></p>	<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>
<p><b>Category F Projects</b> <b>Reallocated Funds</b></p>	<p>This category is for projects that were not implemented for the reason that the funds were reallocated to other projects.</p>
<p><b>Category G Projects</b> <b>Delayed implementation</b></p>	<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
<b>Total</b>	<b>18</b>	<b>136,767,233.00</b>	<b>136,767,233.00</b>		

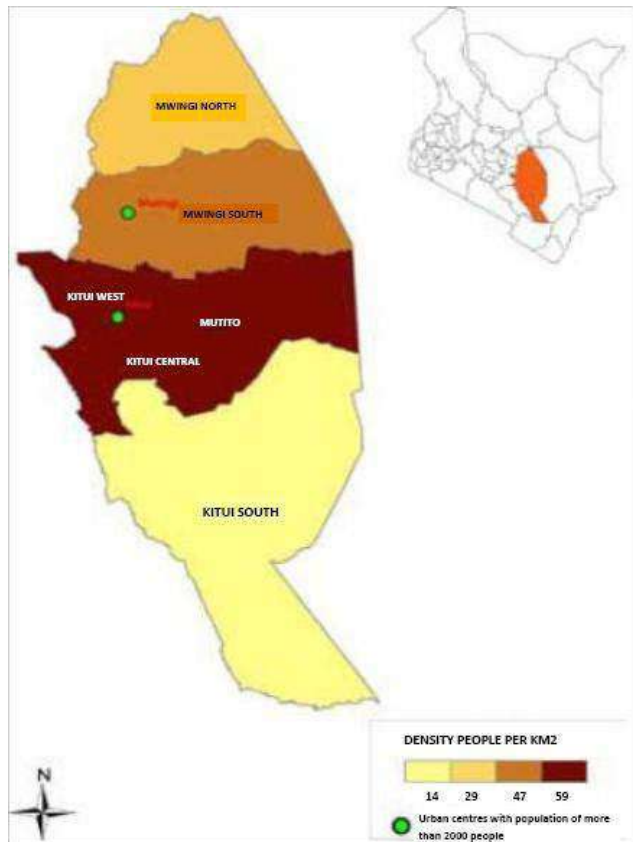
## PROFILE OF KITUI COUNTY

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**  
26<sup>th</sup> October 2015

**Project Status**  
Ongoing and not in use

**Total funds awarded**  
30,745,046.00

**Total funds spent**  
30,745,046.00

**Outstanding Balance**  
Nil

**Project Classification**  
Category C

## 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.



# 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**  
**26<sup>th</sup> 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  
**8<sup>th</sup> November 2016**

Total funds awarded  
**1,000,370.00**

Total funds spent  
**1,000,370.00**

Outstanding Balance  
**Nil**

Project Classification  
**Category A**

Project Status  
**Complete and not in use**

### 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  
**26<sup>th</sup> 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**

### 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.

Outstanding Balance  
**165,350.00**

# Project Name: Kyatune Youth Polytechnic

Sub County: Kitui South

Ward: Kyatune

Project Activity: Construction of ICT training centre

## FOLLOW UP ASSESSMENT



### Assessment date

**8<sup>th</sup> November 2016**

### Project Status

**Complete and in use**

### Total funds awarded

**2,336,060.00**

### 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.

### Total funds spent

**2,336,060.00**

### Outstanding Balance

**Nil**

### 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

**21<sup>st</sup> October 2015**

### Total funds awarded

**2,299,999.00**

### Total funds spent

**2,052,420.00**

### Outstanding Balance

**247,579.00**

### Project Classification

**Category C**

### Project Status

**Ongoing and not in use**

### 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 Name: Katulani Youth Polytechnic

Sub County: Kitui Central

Ward: Mulango

Project Activity: Construction of ICT center

## FOLLOW UP ASSESSMENT



**Assessment date**  
7<sup>th</sup> November 2016

**Project Status**  
Complete and in use

**Total funds awarded**  
2,299,999.00

**Total funds spent**  
2,299,999.00

**Outstanding Balance**  
Nil

**Project Classification**  
Category A

**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.

Appropriate safety standards were upheld.

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

**26<sup>th</sup> 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  
**8<sup>th</sup> November 2016**

Project Status  
**Complete and in use**

Total funds awarded  
**2,525,645.00**

Total funds spent  
**2,525,645.00**

Outstanding Balance  
**Nil**

Project Classification  
**Category A**

### 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  
**9<sup>th</sup> 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**  
**9<sup>th</sup> November 2016**

**Project Status**  
**Complete and in use**

**Total funds awarded**  
**10,888,000.00**

**Total funds spent**  
**10,888,000.00**

**Outstanding Balance**  
**Nil**

**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 Classification**  
**Category A**



# Project Name: Kyoani Resource Centre

Sub County: Kitui South

Ward: Ikutha

Project Activity: Construction of resource center

## INITIAL ASSESSMENT



Assessment date

**27<sup>th</sup> 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**  
8<sup>th</sup> November 2016

**Project Status**  
Complete and in use

**Total funds awarded**  
31,900,000.00

### Comments

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

**Total funds spent**  
31,900,000.00

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.

**Outstanding Balance**  
Nil

**Project Classification**  
Category A



# Project Name: Mulango Girls Secondary

Sub County: Kitui Central

Ward: Mulango

Project Activity: Construction of classroom

## INITIAL ASSESSMENT



**Assessment date**  
**21<sup>st</sup> October 2015**



**Project Status**  
**Ongoing and not in use**

**Total funds awarded**  
**998,890.00**

**Total funds spent**  
**867,300.00**

**Outstanding Balance**  
**131,590**

**Project Classification**  
**Category C**

### 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  
**7<sup>th</sup> November 2016**

Project Status  
**Complete and in use**

Total funds awarded  
**993,830.00**

Total funds spent  
**993,830.00**

Outstanding Balance  
**Nil**

Project Classification  
**Category A**

### 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 Name: Windundu Primary School

Sub County: Kitui South

Ward: Kyatune

Project Activity: Construction of classroom

### INITIAL ASSESSMENT



**Assessment date**  
**27<sup>th</sup> 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**  
7<sup>th</sup> 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**  
**26<sup>th</sup> 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**  
**8<sup>th</sup> November 2016**

**Project Status**  
**Complete and in use**

**Total funds awarded**  
**597,365.00**

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

**Total funds spent**  
**597,365.00**

**Outstanding Balance**  
**Nil**

**Project Classification**  
**Category B**



# Project Name: Ndunga Primary School

Sub County: Kitui Rural

Ward: Mbitini

Project Activity: Construction of classroom

## INITIAL ASSESSMENT



**Assessment date**  
19<sup>th</sup> 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**  
9<sup>th</sup> November 2016

**Project Status**  
Complete and in use

**Total funds awarded**  
597,365.00

**Total funds spent**  
597,365.00

**Outstanding Balance**  
Nil

**Project Classification**  
Category B

### Comments

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

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



# Project Name: Mwingi Level 4 Hospital

Sub County: Mwingi Central

Ward: Mwingi Central

Project Activity: Construction of gate

## INITIAL ASSESSMENT



**Assessment date**  
**30<sup>th</sup> 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  
**7<sup>th</sup> 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**  
26<sup>th</sup> 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**  
**7<sup>th</sup> November 2016**

**Project Status**  
**Complete and in use**

**Total funds awarded**  
**914,578.00**

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

**Total funds spent**  
**914,578.00**

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

**Outstanding Balance**  
**Nil**

**Project Classification**  
**Category B**

# 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**  
**26<sup>th</sup> 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**  
**8<sup>th</sup> 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

**30<sup>th</sup> 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  
**9<sup>th</sup> 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  
**28<sup>th</sup> 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**  
9<sup>th</sup> November 2016

**Project Status**  
Ongoing and not in use

**Total funds awarded**  
3,025,000.00

### 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.

**Total funds spent**  
3,025,000.00

**Outstanding Balance**  
Nil

**Project Classification**  
Category C



# Project Name: Ward Administrator Office

Sub County: Kitui Central

Ward: Township

Project Activity: Construction of ward administrator's office

## INITIAL ASSESSMENT



**Assessment date**

**21<sup>st</sup> 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**  
7<sup>th</sup> November 2016

**Project Status**  
Ongoing and not in use

**Total funds awarded**  
3,025,000.00

**Total funds spent**  
3,025,000.00

**Outstanding Balance**  
NIL

**Project Classification**  
Category C

### 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.



# Project Name: Ward Administrator's Office

Sub County: Kitui East

Ward: Nzambani

Project Activity: Construction of ward administration

## INITIAL ASSESSMENT



**Assessment date**  
19<sup>th</sup> 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**  
19<sup>th</sup> October 2016

**Project Status**  
Delayed Implementation

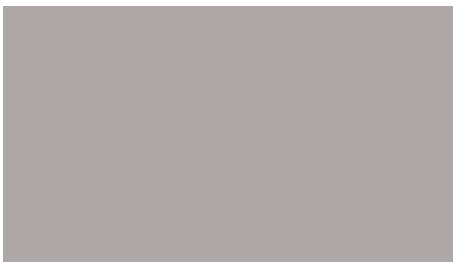
**Total funds awarded**  
3,025,000.00

**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.

- 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



25<sup>th</sup> 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 (KEFEADO) - 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**

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**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



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National Taxpayers Association  
**pesa zetu, haki yetu**

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**MINISTRY FOR FOREIGN  
AFFAIRS OF FINLAND**