DECENTRALISATION, CORRUPTION AND SERVICE DELIVERY IN KENYA: A CASE OF HEALTH, EDUCATION AND MARKETS

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ABSTRACT

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This study examines how corruption manifests at the decentralised level, whether or not corruption is factored into budgets and whether or not service providers, consumers, audit reports and budget reports can be used to show how corruption manifests. To answer these research questions, this study utilised institutional design and decolonization of knowledge as the guiding theoretical frameworks. The methodology that this study employed was the administering of questionnaires, conducting one-on-one interviews, focus group discussions and analysing County audit and budget reports. The research revealed that there is mismanagement at the decentralised level that could lead to corruption.

Keywords: Decentralisation, Corruption, Service Delivery, Institutional Design and Decolonization of knowledge

ÖZ

KENYA'DA YÖNETİMİN YERELLEŞTİRİLMESİ, YOLSUZLUK VE HİZMET DAĞITIMI: SAĞLIK, EĞİTİM VE PAZARLAR VAKASI

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Bu çalışma, yolsuzluğun ademi merkeziyetçi düzeyde nasıl ortaya çıktığını, yolsuzluğun bütçelere dahil edilip edilmediğini ve hizmet sağlayıcıların, tüketicilerin, denetim raporlarının ve bütçe raporlarının yolsuzluğun nasıl ortaya çıktığını göstermek için kullanılıp kullanılamayacağını inceler. Bu araştırma sorularını cevaplamak için, çalışma, kurumsal tasarım ve bilginin dekolonizasyonunu yol gösterici teorik çerçeveler olarak kullanmıştır. Bu çalışmanın kullandığı yöntem bilimi; anketlerin uygulanması, bire bir görüşmelerin yürütülmesi, odak grup görüşmelerinin yapılması, yerel denetim ve bütçe raporlarının analiz edilmesidir. Araştırma, yolsuzluğa yol açabilecek, ademi merkeziyetçi düzeyde kötü bir yönetim olduğunu göstermiştir.

Anhatar Kelimeler: Yönetimin yerelleştirilmesi, Yolsuzluk, Hizmet Dağıtımı, Kurumsal tasarım ve Bilginin dekolonizasyonunu

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CHAPTER 1

INTRODUCTION

Corruption is a major area of interest within the field of comparative government. Understanding the complexity of corruption in decentralised governments is vitally important if service delivery at the local level is to be realized. Decentralised systems are more corruptible because of two reasons: one, anyone who wants to engage in corruption only needs to convince a small number of people; and two, in decentralised systems centralised forces and institutions that act as watchdogs are fewer compared to those that audit centralised systems (Banfield, 1979, as cited in Fjeldstad, 2003). Manor (1999) had a contradicting argument with regards to the first reason. He argued that decentralisation always increases the number of corrupt perpetrators insinuating that the number of people one needs to convince is a lot. However, this does not necessarily mean that the amount of money lost through corruption increases (Manor, 1999).

There exists a considerable body of literature on the relationship between decentralisation and corruption. A majority of prior research either conducted cross-country comparative studies or country-specific case studies with an emphasis on service delivery. Cross-country comparative studies employed corruption perception indices mostly from Transparency International and, or, the World Bank. Country specific case studies, on the other hand, employed a multitude of methodologies that included, but not limited to, ethnography, public expenditure tracking survey reports, interviews and questionnaires.

This study observes that previous research suffers from certain weaknesses. One, previous studies have almost exclusively focused on the extent of corruption in decentralised governments. While some scholars argue that decentralisation exacerbates corruption (Prud'homme, 1995; Tanzi, 1996; Bardhan and Mookherjee,

2002a**)**, others contend that decentralisation lowers corruption (Shleifer and Vishny, 1993; Treisman, 2002; Arikan, 2004**)**. We need to move away from these binaries of whether decentralisation increases or decreases corruption.

Two, in order to make these analyses of extent of corruption, previous studies relied on corruption perception index. Granted, measuring corruption can be problematic, thereby, justifying the use of corruption perception index to conduct comparative studies. However, could there be other resources that are more accurate and readily available that could be used in place of corruption perception index? Perceptions do not reflect the reality of corruption. Furthermore, corruption perception indices tend to rely on experts' perceptions. Which begs the question, does the perception of the normal citizen not matter? Instead of relying on corruption perception index as the sole methodology of examining comparative corruption in governments, how about utilising budget reports and audit reports as alternative methodologies? As far as this research is concerned, it is yet to come across a study that has utilised both budget reports and audit reports to examine decentralisation and corruption.

Three, when scholars conduct cross-country comparative studies, they do not take into consideration that different countries have implemented different forms of decentralisation. Conducting comparative studies between fiscally decentralised states and politically decentralised or deconcentrated states has its own limitations. Such studies cast doubts on the findings. This study proposes that scholars should conduct comparative studies for countries with similar decentralisation structures or better yet focus on country-specific comparative studies to minimise inconsistencies.

Lastly, a majority of existing research has not been placing emphasis on definition of terms. Given that the state, decentralisation and corruption assume different forms, a clear definition is necessary. Conducting comparative studies where the forms of corruption and type of decentralisation differ from one country to another could be argued to result in problematic outcomes that do not help advance the scholarship on corruption and decentralisation.

Given that decentralisation and corruption are multifaceted, there are many truths on the nexus between the two. This study argues that there are no absolutes but rather, numerous truths that can explain corruption in decentralised governments.

1.1 Purpose of Research

The aim of this study is to contribute to the understanding of comparative corruption, at the decentralised level, by exploring the combined use of county-specific audit reports, budgets and opinions of people providing and consuming services as an alternative to perception indices. County-specific audit reports and budgets have the ability to break down how the funding is utilised for each devolved function allowing corruption to be examined in relation to one, or more, devolved function within one or more counties. In addition to employing county audit reports and budgets, this study acknowledges the importance of factoring in the opinions of devolved government staff and local residents in advancing the literature on decentralisation and service delivery. The opinions of people providing services at the local level and those consuming the services should be the standard when examining corruption, decentralisation and service delivery. Additionally, to realize this aim, this study employed a combined theoretical framework of institutional design and decolonization of knowledge.

1.2 Research Questions

In order to fulfil the purpose of this research, this study aims to move away from binaries of whether decentralization increases or decreases corruption or whether decentralisation improves or deteriorates service delivery. If a study finds out service delivery has deteriorated since the implementation of decentralisation, scholars need to start asking why there is poor service delivery.

This study aims to address the following research questions:

- How corruption manifests in decentralised governments.
- Whether or not corruption is factored in budgets. Budgets are supposed to enforce accountability, but can they be used to exacerbate corruption? If so, how?

- Whether or not service providers and consumers, at the decentralised level in collaboration with county audit reports and budgets, can show how corruption manifests.

The hypothesis that will guide this research is: institutional design, meant to provide a regulatory role to devolved governments in Kenya, is enabling mismanagement that could lead to corruption.

Pursuing these research questions and testing this hypothesis will allow scholars to imagine and create new systems where major decisions are not decided by numbers and the verification of documents. Currently, the institutions that provide financial accountability and oversight to County Governments in Kenya rely on financial statements, invoices and provision of supporting documents to prove that funds were utilised as budgeted for. The downside of relying on verification of documents is that it is not only an imperialist system, but it also encourages the forgery of documents so that they tally with budgets. By pursuing these research questions, this study will ensure that studies on comparative government will not reduce complex issues such as corruption to getting the right numbers because at worst, such studies forget the humanity of the people affected by corruption.

1.3 Research Design and Methods Used

In order to answer this study's research questions and test the hypotheses, this study aims to analyse reports generated by two independent institutions, that is, the Office of the Auditor General and the Office of the Controller of Budgets as well as administer questionnaires, interview and conduct focus group discussions. The methodological approach used in this study is a mixed methodology. Participants included both service providers and consumers. By employing both qualitative and quantitative modes of enquiry, this study attempts to illuminate the opinions of service providers and consumers who are often overlooked in studies of decentralised corruption.

1.4 Significance of study

The significance of this research is not to provide any panacea or dogma with regards to decentralisation and corruption. This study understands that decentralisation comes in different forms, states assume different forms and corruption manifests in different forms. Understanding how corruption manifests at the decentralised level will help in the fight against corruption. This study makes a major contribution to research on decentralisation and corruption by demonstrating that corruption is a process.

This study aims to both fill a methodological and theoretical gap. The methodological gap will be filled by employing alternative research methods to achieve a novel understanding (Jacobs, 2011; Muller-Bloch and Kranz, 2014; Miles, 2017) of decentralised corruption in government. Conversely, this study will combine institutional design and decolonization of knowledge theoretical frameworks to fill a theoretical gap (Jacobs, 2011; Muller-Bloch and Kranz, 2014; Miles, 2017) in studies of decentralised corruption and government. The institutional design framework will aim to show that corruption is a process exacerbated by institutional design, whereas the decolonization of knowledge framework will show the need of employing alternative research methods to not only humanize knowledge, but also avoid the universalization of knowledge.

1.5 Limitations of study

Due to practical constraints, this study cannot provide a comprehensive analysis of decentralisation, corruption and service delivery in all 47 counties in Kenya. This study collected data, and will examine annual audit reports and budgets, of three counties in Kenya.

Given that every country has its own unique functions that are decentralised to local governments, empirical studies on decentralisation and service delivery are limited to certain functions within specific countries. Additionally, the literature on decentralisation and service delivery is too extensive to review for each and every country. In consideration of the fact that Kenya is a developing country, this study

will examine select literature from developing countries in South America, Southern and Southeast Asia and Africa.

Lastly, taking into consideration that this study ultimately aims to examine corruption and decentralisation of services in Kenya, the study will only examine existing literature on decentralisation and service delivery in Kenya from 2013 as devolution was implemented in 2013.

1.6 Outlining structure of the dissertation

The overall structure of the study takes the form of eight chapters. The second chapter will review the existing literature on decentralisation and corruption. Thereafter, the third chapter, which introduces the theoretical framework will expound on the institutional design and decolonization of knowledge frameworks that guide this study. Additionally, this chapter examines how different scholars define decentralisation, corruption and the state and states how these terminologies will be used throughout the study. The fourth chapter analysed literature on decentralisation and service delivery by examining case studies in developing countries. The fifth chapter considers both the sources and methods of study which include: budget and audit reports, interviews, focus group discussions and questionnaires. The sixth chapter is an examination of the evolution of corruption and local government in Kenya. The seventh chapter presents the findings of the research, focusing on the three devolved functions that include: health, education and markets. The eighth chapter will analyse the data gathered and addresses each of the research questions as well as synthesize the data with existing literature. The conclusion will draw together the various strands of this thesis and identify areas for further research.

CHAPTER 2

LITERATURE REVIEW

The basic aim of this section is to examine existing scholarly work in order to understand the existing debates, methodologies applied, identify inconsistencies and gaps in the literature. This section aims to show that while previous research is important, it can only be considered a first step towards a more profound understanding of how corruption impacts service delivery in decentralised governments. This study hopes to contribute to existing knowledge by pursuing the gaps in the literature and proposing areas for future research.

This section will be grouped into thematic sub-headings: local capture, competition, tax, auditing, cross-country analyses, bribes, transfer of funds, political indicators and fiscal administration.

2.1 Decentralisation and Corruption

2.1.1 Local Capture

When it comes to the thematic topic of local capture in decentralised governments, most scholars agree that a nexus exists. Whereas a majority conclude that decentralisation makes governments susceptible to local capture, others focus their research on the impact of organised interest groups as well as how local capture impacts service delivery (Bardhan and Mookherjee, 1998; Bardhan and Mookherjee, 1999; Bardhan and Mookherjee, 2000; Bardhan and Mookherjee, 2002; Bardhan and Mookherjee, 2006a; Prud'homme, 1995; and Tanzi, 1996).

Prud'homme (1995) observed that there are more prospects for corruption at the local level for two reasons. One, local officials generally have more leeway when it comes to decision making compared to national government officials. Two, there is a possibility that local officials may be susceptible to urgent demands from local interest groups on issues such as taxation. It is important to note that this study's focus was on fiscal decentralisation where local governments generate their own revenue through taxes and where local expenditure is not dependent on transfers from the central government (Prud'homme, 1995).

Corroborating Prud'homme, Tanzi (1996) argued that the proximity of bureaucrats, to the people, in decentralised governments enables local interest groups to have a greater influence and in turn enable corruption in decentralised states. Tanzi also noted that the argument that corruption is a greater problem at the local level cannot be determined by empirical evidence and therefore relied on impressions to reach the above conclusion (Tanzi, 1996).

Assuming there are small and large farmers, Bardhan and Mookherjee (1998) considered delivery of a private service such as electricity in the context of poverty alleviation program. They argued that local capture would lead large farmers to allocate the services to themselves at the expense of the small farmers. In scenarios where the local government has power and resources to supply the service, small farmers will get the services but large farmers will be over-supplied. The result is that small farmers will be overcharged whereas large farmers will access the same service at a lower price. In summary, the greater the extent of local capture the greater the over-supply to larger famers. However, the situation can be mitigated if the local government has no authority to collect taxes and the services are financed by user fees (Bardhan and Mookherjee, 1998).

Employing the Baron-Grossman-Helpman framework of electoral competition influenced by special interest groups, Bardhan and Mookherjee (2002a) examined the causal factors of relative capture of local and national governments. On the one hand, factors such as reduced unity amongst interest groups, increased level of voter awareness and advanced electoral competition at the national level support the

widely-held assumption that decentralisation is susceptible to failure due to increased chances of local governments being captured by local elites. On the other hand, local capture can be mitigated if there is electoral unpredictability at the national level and availability of a large campaign kitty for national elections. Moreover, relative capture is determinant on heterogeneity across districts with regards to local inequality and poverty. Decentralisation will exacerbate local capture in districts with high inequality. Coalition governments, at the national level, also lower chances of national capture. They proposed for empirical research to be conducted at different levels of government to determine the extent and causal factors of local capture (Bardhan and Mookherjee, 2002a; Bardhan and Mookherjee, 2000).

While, on the one hand, Bardhan and Mookherjee acknowledge that decentralisation scales up service delivery as management of services are transferred to offices that are well disposed to local needs, on the other hand, they observe that capture of local governments has affected service delivery by oversupplying to local elites at the expense of non-elites. They argue that the degree of supply depends on the magnitude of local capture and the level of financial independence (Bardhan and Mookherjee, 2002b; Bardhan and Mookherjee, 2006a).

While this research acknowledges that the debate on decentralisation and local capture is an important one, it at the same time notes that it would be important to conceptualize the term “interest groups” to determine who comprises these interest groups. Additionally, examining specific interest groups, such as dynasties or powerful families, in relation to local capture would advance the debate and provide answers to why governments are or aren’t susceptible to local capture by interest groups.

2.1.2 Competition

Scholars who have examined the link between competition and decentralised governments have all concluded that competition between different jurisdictions lowers corruption (Bretton, 1996; Weingast, 1995; Shleifer and Vishny, 1993; Treisman, 2002; Arikan, 2004; and Dincer et al., 2009). Some of the differences amongst previous research is the scope of study, that is, some scholars examining

competition among different levels of government; some analysing yardstick competition; and others relating competition to policy outcomes in different jurisdictions and their impact on corruption.

Studies on the economic effects of federalism have submitted two main conclusions with regards to public policy choice. One, given that political competition suggests that jurisdictions must compete for capital, labour and ease of doing business by offering competitive public policies, such as favourable taxes, economic actors use these factors as a basis to determine which jurisdiction to invest in. Two, competition suggests that only the regulations or provisions that the local residents are keen to pay for will endure. Unfavourable conditions for conducting business will force labour and capital to move to a more favourable jurisdiction. For these reasons, decentralisation is argued to lower the extent of corruption as competition reduces the chances of corruption thriving in local jurisdictions (Arason 1991; Inman, 1987; and Scotchmer, 1994, as cited in Weingast, 1995).

Shleifer and Vishny (1993) argued that competition, whether political or economic, has the ability to not only lower corruption, but also to minimise its unfavourable effects. According to them, if different departments offer the same service, corruption will reduce but only if the proxies cannot steal. Likewise, political competition results in transparency as the government is laid bare thereby lowering corruption on condition that decentralisation of power does not result to a sphere controlled by a particular person or group and lawlessness (Shleifer and Vishny, 1993).

Treisman (2000) conducted controlled regression analyses, of Africa, Asia, Latin America and Caribbean, Eastern Europe and the former Soviet Union, Middle East and OECD, to examine vertical competition within the state and horizontal competition for mobile factors. Under vertical competition he analysed whether the number of levels of government; the federalised structure; the presence of decentralised police forces; and decentralised appointment of judges were linked with increased perceived corruption. Additionally, he examined whether the number of levels of government or the federalised structure resulted to substandard, public

health and education, services. He found out that perceived corruption is advanced in countries that are not only vertically decentralised but also those decentralised into numerous levels; federally decentralised governments perform poorly when it comes to immunizing children possibly because regional interests under such governments have power to block national programs; and adult illiteracy levels are higher in federal decentralised states especially in poor federal states (Treisman, 2000).

In relation to horizontal competition for mobile factors, Treisman (2000) observes that when residents have an option to migrate from one region to another, local jurisdictions will be pressured to efficiently provide services. Local jurisdictions where leaders are plundering resources will lose residents to regions where local governments are more efficient thereby, negatively affecting the tax base of the corrupt regions. Likewise, if local jurisdictions over-regulate businesses so as to have an opportunity to extract bribes, businesses will migrate to regions that are less regulated. It is important to note that horizontal competition cannot prevail in a centralised state where local governments are mere administrative sub-units (Treisman, 2000).

On the one hand, competition has the ability to compel local jurisdictions to improve efficiency and curb their urge to extract bribes (Brennan and Buchanan 1980; Montinola et al., 1995). Others argue that competition will cause local jurisdictions to focus more on infrastructure that boosts growth and minimises the issuance of bailouts to businesses (Qian and Roland, 1998). On the other hand, competition between local jurisdictions has been argued to have the ability to lower service provision to levels below what centralised governments can offer. This argument is supported by the claim that competition has the ability to reduce the amount of tax collected in turn negatively impacting the pool of resources required to fund public services (Treisman, 2000). In addition, competition has been argued to bring in capital that does not necessarily lead to growth, for example capital intended for infrastructure, but lowers efficiency by assisting businesses to bypass central laws (Cai and Treisman, 2000).

Given that competition is contingent on the movement of citizens and capital, the costs of migrating to another local jurisdiction are likely to increase with the size of the local jurisdictions as it is easier and cheaper to move to a local jurisdiction that is nearer to one's current base than to move to a local jurisdiction in a different region (Brennan and Buchanan, 1980). Therefore, horizontal competition should impact administration more, whether negatively or positively, in countries with smaller first-level units (Treisman, 2000).

While, early research on decentralisation and competition argued that decentralisation in small government units reduces corruption because of the discipline that interjurisdictional competition instils (Tiebout, 1956); Treisman (2000), found out that countries with bigger first-level local jurisdictions, that restrict movement from one jurisdiction to another, were considered to be less corrupt (Treisman, 2000).

The debate on decentralisation, competition and corruption rests upon the questionable assumption that competition is applicable to all devolved functions. Albeit tourism and agriculture are devolved functions, in Kenya, not all jurisdictions have touristic sites or arable land. Maasai Mara located in Narok County, for example, is the only tourist attraction in Kenya where tourists can experience wild beast migration. If Narok County chooses to exploit its uniqueness, the same way counties with beaches exploit their touristic uniqueness, it may be problematic to compare the competitive nature of sectors, such as tourism, in decentralised governments. However, sectors such as education, markets and health are available, in all devolved regions in Kenya, and thus could be compared in terms of competition and extent of corruption. Therefore, this research is observing that previous research missed the opportunity to examine corruption, competition and decentralised governments in terms of devolved functions that are comparable across all decentralised governments.

2.1.3 Fiscal Decentralisation: Expenditure and Tax

Brueckner (1999) examined the ramifications of modifying Tiebout's 1956 model to incorporate local corruption and tax evasion. This study focused on experiences in

Argentina, Brazil, Bolivia, Colombia and Mexico. The data utilised was from Ter-Minassian 1997 detailed assessments of 21 fiscally decentralised countries. He observed that local corruption and tax evasion negatively impacts fiscal decentralisation (Brueckner, 1999; Ter-Minassian, 1997, as cited in Brueckner, 1999).

Tanzi (2000) suggested that decentralisation is more likely to succeed if institutions related to tax policy, tax administration, expenses management systems and budgets are set up before decentralisation is adopted. He argued that the most crucial of these structures is the effective utilisation of financial transfers from the national government. He concluded that corruption is more prevalent at the local level more than at the national level because the aforementioned conditions are usually not in place before decentralisation is implemented (Tanzi, 2000).

Fisman and Gatti (2002a) examined the relationship between decentralisation of government functions and the level of corruption perpetrated by private parties. The study utilised data from the International Country Risk Guide's corruption index, International Monetary Fund's Government Finance Statistics, World Competitiveness Report, Transparency International, Global Competitiveness Survey index, Business International corruption index and German exporter corruption index. The results showed a strong and harmonious negative relationship between decentralisation and corruption consequently corroborating the theories of decentralisation that underscore its benefits (Fisman and Gatti, 2002a). However, Fisman and Gatti were criticised for not taking into consideration a variety of institutional structures under which decentralisation has divergent effects on corruption (Prud'homme, 1995; Litvack et al, 1998; and Bardhan, 2002).

Huther and Shah (1998) acknowledged that previous research on fiscal decentralisation lack a proper definition of what constitutes "good government". They aimed to create an index of governance quality by incorporating indices on economic management, social development, government orientation and citizen participation from 80 countries. This study utilised data from the World Bank, International Monetary Fund, International Financial Statistics, Business

International Corporation, Transparency International and Human Development Report. The data allowed for the creation of a framework where empirical, theoretical and policy discussions can coexist. Applying the framework to the level of fiscal decentralisation in 80 countries resulted in a positive relationship between fiscal decentralisation and quality of government. This means that the more fiscally decentralised a government is, the higher the quality of government (Huther and Shah, 1998; Haq, 1995, as cited in Huther and Shah, 1998; Deininger and Squire, 1996, as cited in Huther and Shah, 1998; and Cukierman, Webb and Neyapti, 1992, as cited in Huther and Shah, 1998).

de Mello and Barenstein (2001) conducted an empirical study for both developing and developed countries to advance the literature on fiscal decentralisation and governance. The study utilised a cross-country data of 78 countries from ICRG corruption index for annual data between 1984 and 1998 and governance indices from Kaufmann, Kraay and Zoido-Lobatón (Kaufmann, et al., 1999a and 1999b, as cited in de Mello and Barenstein, 2001). They found out that decentralisation of expenditure to local jurisdictions can improve governance. Additionally, the greater the amount of decentralised spending, out of the total government expenditure, the more powerful the positive relationship between decentralisation and governance. This study not only revealed that governance is shaped by decentralisation, but also that governance is determined by how local jurisdiction expenditures are funded. The empirical results indicated that in any tier of fiscally decentralised governments, the greater the amount of nontax income, grants and devolvement of funds from a higher ranked government office, the more robust the relationship between decentralization and governance will be. Additionally, the results showed that for local units' revenue collection that incorporate both tax and nontax revenue, the extent of expenditure decentralisation impacts the relationship between governance and revenue collection. This means that large local jurisdictions where local tax income is collected may negatively impact governance. The decentralisation of tax bases may result in a state of economy where production does not represent consumer preferences and consequently more deficient governance (de Mello and Barenstein, 2001).

Employing a tax competition framework that has rent-seeking behaviour, Arikan (2004) examined the effect of fiscal decentralisation on the extent of corruption in a country. Theoretically, it has been argued that fiscal decentralisation increases competition between local jurisdictions thereby lowering corruption. Using Transparency International's Corruption Perceptions Index of 1998, Arikan tested this theoretical argument and found out that corruption may be lower in countries where there are high levels of fiscal decentralisation (Arikan, 2004).

Dincer et al (2009) used a model of Yardstick Competition to explain the negative relationship between corruption and the decentralisation of authority to tax and spend. The study utilised a dataset of corruption-related judgements at the U.S. state-level between 1987 and 2001. They found out that when residents compare progress between different jurisdictions, the extent of corruption reduces in decentralised regions. Additionally, the model predicted that neighbouring jurisdictions are bound to experience the same extent of corruption (Dincer et. al, 2009).

Fisman and Gatti (2002b) empirically examined the idea that expenditure decentralisation will only be beneficial if complemented with devolution of revenue generation to local governments. They studied the discrepancies between revenue generation and expenditure in U.S. states and utilised cross-country data drawn from the U.S. Department of Justice and U.S. Bureau of the Census. They found out that huge federal transfers are related to higher cases of abuse of public office corroborating the theory that lenient budget constraints generated by federal transfers are controversial (Fisman and Gatti, 2002b).

Kolstad and Fjeldstad (2006) criticised the prevailing arguments on how fiscal decentralisation affects corruption. They argued that if decentralised governments have interdependent monetary functions, fiscal decentralisation is capable of increasing corruption nationwide. This takes place in decentralised systems where taxes are paid to local governments or in cases where businesses or individuals are benefitting from the expenditures of local governments. However, if businesses operate freely with multiple local governments, then fiscal decentralisation in such a case is bound to decrease corruption at both the local and national level. That said,

the proportions to which decentralised governments are interdependent or competitive is contingent on the tax model or expenditure and it is essentially an empirical examination (Kolstad and Fjeldstad, 2006).

Even though it may be true that increased local revenue generation improves governance, previous studies propagating for increased expenditure should state to what extent local revenue generation be increased. A case in point is Kenya. Devolved governments, in Kenya have the mandate to determine fees and taxes for certain devolved functions. How this has impacted governance is yet to be determined.

2.1.4 Budgets

Tanzi (2000) argued that decentralisation is likely to succeed if institutions such as budgets are established before decentralisation is implemented (Tanzi, 2000). This study acknowledges the importance of Tanzi's (2000) claim that corruption is more rampant due to lack of structures in place because it brings to the fore the role of accountability structures in explaining corruption in decentralised governments. However, an important question that this study seeks to find out is whether structures, specifically budgets, may or may not be abetting corruption in decentralised governments.

While it is important to have systems and structures such as budgets in place before implementing decentralisation, this study argues that it does not necessarily follow that decentralisation will succeed if such systems are put in place before decentralisation is implemented. Future research could, however, examine if decentralisation governments succeeded or failed in countries where systems and structures were put in place before the implementation of decentralisation.

One the one hand, scholars who have examined budgets and corruption in government argue that corruption takes place during the budget preparation stage as those involved in the process are usually pursuing personal interests (Yandra et al. 2018; Rubin, 2019). Conversely, there are scholars who argue that corruption takes

place at the budget implementation stage. At the implementation stage, corruption takes the form of bribery, mismanagement of funds, inconsistent distribution of funds and corruption in the delivery of services (Dorotinsky and Pradhan, 2007).

Following what previous scholars have said about corruption and budget preparation and corruption and budget implementation, this study decided to advance the literature by finding out whether or not the experiences of service providers and consumers can unearth if corruption is budgeted for and reveal the forms in which corruption manifests at the budget implementation phase.

2.1.5 Auditing

In discussions of the role that auditing plays in decentralisation and corruption, most scholars agree that auditing can decrease corruption. Bardhan addressed deficient auditing systems and lack of information (Bardhan, 2002); Lessmann and Markwardt examined the media as a corruption tracking mechanism (Lessmann and Markwardt, 2010); and Tabellini compared accountability at both the local and national level in relation to elections (Tabellini, 2000).

Bardhan (2002) evaluated empirical evidence of decentralised delivery of public services in developing countries. It was observed that local structures of accountability are not established in a lot of developing countries and that local jurisdictions are in many instances subject to local elites who may thwart any efforts put in place to realize efficient delivery of service. To address lack of accountability in developing countries this study proposed that the state should: authorize local participation; counteract local oligarchs; funding local jurisdictions; provide technical and professional services to boost the local jurisdictions' human resources; evaluate services offered; take up responsibility of building large infrastructure; and harmonize externalities throughout all the local jurisdictions (Bardhan, 2002).

Lessmann and Markwardt examined whether decentralisation and can successfully monitor bureaucrats and whether decentralisation can abate corruption. Their aim was to find out if decentralisation is a one size fits all. They utilised data, cross-

section of 64 countries, from IMF's Governance Finance Statistics and employment statistics from the International Labour Organisation. They found out that decentralisation neutralizes corruption in states with a high level of independent media whereas countries with a low level of independent media are afflicted by decentralisation. While on the one hand they found out that independent press supplements auditing systems by exposing corruption practices, on the other hand, they also noted that in countries where corruption is systemic, local bureaucrats can collaborate with journalists to prevent media houses from covering corruption practices (Lessmann and Markwardt, 2010).

Tabellini (2000) examined recent literature, both theory and evidence, on fiscal policy and comparative politics to find out how different electoral rules and regimes determine the size of the government, the spending structure and execution of politicians' responsibilities with regards to corruption and the characteristics of election cycles. He concluded that local elections supply a clearer nexus between individual performance and re-election and therefore the need to reduce corrupt practices is more robust at the decentralised level compared to centralised elections (Tabellini, 2000).

Vaz-Mondo (2016) used audit reports from Brazilian municipalities to develop a tangible gauge of political corruption. The study developed an original panel data-set of 140 municipalities, between 1997 and 2013, from randomised audit reports conducted by the federal government. The data tested the probable impact of electoral accountability in curbing future corruption levels. This study exploited existing data that had not yet been utilised in prior research to measure political corruption. Albeit the method may prove hard to replicate in other countries, the indicator avoids biases that are present in perception-based studies and experience surveys; data collected through this method presents a better alternative to understanding the problem of decentralised corruption in comparison to data collected for cross-national studies; and the indicator could be used to examine how other factors such as e-government (Viera, 2012, as cited in Vaz-Mondo, 2016); participatory mechanisms of oversight (Viera, 2014, as cited in Vaz-Mondo, 2016); increased government transfers (Brollo et al., 2013, as cited in Vaz-Mondo, 2016);

and gender (Brollo and Troiano, 2015, as cited in Vaz-Mondo, 2016), may influence or be influenced by corruption (Vaz-Mondo, 2016).

Additionally, some previous scholars have argued that governments circumvent auditing controls to engage in corruption (Neu, et al. 2013; Neu, et al. 2015; Roberts, 2015). Neu et al. (2013) attributed the circumvention of audit controls to auditors being compromised by politicians and senior bureaucrats (2013).

Studies such as Tabellini's (2000) which argue that elections can be employed as an auditing measure to prevent corrupt politicians from being re-elected overlook the existence of corrupt appointed bureaucrats. There are appointed bureaucrats at the decentralised level, who are not affected by election cycles, (mis)managing resources.

With regards to independent press supplementing audit systems, this research acknowledges the importance of the media in exposing corruption at the decentralised level and adds that elected leaders can collaborate with journalists to expose corrupt practices that their political competitors are engaging in.

This study agrees that the topic on discrepancies is extremely useful because it sheds insight on the difficult problem of conducting comparative studies. Comparative studies cannot be effectively conducted if some countries have deficient auditing systems and, or, lack data. Previous research has been relying more on perception corruption indices instead of experiences. Are auditing institutions insufficient in unearthing corruption in decentralised states? If so, how?

2.1.6 Cross-country Analyses

Findings employing cross-country regression analyses have been mixed. While many of these studies have concluded that the extent of corruption in decentralised governments is contingent on how expenses are funded, a few have investigated the extent of corruption in centralised and decentralised governments from a comparative point of view.

The USAID and World Bank administered surveys, in Slovakia, to public officials, enterprise managers and ordinary people. The surveys incorporated both perceptions and experiences. Experiences were drawn from a number of sectors: social sectors, justice system, business services, utilities, regulations, inspections and licensing and task and customs. Although the study was focusing on the national scope, it also addressed local governments. With regards to decentralisation, the public officials disclosed that local governments were more forthright compared to the central government. However, it was also reported that local governments were more lenient on corrupt officials by employing discretion to address corrupt practices rather than follow the law. Additionally, corruption levels in local governments are lower given the fact that local governments have limited authority (USAID and World Bank, 2000).

Gurgur and Shah (2005) argued that the debate on whether decentralisation increases or decreases corruption is ongoing because previous research not only employs broad-based regressions, but it is also deficient of a conceptual framework to uncover the basis of corruption. This study aimed to fill this gap by formulating a framework that verifies the causes of corruption so as to separate the contribution of concentrated authority on corruption. With regards to corruption, the data source was the 1998 Corruption Perceptions Index of Transparency International. They sampled data from 30 countries, both developed and developing. They observed that corruption is as a result of an absence of an ability to meet other's needs in the public sector; inadequate democratic structures; closed economy; colonial history; in-country red-tape controls; and concentrated decision-making. Additionally, their results suggested that decentralisation has a negative influence on corruption especially in centralised rather than federal countries (Gurgur and Shah, 2005).

Freille et al., (2007) advanced the literature on decentralisation and corruption by incorporating multiple dimensions of decentralisation, in an econometric model, to examine the reality of direct and indirect consequences on corruption. Utilising a data set of up to 177 countries the study aimed to explain discrepancies in results presented in previous literature. They found out that fiscal decentralisation and unitary states are concurrently linked with lower corruption. Additionally, some

forms of political decentralisation that are characterised by local elections exacerbated the positive effect of unitary states on corruption. Moreover, the study found out that structural decentralisation does not seem to have a strong link to corruption. The scholars also observed that the discrepancies in results, in previous research, were due to scholars employing different specifications of data by failing to observe the nexus between diverse extents of decentralisation. For future research, the scholars propose that given that decentralisation is multifaceted, the different dimensions, their impact and interrelationships should be examined (Freille et al., 2007).

2.1.7 Critique of Corruption Perception Index

The major critique of cross-country regression analyses is overreliance on corruption perception indices. If perception indices of a country are, for example, drawn from cases of mismanagement at the central level as a result of corruption cases at the central level being frequently reported, in that case, a negative connection between decentralisation and corruption does not signify that decentralisation reduces total corruption in a country (Kolstad and Fjeldstad, 2006).

Over the years, scholars and legislators have used Corruption Perception Index (CPI) to measure corruption, economic development, foreign direct investment, foreign aid eligibility, answerability of corrupt officials; and conduct comparative analyses between governments. An advantage of CPI is the amalgamation of perceived extent of corruption from numerous data sources (Budsaratragoon and Jitmaneeroj, 2019). However, the mainstream adoption of CPI by scholars and governments, is not devoid of criticism.

To begin with, post-colonial proponents argue that CPI were defined by scholars from the West and later inducted into third-world countries' national administrative systems. Additionally, critics argue that data from CPI does not measure corruption, but instead measure perceptions that are grounded on a proxy version or by-product of corruption. This means that what is measured is a subordinate indication of "corruption". (de Maria, 2008). This is problematic because previous studies, in the

field of comparative government and corruption, have been employing CPI as measures of the extent of corruption in governments. This dissertation has been emphasizing on how definitions, or lack of defining, of terms can be problematic for the field of decentralization and corruption.

An additional criticism of CPI is the data is not only collected by private companies, but also the data is not available for free. Moreover, the private polling companies limit the use of the data to only governments, companies and NGOs (de Maria, 2008).

CPI data sources have been criticized as mainly focusing on corruption of notable personalities. This means that limited data is available on international and local business "corruption". The WEF's Executive Opinion Survey, for example, has only eight questions out of 137 relating to business "corruption" and only 10 percent of its questions address "corruption". Furthermore, the Executive Opinion Survey does not verify whether the responses are from lived experiences, widespread representation or unsubstantiated information received from coworkers in the field (de Maria, 2008). The problematic methodology employed to collect CPI data is meant to reinforce structured principles for a global market economy (Bukovansky, 2006).

While on the one hand the combination of different data sources makes CPI data reliable compared to using a single source, on the other hand, the amalgamation of multiple CPI data from different sources, into a one compounded index, has been criticized as overlooking the dependencies between data sources (Budsaratragoon and Jitmaneeroj, 2019).

Lastly, since 1995, Transparency International has altered the sampling and methodology of CPI data regularly. The one downside of implementing these frequent changes is that it disrupts the uniformity of annual analysis of corruption (Ibid, 2019).

Similar to cross-country regression analyses, cross-country analyses should take into consideration the differences in the forms of decentralisation. Comparing a

politically decentralised government with a fiscally decentralised one will result in questionable findings.

2.1.8 Bribes

The prevailing point of view under this theme is that decentralisation increases bribe-taking opportunities. Early research linking bribes to decentralisation tended to emphasize an economy in which business people were expected to get licences, for operating their business, from different government officials. They found out that centralised bribe collecting agencies are less corrupt with very high investments compared to cases where government officials independently determine the bribe amount. They argue that vertical decentralisation results in an increase in distribution of powers which in turn leads to poor coordination between the bureaucrats thereby increasing bribe collection (Shleifer and Vishny, 1993).

The downside of this observation is the assumption that investors require permits from local government officials and centralised agencies, both, independently determining bribe amounts, rather than choose one of the two. Additionally, this argument implies that decentralisation is the addition of multi-level governance below the national government instead of decentralisation standing in lieu of the national government. Given that decentralisation is characterised by different dimensions, the effects are also different. For example, when a local level government takes the place of the central government, monopoly is replaced with competition. Contrary, when local level government operates as a supplementary level of government, the single monopoly exhibited before decentralisation now evolves into a series of monopolies (Bardhan and Mokherjee, 2006b).

Carbonera (2000) examined the effects of decentralisation on corruption in an organisation with different vertical levels. Decentralisation in this study represented the devolution of power to lower levels. The study found out that decentralisation has a positive effect on corruption as it increases individual inclination to take bribes. Additionally, it has a two-fold influence on motives to oversee corruption at higher levels. First, given that decentralisation transfers power from the center to local

regions, authorities lose their power thus lowering the authorities' motivation to keep tract of corrupt practices. Second, the bribes paid at the lower level also increase thereby intensifying the authorities' predisposition to corruption, elevating the higher levels' watchdog status of corrupt practices. When the latter, of the twofold effect prevails, decentralisation can help curb corruption (Carbonera, 2000).

Fan et al., (2009) advanced the literature on decentralisation and corruption in three-ways: one, they employed a cross-national data set from 480 sources that factored in different forms of decentralisation; two, this study utilised an experience-based survey from the World Business Environment Survey; and finally, the unique nature of the data permitted this study to regulate the size, proprietorship composition, extent of investment and magnitude of exports of firms when examining the managers' responses on corruption. They reported high cases of bribery, more so when applying for business licenses and paying taxes, in countries with extensive administrative tiers. This was more prevalent in developing countries (Fan et al., 2009). In relation to issuance of licences, a study by Kuncoro (2000) reported that firms preferred localities that are not corrupt (Kuncoro, 2000).

In addition, Fan et al. (2009) reported that countries with huge decentralised regions tend to be linked with perennial high bribery cases. This is with regards to acquiring business licenses and taxation. This was more evident in developed countries. Lastly, they reported that even though in countries with huge decentralised revenues tend to experience lower corruption with regards to issuance of business licences, government contracts, utilities and customs administration, huge revenues in centralised governments were linked to lower corruption in customs and tax collection (Fan et al., 2009).

The debate of whether bribes increase or decrease in decentralised governments is problematic. It is problematic because it is very hard to differentiate a bribe from a token of thanks in some cultures. Thereby making it difficult to carry out studies on decentralisation and bribes, as a form of corruption, especially in a comparative context. However, if such studies are to be conducted, clear definitions of what constitute bribes in each context should be clearly stipulated.

2.1.9 Political Indicators

In discussions of political institutions, one dominant issue has been the role of national party system. On one hand, some scholars argue that a powerful national party system is a beneficial tool for situating the political motivations of local politicians with national aims resulting in a positive impact of decentralisation on corruption (Enikolopov and Zhuravskaya, 2007; Tabellini, 2000). On the other hand, Gainsborough (2003) contends that corruption cases such as the one that involved Tan Binh Production Service and Export Company (Tamexco), in Vietnam, should be examined as a ploy by the political authorities to regulate decentralised levels of the party-state as a way of curtailing decentralisation. In addition, the political center has been criticised as being partisan when addressing corruption cases. In the Tamexco case only business people and bankers were prosecuted. Politicians at the local level got away with censure whereas those at the central level were never incriminated (Gainsborough, 2003).

Utilising data from the World Bank, Enikolopov and Zhuravskaya (2007) found out that a substantial revenue share is linked to lower perceived corruption in developing countries with older political parties. Employing both World Bank and Transparency International data, they reported that a considerable revenue share in developing countries with few political parties in government is also linked to lower corruption (Enikolopov and Zhuravskaya, 2007).

Lederman, et al. (2005) conducted a study that aimed to advance the empirical literature on the causal factors of government corruption in different countries over time with an emphasis on political institutions. They utilised data from the International Country Risk Guide, the World Development Report, GALLUP International, the Global Competitiveness Survey and the Country Risk Review. With regards to decentralisation, they found out that while political decentralisation results in an increase in corruption, corruption tends to reduce when expenditures are decentralised through different tiers of the central government (Lederman et al., 2005).

Other scholars examining how politically decentralised countries are prone to corruption and their probable solutions, especially the structural characteristics of decentralisation that encourage malpractice in New York City public school system, recommended institutional reforms that not only limit corruption but also recommended reforms that are not loaded with rules and regulations (Segal, 1997).

This research's view on the ongoing debate of political institutions, decentralisation and corruption is the need to study elected leaders serving their last term, in decentralised governments, and corruption. Governors in Kenya, for example, can only serve for two terms (cumulative ten years). It would be interesting to examine their political behaviour, policies that they implement and the projects that are given more priority and funding, given that they are not seeking re-election.

In summary, this review has shown that previous studies concentrated on the extent of corruption in decentralised governments. Additionally, prior studies relied on Corruption Perception Indices as the major source of data which they used to conduct comparative studies. Moreover, it was also evident from the literature that previous scholars overlooked the different forms of decentralisation, state or government and corruption in different countries before conducting comparative studies.

2.2 Decentralisation and Service Delivery

The section on decentralisation and service delivery will be grouped into geographic regions. It will exclude case studies from Europe, North America and China. The reason for excluding these two regions and China is because, ultimately, this research will focus on Kenya. This study believes that it will be more valuable to examine literature from developing regions given that Kenya is a developing country. Additionally, the focus of this study is devolution in Kenya and therefore this research will examine devolution and service delivery from 2013. The reason for this is because devolution, in Kenya, was implemented in 2013. Prior to devolution, the form of decentralisation in Kenya was deconcentration.

The literature on democratic decentralisation and service delivery is usually classified into two groups: those focused on how decentralisation strengthens participation and those addressing accountability of local governments or service delivery by taking into account the numerous actors (Robinson, 2007). This section will be categorised into two: theory and empirical evidence.

The theoretical underpinning of decentralisation and service delivery emanates from the benefits of decentralisation. Pioneers of the discipline argued that decentralisation is beneficial because it brings leaders, who not only have power and resources to make decisions, but also leaders who understand the needs of the people, closer to the people. The proximity of the leaders to the people; power, resources; and knowledge of local needs is anticipated to improve efficiency of service delivery at the local level (Tiebout, 1956 and Musgrave, 1959).

Previous literature investigated how diversity in preferences and surplus of public goods, provided by the central government, can be altered to suit local preferences (Oates, 1972). Tiebout (1956) contended that decentralisation is a means of attaining diverse wishes that emerge in divergent localities (1956). Oates (1972) proposed modifying of budgets to suit different local needs. For economists, unless there is a surplus or issues of economies of scale, decentralisation offers the most efficient channel of service delivery provided local preferences are taken into consideration (Oates, 1972).

Other scholars examined decentralisation with regards to allocative effectiveness (Faguet, 2000) and technical effectiveness (Martinez-Vazquez and MacNab, 2003). Allocative effectiveness may be attained when specific functions, such as health, are earmarked as the responsibility of decentralized governments (Faguet, 2000). Technical effectiveness may be realized when a great amount of goods and services is being supplied with the same amount of funds (Martinez-Vazquez and MacNab, 2003).

While some scholars argue that decentralisation improves efficiency (Tiebout, 1956; Musgrave, 1959), others opine that the same efficiency can be attained by a

centralized government through economies of scale (de Mello, 2004; Tanzi, 1996). Still, other scholars criticize the idea that central governments can attain efficiency through economies of scale by arguing that central governments may over appraise the gains (Oates, 1972; Prud'homme, 1995; Sewell and Wallich, 1995).

Lastly, some scholars analysed decentralisation of service delivery with regards to accountability (Rondinelli, 1990; Dillinger 1994). Rondinelli (1990) contended that centralized governments do not see the need to view their citizens as customers. Similarly, Dillinger (1994) submitted that in government structures where government ministries have a centralized pool of resources coupled with expenditure volitions, would have challenges trying to attain the wishes of the people. This is because in centralized government systems, citizens tend to have limited avenues through which they can communicate with the government (Dillinger, 1994).

Empirical literature on democratic decentralisation and service delivery has been criticised as lacking comparative evidence on whether intensified participation in decentralised governments results in improved service delivery for impoverished and excluded people. Empirical literature tends to focus on case studies from single countries and sectors, based on personal accounts and highly localised making it difficult to generalise research on democratic decentralisation and service delivery (Robinson, 2007). Correspondingly, attempts to evaluate the progress of development, resulting from decentralisation and participation, are indeterminate and accompanied by methodological problems (Crook and Sverrisson, 2003; Dyer and Rose, 2005).

Robinson (2007) aimed to determine the effect of decentralised service delivery on equity and efficiency. Focusing on health and education sectors, the study examined case studies from Latin America, Sub-Saharan Africa and South Asia. Contingent on data availability limitations, two conclusions were drawn: decentralisation has not resulted in an improvement on quality and equity of services; and availability of financial resources and the capability of local governments determines the equity and efficiency of services. To improve efficiency and equity, two policy proposals were recommended from this study. One, is the handing back of the health and education

sectors to the line Ministries and have the two sectors deconcentrated rather than devolved; and two, is privatisation, of these services, and introduction of user fees. While on the one hand these recommendations may yield equity and efficiency, on the other hand they may hinder participation (Robinson, 2007).

Conyers (2007) argued that decentralisation doesn't directly affect the quantity, quality or equity of public service. However, indirectly, decentralisation affects the quantity, quality and equity of public service through access to local information; location of decision-making authority; availability of resources; and administrative performance (Conyers, 2007).

Case studies focusing on single countries and sectors, within a country, should not be frowned upon. This can be qualified in three ways: one, different countries implement different forms of decentralisation. Comparing a politically decentralised government with a fiscally decentralised one will result in inconclusive outcomes. Two, it makes sense to focus on single-country case studies given that different countries have implemented different forms of decentralisation and the decentralised sectors are not similar. Health sector may be fully decentralised in country A, where budgets and recruitment of personnel are the preserve of the local government, but deconcentrated in country A. In such a scenario, comparing health in the two countries will not yield conclusive results. Instead of condemning country case studies, future research should be encouraged to pursue them so that the scholarship on decentralisation and service delivery can benefit from a diversity of experiences. Three, not all countries have readily-accessible data on decentralisation and service delivery thereby making comparative analysis difficult or impossible. Even if the data is available the question of how it was collected in Country A is highly likely very different from how it was collected in Country B.

The following section will examine forms of decentralisation in developing countries as well as highlight empirical studies on decentralisation and service delivery in these countries.

While Colombia, Argentina and Brazil decentralised authority to elected leaders in municipalities, Chile's form of decentralisation is an administrative de-concentration where bureaucrats are nominated by the military. There are four ways through which services are delivered to municipalities in South America: directly through municipalities, indirectly through organisations managed by the municipalities; through municipality-private sector joint enterprises; and either through private companies or volunteer organisations (Nickson 1995).

After enforcing decentralisation, in 1994, Bolivia was divided into 9 regions and 300 communes. Municipal governments, situated at the commune-level, are managed by elected councillors and mayors. The mayors are elected by the councillors. Prefectures, based at the regions, are managed by prefects who are appointed by the President. However, the councillors at the region are elected. Prefectures execute deconcentrated functions. Funding for Municipal governments is through block grants and tax. Additionally, Municipal governments generate revenue through taxes, user fees, land rates and loans from development and commercial banks. Prefectures, on the other hand, are funded through transfers (from the central government), fees (toll stations on roads) and loans from development banks (Prud'homme, et. al. 2000).

Argentina, being a federal state, comprises of 23 provinces and an independent federal district (Habibi, et. al 2001). Argentina is considered the most decentralised country in Latin America because almost half of Argentina's public expenditure is at the local level (IADB, 1997). National Treasury Contributions, usually coupled with uncompromising policy, are transferred from the central government to provinces. Conditional grants are resources assigned by the national government for specific projects. Provinces are not financially autonomous (Isuani, 1989). Other than defence and foreign affairs all other functions are decentralised to sub-national governments. Even though collection of direct taxes is the preserve of Provinces, the national government collects income tax and VAT after Provinces turned over the responsibility to the national government. All tiers of government are allowed to borrow both domestically and internationally (Tommasi, 2001).

Brazil's decentralised governments are divided into three tiers: states, federal and municipalities. The three levels of government play a part in the execution of the following functions: health, cultural affairs, education, housing, food, agriculture and environment, science and technology, sanitation and tourism. Federal and state governments exclusively share responsibility in formulating laws for urban, environment, culture, health and sports (de Medeiros, 1994).

Revenue collected by federal governments, in Brazil, is usually shared with the states and municipalities. Federal governments collect income taxes and tax from rural properties whereas municipalities generate income through taxes on services, tax on urban properties, property transfers and sales from fuels. The Constitution mandates states and municipalities to spend at least 25% of all revenues collected on education. However, the remaining 75% of revenue collected can be used at their discretion (Rodden, 2011).

Decentralised governance in Chile comprises of municipalities. Municipalities are managed by mayors and the municipal council. To be elected as a mayor or a councillor, the candidates must be endorsed by a registered political party that garnered at least 5% in the last elections. Municipal councils are charged with the responsibility of ratifying ordinances and laws; approving municipal plans and budgets; and supervising the mayor with regards to budget implementation and expenditure decisions (OECD, 2017).

Following constitutional reform No. 20.390, some changes were instituted at the regional level in Chile. Governors and regional council will now be elected by popular vote for a four-year term. Additionally, there will be a presidential delegate, appointed by the president to be based at the regional level, whose responsibilities will include harmonization and overseeing decentralised functions that are tied to the central government (Ibid, 2017). Municipal councils are funded through Common Municipal Fund (CMF) which is an amalgamation of property tax, business licences and other sources of local revenue (Letelier S. and Ormeño C, 2018).

Colombia's regional governments are comprised of 32 departments, 3 special districts and 1080 municipalities. The central government is responsible for collecting tax which is then distributed to the regional governments. The funds transferred to local governments usually arrive with conditions on how to use them. Local governments cannot independently decide on how to use these funds. A huge portion of the decentralized resources is used to fund health and education The 1991 Constitution decentralized health and education. However, the central government still wields a lot of power on how these two functions are managed (Alesina, et. al., 2000). Despite the fact that Governors and mayors are elected, forming a new political party in Colombia is expensive. Additionally, for a political party to remain legitimate it has to at least win 3% of the votes in the Senate or a seat in the ethnic constituencies (Milanese and Albarracin, 2022).

Mexico's decentralisation is a combination of devolution, delegation and deconcentration (Hanson, 1997 as cited in Ornelas, n.d). Mexico being a federal republic comprises of three tires of government: a central government; states and federal district; and municipalities The federal government is charged with the responsibility of collecting corporate and income taxes, VAT and majority of the excise taxes. 20% of the collected tax is then transferred to states and municipalities (Hernandez-Trillo and Jarillo-Rabling, 2008). Local governments are funded through revenue transferred from the federal government; grants from both states and federal government; and from taxes collected locally (Elias, 1997).

Important decisions at the municipal level are made by popularly elected representatives whereas all other decisions are made by community committees (Hernandez-Trillo and Jarillo-Rabling, 2008).

Decentralisation in Mexico has two major flaws. One, there is no clear distinction on what constitutes the responsibilities the state and what constitutes the responsibilities of the local government. This makes it hard to hold anyone accountable. Two, local officials are only allowed to serve one term of three years. This means that elected officials are not motivated to perform because they know they cannot be re-elected (Elias, 1997).

Porto Alegre, Brazil and Bolivia are two success cases of decentralisation. Porto Alegre is famed for participatory budgeting in municipal government. Local residents participated in assembly meetings and community associations to talk about investment preferences, scrutinize accounts and elect representatives who would apportion resources. It was reported that between 1989 and 1996, access to water and sewage and admission to elementary or secondary schools almost increased twofold with revenue collection increasing by 48 percent (Santos, 1998, as cited in Bardhan, 2002). Bolivia in 1994 reported a twofold increase in revenue allocation to municipalities. The increase was attributed to a huge transfer of public funds to smaller and poorer municipalities and also move allocation of funds from large-scale production to social sectors. As much as decentralisation was lauded as a success in Brazil and Bolivia, the studies were criticised for lacking important information on the distribution of funds in communities across households from various socioeconomic backgrounds. As such, the productiveness of programs focusing on performance or the level of local capture cannot be examined (Bardhan, 2002).

A comparative analysis of education as a decentralised function in Argentina, Chile, Colombia and Mexico concluded that decentralisation of education does not result in any noticeable quality improvements. However, it was found out that the gap between the best schools and the worst schools widen as a consequence of decentralisation of education (Prawda, 1993).

Devolution of public services to municipalities in Colombia resulted in an increase in satisfaction levels. The satisfaction levels increased after elections for mayors were introduced in 1988 (Fiszbein, 1997).

Comparing country case studies, with different forms of decentralisation, in South America reiterates this study's argument that the results are usually problematic. Lauding Brazil for increased participatory budgeting due to decentralisation yet in Brazil the local leaders are elected while in Chile bureaucrats were appointed by the military, before 2017, is problematic. In a deconcentrated form of decentralisation, such as Chile, where appointment of bureaucrats stationed, at the local governments, and budgetary allocations are done at the national level, budgetary participation is

rendered ineffective. Additionally, applauding an increase of revenue allocation to municipalities in Bolivia overlooks the extent of fiscal decentralisation in the other countries. In summary, this study underscores the need of scholars to only pursue comparative studies of countries with similar forms of decentralisation.

A study conducted by OECD found out that after decentralisation, healthcare in China, India, Indonesia and the Philippines either deteriorated or did not show any signs of improvement. While in China and India the lack of improvements in healthcare were due to inefficient funds being transferred from the central government to decentralised governments, healthcare in Indonesia and the Philippines improved remarkably due to changes in funding policy (OECD, 2006). The following section examines country-specific case studies, of decentralisation and service delivery, in Southern and Southeast Asia. Pakistan is politically decentralized, but fiscally centralized. Political decentralization is evident at the federal, provincial and local levels. Each tier of government is responsible for its electorate. After every five years there are elections at the federal and provincial level whereas at the local government elections are held after every four years (Tunio and Nabi, 2021). At the local level the districts are headed by Mayors. Funds meant for local governments are transferred from the central government through the provincial governments together with conditions on how to utilise the funds. Provinces on the other hand receive 80% of their funding from the federal government. The mayor has power to recommend budgetary needs which are then unanimously approved by the district council as the council has no power to modify the budget (Aneela, 2012).

Mohmand and Cheema (2007) conducted a research on decentralisation of service delivery in Pakistan. Their hypothesis stated that provision of social services, which were negatively impacted by accountability failures, must have improved because accountability failures were addressed by the Local Government Ordinance of 2001. However, they found out that while the provision of targeted services improved, the Local Government Ordinance reforms of 2001 neither resulted in an increase in the quality nor an increase in the provision of general services. The improvement in

service delivery was attributed to bureaucratic processes and the local government structure (Mohmand and Cheema, 2007).

Given that the improvement of service delivery was ultimately attributed to bureaucratic processes and the local government structure, and no mention of accountability failures being addressed, does this mean that accountability failures did not impact service delivery to begin with? Or did the bureaucratic processes and the structure of the local government address the accountability failures? This study missed an opportunity to explain the role of accountability failures in relation to service delivery.

Bangladesh's form of decentralisation is mainly deconcentrated. The highest tier of local government is Administrative Divisions. Administrative Divisions have offices of all key government ministries. The role of Administrative Divisions is to oversee government functions at the local level. Zila Parishads (districts), which are also deconcentrated are situated below the Administrative Divisions (Fox and Menon, 2008).

There is a difference between urban and rural local governments. Urban local governments are divided into two: municipalities and city corporations. Rural local governments on the other hand comprise of two hierarchical tiers: Upazila Parishads (sub-district councils) and Zilas. At the Division, Zila and Upazila level the officials are not elected. They are appointed by the central government then seconded to the local governments. Officials at the Union Parishads, municipalities and city corporations are elected (Ibid, 2008).

Local governments are financed through Annual Development Program block grant system. The Annual Development Program funds are allotted into: sectors, block grants, self-sustaining apportionment and food aid. Out of these four, only the block grants finance local governments. Union Parishads, municipalities and city corporations receive funds that have already been earmarked for specific projects. They do not enjoy any independence on how to utilise the funds (Ibid, 2008).

Appointed officials based at the decentralized level usually advice department agencies on development priorities without incorporating the views of the locals. Union Parishads and municipalities, in collaboration with the community, prepare budgets. However, in most instances the community is not aware the budget is being prepared (Ibid, 2008).

In Bangladesh, decentralisation negatively impacted service delivery as agricultural outputs stagnated; negligible evidence of equity at the local level; and proof that decentralisation was a scheme for enriching the wealthy in the society (Crook and Sverrisson, 2001).

Galasso and Ravallion (2001) used data from a 1995-1996 Household Expenditure Survey to examine performance of decentralised food-for-education program in Bangladesh. Food-for-education program was a central government program involving two million children. The results suggested that the program targeted the poor more than non-poor villages. Additionally, in the initial stages of the program there was also proof of local capture as the program performance was unsatisfactory in communities experiencing land inequality as well as those in remote areas. However, the performance improved as the program expanded (as cited in Bardhan, 2002).

The study did not mention the form of decentralisation implemented in Bangladesh. However, given that food-for-education program was a central government program, the Bangladesh government was providing service delivery through deconcentration. Decisions on who benefitted from the food-for-education program were made at the national level. As much as local capture was reported, collusion between central government staff and those working at the local level cannot be ruled out. This study underscores the importance of stating the form of decentralisation being examined to avoid placing blame entirely on the local government when the issue stems from the central government.

India's 73rd Amendment Act paved the way for rural decentralization. This resulted in the creation of a three-level government that comprises of district, block and

village levels. Collectively, these three tiers of local government are known as Panchayati Raj Institutions (Rajasekhar, 2022). Additionally, the Act established election and finance commissions at the state level; routine elections of Panchayati Raj Institutions with special seats set aside for weaker castes or tribes and women; creation of village assembly; and regular auditing of accounts (Chakraborty, et. al, 2017). Urban decentralized governance comprises of municipal corporations and municipalities. The officials are elected after every five years (Rajasekhar, 2022) and are in charge of civic and administrative functions (Chakraborty, et. al, 2017). Implementation of decentralization in India is not uniform. This is because the 73rd Amendment Act does not clearly state the powers of panchayats. Panchayats exists at the village, intermediate and district levels. The degree of devolution is at the liberty of States (Ibid, 2017).

Panchayats in most states have been delegated tasks exclusive of monetary and administrative resources. Except for Kerala and West Bengal, Panchayats do not have unwavering power on expenditures and recruitment of human resources. Moreover, there is ambiguity and disparity of functions between Panchayats and other levels of government. Furthermore, Panchayats are not adequately mandated to collect taxes and make budgets (Oommen, 1999).

While decentralisation of primary healthcare and education in India has shown a positive correlation with improved child mortality and school enrolment (Mahal, et al.), health and education sectors are not managed by local councils; they are under the mandate of state governments. Local councils have restricted authority over how funds are appropriated and how personnel are posted to different jurisdictions. State and central governments determine how the development expenditures will be utilised. Only local councils in West Bengal and Kerala states have the authority to appropriate development expenditures. There is evidence of improvements in decentralised services in West Bengal and this improvement is attributed to the devolution of powers and funds to elected local councils (Crook and Sverrisson, 2001).

The study by Crook and Sverrisson on decentralisation of service delivery in India acknowledged the different forms of decentralisation within India. It champions this study's argument that comparative studies on decentralisation should be conducted between countries, or in this case, between regions with similar forms of decentralisation. Specifying that a service sector may be deconcentrated in certain regions, within the same country, and totally devolved in other regions furthers comparative scholarship in this field. Scholars can, for example, compare health services in West Bengal and Kerala with health services in any region in Kenya omitting other regions in India that are not fully devolved. Comparing similar services being implemented under similar forms of decentralisation lowers discrepancies in results.

Ruud (2000) drew on ethnographical material from West Bengal to argue that corruption is an everyday practice. Besides networking being culturally acceptable, it is also a social practice with its own regulations, winners and losers. To successfully engage in networking, one needs to not only have a lot of contacts but the contacts have to be valuable. The more skilful or ingenious one is in networking, the more successful they are. Networking is based on mutuality and can be called upon when there is a need. Corruption, within the Indian state, is inevitable because of insufficient resources and inadequate staff but more importantly, because the state's authority over bureaucrats, politicians and the electorate is limited to the extent that it cannot address cultural practices that are rooted in everyday processes (Ruud, 2000).

This study agrees with Ruud's argument that corruption is an everyday practice. However, one cannot rule out that an increase in funding and the recruitment of more staff in West Bengal would have a positive impact on the cultural practices embedded in the society. Recruiting more staff offers the citizenry more options from where they can get their services from. This is not to say that networking will be eliminated, but rather the intentions of those pursuing networking relationships may change. It is also important to add that increasing funds and the recruitment of more staff on its own is not enough. Accountability structures also need to be put in place to supplement the additional funding and increased staff.

Chattopadhyay and Duflo (2001) utilised data from a survey on investments in local public goods in West Bengal to examine the impact of political reservation policy on outcomes of decentralisation. They observed that women leaders tend to prioritise on investments that are beneficial to women in the village such as access to drinking water. Additionally, it was reported that women tend to partake in policymaking processes if their council leader is a woman. However, this study was criticised as not tackling how local democracy influences the power of minority groups in the village to accomplish their desired results. This criticism emanated from the fact that there was no proof on what constitutes women's preferences in relation to men's preferences and also leadership was not associated to the allocation of resources to women (as cited in Bardhan, 2002).

Asthana (2008) conducted an empirical study of two states, Madhya Pradesh and Chhattisgarh, in India. The study compared the extent of corruption, in water supply, between decentralised agencies and centralised agencies. Results showed that the main cause of grand corruption in decentralised agencies is the absence of stumbling blocks to those wishing to engage in corrupt activities at the local level. Additionally, checks and balances systems are more advanced and effective at the national level compared to the local level (Asthana, 2008). In another study Astana (2012) compared the extent of corruption in piped water supply managed by both centralised and decentralised institutions. Basing the study on people's experiences, it was determined that corruption increased immediately after the implementation of decentralisation. However, while with time corruption deteriorated, it continues to be prevalent throughout the medium term (Asthana, 2012).

This study supports the argument that comparative studies should be conducted between regions with similar forms of decentralisation. The fact that water supply can both be centralised and decentralised, in the same country, supports the argument that comparative studies within the same country can be unique enough to advance existing scholarship. A comparative study between a country where water supply is fully centralised and another country where water supply is fully decentralised would be problematic.

Priyadarshee and Hossain (2010) examined service delivery in two decentralised Indian states. With reference to participation, they found out the panchayats were not successful in terms of efficiency and being accountable to the voters. They proposed that village panchayats should embrace institutional processes that increase participation by the impoverished, in the society, and women to increase accountability and honesty in how the panchayats operate. Their methodology included participant observations, informal discussions and unstructured interviews (Priyadarshee and Hossain, 2010).

Wade (1997) conducted a study on irrigation in South Korea and India. The study revealed the significance of local accountability in delivery of infrastructural services. The study reported contrasting outcomes between the two countries. The Indian irrigation systems are not only large, but are also managed by a centralised hierarchy responsible for all functions. South Korea, on the other hand, delegates its functions to different organizations in the canal system. At the time of this study, South Korea was not a democracy and it lacked an independent press. However, the farmers were not only well informed but also had superior access to the irrigation organisation. The results suggested that there is no individualised connection between the robustness of democracy at the national political level and that of institutions that carry out checks and balances at the local level (Wade, 1997).

The study by Wade would have been more beneficial if the comparative study was between two governments with similar systems. Comparing a democracy (India) with a non-democracy and also comparing an irrigation system managed by a centralised hierarchy versus one that is devolved to different organizations then concluding that there is no correlation between democracy and accountability at the local level is problematic. At the very least, the study would have advanced the scholarship if it compared South Korea, which was not a democracy at the time, with another country that was not a democracy. It is problematic to denounce the robustness of democracy based off a comparative study between two countries with different systems of government.

Foster and Rosenzweig (2001) analysed the repercussions of democratization and fiscal decentralisation by employing a panel dataset of villages across India. They reported that a rise in the population burden of the landless households in a democratically decentralised village has a beneficial effect with regards to awarding of public resources to road construction. However, the dataset was criticised as lacking local electoral malpractices and the extent of power and finances devolved to local governments. Additionally, it was not evident how much freedom locally elected officials had with regards to earmarking road projects which are not only centrally financed but also centrally managed. The function of locally elected leaders in a road project consists of locating the road and determining the beneficiary workers (as cited in Bardhan, 2002).

Foster and Rosenzweig's study would have been more beneficial to the scholarship had it incorporated interviews in their methodology. Hearing, first-hand, from the people in the villages and supplementing the interviews with the panel data set would have strengthened this study. Relying only on a panel data set to analyse the consequences of democratization and fiscal decentralisation could be argued to not be sufficient enough to draw concrete conclusions.

Indonesia has a devolved system of governance where both the political and fiscal authorities were transferred to local governments. Each region is independent and districts and municipalities are no longer answerable to provinces (Usman, 2001). In a move to equalise funds between the central and regional governments law 25/1999 reassigned fiscal authority, from the central government, to the regencies and urban municipalities (Shoesmith, et. al, 2020).

Additionally, law 25/1999 transferred functions and recruitment of staff to the provincial, district and municipal governments. The district head (bupati) and municipal head (walikota) are in charge of the independent local government. Local governments did not get additional powers to raise revenue through tax collection. Nevertheless, local governments have the discretion on how to apportion their budgets. Other than security, foreign affairs, finance matters, justice and religious

affairs all other government functions were devolved to local governments (Usman, 2001).

A study examining unaccounted for funds meant for village road projects, in 600 villages in Indonesia, found out that keeping track of funds is susceptible to capture by private interests. Additionally, it was determined that boosting how funds are monitored, that is from the bottom-up, only addressed unaccounted for labour expenses. However, when funds are monitored from the top-down, it addressed issues relating to unaccounted for funds in projects. The study recommended that local-level monitoring of funds is more effective for sectors providing food, education or health care if these services are provided by local governments. For grand public goods, that do not necessarily motivate individual members of the community to monitor funds, for example building of village roads the study recommended that they should be monitored by auditors (OECD, 2006).

This study agrees that setting up accountability structures is important to keep any government in check. However, it also notes that restricting accountability, for grand projects, to only auditors is classist. It is easier to bribe auditors to write favourable reports than it is to silence the masses. Therefore, proposing that top-down approach should only be applicable to grand projects and bottom-up approach for sectors managed by local governments will stratify accountability and has the ability to exacerbate mismanagement of funds. All approaches should be applicable for both grand and local projects.

The village (barangay) is the basic political unit of government in the Philippines. At the barangay level public policies are formulated, by the community, and discharged. Barangay is responsible for the upkeep of barangay health and day-care centre and the management of the village judiciary. Additionally, each barangay has an arbitration council where conflicting parties settle their differences before or without requiring the judicial system. Arbitration council members work for free (Guevara, 2000).

A municipality is comprised of a conglomeration of barangays. The responsibilities of municipalities are: primary health-care, social welfare, solid waste disposal and agricultural extension services. Provinces, on the other hand, are comprised of a conglomeration of municipalities. Provinces are responsible for the upkeep of provincial hospitals, tertiary health services, relief work and population development services. Cities are comprised of urban barangays. In addition to the services provided by municipalities and provinces, cities are responsible for education, police and fire services. Highly urbanized cities with an income of at least $1.22 million operate independent from provinces (Ibid, 2000).

Local governments have the power to generate revenue. Nevertheless, it is the responsibility of the central government to collect excise and income tax and VAT. From the revenue generated by the national government, local government units get a share in the form of grants and allotments. There are no mechanisms in place to hold local government officials accountable especially on how finances are utilised (Ibid, 2000).

Azfar, Kähkönen and Meagher (2000) conducted a survey of households and government officials, in the Philippines, at both municipal and provincial levels regarding stated public investment priorities in a given locality. It was observed that declared priorities of government officials at the municipal level poorly complemented those of local residents whereas those of provincial officials did not align with those of the local residents. This outcome indicated that decentralisation has the ability to enhance the calibre of information that officials make use of in investment decisions. Additionally, the study revealed proof that there was more perceived corruption at the central level compared to the local level (as cited in Bardhan, 2002).

While one would agree with the study that decentralisation has the ability to enhance the calibre of information that officials make use of in investment decisions, it does not guarantee that the officials will invest in those projects. Public choice theory argues that people, officials included, will pursue something because they have vested interests. When a government official approves the release of funds to fund

any project, they stand to benefit either directly or indirectly. Officials might have all the information and funds they need to make investments that will benefit the local residents, but ultimately, they will invest in projects that will benefit them in one way or another.

Mehtrotra (2006) found out that decentralisation of primary healthcare services in Guinea, Mali, Benin and Mozambique increased access to affordable health services that has consequently improved immunisation rates and lowered infant deaths (Mehtrotra, 2006). Olowu and Wunch (2004) who conducted a study, in Nigeria between 1988 and 1995, on decentralised primary healthcare corroborated Mehtrotra's results (Olowu and Wunch, 2004).

Another study that corroborated these results was conducted by Andrews and Schroeder (2003) in Niger. Employing data from the World Bank (1994) they argued that decentralisation of road maintenance functions can improve both the speed and quality of service provision. They also emphasised that the effect is not only contingent on the degree and type of decentralisation, but also on how decentralisation is implemented (Andrews and Schroeder, 2003). Of all these studies, the only countries with decentralised power at the sub-national level are Mozambique and Nigeria (Conyers, 2007).

Zimbabwe's 2013 Constitution proposed a devolved government with three levels: national, provincial and local. Local authorities are governed by councillors who are elected. Despite the adoption of devolution, the functions and responsibilities of local authorities are nod defined in the Constitution. The Parliament, under its own volition, decide the functions of local authorities. Budget decisions are not done at the local level. Local authorities generate revenue through service fees, taxes and allocations from the national government. The Minister for local government presides over local authorities (Chigwata and de Visser, 2018).

Devolution has not yet been implemented. This is because devolution is deemed to incapacitate the state's capacity to implement its main functions that include security and establish monetary institutions to mitigate volatility and promote welfare-

augmenting growth (Masunungure and Ndoma, 2013; Chigwata et. al, 2021). Elected councillors, who were elected in 2013, saw their first term after the promulgation of the constitution expire without referencing their roles. Old constitutional structures are yet to be replaced by the devolved Constitution of 2013 (Jephias and Tendai, 2020). The cost of governance is the main reason devolution is yet to be implemented (Government of ZImbabwe, 2017).

Ghana's 1992 Constitution adopted District Assemblies whose main responsibilities are supplying education and health support, manage small roads, markets and planning for towns. Local governments enjoy a hybrid form of decentralization as one the one hand, District Assemblies oversee local government functions that are deconcentrated through line ministries and on the other hand, they have defined functions as stipulated by the Local Government Act of 1993. The District Assemblies are not run by elected mayors. They are managed by an appointed official known as a District Chief Executive together with civil servants (Crook, 2017). The central government exerts its dominance on local governments through the appointment of at least 30% of the Metropolitan, Municipal and District Assemblies (Abdul-Gafaru, 2017). Other than a huge portion of the District Assemblies funding coming from the central government (Gilbert, et. al, 2013), another source of revenue is through user fees and taxes (Crook, 2017). The funding from the central government that is distributed through the District Assembly Common Fund usually arrives with instructions from the central government on how to use the funds. The political appointments and directives on how to utilize funds reduces the local government into deconcentrated factions rather than independent governments (Abdul-Gafaru, 2017).

70% of the participants in a study conducted in Ghana discerned that elected officials were not prioritising on, road repairs, healthcare and water and electricity supply, their needs. The focus was on transportation, farming and manufacturing with huge budgetary allocations funding recurrent expenditures rather than development expenditures (Crook and Sverrisson, 2001).

This study brings forth the question of attaching conditions to funds. Would the needs of the local residents be met if the central government attached conditions before releasing funds to local councils? In such a case, funds meant for water services cannot be used to renovate municipal buildings. For conditionalities to be successful, in such a scenario, the local residents have to be involved in the budgeting process to ensure their needs are factored into the budget so that conditions can be tied to any funds released to the municipalities. However, it is important to note that conditionalities may only be applicable in a deconcentrated system of governance. A financially autonomous decentralised system is entitled to make its own financial decisions.

Nigeria exemplifies a highly centralised federalist government (Suberu, 2019). Other than the national government, Nigeria has the federal government, 36 States and 776 local governments. The different tiers of government are financed by the national funds. However, funds meant for local governments are not transferred directly to local governments. Instead, they are sent through the states (Abimbola et. al, 2015). Patronage and affiliation play a huge rule in appointments to local councils. Elected officials are sometimes replaced by appointed officials at the local government (Ibok, 2014).

A study on Nigeria's primary healthcare, in the 1990s found out that elected officials were not engaging in decision-making responsibilities in spite of decision-making being a devolved function. Additionally, primary healthcare became undependable and ineffective with councillors who were oblivious of how to manage healthcare (Crook and Sverrisson, 2001).

This study agrees that there is need for governments to utilise transitional governments when changing from a centralised system to a decentralised one. Training of staff, gradual introduction of structures and clarifying what new roles and responsibilities will entail should be implemented through transitional governments as a way of abating challenges that may arise as a result of adopting a new system of governance.

Central African Republic is a decentralised government with both political and financial decision-making processes devolved to seven administrative regions and sixteen prefectures. However, funding of the decentralised governments is still centralised (Hill, 2019).

Examining the case study of five villages in Central African Republic in 1995, Bierschenk and Oliver de Sardan (1997) concluded that decentralisation should not only be conceptualised in terms of a nexus between the national government and the local authority, but it should also call into question the existence of the state at the local level which tends to be non-existent in many African countries. Lack of presence does not signify a vacuum, but rather it means that while the localities might endure a deficient administration, local administrations are still marred with concealed greed, battles and deliberation between different authorities and fraternities (Bierschenk and Oliver de Sardan, 1997).

This study concurs that there is need for studies to focus on local governments instead of conducting comparative studies between central and local governments. This is especially applicable to decentralised systems that are autonomous politically, financially or both. Conducting comparative studies for deconcentrated systems may be problematic because they rely on the national government-decision-making, funding, staffing-for everything. Decentralised governments, that are autonomous, experience almost similar challenges that national governments confront and thus can be examined on their own.

According to Uganda's 1995 Constitution and the 1997 Local Government Act, the local government is divided into five tiers: district, county, sub-county, parish and village. Districts and sub-counties have political and financial independence. Budgets and spending power are devolved to the districts (Muriisa, 2008).

Despite primary health care, primary education and roads being decentralised to districts some important decisions concerning these functions are done at the national level. While human resources recruitment for primary health care, for example, is at the district-level, the funding is released from the national government is in the form

of conditional grants. These conditional grants come with clear directives on how to be utilised. With regards to primary education, decisions on recruitment of human resources and operational costs are done locally (World Bank, 2001).

Findings concerning decentralisation and service delivery in Uganda have all reported a negative impact on services. While it was found that decentralisation has not yielded any positive impact on agricultural services it was argued that any positive development in social services were due to an increase in central funding that was accompanied with conditions (Francis and James 2003).

A public expenditure tracking survey conducted in the mid-90s reported that primary schools only received 13% of the grants from the government. A large part of the school grant was used by local officials and politicians either for personal use or reasons other than education. The data also exposed disparities in the amount of grants received across schools implying that schools were using their influential might to obtain larger shares of grants (Reinikka and Svensson, 2002). As a way of curbing the loss of funds, the Ugandan government started publishing the grants disbursed to schools in newspapers. This led to a significant decrease in the loss of grants signifying that access to information can be used to fight corruption (Kolstad and Fjeldstad, 2006).

Attaching conditions to funds, released to local governments, is proving to be a success only in deconcentrated governments where responsibilities and funding are delegated to central government staff who have been transferred to local governments. In devolved governments where local governments make decisions independently, financial or otherwise and are eligible for funding from foreign countries, conditionalities cannot be attached to funding.

This study agrees that access to information can curb misuse of funds to the local level. However, it also notes that not everyone at the local level can afford to buy the newspaper daily in order to be informed of disbursed funds. Other inexpensive channels of disseminating information, such as monthly or quarterly public meetings facilitated by the national government, should be employed.

Tanzania's local government is divided into urban and local authorities. The urban authorities include city councils, municipals, town councils, wards and neighbourhoods; whereas rural authorities comprise of district councils, township authorities, village councils, ward development committees and vitongoji. Local government councils comprise of both elected (parliamentarians and ward representatives) and non-elected members (Urban Authorities Act).

Local governments are funded through transfers from the central government, revenue generated locally and development aid. User charge fees are used to fund primary education and healthcare. Council staff are responsible for tax collection at the local level. Collection of head tax, agricultural cess, business licences and market fees is standard in all local governments (Fjeldstad, 2001).

The prevailing point of view with regards to decentralisation in Tanzania is that local authorities are very corrupt. Some studies reported that low wages paid to staff, a complicated tax structure and weak audit systems caused widespread misuse of tax revenues (Fjeldstad and Semboja, 2000).

Others contend that the pressure to get aid from donors pushed local governments to bolster tax efforts through repressive collection methods as donors pledged to give aid that matched revenue generated by local government. Additionally, a lot of local authorities are very corrupt because of the severe extent of freedom to decide what should be done with regards to financial matters by the local officials; and also because of lack of checks and balances from the central government (Fjeldstad, 2001).

Still others attributed the high level of corruption to the high level of elective fiscal power and weak monitoring structures. Corruption was found to be rampant in procurement, revenue collection and management, human resources and land allocation with embezzlement as the most prevalent form of corruption (Kolstad and Fjeldstad, 2006).

The common denominator, in studies on decentralisation in Tanzania, is the lack of checks and balances or weak audit and monitoring structures. Setting up accountability structures allows government critics a safe space to question mismanagement of funds. Additionally, accountability structures such as audit reports can be used to study corruption patterns over a period of time to understand the root causes and enablers of corruption and thereafter address it.

Studies on devolution and service delivery in Kenya have mainly focused on the health care sector. Except for Koehler, who examined devolution and the human right to water and Nyikuri who studied sub county managers' experiences of devolution in the coastal region, all the other research on devolution and service delivery in Kenya focused on healthcare. Notably, none of the research linked devolution of service delivery to corruption. This section will be divided into three: water, county managers' experiences and health.

In a bid to understand whether devolution, in Kenya, boosts the constitutional mandate for human right to water, this study examined factors that impact leaders', who are authorised to make decisions on behalf of the counties, understanding of their obligation to supply water to their jurisdictions. Ministers in charge of water in the counties were interviewed. The study developed and tested a socio-political risk model in conjunction with public choice theory. The risk model factored in the difference between opponents' election outcomes, climate prospects, urbanization, the extent of poverty, funds allocated for water and how content the citizens were with water service delivery. The research concluded that independent and strong regulation is important to achieving the human right to water for Kenyans in rural areas experiencing erratic climate prospects (Koehler, 2018).

As much as this study was examining the factors that impact leaders' understanding of their obligation to supply water, this study would have been more beneficial had it factored in the experiences of local residents. This could have been achieved either through interviews or a survey. The study was one-sided as it only interviewed Ministers in charge of water in counties. What if the Ministers are deliberately hindering the supply of water to residents because they seek to benefit from their

private water supply companies? Incorporating local residents in the study would have unearthed such, if not more, details.

In order to examine sub county managers' experiences of devolution, in the coastal region, this study collected data by observing meetings and conducting supervision visits and activities between May 2013 and June 2015. Additionally, they conducted fifteen in-depth, as well as informal, interviews in three sub-counties. They found out that rapid devolution was distinguished by apprehension, as a consequence of poor communication and rapid structural reform with little clarity on the different roles. Additionally, they reported that vague financial structures caused delays in money flow depriving county governments not only the independence aspect that accompanies devolution but also the much-needed funds; and lack of clarity with regards to how checks and balances will be carried out within the healthcare sector. This study stressed the importance of examining the devolution process by incorporating the personnel who will be implementing the process (Nyikuri et al., 2017).

Apprehension due to poor communication and uncertainty on how checks and balances in the healthcare sector will be carried out are the prerogative of the Governors. Given that healthcare is a fully devolved function, the buck stops with the Governors. Consultants could have been hired to advice the Governors on how to carry out checks and balances in the healthcare sector. Additionally, it is the Governor's responsibility to ensure that the staff are well informed on their duties and responsibilities. Poor communication shows the inability of the Governor to perform. Had this study been a comparative study between different counties, it would have been evident that the counties which are experiencing these two challenges are more likely being managed by inefficient Governors. Rather than conducting a study on sub counties, this study would have been more beneficial had it been a comparative study between two or more counties. However, the national government is to blame when it comes to delays in the disbursement of funds.

For the purpose of evaluating the impact of Kenya's health funding, infrastructure and staff on service delivery, this study employed both primary and secondary data.

For primary data, in-depth interviews with key stakeholders were conducted, whereas secondary data was collated from different reports, journal articles and policy documents. It found out that the government increased financial allocations for improving healthcare infrastructure and hiring more personnel. In spite of this, a huge part of the funding is off budget. With regards to infrastructure, there were huge disparities especially in specialized medical appliances; maintenance of the equipment; and availability of qualified personnel with the ability to operate the specialized equipment. Several healthcare facilities were also found to be in possession of unmaintained equipment. While it was found out that some healthcare personnel were moving from public hospitals to private hospitals, others were making complete career changes. This study recommended the adoption of financial systems that support social solidarity; hastening the implementation of the Health Act; advancing the health investment policy; the finalization of the scheme of service; public-private partnerships, such as Beyond Zero; and the continuous investment in healthcare personnel (Okech, 2016).

The revelation that a huge part of funding is done through off budget financing should be explored further. Off budget financing could be argued to escape the scrutiny of auditors which begs the question, does off budget financing provide a loophole through which county governments can misuse funds?

Kilonzo et al., (2017) examined access to maternal healthcare after devolution in Kisumu and Uasin Gishu Counties. Their main focus was on health-care users' and health-care providers' perceptions of the effect of maternal health-care access. This research employed a mixed methods approach supplementing observation of hospitals with interviews. For interviews, participants included maternal health users, national and county-level medical health officers and hospital administrators and health-care providers (doctors, nurses and midwives). The study found out that even though the health-care providers are not content, health-care users reported a significant level of satisfaction with regards to referral maternal health services. While users equated their satisfaction to devolution, a closer analysis reveals that the improved access is not only due to devolution, but also due to efforts at both the national and county level. At national level, campaigns and availability of mobile

clinics are argued to be the reason of improved maternal health-care. At the county level, an upgrade on transportation and reassignment of available funds are the reasons for improved health-care access (Kilonzo et al., 2017).

This research aimed to examine how devolution has improved access to maternal healthcare. If the focus is on devolution, why is the study interviewing national-level medical health officers? Additionally, why include Referral hospitals in the study yet they are managed by the national government? Including national-level personnel, as part of the respondents, and Referral hospitals would have advanced the scholarship on maternal health access had the study conducted a comparative study between hospitals managed by the Counties and those managed by the national government.

Muchomba and Karanja (2015) examined how devolution impacts the execution of the healthcare responsibilities in Nairobi and Mombasa Counties. The study employed a descriptive survey research design, with a sample size of 57 respondents, where the primary data was collected using questionnaires. Conversely, health reports generated between 2010 and 2014 provided the secondary data needed to conduct this study. The study found out that secondary healthcare facilities, also known as Level Four hospitals, should not only devise but also implement internal regulatory plans to improve healthcare provision; hospitals should embrace e-procurement processes to curb corruption; County Governments to factor in development expenditure for hospitals in budgets; increase monetary investments of critical healthcare; and the priority of devolution should be to enhance efficiency. To advance the research on devolved healthcare, this study recommended that future research should encompass the effect of devolution on healthcare providers as well as the impact of privatization on the quality of healthcare services (Muchomba and Karanja, 2015).

Given that devolution was implemented in 2013, the health report that would be applicable for this study, is the one generated between 2013 and 2014, as the focus of the study is on how devolution impacts healthcare responsibilities. Health reports generated prior to 2013 would only be applicable if the study was conducting a comparative study before Kenya was devolved and after devolution.

Tsofa et al., (2017a) examined the impact of devolution on health sector planning, budgeting and fiscal administration in Kilifi County by adopting Bossert and Mitchel's conceptual framework that advocates decision space, accountability and organizational capacity and working alongside each other frequently. They conducted a qualitative study, which relied on decentralization and policy analysis theories, by reviewing documents, conducting interviews and participant and non-participant observations. It was observed that healthcare was not being prioritized and local residents were not participating in the budgeting process because of the rush to transfer functions from the central government to county governments. Additionally, the study noted some evidence of financial recentralization. In conclusion, they propagated that devolution of functions should be based on decision space, structures and potentiality and accountability. Additionally, they recommended that the healthcare sector should consider the political aspect of devolution when formulating policies (Tsofa et al., 2017a; Bossert and Mitchel, 2011 as cited in Tsofa, et al. 2017a).

This study noted that local residents were not participating in the budgeting process, but what about the health care personnel? It speaks volumes when a governor does not include health care personnel representatives when budgeting for the healthcare sector. Involving health care personnel in the budgeting process allows the county government to be notified of any understaffing in the hospitals, upcoming promotions and trainings, required infrastructure and drugs and any other issues that may need to be factored into the budget so as to allow for smooth operations throughout the financial year. More importantly, why didn't this study utilize county budget reports, which seem appropriate for a study examining budgeting process and fiscal administration, yet they are available?

Tsofa, et al. (2017b) examined the impact of devolution on the health workforce and commodities management in Kilifi County. They found out that Human Resources for Health (HRH) and Essential Medicines and Medical Supplies (EMMS) were rolled out into the devolved governments before the relevant structures and sufficient competence were put in place. As a result, salaries and procurement of drugs were delayed and the functions of devolved governments and those of HRH were muddled

up. Be that as it may, healthcare facilities in Kilifi disclosed that the fill-rate for essential drugs, after devolution, is much better compared to the centralized health system (Tsofa et al., 2017b).

Given that this study was conducted in 2017, if Kilifi County was still unable to figure out how the structures work, then the governor should take responsibility. This brings to the fore the importance of comparative study. Had this study compared the impact of devolution on the health personnel with another county, conclusive results on whether the delay in salaries and procurement of drugs would have been settled i.e., were the delays as a result of challenges with structures or as a result of managerial incompetence?

Nyikuri et al., (2015) examined the challenges that primary health care (PHC) managers, in a sub-County in Kenya's Coast Region, experience as well as their coping mechanisms by employing Aragon's framework of organization capacity. They found out that for those at the helm of PHC, there was ambiguity on what constituted their job description and which responsibilities would be devolved. This was due to the absence of preparedness and the problem of juggling several responsibilities despite experiencing inadequacy of funds and delayed salaries. With regards to coping mechanisms, those in-charge of health facilities gave up their right to go on breaks and even worked overtime due to understaffing; some facilities had to rely on the generosity of other facilities during crises; procure drugs on behalf of patients; and increase of user fees (Nyikuri, et al., 2015).

Any ambiguity in job description and responsibilities; overworking to the extent that staff cannot take required breaks; lack of funds; and delayed salaries is an indication of how inept the governor of that county is. This observation can be corroborated by future studies conducting comparative studies between two or more county governments. The benefit of conducting comparative studies is to confirm whether two or more counties are experiencing similar challenges or if the challenge is specific to one county. If only one county is experiencing a particular challenge, they may be able to learn from the experiences of the other counties that have managed to overcome the challenge.

Barasa et al., (2017) utilized Chawla et al's. (1995) framework to examine the extent of independence of County hospitals in the Coast region of Kenya under devolution. Employing the five managerial sectors that the framework addresses-strategic management, finance, procurement, human resource and administration- this research examined how these five sectors impact operations at the hospitals. The results showed that after devolution, the independence that county hospitals had has decreased considerably due to the delegation of health functions to the county government. This led to the hospital's administrative power being yielded; a decrease in local participation regarding health matters; deterioration of the quality of health services; health personnel being demoralized; differences in priorities between the county government hospitals; and insubordination by staff. In conclusion, this study argued that increasing the independence of county hospitals will improve how they operate. They recommended that county governments should make laws that give hospitals financial and administrative independence (Barasa, et al., 2017; Chawla et al. 1995 as cited in Barasa, et al. 2017).

Managerial styles are unique to each county. While this study observed that county hospitals, in the Coast region, had lost their independence, healthcare personnel being demoralized among other things, these observations are unique to the county hospitals in question. The results cannot be accepted as the standard throughout the country because they are specific to county hospitals in the Coast region. Governors come from different political parties; with varying educational backgrounds and experiences; and different managerial styles and teams. If a governor in county X is frustrating delaying healthcare personnel salaries this is not the standard practice in all counties. This study should have also analysed the governor's managerial style, education and work experience and also factored in the teams hired by the governors. Could the governor be hiring incompetent people?

Kimathi (2017) examined the challenges that the health sector has been experiencing under a devolved system of governance and whether these challenges are teething or systemic problems. This study employed secondary data from journal articles and reports and found out that the health sector is experiencing role disparities; shortage of staff; inadequate critical and institutional infrastructure; corruption; and a

contentious relationship with the national government. Transitioning from a centralized government to a devolved one was flawed with unpredictability, lack of knowledge on the health sector, poor management and absence of teamwork between the national government and the devolved government. Therefore, the challenges experienced were both teething and systemic. The study proposed appropriate implementation of devolution to guarantee good governance and productive local participation (Kimathi, 2017).

Relying on secondary data alone to make conclusions about the challenges that the healthcare system has been experiencing under a devolved system is that it rarely advances the scholarship on decentralization and service delivery. This study only compiled challenges from journal articles and reports. How valuable would this study be had it interviewed or administered questionnaires to healthcare personnel to find out the challenges that they experienced? Highly likely the study would have found out unexplored challenges, not already stated in journal articles and reports, and /or found a new way to advance the literature by utilizing the healthcare personnel experiences.

McCollum et al. (2018a) conducted a comparative study on health system governance after devolution in Indonesia and Kenya. At the time of their study, Indonesia was already 15 years into devolution whereas Kenya was 3 years into devolution. They employed a qualitative methodology where they conducted interviews and focus group discussions in one district in Indonesia and 10 counties in Kenya. They found out that in both Indonesia and Kenya devolution changed power relationships by introducing new functions, at the local level, and local participation in health matters. However, the effect of the additional functions and introduction of local participation was subverted by lack of transparency and failure to address challenges such as poor agenda-setting and accountability that existed before devolution was implemented. They proposed additional crosscutting measures that tackle social factors of health, confront unfavourable rules and focus on community-based primary healthcare (McCollum et al., 2018a).

As much as both Indonesia and Kenya have a devolved healthcare system, this study overlooked some discrepancies. Why would it compare a 15-year devolved system with a 3-year devolved one? Instead of conducting interviews and focus groups, this study should have utilized annual reports to compare the two countries after 3 years. At 3-years it may be argued that the Kenyan devolved healthcare system is still learning the ropes through trial and error since this is an unprecedented phenomenon in Kenya. After 15 years, Indonesia should not be experiencing the same problems as a country that has just implemented devolution. Additionally, comparing one district in Indonesia to 10 counties in Kenya is lopsided. One county in Kenya is comprised of several districts.

Nyongesa et al. (2015) examined University of Nairobi's medical students' perception of devolution of healthcare services. Their methodology involved sending random cross-sectional online surveys to 384 medical students in 2014. With 191 participants responding to the survey, they concluded that medical students were not enthusiastic about working in public hospitals after graduating because they preferred private and mission hospitals to government hospitals. Additionally, the study reported that information about devolution of healthcare was being consumed through the media rather than through government documents or public civic education. Despite a majority of the respondents advocating for devolution of healthcare sector funding, buying of medical supplies and leadership, they were opposed to the devolution of healthcare personnel (Nyongesa et al., 2015).

The problem of utilizing perception indices as opposed to real life experiences is that the results tend to be perceived. These students have never worked under a devolved healthcare system yet their perception of it is negative. Additionally, given that each county manages healthcare independently, the experiences of healthcare workers in the different counties will be varied. The study would have further advanced the scholarship on decentralization and service delivery had it compared the medical students' perceptions to actual experiences of healthcare personnel in different counties.

Njuguna, et al. (2014) examined the implications of devolved healthcare in Ijara district, a remote region in, Kenya. Before devolution, recruiting and retaining healthcare personnel in remote regions was a challenge. This study argues that with devolution, this might get worse. However, they note that introduction of incentives and harmonization of salaries, amongst healthcare personnel with comparable qualifications and experiences, could be used to retain healthcare workers in remote regions. The study utilized both primary and secondary data collection methods. For primary data collection, this study administered semi-structured questionnaires to healthcare workers. For secondary data collection, this study reviewed Ijara district's annual report for 2011, staff returns and departmental returns for healthcare personnel. The findings showed that the staff were employed on different terms of service; 5% of the staff were eligible to practice in the private sector; inadequate basic social amenities such as housing, water, electricity and schools in remote regions; and that the staff would opt to work in another county after devolution (Njuguna, et al., 2014).

This study would have advanced the literature on devolved healthcare had it done a comparative study of how challenging it is to hire and retain healthcare personnel in remote regions before and after devolution. As it stands, the study was conducted prior to devolution being implemented in Kenya. The annual reports utilized were for 2011 yet devolution was implemented in 2013. There is still room to interview or administer questionnaires to current healthcare workers working in remote regions as well as use current annual reports so as to advance the scholarship on decentralization and recruitment of healthcare personnel. The devolution of other services might have improved the living conditions of the remote regions to make them attractive to healthcare personnel.

Oyugi (2015) integrated Principal-Agent theory with Franco et al. to study the potential effect of devolution on motivation and job satisfaction of healthcare personnel in Kenya. This study relied on secondary data in the form of media reports and academic journals. The study reported that the independence of health care workers could be undermined by devolution in counties where governors appoint incompetent people to manage the healthcare department; having several ambiguous

reporting channels could complicate the hierarchy of command; healthcare workers prefer working in regions that are close to their families and where their retirement benefits are maintained; those in remote areas are not only motivated by financial incentives, but also status and contentment; hiring of personnel should be in relation to available resources; a hold-up in the recruitment of healthcare workers could affect the career development of nurses; counties would like to train healthcare workers, but they lack financial resources; remuneration should be consistent amongst different job groups to avoid dissension; availability of basic social amenities to retain staff in hardship regions and communicating with the local members improves the healthcare workers' performance. This study proposed the introduction of study courses to train healthcare workers; develop better watchdog and managerial structures; establish a Health Service Commission to address retirement benefits, salaries, recruitment and postings; and put in place mechanisms that protect healthcare workers from ethnic profiling in the regions where they are deployed (Oyugi, 2015).

Primary data would have strengthened the arguments of this study. The study would have received first-hand experiences, from healthcare personnel, even if it's just in a few counties. First-hand experiences also help to dispel any assumptions that motivation is similar across board. Given that each county is managed by a different governor with different managerial styles it would be interesting to learn what works in certain counties but does not in others; why it works or does not work; and how it works or does not work. Another downside of relying on secondary data is that the data may be from one county implying that it is not adequate to reach conclusive findings.

McCollum et al. (2018b) examined the consequences of devolution on health equity and community-based primary care in 10 counties in Kenya. This study conducted informant interviews, in-depth interviews and focus group discussions. Respondents included key informants, county level decision-makers (politicians, county treasury staff responsible for budget, gender and children representatives, county executive committee members and chief officers under the health docket and technical staff) in 10 counties; health workers in 3 counties; and community health volunteers,

community health extension workers, their superiors and community members in 2 counties. While on the one hand, the study acknowledged that equity between counties is making strides through the 15% equalization fund shared by marginalized counties, on the other hand, equity within counties was found to be ambiguous as inadequate safeguards resulted in duplication of centralized government's measures and prejudices. Even though there are measures to promote equity, such as public participation, they reported that the measures are underused as marginalized groups are experiencing limited opportunities to engage in the meetings. Consequently, health agendas tend to favour political ambitions thereby negatively impacting where finances meant for health services are invested. Delays in funds transfer from the treasury to health facilities was also reported as hampering independence of community-based primary health care. To advance healthcare and curb diseases the study proposed multisectoral cooperation. (McCollum, et al., 2018b).

This study purports to examine health equity yet it does not include the views of the local residents who are the recipients of the service. Additionally, the study was conducted in 10 counties yet only health workers from 3 counties were interviewed. How can the study be conclusive if health workers from 7 out of the 10 counties were not included in the study? What was the reason of only interviewing community health volunteers, community health extension workers, their superiors and community from 2 out of 10 counties?

The purpose of this section was to identify the flaws and gaps in existing literature on corruption, decentralisation and service delivery. In order to locate the flaws and gaps, the literature review was divided into two: corruption and decentralisation; and decentralisation and service delivery. Dividing the literature in two sections was necessary because this study aims to explore the context of corruption in decentralised service delivery in Kenya.

Another reason for separating the literature between corruption and decentralisation and decentralisation and service delivery was while poor service delivery in decentralised governments is not always a consequence of corruption, it was also worth noting that a majority of previous research did not examine the nexus between

service delivery and corruption yet this study aims to examine corruption, decentralisation and service delivery.

As explained in the literature review, previous studies on decentralisation and corruption and decentralisation and service delivery neglected to define key terms such as corruption, the state or government and decentralisation while conducting comparative studies yet the countries they were comparing had different forms of government and decentralisation. Due to this shortcoming, this study placed importance on ensuring that key terms will be defined in Chapter 3 of this study while introducing the theoretical framework that will guide this study.

While literature on decentralisation and corruption aimed to examine the extent of corruption in decentralised governments, the literature on decentralisation and service delivery focused on whether service delivery improved or not since implementation of decentralisation. None of the studies on decentralisation and service delivery related their studies to corruption. Prior studies were not asking why service delivery had either improved or gotten worse with decentralisation. When results from previous studies showed that wait time in hospitals has increased since health became a decentralised function in Country x, for example, scholars did not probe further to find out whether it could it be due to lack of funds, lack of expertise or whatever the reason behind the poor services.

Asking why service delivery has deteriorated or improved since the implementation of decentralisation necessitates employing a unique methodology that incorporates participants who are both service providers and consumers. The Methodology Chapter will further expound on how the study was conducted whereas the Theoretical Framework Chapter will explain the importance of incorporating participants from all walks of life.

As was pointed out in the first section of the literature review, previous studies on decentralisation and corruption over relied on Corruption Perception Indices as the sole methodology of conducting comparative studies. On account of this overreliance, one of the research questions that this study aims to answer is on the

role of audit reports and budget reports as an alternative methodology of conducting comparative studies on decentralisation and corruption.

2.3 Conclusion

Future research should be conducting comparative studies of countries that not only have similar decentralised structures, but also between countries that generate annual audit reports and budgets, using similar methodologies, for decentralised governments.

The next chapter presents the theoretical framework together with the definitions of the key terms that will be employed throughout this research.

CHAPTER 3

THEORETICAL FRAMEWORK

This chapter is subdivided into two sections. The first section presents the theoretical framework that will be employed throughout this study. The second part highlights how different scholars conceptualize the state, decentralization and corruption. Afterwards, this study will present the definitions that will be utilized throughout this study.

This study combined decolonization of knowledge and institutional design to form the theoretical framework that will be utilized throughout this study to explain how corruption, at the devolved level, evades detection. This section will begin by highlighting the importance of decolonizing knowledge and thereafter show ways in which scholarship can be decolonized. Thereafter this study will highlight how previous scholars from different disciplines perceive institutionalism.

Subsequently, this study will highlight the nexus between corruption in Kenya and institutional design. While the focus of this study is on how institutional design abets devolved governments to avoid detection of corruption, it is noteworthy to also acknowledge that institutional design can be used to help corrupt public officials evade prosecution. Lastly, this study will synthesize decolonization of knowledge and institutional design to form a framework that will be employed throughout this study.

Decolonization of knowledge is against the universalization of ideas. It advocates for the humanization of knowledge (Chilisa, 2012). As was mentioned in the previous

chapter, prior studies on comparative government overly relied on Corruption Perception Index as the main methodology of determining the extent of corruption in governments. Overreliance on corruption perception index universalizes data collection and analysis. Universalization of ideas is problematic as it promotes abstract theorizing and silencing of other schools of thoughts. Universalization of ideas in the field of corruption and comparative government also takes the form of not specifying the type of government. Decentralization assumes different forms. However, when comparative studies focusing on decentralization and corruption are conducted, scholars generally do not acknowledge the differences. This is problematic because a fiscally decentralized state is compared to a deconcentrated state yet the two have different functions and powers. Additionally, comparing countries that have different decentralized functions is problematic. Comparative studies need not be between countries if there are no similarities. This study attempts to decolonize knowledge by not only defining key terms, but also comparing similar functions between County Governments in Kenya and utilizing data from questionnaires, interviews and County audit and budget reports.

Proponents of decolonization of knowledge advocate for the humanization of knowledge. Humanization of knowledge ensures that every study incorporates the researcher, the research and the researched; recognize that research is service to people; and acknowledge that research is inclusive and reciprocal (Mugo, 2022). To ensure inclusivity and humanize knowledge, this study collected data from both service providers and consumers at the devolved.

Institutionalism is embedded within different disciplines under social science underscoring the argument that institutionalism is many things. Under history, institutionalism focuses on the past, present and future impact of social structures on ordinary people's lives. Under sociology, institutionalism focuses on how entities such as the family, the church and the state represent institutions that mould individuals (Goodin, 2009).

While on the one hand economists advocate for the creation of institutions to ease trade by lowering costs and in turn promoting trade, on the other hand, institutions

are seen as enabling partisanship as they support some trade relations over others. Additionally, choice being a central theme in economics is paramount in discourses about the impediments of collective institutionalism (Ibid, 2009).

Political Scientists under new institutionalism study the government in its institutional form which comprises of organizational charts, agencies, public administration and state apparatus. Managers of state apparatus undergo several challenges as their responsibilities are repressed by not only what others will authorize them to do, but also what others will help them to do. For example, ensuring that institutions are well funded and adequately staffed is one way of helping managers of state apparatuses to achieve their mandate. In this sense, managers of state apparatuses do not enjoy independence as funding, for example, can be withheld until the managers conform to the wishes of those who have power to influence the release of funds in time. Politics is about power to influence the actions and decisions of others (Ibid, 2009).

The discipline of social theory utilizes two variables in its explanation of institutionalism: structure and agency. Structure is examined in the context of how they influence social outcomes. Agency as a variable examines how agents act and interact to influence social outcomes. New institutionalism, under social theory, is envisaged as the amalgamation of agency with structure (Ibid, 2009).

Having highlighted how institutional design is incorporated in different disciplines, this study finds the political science perspective to be the most fitting and thus will be applied throughout this study. This is because this study will be focusing on state apparatuses and managers of state apparatuses at the devolved level. To decolonize knowledge, this research will employ a methodology that is not common in the field of comparative government, but rather unique to the Kenyan case. By using reports from the Office of the Auditor-General and the Office of the Controller of Budgets and primary data from both service providers and consumers, this study is promoting humanization of knowledge. Additionally, to move away from universalization of ideas, the following section will examine how different scholars define the state,

decentralization and corruption and thereafter state the definitions that will be utilized throughout this study.

3.1 Conceptualising the State

While it is difficult to conceptualise the state, as evidenced by different scholars' inability to agree on a universal definition, it is important to note that states come in different shapes and forms. Additionally, how states emerged, whether they are capitalists, socialists, liberals, a kingdom, centralised or decentralised or how much power they wield over citizens can be argued to impact how scholars conceptualise the state. This section will examine how different scholars have conceptualised the state over the years. This section will follow a chronological order starting from classic theories to postmodern theories.

Max Weber argued that the state adopts a 'three-element' perspective. One of the elements is the civil servants, who are endowed with general and specific capabilities, to perform administrative duties; second element is an undisputed territory that is under the control of the state; and third is a permanent population by state's political authority and policies (Weber, 1968).

Similarly, some scholars have highlighted the consequences of centring on one of the three elements at the expense of others when conceptualising the state. An approach that puts emphasis on state apparatus, as a key aspect when conceptualising the state, is bound to emphasise the assignment of responsibilities between the leaders and the governed population. In extreme cases, the state will stoop to the level of being viewed in terms of its distinct institutions such as the military and prisons (Lenin, 1972 as cited in Jessop, 2016). When this happens, it subsequently becomes difficult to differentiate such a state from one governed by warlords or mafias (Tilly, 1976; Volkov, 2000; and Breuer, 2014 as cited in Jessop, 2016). It is for this reason that one of the defining characteristics of a modern state is the lawful use of force and of application of power (Jessop, 2016).

Additionally, a perspective that only focuses on territory, when conceptualising the state, also has its consequences. Such a conceptualisation opposes the existence of societies with people from different tribes and, or, clans (Engels 1972; Service 1975; Wright, 1977 and Finer 1997 as cited in Jessop, 2016) as well as nomadic communities (Deleuze and Guattari 1983 as cited in Jessop, 2016). Nomadic communities, just like any other stateless society, have their own way of laying claim to territory. Moreover, in such an approach, organising political space is dismissed resulting in a biased reterritorialization of political power. Of note is also how state territory is interrupted by the emergence of 'enclaves and exclaves' (Jessop, 2016).

A conceptualisation of the state that places more emphasis on the population at the expense of state apparatus and territory can result in a biased focus on the nature of the population, that is, it may only be based on citizenship, at the expense of population issues such as the dominant groups, marginalised groups and the oppressed groups. Furthermore, such a conceptualisation may assume that the nation-state has power to enforce the economic, political or social mandate. This is also known as 'methodological nationalism'. The population element must incorporate how a population is composed (citizens, aliens); in terms of governing, how are the different population groupings structured (households, societies, individuals); and also, how different members of the society are legally incorporated when it comes to the composition of associations. Lastly, questions on inclusion, marginalisation of certain communities, inequity between different communities and migration should also be addressed under the population element of the state (Jessop, 2016).

Whilst Weber's conceptualisation of the state emphasizes on the 'three-element' perspective, Novak (2015) is more concerned with the Eurocentric nature of this conceptualisation. This is because the 'three-element' perspective places more emphasis on the state as an abstract entity; it is obsessed with the state; insists on the independence of the state; and advances the idea that only the upper-class are knowledgeable about politics (Novak, 2015).

Hegel's conceptualisation of the state was based on the Prussian bureaucracy where he argued that any conceptualisation of the modern state must factor in three things:

a form of government with inherited leadership to warrant steadfastness and harmony when it comes to decision-making; a bureaucratic executive government to implement the policies; and a legislative assembly grounded on representation on authority of predetermined collective "estates" such as landowners (Hegel and Dyde, 1896).

Hegel advocated for civil servants and executive members to be drawn from the middle class because an awareness of what is right and intelligence can only be found amongst the middle class (Hegel, 2001). The exaltation of civil servants, the executive and bureaucracy associated the state with "central administration" (Novak, 2015).

Both Hegel and Weber's conceptualisations are shackled to a management of state affairs by the upper-class as the conceptualisations only place an emphasis on characteristics of aristocrats at the core of power (Novak, 2015:69).

Marxist conceptualisation of the state contends that the state is a pawn of economic influences in society. According to this perspective, the state has two roles: one, the state oversees and protects the collective interests of those who own and control the factors of production; and two, the state mediates when there are disputes between the owners of economic production (whom the state represents) and the proletariat. Moreover, economic might is used to influence state policies in favour of the capitalists (Resnick and Wolff, 1983).

Marx's first theory of the state argued that the state is a class tool where every scenario where one is subject to someone more powerful is a refinement and outcome of the relation of worker to production (Marx and Engels, 1987). The Communist Manifesto propagated that the role of the executive in modern states is to oversee the undertakings of the owners of production **(**Marx and Engels, 1937). In the German Ideology, Marx and Engels explained how the capitalist class acquired dominance over political organisations. Additionally, they introduced the theory of the state as a parasite on the society where it was argued that the state has the ability

to create a level of objectivity if there is an even distribution of classes in a society (Marx and Engels, 1938).

According to Gramsci, the state should comprise of the political society and the civil society, that is, leadership or dominance 'armoured by coercion' (Gramsci, 1971). For Gramsci, the state is a complicated social bond that joins different state and nonstate organisations operating within the realms of economics, politics and societal endeavours. Moreover, emphasis was also placed on the supremacy of private organisations and associations in state power; establishment of political coalitions; and the disruption of the subaltern dynamisms (Jessop, 2016).

Poulantzas argues that the state should be examined as a social relation. Following this argument, the state then is neither a passive tool nor an impartial actor. Biasness, to favour certain people and interests over others, is entrenched in the state. However, whether and how these privileges are realised solely depends on evolving balances of forces and their tactics. Additionally, this approach argues that social strife and inconsistencies are reproduced inside the state (Poulantzas, 2000).

Philip Abrams maintains that a study of the state should be categorised into three: one, is the abstract account of the state as a fundamental central authority, medium, obligation or correspondence that is disengaged from the society and functions as the most indispensable but invisible organising process of politics; two, the state as a tangible epicentre of departments, representatives and operations that is substantial and not only linked to economic and social associations but also united; and three, the state as relating to a system of ideas embedded in the misleading political and economic accounts of capitalist states (Abrams 1988 as cited in Jessop, 2016).

Additionally, Abrams contends that examining the state as a unitary entity masks the obvious dissension of the state that exists as a disjointed and unstable understanding of long-standing political power. Moreover, the unitary entity of the state denies a majority of the people from discovering their ideological imprisonment to what constitutes the state- which to a certain degree, according to the Hegelian school of

thought the state assumes the role of a non-partisan servant of shared interests (Ibid, 2016).r

Therefore, the aim of social scientists should be to unriddle the state, that is, to demonstrate that the state does not 'always already' exist. One advantage of a demystified approach is that it not only opens avenues to examine efforts by civil servants to force a non-permanent and unbalanced unity on the state system, but also produces consistency throughout different departments as dictated by formal policies. Another advantage is that it allows for the critical examination of the idea of the state (Abrams, 1988 as cited in Jessop, 2016).

Michel Foucault suggests that the characteristics and functions of the state, that we know of today, are as a result of governmentality. Governmentality is not only external, but also internal to the state. It is defined as strategies employed by the government to continuously determine what should be included or excluded from the state's realm; what represents the public domain and what accounts for private domain; and what falls within the state's mandate and what does not. Therefore, the existence of the state as well as what the state can and cannot do are rooted on the strategies of governmentality (Foucault, 2007).

By employing governmentality Foucault moved away from definitions that focused on sovereignty, law and power to a conceptualisation that addresses how power operates in actual circumstances as well as how citizens and subjectivities are produced (Foucault, 1982). Therefore, in order to understand power, one must examine it away from the 'Leviathan' (Foucault, 2003).

The state is statification, where statification represents the process in which the government's practices are tied together and operate from a united front (Foucault, 2009). For Foucault, the state is neither an independent source of power nor is it universal. It is not independent because it is rooted in complex systems of power. With regards to the state not being universal, Foucault argues that the state should be examined from the numerous features the state exhibits, that is, in terms of what the state does as opposed to what it is. The last characteristic of Foucault's idea of a state

is that it is historical as it not only "exists" but is also always developing (Foucault, 2010).

Foucault was against conceptualisations that equated the state to the functions it has to perform because such conceptualisations either single out the state for criticism or exalt the state's position consequently exaggerating the state's united and operative significance (Foucault, 2007).

Dewey (1984) addressed the susceptibility of placing the state on a high pedestal meaning that it is immune to criticism on one hand and on the other, any mutiny against the state is viewed as unpardonable (Dewey, 1984). Predicting a connection between the state and the society and interdependence between nonpartisan and the "public", Dewey examined "the public and its problems". He championed for an empirically consistent process of examining amendments in political structures and systems that is not reliant on a superior approach (Dewey, 1984).

Bourdieu (1994) defined the state as a series of actions where different types of capital are concurrently accumulated, transformed and controlled. There are four types of capital: physical coercion, economic, cultural and symbolic (Arnholtz, 2018). Capital of physical coercion is institutionalised by the state through the military and the police (Bourdieu, 2014 and Bourdieu, 1994); economic capital takes place through taxation, printing of money and allotting of funds to, for example, pay civil servants' salaries or policies (Bourdieu, 1994; Bourdieu, 2004; and Bourdieu, 2014); cultural capital also known as informational capital assumes the form of statistics, records and structures that allow the state to come up with a complete representation of the state (Bourdieu, 2014 and Bourdieu, 1994); and symbolic capital which is acknowledged, lawful power (Bourdieu, 1994).

Additionally, Bourdieu introduced the term "juridical field" to highlight the unique power of enforcing law by solely saying so (Bourdieu, 1987). Bourdieu's theory of the state criticised Marxist theorists for their predisposition to depict the state only in terms of its functions and the people whom it represents (Novak, 2015).

Gupta (2012) maintains that instead of taking the idea of the state as the starting point, when conceptualising the state, we should remain willing to consider the circumstances under which the state governs as a uniform entity. Any study of the state necessitates one to define a space that is established through the convergence of local, regional, national and international events. Additionally, the question of representation should be incorporated when conceptualising the state as it permits one to discern the manner in which the state is envisaged. Moreover, a conceptualisation of the state should consider the historical and cultural conscientiousness (Gupta, 2012).

Gupta's analysis of the state concludes that we try to make the most of contrasting actions that go into establishing a state. The contrasting processes confront differing powers wielded by multifarious agencies, organisations, different levels of the state and the disputed public representation (Ibid).

Jessop makes the case for spatial features of the state. Jessop claims that states have four spatial features: territory, place, scale, and network. Territory refers to physical boundaries that make up the state. Place is related to commonplace life, shared memory and social affinity. In addition to places being sites where social and institutional interactions transpire, they also shape affinity beyond the immediate space. Scale alludes to pecking order of spaces of varying magnitudes such as at the local level, regional level, national or international level. Scale describes the differences in the scope of the area, both vertical and horizontal assignment of roles and responsibilities and the management of resources and functions at different levels. Networking, in recent works, is characterised by balanced relations to the centralised power. This perspective overlooks the pecking order that are present within and between networks that result in inequality (Jessop, 2016).

Additionally, the analysis of the state is not complete without examining the magnitude of division of labour and scale jumping. Division of labour calls attention to the assignment of functions in different levels of the government. However, spatial division of labour examines how similar roles and responsibilities are allocated between different places on the same scale**.** Scale jumping, on the other hand, takes

place when participants strive to shape policy, reconcile disagreements, and wield power at the level that is most beneficial to their interests (Ibid).

Jessop's definition of the state compliments the theoretical framework adopted by this study as one can draw parallels with the political scientists' view of institutionalism. The political science view of institutions as constituting bureaucratic structures, agencies, public administration and state apparatus corresponds to Jessop's definition of the state that incorporates state apparatus, functions of the state apparatuses and the staff who include managers in its definition.

This study will adopt Jessop's definition of the state. Jessop's definition is apt for this study because it includes territory; management of resources; roles, responsibilities and government functions; networking; and spatial division of labour. All these are relevant to this study. Territory will refer to county governments or decentralised governments; management of resources is the theme of this research as it seeks to examine decentralisation and corruption; roles, responsibilities and government functions differentiate what the national government does from what devolved governments are mandated to do; networking in this context will represent accountability (budgets and audit reports); and spatial division of labour will be suitable for conducting comparative studies between different devolved governments. State and government will be used interchangeably throughout this research.

3.2 Conceptualising Decentralisation

Debates on decentralisation unreservedly assume that countries have different tiers of government with different levels of decision-making (Kim, 2008). While decentralisation as a concept has many different aspects, it is defined as the delegation of power and responsibility of government roles from the central government to local governments, independent government agencies or private companies. Given that there are different types of decentralisation, it is important to differentiate their features, policy consequences and contexts under which they thrive

(Decentralization Thematic Team, n.d.; Crook and Manor 1998; Agrawal and Ribot 1999).

Oates advocated that a federal system of governance is the most apt form of structuring the public sector to address budgeting, dispensation and sustainability challenges. Additionally, he noted that there are two forms of government: complete centralisation and total decentralisation. Complete centralisation is a unitary form of government where the central government shoulders the responsibility of budgeting, dispensation and sustainability. Total decentralisation represents a subnational government with the responsibility of budgeting, dispensation and stabilization (Oates, 1972).

The following section will examine the different types of decentralisation as defined by different scholars: administrative, fiscal, market and political. Thereafter, it will determine the definition that will be utilised throughout this research.

Administrative decentralisation strives to reallocate power, duties and monetary resources between different sub-national government units. Administrative decentralisation takes three different forms: de-concentration, delegation and devolution (Decentralization Thematic Team, n.d.; Ribot, 2002).

- **De-concentration**, a common feature in unitary states, reallocates decision making power, fiscal and oversight between different tiers of government. The transfer of responsibility takes two forms: it may either be moved from the capital city to regions or districts or have the government Ministries perform an oversight role on local administrative units. It is usually described as the 'weakest form of decentralisation' (Decentralization Thematic Team, n.d.; Rondinelli, 1983; Manor, 1999; Prud'homme, 1995; Tanzi, 1996; Bird and Vaillancourt, 2006).
- **Delegation** refers to the handing over of power to make decisions and manage public duties to semi-independent organisations that are answerable to the government. Delegations takes place when governments establish parastatals or housing and transport authorities to take care of specific government functions on their behalf. Such semi-autonomous institutions

have the freedom to make decisions and can be mandated to charge for services being rendered (Decentralization Thematic Team, n.d.; Rondinelli, 1983; Prud'homme, 1995).

- **Devolution** is the transfer of power for decision-making, fiscal and supervisory roles to independent local units. Authority is transferred to regions that elect their leaders, generate their own revenue and have unrestrained authority to make decisions. The local and central government have a correlative relationship. Local governments, in devolved systems, have territorial boundaries within which they govern and execute public functions (Decentralization Thematic Team; Rondinelli, 1983; Manor, 1999; Prud'homme, 1995). Devolution of authority is commonly realised through the revision of constitutions. When power is transferred to local governments, formulation of laws will be required to transfer the power back to the national government. Devolution is viewed 'as the strongest form' of decentralisation (Rondinelli, 1983). Moreover, devolution is the basis of most politically decentralised systems (Decentralization Thematic Team, n.d.).

Political decentralisation is the transfer of power from the central government to locally elected officials (Larson, 2005). This form of decentralisation is usually linked with heterogeneous governments. It intends to allow the public and their leaders, who are elected rather than appointed, to have a voice in decision-making matters. This has been argued to promote democracy as there is participation in policy formulation and implementation. Proponents of this form of decentralisation argue that participation promotes inclusion and adoption of better policies. Additionally, advocates of this system state that political decentralisation allows locals to get to know their leaders better and the elected leaders are better placed to know the needs of their regions because they hail from those regions. To implement political decentralisations, states have to reform their constitutions, allow for the emergence of heterogenous political parties, reinforce parliament, establishment of local political units and advocating for public participation (Decentralization Thematic Team, n.d.).

According to Treisman (2000), there are five different types of political decentralisation: structural decentralisation, decision decentralisation, resources decentralisation, electoral decentralisation and institutional decentralisation:

- Structural decentralisation depicts the levels of government. The more levels a government has, the more decentralised the system is (Treisman, 2000);
- Decision decentralisation concerns to subnational government with powers to formulate policy without the need of involving the central government. The more authority a subnational government has to make decisions, the more decentralised it is (Ibid.);
- Resource decentralisation signifies how revenue and human resources are distributed between central and local governments (Ibid.);
- Electoral decentralisation represents the process of selecting local officials. If they are elected or appointed by local communities, then such a government is considered to be more decentralised compared to government where local officials are appointed by the central government (Ibid.);
- Institutional decentralisation describes the level to which local governments have legal rights to participate in constitutional amendments. A country where a constitution can be reformed through a national referendum without any input from local leaders is considered to be less decentralised compared to country where local leaders must approve constitutional amendments (Ibid.).

Decentralised political systems either have one, several, or all these characteristics: local leaders are elected; a multitude of channels through which local political participation can thrive; presence of legislative bodies at the local level, with decision-making powers; local executives with political and socio-economic powers challenge the national government; presence of national legislature with decision-making powers; legislature is part of the presidential system; all national legislatures are elected, not nominated; “single-member district electoral plurality"; all political parties have their origins from the grassroots with no control over membership, and elections; administrative structures are infiltrated by political patronage (Hutchcroft, 2001).

Fiscal decentralisation can manifest in different ways: local governments self-financing and generating their revenues through charging for services; co-financing where recipients of services also take part in provision of services by either offering capital or being employed; increasing revenue generation through the introduction of taxes (property) or incidental charges; intergovernmental transfers; and allowing local governments to take loans. Albeit local governments in developing countries are mandated to generate revenue through imposing taxes on locals, the total amount of assets that can be taxed is usually unsustainable. This promotes reliance, by local governments, on central government subsidies (Decentralization Thematic Team, n.d.).

Economic or market decentralisation represents the most absolute form of decentralisation. This form of decentralisation takes the form of either privatisation or deregulation. In such a system, the mandate is transferred from the government to the private sector. Economic liberalisation and adoption of market advancement policies are usually, but not always, consequences of privatisation and deregulation (Decentralization Thematic Team, n.d.; Rondinelli, 1983; Gregersen et al, 2004).

The extent of privatisation varies. It may involve certain government functions being entirely privatised or the government and the private sector entering into public-private partnerships. Privatisation may take different forms: once monopolised government services may be transferred to private companies; government may agree by contract to allow private enterprises to provide certain public services or manage government facilities; using the capital market to raise capital for funding public services; and selling off state-owned enterprises to hand over authority of providing certain government services to private enterprises (Decentralization Thematic Team, n.d.).

Deregulation as a form of market decentralisation minimises any restrictions enforced by law that prevent the private sector from providing public services. Moreover, deregulation permits competition between private companies providing public services. Developing countries are now embracing privatisation and deregulation (Decentralization Thematic Team, n.d.).

This research will focus on devolution, in Kenya, as a form of decentralisation.

3.3 Conceptualising Corruption

For years, scholars have attempted to define, explain and theorise corruption. Although tremendous strides have been made in conceptualising corruption, the difficulty with defining the phenomenon, is that no one definition is applicable in all research (Bussell, 2015). There is little consensus on the definition of this concept among scholars. Generally, conceptualisations of corruption are determined by the conditions in which the phenomenon is based, the viewpoints of the scholars and their motive of defining it (Williams, 1999). The reasons for different conceptualisations of corruption are: culture; different definitions applying to different administrations and in certain instances; and scholars employing limited conceptualisations to relate to the methods used in their research (Holmes, 2015).

The role of the state has been central in definitions of corruption. The state here signifies civil servants, bureaucrats, politicians or anyone whose responsibility accords them power to apportion public resources on behalf of the government. Corruption, therefore, takes place when someone with power to apportion public resources misuse the power for their own selfish interests. Conversely, some conceptualisations focus on the "supply side", that is, the benefactors. The benefactors constitute the non-state actors (public) (Amundsen, 1999).
This section seeks to examine how different scholars, in the field, conceptualised corruption before determining the definition that will guide this research. It is important to note that the conceptualisation of corruption that will be discussed throughout this research is both political and bureaucratic corruption. The definitions will be categorised into theoretical frameworks: behavioural framework (public office, market-centred and public interest); principal-agent legal norms, public opinion, clientelism, combined theory; and mediated.

The public-office approach describes corruption as conduct that goes against the stipulated rules of a public official. Nye's definition of corruption could be argued to

provide the basis from which other scholars define corruption. He defines corruption as:

> "Corruption is behaviour which deviates from the formal duties of a public role because of private-regarding (personal, close family, private clique) pecuniary or status gains; or violates rules against the exercise of certain types of private-regarding influence. This includes such behaviour as bribery (use of a reward to pervert the judgment of a person in a position of trust); nepotism (bestowal of patronage by reason of ascriptive relationship rather than merit); and misappropriation (illegal appropriation of public resources for private-regarding uses)" (Nye, 1967:419).

Nye acknowledged that this definition is devoid of the moral aspect of the act. That is, whether the behaviour is right or wrong, and also it does not address the question of whether the act impacts the public interest (Nye, 1967). Even though it lacks in certain aspects, Nye's definition has been argued to possess irresistible attributes. One, its main focus is on how public servants conduct themselves while performing official duty; two, it encompasses bribery, nepotism and embezzlement; three it does not complicate the definition with the effects of corruption; and finally, it allows an opportunity for comparative purposes (Williams, 1999).

Corroborating Nye's definition, Bayley defined the phenomenon as the abuse of power that consequently leads to accumulation of individual benefits. It is important to note that Bayley was relating corruption to bribery (Bayley as cited in Heidenheimer, 1970). Additionally, McMullan argued that a civil servant should be considered as corrupt if they receive benefits for doing something that they are obligated to do; perform an action that they are not supposed to do; or use their authorised volition for unscrupulous purposes (McMullan, 1961). The public-office definition may be applied in scenarios where a scholar is interested in the missing link between Weberian projections of what constitutes an ideal-bureaucracy and how an actual bureaucracy functions (Williams, 1999).

While public office-centred definitions provide an important insight on how to conceptualise corruption, most scholars contend that this approach is not conclusive and it suffers from a number of pitfalls. The main limitation is on how to address the question of politics. Bureaucrats who are junior in the hierarchy are regulated by fellow bureaucrats whereas the senior bureaucrats are checked by politicians. It is the role of politicians to determine what constitutes private-gain by a public official. On

one hand, bureaucracy is bound to public service and on the other hand, politics is prejudiced. In this instance, reconciling prejudice with public duty becomes a challenge (Williams, 1999).

Other observations indicate that the idea of public office is a Western conception. This is because, in developing countries public office is not well instituted. Given that conduct such as bribery and nepotism are culturally accepted in some societies, a definition whose main focus is public office alienates developing countries as they cannot relate to the conception (Theobald, 1990).

Another drawback that stems from the public-office approach is that conceptualisations of corruption necessitate that we get accustomed to a government that determines the laws of the public office. This means accepting an oppressive government. On the other hand, there is still considerable ambiguity regarding how politicians should conduct themselves once they assume office. Except during electioneering periods, it is problematic to determine if a politician is misusing their office for their own selfish interests (Ibid.).

Public-office centred definitions also fail to note that public officials are usually allowed some leeway when performing their duties. Consequently, basing one's definition on a central term such as public office, whose standards are not static, paves the way for uncertainty (Ibid.). An additional problem is that the public-office perspective neglects to explain what constitutes the public role and what constitutes private gain (Johnston, 1996).

Lastly, the term 'public office' being a new phenomenon is argued to be a disadvantage. Historically, it is argued that there was no difference between the public and the private realms. Mediaeval monarchs, for example, viewed the state as their personal possession. Therefore, conceptualising corruption only in terms of public office negates that corruption existed in the mediaeval era (Theobald, 1990).

Public-interest perspective maintains that corruption occurs when private interests sabotage the public good. This conceptualisation resembles the public office school

of thought, in the sense that, both argue that the public good can only be realised when public officials do not deviate from official guidelines when conducting their duties with the aim of amassing private interests (Williams, 1999).

Friedrich, an authority in the public-interest approach, argued that corruption takes place when anyone who is in a position of power is influenced, either by money or other benefits, to perform actions that favour whoever is rewarding them and in turn impairing the overall public good (Friedrich, 1966). Rogow and Lasswell, who are also proponents of this approach, defined the phenomenon as a conduct that is not only detrimental to the public, but also contravenes one's duty as a public official thereby negatively impacting the society. Corruption is any infringement that negatively impacts the society in exchange for benefits (Rogow and Lasswell cited in Heidenheimer, 1970).

The public interest conceptualisation of corruption has similarities with Machiavelli's understanding of corruption. Machiavelli understood corruption as the deterioration of the public officials' ability that, in turn, results in pursuing private interest at the expense of the common good. In addition, Nye's definition also acknowledges that corruption sabotages the public interest when he argued that corrupt acts result in private gains (Philp, 1997).
While, on the one hand, Friedrich's conceptualisation of corruption has been endorsed as maintaining the moral characteristic of corruption and allowing one to differentiate between insignificant and significant cases, on the other hand, Friedrich's definition should have differentiated between the definition of the phenomenon and its repercussions instead of merging them together. Consequences of corruption cannot be generalised as they are unique to each setting (Johnston, 1996).

The main downside with a public-interest centred definition is that it is not easy to distinguish between public and private duties as well as what constitutes public interest (Scott, 1972; Williams, 1999). For this approach to be applicable across board, it would need a clear conceptualisation of the term 'public interest' (Scott,

1972). Political elites can influence the definition of public office and determine what constitutes the common good (Williams, 1999).

Another problem with much of the literature on public-interest approach has tended to focus on negative consequences of corruption. Other observations would seem to suggest that certain forms of corruption have advantageous ramifications for the public interest. Economic growth and political stability are some of the consequences of corruption that are beneficial to the society (Theobald, 1990).

Proponents of the market centred approach describe the government as a profit-generating monopoly. As a monopoly, a government is not only the owner but also has the responsibility of providing oversight duties thus laying a foundation for rent-seeking opportunities (Rose-Ackerman,1978). Another market-centred advocate opines that corruption occurs when public officials view their work as a business thereby striving to get the most out of it in terms of income. In this case, the office is deemed as the 'maximising unit' and the income, that will be accrued, depends on the public official's ability (van Klaveren, 1989).

Tilman describes corruption as conduct that takes place when there is a change from a regulated pricing model to an unregulated market. The main administrative system may crumble when there is instability between the supply and demand. Customers may opt to pay for commodities at a higher price than the recommended price, incurring the chance of being penalised, so as to reap benefits (Tilman cited in Heidenheimer, 1970).

Leff, another proponent of this school of thought, defines corruption as an "extra-legal institution" that allows perpetrators an advantage over bureaucracy. In this sense, perpetrators are seen as part of the decision-making process. Therefore, corruption takes place when individuals with influence over the government partake in decision-making unnecessarily (Leff, 1964). This conceptualisation shares similarities with the public office conceptualisation of corruption as it stresses the role of a public official (Williams, 1999).

On the one hand, van Klaveren's definition of corruption has been criticised as being a mere claim about the motives of corruption rather than a definition; it ignores the immaterial benefits that arise from the abuse of office; and that it also fails to note that civil servants can conspire to work together by, for example, causing deliberate delays in order to maximise their income thereby undermining the market-scenario that van Klaveren propagated. On the other hand, van Klaveren is feted for highlighting how the market distributes goods. Corruption takes place when market processes are disrupted into 'authoritative decision-making' (Johnston, 1996).

The main weakness of the market-centred approach is that proponents of this school only describe the economic viewpoint and political factors that allow public officials to violate rules rather than offer a proper definition of the phenomenon (Philp, 2007; Williams, 1999). Another criticism is that what makes a conduct corrupt is not that it is income-maximising, as argued by van Klaveren, but rather the circumstances in which it takes place, as described by the public-office approach, considers income-maximising a corrupt act (Philp, 2007).

Similarly, the main drawback of Leff's definition is that it is grounded on the public-office approach. The notion that corruption takes place beyond the province of the law is premised in the public-office school of thought. For these reasons, van Klaveren's and Leff's definitions cannot be considered as market-centred (Ibid).

Behaviour framework definitions of corruption are marred by complexities deep-rooted in what constitutes official duties. One of these complexities arise because civil servants are allowed some leeway to perform their duties. Having some latitude, that is different from what the official rules state, is allowed if the results will be better than adhering to rules; two, the public official's personality should be differentiated when performing public and private duties; three, public offices need a certain level of trust given that its authority to carry out a policy is muddled in authoritative jumble; and lastly, discerning corrupt behaviour requires proof that any negligence was as a result of corruption (Moodie, 1980).

Additionally, it is not easy to concur on what constitutes abuse of office, public role and private gain. Paradoxically, scenarios where public and private roles are clearly distinct, the behaviour of those engaging in private activities may not be corrupt. Moreover, conceptualisations under the behaviour framework do not address the issue of the extent of corrupt activities. Furthermore, the aspect of public opinion is not addressed in definitions that fall under the behaviour framework (Johnston, 1996).

There were important observations that were made concerning the behaviour framework. Heywood observed that only the public-office and public-interest approaches offer definitions to corruption. Market-centred approach has been criticised as only being concerned with the 'mechanics of political corruption' and the context where corruption thrives (Heywood, 1997). Williams (1999) noted that market-centred, public office and public-interest definition all employ a bureaucratic definition of corruption rather than a political definition. This is because, their focus is on public officials deviating from official rules (1999).

Mishra (2005), a proponent of the principal-agent school of thought, argues that corruption as a concept has always been linked with an agency framework. An agency alliance is argued to take place when two people (principal and agent) commit to an agreement where the principal depends on the agent to perform certain tasks in the interests of the principal. Complications start when both the principal and the agent have different intentions and the principal is no longer in a position to review the agreement, with the agent, concerning the preferred way forward (Mishra, 2005).

Principal-agent theory opines that human beings are all about increasing their self-interest and if civil servants are presented with a chance, they would partake in corrupt activities except if they are closely monitored. The aim is not to find out whether a certain act is corrupt or not, but rather it aims to show the relationships which take place inside and outside public bodies (Williams, 1999).

Principals are defined as senior public officials, say head of departments, who entrust power to agents, who are junior public officials (Johnston, 1996). For corruption to take place there has to be a breach of, official, rules in a reciprocal relationship between a principal and an agent. The breaching of rules come to fruition when the agent gets into an agreement, with a client (corruptor), offering their power and resources in exchange for a reward without the knowledge of the principal (Banefield, 1975; Rose-Ackerman, 1978; Vannucci, 2015; and Williams, 1999).

Critics of the principal-agent theory note that the focus is only on increasing income neglecting the issue of who in the interaction is corrupt or not corrupt. Additionally, the theory does not state whether in certain circumstances, the agent is more powerful than the principal. Moreover, it has also been noted that in principal-agent theory the blame is always placed on the agent as corruption only takes place when the agent betrays the principal. It fails to acknowledge that principals are also susceptible to corruption (Williams, 1999).

Additionally, in some cases, it may not be obvious who in the interaction is the principal, to whom the agent is answerable to and where the public interest, if ever, fits in this relationship. Moreover, while the patron-agent-client framework addresses bureaucratic corruption, it may not be applicable to cronyism and nepotism (Johnston, 1996).

Given that the patron-agent framework is based on the fact that the agent has to break the law for an act to be considered corrupt, illegality assumes a huge role in how this approach conceptualises corruption. Relying on legal norms can be problematic because, one, elucidation and implementation of laws varies from country to country. What one country interprets as being illegal may not be illegal in another country. Two, relying on illegality to define corruption decreases the chances of ever arriving at a clear definition of the concept whose basis lies in democracy (Heywood, 1997).

Proponents of the legal norms conceptualisations approach argue that corruption requires a perpetrator to depart from the norm, that is, engage in conduct that is

formally forbidden by law (Gardiner, 1993; Scott, 1972). On one hand, linking corruption to illegality has one significant merit: it is easy to determine what entails breaking the law (Kurer, 2015; Underkuffler, 2009). Conversely, the lack of compatibility between corruption and illegality is a demerit. An act can be illegal but not necessarily corrupt (Underkuffler, 2009).

Furthermore, given that rules are not universalistic, it becomes problematic to determine which rules should be enforced. In some cases, conduct that is not illegal could be corrupt (Kurer, 2015). Additionally, law-making is a preserve of the political elite. Embracing only legal standards to determine what constitutes corruption and what does not constitute corruption, is supporting the supremacy of the elite at the expense of what is truthful (Williams, 1999).

Proponents of the public opinion approach argue that corruption is socially defined because it boils down to what the people think it entails. Social perceptions of corruption emerged as a criticism of legalistic conceptualisations of the phenomenon. When the most desirable opinion and principles concerning what is right and wrong regards an act as sabotaging the public for self-interests, then it should be considered to be corrupt (Senturia, 1935). Public-opinion approach is more suited for determining whether the clients receiving services from the bureaucracy agree on the conceptualisation of corruption as defined by the public-office approach (Williams, 1999).

While on one hand this conceptualisation addresses the Western biases of the term public office as it is the society that will determine what conduct constitutes a corrupt act, on the other hand, it fails to suggest how the public opinion will be determined (Theobald, 1990). Given that public opinion is diverse, it is highly unlikely that the public will come to a consensus on which acts should be considered as corrupt and which acts should not be considered as corrupt. Rural and urban residents will have different views, the same way people from different religious and ethnic backgrounds will disagree on values. There is a possibility that only the opinions of the loudest or the political elite will be taken into consideration (Heywood, 1997; Scott, 1972; Theobald, 1990; and Williams, 1999).

This approach makes an assumption that the public has knowledge of corrupt practices taking place. However, state censorship and poor access to media negatively impacts the level of public knowledge (Heywood, 1997; Williams, 1999). Secondly, this perspective reckons that public opinion on every matter should be considered. Even in democracies, it is impossible to consider everyone's opinion on an issue. Non-democracies are then argued to be more corrupt because no one's opinion is taken into consideration. Thirdly, social conceptualisations complicate comparative analysis. This is because, what is considered as corrupt in one society might be an acceptable practice in another. Fourth, determining whose public opinion counts can be problematic. It cannot be agreed on whether a simple majority should determine on what constitutes corrupt acts (Heywood, 1997).

As a way of adding credence to the public opinion approach, Heidenheimer suggested three types of corruption: black, grey and white. Black corruption delegates conduct that have the majority backing of both the elite and the public; grey corrupts occurs when some of the elite criticise an act as being corrupt, but the public is not decided; and white corruption happens when neither the elite nor the masses have an outright majority opinion on whether a conduct is corrupt or not (Heidenheimer, 1978). Although Heidenheimer incorporates the opinion of both the elite and the masses, there is still ambiguity with regards to terms such as elite and mass (Theobald, 1990).

Clientelism is not only a distinctive relationship but also a complementary alliance between a subordinate, in terms of resources, and a superior. There are three distinguishing features of political clientelism: inequality between the patron and client; the core, thoroughness and longevity of the relationship; and the nature of the deals associated with such relationships (Legg and Lemarchand, 1972).

Clientelism is defined as the trading of political support for resources. Hierarchy, being a major characteristic of clientelism, is identified with cadre parties-where party members owe their loyalty, first, to the party before the public and then the party furthers the members interests before those of the public-; partisan appointments; and machine politics (Jessop, 2016) that is described using transactive

corruption (exchanges between machine and private interests) and redistributive politics (reallocation of resources for political purposes) (Wedeman, 2012).

Stokes (2009) defined political clientelism as an approach of electoral mobilization. She defines clientelism as:

> "Proffering of material goods in return for electoral support, where the criterion of distribution that the patron uses is simply: did you (will you) support me? (Stokes, 2009:649)."

"Proffering of material goods" could manifest as threats instead of rewards. Additionally, electoral support is the collective measure that differentiates clientelism from other political approaches that are concerned with provision of goods or services (Stokes, 2009).

Kobayashi (2006) corroborates Stokes definition of clientelism when he observed that clientelism takes place when politicians assume the role of patrons and the voters become clients. This is evidenced when politicians coarse the government or bureaucrats in different departments to implement policies, such as the building of railroads in their local areas, as a way of returning a favour to the electorate for voting them in. The detrimental aspect of clientelism is the diversion of public resources to 'private' projects agreed between patrons and clients excluding other members of the society (Kobayashi, 2006).

One persistent debate under clientelism is on citizen-politician relationship. Robinson and Verdier (2003) defined clientelism as the offering of political support in return for a government job (Verdier, 2003). Kitschelt and Wilkinson (2007) concur that citizen-politician relationships are usually pegged on tangible rewards. The rewards are intended for individuals or groups that politicians are assured will "sell" their votes in exchange for material rewards once the politicians are elected into office (Kitschelt and Wilkinson, 2007).

For Scott (1972), clientelism is a relationship between two parties. The first party, which assumes the role of the patron, is of reputable financial and social stature. The patron uses their repute to help the second party. The second party, who assumes the

role of client, are characterized as being from a lower socioeconomic status. The client reciprocates by offering support, not necessarily electoral or political, to the patron (Scott, 1972).

Along similar lines, Landé (1977) defined clientelism as a dyadic vertical patron-client alliance where the patron and the client are usually of different stature (power or finances). The dyadic aspect of the relationship emphasizes the one-on-one feature of clientelism. The term alliance stresses the persistent nature of the relationship (Landé, 1977).

Criticisms of theories on clientelism can be classified into three categories: the first criticism observed that the focal point of theories on clientelism is on the hierarchical relationship between two parties. This criticism noted that the theories overlooked relationships that involve the whole society; the second criticism addressed the assumption that patron-client relationship would incorporate authorities. Encompassing authorities in patron-client relations is counterproductive to clients; and lastly, it was argued that clientelism can never be eradicated especially in Japan and Italy. However, clientelism would assume new forms regardless of economic development (Kobayashi, 2006).

Political clientelism is problematic to not only prove and execute, but also to study. On the one hand, loyal supporters of a politicians can vote for a politician, but the politician still ends up losing the election by a small margin. On the other hand, loyal supporters can vote for a politician and after the politician wins the election, the politician severs the relationship with the electorate. Studying clientelism would require the scholar to follow campaigns and analyse the promises made in speeches by politicians after elections. If the promises materialize in the last year of office, then the minimum time research in political clientelism can take to conduct is five years. This timeline would be applicable for a country like Kenya where elections are held after every five years.

Various scholars have attempted to define state capture (Grossman and Helpman, 1994; Shleifer and Vishny, 1994). Grossman and Helpman (1994) developed a

model where interest groups give political handouts so as to exert influence on which taxes and subsidies will be ratified by the government. Considering the political contributions, the government puts in place policies that will advance its own intentions, that include being re-elected, among other things. Additionally, in a political equilibrium neither the interest groups not the government have an impetus to change its exploits. This means that the interest groups cannot reconsider their contribution as a way of persuading the government to set a policy that would result in higher benefits for its members. In the same manner, the government cannot alter policy, to reap political mileage, as they have to take into consideration the nature of the political contributions made by the interest groups. This model could be used to examine the blueprint of social programmes, environmental laws or how the government disburses funds (Grossman and Helpman, 1994).

Shleifer and Vishny (1994) submitted a framework of negotiation between politicians and administrators. The purpose of this study was to investigate how private and public corporations conduct themselves in circumstances where politicians manipulate corporations to follow political aspirations. The study found out that, on the one hand, when executives manage corporations, politicians usually offer subsidies and kickbacks to persuade them to follow political aspirations. On the other hand, when politicians are in charge of corporations, executives offer politicians kickbacks to stop, politicians from, pushing executives to follow political aspirations. Given the set of circumstances that surround this behaviour, the study confirmed that the assignment of the right to vote and the right to receive dividends does not affect the apportionment of resources when corruption costs nothing and Treasury subsidizations are correspondingly exorbitant to all corporations. The study described the exploits of state corporations, their profitability and denationalization. Additionally, the study reported that subsidies to public corporations and kickbacks from administrators to politicians naturally transpire in this model. They used this model together with various extensions to find out why profitability and denationalization might be viable and the forces that give rise to the successful reorganization of public corporations (Shleifer and Vishny, 1994).

The combined theory's definition of corruption encompasses all the important features discussed in other approaches. It states that political corruption takes place when:

1) "a public official ('A'),
2) in violation of the trust placed in him by the public ('B'),
3) and in a manner which harms the public interest,
4) knowingly engages in conduct which exploits the office for clear personal and private gain in a way which runs contrary to the accepted rules and standards for the conduct of public office within the political culture,
5) so as to benefit a third party 'C', by providing 'C' with access to a good or service 'C' would not otherwise obtain." (Philp, 2007:42).

Such a definition limits acts that can be considered as corrupt as all five conditions must be met before an act is declared as corrupt. It risks under-inclusiveness by ostracising other forms of corruption such as bribery. Additionally, this conceptualisation is not exempt from all the criticisms meted on approaches that only included one or two of the conditions. Determining what should be considered corrupt and what should not be considered as corrupt is still a challenge with this conceptualisation. Moreover, it is possible for a conduct to fulfil all the five conditions but still not be considered as corrupt. For example, a civil servant can lie to their employer that they will be absent from work due to illness. While all the five conditions, identified by Philp, were applicable to this example, the conduct is not corrupt (Underkuffler, 2009).

Thompson (1993) introduced a new way of conceptualising corruption which he termed mediated corruption. Mediated corruption is corruption that is made possible through the political process. It necessitates the utilisation of public office for self-interests in a manner that sabotages the political process. This conceptualisation is different from traditional definitions in three ways: one, the benefit that the politician accrues from mediated corruption is political and not illegal; two, while the benefit is not illegal, the manner in which the public official conducts themselves to offer the benefit is what is considered illegitimate; and three, the relationship 'between the gain and the benefit' is unscrupulous as it harms the democratic process (Thompson, 1993).

In an attempt to justify why democratic theory is necessary when conceptualising corruption, modern definitions of the phenomenon were criticised. First, it was observed that modern conceptualisations are normatively static as they fail to recognise that the day-to-day operations of the public office transform at a fast rate that what used to be corrupt before may not be, currently, considered as corrupt; second modern conceptualisations of corruption have been criticised as giving more importance to behaviour rather than integrity. Integrity in such modern definitions is reduced to the rules a civil servant has to adhere to while performing their official duties. Integrity should go beyond adhering to rules to include promises; third, modern conceptualisations are individualistic. The individualistic nature of the definitions makes it problematic to examine institutional corruption; fourth, the modern conception is state-centric. Politics being decentralised and assuming new forms, public services are now being conducted by non-governmental organisations and businesses. Corruption can thrive in such organisations; and lastly, modern conceptualisations do not incorporate the freedom to assemble for collaborative purposes (social capital) (Warren, 2004).

By employing institutional design and decolonization of knowledge as the guiding theoretical framework, this study will define corruption as a process. After the implementation of the Constitution in 2013, the governance structure changed to incorporate additional institutions and state apparatuses. To be able to define corruption as a process, this section will highlight the nexus between County Governments and independent offices to show how institutional design gives County Governments room to engage in corruption and evade detection and prosecution.

The amending of the Constitution of Kenya in 2010 transferred financial autonomy to County Governments. With financial autonomy, at the County level, there was need to set up laws and institutions to provide oversight. Auditing, oversight and prosecution of corruption is institutionalized in Kenya.

Given that the focus of this study is on devolution, this section will highlight the functions of state apparatus such as the Senate, Ethics and Anti-Corruption Commission (EACC), Office of the Director of Public Prosecution (ODPP),

Judiciary, Auditor-General and Controller of Budget in relation to devolution and corruption.

For any mismanagement of funds to occur, funds need to be released from the Exchequer to the County Governments. Before the money is released from the Treasury, the County Governments need to submit a budget to the Controller of Budget and once it has been approved, funds are released to County Governments. The Controller of Budget publishes the budget reports of all County Governments on its website. The Controller of Budgets is nominated by the President and approved by the Parliament for an 8-year non-renewable term (Constitution of Kenya, 2010). Given that the Controller of Budget does not have access to County Government accounts, County managers are legally getting away with mismanagement of funds (Mutua, 2022). County Governments are against giving real-time access of their accounts to the Controller of Budget (Wangui, 2022).

To determine whether there has been any mismanagement of funds at the devolved level, there are institutions that provide oversight. EACC, ODPP, Judiciary, Office of the Auditor-General, the Senate are the main institutions that provide oversight in varying proportions. The Office of the Auditor-General is tasked with the responsibility of auditing financial statements, invoices and procurement process of both the National and County Governments. The Auditor-General is appointed by the President and approved by the Parliament for an 8-year non-renewable term. The EACC, as well, audits public accounts. The only difference is that, after auditing accounts, the EACC can carry out investigations with the help of law enforcement. If there is enough evidence, the EACC can move to court to have corrupt individuals charged (Constitution of Kenya, 2010).

The Senate provides the main oversight role to County Governments. The Senate has the authority to summon Governors to explain misappropriation of funds at the County level. The Senate relies on audit reports and motions passed by Members of County Assembly as the rationale for summoning Governors. Additionally, any impeachment motions approved by the Members of County Assembly are either confirmed or rejected by the Senate. Once the Senate approves the impeachment, the

governor can still appeal the decision at the High Court (Ibid, 2010). Moreover, if a Governor is aware of an impending impeachment motion, they can also get a Court Order barring the Members of County Assembly from debating the impeachment motion (Citizen Reporter, 2022).

The Governor of Embu, between 2013 and 2022, survived three impeachment motions by the County Assembly. Two of the three impeachment motions, passed by Members of County Assembly, were not approved by the Senate. However, one impeachment motion was approved by the Senate but the Governor filed a case at the High Court to have the impeachment rescinded. The Governor won the case and was reinstated as the Governor (Irungu, 2019; Munene, 2020).

Four other Governors have also been impeached by Members of their County Assemblies only for the Senate to reject the allegations levelled against them (Ogemba, 2020a). Since implementation of devolution, the Governor of Kiambu County between 2017 and 2020 is the only Governor who has successfully been impeached by Members of County Assembly, approved by the Senate and thereafter confirmed by the Judiciary (Wasuna, 2022).

Other than acting as the arbiter when different institutions are at loggerheads, in relation to corruption, the Judiciary has the Anti-Corruption and Economic Crimes Division used specifically to determine cases related to corruption. Once the ODPP and the EACC have enough evidence, the perpetrators are arraigned in court. However, it is important to note that EACC does not have prosecutorial powers. Such powers are vested with the ODPP. The ODPP works closely with the Directorate of Criminal Investigations (DCI) where the ODPP prosecutes criminal cases after receiving evidence from the DCI. The ODPP is not limited to prosecuting criminal cases only (Judiciary, 2022; EACC, 2022; ODPP, 2022).

As a result of the institutional design of the Kenyan state, there has been a weaponization of state apparatus that covertly enables politicians and public officials to not only misuse funds and evade detection, but also evade prosecution. At the Senate, for example, a Governor who has been impeached by Members of County Assembly can survive an impeachment (which requires Senate approval), if the

Governor was elected from a political party that has a majority at the Senate or the Governor has good relations with a majority of the Senators. In turn, this negatively impacts service delivery.

The independence of institutions could be argued to be questionable based on the timing of the prosecution and dismissal of cases. Heavy critics of the former President were prosecuted on graft and criminal charges during his reign but as soon as the former President's preferred candidate lost elections, all charges targeting government critics were withdrawn by the same ODPP that had prosecuted them. The ODPP is not operating as an independent institution if it has to take instructions from the President of the day on what cases to prosecute and, or, withdraw.

The ruling government is ensuring favorable people head the independent institutions so that they can weaponize these institutions to either prevent corrupt perpetrators from being prosecuted or use these independent institutions to falsely accuse dissidents. The ODPP has recently withdrawn cases of the newly elected Deputy President, some of the newly appointed Cabinet Secretaries and former top government officials (People Team, 2022; Kiplagat, 2022a; Kiplagat, 2022b; Wambulwa, 2022). Senior Police Officers who conducted investigations that found the current Deputy President to be complicit of corrupt activities have sworn affidavits stating that they were coerced to sign documents to falsify evidence that led to the prosecution of the current Deputy President (Teyie, 2022; Wangui, 2022). The Deputy President has gone to the extent of asking the Director of Public Prosecution to withdraw cases against the President's allies (Nyamasege, 2022).

According to the Director of Public Prosecution, the cases were dismissed because even though the DCI presented the files of the accused persons, to the ODPP for prosecution, with evidence that met the minimum requirement to charge the accused in court, the two independent offices (DCI and ODPP) also had an informal agreement that more concrete evidence will be produced. However, the DCI never availed additional evidence to make the cases foolproof. For this reason, the ODPP decided to withdraw the cases (Kinyanjui, 2022; Maringa, 2022).

Martha Karua was of the opinion that rather than selectively withdrawing cases for only those who are politically correct with the current regime, the ODPP should have either withdrawn all cases or requested the new Director of Criminal Investigations to present additional evidence needed to prosecute the cases. Most importantly, the ODPP should not have gone to court if there was no enough evidence. Once the cases are in court, the justice system should be allowed to independently determine whether the evidence was enough or not (Spice FM, 2022).

The capacity of one institution to control the actions and choices to secure its desired outcomes without regard to anyone else's actions or choices is what politics is about (Goodin, 2009). This study will define corruption as an act that begins even before the budget is sent for approval and funds are released by the Treasury. This study aims to show that corruption is factored in during the budget-making process and once the funds are released, the County Governments use the funds as corruptly budgeted for which ensures they bypass detection during the auditing process. The auditing process does not involve the service providers and consumers, as it stops with the scrutiny of financial statements, invoices and procurement process, thus mismanagement that could lead to corruption ends up not being detected even though it is evident at the service delivery level.

The main focus of this study will be on reports generated from two institutions: the Office of the Auditor-General and the Office of the Controller of Budgets. By examining reports from these two institutions, together with primary data, this study aims to decolonize the methodology used in comparative studies in a bid to show that Kenya's devolved government has a regulatory problem. There is an institutional design problem in Kenya that is negatively affecting the fight against corruption in government that in turn negatively impacts service delivery.

3.4 Conclusion

This chapter has presented the theoretical framework and the key definitions that will be utilized throughout this study. Institutional design was employed because the main focus of this study is on two key institutions in Kenya: Office of the Auditor

General and the Controller of Budget. Decolonization of knowledge was adopted because this study wanted to move away from relying on Corruption Perception Indices and highlighting the unique nature of the state, decentralization and corruption in Kenya by ensuring the definition of the key terms were specific to the Kenyan case. Additionally, decolonization of knowledge promotes inclusivity in research by ensuring that both those who provide services and those who consume them are represented in the study.

The following chapter will give an in-depth guide on how this study was conducted. It will examine the data collection methods, the process of data collection and analyses.

CHAPTER 4

METHODOLOGY

A recap of the study shows that this study began by acknowledging the work done by previous scholars on corruption and government. The literature review chapter was grouped into two: decentralisation and corruption and decentralisation and service delivery. An analysis of the literature disclosed that prior studies over-relied on corruption perception indices to carry out comparative studies on governments.

While corruption perception indices provide a convenient pool of data, for most of the countries, they have their own shortcomings. There were two major flaws in corruption perception indices that motivated the need to pursue this research. One of the major drawbacks of corruption perception indices that propelled this study was the lack of distinction when it comes to the forms of decentralisation that the different countries, being compared, have adopted. Comparing a fiscally decentralised country with a deconcentrated one is bound to yield problematic results.

Another downside of corruption perception indices that set this study into motion are the participants from whom data is collected. The World Bank, International Monetary Fund and Transparency International only collect data from business owners and those considered experts on corruption (Transparency International, 2021). The elitist nature of respondents ignores the majority of the population who are negatively impacted by corrupt governments.

The analysis of literature on decentralisation on service delivery showed that prior studies were not examining whether there is a correlation between poor service delivery and corruption. The main focus of prior studies was to find out whether

service delivery improved or deteriorated after decentralisation of services. It is also noteworthy to state that a majority of the studies that were conducting comparative studies, on decentralisation and service delivery, between different countries also failed to acknowledge the different forms of decentralisation in the countries. The inadequacies confirmed that comparative studies need not be between countries. A comparative study between different regions, within one country, could be argued to help advance the literature on comparative government and corruption more than those studies conducted between countries with different forms of decentralised governments. Moreover, not all countries have decentralised similar services to merit comparative studies.

Equipped with this knowledge, this dissertation seeks to address the following research questions: how corruption manifests in decentralised governments; find out whether or not corruption is factored in budgets. Budgets are supposed to enforce accountability, but can they be used to exacerbate corruption? If so, how; and find out whether or not service providers and consumers, at the decentralised level in collaboration with county audit reports and budgets, can show how corruption manifests. In order to answer these research questions, this study saw the need to not only employ a theoretical framework, but also define the key terms that will be utilised throughout this study.

This study combined two theoretical frameworks: institutional design and decolonization of knowledge. Institutional design was adopted to show that institutions set up in place to curb corruption could very well be enabling corruption either covertly or overtly. The study will focus on two institutions: The Office of the Auditor General and the Controller of Budget. Conversely, decolonization of knowledge as a theoretical framework was employed to dismiss the universalization of knowledge that arises when key terms are not defined and similar methodologies are employed for different case studies and promote inclusivity by ensuring that the opinions of not only those who provide services, at the decentralised level, but also those who consume the services are incorporated in the study as corruption affects everyone.

While a variety of definitions of decentralisation, the state and corruption have been suggested by previous scholars, throughout this dissertation, the term decentralisation with regards to the Kenyan case will be used to refer to devolution. The state and government will be used interchangeably throughout this study to refer to Jesop's definition of the state which includes territory; management of resources; roles, responsibilities and government functions; networking; and spatial division of labour. The term corruption will be used throughout this study to describe a process enabled by institutional design to give County Governments room to engage in corruption and evade detection and prosecution.

The following section of this chapter explains how this research was conducted so as to answer the research questions that guide this research. The use of corruption perception index and data from World Bank, International Monetary Fund and Transparency International is a well-established approach in the study of corruption in comparative government. However, for decentralization and service delivery previous studies have used panel datasets, ethnography, interviews, surveys, media reports, focus group discussions, conceptual frameworks, observation, socio-political risk models and data from the World Bank.

This research pursued comparative case method as a field research paradigm. The aim of pursuing a case study was to explore how corruption morphs at the decentralized level thereby affecting service delivery. The basis for the study is to build an explanatory model of decentralized government in relation to corruption and service delivery.

The study was conducted in three Counties in Kenya: Machakos, Mombasa and Murang'a. There were two reasons that influenced the choice of these three Counties. One, the common denominator for all the Governors, in these three Counties, is that they are serving their second and final term (2013-present). Reason for ensuring that these Governors are serving their second term is to ensure any shortcomings in the region will not be blamed on previous regimes. The second reason for focusing on these Counties is the fact that all three Governors come from different political parties: Machakos's Governor vied on an independent ticket, Mombasa's Governor is

a member of the opposition party and the Governor of Murang'a was elected as a pro-government candidate.

The focus of this study was on three devolved functions: education, health and markets. Under education, the aim was to carry out the research in three vocational and training centers in each of the Counties. However, Mombasa County only has two vocational and training centers. Therefore, while in Murang'a and Machakos the study was conducted in three centers, in Mombasa, it was conducted in two centers.

Under health, the aim was to carry out studies in three healthcare facilities in each of the Counties, that is, tertiary, secondary and primary facilities. However, in Mombasa and Machakos, the tertiary facilities had internal bureaucratic red tape that made it challenging to carry out the research. The two tertiary facilities required a certain fee, to be paid, before any research could be carried out in their facilities. Additionally, in Mombasa, an ethical committee based at the tertiary facility, had to sit and approve the research proposal before research authorization could be granted. The research proposal had already been subjected to ethical approval at the County level by the Public Health Department and the required fee paid for research to be conducted in a number of facilities in the County. This begs the question, why are there duplication of duties in Mombasa County? For uniformity purposes, this study decided to focus on two secondary health facilities (Level 4 hospitals or Sub-County Hospitals) in each County. Under markets, this study collected data in one market in each of the three Counties.

The following section discusses the specific methods by which the research and analyses were conducted. It will begin by describing previous used methods by other scholars, followed by an explanation of the data collection methods that this study used then it will and finally give a justification why this study utilized a mixed-methodology.

4.1 Data collection methods

This study employed a mixed methodology: quantitative and qualitative methods. One key advantage of using a mixed method approach is that the data collected could be argued to be superior, compared to using either qualitative or quantitative, as it presents diverse perspectives and thus a better understanding of the research problem. Quantitatively, questionnaires were used to collect data in hospitals and vocational and training centers. Qualitatively, this study used observation, interviews and focus groups discussions to collect data from revenue collectors, traders and residents who use Sub-County Hospitals. Additionally, this study also compared audit reports and budgets from the three counties between 2013 and 2018.

Initially, this study had proposed to interview healthcare practitioners. However, the reality on the ground made it impossible to conduct interviews. Employing observation, as a data collection tool, it was evident the hospitals are understaffed. It seemed unethical to request the healthcare practitioners to be interviewed while patients queued outside. The fear of losing jobs led to participants declining to be recorded for any additional points they felt needed to be included in the research. Any additional points were recorded, as verbatim as possible, through note-taking method. For these reasons, issuing questionnaires proved to be the better option as the healthcare practitioners not only filled them at their own convenience, but they also did so anonymously.

The other group of participants under the health function were Kenyans who have had a chance to get services at secondary healthcare facilities. The proposed method of data collection was through structured interviews. However, given that the participants' experiences were different, the interviews had to be specifically curated to the respondents. While some patients had undergone surgery, others had only experienced outpatient services; and while some had conditions that only required attention from certain specialists, others only came to the hospital to get drugs to manage conditions such as diabetes and high blood pressure. The interviews were recorded verbatim through note-taking as the participants did not give consent to be recorded.

In markets, this study had proposed to interview revenue collectors. However, only revenue collectors in Murang'a were interviewed one-on-one. Revenue collectors in Machakos and Mombasa preferred to participate in focus group discussions. That said, the interviews were not recorded because of the background noise. Note-taking was employed to record the data. It would have been impossible for revenue collectors to fill in questionnaires while monitoring traders to ensure all those entering the market paid the daily fees. Conversely, this study employed focus groups discussions for traders. While interviewing one trader, in all the markets that this research was conducted, other traders became interested in the conversation and contributed their own opinions. Even though, data collection in markets started as individual interviews, they ended up as focus groups discussions.

This study used semi-structured interviews. With semi-structured interviews the researcher usually has questions, based on issues being researched on, that will guide the interviewer. The one advantage of using semi-structured interviews is the leeway a researcher has when it comes to asking follow-up questions based on the participant's responses should there be any need to (Thomas, 2011).

Focus group discussions were used in markets to collect data from the traders and revenue collectors in Machakos and Mombasa. Focus groups were suitable for the market environment. This is because the discussions between the participants did not require any order or formality. Once the traders were briefed on the objectives of the study, the participants only required little moderation to ensure the discussions remained on course. One advantage of using focus groups is the organic nature of the discussions. Another advantage was the ease with which the respondents agreed to join the focus groups when they saw fellow traders participating in the discussions.

Questionnaires were utilized in this study because they are easy to administer to a large sample. In the hospitals, for example, the respondents included medical doctors, clinical officers, nurses, pharmacists and lab technicians. It would be time-consuming to interview all these respondents. Additionally, the anonymity of filling in questionnaires made it easier to convince the respondents to participate in the study given that the recruitment of healthcare staff is now a devolved function. Had

the study not exercised confidentiality, the participants could lose their jobs if the County Governments found out they were complaining about service delivery. Moreover, the understaffing in hospitals could not have allowed the participants to accept to be interviewed.

This study utilized budget and audit reports to supplement the raw data. Budget and audit reports are available on the Controller of Budget and the Auditor-General websites. The reports are prepared yearly for both the national and devolved governments. The reason for combining secondary and primary data is to find out additional forms in which corruption manifests in service delivery. Relying on audit reports to unearth corruption cases could be argued to mainly reveal corruption related to procurement of goods and mismanagement of funds in projects. This is because the mandate of the Auditor-General, as stipulated by the constitution, is to review receipts, payments, financial statements and compare budget and actual amounts. This study argues that an Auditor-General can give a County Government a qualified opinion based on the receipts and financial statements presented for audit, yet still miss out on corruption. Budgets and audit reports are important in the fight of corruption and holding culprits accountable, but on their own they are not conclusive.

Budgets and audit reports were included in the analysis if they mentioned any of the three devolved functions that this study is examining: health, markets and education.

4.2 Participants and Sampling Method

To determine the participants this study used stratified sampling. Stratified sampling is where participants are grouped into uniform strata before sampling. The aim of stratification is to boost the representativeness of a sample (Babbie, 2007).

A total of 173 respondents participated in the study. The respondents under the health function included health care practitioners, that is, medical doctors, nurses, clinical officers, pharmacists and lab technologists; and Kenyans who have had a chance to be treated in secondary health facilities. For markets, the respondents

included revenue collectors stationed in markets and traders. For vocational and training centers, the respondents were drawn from the management, teaching staff (instructors) and students. The rational that influenced the choice of respondents was to ensure both the service provider and consumer were represented. For example, only collecting data from health care practitioners would not have been conclusive had this research not sought the views of the patients who have had a chance to be treated at the hospitals.

Albeit this research only covered three Counties, the respondents for this study were drawn from all over Kenya. It was common to find patients who have travelled from different Counties in search of better healthcare facilities or healthcare practitioners who emigrated in search for work opportunities; traders who had travelled from different Counties plying their trade in either Machakos, Mombasa or Murang'a; and students or instructors from different Counties studying and teaching, respectively, in Machakos, Mombasa or Murang'a. The respondents included: healthcare practitioners, Kenyans who receive their healthcare services at Sub-County hospitals; management, instructors and students at vocational and technical centers; and revenue collectors and traders in markets.

From each healthcare facility, the sample size was 10. Given that the study collected data in two secondary healthcare facilities, in each County, the sample size for each County should have been 20 as each cadre was supposed to be represented by two healthcare providers. However, in some facilities, it was not possible to get two healthcare providers in each cadre. This was because they either only have one Medical Officer/Pharmacist employed at the facility or the facility only has exactly two staff in a certain cadre who are overworked. Conversely, the sample size of recipients of healthcare services was at least five participants who have received services at the hospitals that this research was focusing on.

The education function had participants drawn from the management, instructors and students at the vocational and technical centers. The sample size for each vocational and technical center was 8. The management was represented by one participant; instructors were represented by two participants; and students were represented by 5

participants. For each County, the sample size was supposed to be 24, but because Mombasa only has two vocational and training centers, the sample size in Mombasa was 16 participants. For Machakos and Murang'a, this research was able to get all 24 participants, from three vocational and training centers, to take part in the study.

Lastly, the participants under the market function included traders and revenue collectors. The sample size for the market function was 10 for both traders and revenue collectors in each County. For revenue collectors, the number of participants was determined by the number of staff stationed in the markets. For Murang'a, the sample size for revenue collectors was 4; in Machakos the sample size was 4; and in Mombasa it was 6. Conversely, for traders, in Murang'a there were 6 participants; 6 participants in Machakos; and 7 participants in Mombasa in each focus group. This study conducted two focus groups, for traders, per County.

4.3 Process of data collection and analysis

Prior to commencing data collection, in Kenya, one has to apply for a research license from the National Commission for Science, Technology and Innovation (NACOSTI). The requirements for a research license include: a photograph, national identity card, an introductory letter from the relevant institution signed by an authorized officer, research proposal, ethical approval (not mandatory) and payment (NACOSTI, 2022). Ethical approval for this study was obtained from the Applied Ethics and Research Center at the Middle East Technical University. It took about three weeks for the research license to be processed.

After obtaining the research license, I had to get authorizations from the three County Governments where I collected data. In all three Counties, the County Commissioners, County Directors of Education and Directors of Health had to issue authorization before data collection began. Once I got authorizations from the County Commissioners and Directors, the management of vocational and training centers, medical superintendents in hospitals and directors of revenue collection and market masters had to also give research authorization. Data collection took place between September 2018 and January 2019.

For the surveys, participants were all briefed on the study, consent to take part in the study was requested and thereafter we went through the questionnaires to ensure all the questions were clear before allowing them to fill in the questionnaires. It is important to note that even though the consent letters were printed and presented to the participants, none of the participants agreed to sign the consent forms for fear of being victimized by the County Government. I explained the consent forms will be confidential, but they still preferred to verbally consent to participating in the research.

For the interviews and focus groups, prior to the data collection the participants received an explanation of the study. Afterwards, consent to partake in the study and consent to record the interviews was requested. Those who consented to partake in the study refused to have the interviews recorded. I respected their decision and recorded the interview transcripts, verbatim, through note-taking. Traders and revenue collector at the market consented to the interviews and focus groups being recorded, but the environment was too noisy. I could not ask them to leave the market to have the interview conducted, in a quiet area, as traders could miss out on potential customers, while revenue collectors could miss out on their revenue collection targets.

To control for bias, participants were not informed that the study is examining the forms in which corruption manifests at the devolved level. They were informed that the study is examining their experiences on devolution and service delivery. The aim of the study was to deduce the forms in which corruption manifests by analysing the participants experiences as either service providers of consumers. The term corruption was not used in questionnaires and interview questions.

Prior to analysing the interview data, the transcripts were translated into English (interviews were conducted in Swahili) for uniformity purposes, whereas data from the questionnaires was coded into themes. The data from questionnaires was then presented in the form of graphs and pie-charts and grouped into the devolved functions that this study was examining: health, vocational training centers and markets. The graphs and pie-charts were made using Microsoft Excel. Lastly all the primary data was analysed in relation to budget and audit reports.

4.4 Questionnaire Design

The questionnaires were designed to measure the following constructs:

- Challenges the service providers employed, by the County Government, and consumers of the services experience.
- Working conditions in hospitals, vocational and training centers and markets
- Availability of opportunities-training opportunities, promotions and scholarships

The aim for including these parameters in the questionnaire was to examine whether any of the challenges the service providers and local residents, who are the consumers, were experiencing could be argued to be a form in which corruption manifests. Additionally, the aim was to find out whether the constructs are being missed by audit reports or they are beyond the mandate of the Auditor-General.

4.5 Limitations

The small size of the dataset meant that it was not possible to generalize the experiences of each cadre in each County. Level 4 hospitals, for example, tend to have a maximum of two doctors. Given that this study collected data from two Level 4 hospitals in each County, the views of four doctors, if one is able to convince all four to participate in the study, cannot reflect the experiences of all the doctors in the County. For this reason, the experiences of doctors had to be merged with those of other healthcare providers in the Counties.

4.6 Conclusion

This chapter set out to give an account of how this study carried out the research. It began by describing previously used methods then stated why a particular method was used. Thereafter, it highlighted the data collection tools and described the sampling method, characteristics of the sample and criteria for selection and inclusion. A detailed process of data collection was also provided, in addition, to the questionnaire design and methodological limitations.

The following chapter seeks to give a historical perspective of corruption and government in Kenya. It will examine the evolution of government, as well as corruption scandals, since Kenya gained independence in 1963 up until 2018. Thereafter a comparative analysis of how corruption manifested, over the years, in government will be conducted.

CHAPTER 5

EVOLUTION OF GOVERNMENT AND CORRUPTION: CASE OF KENYA

This chapter contextualizes the research by providing background information on Kenya's evolution of local government and corruption. While the focus of this research is on devolution in Kenya, in order to compare and contrast corruption scandals between the different forms of government, this study will first have to examine scandals that were reported before devolution and thereafter examine scandals after devolution. The aim is not only to show that corruption is prevalent, whether a government is deconcentrated or devolved, but also to examine the forms in which corruption manifests in the different forms of government.

Corruption in sub-Saharan Africa is argued to be entrenched in colonialism (Osoba, 1996). Illegal "anti-social behaviour" acquired from the colonial rulers was entrenched in the African culture. There are three theories explaining how corruption and colonialism is intertwined. One of the ways in which the rise of corruption, in sub-Saharan Africa, can be linked to colonialism is through the introduction of white-collar crime brought about by industrial revolution. Colonizers introduced a monetary system to bolster corruption (Mulinge and Lesetedi, 1998, 1999). The economic systems that the colonial rulers found could not sustain corrupt practices. This prompted the colonial rulers to make structural changes in order to accommodate corruption (Mulinge & Lesetedi, 2002).

Second strategy used by the colonial governments to entrench corruption was through the introduction of compulsory payment of tax. This tax was only acceptable in the form of cash (Collier and Lai, 1986; Tlou and Campbell, 1984; Stichter, 1982).

Corruption did not emerge because tax was introduced but rather it emerged because of how the tax was being collected. The colonial government mandated African leaders and chiefs to collect the tax on their behalf. As an incentive, colonial governments allowed the chiefs to keep some of the collected tax money. With time, this became the primary method through which chiefs accrued private property (Mulinge & Lesetedi, 2002).

The last theory explaining the emergence of corruption during the colonial rule is through the introduction of ways to overpower the African people. British colonies adopted the divide and rule strategy to entrench corrupt practices. Colonial government endorsed one tribe over the others. Their aim was to acquire that tribe's loyalty as well as promote rivalry between the tribes. The rivalry was instigated to prevent the tribes from uniting and overthrowing the colonial government. The tribes that were endorsed by the colonial government were rewarded with opportunities to study abroad and government-funded economic projects (Mulinge & Lesetedi, 2002). The tribes that enjoyed colonial favouritism had an advantage over other tribes when African countries obtained their independence (Leonard, 1991). Consequently, this led to the emergence of the elite class that controlled the political and economic systems (Rodney, 1972).

The first section examines Kenya's local authorities since independence to 2012. It gives a detailed account of the structure, functions, elections and funding, and accountability. The second part highlights local government after the implementation of devolution by focusing on the composition of the county governments, functions, financial independence and funding of county governments, budgets and auditing, and democracy. After each section, this study conducts a comparative analysis of the changing forms of governments and changing corruption respectively.

5.1 Local Government in Kenya before and after Devolution

Before independence Kenya's local government was managed under the Village Headman Ordinance of 1902. The colonial administration appointed chiefs who managed local government. The hierarchical structure of the local government before

independence had a Governor, a Provincial Commissioner, a District Commissioner, District Officer and a Chief. The Native Ordinance of 1924 allowed District Commissioners to collect taxes, manage water, markets, education, roads and bridges (Muia, 2005).

Local Government Bill of 1962, which was passed in 1963, paved the way for the establishment of municipal, county, urban and local councils with powers and responsibilities (Republic of Kenya, The Local Government Regulations, 1963). Kenya gained independence, from Britain, in 1963. The elections that led to Kenya's independence were held on May 1963. There were 381 elective positions: 7 Regional Assemblies that comprised of 211 members; the Senate that comprised of 41 members; and 117 Members of Parliament plus an additional 12 who held special seats. The elective positions took into consideration the constitution inherited from the colonial government that advocated for majimboism (regionalism) (Anderson, 2005; Barkan and Chege, 1989).

Albeit, the Independence Constitution decreed the implementation of majimboism, upon assumption of office, the first president of Kenya-Jomo Kenyatta-curtailed any efforts to implement majimboism. The central government deliberately refused to release funds to the regions frustrating any efforts that would allow Kenya's administrative units to operate independent of the central government (Anderson, 2005).

Moreover, through a series of amendments, in less than three years after independence, Kenya's Constitution was altered to abolish majimboism. Five amendments affected regionalism. The first amendment expunged the ability of regions to generate revenue through taxation and stifled the regions power to establish police units and local authorities; the second amendment, of 1964, not only abolished the use of the term 'president' to refer to regional heads, it also granted parliament the power to change regional boundaries and abolished the regions' ability to raise revenue without consulting the central government. Regions became financially reliant on the central government; the third amendment, of 1965, reduced the number of Members of Parliament required to amend the constitution from 75%

to 65% in both the Parliament and the Senate; the seventh amendment, of 1967, consolidated the Senate and the Parliament to adopt a unicameral legislature; and the ninth amendment, of 1968, put an end to provincial councils subsequently terminating financial authority of the regional councils. Provincial administration took the place of regional councils (Okoth-Ogendo, 1972).

Provincial administration emanated from the colonial era. Colonial authorities preferred the provincial administration because it centralised decision making and presented the colonial authority the opportunity to control political influence. The provincial administration comprised of eight provinces. At the bottom of the hierarchy in provincial administration were villages. Headmen were in charge of villages. Immediately above the villages were sub locations headed by assistant chiefs. Locations, headed by chiefs, were directly superior to sub-locations. Several locations together represented a division which was headed by a district officer. Districts were managed by district commissioners. Provinces comprised of several districts. Provinces were headed by provincial commissioners. Provincial commissioners reported to the president. The positions of village headmen, assistant chiefs, chiefs, district officers, district commissioners and provincial commissioners are appointive not elective. These officers were and are still appointed by the president (Gertzel, 1966).

In 1983, President Moi launched District Focus to make the district the focal point for the planning, implementation and management of rural development. District Focus was used to transfer power from provincial administration and Ministers to the district level. Moreover, through District Focus resources were equitably allocated to all regions benefitting regions that had been overlooked, in terms of resource allocation, by Jomo Kenyatta's regime (Barkan and Chege, 1989). The funding for districts was controlled by different line Ministries and staff were seconded from headquarters by the Ministries to districts (Cohen and Hook, 1987).

Through the Local Government Act, enacted in 1977, which has been amended a number of times, the government deconcentrated some of its duties from the capital city, where all government ministries are headquartered, to the local authorities.

Ministries played an oversight role. The Ministry of Local Government had control over 175 elected councils that comprised of 67 county councils; 62 town councils; 43 municipal councils; and 3 city councils (Nairobi, Kisumu and Mombasa). Whereas the geographic jurisdiction of county councils was rural areas, both municipal and town councils operated in urban areas. The only difference between municipal and town councils was that municipal councils had mandate over larger urban areas whereas town councils managed smaller townships (Local Government Act Cap 265).

Local authorities before devolution had powers to: sign contracts with other local authorities and, or, with the national government regarding the execution of certain functions; acquire land, with the approval of the Minister, through leasing, purchase, donations or exchange in any locality for the purposes of performing any of its functions; establish and maintain public offices, houses for officers, hospitals, health centres, dispensaries, disinfecting services, recreation facilities, markets, public weighing machines, museums and theatres, camping grounds, public monuments and social services for the destitute; remove trees and obstructions in public places and restrict the movement of livestock; and impose charges either through a by-law or with permission from the Minister (Ibid).

Additionally, with permission from the Minister, a municipal council had authority to establish and maintain educational institutions and facilities and provide bursaries and cemeteries and crematoria; name streets and register births; control shops in rural areas; plant, prune and uproot trees; ensure public places and streets are well lit; maintain cleanliness by disposing refuse and establishing and maintaining public toilets; buy and maintain ambulances; establish and maintain brigades, cold storage of inspection of meat and milk and slaughterhouses; and construct pedestrian footpaths.

Moreover, the Ministry of Trade authorised municipal councils to control street traders, pollution from industries and grant business permits and licences; under housing, local authorities built and maintained dwelling houses to let and sell; and

Ministry of Water delegated the role of supplying water to schools, houses, factories and shops, within localities, to local authorities (Ibid).

The extent of responsibilities transferred to the local authorities largely depended on agreements made between the local authorities and various ministries. While some authorities were mandated to provide services in all government schools, others were only given authority in pre-primary schools. Similarly, some local authorities had authorisation to allocate housing in collaboration with the Ministry of Housing while other local authorities were not given the same responsibilities mainly because there were no Government houses in their jurisdiction (Ibid).

The local authorities have power to make by-laws that enabled them to perform their functions. Fourteen days before making any by-law, local authorities were required to give notice of intention in local newspapers and present a proposal of the by-laws to the offices of the local authorities. If no objection was lodged, the proposal was forwarded to the Minister for approval. The Minister had authority to either approve or reject the by-law with or without alterations. Approved by-laws were published in the Kenya Gazette. Lastly, the residents of the locality will be notified by the local authorities of the new by-law (Ibid).

Local authorities needed to be funded in order to perform their functions. Besides raising funds through revenue collection (charging fees for services, business permits and property tax), local authorities were also funded by the central government. Funds from the national government were transmitted through the Local Authorities Transfer Fund (LATF), the HIV/AIDS Fund, the Constituency Development Fund, the Education Bursary Fund and the Road Maintenance Fund (Ibid).

To qualify for transfers from the national government, local authorities had to show, in their budgets, that 60% of the funds will cater for service delivery and the remaining 40% will be allocated to performance. Additionally, donors also funded some of the functions of local authorities. However, donor funding did not have to go through the central government to be disbursed to the local authorities. Service fee

rates and all financial transfers were subject to approval by the Ministry of Local Government (Ibid).

Local authorities, with the approval of the Minister, had authority to apply for loans relating to their functions. Moreover, loans could be in the form of stocks or bonds. However, loans raised through stocks and bonds not only needed approval from the Minister of Finance, they could also only be reclaimed after a period of fifty years or as declared by the Minister of Finance. Sinking funds were a condition for local authorities that borrowed funds through stocks or bonds from where annual contributions would be made. Failure to pay the loan for a period of two months the authorised represented may sue the local authority. The Court may trade any property the local authorities owed for the equivalent of the loan. Additionally, a lender had no authority to question how the funds will be used or misused (Ibid).

All local authorities were required to keep a record of their transactions. The records were to ensure the funds were being utilised as budgeted for. December 31st of every year was the deadline for local authorities to balance their accounts. Audit reports were not only supposed to be discussed by the local authority at the next meeting after receiving the report, but also make the report available to residents at a fee determined by the Minister. Additionally, the Minister had authority to appoint Local Government Inspectors to carry out special audits into the accounts and records of local authorities. Local Government Inspectors were required to issue copies of the report to the Minister, the Controller of Budgets and the Auditor General on completion of their special audits (Ibid).

Town clerks were the accounting officers in each council. They were civil servants, employed by the Public Service Commission, seconded to the Ministry of Local Government. Whereas the mayor was the political authority in the council, the town clerk was the executive authority in charge of advancing policy implementation (Ibid).

Elections for local councils were conducted concurrently with presidential and parliamentary elections every five years. City Councils comprised of the Mayor and

Councillors (elected and appointed). The term of office for elected Councillors was five years whereas that for Mayors was two years. While the term of office for nominated Councillors is set at five years, it was at the volition of the Minister of Local Government. Mayoral elections were conducted after the general elections during the first meeting of the council. This is because, the Mayors were not elected by the electorate. The electorate elected the councillors, to head wards, and the councillors, in turn, elected the mayors through secret ballot. Mayoral candidates are drawn from the councillors, that is, to become a Mayor one must have been elected as a councillor. The Deputy Mayor is also elected by the councillors through secret ballot (Ibid).

While only two-thirds of the councillors were elected, the remaining were appointed by the Minister of Local Government. The total number of nominated councillors was determined by the Minister. The importance of nominated councillors was to ensure that the central government was adequately represented at the local authorities. Therefore, provincial commissioners and district commissioners were automatically nominated, by the President, to the councils to act as the link between the central and local governments. Regrettably, there was no law that mandated for affirmative action to ensure that positions considered the minority in elected and appointive posts (Ibid).

Public participation was not factored in the Local Government Act. The publication of budget estimates, for example, was optional. Additionally, only those willing to pay the required fee could obtain the budget estimates. Although members of the public were allowed to attend council meetings, committee meetings were conducted in camera (Ibid).

The Minister of Local Government, in deliberation with the Electoral Commission, had the authority to establish or nullify an area as a municipality, county or township; name a municipality, county or township; determine and change the boundaries of a municipality, county or township; merge two or more counties into one; and transfer a part of a county or municipality to another county, municipality or township (Ibid).

The Constitution of Kenya was amended in 2010, through a referendum to embrace a bicameral legislature (National Assembly and Senate) and a two-tier government (National Government and County Governments). The County Government Act 2012 was enacted in 2013, after the general elections, to pave the way for 47 county governments each with a county executive and county assembly (Constitution of Kenya, 2010).

The County Assembly comprises of Members of the County Assembly who are elected during the general elections; nominated members who include persons with disabilities and the youth; and a speaker who acts on ex-officio capacity. Albeit, the speaker is elected by the members of the County Assembly, the speaker is not a member of the County Assembly. Additionally, the composition of the County Assembly should ensure that no gender has more than two-thirds majority (Ibid, 2010).

The County Assembly is tasked with the responsibility of making laws that would positively impact the provision of services at the county level; providing checks and balances for the county executive; and validating strategies that address the management and utilisation of the county's resources (Ibid, 2010).

The county executive comprises of the governor, deputy governor and appointed members. Both the deputy governor and the governor can only serve for a maximum of two terms. A term is equivalent to five years. The members of the county executive are appointed by the governor, but they officially become members after the county assembly approves the appointments. The appointed members should not be members of the assembly; should be representative of the county's cultural diversity; and should apply positive discrimination. Additionally, appointed members should not be more than one-third of the total number of county assembly members. County executive members are answerable to the governor (Ibid, 2010).

While the responsibilities of the county executive, as a whole, include the implementation of legislation (both national and county); presiding over the functions of the county administration; and regularly furnishing the county assembly

with county reports; the governor is tasked with the execution of duties within the county at the request of the President; entitled to act or speak on behalf of the county at national and international platforms; ratify bills passed by the county assembly; appoint and dismiss members of the county executive; further the progress of democracy, good governance, cohesion, peace citizen participation and competitiveness within the county; and be accountable for county resources (Ibid, 2010).

The devolved functions, as stipulated in the Constitution of Kenya, 2010, include: control of drugs and pornography; cultural activities, entertainment and amenities that encompass gambling, licensing liquor stores, cinemas, libraries, museums, sports facilities, parks, beaches, etc; land survey and mapping, boundaries and fencing, housing and electricity and gas reticulation; trade development and management covering markets, issuance of trade licences, local tourism and cooperative societies; pre-primary education, vocational and training centres, home craft centres and childcare facilities; county roads, street lighting, traffic and parking, ferries and harbours (except international and national shipping); storm water management systems and water and sanitation services; soil and water conservation and forestry, managing air and noise pollution; county health facilities, issuance of licences to businesses selling food, provision of veterinary services, managing cemeteries, funeral parlours and crematoria, disposal of refuse and solid waste; firefighting and disaster management; and agribusiness, managing county abattoirs and fisheries and control of animal and plant diseases (Ibid, 2010).

The national government receives 84.5% of the revenue whereas county governments share 15% of the revenue; and the remaining 0.5% is utilised as the equalisation fund. The equalisation fund is shared amongst marginalised counties. The criteria for sharing the revenue amongst the counties is population, poverty index, land area, basic equal share and fiscal responsibility. Given that the criteria for sharing revenue varies, between counties, the revenue received in one county will not be the same with the next county (Ibid, 2010).

While both the national and county governments have the authority to generate revenue through imposing taxes, only the national government has authority to impose income tax, value-added tax and excise and custom (imports and exports) duties. County governments, on the other hand, are authorised to impose property rates, entertainment taxes and any other tax legislated by Parliament. Additionally, the national and county governments are authorised to impose charges on services rendered as a way of generating revenue (Ibid, 2010).

County governments can apply for loans on two conditions. One, the national government must guarantee the loan; and two, the county assembly must approve the loan application. With regards to the first condition, Parliament has the power to determine the rules by which the national government must abide by when guaranteeing a loan. At the end of each financial year a report must be published to show all the loans the national government has guaranteed (Ibid, 2010).

Budgets, of both the national and county governments must include: approximations of income and expenses by separating recurrent and development expenditure; how the different levels of government plan to fund any expected arrears for the upcoming financial year; and any borrowing plans that the governments have that would negatively impact the public debt in the next financial year. Additionally, each county government is required to formulate and approve its own annual budget and appropriation Bill as stipulated in an Act of Parliament (Ibid, 2010).

County governments, through the Constitution of Kenya 2010, are mandated to promote citizen participation. In order for public participation to be realised, county governments must ensure that information is readily accessible, especially on policy formulation and implementation, budgets; inclusion of minority groups; encourage shared leadership duties between county governments and non-state actors in decision-making processes; and foster public-private partnerships (Ibid, 2010).

With regards to inclusivity, County governments are mandated to guarantee that cultural heterogeneity is taken into consideration at both the County Assembly and the County Executive. Additionally, the composition of the County Assembly and

the County Executive should ensure that no gender enjoys more than two-thirds majority. Moreover, positive discrimination should be employed for minority groups in each County (Ibid, 2010).

Prior to devolution, local authorities received funding through their respective Ministries. The funding was released after the local authorities justified how they intended to use the funds. There was no law that necessitated for public participation during budget preparations and the publishing of budget estimates. After devolution, funding is, now, transferred directly from the national government to the county governments. However, county governments are required to prepare their budgets, through public participation, and present their estimates to the Controller of Budgets for approval. The proposed budgets, for each county, are available on the Controller of Budgets' website.

Audit reports, prior to devolution, focused on Ministry headquarters because that is where the accounting officers were stationed. Audit reports did not specify whether the mismanagement took place at the central or local authorities. When corruption was reported, in a certain Ministry, the whole Ministry would be implicated. Noteworthy, is that audit reports for government Ministries and state corporations, since 2003, are available on the Auditor-General's website. After devolution, auditing is now conducted at both the national level and at the county level. Given that some functions are solely managed at the county level and the county governments now have financial autonomy to manage their resources, conducting audits at the county level is a necessity. The county audit reports are also published, yearly, on the Auditor-General's website.

Local authorities were supervised by line Ministries, at the headquarters, and majority of the staff were civil servants transferred from the central government to the local authorities. Under devolution, the Members of the County Assembly and the Senate provide the oversight role to county governments. Additionally, majority of the staff are elected with the exception of a few executive members who are appointed by the governor. The Members of County Assembly can impeach a governor through a majority vote. However, for the impeachment to be effective, the

Senate have to vote on the matter. The impeached governor is summoned to the Senate where they have to convince the Senate not to vote for the impeachment. If the Senate vote fails to garner a simple majority, the impeachment fails.

The functions of local authorities before devolution depended on two things: availability of facilities and the willingness of government Ministries to deconcentrate their functions. For example, even though the Ministry of Housing had deconcentrated their functions, this was only applicable to regions where the Ministry had houses. After devolution, whether the facilities are available in the counties or not, the devolved functions are the responsibility of the county governments. Given that agriculture is devolved, even counties where agriculture is not prevalent or practiced, the responsibility still resides with the county government.

Public participation was not encouraged before devolution. Municipal Council meetings were conducted behind closed doors and public participation on budget preparations was not permitted. Election of the mayors was also a preserve of the councillors. The electorate only voted for the councillors. However, under devolution public participation is encouraged during public participation and County Assembly sittings and committee meetings are open to the public. Additionally, the electorate votes for the governor and the members of the county assembly.

Positive discrimination was not a requirement in the local authorities before devolution. The composition of Municipal Councils did not factor in affirmative action. Even if all the members were from the same tribe, the same gender or same age-group, there was no law that prohibited such a composition of the Municipal Councils. Under devolution, the composition of county governments should ensure that no one gender takes up more than two-thirds majority. The minority that includes youth and disabled persons, should be considered for special seats.

5.2 Corruption scandals before and after Devolution

This section highlights corruption scandals at both the national and devolved level. It notes that corruption did not start with the introduction of a devolved system of

governance. The culture of corruption was in place even before Kenya gained its independence. In order to analyse the history of corruption in Kenya, this section will begin with a brief history of corruption in the colonial era before examining prominent corrupt scandals in the different administrations that have ruled Kenya since independence.

In Kenya, during the colonial era, chiefs appropriated land and livestock from tax defaulters. Loyalty, instead of merit, was used to promote the chiefs to positions of honour. Moreover, the chief's children were educated in the best schools in Kenya as a token of appreciation for collecting tax and being too loyal to the colonial government. Chiefs were encouraged to accrue wealth through corrupt ways, by the colonial government, to show that it is advantageous to work together with the British. After independence, the colonial chiefs became the elite class (Khamisi, 2018).

Kenya has had five administrations since 1963: Jomo Kenyatta (1963-1978), Daniel Moi (1978-2002), Mwai Kibaki (2002-2013), Uhuru Kenyatta (2013-2022) and William Ruto (2022-present). Although the first regime was meant to govern under a deconcentrated dispensation, the first president frustrated any efforts to decentralize resources to local governments. The second and the third administrations were deconcentrated. Devolution was implemented in 2013.

The following section will feature corruption scandals at the national level between 1963 and 2018 and scandals between 2013 and 2018 for corruption reported at the devolved level. The scandals reported at the national level will be grouped under the different administration that were in power.

Kenya experienced maize shortage between 1964 and 1965. Due to the maize shortage, in 1966, the Kenyan government imported 250,000 bags of yellow maize from the United States. The responsibility of importing the maize was bestowed on Paul Ngei, then Minister for Co-operatives and Marketing, who was also the chairman of Maize Marketing Board (current National Cereals and Produce Board).

A public outcry on the maize shortage forced the government to open investigations on the probable causes (Kamau, 2017; Muthoni and Mungai, 2020).

Investigations revealed that Paul Ngei was not only sneaking in contraband maize into the country and administering the export of surplus maize, but also that Paul Ngei was using his position as chairman of Maize Marketing Board to allot maize to companies managed by his wife (Kamau, 2017). Paul Ngei was suspended as Minister for six months. However, the then President of Kenya, Jomo Kenyatta, through the Attorney General drafted a constitutional amendment that was passed by Parliament to absolve Paul Ngei. It was the first constitutional amendment to ever be passed by the Parliament of Kenya. The Constitution Amendment Act No 1 of 1975 is infamously known as the Ngei Amendment (Muthoni and Mungai, 2020).

In the mid 1960s after Kenya gained independence, Jomo Kenyatta (Kenya's first President) authorized the selling of wildlife parts obtained by freedom fighters. The Presidential decree allowed a former general of the Mau Mau freedom fighters to sell ivory worth £75,000. By 1972, the first family were openly trading in ivory through the United Africa Corporation where the President's daughter, who was the Mayor of Nairobi at the time, held majority of the shares in the company. United Africa Corporation's ivory export numbers, to China, were a third of Kenya's total exports. Albeit a national ban on ivory export was imposed in 1973, United Africa Corporation continued to export ivory that was held up in government reserves. Through the sale of ivory, the first family acquired 2 million acres of land and bought 21 houses in London between 1973 and 1974 (The New York Times, 1975; Environmental Investigation Agency Report, 1989).

The smuggling of the 'black gold' (coffee) into Kenya came about after President Jimmy Carter banned the trade of coffee between Uganda and the United States. The ban was imposed after the death of Archbishop Janani Luwum, in 1977, and also after a presidential order that led to the arrest of all Americans who resided in Uganda. Additionally, the Ugandan president at the time, Idi Amin, ordered all coffee produced to be exported to Libya and, as a trade-off, Libya would send military equipment to Uganda. Ugandan coffee farmers bore the brunt as they went

months without pay yet they supplied the government with coffee. With time, Ugandan coffee farmers started hoarding coffee and shortly after the smuggling of coffee into Kenya began. Between 1976 and 1979, Kenyan civil servants, politicians and businessmen became overnight millionaires by smuggling coffee from Uganda, mixing the Ugandan coffee beans with Kenyan coffee beans then selling internationally as Kenyan coffee. The coffee was transported in small boats through Lake Victoria (Auerbach, 1977; Karimi, 2014). Kenya's Attorney General could not curb the smuggling. However, two Kenyan MPs, at the time, were incarcerated for stealing coffee (Karimi, 2014).

Auditor-General Reports, released since 1964, revealed the misappropriation of public funds. Opposition politicians who questioned misappropriation of funds were assassinated. In 1967, for example, the Auditor General revealed that some Members of Parliament were drawing more than one salary from the government. Instead of investigations into the scandal, the Auditor General was dismissed for whistleblowing (Khamisi, 2018).

Turkwel hydropower dam is a $300 million project that was built between 1986 and 1991. The cost, as seen on the contract by the European Commission delegate Achim Kratz, of constructing the dam was more than double the amount in comparison to international bidders. This information was part of an internal memo that was leaked to the Financial Times in 1986. The memo also stated that the top government officials who were embroiled in the scandal were aware of the disadvantages of signing that contract but in spite of that, approved the contract because they were to set to benefit from it. The beneficiaries of the contract, who received millions of dollars, were President Daniel Moi and the then Minister for Energy Nicholas Biwott. Even though the construction of the dam was completed in 1991, two years after its completion Turkwel hydropower dam was operating at less than half its intended capacity. Foreign donors cut off aid to Kenya's energy sector for a decade (The Corner House, 2000; Ngotho, 2020).

It is important to note that five years before Turkwel dam was constructed, a Norwegian engineering firm conducted a feasibility study. The study urged the

government not to proceed with the project because River Turkwel lies on a major earthquake fault-line. The study predicted that in 50 years or less, the river would silt up. In 1986, changes were made in government ministries to ensure the Ministers in charge of Finance and Energy would neither ask questions nor conduct feasibility studies that would advise against the construction of the Turkwel project (Ngotho, 2020).

Goldenberg International Limited was paid an estimate of $1 billion as pre-shipment finance, by the Central Bank of Kenya, to import gold and other minerals, but Goldenberg International Limited never imported the minerals. The $1 billion that was paid to Goldenberg International Limited was moved through four banks that had ties with the ruling party, KANU. These banks were set up for the sole purpose of moving the illegal payments from the Central Bank of Kenya to Goldenberg International Limited. The banks stopped operations after the payments, for non-existent minerals, were concluded. However, before the banks stopped their operations, they bought Treasury Bills that had a 55% return per year forcing the country into hyperinflation. The fictious payments made to Goldenberg International financed the ruling party's political campaigns for the 1992 general election (Mwangi, 2008). The whistle-blower who unearthed the scandal was not only fired, but also labelled a criminal by the government (Okubasu, 2019).

Anglo-Leasing is the name of a private company that was purportedly based in the UK. Anglo-Leasing was granted a $35 million government contract in 2003 to supply forgery-proof passports (Bachelard, 2010). The origin of the scandal dates back to 2001 when donor funding was suspended and there was an increase in insecurity. The cabinet ratified a policy that allowed the government to borrow money to fund security-related projects. Security projects are usually shrouded in mystery given that budgets for security-related departments in Kenya are exempt from auditing processes as well as exempt from adhering to competitive procurement processes. Lease finance, the policy that was ratified by the cabinet, involved the payment of a commitment fee to allow for goods and services to be supplied and thereafter, at a later date that is agreed by both the supplier and the recipient, the

credit owed is paid. Additionally, the reimbursement of the credit owed would only start once the goods and services had been delivered (Mwangi, 2008).

In 2004 John Githongo, the Permanent Secretary for Governance and Ethics, unearthed that Anglo-Leasing was not a registered company in the UK. Githongo alerted the Kenya Anti-Corruption Commission to launch an investigation and, all the while, he carried out his own private investigations. The investigations found out that the reimbursement of the credit owed commenced, surprisingly, before the security-related projects began. Additionally, the investigations revelated that between 2001 and 2004, 18 Anglo-Leasing contracts worth roughly $721 million had been approved by the government (Githongo, 2005).

The Public Accounts Committee, in Parliament, learned that the government had entered into a formal and legally binding agreement for two projects in 1997 and 1998. This was before the cabinet policy, permitting Anglo-Leasing, was ratified. From 2002, cabinet ministers and bureaucrats facilitated the Anglo-Leasing contracts (Mwangi, 2008). Some of the Cabinet Ministers who were implicated resigned. The resignations were momentary as they were reinstated albeit to other government Ministries (Bachelard, 2010). Funds generated from these contracts were meant to fund upcoming political activities that included the 2007 party and general elections (Githongo, 2005). Court proceedings, that are still ongoing, revealed that Anglo-Leasing contracts were not budgeted for (Muhindi, 2021a).

Triton Oil scandal was exposed in 2008 when Kenya was experiencing fuel shortage. Grievances by oil marketers and financiers prodded the Kenya Pipeline Company to conduct an internal audit of petroleum products in its system. The audit disclosed that Kenya Pipeline Company officials colluded with Yagnesh Devani, head of Triton Petroleum Limited, to irregularly release 126 million litres of petroleum products between November 2007 and November 2008. The release of the petroleum products, worth Sh7.6 billion, was irregular because the financiers who provided Triton Petroleum Limited with funding to import the products were not notified (Africog, 2009a; Kisia, 2015; Wallis, 2009). Yagnesh Devani fled the country in 2009, to avoid prosecution, and has been domiciled in the UK ever since. In January

2021, the United Kingdom agreed to extradite Devani in order to face trial in Kenya (Mutambo, 2021).

The 2008 maize scandal came about because the local production was below the required amount to sustain the demand. This prompted the government to lift a ban on maize importation. Additionally, the government set price controls for locally produced maize to protect consumers from high prices. The government imported 5 million bags to mitigate the high prices. Local farmers were, on the one hand, against maize importation as this negatively impacted the prices and, on the other hand, hoarding maize because the National Cereals Produce Board of Kenya was buying maize at a low price (Africog, 2009b).

The 2008 scandal involved two government parastatals under the Ministry of Agriculture: The Strategic Grain Reserve and the National Cereals Produce Board of Kenya. The Strategic Grain Reserve awarded briefcase millers, that no longer existed when the scandal was unearthed, large quantities of maize. On the other hand, the National Cereals Produce Board of Kenya awarded maize importation permits to briefcase millers. The briefcase millers moved the large quantities of maize they were awarded, by the Strategic Grain Reserve, outside the country to evade the price controls set by the government. Thereafter, the briefcase millers used the importation permits they were awarded by the National Cereals Produce Board of Kenya to import the same maize, they had been awarded by the Strategic Grain Reserve, back into Kenya then sold the maize to the government at a profit (Ibid, 2009b)

An audit conducted by PricewaterhouseCoopers revealed that $26.1 million was lost through corruption resulting from the maize scandal. National Cereals Produce Board of Kenya sold emergency stock amounting to 277,000 bags of maize without authorization (Maliti, 2010). Additionally, 100,000 bags of maize could not be accounted for as the Cereal Millers Association spokesperson allegedly only received 40,000 bags out of the 144,000 bags reported by the National Cereals Produce Board of Kenya (Ibid, 2009b).

The Permanent Secretaries of the Ministry of Agriculture, Ministry of Special Programmes, Ministry of Finance & Treasury Department and the Ministry of the Office of the Prime Minister were implicated for being signatories of the Strategic Grain Reserve quota allocations. The Minister for Agriculture, William Ruto (current President of Kenya) and eight government officials were suspended for three months to allow for investigations to be carried out (Wallis, 2010).

In 2010 the Kenyan government was in the market for property in Tokyo that would be used as the Kenyan embassy. Investigations revealed that government officials charged with the responsibility of procuring the property opted to purchase property from a private individual, at a much higher cost, instead of buying a prime plot from the Japanese government at a much cheaper price. The purchase did not follow procurement laws. The Kenyan High Commissioner to Japan, who is expected to chair the evaluation and inspection team meeting to approve the purchase of the property, was oblivious of the finalization of the purchase (Ochami, 2010).
The property cost the Kenyan government $18.56 million and it wasn't clear whether the Kenyan government was in possession of a valid registration of the property after the purchase was finalized. An additional $3.48 million was paid to a Japanese businessman as a bonus. According to a 2010 report by the Parliamentary Committee on Defence and Foreign Relations, Kenya lost $14 million in the Tokyo embassy scandal (VOA, 2013). The embezzled funds were donations from the UK and US government to fund free primary education (Khamisi, 2018).

The Foreign Affairs Minister and the Permanent Secretary resigned to allow for investigations to be carried out (Ratemo, 2010). In 2013, the Permanent Secretary Ministry of Foreign Affairs, Deputy Director of Administration at the Foreign Affairs Ministry and Head of Affairs in Tokyo were charged with abuse of office as well as openly disregarding procurement laws. However, in 2016, due to insufficient evidence the government officials implicated in the scandal were exonerated (Murimi, 2016).

In 2010 the Mayor of Nairobi was arrested for fraudulently acquiring cemetery land worth $3.6 million in 2009. The actual cost of the cemetery land was 10% of what

the officials paid for (BBC, 2010). Officials from the Ministry of Local Government, Treasury and Nairobi City Council were charged with inflating the cost of the cemetery land and thereafter sharing the loot after finalizing the purchase (Reuters Staff, 2010; VOA, 2010). The cemetery land that was purchased did not have a title deed. Additionally, the land was too rocky and therefore not appropriate for use as a cemetery (BBC, 2010). A fraudulent valuation report was used to award the tender. In 2020, the former Permanent Secretary for Local Government was exonerated whereas four of the six officials were jailed for three years each and the remaining two got two-year jail terms (Muthoni, 2018; Osoro, 2020a).

The Eurobond scandal has its origins in the Irish Stock Exchange. In 2014, the Kenyan government offered the shares of Eurobond on the Irish Stock Exchange with the aim of raising money to, specifically, fund infrastructure development. Listing Eurobond on the Irish Stock Exchange is an alternative form of borrowing from international markets. The reasoning behind floating the Eurobond at the Irish Stock Exchange was to not only reduce government borrowing from the domestic market, but also to avoid the high local interest rates. The 2014 Eurobond launch yielded $2.75 billion. The Kenyan government entered into a payment agreement, with Eurobond lenders, to pay the bond in two tranches: $750 million to be paid within 5 years at fixed rate of 5.875% and $2 billion to be paid in 10 years at the rate of 6.875% (Wafula, 2016a; Mwaniki, 2019).

Given that the government had justified that borrowing from international markets was so as to avoid the high interest rates from domestic lenders, questions emerged when the Kenyan government began borrowing locally despite soaring interest rates. In 2016, audit reports revealed that while $5.4 billion (Sh54 billion) was used to pay a loan financed by a group of lenders, that the government borrowed in 2012; $2.15 billion (Sh215 billion) could not be traced (Wafula, 2016).

On the one hand, the Auditor General could not find any evidence that the funds were wired to government ministries as alleged. The Auditor General revealed that even though JP Morgan was appointed as the receiving bank for the Eurobond loan, the funds were moved to the Central Bank of Kenya from the Federal Reserve Bank

of New York. The then Kenyan President condemned efforts by the Auditor General to carry out a forensic audit of US and UK financial institutions implicated in the Eurobond scandal (Mutai, 2018). Conversely, the Controller of Budget denied assertions that Eurobond proceeds could not be accounted for. According to the Controller of Budget, Sh88 billion was moved to the National Exchequer Account. An additional Sh73 billion is accounted for in the 2014/2015 Budget Implementation Review Report (Kajilwa, 2016).

In response to the Controller of Budget's remarks, the Auditor General remained adamant that there was no evidence the Eurobond proceeds were received and utilized. An audit of the Ministry of Water, for example, revealed that the Ministry never received Sh11.2 billion that was allegedly allocated to the Ministry to fund projects from the Eurobond proceeds. Government ministries are unable to provide a list of projects funded by the Eurobond proceeds (Ibid, 2016).

The National Youth Service (NYS) is a training institution, under the Ministry of Devolution and Planning which educates young people who have completed high school in skills such as paramilitary, catering, engineering, construction, etc. Joining the Service is voluntary (National Youth Service, 2021). Given that the government funds the NYS, it comes as no surprise that all the corruption scandals that have been reported are all related to procurement. So far, two scandals involving the NYS have been reported.

Reports of the first scandal emerged in September 2015 when the then Cabinet Secretary for the Ministry of Devolution and Planning was requested, by the Director of Public Prosecutions, to record a statement regarding the pilferage of $7.65 million. The Public Accounts Committee unearthed the scandal after analysing audited reports of the Ministry which revealed that the Ministry was exaggerating the price of items. One ballpoint pen was purchased at an inflated price of $87 and a television screen at $19,000. Two months later, in November 2015, the Cabinet Secretary-Anne Waiguru-stepped down following the allegations that she was involved in the scandal (BBC, 2015; Business Daily, 2016a; The Standard, 2015).

Amongst the suspects, the most prominent was a businesswoman by the name of Josephine Kabura. In a sworn affidavit, Josephine Kabura stated that the former Cabinet Secretary of Devolution, Anne Waiguru (current Governor of Kirinyaga County) was the mastermind of the scandal. Josephine Kabura stated in her affidavit that Anne Waiguru not only helped her register companies that she used to "supply" goods to the NYS, but also directed her to the specific bank and branch to open accounts where the proceeds of the looting would be deposited. The Director of the Banking Fraud Department, Joseph Mugwanja, was also mentioned as having advised the duo. Josephine Kabura was a conduit through which the looted money moved from the Ministry of Devolution to beneficiaries (Mathenge, 2016).

Josephine Kabura registered 20 companies, where she was the sole proprietor, with the aim of transacting with the NYS. Additionally, Kabura's companies did not submit any tenders, as required by law, yet she won contracts to supply goods to the NYS (Agutu and Mbaka, 2016; Kalekye, 2016). 15 of the 20 companies she owns had not yet been registered when they were awarded tenders (Agutu and Mbaka, 2016).

Other than paying for air, that is, making payments for goods that were never supplied, the Auditor-General also revealed that the looting at the NYS took the form of double payments for the same invoice, overcompensation and blatant theft. With regards to overcompensation, the NYS compensates youths working on projects such as clearing drainages with a daily wage of $4.71. To receive payments, the youths had to provide their identification cards and mobile numbers where the funds were sent. The officials, at the NYS, were not only using one identification card to make multiple payments to different individuals, they also sent money to different beneficiaries using similar mobile numbers. The Auditor General revealed that at least $240,000 was lost using this strategy (Wafula, 2016b).

Proceeds from the looting were used to buy luxury cars, parcels of land and houses. Several suspects, including Kabura, were charged (Karanja, 2016; Muhindi and Mung'ahu, 2019). Five years since the scandal was reported, the case is still in court.

However, the Asset Recovery Agency has managed to recover $100,000 (Abanga, 2021; Kadida, 2020).

In 2018, a second scandal at the NYS revealed that $78 million was looted through forgery of invoices and making several payments for a single tender awarded. The audit revealed one beneficiary was paid $586,000 to supply canned beef, pineapples, beans, biscuits and hammers. However, the beneficiary never supplied anything, yet the payments were approved and paid. Other examples of pilferage included the NYS paying $10 million for beef in one year which meant that each recruit was eating 66kgs of meat per day; and buying of one car tire at $1 million. The investigations revealed that proper procurement rules were not followed as the companies which were awarded the tenders were registered hours before the tenders were awarded and money transferred to their accounts (BBC, 2018; Jalloh, 2018; Ogemba, 2018a).

There were 39 suspects that included top government officials such as the NYS Director and the Principal Secretary of Public Service and Youth. While the case is still in court, some of the proceeds from the looting, such as houses worth millions, luxury vehicles as well as money whose source could not be explained stashed in bank accounts, have been surrendered to the state. A total of $130,000 has so far been forfeited to the state (Muhindi, 2021b).

The National Cereals and Produce Board is a State Corporation that acts as the government's representative with regards to buying, overseeing and dispensation of Strategic Food Reserves and Famine Relief Stocks (National Cereals and Produce Board, 2021). During the 2017/2018 season, officials at the National Cereals and Produce Board were involved in improper procurement of maize. Rather than purchase the maize from legitimate farmers, the officials procured maize from businessmen (Office of the Director of Public Prosecutions, 2018).

Even though the businessmen were vetted and rejected on the basis of not being genuine farmers, in the end, the National Cereals and Produce Board procured maize form the traders. The 18 businessmen, who were part of the scheme to defraud the

government, were found to have connections with powerful people. The traders would, for example, supply 200,000 bags of maize to the National Cereals and Produce Board yet they had no proof they owned at least 8,500 acres of land needed to produce 200, 000 bags (Star Team, 2018).

The budget for maize for the 2017/2018 season was $60 million. Investigations revealed that the National Cereals and Produce Board surpassed the budget for maize by over $50 million. The additional expenditure was not budgeted for (Office of the Director of Public Prosecutions, 2018). While the scandal implicated 5 managers and 59 officials, drawn from the Ministry of Agriculture and the National Cereals and Produce Board (Star Team, 2018), only two traders were sentenced to 69 and 67 years in prison for fraudulently receiving money from the National Cereals and Produce Board (Kenya Law, 2020; Kiplagat, 2020). Additionally, while the two traders who were sentenced to prison received a total of $900,000, the other beneficiaries of $29,738, 950 were neither revealed nor charged (Kendo, 2020).

The Kenya Pipeline Company's main aim is to efficiently and safely transport petroleum products from the Mombasa Port to other parts of the country (Kenya Pipeline Company, 2021). There have been several corruption scandals that have plagued the Kenya Pipeline Company. This section will examine two of the most prominent scandals at the State Corporation. In 2018, five top officials at the Kenya Pipeline Company were charged over the embezzlement of $19 million during the construction of an Oil Jetty in Kisumu (Walter, 2018a). Six Kenya Pipeline Company officials were implicated in the scandal. The case is, still in court and, yet to be determined (Gitonga, 2021).

The other scandal involved the payment of $300,500 to a contractor for an outdated electronic budgeting system. $260,000 was the actual price of the electronic budgeting system. The remaining $40,000 was an additional fee for software license, maintenance and user training. The outdated electronic budgeting system has never been used since it was purchased in 2015 (Odhiambo, 2019). Two, former Kenya Pipeline Company, were arrested after investigations revealed that not only were

fraudulent documents used, but also the autotransformers that were paid for were never installed, tested or commissioned (Asamba, 2020).

In 2016 a scandal at the Ministry of Health led to the loss of $50 million. The scandal was dubbed Afya House scandal because the headquarters of the Ministry of Health is at Afya House. The audit report revealed that officials at the Ministry of Health rerouted funds, made double payments for procured goods and also exploited the Integrated Financial Management Information System (IFMIS) (Business Daily, 2016b). IFMIS is an electronic platform where data on government expenditure, specifically the procurement process, can be accessed for audit purposes. IFMIS was set up to curb misappropriation of funds by government agencies at both the national and devolved level (The National Treasury, 2021).

Government officials, for example, rerouted $8.89 million intended for funding free maternal care initiative to procure mobile medical clinics for urban slums. While diversion of funds is unlawful, the gravity of the scandal intensified when audit reports revealed that Estama Investment Limited was paid an estimated $8 million for the supply of 100 mobile clinics yet four months after the close of the financial year, the mobile clinics had not yet been supplied. Payment slips, which are a requirement to prove transactions between the Ministry of Health and suppliers took place were not made available to auditors. Additionally, the audit reports revealed that a payment of $2 million was made the same day Estama Invested Limited submitted a purchase order (Business Daily, 2016b).

Moreover, auditors also discovered that IFMIS was exploited to make illegal payments to 10 companies and two counties. The two counties implicated are Bungoma and Lamu where each county received $1 million. Furthermore, there were discrepancies between the records provided by the Ministry of Health officials and those available on IFMIS. For example, records at the Kenya Medical Training Centre, which falls under the Ministry of Health, state the pending bills amounted to $1.84 million, but according to IFMIS the pending bills are captured as $2.688 million. This shows that there was intention to misappropriate $848,000 (Ibid).

The Director of Public Prosecutions (DPP) has been criticized, by both the civil society and politicians, for not probing the Afya House scandal. The civil society and some legislators alleged that the DPP is only prosecuting suspects aligned to certain political factions. Five years after Afya House scandal was unearthed, no suspect has been charged (Keter and Kisia, 2019; Wainaina, 2020).

The National Hospital Insurance Fund (NHIF) is a State Parastatal whose principal ratification is the provision of medical insurance to those who subscribe to the service. Subscribing to the NHIF medical insurance is voluntary for the unemployed and those working in the private sector, but it is mandatory for civil servants (National Health Insurance Fund, 2021).

The scandal at the NHIF developed over a period of four years, that is, between 2013 and 2017. 21 people were implicated in the $100 million scandal and the Office of the Director of Public Prosecution expressed its wish to have the suspects arrested for abuse of office as well as failure to adhere to procurement laws (Omondi, 2018). Without following the due process, NHIF contracted JamboPay to collect revenue. This resulted in the loss of $100 million (Walter, 2018b).

Lifestyle audit reports of staff working at the NHIF revealed that a receptionist, Frederick Sagwe, who earns a monthly salary of $1500 can afford to take his three children to international schools, buy luxury cars, such as Range Rovers, and purchase eight houses worth $1.6 million. In addition, Sagwe owns multiple car and carpet-cleaning ventures estimated to be worth $500,000. Sagwe's expensive lifestyle, which included random helicopter rides to avoid traffic, commenced after he was selected to join the tender evaluation committee at NHIF (Odhiambo and Maina, 2018). In 2020, the Office of the DPP dropped corruption charges against the CEO and Director of JamboPay. In exchange for having the corruption charges dropped, the two became state witnesses and will, now, give evidence which will be used against the other suspects (Gitonga, 2020). The case is still in court and yet to be determined.

The Management Equipment Services (MES) Project was launched in 2015 by the national government in a bid to improve health in devolved governments. The national government entered into contractual agreements with five private companies to lease medical equipment, such as CT scanners, to county governments. The MES Project required county governments to pay $2 million annually to lease equipment (Miriri, 2020).

At the start of the MES Project, the cost was approximated at $351 million. Later on, the cost was revised upwards to $580 million without any rationalization. The Senate ad hoc Committee investigating the MES Project revealed that some of the equipment were overpriced and others were sent to county governments without any qualified personnel or electricity to operate them. Additionally, five years after the MES Project was launched, some County governments are yet to receive the equipment yet the $2 million annual lease fee was automatically being deducted at the national government level without fail (Owino, 2020; Sunday and Thoronjo, 2020). The President assured Governors that a task force to investigate the scandal will be set up but this never materialized (Mageka, 2019). While top government officials, such as the former Attorney General, Prof. Githu Mungai, who approved the transactions; and both local and foreign companies were implicated (Ng'etich, 2020), the Office of the DPP has not charged anyone.

Kenya Power and Lighting Company (Kenya Power) transmits, distributes and sells the bulk of electricity to Kenyans. The Government of Kenya has a 50.1% stake in Kenya Power (Kenya Power, 2021). Given the monopoly that Kenya Power enjoys, with regards to electricity distribution in Kenya, corruption scandals involving staff at Kenya Power are inevitable. Taking that into consideration, this section will only highlight three out of many scandals that were reported between 2013 and 2018.

One of the scandals involved the procurement of faulty transformers. Kenya Power procured the transformers from Mulwa Trading Company Limited. Kenya Power and Mulwa Trading Company Limited entered into a contract in 2012, but the contract was later terminated in 2015. The faulty transformers were worth $4.08 million. More than a year after the 327 substandard transformers were procured, they were

found lying idle at Kenya Power's premises. Despite the transformers having a warranty, the supplying company did not offer replacements when they were found to be faulty. This forced Kenya Power to repair them at an extra cost. 14 people, including top managers at Kenya Power and directors at Mulwa Trading Company, were arrested and charged on corruption charges (Business Daily, 2018). Additionally, through mutual agreement, the implicated managers at Kenya Power relinquished their positions in exchange for an attractive severance package. This agreement was reached because the legal proceedings can take a long time before they are finalized (Kamau and Ng'etich, 2019). The case is still in court.

In another scandal, multi-million-dollar contracts were awarded to cronies of staff at Kenya Power. The beneficiaries of the contracts did not meet the qualifications to supply the services. Additionally, it was revealed that one of the beneficiaries had registered more than 10 companies to bid for tenders. Unsuspecting Kenyans had their details, such as phone numbers, used to register these companies. Investigations revealed that Directors at Kenya power owned 67 companies that benefited from the contracts. Moreover, it was revealed that 39 firms that won the contracts were registered after the contracts had already been awarded. This led to the loss of $1.59 million. 9 employees of Kenya Power were charged (Ogemba, 2018b). The case is yet to be determined.

Lastly, the Office of the Directorate of Criminal Intelligence exposed a multi-million scandal at Kenya Power after a public outcry on social media, over exorbitant electricity bills. The scandal affected both pre-paid and post-paid clients. Pre-paid clients usually buy their tokens using an M-PESA reference number. M-PESA is a mobile platform through which Kenyans can bank, borrow loans and pay for utilities. Investigations revealed that the perpetrators created parallel M-PESA reference numbers which unsuspecting clients used to buy their prepaid tokens from. $350,000 was lost through the manipulation of the mobile payment system. The scandal was an intricate web that involved staff at Kenya Power, brokers and clients. Kenya Power staff working in the ICT department granted outsiders illegal access to the billing system (Wako, 2019).

For post-paid clients, the unauthorized personnel used the illegal access to either inflate electricity bills for unsuspecting clients or collaborate with clients whose bills are perennially high, such as factories, to have them reviewed downwards in exchange for kickbacks. After kickbacks were paid, the unauthorized personnel would invalidate the bill. This means that, between 2017 and 2018, Kenya Power made losses as the actual payments of select perennially high-paying clients were being paid in the form of kickbacks outside of the official payment channels. In 2018 alone, one unauthorized personnel masterminded the loss of $580,000. There were several unauthorized personnel orchestrating the deals in various regions in Kenya. The rogue staff who masterminded the scandal are yet to be charged in court. However, some were suspended while others were fired (Achuka, 2019).

The construction of Arror and Kimwarer dams was expected to start by October 2018. In 2018, the chairman of National Land Commission confirmed that the government had set aside $630 million for procuring 8,000 acres of land for the construction of Arror and Kimwarer dams (Kahura, 2019). Additionally, Treasury released $198 million to a number of companies for the construction of the two dam projects: Arror and Kimwarer. The payments were made before the construction began (Reuters Staff, 2019).

An Italian company, named CMC Di Ravenna, was in the middle of the scandal as it had received $150 million to construct Arror, Kimwarer and Itare dams. Itare Dam was half-way done, but the construction of Arror and Kimwarer dams were yet to commence (Kahura, 2019). For Arror dam, Treasury made an advance payment of $43 million, in September 2018, whereas for Kimwarer dam, $35 million was approved in July 2018. Both of these payments were made to CMC Di Ravenna (Kiplagat, 2021). In December 2018, CMC Di Ravenna filed for bankruptcy (Kahura, 2019).

The former Treasury Cabinet Secretary, who negotiated the deal with CMC Di Ravenna in 2015, and the former Principal Secretary Treasury together with 24 other government officials were charged. The main charges were abuse of power, scheme to defraud, acquiring public property through deception and embezzlement of public

funds (Njeru et al., 2019). However, in 2021 the Office of the DPP exonerated the former Principal Secretary Treasury and the former Principal Secretary Environment and turned them into state witnesses against the co-accused. The case is still in court (Kiplagat, 2021).

The Standard Gauge Railway (SGR) is the most expensive infrastructural project undertaken by the Kenyan government since independence. Kenya secured a US$3.2 billion loan from China, in 2014, to build a 3800 km railway line that connects Mombasa (port) with Nairobi (capital). In 2015, China loaned the Kenyan government an additional $1.5 billion to stretch the railway line from Nairobi to Naivasha (Okoth, 2020). To repay the loan, the Kenyan government agreed to hand over operations, for a period of 10 years, to Africa Star Railway Operation Company which is owned by China Road and Bridge Corporation. However, in 2021, due to the high cost of operations, the Kenya Railways Corporation gradually began taking charge of operations (Otieno, 2021).

Government critics and economists raised concerns about the high cost of the project. The cost of the project vis-à-vis the returns do not justify pursuing the project (Mureithi, 2020; Ndii, 2018; Ndii, 2019; VOA, 2018). Since the government was adamant, sceptics suggested in the worst-case scenario the existing railway line, from Mombasa to Nairobi, should be upgraded instead of constructing a new one. This is because the construction of the new railway line meant that the government had to compensate Kenyans residing along the new projected path of the SGR as they were going to be displaced. The construction of a new railway line paved the way for land compensation and in turn a huge corruption scandal.

The scandal involved beneficiaries whose land title deeds had been declared null and void because the land was deemed to be part of the railway reserve (Muhindi, 2018). This means that the beneficiaries were compensated for what was originally government land. Top officials at the National Land Commission, Kenya Railways Corporation and owners of companies, which benefited from the fraudulent compensation, were charged in court for the loss of $2.2 million (VOA, 2018). Additionally, the valuation of land to determine the amount of money to compensate

the beneficiaries was also marred with corruption. One sisal plantation was awarded $500,000 for 32.69 hectares whereas another was awarded $3.6 million for 14.96 hectares. The audit also revealed double payments (Obala, 2016; Wafula, 2018). Moreover, after processing the compensation, part of the railway line was rerouted. The initial plan was to construct a station at Sultan Hamud, but the plan was changed relocating the station to Emali (Kaburu, 2021).

The proper process for compensation had not been followed. The irregular compensation process involved the Kenya Railways paying out billions. It is the responsibility of the National Land Commission to pay the beneficiaries. The National Land Commission delegated this duty to Kenya Railways because it argued that it does not have a sizeable accounting department that can process the payments with little or no delay. In 2016, Parliament halted the compensation process being carried out by Kenya Railways and ordered the National Land Commission to complete the compensation process (Business Daily, 2016c) (Kaburu, 2021).

In 2014 the government, through the National Irrigation Board, launched the Galana-Kulalu Irrigation scheme. The aim of the project was to ensure the country's food reserves were at 20 million bags of maize. The government invested $73 million. However, the audit report for 2015-2016 revealed that only 103,000 bags were produced. Additionally, the audit report revealed that the National Irrigation Board officials exaggerated the price of leasing land. The actual cost for leasing land was $3 per acre but the officials at the National Irrigation Board inflated the cost to $30 per acre. The inflation, of cost of leasing land, led to the loss of $32 million. Moreover, only 10,000 acres, out of the 20,000 leased, were utilized (Letoo, 2018). There were no investigations carried out and therefore no suspects charged with regards to the loss of public funds.

Having examined some of the corruption scandals reported at the national level between 1963 and 2018 the following section will highlight corruption scandals reported in all the devolved governments between 2013 and 2018. The reason for focusing on the first five years of corruption is because not every governor was re-elected after the first term that ended in 2018. This does not mean that corruption

scandals ceased to occur or be reported in the county governments that did not re-elect their governors. Rather, the main reason is that data collection for this study focused on the first term of three county governments that re-elected their governors. Therefore, it is logical to highlight reported corruption for the first 5 years after devolution was implemented.

In 2015 Bungoma County purchased 10 wheelbarrows at, approximately, $1000 each. The governor justified the high cost by stating that the wheelbarrows were made from non-carcinogenic stainless steel (Ayiro, 2018). The suspects were acquitted by the High Court on the grounds that the investigating body, the EACC, was not properly constituted at the time the scandal was being investigated (Oyeng', 2020).

There have been at least three major scandals that involved Tana River County officials. The first one involved both officials in the first administration and the current administration. Despite $780,000 being released, for the construction of a weighbridge and an ultra-modern market, none of the projects were implemented (Gari, 2018a).

In the second scandal, the Ethics and Anti-Corruption Commission (EACC) investigated at least a dozen staff stationed at the Tana River County Officers for irregularly awarding a tender for the 2016-2017 fiscal year (Gari, 2018b). The tender in question, which was worth $20 million, was for constructing a fence for Kenya Wildlife Service in Garsen. Investigations revealed that the $20 million ended up funding non-existent projects instead of constructing the fence (Barisa, 2018). Ultimately, six were charged with non-compliance of procurement laws, producing forged documents and plotting to steal. They were each released on a $5000 bond (Gari, 2018c).

Lastly, an additional seven officials from both Tana River and Mombasa County Governments were arrested for irregularly procuring 100 water tanks. The water tanks were worth $50,000 but the officials paid $300,000. Moreover, the company

that was awarded the tender to supply the water tanks did not meet the minimum procurement laws (Ndonga, 2018).

The EACC raided Nyamira County Offices where they seized documents that would aid to unravel a $3.79 million tender that was awarded irregularly. Reportedly, the procurement process was marred with corruption as bribing was reported in the course of the procurement process. Additionally, the contractor who was irregularly awarded the tender, was nominated by the county assembly which is against procurement laws (Mauti, 2018). The irregularly awarded tender was for the construction of an administration block. Elected Members of County Assemblies and nominated leaders were reportedly bribed $4000 and $200 respectively to unanimously award the tender to the selected contractor (Ogwae, 2018).

The governor of Migori County, who is currently serving his second term, and 10 other people are currently facing corruption charges (Walter, 2021). An audit done by the EACC revealed that the County Government of Migori transferred money to the Governor's children in two tranches. In the first tranche, companies linked to the governor's children received $389,000. Given that the children were studying abroad, the money was sent under the guise of tuition fee. In the second tranche, the county government transferred $374,000 to proxy companies that subsequently sent the money to the governor and his children accounts. The proxy companies retained a certain percentage of the loot before transferring the money to the governor's children. The payments were made between 2013 and 2017 (Obala and Abuga, 2020).

Evans Kidero, who served as the first governor of Nairobi County, was arrested on corruption charges in 2018. The audit conducted by EACC revealed that a total of $2,133,273 was released by the county government for services that were never provided (EACC, n.d.). Nine former staff of Nairobi County Government were also arrested. The looting took place between 2014 and 2016 (France 24, 2018).

The anti-corruption court recently deleted one of the graft charges against the former governor on the grounds that it lacks sufficient details. In the struck-out graft charge,

the former governor, with co-accused MP Aduma Owuor, had been accused of conspiring to defraud the County Government $580,000 (Wangui, 2021). The remaining corruption charges are yet to be determined.

William Kabogo, the first governor of Kiambu County, has a case in court where investors are accusing him of illegally retaining four title deeds (105 acres) as part of a scheme to extort the investors so that they relinquish a five percent stake, to the former governor, in the multi-million-dollar real estate project (Tatu City). Tatu City sits on 128 acres and is estimated to be worth at least $45 million (Wasuna, 2021). The matter is still in court.

The EACC opened investigations on an accountant employed by the Trans Nzoia County Government for failure to explain the new acquired wealth ($2.86 million). The wealth, acquired between 2013 and 2018, is in the form of properties and luxury cars. Additionally, the EACC investigated $1.777 million worth of tenders awarded to a woman suspected to be collaborating with the accountant. Moreover, investigations revealed that the accountant is a partner in one of the companies that was awarded $520,000 tender (Olick, 2019a).

A criminal trial for eight County officials was authorized by the Director of Public Prosecutions after investigations revealed that $200,000 was paid to a fire engine supplier during the 2014-2015 financial year, yet the fire engine was neither included in the budget nor delivered (Business Daily, 2021). Additionally, the eight officials were also charged for colluding to loot $420,000 through unscrupulous tenders between 2015 and 2016. The matter is still in court (Wainaina, 2021).

Investigations by EACC found out that there were anomalies with the recruitment and later on appointment of sub-county and ward administrators between 2013 and 2014. Five members of the Nyeri Public Service Board were arrested in connection with the offence (Citizen Reporter, 2018; Njeru and Gichuhi, 2018).

The Embu County Governor, who is serving his second and last term, is the only governor to survive four impeachment attempts. The first impeachment motion was

moved by the Embu Assembly in January 2014 where the Governor was accused of misappropriating $323,000. In addition, the governor vetoed recommendations to dismiss the County Secretary who was in charge of overseeing irregular tenders related to the refurbishing of Moi Stadium and dispensation of seeds to farmers. The seeds cost $350,000 yet they never germinated whereas the cost to refurbish the stadium was irregularly revised upwards from $80,000 to $500,000. In February 2014, the Senate impeached the Governor. However, on 16th April 2014, the High Court restored as the Governor. This angered the Embu Assembly to the extent of impeaching the Governor a second time on the 29th April 2014. The impeachment moved to the Senate where the Governor was impeached, again, in May 2014. In February 2015, the High Court endorsed the decision to impeach the Governor. However, in December 2015, the Court of Appeal invalidated the decision to impeach the governor (Makana, 2015; Irungu, 2019).

Irregular procurement of road construction equipment, amounting to $11million, during the 2015-2016 financial year led the arrest of three county officers. The Director of Public Prosecutions concurred with EACC that there was overwhelming evidence to prosecute the officers. They were arrested and charged with several counts relating to corruption. The matter is still in court (Nzengu, 2020; Obala, 2020).

Investigations revelated that the Governor, Mohamed Abdi Mohamud, was looting public funds by using his relatives as proxies. The EACC froze bank accounts that belonged to the Governor's relatives. In one of the incidents that was being investigated by EACC, it was revealed that the Governor's relatives, at the County, schemed to steal $260,000 under the guise of purchasing two luxury cars. Only one, used, car was bought and the remaining $120,000 was deposited into a relative's bank account. The second-hand car that was bought remained registered under the name of a company owned by one of the Governor's relatives. The $260,000 had not been budgeted for in the 2017-2018 financial year (Ogina, 2019).

Wajir County Governor, Mohamed Abdi Mohamud, was impeached in 2021 on grounds of contravening the Constitution, the County Governments Act and the Public Procurement Act and Finance Act (Otsialo, 2021).

The County Government of Isiolo paid a trader $800,000 to build two oxygen plants in 2017. The trader collaborated with County Officials to swindle the County Government. A fake tender was advertised and the trader, who was colluding with the County Officials, won it. The trader never constructed the oxygen plants yet he was paid in full. Proceeds from the looting were used to buy a luxury house worth $500,000. Despite the trader colluding with County Officials, it is only the trader who is currently being charged in court. The matter is still in court (Ogemba, 2020b).

The first Governor of Nyandarua County, Daniel Waithaka, and at least seven other suspects were arrested, in 2018, on corruption charges. Proper procurement process was not followed in the awarding of a $500,000 tender for the redesigning of Ol Kalou Town sewerage system. The tender was awarded in 2014 even though the County Government, at the time, had no procurement system in place nor the endowment to fund such a project (Mwangi, 2018). Additionally, the company that won the tender had not been registered by the time the tender was awarded. The company, that won the tender, was incorporated two years after the tender was awarded. Payments to the company, which were done before the company was registered, were concluded in September 2015 (Gathua, 2018). The matter is, yet to be concluded, still in court.

Irregular procurement of 5,000 bags of maize at $180,000, during the 2017-2018 financial year, led the Director of Public Prosecutions to order the arrest of three County Officials and one businesswoman. Other than flouting procurement laws documents were also falsified. The matter is still in court (Bii, 2021).

The EACC conducted investigations on Samburu County where they found out that at least $16 million was looted between 2013 and 2018. The Governor received more than $800,000 which was used to purchase properties. County officials, who used their own companies as proxies to win tenders worth over $7 million, were also

accepting bribes from contractors so as to sway the award of tenders (Gachuri, 2019; Walter, 2019). Additionally, a company which lists the governor as one of the directors has been supplying petrol and diesel to the County Government between 2013 and 2019. The company, Oryx Service Station, received $876,000 (Wangui, 2020). The governor together with 10 other County Officials were arrested and charged on corruption charges in 2019 (Osoro, 2020b). The matter is still in court.

In 2017, the Governor of Uasin Gishu County fired 42 County Officials for producing fraudulent banking slips that showed fictitious, daily, parking fees collected. In 2018, an additional 17 staff were interdicted for collaborating with residents of Uasin Gishu to avoid paying taxes (Ndanyi, 2018).

Investigations into corrupt practices during the first term, of Governor Cleophas Lagat, led to the arrest of the former Finance Chief Officer and four other staff. The former County staff were arrested for authorizing the payment of $190,000 to a company that the Finance Chief Officer owned (People Reporter, 2020). The matter is still in court. The former Governor was also investigated by the EACC, but has never been officially charged on any charges (Bashir, 2018).

In 2018, the County Government of Busia released $80,000 for solid waste management. However, investigations revealed that the company that was paid $80,000 is registered as a company that purchases shoes and generally operate hardware. Investigations by EACC revealed that the tender for solid waste management contravened procurement laws as it was single-sourced. This led to the Director of Public Prosecutions authorizing the arrest of the Governor and eight others on corruption charges (Muthoni, 2020). The matter is still in court.

The Governor of Siaya County has been involved in a number of corruption scandals. In one of the scandals, between 2013 and 2016, the Governor used public funds to buy air tickets for his family members (Igadwah, 2018). Additionally, the Governor consented to erecting a building at the cost of $225,000 yet the budget estimates stood at $216,000 (Okubasu, 2018). Moreover, $749,000 meant for

bursaries was misappropriated during the 2017-2018 financial year (Odhiambo, 2020). The case is, still in court, yet to be concluded.

Five County officials were arrested in 2018 over the misappropriation of approximately $268,000 under the guise of paying Members of County Assembly allowances. Fake hotel services were purchased in order to forge the allowances. The forged allowances were paid in the 2014-2015 and 2016-2017 financial years (Musili, 2018). The case is yet to be concluded.

The governor of Murang'a County, who has served two terms, is in the spotlight for illegally awarding tenders to Top Image Media Consultants between 2013 and 2017. The EACC revealed that Top Image Media Consultants is affiliated to the governor-governor's wife and brother in-law are the owners. The company received at least $5.42 million from the county government. Top Image Media Consultants transferred funds to the governor who later used the funds to purchase properties (Muthoni, 2021; Olick, 2021). The matter is still in court.

The Governor of Machakos County was investigated by the EACC over $890,000 de-silting contract of Marumba dam awarded in 2016 and the misuse of $50,000 donated by the Danish International Development Agency (DANIDA). The company that was awarded the de-silting contract was expected to scoop out soil, up to three centimetres deep, then dispose the soil to a location determined by the County government. However, it was revealed that the company dug up the soil and piled it on the edges of the dam. This meant that when it rained, the soil was deposited back into the dam. The company has been receiving funds yet there is no proof of any work done. Conversely, the $50,000 grant from DANIDA is believed to have been transferred to private accounts (Olick, 2019b). The governor has never been officially charged for corruption.

The Members of County Assembly (MCAs) complains over the misuse of $314 million persuaded the EACC commence investigations against the Governor. The alleged misappropriation occurred between 2017 and 2020. The MCAs want the projects implemented alongside the funds the county government has released for

these projects (Kivisu, 2020). The Governor has never been officially charged for the embezzlement of $314 million.

Having examined corruption scandals between 1963 and 2018 at both the national and devolved level, this study found out that the corruption scandals in the first regime, between 1963 and 1978, involved top government officials including the President and his relatives. The President used his power to not only absolve the corrupt (Ngei Amendment), but also appoint his daughter as the Mayor of Nairobi. The appointment in itself is corruption (nepotism).

The impunity with which the top government officials engaged in corruption, during this period, showed the immunity they enjoyed from prosecution. The poaching scandal, executed by the President's daughter, as well as how the proceeds from the scandal were utilized was so high level that the local media feared to cover the story. It begs the question, what is the point of conducting audits and investigations if the President will go to the extent of using the Attorney General and Parliament to absolve the corrupt?

During the second regime, between 1978 and 2002, it took whistle-blowers to reveal the corrupt deals for the country to learn about the scandals. The President was a primary beneficiary of all the scandals. The nature of the two main scandals (Goldenberg and Anglo-Leasing) took the form of setting up shell companies then using tax-payers money to pay for non-existent goods. It is also noteworthy that Goldenberg and Anglo-Leasing scandals happened off the books as they were not budgeted for. The Turkwel Gorge hydropower dam was not a feasible project to begin with. The hydropower dam scandal was as a result of irregular tendering process as the highest bidder won the contract even though there were cheaper bidders.

It is important to note that during this regime Kenya was a one party-state. Multipartyism was implemented in 1992. Any dissenting voices were detained and tortured. A majority of students and activists fighting for democracy had to go on exile. No one dared to criticize the Presidency. Taking this into consideration, an

Auditor-General who was appointed by the President would not be expected to submit reports that implicated the President. The office of the Auditor-General was ceremonial with minimal authority.

During Kibaki's reign a majority of the corruption scandals were reported in Parastatals. The corruption scandals took the form of top government officials colluding with unscrupulous businessmen to defraud the government. A major similarity with all the scandals under Kibaki's regime is that they all involved procurement of either goods or land. The procurement process was flawed to allow the top government officials and unscrupulous businessmen to benefit from the deals.

After devolution, the corruption scandals reported during Uhuru's regime at the national level all involved mega projects. Another similarity is that all the scandals were budgeted for. Moreover, the projects either never started or were never completed, but the funds budgeted for were embezzled. Other than Eurobond where the funds were unaccounted for, the other corruption scandals involved procurement of goods. Those involved in the corruption scandals were not following the proper procurement process and were also procuring sub-standard or non-existent goods.

Considering the research questions that this study aims to answer, at the devolved level the corruption scandals took the form of inflating of prices of goods; questionable tendering process; irregular procurement of goods; diverting funds to relatives and personal accounts; releasing funds for services that were not being provided, goods never purchased and sub-standard goods (seeds); unfairness in recruitment of human resource; tax avoidance; and misappropriation of funds. However, it is important to note that corruption scandals at the devolved level were unearthed by audit reports. What this study is yet to find out is if the forms in which corruption manifests at the devolved level would change if the process of examining corruption combined budget and audit reports with experiences from service providers and consumers?

5.3 Conclusion

This chapter has compared the local governments in Kenya before and after devolution as well as compared corruption scandals, at both the national and decentralized level, before and after devolution. This was in an attempt to show the forms in which corruption manifests in the different forms of government.

Having examined the corruption scandals at both the national and devolved level, it is evident from the Kenyan case that change in form of government did not eliminate corruption, rather corruption morphed into different forms. Additionally, while all the corruption scandals reported at the devolved level were budgeted for, some of the corruption scandals, at the national level, materialized even though they were not budgeted for.

The following chapter will present the findings of all three devolved functions that this study is examining: health, education and food. The results will include both primary and secondary data (budget and audit reports).

CHAPTER 6

RESULTS

The aim of this Chapter is to present the findings of this research. This chapter will be divided into three: health, education and markets. Before presenting the results, each section will begin by giving a brief review of the devolved function (before and after devolution); examining the budget and audit reports of all three County Governments, between 2013 and 2018, in relation to the devolved functions; and then, present the primary data.

Given that this study is a comparative analysis of the three devolved functions, the responses to questions, for all three Counties, will be presented alongside each other for each question. Additional comments made by the participants will also be included together with the charts. For qualitative data, some interview excerpts will be included to further expound on the bar and pie-charts.

Thereafter, this chapter will also present a comparative chart of the recurrent expenditure of the three County Governments between 2013 and 2018. Under development expenditure, this study analysed any funds that were allocated, and used or misused, to fund health, education and markets sectors while it was examining County budget and audit reports.

6.1 Health

This section presents, describes and discusses the data, both primary and secondary, collected from staff working and Kenyans who get services from Level 4 hospitals in Machakos, Mombasa and Murang'a and budget and audit reports prepared by the Government of Kenya.

While the primary data is grouped into devolved functions, secondary data, which includes budget and audit reports, is grouped into recurrent and development expenditure. The devolved functions that this study examines are only mentioned in the reports if the County Governments explicitly budgeted for them and, or, mismanaged funds meant for them. This section will examine the recurrent expenditure, development expenditure, revenue generated and sections of the audit reports that relate to health in the three Counties between 2013 and 2018 then compare them to the primary data.

This section begins by highlighting how the healthcare sector was before devolution and how it is currently structured; thereafter it will examine budgets reports for the three Counties, then assess audit reports touching on healthcare projects and funds, if any, and afterwards present the primary data.

Before devolution, Kenya's healthcare system was a hierarchical organization managed at the center by the Ministry of Health. At the highest level were national teaching and referral hospitals whereas the lowest ranked were dispensaries. Below the national teaching and referral hospitals were provincial hospitals, then district hospitals, followed by health centres and dispensaries. National teaching and referral hospitals are tasked with the responsibility of providing advanced medical services that are beyond the scope of provincial hospitals. Additionally, teaching and referral hospitals conduct research, teach and train health professionals. Provincial hospitals, on the other hand, acted as referral hospitals for district hospitals where any cases that district hospitals were unable to handle, were referred to provincial hospitals. Additionally, provincial hospitals offered teaching and training for healthcare personnel (interns), supervise district hospitals and offer laboratory and technical support to district hospitals (Ministry of Health, 2005).

District hospitals, ranked below provincial hospitals, provide clinical services at the district level. Health centres were tasked with the responsibility of providing preventive and curative services. Staff at health centres include: midwives or nurses, clinical officers and sometimes doctors. Dispensaries are the primary contact with

patients to provide antenatal care and simple medical services. Staff at dispensaries include nurses, public health technicians and medical assistants (Ibid, 2005).

The Second Health Sector Strategic Plan (2005-2010) adopted reforms that saw the health care structure organized into levels. Level 1 is the community level that comprises of villages, households, families and individuals. The reforms proposed the organization of Village Health Committees (VHC) to allow individuals at the lowest level to play a part in their own health and that of their village. Level 2 and 3 comprise of dispensaries, health centres and maternity or nursing homes. They are tasked with the responsibility of providing preventive and curative services. Level 4-6 include the primary, secondary and tertiary hospitals respectively. They provide curative and rehabilitative services and minimal preventive care (Ibid, 2005).

The Ministry of health before devolution was tasked with the responsibility of supervising (public, private, non-governmental and faith-based hospitals), developing policies, implement rules and regulations and ensure the healthcare staff are remunerated and the healthcare system is funded. Before devolution, budgetary allocations were disbursed to all the levels of public health care institutions through the Ministry of Health. Health sector budget was funded from both tax revenue and donor funds (Ibid, 2005).

After devolution, health sector was devolved to the Counties. Funding (with the exception of conditional grants), recruitment and dismissal of human resource, salaries, promotions, personnel training, building of hospitals, expansion and renovation of existing facilities, and purchase of pharmaceutical and non-pharmaceuticals are now the mandate of County Governments (County Governance Toolkit, 2022; Constitution of Kenya, 2010).

6.1.1 Budget Reports

Since 2013, Murang'a has been consistently allocating funds for medical support and development infrastructure. These funds are used for pharmaceuticals, non-pharmaceuticals and infrastructure. Additionally, when conditional grants funding free maternal healthcare, Danish International Development Agency (DANIDA)

universal healthcare as well as the World Bank loan for transforming health system for universal care system were made available to County Governments, Murang'a has been utilizing the funds. However, conditional grants meant for leasing of medical equipment have never been utilized by Murang'a County Government (Office of the Controller of Budgets, 2022).

Machakos County Government has not been consistently allocating funds to healthcare. According to audit reports, funds were only allocated and utilized in the 2014-2015 and 2015-2016 financial years. These funds were allocated to purchase pharmaceuticals and non-pharmaceuticals. No funds were allocated in the 2016-2017 financial year. From 2017, Machakos County Government has been funding healthcare through conditional grants. These grants include the World Bank loan for transforming health system for universal care system, free maternal healthcare, conditional grants to Level-5 hospital, Universal Health Coverage and DANIDA grant for universal health care. Although leasing of medical equipment grant was also made available, the County Government has never utilized any of the funds (Ibid, 2022).

Mombasa County Government has not only been budgeting for medical supplies, both pharmaceutical and non-pharmaceuticals, since 2013 but has also been utilizing the grants once they were made available. Mombasa County Government is the only County amongst these three to utilize grant meant for leasing medical equipment (2016-2017 financial year). In addition, it has utilized the free maternal healthcare, grants to Level-5 hospital, DANIDA universal health care and the World Bank loan for universal healthcare grants (Ibid, 2022).

6.1.2 Audit Reports

As mentioned in Chapter 2, Machakos County Government is the only County to have a corruption case in court linked to the health sector between 2013 and 2018. The scandal involved the misuse of $50,000 provided, as conditional grant, by DANIDA to fund universal health care. The corruption case is still in court and yet to be determined. While audits by the Auditor-General unearthed misuse of funds,

linked to the health sector, in both Machakos and Murang'a County the reports never resulted in further investigations or prosecution. In Machakos the misuse of funds was linked to the construction of dispensary and community health projects started in the 2014-2015 financial year in multiple locations but later abandoned as they turned out to be too expensive for the County Government to complete. The projects were valued at Kshs.461 million (Office of Auditor-General Kenya, 2022).

In Murang'a, the County Government purchased 8 ambulances in January 2014 worth Kshs.32.4 million, but was unable to provide logbooks. Moreover, Murang'a County Government did not bank approximately Kshs.5.5 million collected as revenue from the Matiba Eye and Dental Hospital for 2018-2019 financial year. Additionally, in the 2017-2018 financial year Kshs.6 million could not be accounted for after the County Government organized a medical camp. In the same financial year, receipts and statements to support the transfer of about Kshs.35 million to health centers and dispensaries was not availed to the Auditor-General and the procurement of pharmaceutical and non-pharmaceuticals unearthed internal weaknesses in Murang'a County's procurement process. It could be argued that the misuse of DANIDA grant was prosecuted because the funds were donated by a foreign government. Both Machakos and Murang'a County Governments were not held accountable for the misuse of Kenyans tax-payers money that funded the other projects in Machakos and Murang'a (Ibid, 2022).

6.1.3 Primary Data for Health Sector

Data in Mombasa County was collected from Port Reitz Sub-County Hospital and Tudor Sub-County Hospital. The hospitals that participated in the data collection process from Machakos are: Matuu Sub-County Hospital and Kathiani Sub-County Hospital. In Murang'a data was collected at Muriranjas Sub-County Hospital and Maragua Sub-County Hospital. The items on the health questionnaires measured the extent to which County Governments were undermining working conditions in hospitals. The set of questions aimed to find out how the County Governments are failing at management of the health sector and in turn negatively impacting service delivery.

How satisfied, overall, are you with the working conditions at the County Hospital?

For this question this study aimed to find out the level of satisfaction, of healthcare providers, with the facilities at the hospitals.

Figures 1, 2 and 3 illustrate different levels of satisfaction in all three Counties. While the respondents from Machakos County had 6 participants on either side of the spectrum, in Murang'a a majority of the healthcare practitioners discontented. Conversely, in Mombasa County a majority are content with the working conditions.

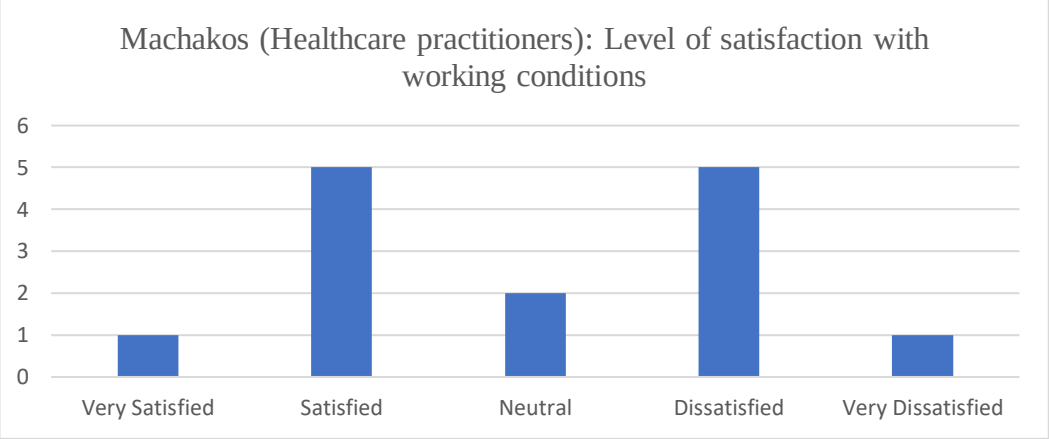

Figure 1. Machakos (Healthcare practitioners): Level of satisfaction with working conditions

How many hours in a day do you work?

For this question, the aim was to find out whether the healthcare providers worked in shifts of more than 8 hours in a day. Any participant who selected 'other' as a response, indicated that their work shifts are more than 12 hours.

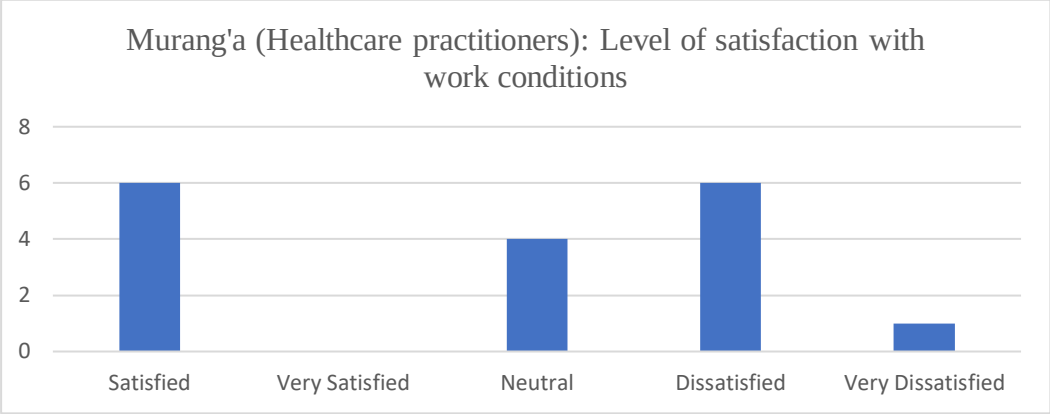

Figure 2. Murang'a (Healthcare practitioners): Level of satisfaction with working conditions

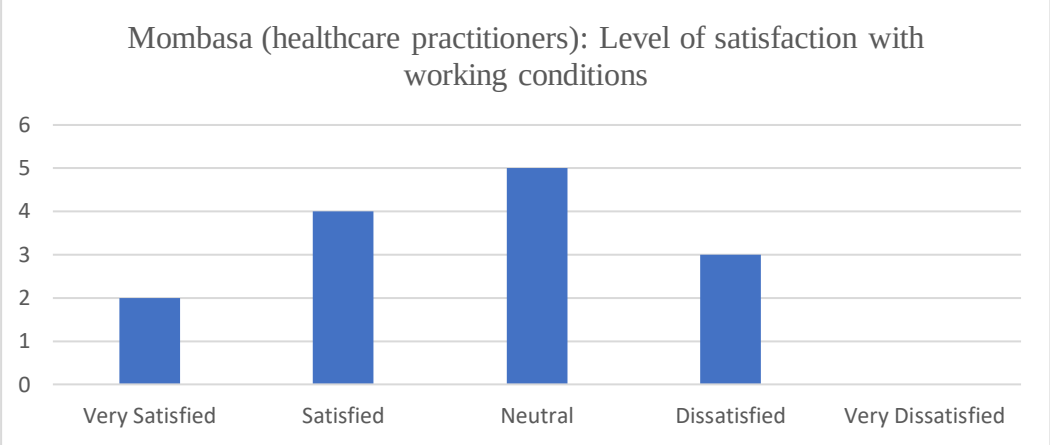

Figure 3. Mombasa (Healthcare practitioners): Level of satisfaction with working conditions

Comparing figures 4, 5 and 6, it can be seen that Machakos has the majority of healthcare providers working over 8 hours a day followed by Murang'a. Figure 5 shows that working hours in Mombasa are mostly 8 hours a day.

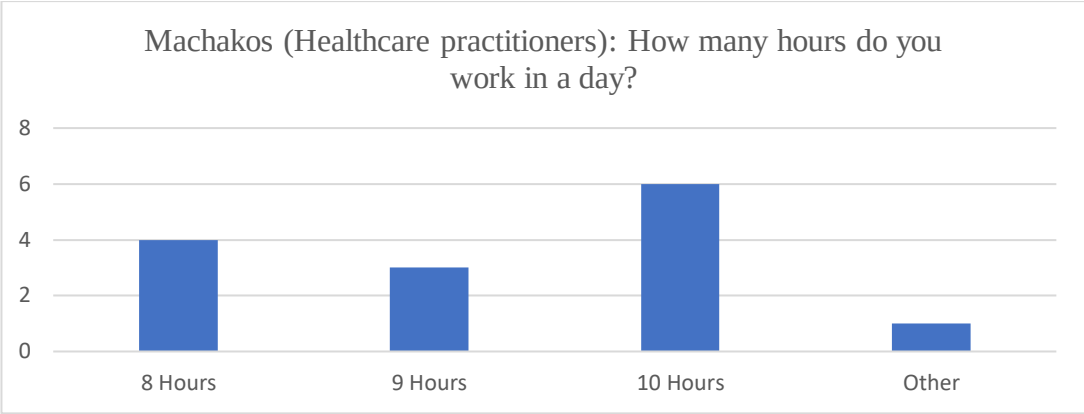

Figure 4. Machakos (Healthcare practitioners): How many hours do you work in a day?

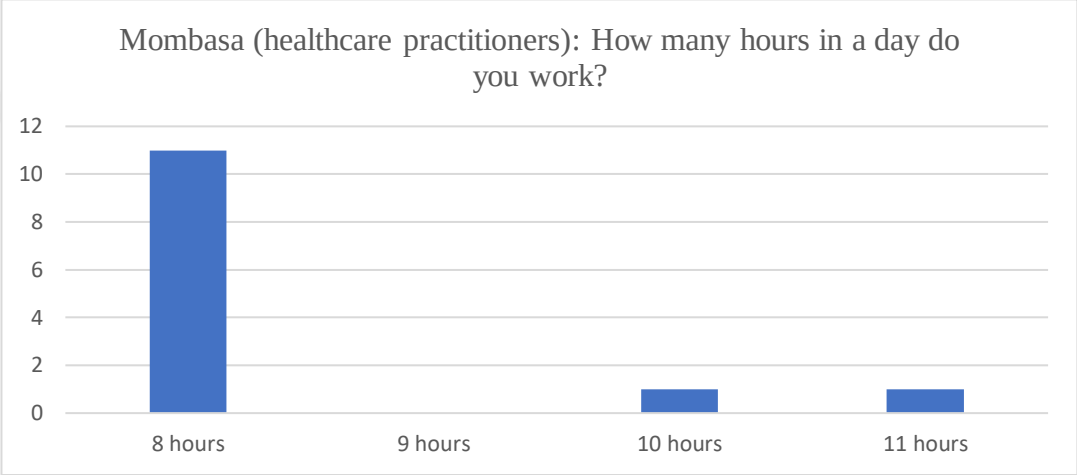

Figure 5. Mombasa (Healthcare practitioners): How many hours in a day do you work?

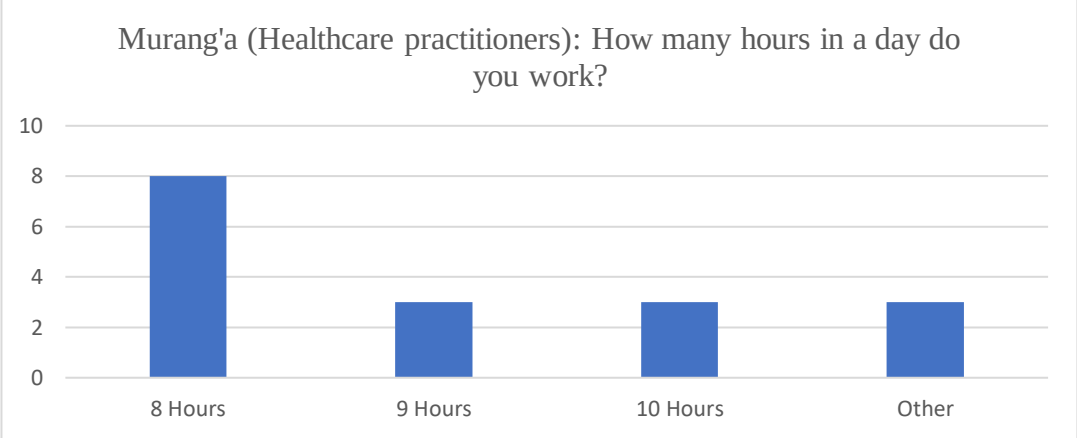

Figure 6. Murang'a (Healthcare practitioners): How many hours in a day do you work?

How many patients do you attend to in a day?

The aim of this question was to find out the patient to healthcare-provider ratio. It was only posed to medical officers, clinical officers and nurses. Given than the options in the questionnaire were not applicable to the Murang'a case study, the parameters on the graph were altered to reflect the actual scenario. For those who responded with 'other' from Machakos and Mombasa Counties, it means they attend to more than 30 patients in a day.

As can be seen from the charts below, staff in Murang'a County are overworked. What stands out in figure 7 is healthcare providers who have to attend to more than 100 patients on a daily basis. It is apparent from figure 7 that the hospitals in Murang'a County are understaffed. Data from figures 7, 8 and 9 can be compared to figures 4, 5 and 6 which show that staff working over 12 hours in a day in Murang'a, for example, are most likely the ones attending to more than 100 patients in a day.

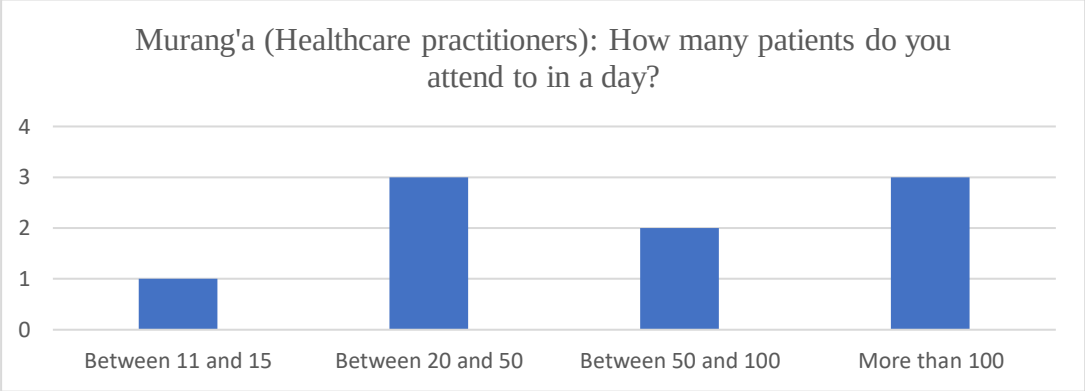

Figure 7. Murang'a (Healthcare practitioners): How many patients do you attend to in a day?

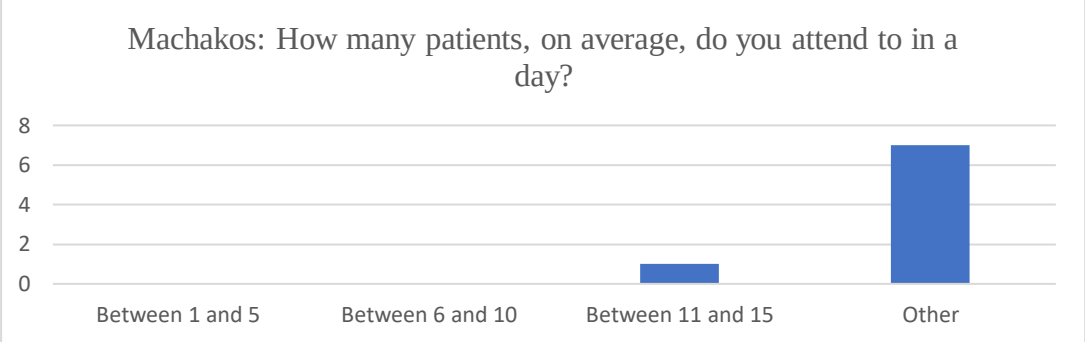

Figure 8. Machakos (Healthcare practitioners): How many patients, on average. do you attend to in a day?

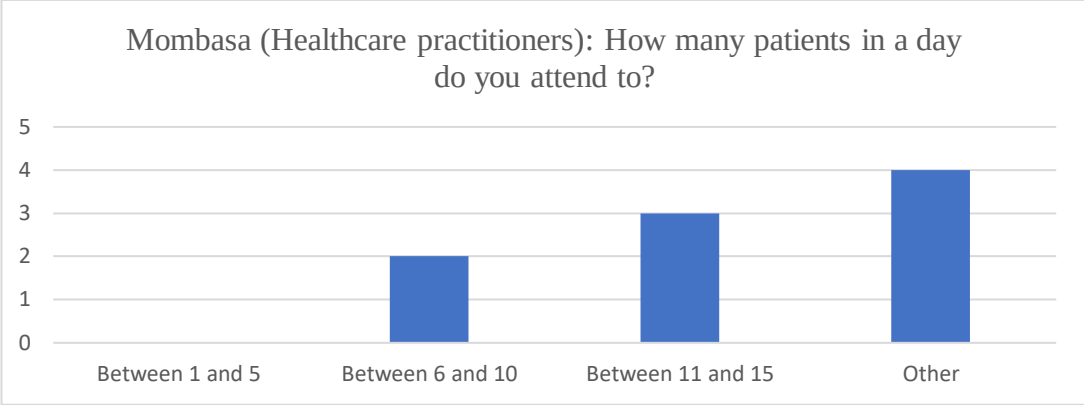

Figure 9. Mombasa (Healthcare practitioners): How many patients do you attend to in a day

Do you consider the County Hospital to be well equipped to allow you to execute your duties to the best of your abilities?

The objective of this question was to find out whether the availability or lack of theatres, machines such as CT scans and Ultra Sound machines, enough examination rooms, drugs, blood, enough beds etc. was impacting service delivery.

It is apparent from the pie charts (figures 10, 11 and 12) that Machakos is the only County, out of the three Counties, where healthcare practitioners consider the hospitals to be ill equipped. Mombasa hospitals, as figure 10 shows, are the best equipped out of the three Counties that this study examined.

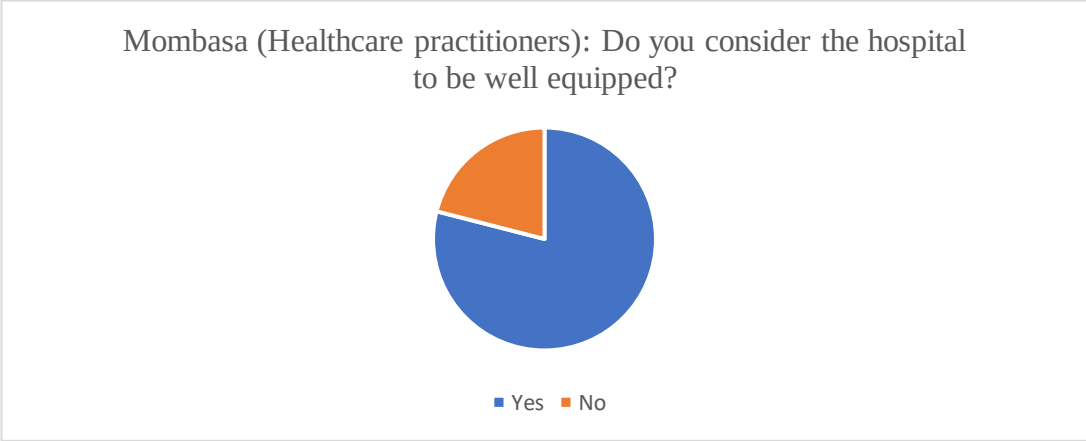

Figure 10. Mombasa (Healthcare practitioners): Do you consider the hospital to be well equipped?

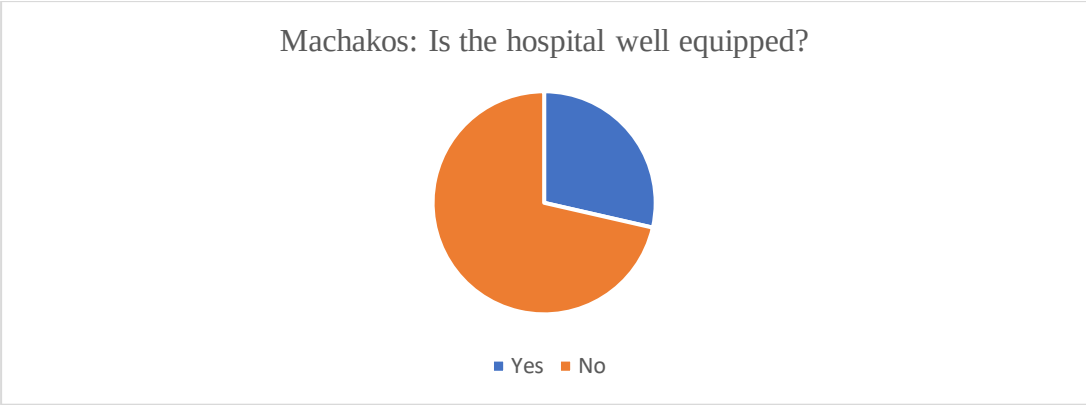

Figure 11. Machakos (Healthcare practitioners): Is the hospital well equipped?

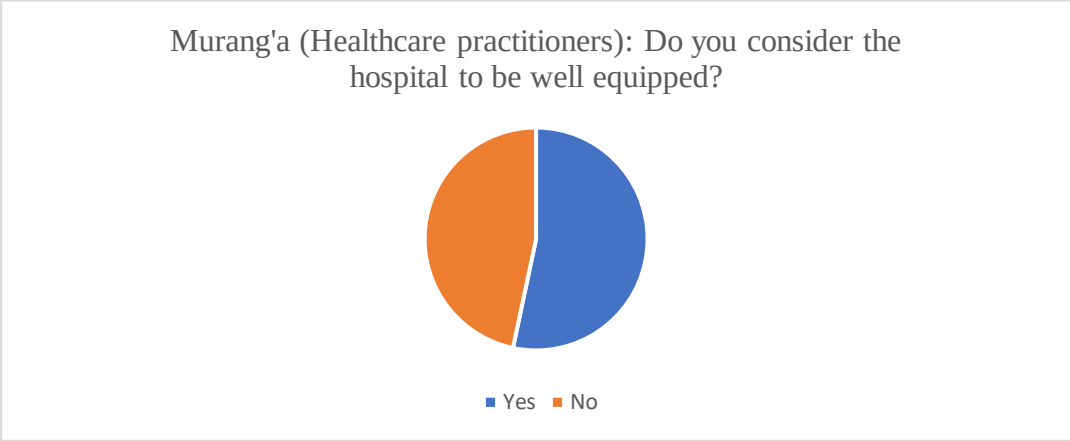

Figure 12. Mombasa (Healthcare practitioners): Do you consider the hospital to be well equipped?

What challenges do you experience in your day-to-day operations?

This question's aim was to find out the specific challenges that healthcare providers experience to determine whether there is a correlation to budgetary allocations. Comparing figures 13, 14 and 15, this study observes that whilst a minority mentioned that leave applications were not being approved on time, the majority of the participants agreed that they were being overworked, salaries and promotions were delayed and the hospitals lacked supplies

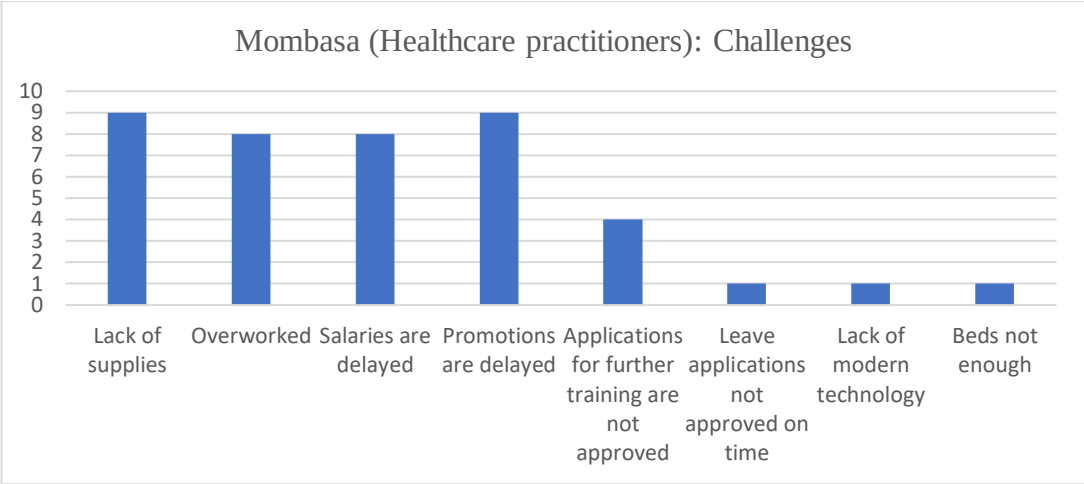

Figure 13. Mombasa (Healthcare practitioners): Challenges

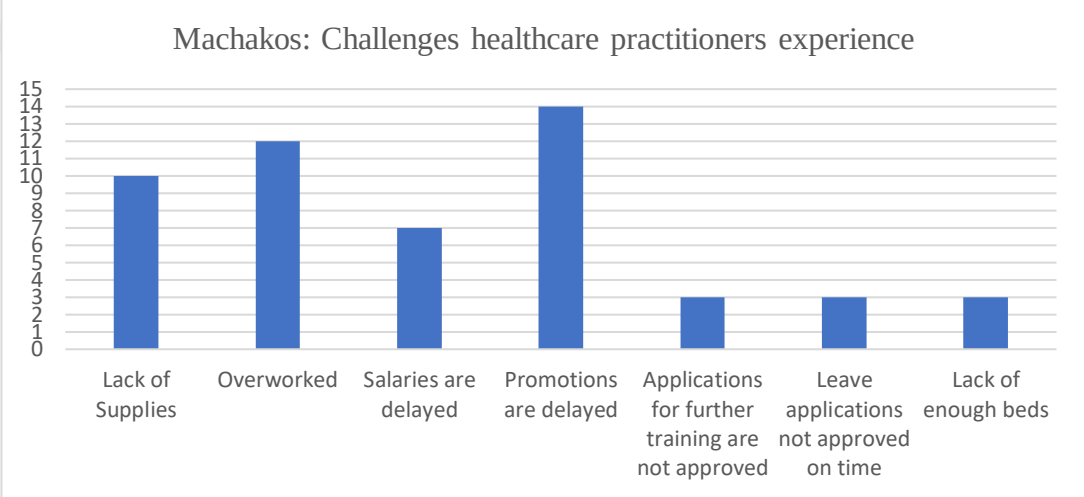

Figure 14. Machakos: Challenges healthcare practitioners experience

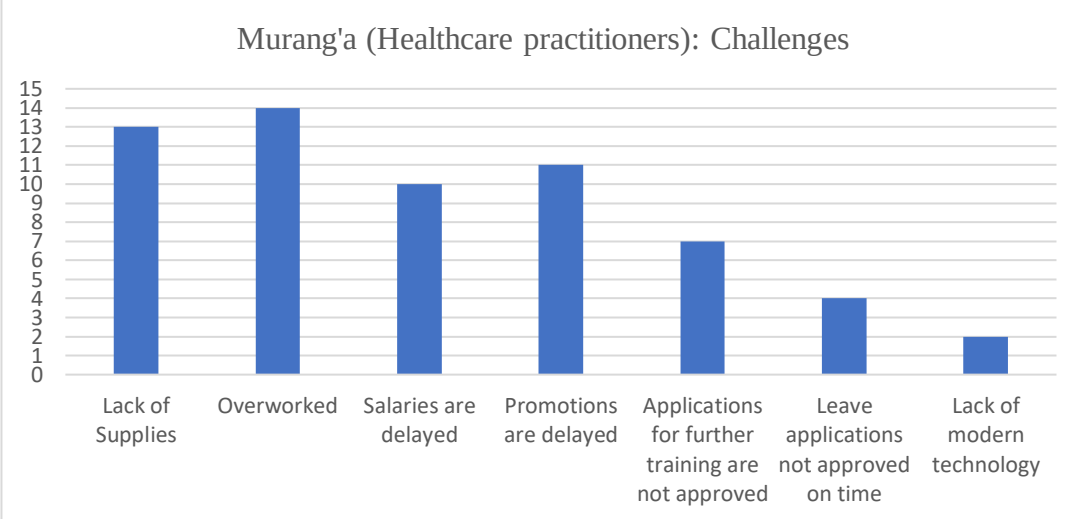

Figure 15. Murang'a (Healthcare practitioners): Challenges

Are you considered for government-funded training?

This question aimed to find out if County governments offer funding opportunities for training, and whether the participants know of the opportunities (if they are available). Figures 16, 17 and 18 reveal that only a small number of the participants, in Murang'a and Machakos Counties, were considered for government-funded training. Mombasa County, on the other hand, seems to be investing in its human resource as more than half of the respondents agreed government-funded training exist and they are usually considered for such opportunities.

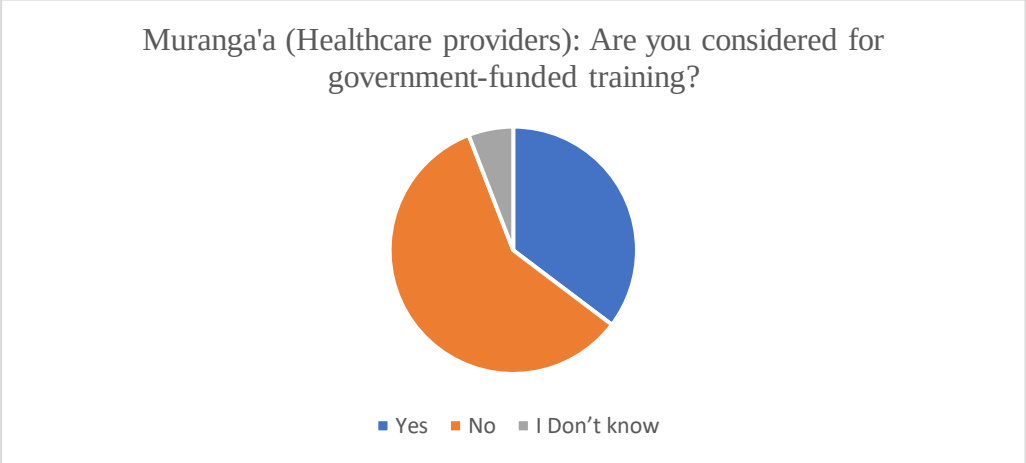

Figure 16. Murang'a (Healthcare providers): Are you considered for government-funded training?

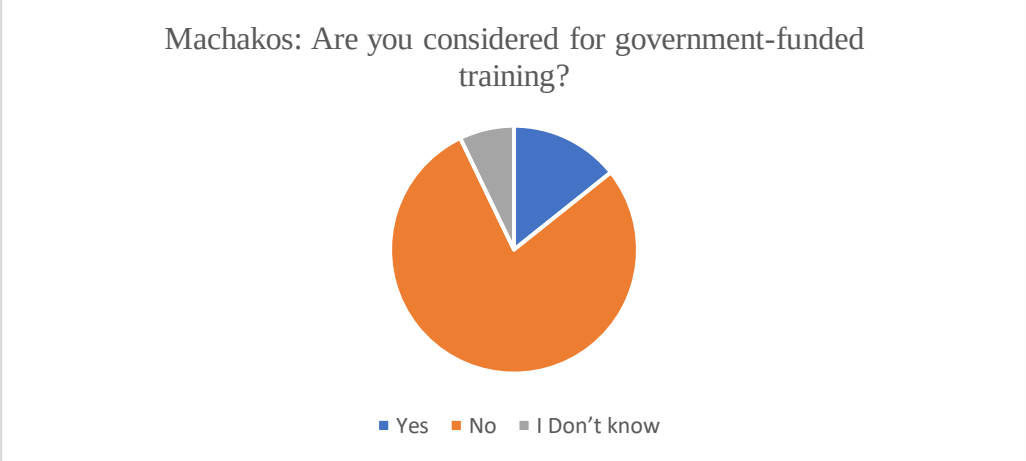

Figure 17. Machakos (Healthcare providers): Are you considered for government-funded training?

How satisfied are you with the process of selection for government-funded training

Finding out how the participants perceive the process of selection will help this study conclude whether the process is fair or biased. Comparing the data in figures 16, 17 and 18 with figures 19, 20 and 21, shows that in Counties where government-funded training is not prevalent (Machakos and Murang'a), a majority of the participants in those Counties are dissatisfied with the selection process.

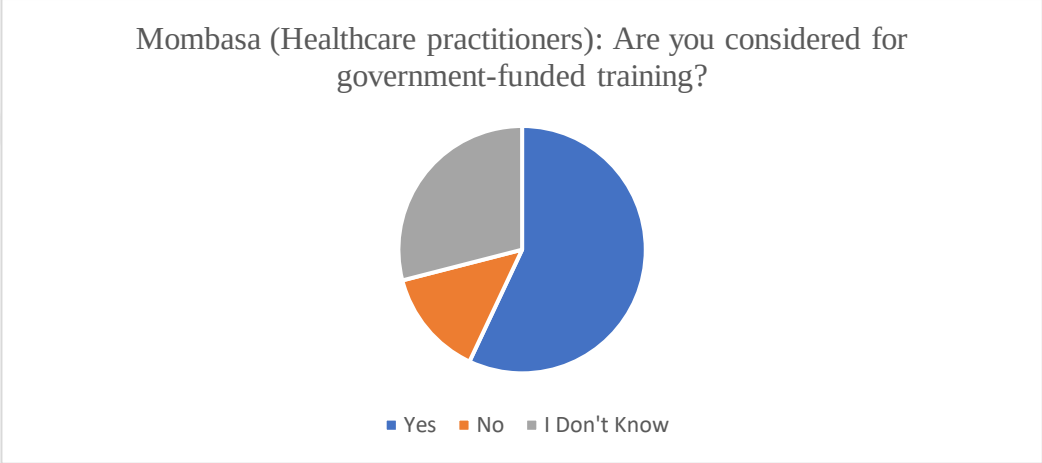

Figure 18. Mombasa (Healthcare providers): Are you considered for government-funded training?

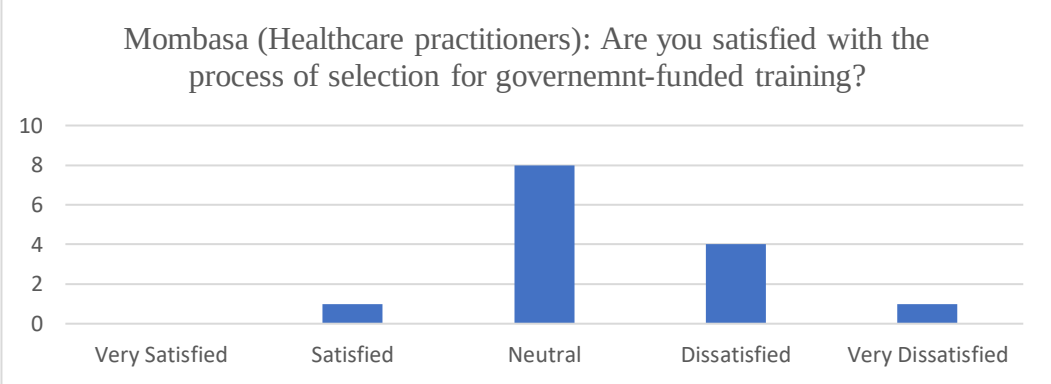

Figure 19. Mombasa (Healthcare practitioners): Are you satisfied with the process of selection for government-funded training?

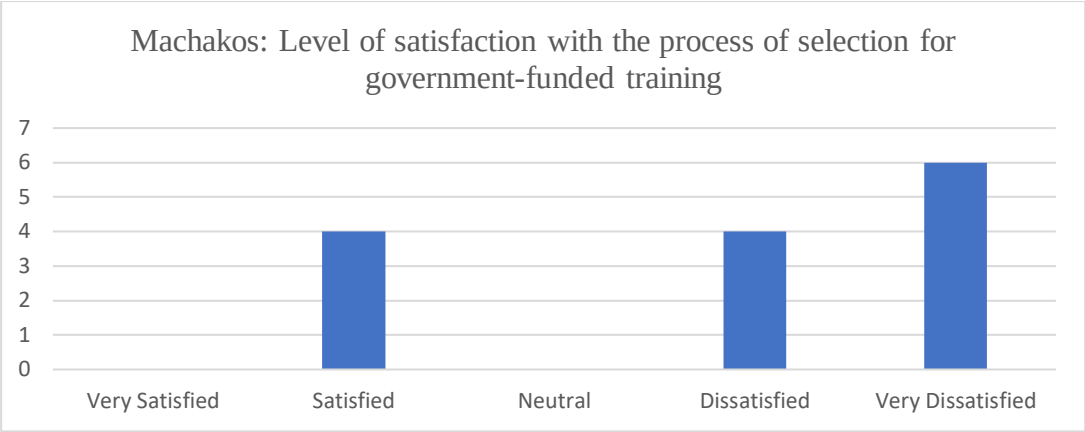

Figure 20. Machakos: Level of satisfaction with the process of selection for government-funded training

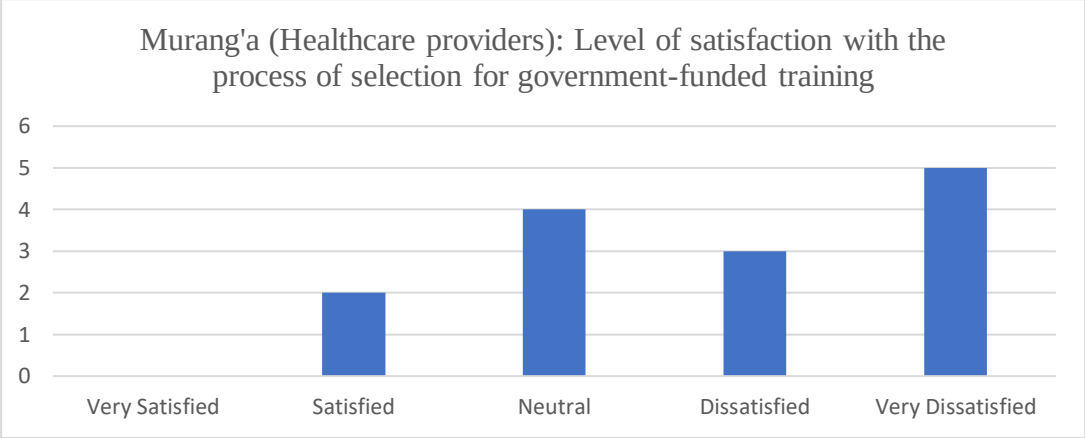

Figure 21. Murang'a (Healthcare providers): Level of satisfaction with the process of selection for government-funded training

How satisfied are you with the process of promotion from one job group to another?

By finding out the level of satisfaction with the process of promotion from one job group to another this study hopes to find out if the County governments are promptly promoting healthcare providers or delaying the promotions.

In all three Counties, as shown by figures 22, 23 and 24, a majority of the participants are dissatisfied with the process of promotion from one job group to another.

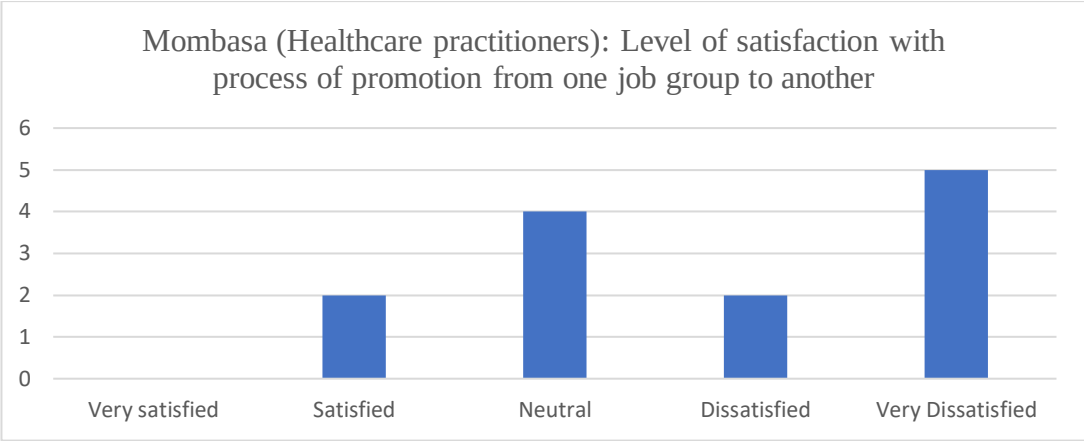

Figure 22. Mombasa (Healthcare practitioners): Level of satisfaction with process of promotion from one job group to another.

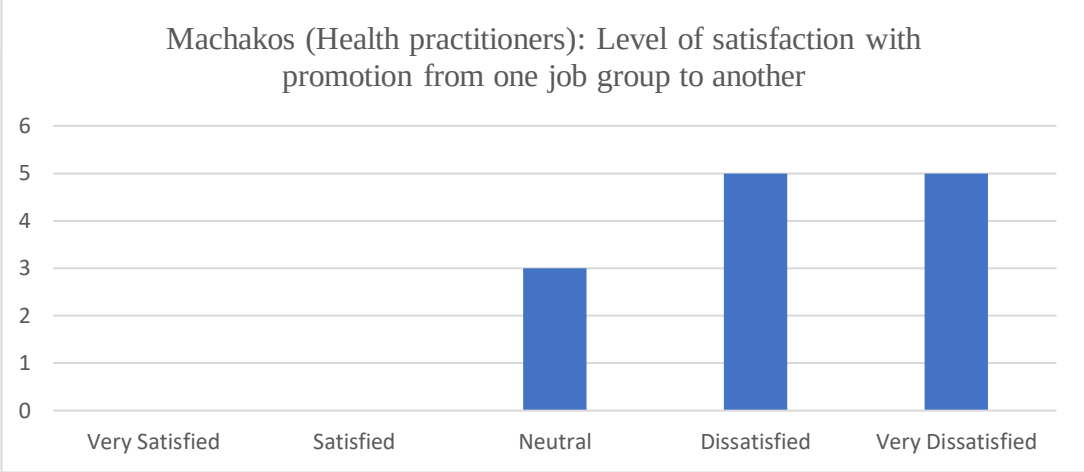

Figure 23. Machakos (Health practitioners): Level of satisfaction with promotion from one job group to another.

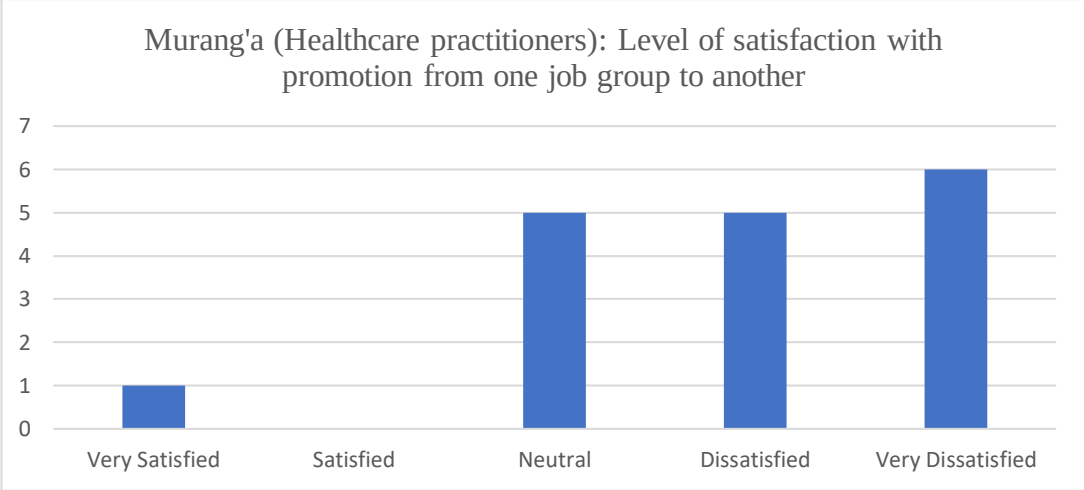

Figure 24. Murang'a (Healthcare practitioners): Level of satisfaction with promotion from one job group to another.

How satisfied are you with the processing of leave applications?

Given that leave approvals are done at the hospital-level, this question allows this study to understand how hospitals are the managed and also bring to the fore the issue of hospitals being understaffed. The charts below reveal that leave applications are processed in a timely manner, most of the time, in all three Counties.

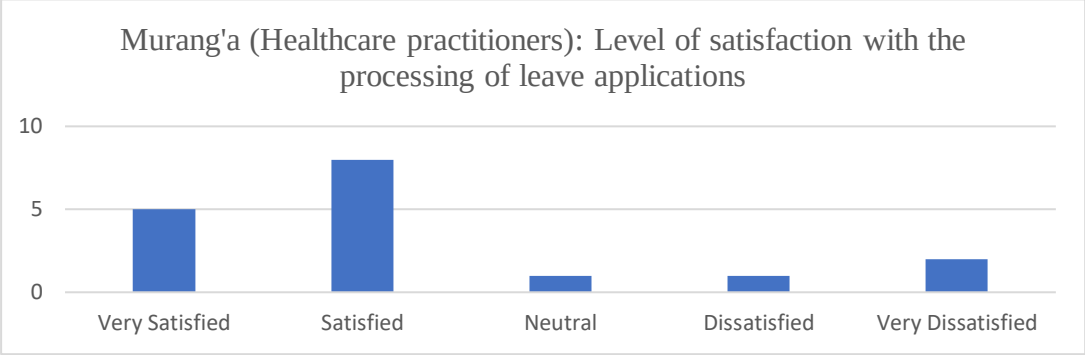

Figure 25. Murang'a (Healthcare practitioners): Level of satisfaction with the processing of leave applications

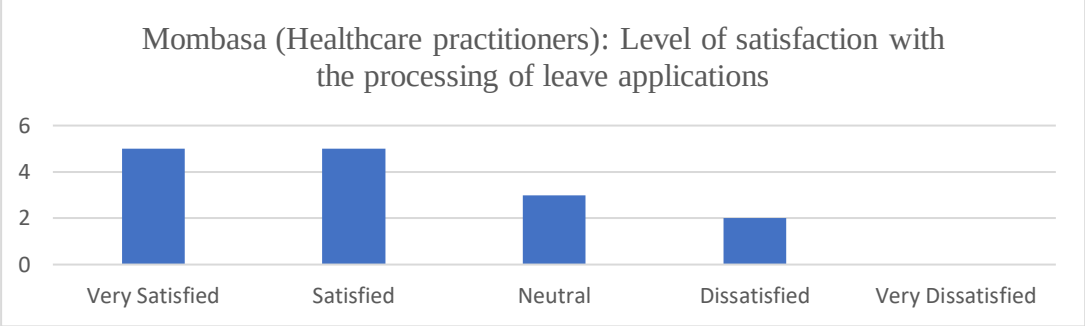

Figure 26. Mombasa (Healthcare practitioners): Level of satisfaction with the processing of leave applications

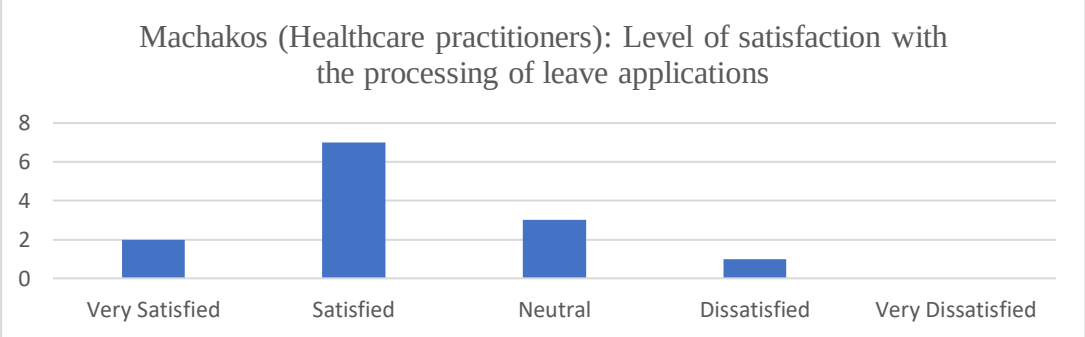

Figure 27. Machakos (Healthcare practitioners): Level of satisfaction with the processing of leave applications

Why health should not be a devolved function

Respondents were asked to state why healthcare should or should not be a devolved function.

Having experienced healthcare, as service providers under devolution, a majority of the practitioners are against devolution of healthcare for a number of reasons. Figure 28 shows that in Murang'a County, for example, a majority of the respondents faulted the County Government for delayed promotions, delayed salaries, being understaffed which leads to overworking and lack of supplies in the hospitals.

One of the participants commenting on lack of supplies said:

> There is no procedural purchase and delivery of drugs. We explicitly request for insulin, then the County Government delivers painkillers. What is the point of requesting for drugs if they are purchasing drugs that are not needed by a majority of the patients?

Another participant commenting on state of laboratories said:

> We are always running out of reagents. Don't they have people at the County Government who know a laboratory cannot function without reagents? As a laboratory we should not have to request for such things because they are a necessity.

Figure 29 reveals that in Mombasa County a majority of the respondents' experience of healthcare, under devolution, is that the sector is not well funded and thus hospitals are not well equipped. Additionally, the results indicate that devolution has negatively impacted the recruitment of staff at the County-level. Also noteworthy, is that healthcare has become politicized and the lack of standardization of healthcare country-wide.

On the topic of lack of standardization of healthcare and ban on inter-County transfers one respondent commented that:

> Healthcare staff in the same job group are paid different salaries by different County Governments. Additionally, after devolution the working conditions are not similar in all Counties. County Governments are not allowing inter-County transfers. To move to another County as a healthcare provider I have to wait for the County Government, of my choice, to advertise for a position that I am qualified for. Before devolution, transfers were easily approved by the Ministry of Health.

For Machakos County what stands out in figure 30 is the poor distribution of resources at the County-level. Resources include human resource, pharmaceuticals and hospital supplies. Moreover, the chart reveals that a majority of the respondents

feel that under devolution health has been politicized. Sub-County hospitals being understaffed and promotions being delayed are also some of the main reasons why healthcare practitioners in Machakos County prefer healthcare to be managed at the national level.

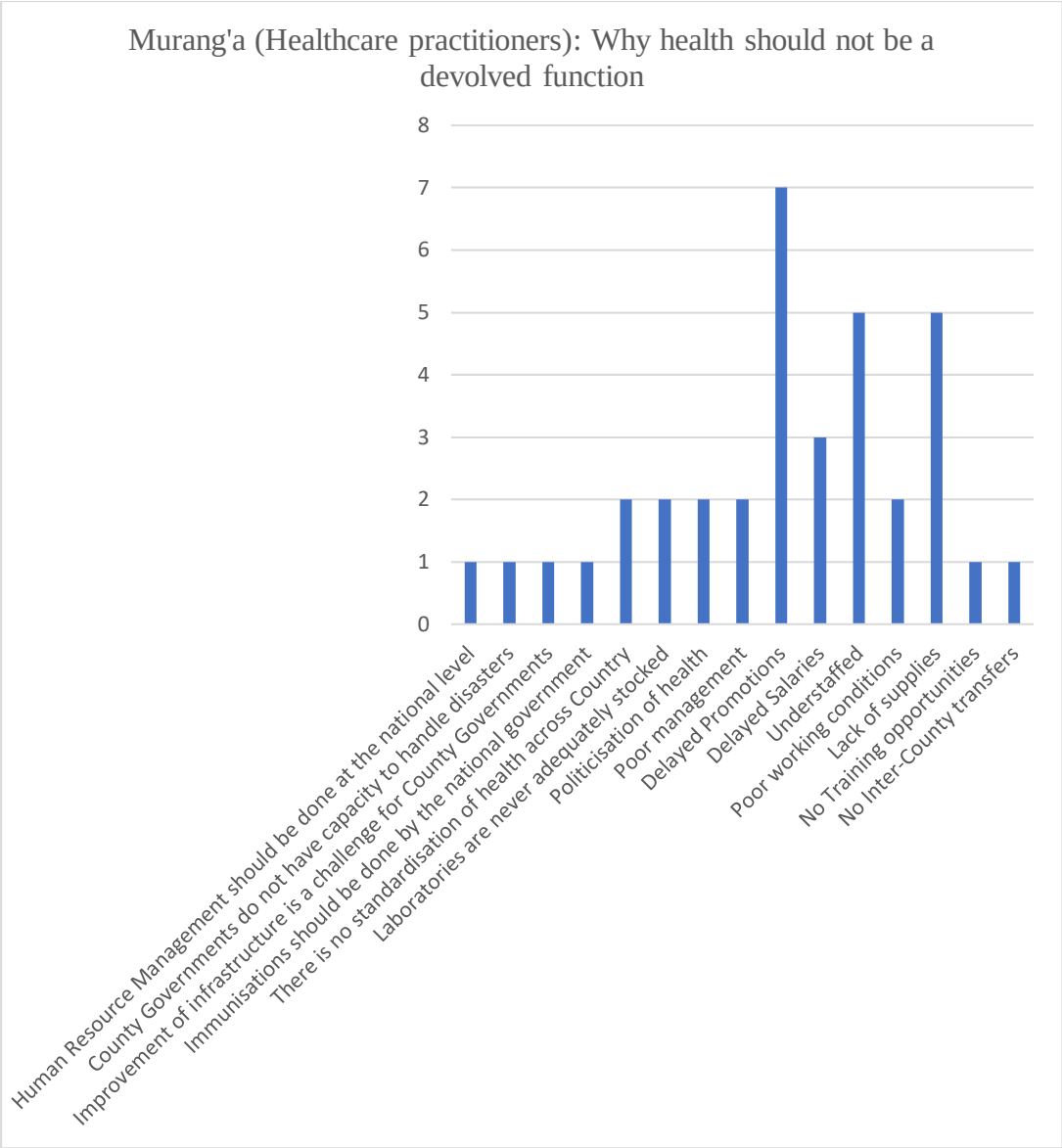

Figure 28. Murang'a (Healthcare practitioners): Why health should not be a devolved function

On the topic of promotions being delayed, one healthcare provider commented that:

> Since health was devolved, I have never been promoted to the next job group yet I am eligible. I have missed 2 promotions.

Another participant commenting on understaffing said:

> There is only one ultra-sound scan machine at this hospital. Scans are conducted once a week because that is when the specialist is available. Patients have to book in advance for ultra-sound scans. Emergency cases that require an ultra-sound scan have to go to a private hospital to access the service.

Still on the issue of understaffing, another respondent commented that:

> There are only 6 casual labourers in the whole hospital. Maintaining cleanliness has become a challenge because the causal labourers are overworked. Examination rooms, for example, are not cleaned to hospital standards.

On the topic of poor distribution of drugs one participant commented that:

> We do not have essential drugs. The only drugs available at the moment at Antiretrovirals (ARVs). The ARVs are always available because they are not bought by the County Government. They are usually donated.

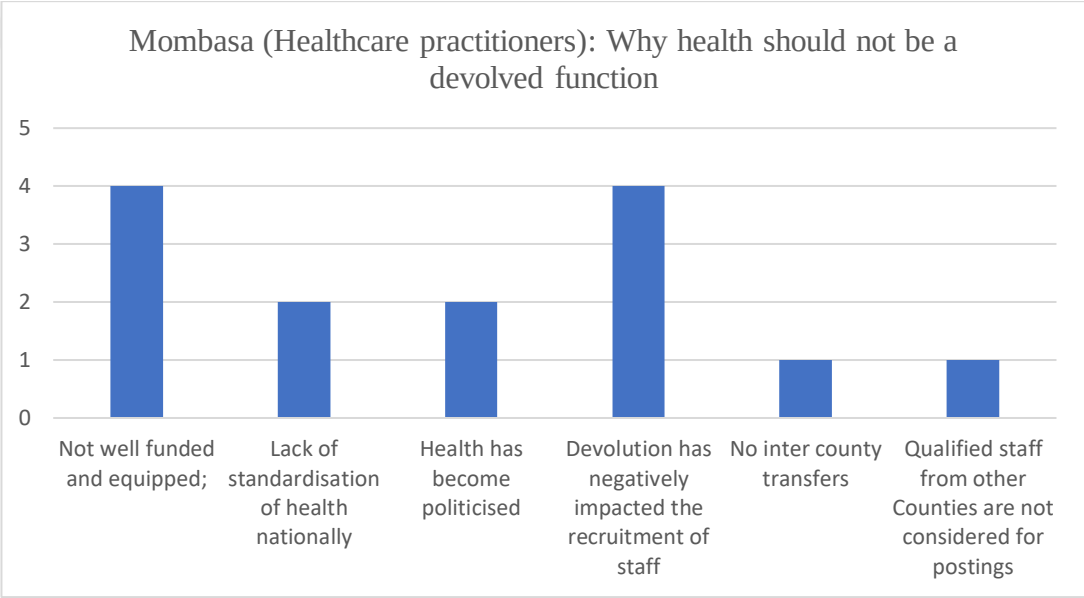

Figure 29. Mombasa (Healthcare practitioners): Why health should not be a devolved function

Healthcare: Responses from Kenyans

Participants included both residents of the County and non-residents seeking services in those Counties. The common factor with all participants was that they had been treated in one of the secondary health facilities that this study was focusing on.

A variety of perspectives were expressed by the respondents. Five themes emerged from the analysis: essential drugs not available, long queues, no CT scan machines,

hospitals understaffed and patients sharing beds. Figures 31, 32 and 33 can be compared to figures 4, 5 and 6 (which show data on the number of hours the healthcare practitioners work in a day) and also compared to figures 7, 8 and 9 (which show how many patients the healthcare practitioners attend to in a day).

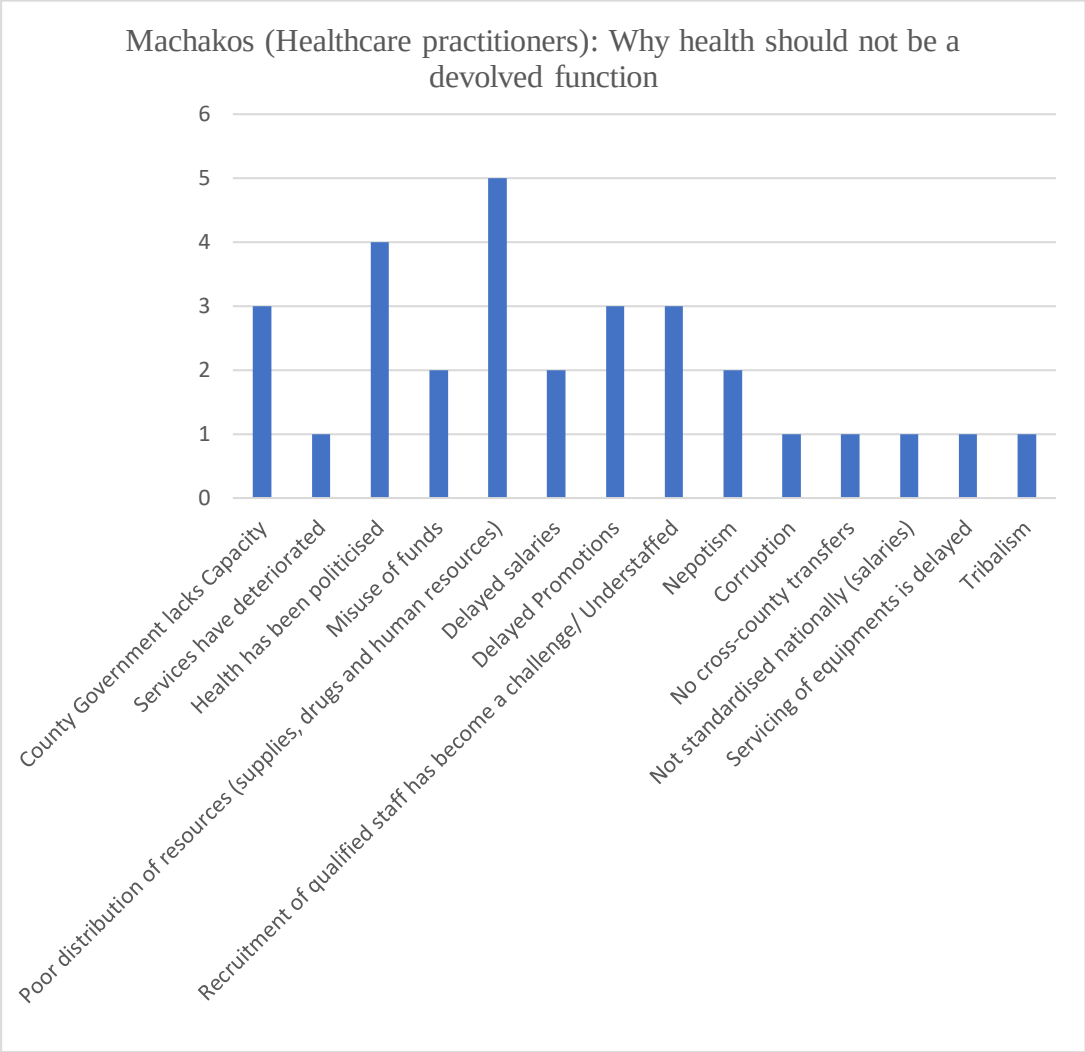

Figure 30. Machakos (Healthcare practitioners): Why health should not be a devolved function

The most striking result to emerge from the data in figure 31 is that Murang'a Sub-County hospitals are not supplied with essential pharmaceuticals. Additionally, the issue of long queues and the hospitals being understaffed is corroborated by the data in figures 6 and 7 that shows that staff work for more than 8 hours and some of the staff attend to more than 100 patients in a day. Notable mentions are also the sharing of examination rooms and beds by patients and doctors operating private practices.

Commenting on doctors having private practices, one of the interviewees said:

> …before healthcare practitioners diagnosed my medical condition, I used to leave the house very early so that I am among the first people in the queue. The queues are usually long. You can spend the whole day here and still not get a diagnosis. Then one day I noticed people who came hours after me were being attended to before me. I inquired and found out that they were put on an express queue after they visited one of the doctor's private practices. How the private practice works is that you go to the doctor's private practice, pay for consultation then get examined. The consultation fee is too high compared to the Sub-County hospital. If the doctor cannot diagnose or treat a patient's medical condition at the private practice, they put them on an express queue and attend to the patient at the Sub-County Hospital. If, for example, a patient needs surgery, the doctor will use the facilities at the Sub-County Hospital to perform the surgery. Official hospital records will not show such a surgery took place. In turn, the patient will pay the doctor off the books. I opted to pay for the consultation at the doctor's private practice because I was tired of waking up very early, commuting for more than an hour and still not getting a diagnosis. My medical condition was diagnosed at the doctor's private practice and thereafter I was referred to a specialist. Unfortunately, the specialist has no private practice. I am back to waking up early and queuing for hours.

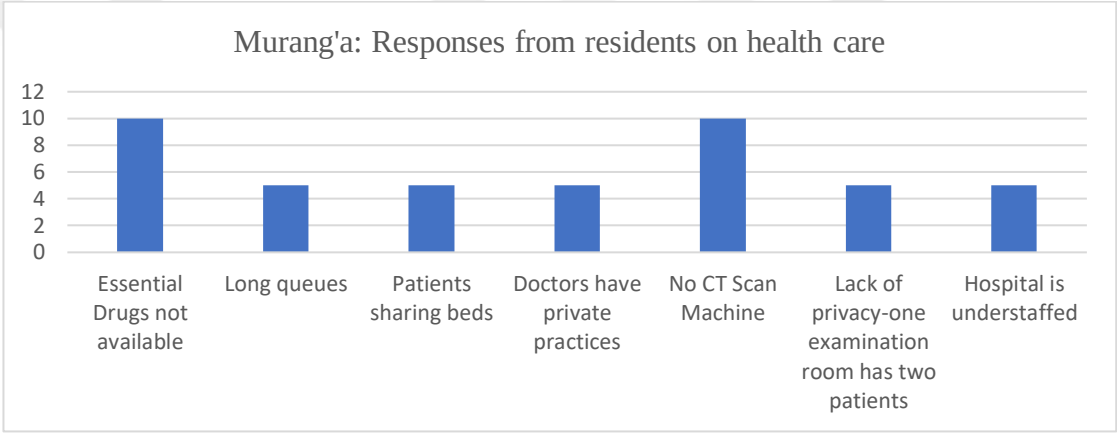

Figure 31. Murang'a: Responses from residents on health care

From the chart below, figure 32, it can be seen that by far the greatest issues that residents in Machakos experience are the unavailability of essential drugs, long queues, unavailability of a CT scan machine and that hospitals are understaffed. Patients sharing a bed was also an issue that some of the participants have experienced. Talking about the issue of unavailability of CT scan machines a participant said:

> …I usually go to the Sub-County hospitals because I cannot afford the private hospitals. I usually queue for hours as it is standard practice at Sub-County Hospitals. One of my experiences was a month ago. After being examined by a Clinical Officer (doctors are very few), I was sent to the lab technicians to do tests. There was a long queue there too. It took hours for the results to be ready. After spending hours waiting to see the clinical officer and more hours waiting for results, I went back to the clinical officer (this time I did not queue) with the results. The Clinical Officer was unable to diagnose what the issue was from the results so they recommended a CT scan. I was shocked to learn that the Sub-County Hospital has no functioning CT scan machine. I had to go to a private clinic to do the scan then bring back the results to the clinical officer.

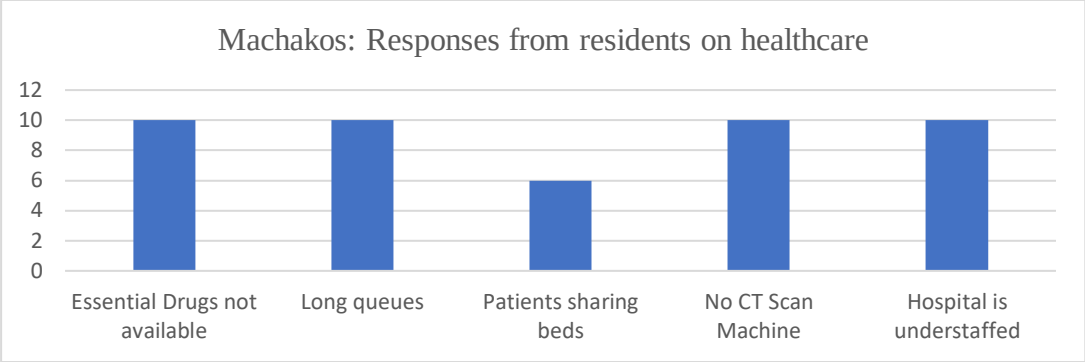

Figure 32. Machakos: Responses from residents on healthcare

An inspection of the data in figure 33 reveals that the Sub-County Hospitals in Mombasa tend to have long queues, as the hospitals are probably understaffed, and they also lack CT scan machines. Further analysis of the data reveals the lack of essential drugs, patients sharing beds and the lack of a theatre to perform surgeries. Commenting on lack of a theatre, one of the interviewees said:

> …I remember when I was pregnant with my first baby. I live in Tudor, but Tudor Sub-County Hospital was not my preferred hospital when it came to the delivery of the baby. However, when the labour pains started, I was home alone. Since it was my first pregnancy, I did not know from the contractions how close or how far I was until the baby arrives. I requested my neighbour to take me to Tudor Sub-County Hospital since it is the nearest hospital. On arrival, I was examined and the nurse commented that it seems the baby is in distress. The baby's heart beat was faint. A normal delivery was ruled out. A caesarean section was the best option; however, Tudor Sub-County Hospital has no theatre. An ambulance was requested and I was transferred to Mombasa Level 5 County Hospital.

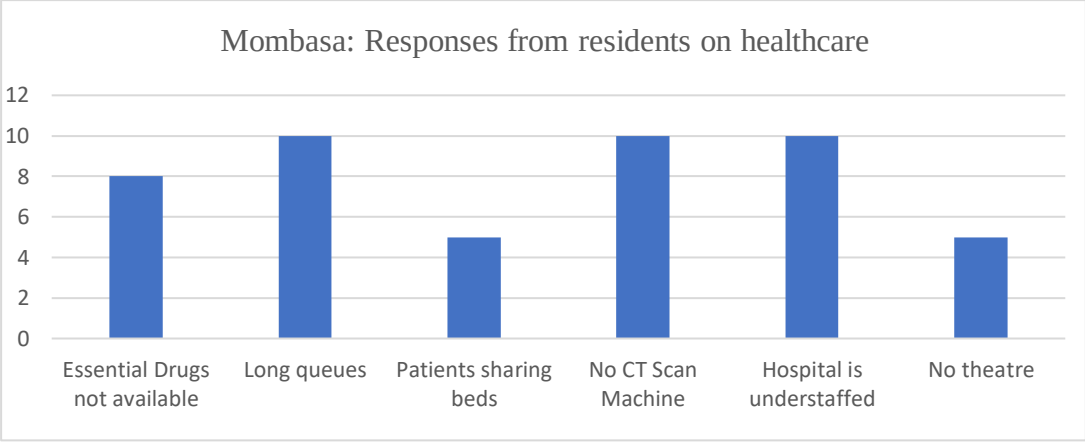

Figure 33. Mombasa: Responses from residents on healthcare

6.2 Education

The questionnaires had varying questions so as to incorporate the views of all the participants: management, instructors and students. Findings from Mombasa were

from two Vocational and Training Centres because there are only two Centres in the entire region. In Murang'a, the Institutions were pre-selected at the County level. The authorization letter only allowed data collection in specific Centres. For Machakos, the authorization letter did not specify the Institutions. This study had the liberty to choose the Institutions.

This section will begin be highlighting the history of Vocational Training Centres in Kenya. Thereafter, it will compare and contrast budget and audit reports for all the three Counties. The focus of the budget and audit reports will be on funds allocated to Vocational and Training Centres. Lastly, this section will present the results collected from the field.

Village polytechnics were first introduced in Kenya between mid-1950s to late 1950s as a measure for curbing unemployment. At their inception they were funded by local governments, self-help groups and British donors. They offered training in carpentry, masonry, tailoring, animal and crop husbandry, horticulture and accounting. They targeted youths from poor households who not only missed a chance to enrol in primary school, but those that were beyond the age of enrolling in primary school. In the 1960s the local authorities stopped funding the village polytechnics in favour of building schools and hospitals as there were no job opportunities after training at village polytechnics (Ford, 1975).

In 1966 the National Christian Council of Kenya (NCCK) though local churches begun funding village polytechnics. In 1971 the government started funding the village polytechnics after the International Labour Organization Regional Adviser approximated the number of primary school leavers would double in a decade with only a small percentage being able to transition to secondary school. Government's funding went into recurrent expenditure whereas grants from donors went into development expenditure (Ibid, 1975; Elkan, 1971).

Village polytechnics comprised of workshops, a manager, instructors, trainees and a management committee. The role of the committee was to hire the instructors. The

management committee was subordinate to the Youth Development Division under the Ministry of Co-operatives and Social Services (Ford, 1975).

After devolution Village Polytechnics are now known as Vocational and Training Centres. The role of managing Vocational and Training Centres was moved to County Governments. County Governments are responsible for the recruitment of staff, buying of supplies, renovating and building classrooms and workshops and awarding of scholarships to the trainees. In addition to the funds from the County Government, the World Bank awards County Governments conditional grants to specifically fund Vocational and Training Centres. Tuition fee, paid by trainees, is a revenue generating source for County Governments (Constitution of Kenya, 2010).

6.2.1 Budget Reports

This section examined budget reports for Machakos, Mombasa and Murang'a County Governments between the year 2013 and 2018. The aim was to find out if the County Governments budgeted for Vocational and Training Centres. The budgeted funds could be in the form of development funds or scholarships for trainees. This study found out that between 2013 and 2018, Mombasa and Murang'a County Governments were consistently budgeting for Vocational and Training Centres. Mombasa County Government's expenditures were in the form of scholarships every year except for 2014-2015 financial year. Additionally, Mombasa County Government utilized all of the Development of Youth Polytechnics conditional grant awarded in the 2017-2018 financial year (Office of the Controller of Budgets, 2022).

For Murang'a County, the expenditures took the form of scholarships, infrastructure and school support, youth polytechnic development, county exams and other education operations. Moreover, Murang'a County utilized all of the Development of Youth Polytechnics conditional grant awarded in the 2017-2018 financial year. However, the Development of Youth Polytechnics conditional grant awarded in 2016-2017 and 2018-2019 were not utilized at all (Ibid, 2022).

Machakos County Government only budgeted for Vocational and Training Centres in the 2014-2015 financial year. The funds were budgeted for bursary and educational aid and equipment. In the 2017-2018 financial year, Machakos County Government utilized all of the Development of Youth Polytechnics conditional grant that it received (Ibid, 2022).

6.2.2 Audit Reports

This section will present mismanagement of funds, if any, related to Vocational and Training Centres between 2013 and 2015 as reported by the Auditor-General in the three Counties. This study found out that Machakos is the only County Government to be mentioned in the audit reports in relation to Vocational and Training Centres. Although Machakos County Government had not budgeted for scholarships and education in the 2013 budget, the audit report for the first six months after devolution was implemented unearthed expenditures of approximately Kshs.181.28 million that were used for scholarships, educational benefits, emergency relief and refugee assistance and contribution to parliamentary bodies. The expenditure was filed under grants and transfers. Machakos County Government could not provide any supporting documents and thus the expenditure could not be confirmed (Office of Auditor-General, 2022).

6.2.3 Primary Data for Education Sector

In order to assess service delivery in Vocational and Training Centres questionnaires were administered to the management, instructors and students. This study collected data at three Vocational and Training Centres in Murang'a and Machakos; and two Vocational and Training Centres in Mombasa. The two Centres in Mombasa are: Maunguja Polytechnic and Mtongwe Polytechnic. In Machakos the three Centres that participated in the data collection exercise are Kyemutheke Vocational Training Centre, Kalumoni Vocational Training Centre and Kithayoni Vocational Training Centre. The pre-selected Vocational Training Centres in Murang'a are: Kiranga Youth Polytechnic, Ndunyu Chege Youth Polytechnic and Gaitega Youth Polytechnic.

How satisfied, overall, are you with the working conditions at your Institution?

The aim of this question was to find out whether the workshops were adequate, whether there are enough qualified staff, availability of supplies, whether salaries are paid on time, etc. Participants of this question included management, instructors and students.

The results, as shown in figure 34, indicate that a majority of the participants are satisfied with the conditions at their Vocational and Training Centres in Mombasa County. However, we cannot ignore that the dissatisfied and very dissatisfied respondents form a significant percentage of the data.

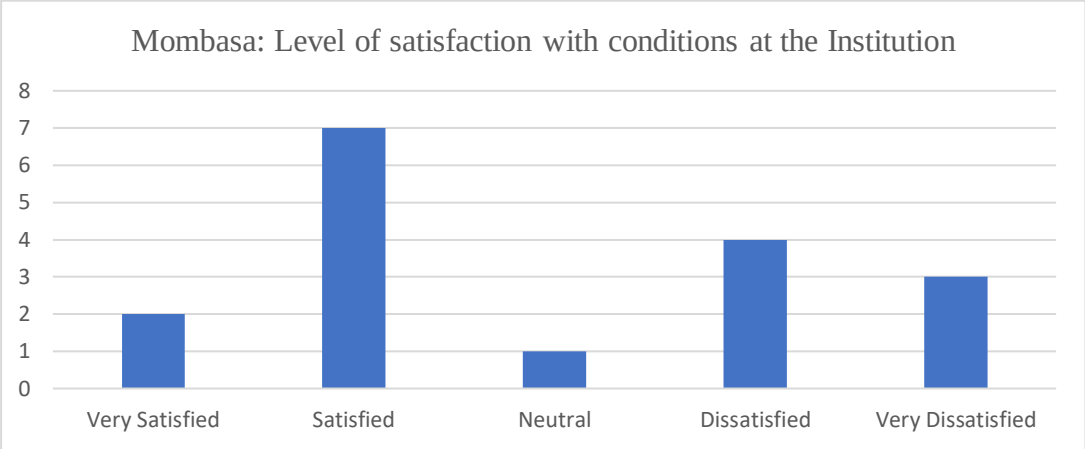

Figure 34. Mombasa: Level of satisfaction with conditions at the Institution

From the chart below (figure 35), it can be seen that by far the majority of the respondents are dissatisfied with the conditions at their Vocational and Training Centres in Machakos County. However, it is also interesting that a significant number of the respondents are very satisfied with the conditions.

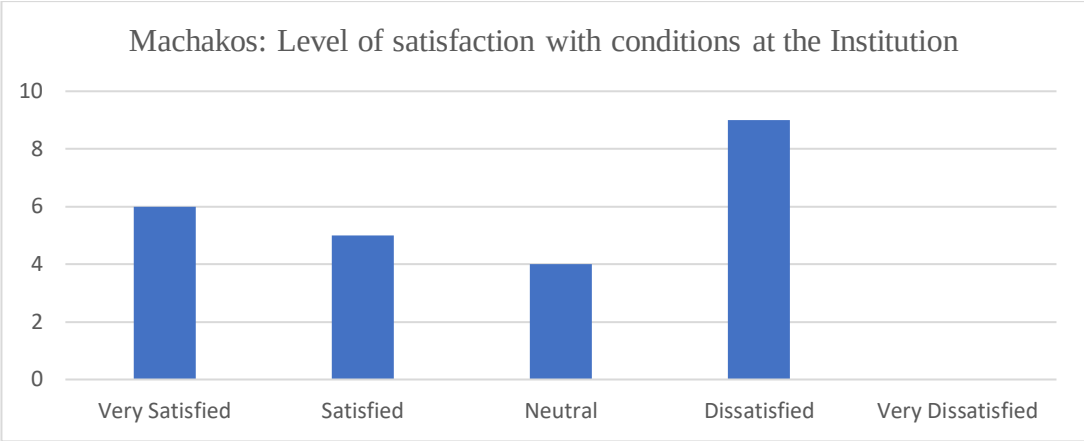

Figure 35. Machakos: Level of satisfaction with conditions at the Institution

What is striking about the data in figure 36 is that none of the respondents is dissatisfied with the conditions at their Vocational and Training Centres in Murang'a County.

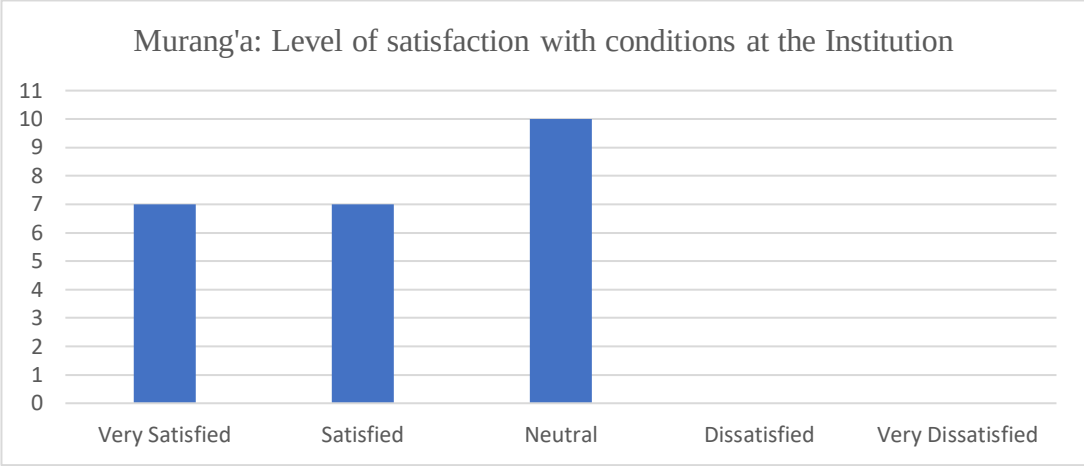

Figure 36. Murang'a: Level of satisfaction with conditions at the Institution

How many subjects do you teach at the Institution?

Finding out the number of subjects an instructor teaches can aid this study to unearth cases of overworked staff or understaffed institutions.

Comparing the data in figures 37, 38 and 39 it can be seen that, instructors at Vocational and Training Centres in Machakos County teach more subjects compared to Mombasa and Murang'a County. Instructors at Vocational and Training Centres in

Mombasa County seem to have the most ideal situation with regards to the number of subjects they teach. Murang'a County follows closely.

How many trainees do you teach in one class?

The number of trainees per class can be used to gauge whether the quality of education is being compromised by having many trainees in one course being taught by one instructor.

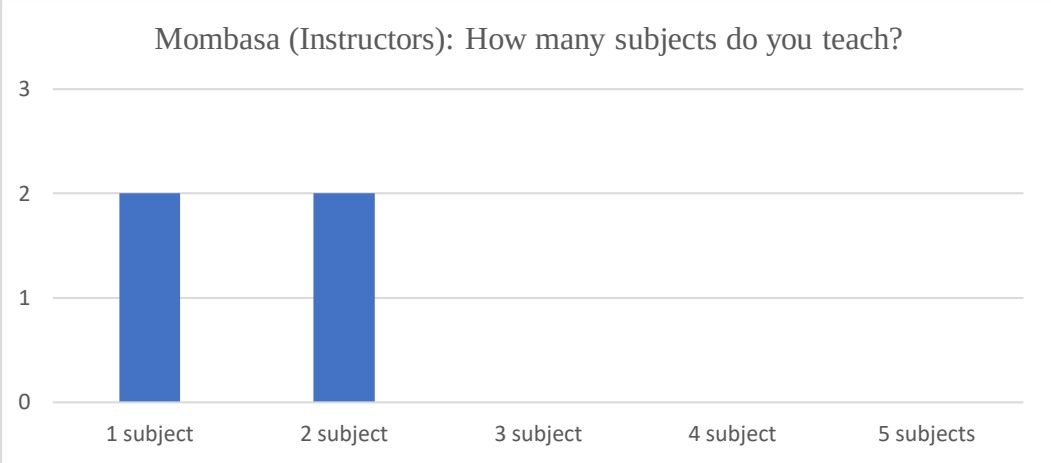

Figure 37. Mombasa: How many subjects do you teach?

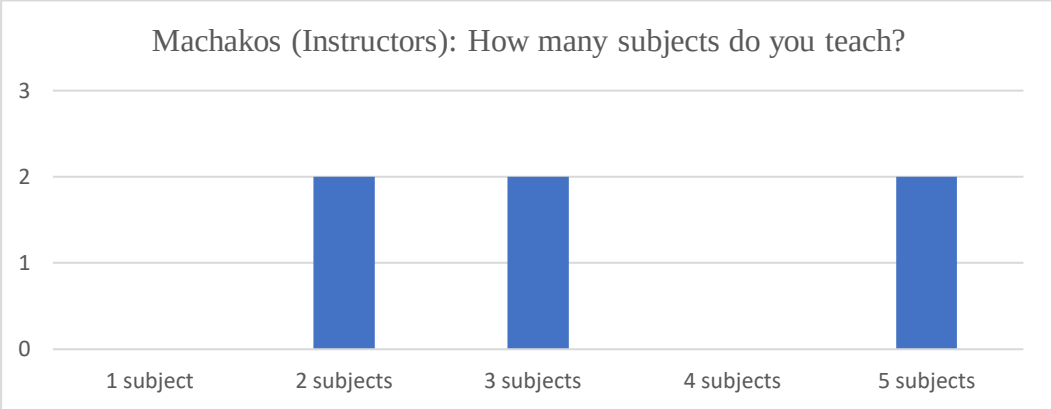

Figure 38. Machakos: How many subjects do you teach?

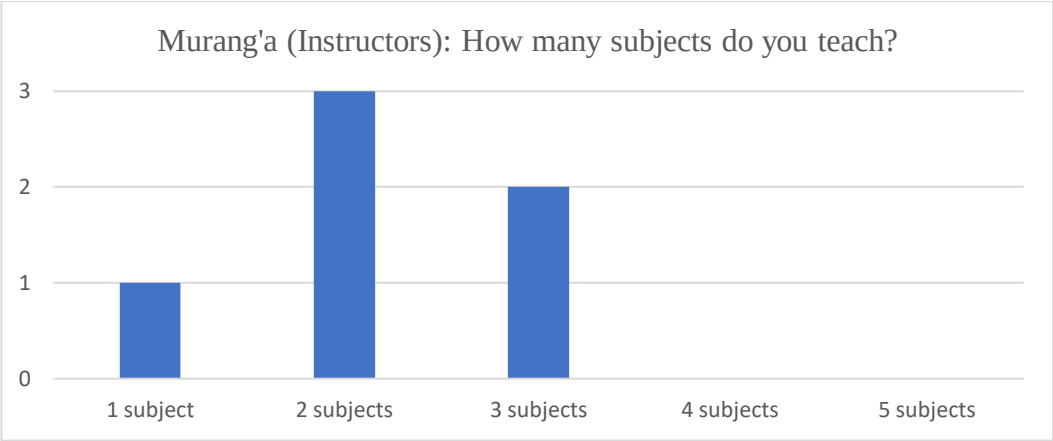

Figure 39. Murang'a: How many subjects do you teach?

From the charts below, it is apparent that Mombasa County has the highest number of trainees per class whilst Machakos has the least number of trainees per class. Instructors in Murang'a County, on the other hand, have between 11 and 20 and 21 and 30 trainees per class.

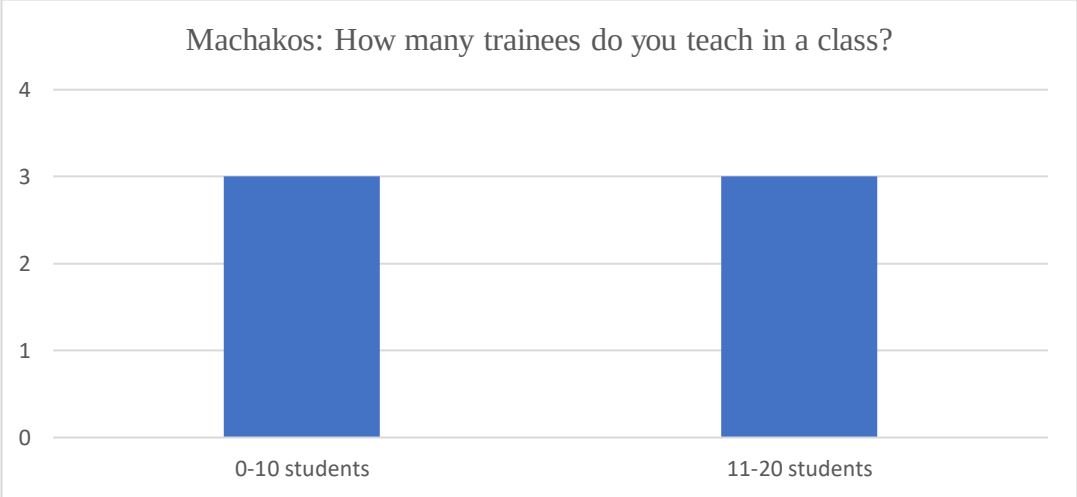

Figure 40. Machakos: How many trainees do you teach in a class?

Is the Institution well equipped?

Finding out if the institution is well equipped or not can raise important arguments when the responses are compared to budget allocations. These responses were provided by the Instructors at the Vocational and Training Centres where data was collected.

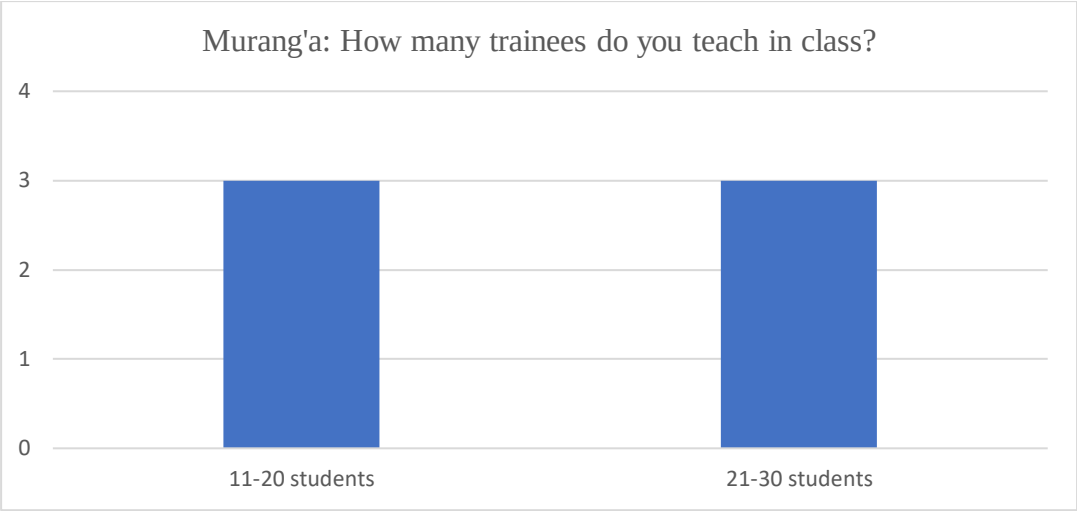

Figure 41. Murang'a: How many trainees do you teach in class?

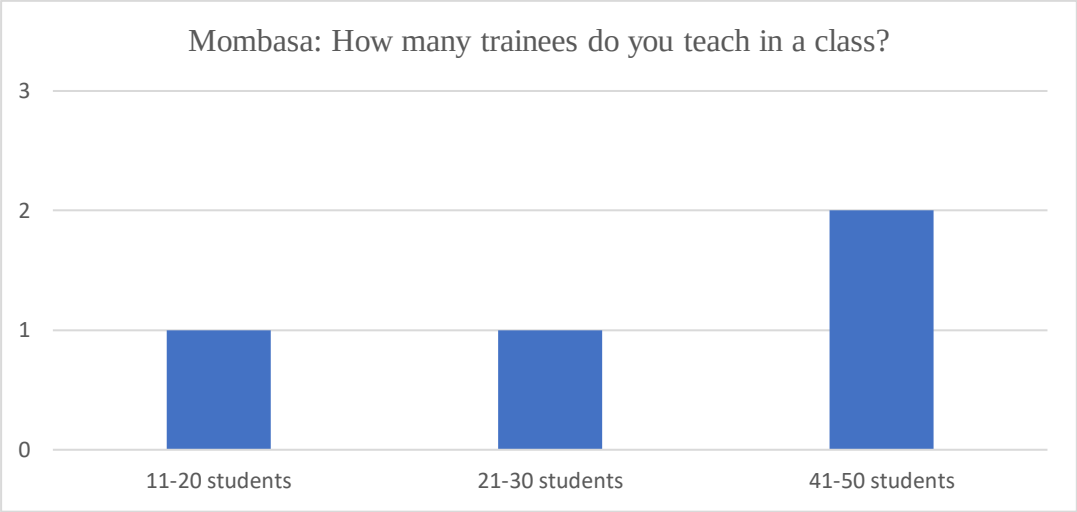

Figure 42. Mombasa: How many trainees do you teach in a class?

The most interesting aspect of figure 48 is that instructors from three different Vocational and Training Centres unanimously agreed that their institutions are not well equipped. On the other hand, 75% of the instructors in Mombasa County, as seen in figure 43, agreed that their institutions are well equipped. From the data in figure 44 a majority of the instructors in Machakos County feel that their institutions are not well equipped.

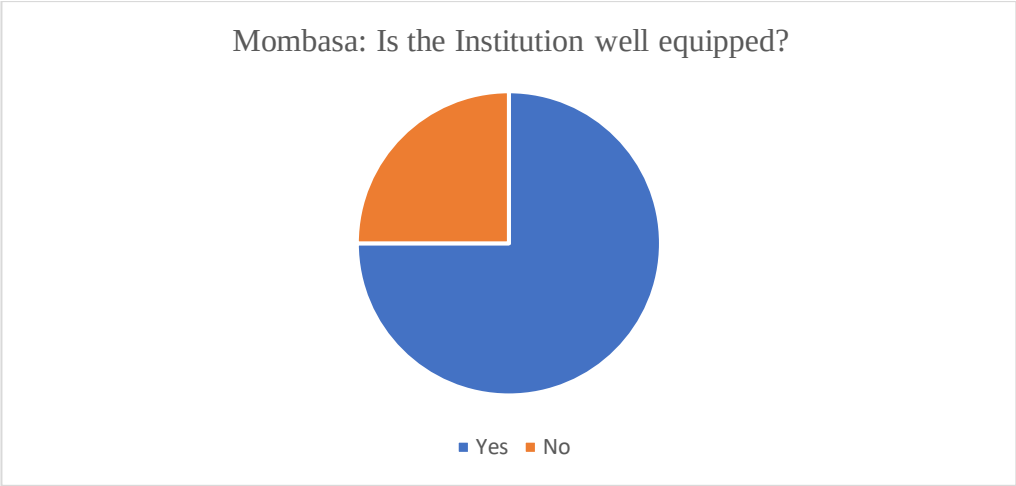

Figure 43. Mombasa: Is the Institution well equipped?

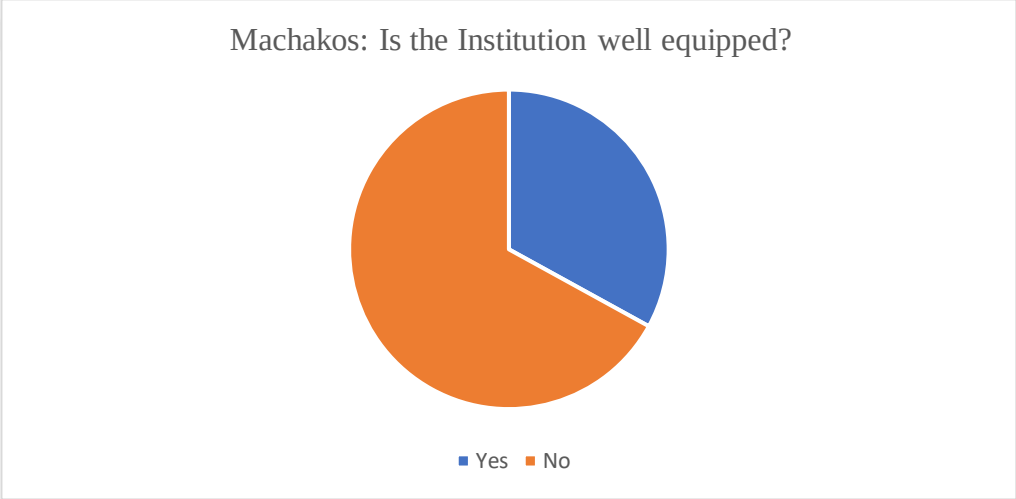

Figure 44. Machakos: Is the Institution well equipped?

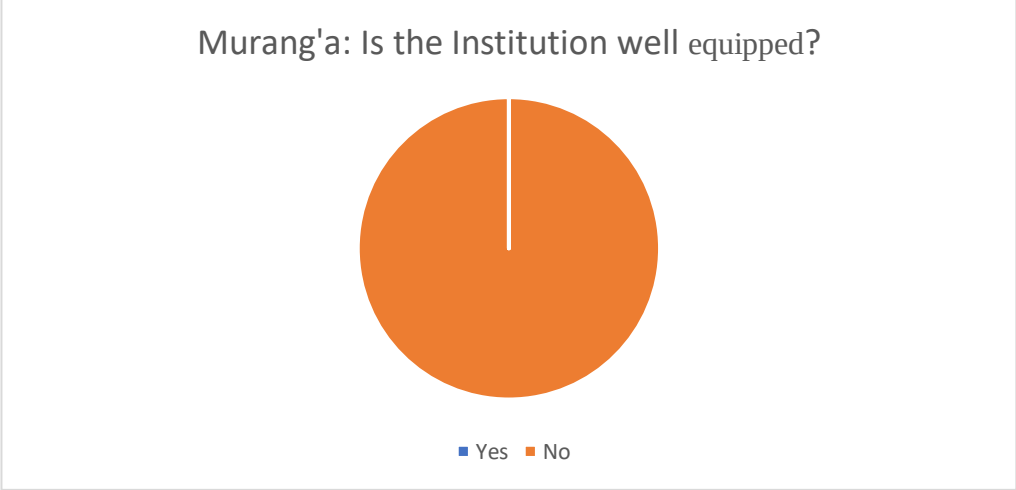

Figure 45. Murang'a: Is the Institution well equipped?

Challenges that Instructors experience

This question allows this research to understanding where the challenges are emerging from and why they exist.

A variety of perspectives were expressed in all three Counties. The themes of lack of supplies, classrooms not being enough and salaries and promotions being delayed recurred throughout the dataset. In Murang'a County, as seen in figure 46, lack of supplies, delay in payment of salaries and delay in effecting promotions were the common themes in the three Vocational and Training Centres. Of note, is also the issue of classrooms not being enough and instructors being overworked.

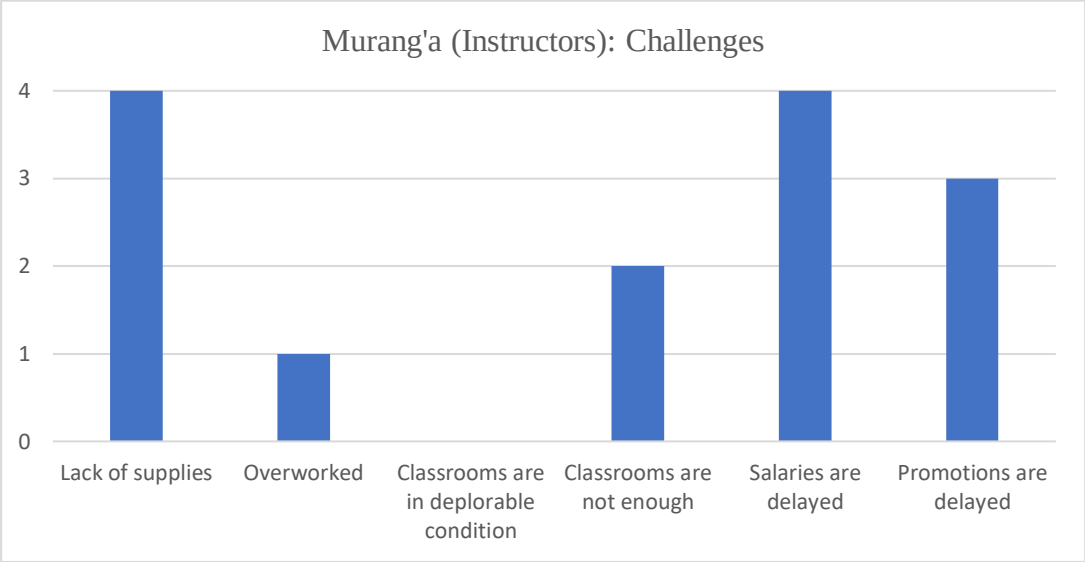

Figure 46. Murang'a (Instructors): Challenges

From figure 47, it can be seen that instructors in Machakos County experience a ton of challenges as it is the only County where instructors related to all the six parameters set out in the questionnaire. Out of the six parameters, delay in payment of salaries and lack of supplies topped the list of challenges that instructors experience.

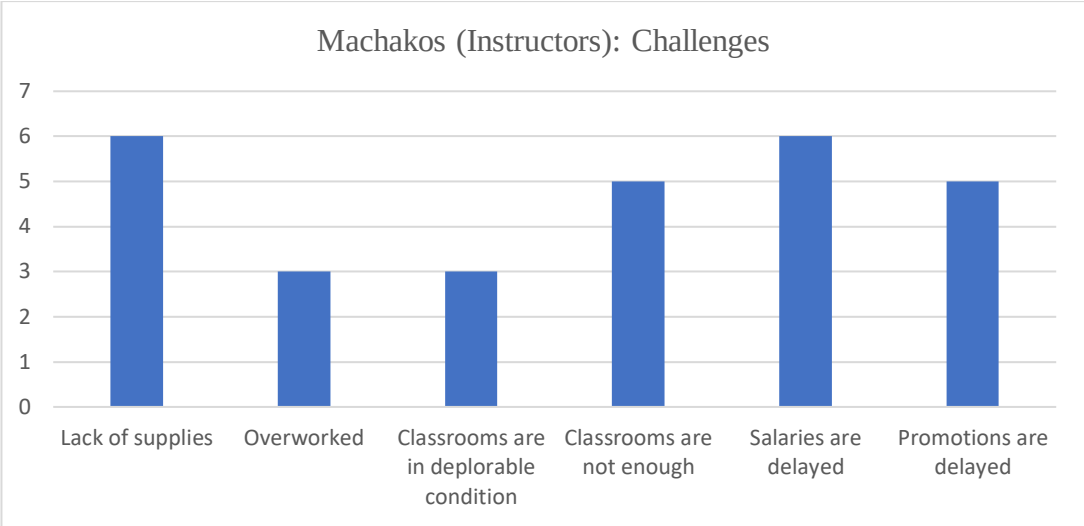

Figure 47. Machakos (Instructors): Challenges

An inspection of the data in figure 48 reveals that the challenge of classrooms not being enough and delay in payment of salaries is the most common theme amongst instructors in Mombasa County. Lack of supplies and delay in processing of promotions is also a concern. Additionally, respondents noted that classrooms are in deplorable condition.

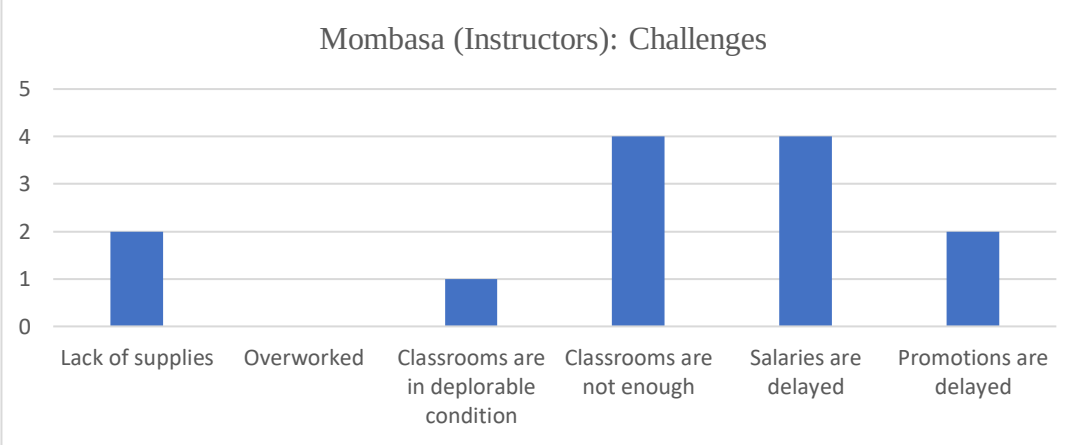

Figure 48. Mombasa (Instructors): Challenges

Are Instructors considered for government-funded training?

This questioned is aimed at finding out which Counties are investing in their human resource personnel.

Comparing the three pie-charts in figures 49, 50 and 51 a majority of the respondents from Murang'a and Machakos County agreed that they are not considered for government-funded training whilst in Mombasa County all respondents were unanimous in the view that instructors are not considered for government-funded training.

Level of satisfaction with the process of selection for government-funded training?

This question was aimed at finding out if the process of selection for government-funded training is usually fair or biased.

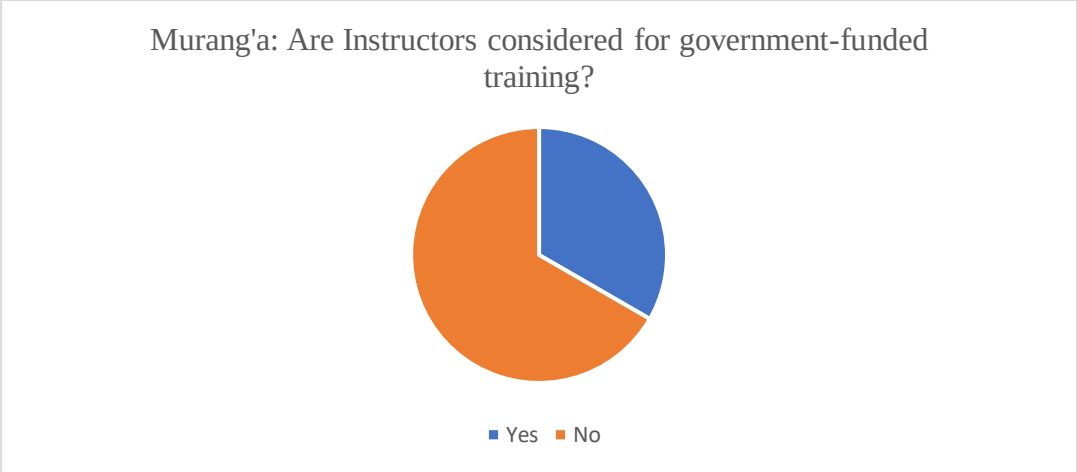

Figure 49. Murang'a: Are Instructors considered for government-funded training?

Comparing the data in figures 52, 53 and 54, it is evident that a majority of the respondents from Murang'a County chose a neutral stance while one expressed their disappointment with the process of selection for government-funded training. In Machakos County, a majority of the respondents expressed their dissatisfaction with the process of selection for government-funded training. However, there were still some who were satisfied with the process of selection. From figure 60 it can be seen that a majority of the instructors in Mombasa County were dissatisfied with the process of selection however one of the respondents was content with the process of selection.

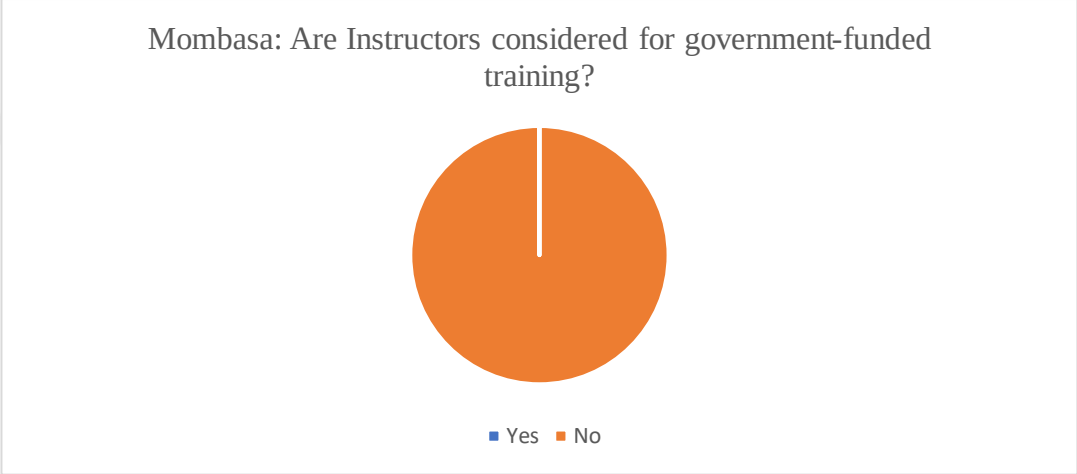

Figure 50. Mombasa: Are Instructors considered for government-funded training?

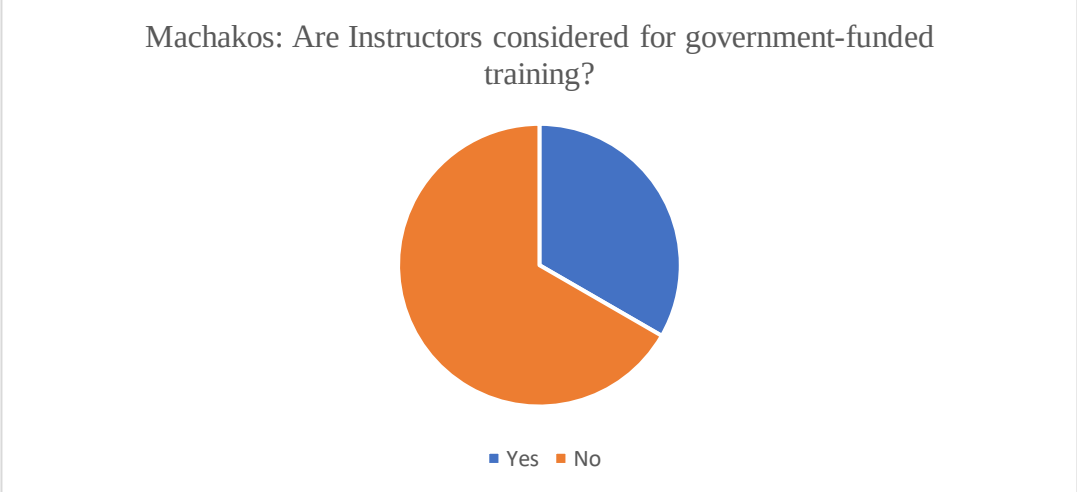

Figure 51. Machakos: Are Instructors considered for government-funded training?

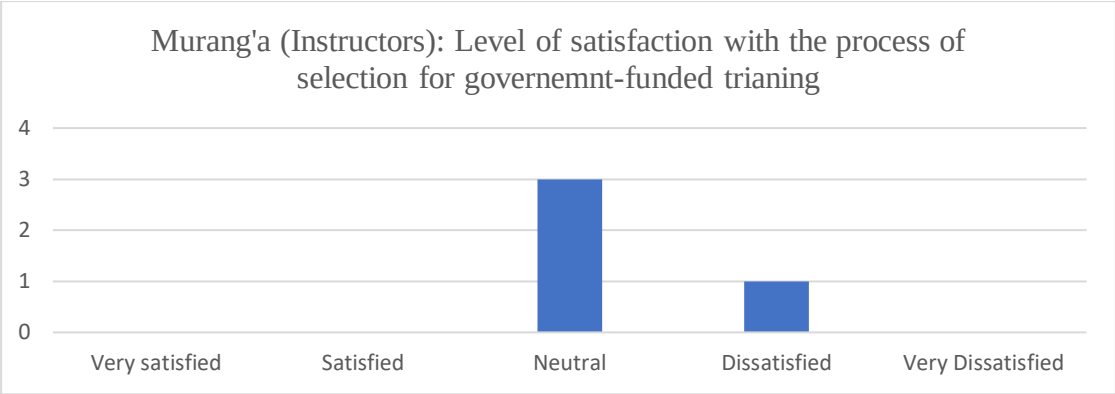

Figure 52. Murang'a (Instructors): Level of satisfaction with the process of selection for government-funded training

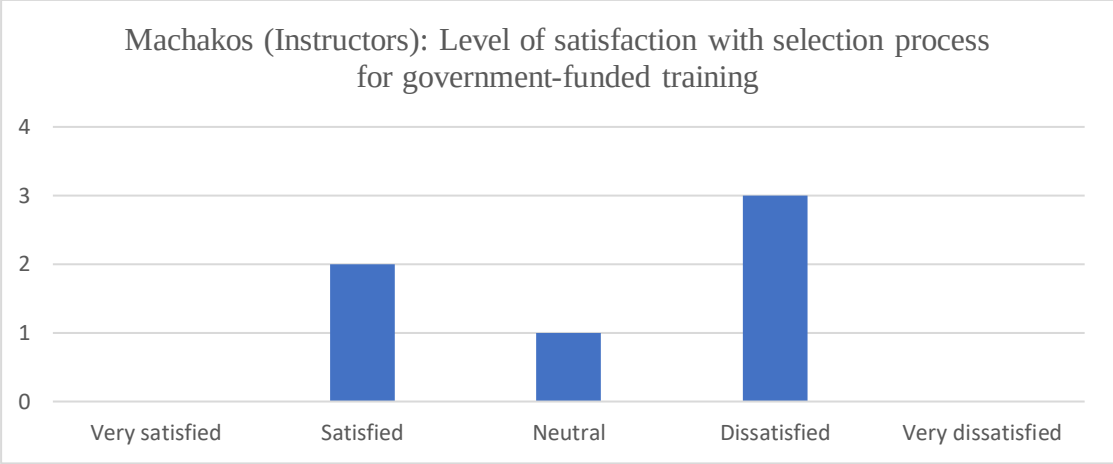

Figure 53. Machakos (Instructors): Level of satisfaction with selection process for government-funded training

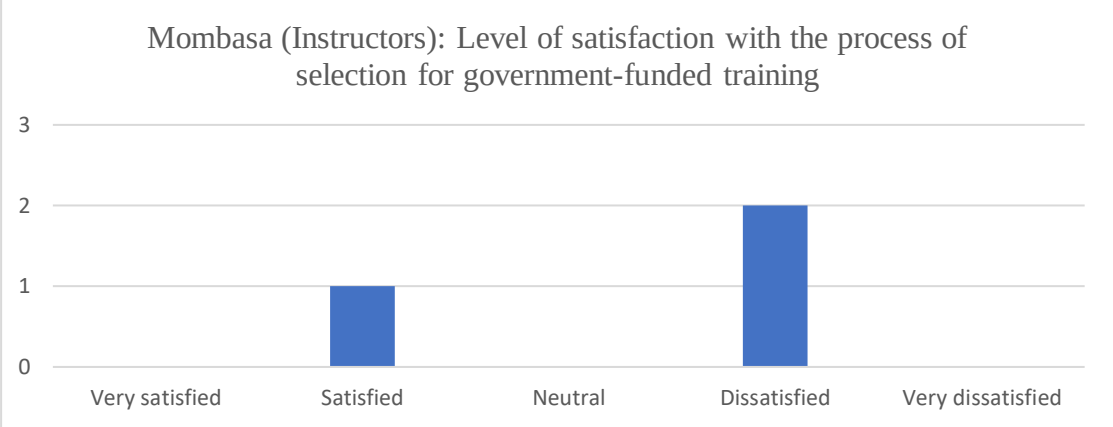

Figure 54. Mombasa (Instructors): Level of satisfaction with the process of selection for government-funded training

Has enrolment increased, decreased or remained the same since devolution was implemented?

If enrolment has increased, have budgetary allocations for the education department also increased? If enrolment has decreased, what are the reasons?

What stands out in figures 55 and 57 is that respondents unanimously agreed that enrolment to Vocational and Training Centres had increased after devolution was implemented. As seen in figure 56, enrolment in some of the Centres in Machakos County increased whereas in others it decreased after devolution.

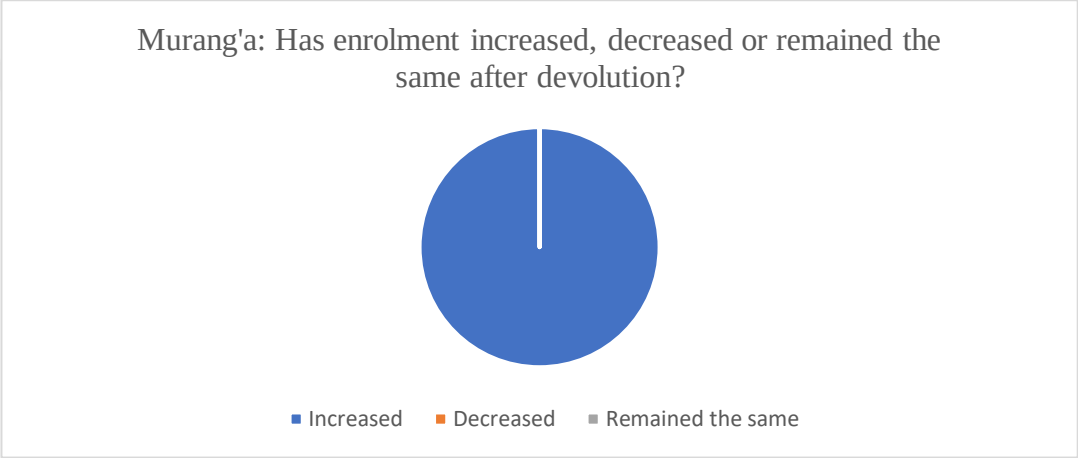

Figure 55. Murang'a: Has enrolment increased, decreased or remained the same after devolution?

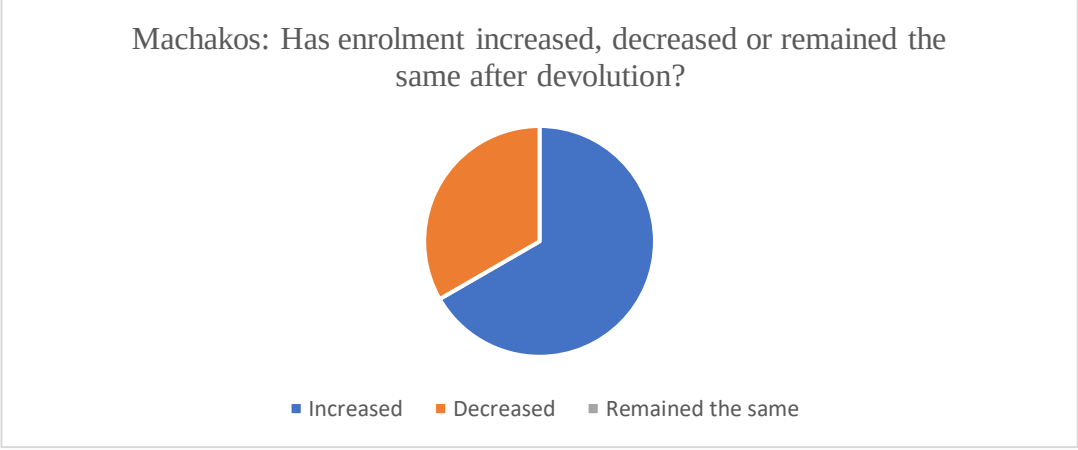

Figure 56. Machakos: Has enrolment increased, decreased or remained the same after devolution?

Are there bursaries offered by the Institution or through the Institution?

This question was aimed at finding out if the students and management are aware that the County government has a budget for scholarships.

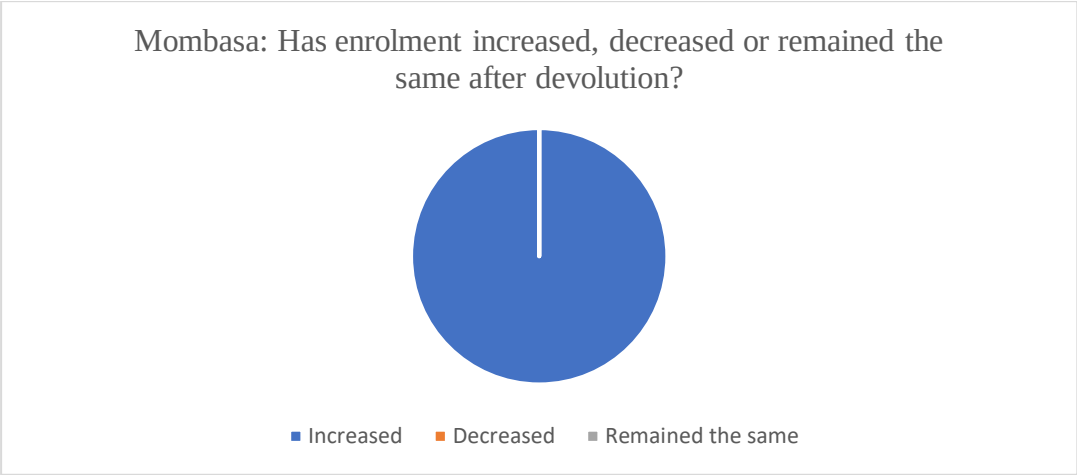

Figure 57. Mombasa: Has enrolment increased, decreased or remained the same after devolution?



Figure 58. Mombasa (Management and Students): Are there scholarships offered?

From the data in figures 58 and 60 it can be seen that a majority of the respondents from Mombasa and Murang'a County, respectively, agreed that County Governments provide scholarships to students. However, in Machakos County, as seen in figure 59, half of the respondents agreed the County Government awards scholarships whereas part of the other half was either not sure if there were

scholarship opportunities or they had never heard of scholarships being awarded by the County Government.



Figure 59. Machakos (Management and Students): Are there scholarships offered?

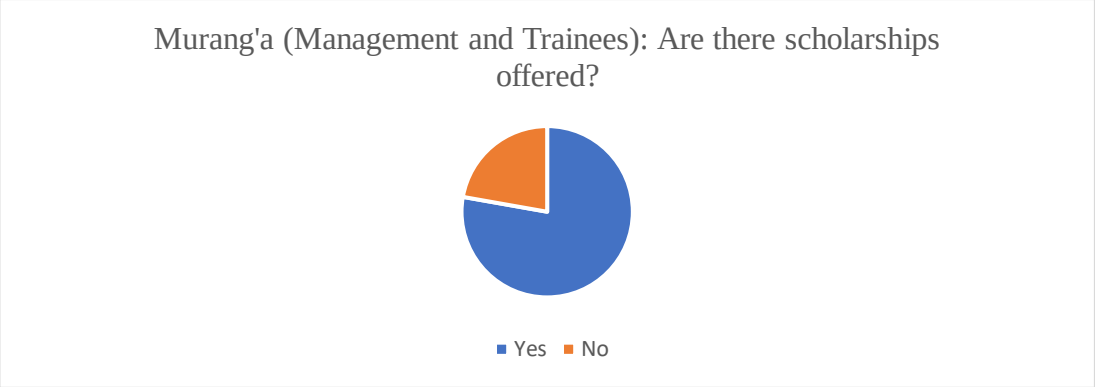

Figure 60. Murang'a (Management and Students): Are there scholarships offered?

How satisfied are you with the process of awarding bursaries?

This question was aimed at finding out if the process is usually fair or biased.

An inspection of the data in figures 61 and 63 reveals that in Mombasa and Murang'a Counties, a majority of the respondents were content with the process of awarding of scholarships whereas the rest were either neutral or discontent. In Machakos County, as it can be seen in figure 62, a majority of the respondents were discontent with the process of awarding scholarships, but it is also important to note that a significant number of the respondents were very satisfied with the process.

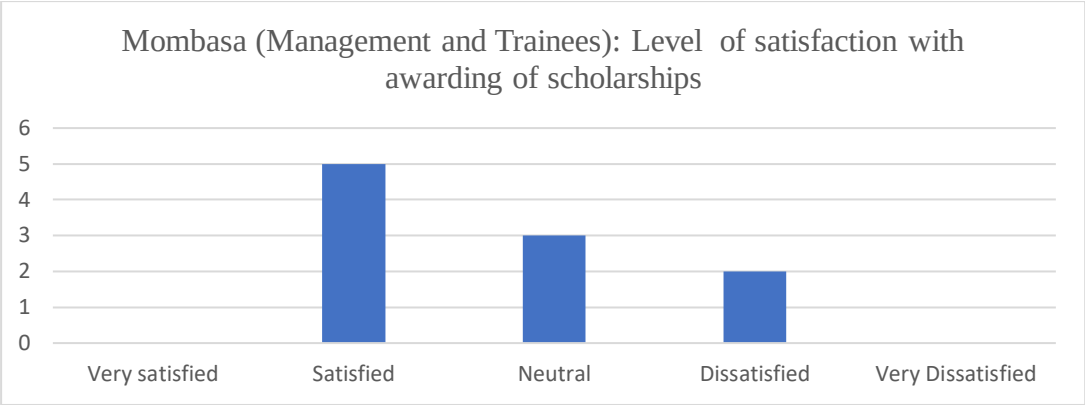

Figure 61. Mombasa (Management and Students): Level of satisfaction with awarding of scholarships

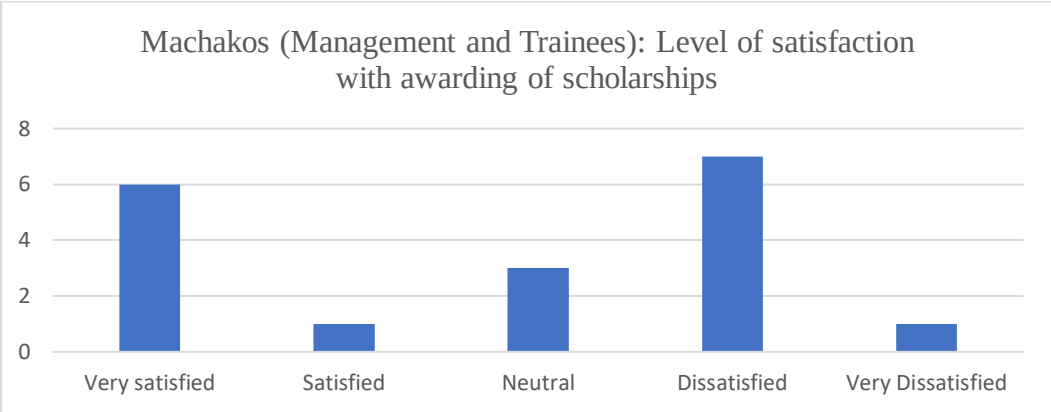

Figure 62. Machakos (Management and Students): Level of satisfaction with awarding of scholarships

Are students provided with supplies?

Is there a government outlet where the required supplies are sold? Given that the trainees have to sit for national exams, shouldn't there be uniformity in provision of supplies? How are they supposed to compete with their peers if they are lacking necessities? These questions determined the inclusion of this question in the questionnaires.

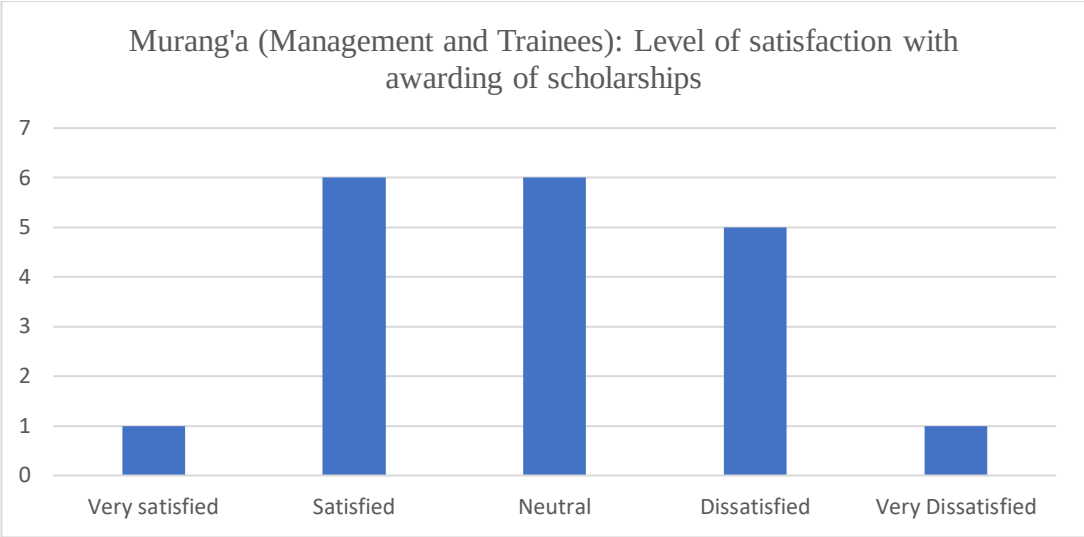

Figure 63. Murang'a (Management and Students): Level of satisfaction with awarding of scholarships

Comparing the data in figures 64, 65 and 66 it can be seen, in figure 64, that Mombasa is the only County where Vocational and Training Centres get negligible support, in the form of supplies, from the County Government. Figure 66 shows that a majority of the Vocational and Training Centres in Murang'a County receive supplies from the County Government. Data from figure 65 reveals that only half of the respondents from Machakos County receive supplies from the County Government. The other half forms part of respondents who either never get any supplies, or were not aware that they should be getting supplies, from the County Government.

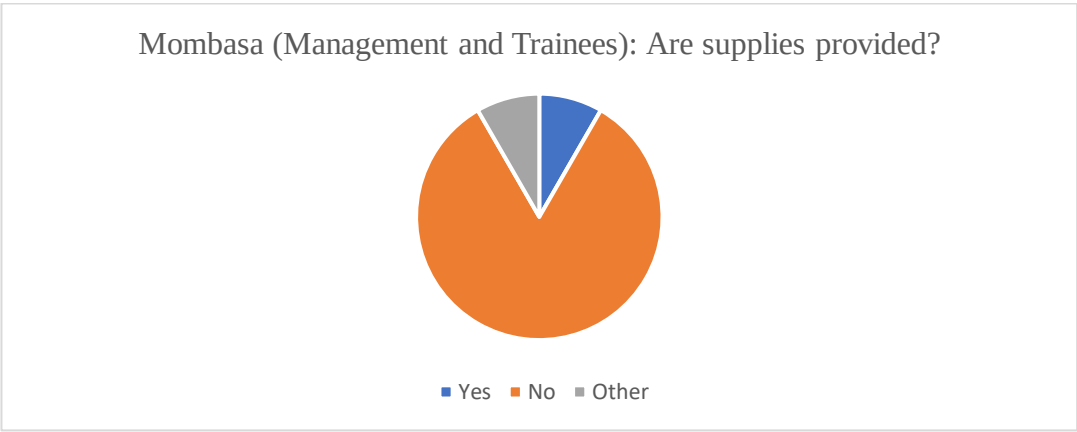

Figure 64. Mombasa (Management and Students): Are supplies provided?

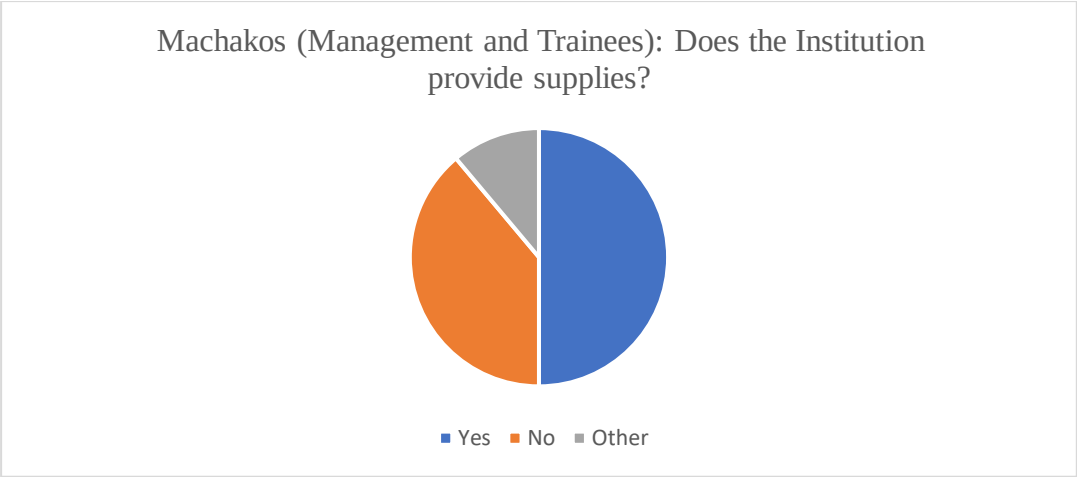

Figure 65. Machakos (Management and Students): Does the Institution provide supplies?

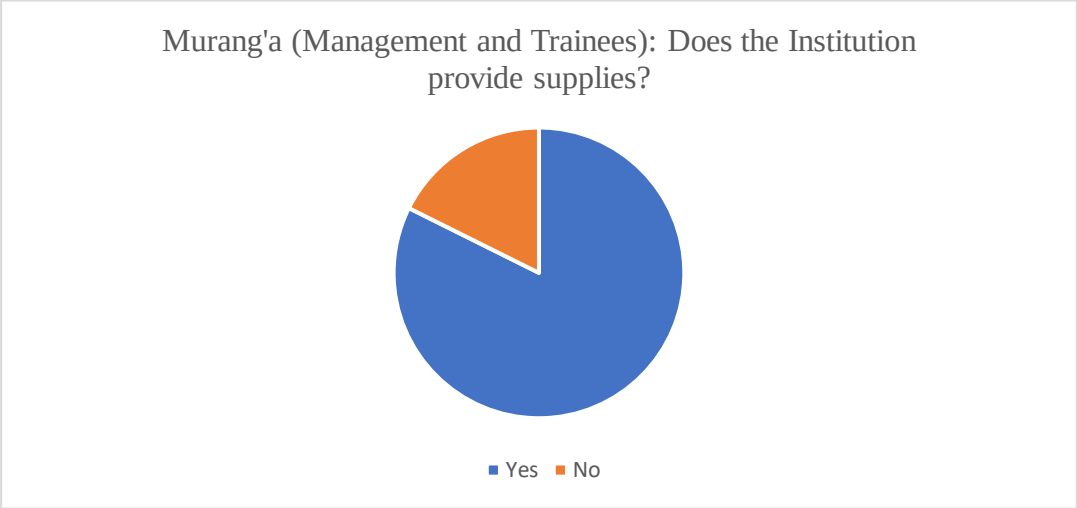

Figure 66. Murang'a (Management and Students): Does the Institution provide supplies?

Are supplies included in the tuition fee?

The aim of including this question was to find out if trainees are being charged in the tuition fee for supplies yet the County Government is responsible for providing supplies. Why is it not clear whether the supplies should be included or not included in the tuition fee?

Data from figures 68 and 69 reveal that a majority of the respondents in Machakos and Murang'a County agreed that supplies are not included in the tuition fee as it is the responsibility of the County Government to buy the supplies. If the County Governments does not supply them, the trainees have to buy for themselves.

However, for some courses, the amount to buy the supplies is included in the tuition fee because the County Governments have not been supplying the Centres with required materials. From figure 67 it can be seen that that half of the respondents agree that money to purchase supplies is included in the tuition fee whereas a huge majority of the remaining half of the respondents indicated that the money to buy supplies is not included in the tuition fee.

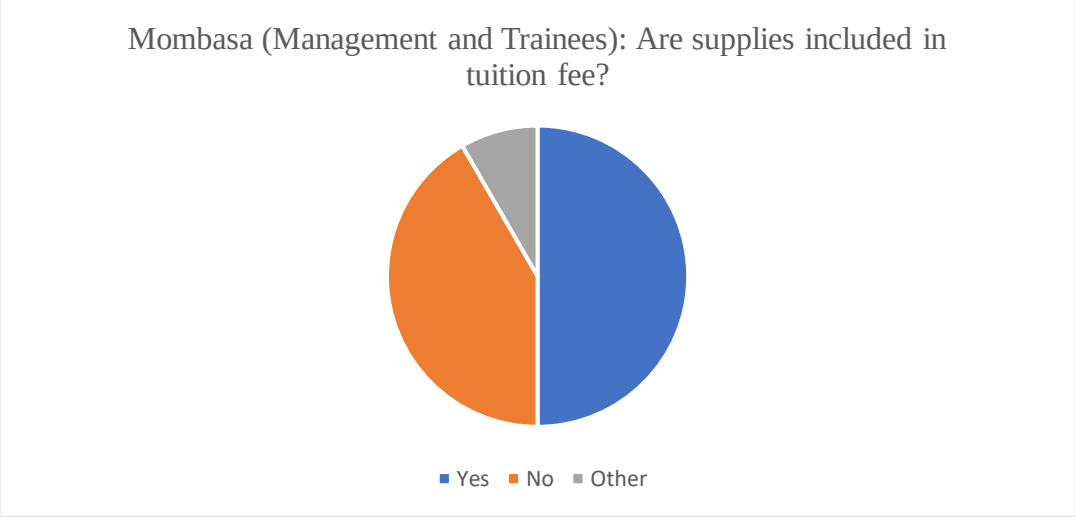

Figure 67. Mombasa (Management and Students): Are supplies included in tuition fee?

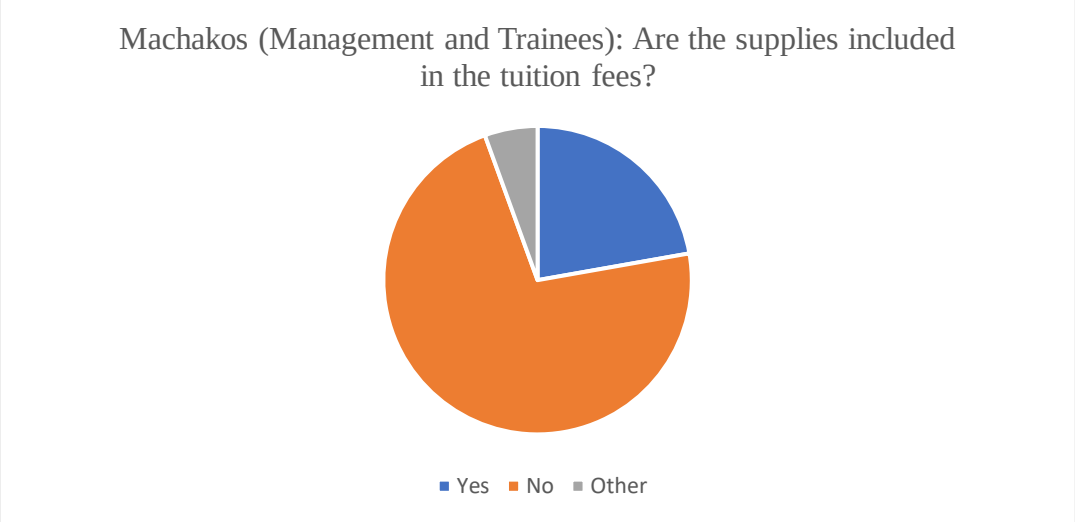

Figure 68. Machakos (Management and Students): Are the supplies included in the tuition fees?

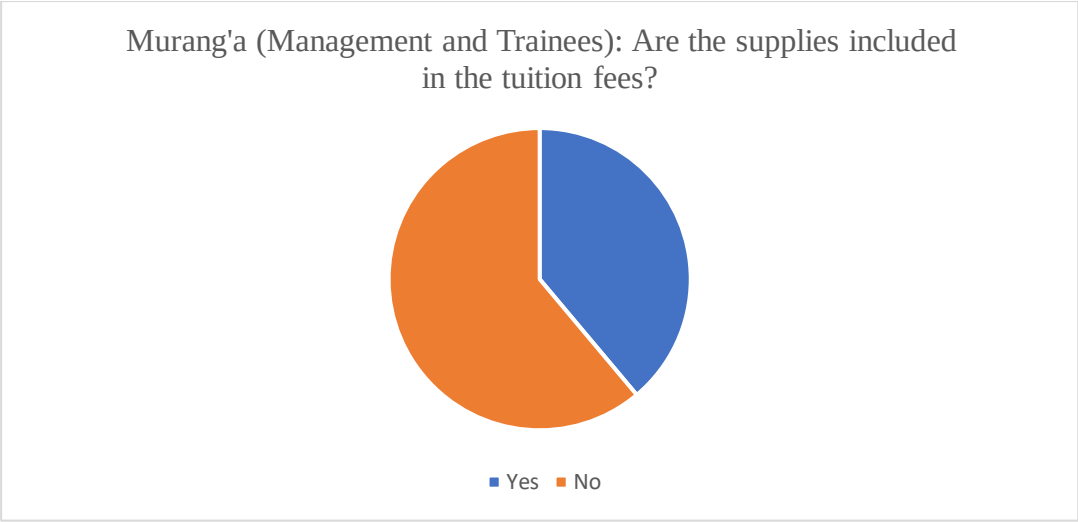

Figure 69. Murang'a (Management and Students): Are the supplies included in the tuition fees?

Is the Institution adequately staffed with trained instructors?

The aim of including this question in the questionnaire was to determine if the Vocational and Training Centres are understaffed and bring to the fore the process of recruiting instructors.

Data from figures 70, 71 and 72 indicate that a majority of the participants answered that Vocational and Training Centres, in all three, Counties are adequately staffed.

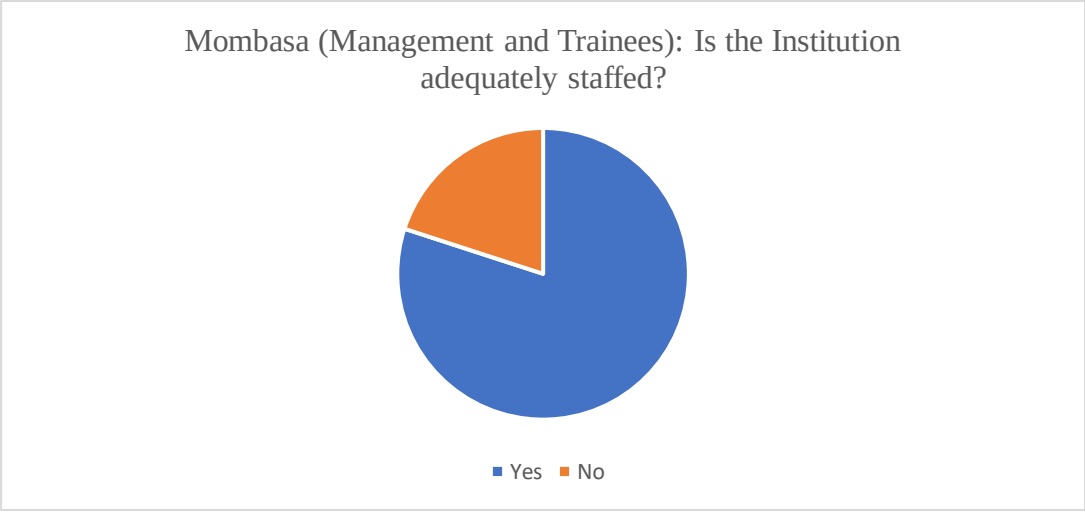

Figure 70. Mombasa (Management and Students): Is the Institution adequately staffed?

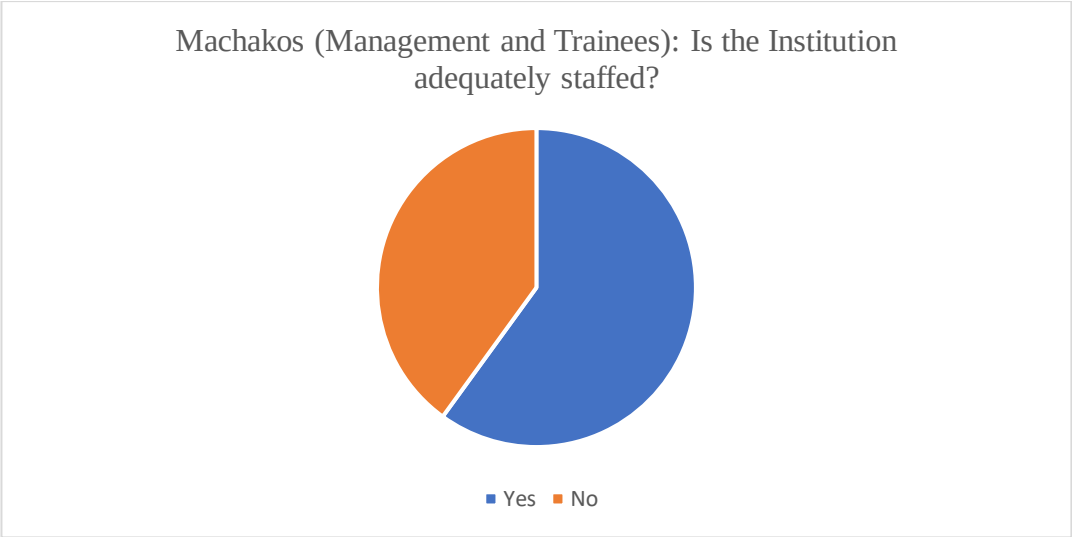

Figure 71. Machakos (Management and Students): Is the Institution adequately staffed?

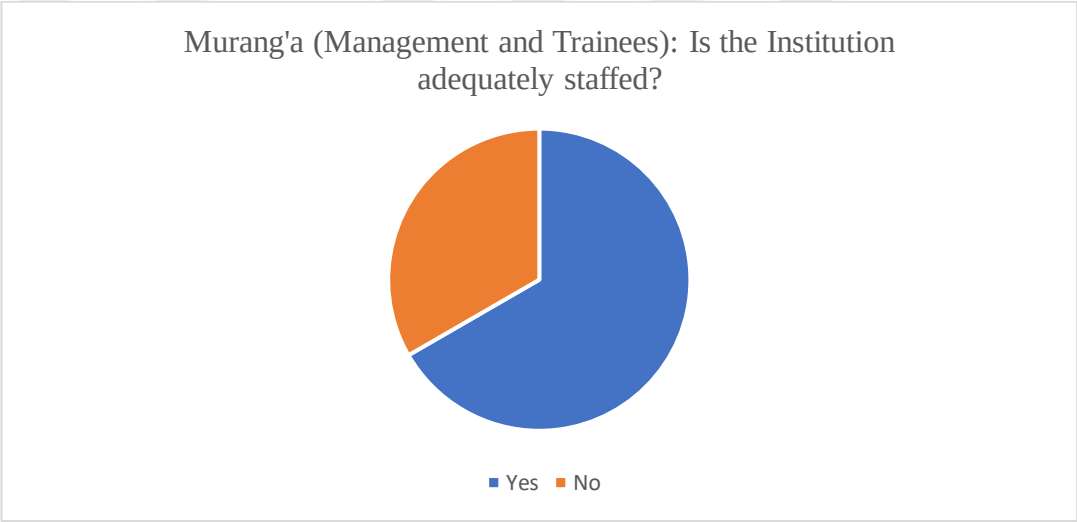

Figure 72. Murang'a (Management and Students): Is the Institution adequately staffed?

Challenges Vocational and Training Centres face?

The participants included management, instructors and students. This study will seek to find out why these challenges arise and the reasons behind the cause of challenges.

Closer inspection of figure 73 shows that the three main challenges that recurred throughout were the challenge of inadequate classrooms and workshops, lack of supplies and lack of electric tools and machines. Other notable challenges plaguing Vocational and Training Centres in Mombasa County include: lunch not being

provided, trainees not wanting to wear uniforms, lack of a school bus and a student council. The data also reveals that scholarships awarded by the County Government do not cover 100% of the tuition fee. Additionally, salaries are delayed and the Vocational and Training Centres are understaffed.

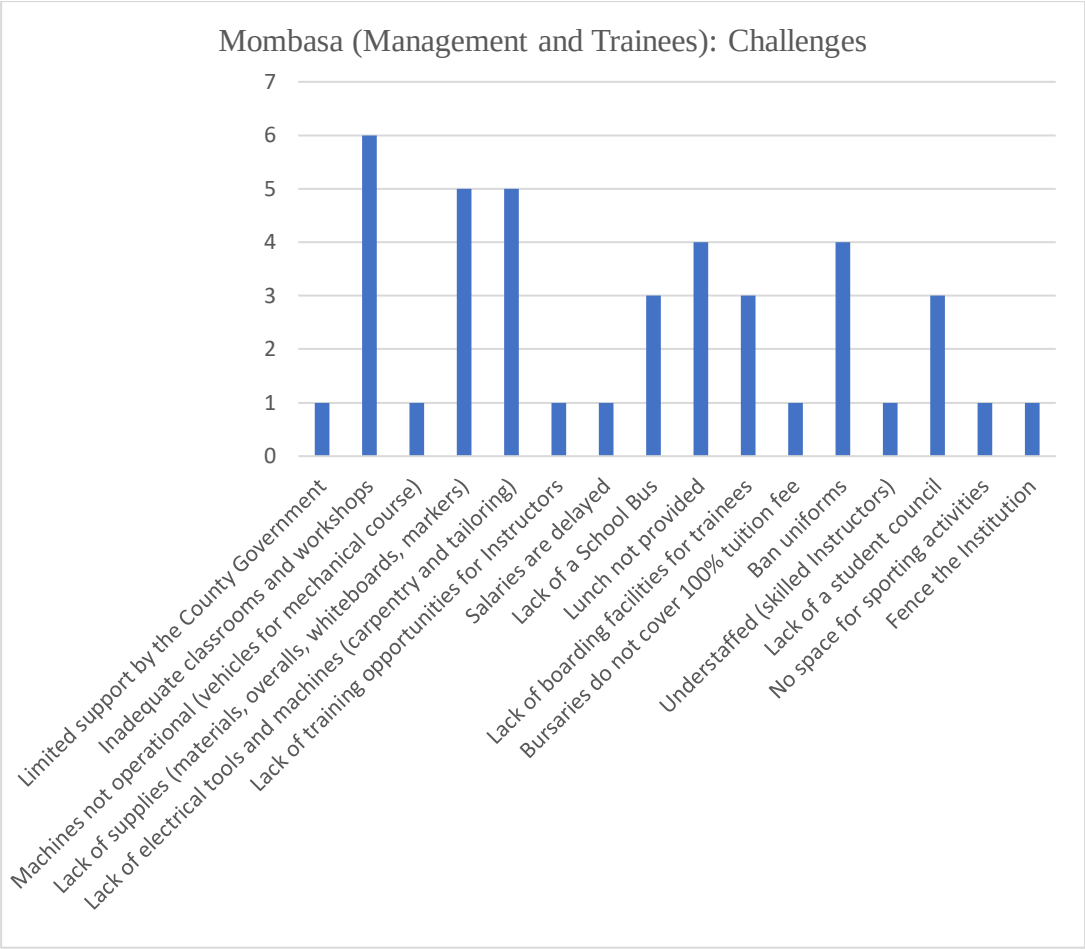

Figure 73. Mombasa (Management and Trainees): Challenges

What stands out in figure 74 is that a majority of the respondents concurred that the Vocational and Training Centres in Machakos County lack supplies. Other notable challenges expressed by the respondents include: classrooms, workshops and toilets being in deplorable condition, inadequate workshops, Centres are understaffed, Centres lack funding to run the day-to-day operations, lack of modern equipment and lack of basic amenities such as water and electricity.

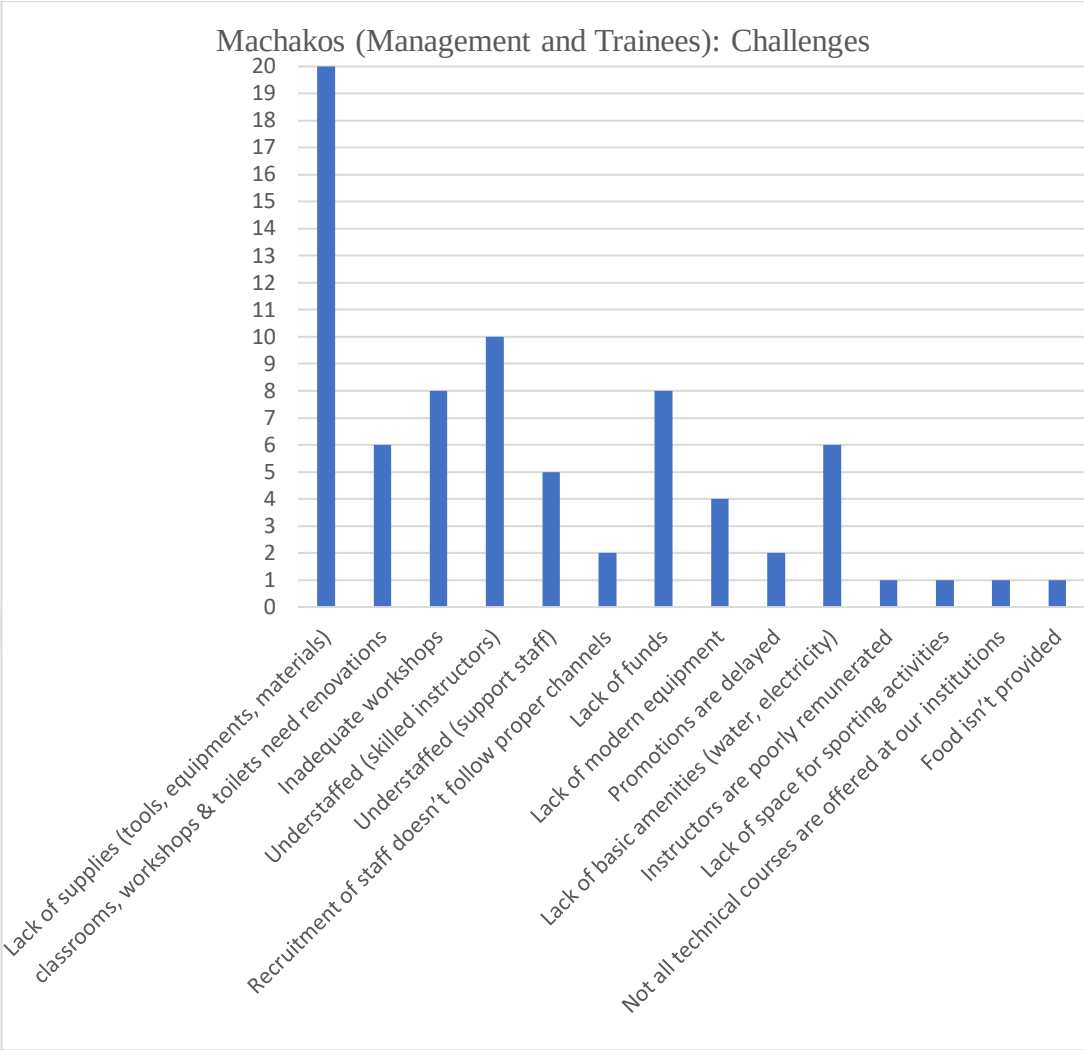

Figure 74. Machakos (Management and Trainees): Challenges

It is apparent that Vocational and Training Centres in Murang'a County lack adequate supplies as can be seen from the data in figure 75. Other responses to this question included: lack of boarding facilities for the trainees, absenteeism by instructors, abolishment of mid-term breaks, classrooms and hostels needing renovation, inadequate classrooms and workshops, lack of modern tools and equipment, staff not being paid according to government salary scale and delays in the processing of salaries and promotions.

6.3 Markets

This section presents the findings from revenue collectors and traders in three markets: Mukuyu Market (Murang'a), Masaku Market (Machakos) and Kongowea Market (Mombasa). The overarching theme throughout the field study was the challenges that revenue collectors and traders, in markets, experience. To begin, this section will highlight how markets were managed before devolution and after devolution. Thereafter, this study will provide an analysis of markets as reported in the budget and audit reports since devolution was implemented in 2013 up until 2018. Lastly, primary data on the grievances of revenue collectors and traders, in all three Counties, will be presented.

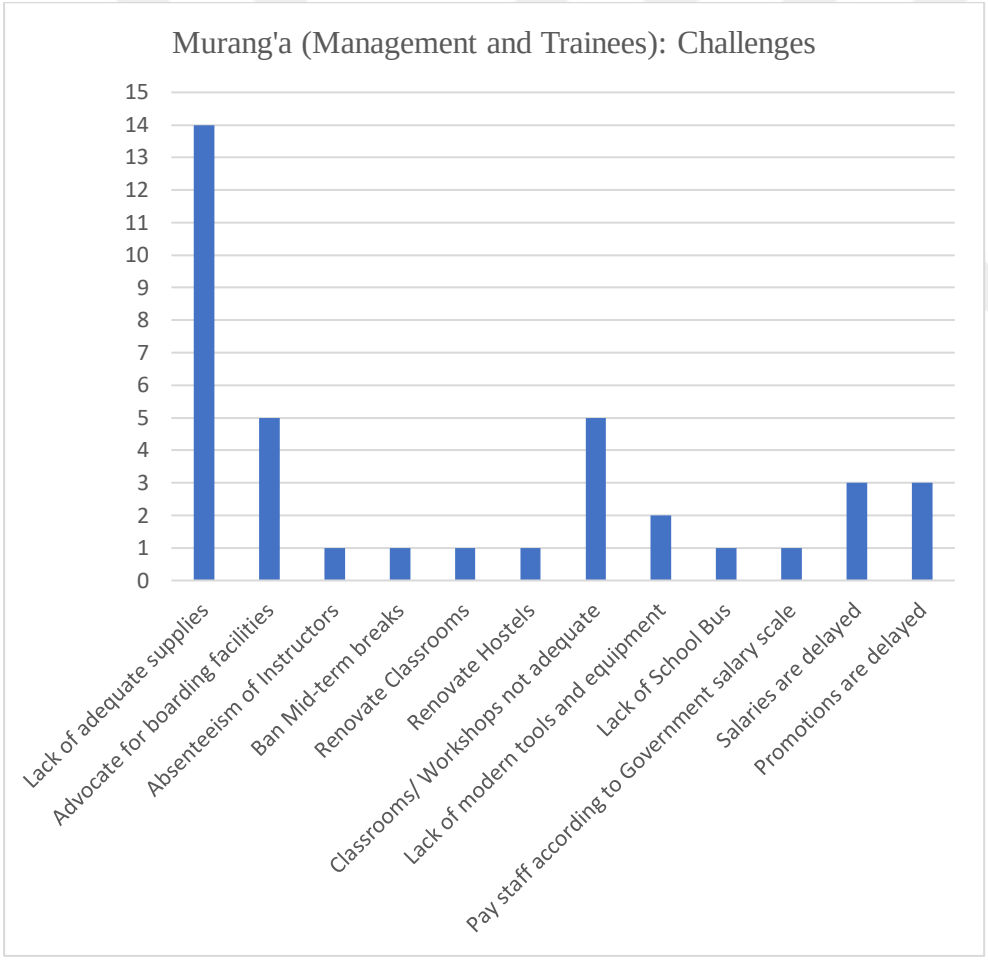

Figure 75. Murang'a (Management and Trainees): Challenges

Before devolution the Local Government Act authorized local authorities to outlaw and preside over markets, hawkers, barbers and hair dressers and traders in second-

hand clothes as stipulated by the Minister of Local Government in the Kenya Gazette. With regards to issuing of business licenses to traders, traders were expected to apply for business permits by submitting applications to the relevant local authority and then wait for the outcome of the hearing. The local authorities had power to issue, cancel or refuse issuance of licenses. Additionally, local authorities had the authority to institute fees for licenses and permits either directed by by-laws or with authorization from the Minister of Local Government. Informal traders were required to pay a daily fee where in some localities the fee was standard whereas in other localities the fee depended on the officer on duty (Akech, 2015; Local Government Act, 1977; Mboga, 2009).

After devolution, markets were transferred to County Governments. The building, renovation and management of markets is now a function of the County Governments. Revenue collected at the markets is managed by the County Governments. The daily fees, that traders are expected to pay in order to sell their wares in the market, are determined by the County Governments. Markets are managed by a market master whose main role is to supervise revenue collectors. All the staff working in the markets are hired, fired and promoted by County Governments (Constitution of Kenya, 2010; Akech, 2015).

6.3.1 Budget reports

The annual budget reports, between 2013 and 2018, revealed that only Machakos and Murang'a provided market fees receipts. These two Counties provided market fees target receipts and actual receipts for only 2015-2016 financial year. The market fees for Machakos County in 2015-2016 were 60.6%. The target was approximately Kshs.78.92 million and the actual receipts were approximately Kshs.47.82 million. For Murang'a, the market fees for 2015-2016 financial year were 69.3%. The target was approximately Kshs.72.49 million whereas the actual receipts were Kshs.50.23 million. Conversely, Murang'a County utilized Kshs.12 million for the improvement of markets and stadia in 2013-2014 financial year (Office of Controller of Budgets, 2022).

6.3.2 Audit Reports

Audit reports between 2013 and 2018 unearthed that in 2014-2015 payments made by the Machakos County Government for the construction market sheds in Mlolongo, Kyumvi, Kathome and Kaseve could not be accounted for. In the same financial year, Mombasa County Government set up automated revenue collection barriers for trucks. However, the automated revenue collection barriers could not ascertain the total number of trucks transiting and as a result could not determine the actual revenue collected from the trucks (Office of Auditor-General, 2022). The following section will present results from respondents stationed in markets.

6.3.3 Primary Data for Markets

This study conducted one-on-one interviews and focus group interviews for revenue collectors in Murang'a, Mombasa and Machakos respectively. The aim was to understand their working conditions and find out the challenges that they experience. An inspection of data in figure 76 reveals that a variety of perspectives were expressed. 10 broad themes emerged from the analysis of data on challenges that revenue collectors in Mombasa County experience. Concerns were expressed about lack of payment of overtime allowance, protective work wear not provided, garbage not collected, promotions not being processed, being overworked, short courses on record management not offered, lack of computers to easily maintain records, point of service machines (POS) are never serviced and their chargers are never replaced and lack of supplies such as rollers for printing receipts on POS machines.

Commenting on lack of payment for overtime work, one of the interviewees said:

> I wake up at 2:30am to prepare myself for work. I am expected to be at work at 3:30am. I usually work until 4:30pm. That is 13 hours in a day. The extra 5 hours that I work, as overtime, I am never compensated.

Another interviewee, when asked about lack of supplies said:

> Rollers that we use to print receipts generated from POS machines are never replaced regularly. Receipts are the only proof a trader has paid their market fees. The trader is adamant they want a receipt as proof of payment to avoid harassment from other revenue collectors and as a revenue collector, I need a copy of the receipt to prove I collected revenue because we have revenue targets. As a revenue collector what do I do? I am forced to use my own money to buy the rollers and the County Government does not reimburse me.

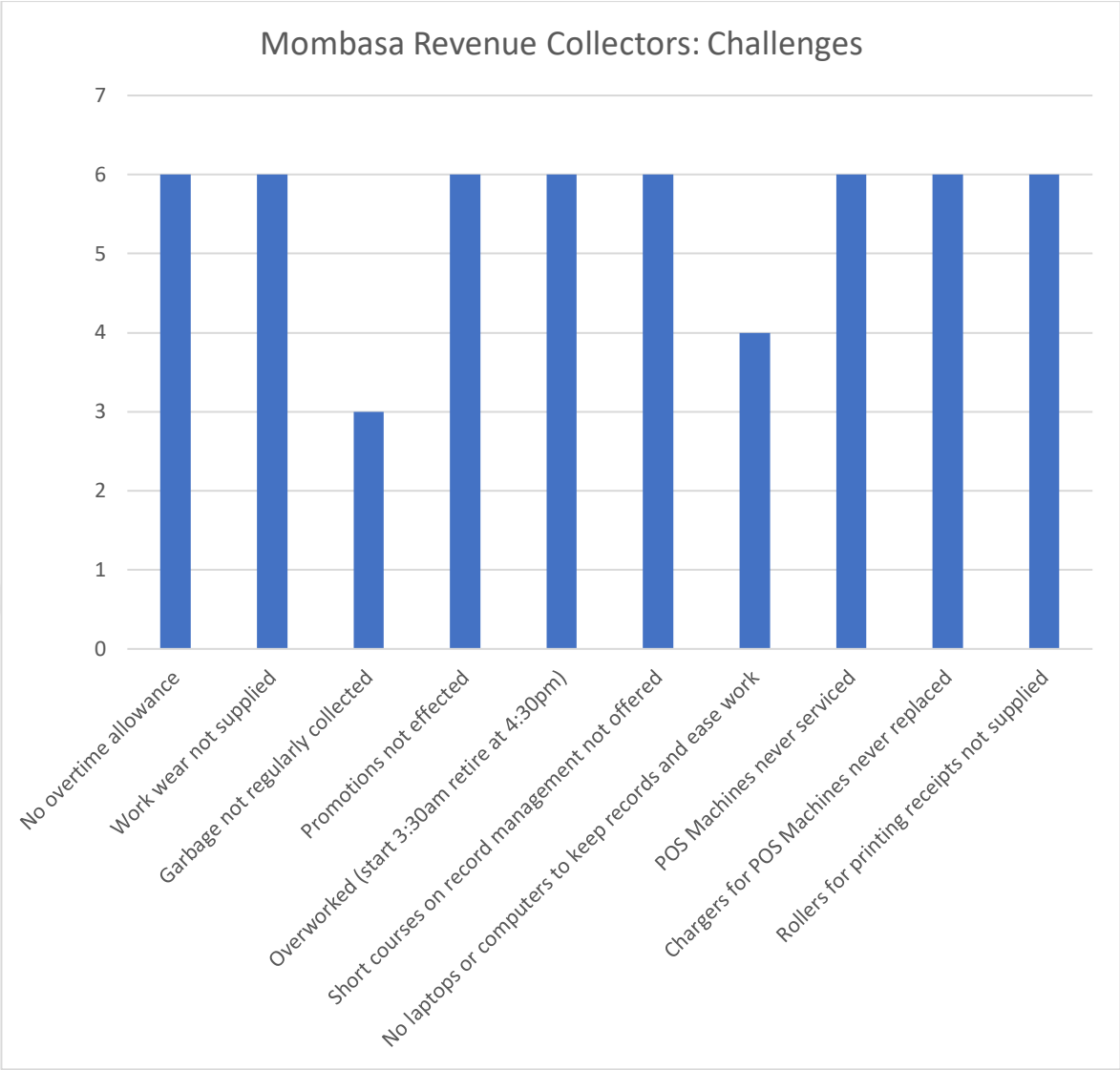

Figure 76. Mombasa: Challenges Revenue Collectors Experience

From the data in figure 77 it is apparent that a number of issues were identified as challenges that revenue collectors in Machakos experience. Concerns were expressed about: no overtime allowance, lack of supplies, office furniture not being replaced, promotions not being processed, delay in payment of salaries and staff being overworked.

Commenting on lack of supplies such as soap, uniforms and boots one of the interviewees said:

> Before devolution things like soap, uniforms and boots were readily available. Every financial year we would get new overalls and boots. Soap was availed every quarter in bulk. After devolution, we almost never get any supplies. My overall is worn out but I have to wear it at all times so that traders can identify me in case they need help with anything.

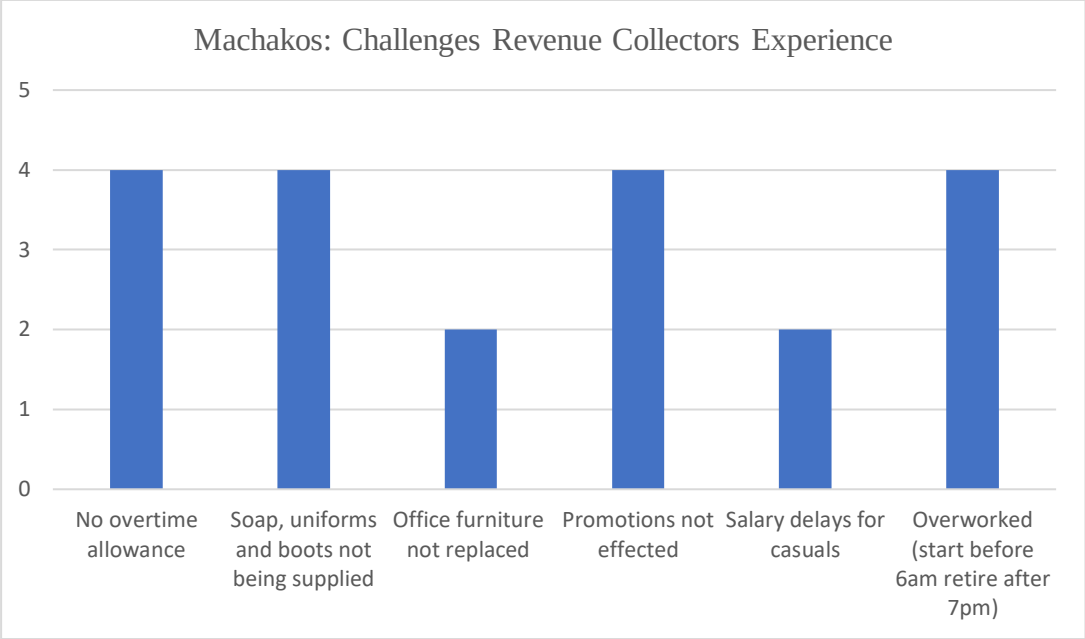

Figure 77. Machakos: Challenges Revenue Collectors Experience

From figure 78, it can be seen that five broad themes emerged from the analysis. These themes include: understaffing in markets, challenging to collect revenue during the rainy season, lack of a central entry point where traders can pay their market fees, revenue collectors not allowed to go on leave and promotions are not being processed.

Commenting on revenue collectors not being allowed to go on leave, one of the interviewees said:

> Can you believe I have never gone on annual leave since I started working here? I am employed as a casual labourer and I have been working for more than two years. Annual leave is for permanent and pensionable staff. There are very few of us working as revenue collectors. Each one of us is in charge of a different section. If I go on annual leave who will collect revenue in my section? I would love to at least get a day off during public holidays.

From the data in figure 79 it can be seen that a number of issues were identified. Concerns were express about insecurity, area where livestock is sold is too small, hawkers stationed outside market should be stationed inside market, market has been operating as an incomplete structure for years, annual licence is too expensive and there is lack of clean drinking water.

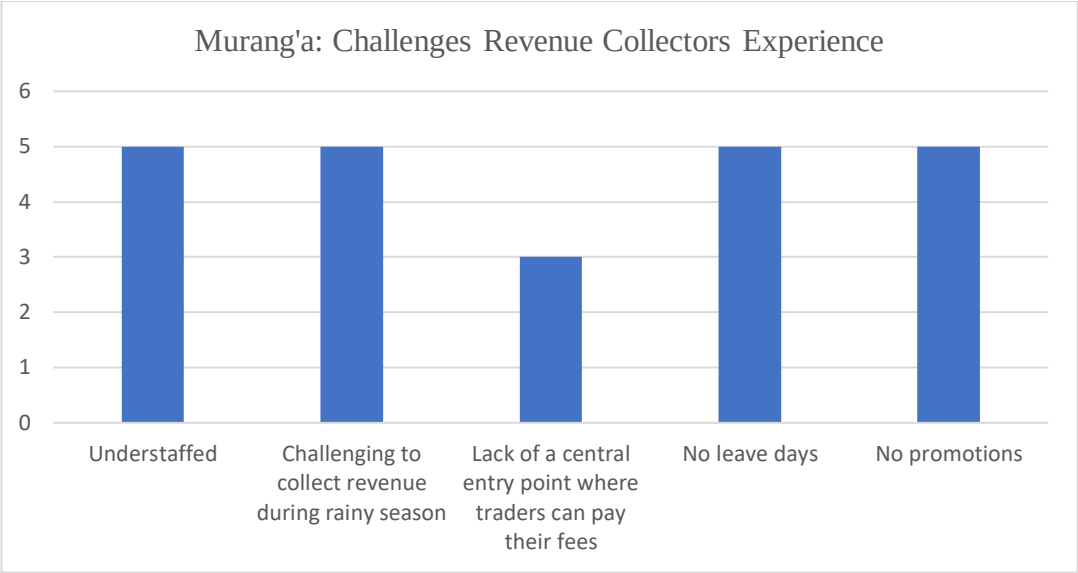

Figure 78. Murang'a: Challenges Revenue Collectors Experience

To expound on the issue of all hawkers being moved inside the market, one participant said:

> The problem we have is that the County Government expects all traders to operate from inside the market yet the market is too small to accommodate all traders. It follows that there are traders stationed outside the market because they could not get stations inside the market. Traders stationed outside the market not only pay Kshs.30 per day, as market fees, they also get all the customers. I pay Kshs.3400 per year to trade inside the market. No customer is going to enter this maze of an unfinished market to buy something that is readily available outside the market.

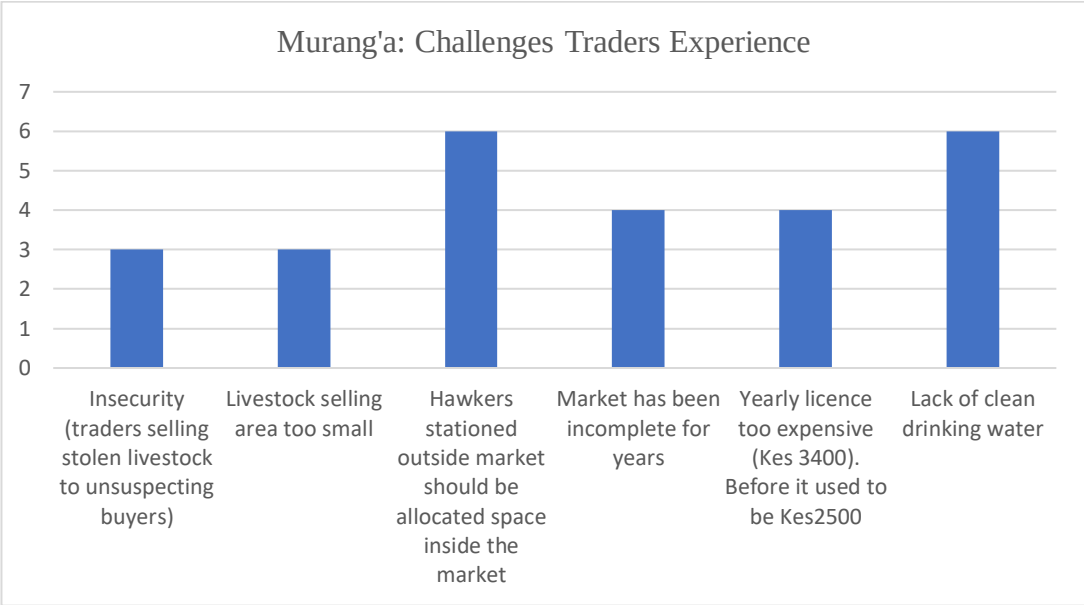

Figure 79. Murang'a: Challenges Traders Experience

What stands out in figure 80 is that traders at Masaku Market in Machakos County only experience two challenges: wholesalers should be banned from selling wares to customers at wholesale prices and the free public toilet is dirty. The overall response to the focus group interview was poor because after implementation of devolution, traders became exempt from paying market fees. For this reason, traders do not want to criticize the County Government for fear of having the market fees reinstated.

On the issue of wholesalers selling wares to customers at wholesale prices, one interviewee commented that:

> My biggest concern is that we buy from wholesalers outside the market, at wholesale price, then resell at retail price. If the wholesaler still has goods left in their trucks, after selling to traders stationed inside the market, they will not leave the market unloading area until they sell everything. The wholesalers continue to sell their wares outside the market at a cheaper price compared to our retail prices. We barely get any customers inside the market on days when wholesalers bring in goods.



Figure 80. Machakos: Challenges Traders Experience

From figure 81, it can be seen that a majority of the concerns expressed were about the structure and design of Kongowea market. Nine themes that emerged from the analysis were: third floor has no stations where traders can place their wares; third floor should be designated to traders selling clothes; the space allocated to each trader is small; issue of traders being restricted to selling only one commodity inside the market; some traders illegally subletting the extra stations at a higher fee; hawkers stationed outside market should be allocated space inside the market; insecurity; garbage not collected regularly; and traders selling similar wares in different floors.

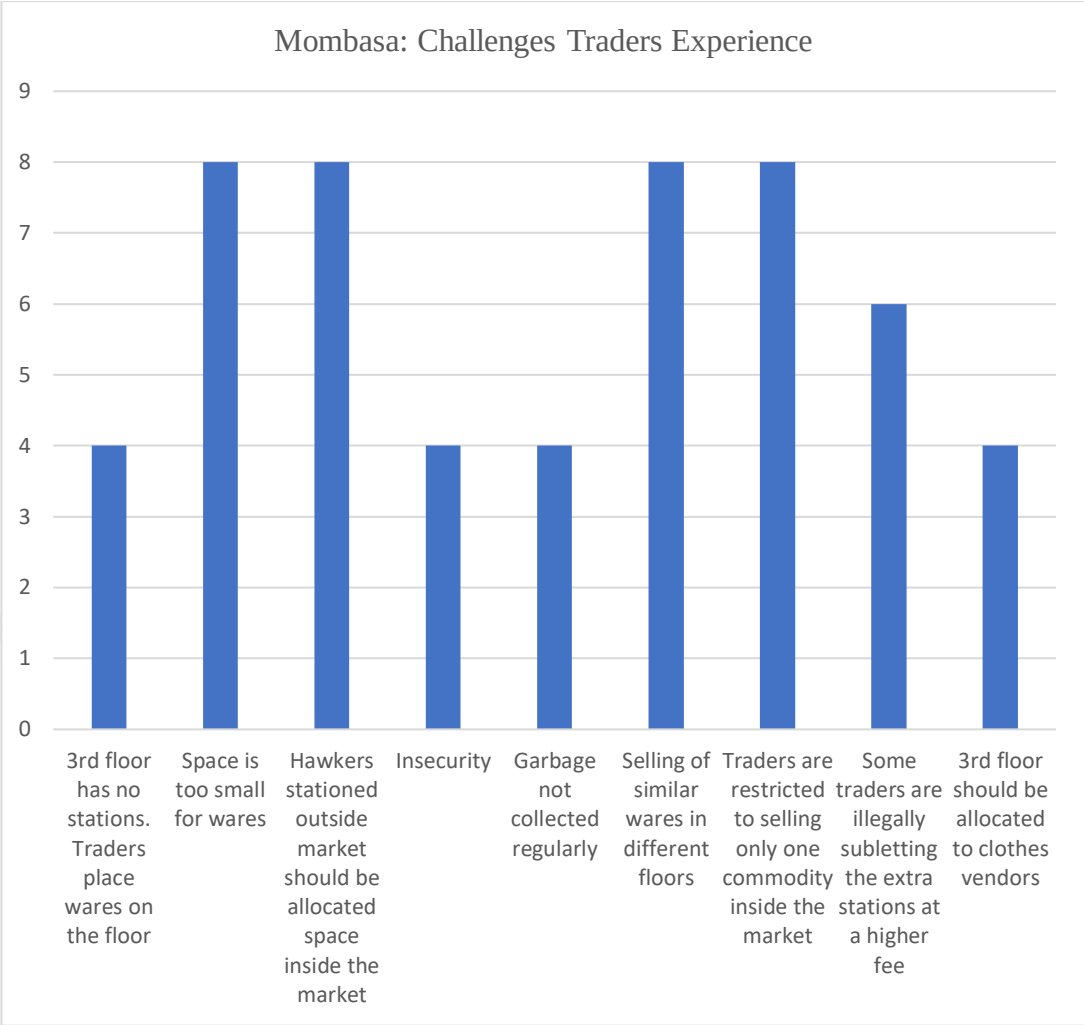

Figure 81. Mombasa: Challenges Traders Experience

To expound on the issue of selling of similar wares in different floors, one interviewee commented that:

> I am against the design of this market. We were not consulted prior to the construction. My issue is that the County Government stationed traders on different floors according to the wares they sell. However, the real situation on the ground is that there are traders on different floors selling the same wares. My station is on the third floor. I sell fresh chillies. There is another trader on the ground floor selling fresh chillies. Do you think customers are going to go up 3 flights of stairs to come buy from me if there is another trader on the ground floor selling the same thing?

Another participant commenting on subletting of stations at a higher rate said:

> Once this market was completed, and officially commissioned in 2018, the County Government passed a law that traders must sell their wares inside the market. Selling wares outside the market was banned. The stations were not enough for all traders. We later found out that some of the leaders, who represent traders at consultative meetings with the County Government, got 10 stations yet officially one could only be allotted one station. These leaders got stations in strategic places. Their stations are near entrances and mostly on the ground floor. The County Government charges us Ksh.800 per month for a station yet these leaders sublet the stations at Kshs.400 per day to traders who did not get stations.

6.4 Recurrent Expenditure

The budget is usually divided into recurrent and development expenditure. Salaries are paid from the recurrent expenditure. It is important for this study to present the recurrent expenditure, for the three Counties, because the primary data has raised concerns on delay in payment of salaries and processing of promotions. The figure below shows data on recurrent expenditure for Machakos, Mombasa and Murang'a between 2013 and 2018.

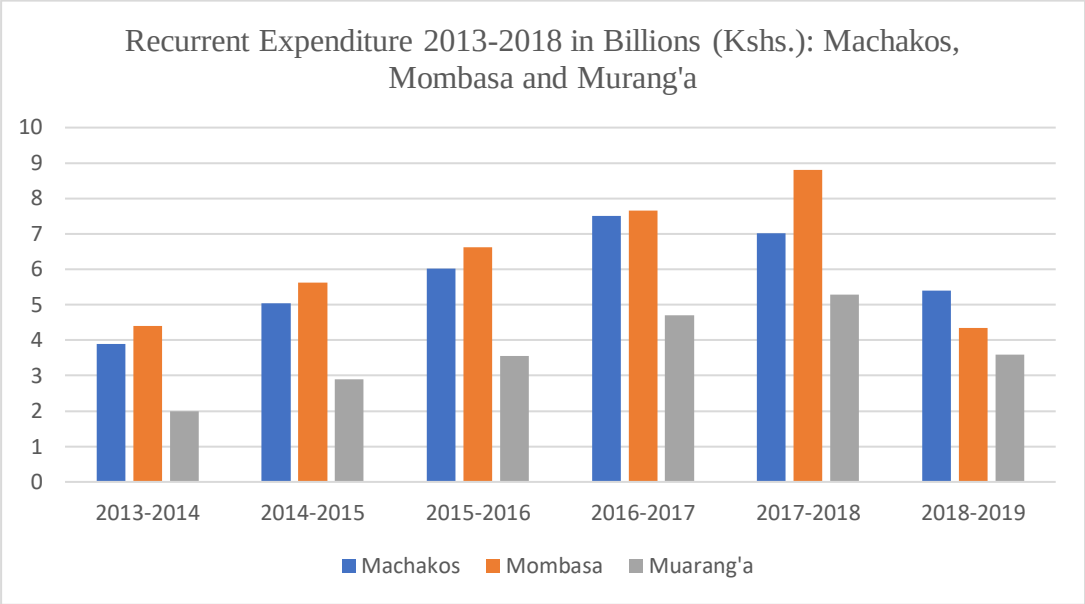

Figure 82. Recurrent Expenditure 2013-2018 in Billions (Kshs.): Machakos, Mombasa and Murang'a. Source: Office of the Controller of Budgets, 2022

What is striking about the data in figure 82 is that, between 2013 and 2017 the recurrent expenditures of Murang'a and Mombasa Counties were gradually increasing every year. However, in the 2018-2019 financial year there was a decrease in the budgeted amounts for recurrent expenditure for all three Counties. Machakos County, on the other hand, had gradual increases in recurrent expenditure between 2013 and 2016. From the 2017-2018 financial year the recurrent expenditure for Machakos County has been decreasing.

6.5 Summary of Results

The results in this chapter indicate that while service delivery in the three Counties is not uniform, the challenges that both the service providers and consumers experience are similar in some scenarios. Additionally, the findings also indicate that funds allocated to devolved functions in most cases do not get utilized as allocated. The results show that while County Governments ensure the funds are allocated by submitting a budget proposal to the Controller of Budgets, once the funds are released, they: one, do not fund the items listed in the budgets; two, fund part of the projects or buy some of the supplies; and three delay payments.

The results raise questions such as: if the recurrent expenditure is released to County Governments without fail, every year, why then are salaries delayed? Delay in payment of salaries cannot be flagged by the Auditor-General because the Auditor-General does not interview, or administer surveys to, staff employed by the County Governments at the end of each financial year to find out if salaries were paid on time. The Auditor-General scrutinizes financial statements which, without a doubt, will show salaries were paid from the recurrent expenditure.

Taken together, these results suggest that there is a relationship between budgets, audit reports, corruption and service delivery. The next chapter will put the results in context with existing literature and research questions.

CHAPTER 7

DISCUSSION

A strong relationship between decentralization and corruption has been explained in the Literature Review Chapter. While some scholars argued that decentralization increases corruption others opined that decentralization decreases corruption. Additionally, prior studies that examined decentralization and corruption relied on Corruption Perception Index to measure the extent of corruption and conduct comparative government analysis. However, very little was found in the literature on the question of how corruption manifests itself at the decentralized level.

This study recognized the limitations of relying on Corruption Perception Index as a determinant of the extent of corruption in decentralized governments. Consequently, this study proposed that, first and foremost, comparative analysis should be between governments that have a similar decentralized system. Comparing a devolved government with a deconcentrated one will yield problematic results. Most importantly, this study proposed the use of annual County budget and audit reports as a more accurate method of examining decentralized corruption. For the budget and audit reports to be beneficial, they should be specifically generated for decentralized governments. A deconcentrated government, which is still decentralized, may not have their own budget or audit report as financial decisions are done at the national level.

Moreover, since this study is examining service delivery at the decentralized level, it was important to include the experiences of service providers and consumers to the conversation of decentralization and corruption. Through interviews, focus group interviews and administering of questionnaires, this study was able to collect data in three Counties in Kenya. The focus was on health, education and markets.

In order to generate a comprehensible narrative, the Results Chapter presented the findings of this study by codifying data from a variety of sources. The purpose of the Discussion Chapter is to explain the findings presented in the previous section. While the Results Chapter separated data into the three devolved functions, to convey the narrative of the research, the Discussion Chapter strives to reproduce an integrated understanding of devolution, corruption and service delivery.

This Chapter will highlight the major findings of this study and thereafter analyse whether or not the findings presented in the earlier section answered the research questions. An explanation of why the results are as they are will follow. Afterwards, this Chapter will acknowledge what the results say about existing body of research, note the implications of the findings research and, lastly, make suggestions for future work.

The most obvious finding to emerge from the analysis is that there is corruption at the devolved level that is evading detection by auditors. Another important finding is that mismanagement that could lead to corruption manifests in different forms. Additionally, on the question of budgets and corruption this study found that corruption was budgeted for.

This Chapter will bring the analysed results together to move the argument forward by referencing the research questions. The aim is to determine whether or not the analysed results, together, answer the research questions. If the results answer the puzzle, what is the answer? The following section will be grouped into the research questions that this study is examining. The first part will analyse the results in relation to the first research question whereas the second part will analyse the results in relation to both the second and third research questions.

7.1 Forms in which corruption manifests at the devolved level

The first question in this study sought to find out the forms in which corruption manifests, at the devolved level, by examining service delivery. In order to do that, this study selected three County Governments in Kenya and focused on three

devolved functions: health, education and markets. To determine whether the first research question was answered or not, the following section has clustered the results into devolved functions. Additionally, it is important at this juncture to restate how this study defines corruption.

As detailed in the Theoretical Framework Chapter, this study defined corruption as a process that begins even before the budget is sent for approval and funds are released by the Treasury. Corruption, according to this definition, is factored in during the budget-making process. After the funds are released, the County Governments use the funds as corruptly budgeted for which ensures they bypass detection during the auditing process. The auditing process does not involve the experiences of service providers and consumers, as it stops with the scrutiny of financial statements, invoices and procurement process. Therefore, mismanagement that could lead to corruption ends up not being detected even though it is evident at the service delivery level.

The results appear to show that, for healthcare providers in the three Counties, mismanagement that could lead to corruption is likely manifesting as overworking, hospitals being understaffed, hospitals not being well equipped, delay in payment of salaries and approving of promotions, applications for further training are not approved and leave applications not being approved on time.

On the other hand, for Kenyans who use Sub-County Hospitals in Machakos, Mombasa and Murang'a, mismanagement that could lead to corruption appears to manifest as lack of essential drugs, long queues, patients sharing beds, doctors employed by the County Government have private practices, unavailability of CT scan machines, hospitals are understaffed, no theatre, and patients sharing examination rooms.

The findings seem to indicate that mismanagement that could lead to corruption in Vocational and Training Centres takes the form of instructors teaching more than one subject (instructors are overworked), instructors teaching more than 20 students in a class, institutions not being well equipped, classrooms not only being in deplorable

conditions but also not enough, lack of supplies and salaries and promotions being delayed.

Conversely, the results from managers and trainees reveal that ineffectiveness that could lead to corruption is likely manifesting in the form of lack of adequate supplies; delayed salaries and promotions; staff poorly remunerated (not according to government pay scale); scholarships or bursaries not being advertised, made available or the process of awarding them not being fair; lack of supplies; institutions not being adequately staffed; inadequate and deplorable classrooms and workshops; lack of tools and machines and available machines not being operational; lack of skilled instructors; and lack of basic amenities such as water and electricity.

From the experiences of revenue collectors, in all three Counties, mismanagement that could lead to corruption is likely to manifest as not being paid overtime allowance; supplies such as soap, badges, uniforms, boots, rollers for printing receipts; office furniture not replaced, and computers to keep records not being supplied; delays in processing salaries and promotions; no leave days; being overworked; understaffed; POS machines not regularly serviced; design of market makes it challenging to collect revenue during rainy season; and lack of a central point where traders can pay market fees.

On the other hand, through the experiences of traders, in the three Counties, ineffectiveness that could lead to corruption appears likely to manifest as markets either being insecure or sections too small; some of the hawkers are stationed outside of the market; market being incomplete for years; lack of clean drinking water and toilets; some traders illegally being allowed to sell similar wares on different floors; and illegal subletting of stations.

7.2 Budgets, audit reports, experiences of service providers and consumers

While the second research question sought to find out whether or not corruption is factored in budgets; the third research question set out to determine if service providers and consumers, in collaboration with County audit and budget reports, can show how corruption at the devolved level manifests.

To determine whether the second and third research questions were answered, this section will analyse budgets, audit reports and the findings together. The section will examine each County's findings after being clustered into devolved functions.

Between 2013 and 2018, Machakos County Government provided market fee target receipts for only one financial year (2015-2016). In 2015-2016 while the target for revenue collection through market fees was set at approximately Kshs.78.92 million, the County Government only managed to raise approximately Kshs.47.82 million. Additionally, while the recurrent expenditure for Machakos County increased annually between 2013 and 2016 there was a decrease in the recurrent expenditure between 2017 and 2018.

Audit reports between 2013 and 2018 unearthed only one case of mismanagement of funds that occurred in the 2014-2015 financial year. The Auditor-General revealed that payments made by the County Government for the construction of market sheds in four markets could not be accounted for.

The findings presented in the Results Section appear to show that through the experiences of revenue collectors, mismanagement that could lead to corruption in markets likely manifests as: revenue overworking (revenue collectors work 13 hours in a day); no overtime allowance; lack of supplies such as soap, uniforms and boots; office furniture not being replaced and promotions and salaries being delayed.

Given that the County Government of Machakos did not budget for supplies and the replacement of office furniture between 2013 and 2015, the mismanagement that could lead to corruption that seem to have been budgeted for, yet they evaded the Auditor-General's scrutiny, are: overworking, no overtime allowance, salary delays for casual labourers and delays in processing of promotions as all these are factored into the recurrent expenditure. This ineffectiveness negatively impact service delivery.

One of the traders, in the market who participated in the data collection, complained that the free toilets are dirty. While dirty toilets are a health hazard, when staff are

overworked and do not get overtime allowance then add that supplies such as soap and boots are not provided and salaries are delayed, cleaning a free public toilet that does not generate revenue stops being a priority.

Vocational and Training Centres in Machakos County were only budgeted for in the 2014-2015 financial year. However, in the 2017-2018 financial year, the budget and audit reports indicate that a conditional grant named Development of Youth Polytechnics was utilized by the County Government. Despite Machakos County Government not budgeting for Vocational and Training Centres in the 2013-2014 financial year, the Auditor-General unearthed expenditures of approximately Kshs.181.28 million utilised for scholarships, education benefits, emergency relief and refugee assistance and contribution to parliamentary bodies. The expenditure was filed under grants and transfers. No documents were provided to support the expenditure.

Following the findings presented in Results Section, instructors experiences indicated that mismanagement that could lead to corruption appears to manifest as overworking as they teach as many as five subjects; institutions not being well equipped; lack of supplies; classrooms not only being in deplorable condition, but also not being enough; and delay in paying of salaries and processing of promotions.

Managers and students' experiences show that mismanagement that could lead to corruption seems to manifest as either lack of information on scholarships or lack of scholarships as a majority were dissatisfied with the process of awarding scholarships; lack of supplies; Centres not adequately staffed; inadequate workshops; classrooms, workshops and toilets in deplorable conditions; lack of modern equipment; instructors are poorly remunerated; promotions are delayed; lack of basic amenities such as water and electricity; and recruitment not following proper channels.

Given that the County Government of Machakos utilised funds in the 2013-2014 financial year and stated that they were for scholarships and education benefits, budgeted for Vocational and Training Centres in 2014-2015 and utilized all the funds

for Development of Youth Polytechnics in the 2017-2018 financial year, all the aforementioned forms of mismanagement that could lead to corruption, experienced by managers, instructors and trainees, seem to have been budgeted for. Recurrent expenditure, which has been budgeted for without fail since 2013, budgets for salaries and promotions. Therefore, delays and poor remuneration appear not to be genuine and thus likely a form in which corruption manifests.

Machakos County allocated funds to health care only in 2014-2015 and 2015-2016 financial years for the purchase of pharmaceutical and non-pharmaceuticals. From 2017, Machakos County Government has been relying on conditional grants to fund healthcare.

The Auditor-General unearthed a scandal that involved the misuse of $50,000 which was a conditional grant awarded by DANIDA to fund universal health care. Additionally, audit reports revealed that in the 2014-2015 financial year, the construction of dispensary and community health projects valued at Kshs.461 million were started in multiple locations and later abandoned.

Findings from health practitioners appear to indicate that mismanagement that could lead to corruption manifests as: overworking as majority of the staff working more than eight hours a day and they attend to more than 30 patients in a day; lack of supplies; salaries and promotions are delayed; applications for further training are not approved; leave applications are not approved on time and lack of enough beds for patients.

From the experiences of residents who have used Sub-County Hospitals in Machakos, mismanagement that could lead to corruption seems to likely manifest as: lack of essential drugs; ling queues; patients sharing beds; lack of a CT scan machine and hospitals are understaffed.

Considering that Machakos County Government has either been budgeting for or utilizing conditional grants to fund health care, it appears that all the aforementioned

forms of mismanagement that could lead to corruption, which the findings revealed through the experiences of healthcare practitioners and consumers, are budgeted for.

There is no record of Mombasa County Government specifically allocating funds to markets between 2013 and 2018. This is despite the fact the Mombasa County built Kongowea Market between 2013 and 2018.

Audit reports, however, raised concerns over the construction of revenue collection barriers that could not determine the number of trucks transiting. As such, Mombasa County Government could not determine the actual revenue collected from trucks.

The experiences of revenue collectors seem to indicate that mismanagement that could lead to corruption manifests as: staff being overworked and overtime allowance is not paid; supplies such as work wear, laptops, chargers for POS machines and rollers for printing receipts are not provided; POS machines are not serviced; and delay in approving promotions.

Traders' experiences appear to indicate that mismanagement that could lead to corruption manifests as: lack of stations to place wares; insecurity; garbage not collected regularly; and illegal subletting of stations.

An aggregate of budget reports, audit reports and experiences from revenue collectors and traders seem to indicate that mismanagement that could lead to corruption is budgeted for.

Except for 2014-2015 financial year, Mombasa County has consistently allocated funds to Vocational and Training Centres between 2013 and 2018 in the form of scholarships. Additionally, Mombasa County utilized the Development of Youth Polytechnics conditional grant it received in 2017-2018 financial year.

The Auditor-General did not report any mismanagement of funds allocated to Vocational and Training Centres between 2013 and 2018.

The experiences of instructors seem to indicate that mismanagement that could lead to corruption manifests as: lack of supplies; classrooms are not only in deplorable conditions but also not enough; and salaries and promotions are delayed.

Managers and trainees' experiences appear to show that mismanagement that could lead to corruption manifest as: supplies not being provided for; inadequate supplies and workshops; machines not being operational; lack of electrical tools and machines; salaries are delayed; lack of boarding facilities for trainees; and Vocational and Training Centres are understaffed.

Given that Mombasa County Government has been allocating funds for scholarships almost every financial year and utilized the Development of Youth Polytechnics grant, it seems likely, from the experiences of managers, instructors and trainees that the mismanagement that could lead to corruption is budgeted for.

Between 2013 and 2018, Mombasa County Government has consistently been budgeting for healthcare sector and utilizing conditional grants. It is the only County Government, out of the three that this study is examining, that utilized conditional grants meant for leasing medical equipment. There was no misuse of funds or scandal reported in relation to the health care in Mombasa County between 2013 and 2018.

As reported in the Results Section, the experiences of healthcare practitioners appear to indicate that mismanagement that could lead to corruption manifests as: staff are overworked as they attend to more than 30 patients in a day; lack of supplies; salaries and promotions delayed; applications for further training not approved; leave applications not approved; lack of modern technology; and beds for patients are not enough.

On the other hand, through the experiences of Mombasa residents, who use Sub-County Hospitals, the findings seem to indicate that mismanagement that could lead to corruption manifests as: lack of essential drugs; long queues; patients sharing beds; no CT scan machine; hospitals are understaffed; and hospital lacks theatre.

Due to the fact that Mombasa County has been budgeting and allocating funds to health care sector, between 2013 and 2018 and taking into account the experiences of health care practitioners and residents who use Sub-County Hospitals, it appears that mismanagement that could lead to corruption is budgeted for.

In the 2013-2014 financial year. Murang'a County utilized Kshs.12 million for the improvement of markets and stadia. Additionally, budget reports indicate that Murang'a County Government provided market fee receipts for 2015-2016 financial year. The target was approximately Kshs.72.49 million, but the actual receipts were Kshs.50.23 million.

Audit reports for Murang'a County, between 2013 and 2018, did not unearth any mismanagement of funds related to markets.

Following experiences of revenue collectors, the results seem to indicate that mismanagement that could lead to corruption manifests as: markets having inadequate staff; no leave days; no promotions; and market design makes it challenging to collect revenue during rainy season and it lacks a central point where traders can pay their market fees.

Traders' experiences seem to indicate that mismanagement that could lead to corruption manifests as: insecurity; livestock selling area too small; some hawkers are illegally selling their wares outside the market; market has been incomplete for years; and lack of clean drinking water.

After combining budget reports, audit reports and experiences from revenue collectors and traders, it seems likely that mismanagement that could lead to corruption is budgeted for.

Between 2013 and 2018, Murang'a County Government consistently allocated funds to Vocational and Training Centres in the form of scholarships, infrastructure, school support, county exams and other educational operations. While the Development of Youth Polytechnic grants of 2016-2017 and 2018-2019 financial years were not

utilized, the conditional grant for 2017-2018 was utilized in its entirety by the County Government.

Audit reports did not unearth any mismanagement of funds, between 2018 and 2018 related to Vocational and Training Centres.

Considering the experiences of instructors, mismanagement that could lead to corruption appears to manifest as: institutions not being well equipped; lack of supplies, overworking; classrooms are not enough; and salaries and promotions are delayed.

Managers and students' experiences seem to indicate that mismanagement that could lead to corruption manifests as: lack of adequate supplies; lack of adequate boarding facilities; hostels and classrooms need to be renovated; classrooms and workshops are not inadequate; staff are not paid salaries according to government salary scale; and salaries and promotions are delayed.

Given that Murang'a County has been allocating funds to Vocational and Training Centres and even utilizing conditional grants, from the experiences of managers, instructors and trainees it appears that mismanagement that could lead to corruption is budgeted for.

Healthcare has been consistently allocated funds by the County Government of Murang'a for the purchase of pharmaceutical, non-pharmaceuticals and infrastructure. Additionally, the County Government has been utilizing the conditional grants made available to Counties. However, conditional grants meant for the leasing of medical equipment have never been utilized.

Mismanagement of funds was unearthed by the Auditor-General between 2013 and 2018. Examples of cases of misuse of funds include: purchase of 8 ambulances at kshs.32.4 million that did not have log books; failure to bank Kshs.5.5 million generated as revenue at Matiba Eye and Dental Hospital; Kshs.6 million budgeted

for a medical camp could not be accounted for; and lack of documents to prove Kshs.35 million was transferred to health centres and dispensaries.

Taking into consideration the experiences of healthcare practitioners, mismanagement that could lead to corruption seems to take the form of: overworking as majority of the staff work more than eight hours a day and they attend to more than 50 patients in a day; lack of supplies; salaries and promotions are delayed; applications for further training not approved; leave applications not approved on time; and lack of modern technology.

Given that Murang'a County Government has consistently been allocating funds to the heath care sector and utilizing conditional grants meant for universal health care and maternal health care coupled with the experiences of healthcare practitioners and residents who use Sub-County Hospitals, appear to indicate that mismanagement that could lead to corruption is budgeted for.

A possible explanation for these results might be that since the County Governments are aware that the Auditor-General only needs financial statements and receipts to tally with the budget, the County Governments are circumventing detection by budgeting for recurrent and development expenditure and providing financial statements and receipts that prove the funds were used. Some of the funds will be used as budgeted for and the rest will remain unaccounted for, but the Auditor-General will not detect the forms of mismanagement that could lead to corruption that this study has presented as the auditing process does not engage service providers and consumers.

For example, the only way for an auditor to find out that payment of salaries and promotions are usually delayed is by engaging service providers. Financial statements may only show that recurrent expenditure was transferred from the County Government accounts to the employees' bank accounts. Conversely, financial statements can show that a County Government purchased pharmaceuticals and provide proof, but if the County Government is not purchasing essential drugs, it means that those who buy drugs at Sub-County Hospitals will have to buy essential

drugs from private pharmacies at exorbitant prices. It begs the question, what if senior bureaucrats and politicians own private pharmacies, which they stock with the essential drugs, but are deliberately purchasing non-essential drugs at Sub-County Hospitals so that they benefit?

While findings in previous studies, presented in the Literature Review Chapter, show that government auditing reduces corruption at the decentralized level (Peixoto et al., 2012; Bobonis et al., 2016; Di Tella and Schargrodsky, 2003; Olken, 2007; Zamboni and Litschig, 2015; Lichand et al. 2018), this study argues that how mismanagement that could lead to corruption manifests at the decentralized level assumes different forms resulting in decentralized governments evading detection by auditing institutions. The evasion of detection may convince some scholars that the auditing processes and institutions reduce corruption.

However, the findings of this study support previous research mentioned in the Literature Review Chapter that links budgets to corruption. Previous research has noted that there is corruption during the budget preparation phase as those involved in the process seek to advance their own interests (Yandra et al. 2018; Rubin, 2019). Additionally, other scholars have also noted that there is corruption at the budget implementation phase which takes the form of bribery, mismanagement of funds, inconsistent distribution of resources and corruption in the delivery of services (Dorotinsky and Pradhan, 2007). The findings of this study agree that mismanagement that could lead to corruption especially at the budget implementation phase becomes evident at the service provision level. In order to unearth the ineffectiveness, one would need to get the experiences of both service providers and consumers.

These results corroborate the findings of a great deal of previous work on corruption and auditing institutions. Previous studies, as pointed out in the Literature Review Chapter, found out that it is possible for governments to circumvent auditing controls to engage in corruption (Neu, et al. 2013; Neu, et al. 2015; Roberts, 2015). However, while Neu et al. (2013) attributed the circumvention of audit controls to auditors being compromised by politicians and senior bureaucrats (2013), this study attributes

the evasion of detection on the audit process not including the experiences of service providers and consumers in their analysis. Auditors in all County Governments cannot be compromised.

These results add to a growing body of evidence that draw our attention to the importance of considering the experiences of service providers and consumers when examining corruption in decentralized governments. By combining budget reports, audit reports and experiences from service providers and consumers this study has been able to show how mismanagement that could lead to corruption manifests at the devolved level. These findings should help us explain why County Governments, on the one hand, are budgeting for funds and on the other hand, audit reports are not able to detect mismanagement that could lead to corruption yet services at the devolved level are deplorable.

This study has potential limitations. This study had hoped to collect data from each Level 5 Hospital and two Level 4 Hospitals in the three Counties. Bureaucratic processes complicated the data collect process from Level 5 Hospitals in Machakos and Mombasa Counties. To overcome this challenge, this study opted to collect data from two Level 4 hospitals in each County. Data from Level 5 Hospitals would have increased the sample size and improved the quality of the findings because a majority of the health care staff work at Level 5 Hospitals. The data collected from Level 5 Hospital in Murang'a County will be analysed together with the data collected from the two Level 4 Hospitals in Murang'a and submitted for publication to an academic journal.

In future investigations, it might be possible to dedicate one year to focus on one devolved function, in one County, by examining decentralized corruption from the budget-making stage to the budget execution phase. If health is the devolved function of focus, primary data for health care practitioners should be collected from all the Hospitals, Dispensaries and Health Centres in the County. Data collection for healthcare practitioners can be collected through questionnaires whereas primary data for those who use health care facilities can be collected either through one-on-

one interviews of focus groups. In order to make generalizations, the budget report, audit report and primary data should be analysed together.

CHAPTER 8

CONCLUSION

This study set out to gain a better understanding of decentralised corruption. In order to do so, this research conducted a comparative study of three devolved functions in three County Governments in Kenya. The three devolved functions examined in this research were: health, education and markets. The devolved functions were examined in Machakos, Mombasa and Murang'a Counties.

The research questions that guided this research were on how corruption manifests in decentralised governments; whether or not corruption is factored in budgets; and whether or not service providers and consumers at the decentralised level in collaboration with audit and budget reports can show how corruption manifests.

In order to answer these research questions, this study used a mixed-methodology. For qualitative data collection, this study interviewed revenue collectors, traders and residents who use Sub-County Hospitals. For healthcare providers in Sub-County Hospitals and managers, instructors and trainees at Vocational and Training Centres, this study administered questionnaires. After data collection, the data was coded and presented in charts. Thereafter, the primary data was analysed in conjunction with budget and audit reports for the three County Governments.

To answer the research questions, this study began by examining corruption scandals at both the national and decentralised level, in Kenya, between 1963 and 2018. The analysis showed that corruption at the national level took the form of state capture; top government officials colluding with unscrupulous businessmen to defraud the government; and irregular procurement and tendering processes. Conversely, corruption at the devolved level, took the form of inflated prices of goods; irregular procurement and tendering processes; diverting funds to relatives' bank accounts;

payments done for services and goods not provided; buying substandard goods; unfairness in recruitment of staff; tax avoidance; and misappropriation of funds. These corruption scandals were either reported through the media (with the help of whistle blowers) or unearthed by audit reports.

The methodology employed to answer this study's research questions was administering of questionnaires, interviews and focus group discussion. Additionally, annual County budget and audit reports were also utilised. This study collected data from service providers and consumers in Machakos, Mombasa and Murang'a Counties. The service providers included health care practitioners, managers and instructors at Vocational and Technical Training Centres and revenue collectors in markets. Consumers included residents who get services from Sub-County Hospitals, trainees at Vocational and Training Centres and traders in markets.

The analysis from the empirical data in the health sector showed that, mismanagement that could lead to corruption at the devolved government assumes the form of lack of essential drugs; long queues; patients sharing beds and examination rooms; doctors operating private practices while employed by County Government; unavailability of CT scan machines; delay in payment of salaries and processing of promotions; and overworking of staff as hospitals are understaffed.

In the education sector, the analysis of the empirical data showed that mismanagement that could lead to corruption takes the form of instructors being overworked as they teach more than one subject while other have over 20 trainees in a class; institutions not being well equipped; classrooms and workshops are not only in deplorable conditions, they are not adequate; delay in processing of salaries and promotions; scholarships not being advertised and process of awarding them is questionable; lack of basic amenities such as water and electricity.

The empirical data for markets was analysed to show that mismanagement that could lead to corruption took the form of staff not being paid overtime allowance; staff are overworked; understaffing; markets not being upgraded to protect revenue collectors and traders from weather changes; lack of supplies; delays in processing of salaries

and promotions; POS machines not being regularly serviced; insecurity in markets; hawkers illegally being allowed to sell wares outside of the market; and illegal subletting of stations in markets.

To determine whether corruption is budgeted for and whether or not service providers and consumers in collaboration with budget and audit reports can show how corruption manifests, this study analysed budget and audit reports of Machakos, Mombasa and Murang'a between 2013 and 2018. The analysis only focused on health, education and markets. Thereafter the budget and audit analysis were compared with the experiences of service providers and consumers. This study not only found out that mismanagement that could lead to corruption is budgeted for, but the experiences of the service providers and consumers revealed how corruption evades detection during the auditing process. The auditing process is designed to reveal corruption in the form of procurement and tendering processes, unexplained financial statements and receipts and mismanagement of funds. This study proved that there are multiple other ways in which mismanagement that could lead to corruption manifests at the decentralised level.

These findings have significant implications for the understanding of how a study of decentralised corruption that includes the experiences of service providers and consumers, budget reports and audit reports, can unearth corruption that usually goes undetected by regular auditing processes. By combining data from budget reports, audit reports and experiences from service providers and consumers, this study showed that corruption starts at the budget planning phase, but in order for it to be detected, budget reports, audit reports and experiences from service providers and consumers are necessary.

Delay in payment of salaries is a good example. During budget planning stage, County Governments include salaries in the recurrent expenditure. Once budgets are approved and funds apportioned, the County Governments delay in processing salaries. At the end of the financial year, the County Governments will produce supporting documents to show salaries were paid. However, the supporting documents will not reveal that payment of salaries was delayed. Delays in processing

of salaries negatively affect service delivery as service providers will be forced to look for other ways to make ends meet by neglecting service provision at the County level.

This work contributes to existing knowledge of comparative decentralised corruption by providing alternative ways of examining corruption. This study proposed the use of budget reports, audit reports and empirical data instead of relying on Corruption Perception Index. Budget and audit reports generated specifically for each County Government every year combined with primary data drawn from experiences of service providers and consumers could be argued to be better than Corruption Perception Index which have been criticised by scholars as explained in the Literature Review Chapter. The methods used for this study may be applied to other decentralised governments elsewhere in the world.

The empirical findings in this study provide a new understanding of how mismanagement that could lead to corruption manifests in decentralised governments. Previous scholars focused on the extent of corruption at the decentralised level. Majority of the studies examined whether decentralisation increased or decreased corruption. Scholars in the field that examined the type of corruption in decentralised governments focused on local capture and bribery. Prior studies on decentralisation and service delivery that found out decentralisation negatively affected service delivery did not link poor service delivery, such as lack of adequate staff or supplies, to corruption.

Although the study has successfully demonstrated that there are mismanagement that could lead to corruption that evades detection at the auditing phase, it has certain limitations in terms of the number of Sub-County Hospitals where data was collected. Sub-County Hospitals generally have, at most two, Medical Officers or Doctors. Add to the fact that there are a lot of patients waiting to be examined, at the Sub-County Hospitals, it becomes nearly impossible to administer questionnaires to, let alone interview, Medical Officers. In spite of its limitations, the study certainly adds to our understanding of corruption in the health care sector of decentralized governments.

What is now needed is a cross-national study involving all governors who are up for re-election and those in their last term. It would be interesting to analyse budgets for financial years when governors are seeking re-election with those in their last term then compare them with audit reports and experiences of service providers and consumers. In other words, further research is needed to better understand the possible link between budgeted corruption and re-election; and budgeted corruption and governors in their last term.

An implication of these findings is that budget reports, audit reports and experiences of service providers and consumers should be taken into account when auditing decentralised governments. Unless governments incorporate experiences of service providers and consumers to the auditing process, promises to end corruption at the decentralised level will never be attained.

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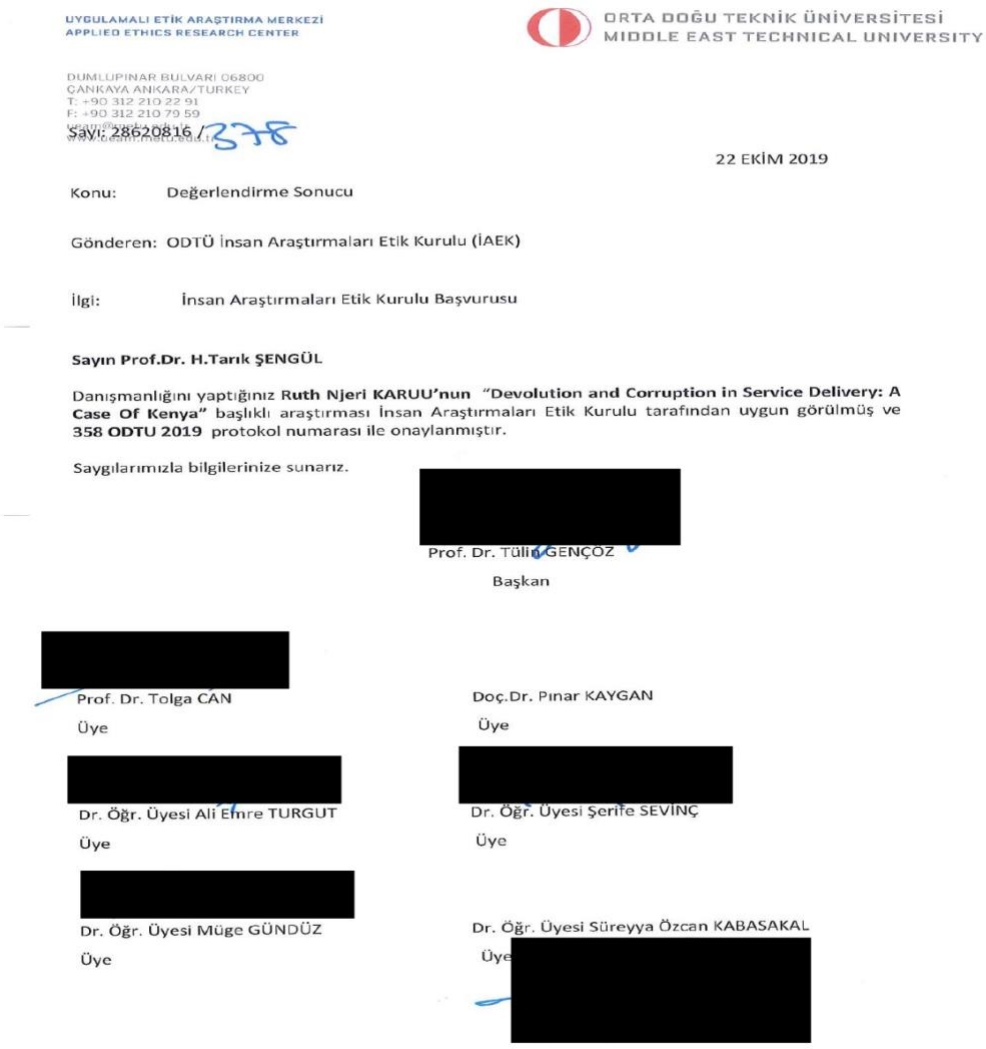
APPENDICES

A. APPROVAL OF THE METU HUMAN SUBJECTS ETHICS COMMITTEE



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22 EKİM 2019

Konu: Değerlendirme Sonucu

Gönderen: ODTÜ İnsan Araştırmaları Etik Kurulu (İAEK)

İlgi: İnsan Araştırmaları Etik Kurulu Başvurusu

Sayın Prof.Dr. H.Tarık ŞENGÜL

Danışmanlığını yaptığınız **Ruth Njeri KARUU'nun** **"Devolution and Corruption in Service Delivery: A Case Of Kenya"** başlıklı araştırması İnsan Araştırmaları Etik Kurulu tarafından uygun görülmüş ve **358 ODTU 2019** protokol numarası ile onaylanmıştır.

Saygılarımızla bilgilerinize sunarız.

[redacted]
Prof. Dr. Tülin GENÇÖZ
Başkan

[redacted]
Prof. Dr. Tolga CAN
Üye

Doç.Dr. Pınar KAYGAN
Üye

[redacted]
Dr. Öğr. Üyesi Ali Emre TURGUT
Üye

[redacted]
Dr. Öğr. Üyesi Şerife SEVİNÇ
Üye

[redacted]
Dr. Öğr. Üyesi Müge GÜNDÜZ
Üye

Dr. Öğr. Üyesi Süreyya Özcan KABASAKAL
Üye

[redacted]

B. INTERVIEW AND FOCUS GROUP DISCUSSION QUESTIONS

MARKETS

Revenue Collectors

What is it like working as a revenue collector under the County Government? Do you have daily or monthly targets in terms of revenue collection?

Could you compare your experience working under the Ministry of Local Government, before devolution, and now working under the County Government?

What challenges do you experience in your day-to-day operations?

What would you say is the reason why you are experiencing these challenges?

How do you overcome these challenges?

What would you change about your working conditions?

In your opinion, should markets be a devolved function? Why?

Traders

How have things been since markets were devolved?

What prominent changes have you seen, if any, since markets were devolved?

Has your business been affected by devolution in any way (positively or negatively)?

What challenges do you experience in your day-to-day operations?

What would you say is the reason why you are experiencing these challenges?

How do you overcome these challenges?

What would you change about your working conditions?

Do you know there are public participation meetings on County budgets? Have you ever attended such a meeting?

In your opinion, should markets be a devolved function? Why?

HEALTH

Respondents who have had a chance to be treated at Sub-County Hospitals

How would you explain your experience at the Sub-County hospital?

Since health was devolved, have there been any changes?

Have you ever been admitted at the hospital? How was your experience?

Have you ever been referred to another hospital? If yes, what was the reason? As a patient, what challenges have you experienced?

Why do you think these challenges exist?

How do you overcome these challenges?

What would be the best way to address these challenges?

Do you know there are public participation meetings on County budgets? Have you ever attended such a meeting?

In your opinion, should health be a devolved function? Why?

C. CURRICULUM VITAE

RUTH NJERI KARUU
Nairobi, Kenya.

EDUCATION

Middle East Technical University, Turkey: PhD Political Science and Public Administration

University of Leeds, United Kingdom: M.A Politics of International Resources and Development

United States International University, Kenya: B.A International Relations

SKILLS PROFILE

RESEARCH

- **PhD thesis** utilized both primary and secondary data. For primary data, I interviewed participants, carried out focus group discussions and administered questionnaires. For secondary data, I utilized annual county budget and audit reports. In addition, I conducted a literature review from academic journals, books, newspapers and websites.
- **Youth for Democracy Innovations Award, September 2012:** I emerged second runners up in National Essay Writing Competition on Millennium Development Goals.
- **M.A Dissertation** on Food Security in Kenya called for excellent research and writing skills. I carried out research from the relevant Ministries' websites, books, academic journals, reports written by relevant bodies and international organizations and analysis carried out on Kenya.
- **African Peer Review Mechanism Report for Kenya in 2008.** I carried out research from the newspapers, internet and also by liaising with all Government Ministries so as to compile a progress report on Kenya's political, social and economic development record.

DATA ANALYSIS

- Using Python, I can extract data from the internet, clean data, create data structures, conduct data analysis, using pandas, and conduct statistical modelling.
- I use Tableau for data visualization.
- I am competent in Excel and SQL.

WRITING

- Karuu, R. (2013) *Lessons from the Late Hugo Chavez on Oil Production.* The Standard.
- Karuu, R. (2011) *Kenya has to reform its politics to achieve sound growth*. The Standard.
- Karuu, R. (2011) Kenyan food insecurity is a contradiction of sorts. The Standard.

LEADERSHIP

- As a Registrar, with the Ministry of Interior and Coordination of National Government, I was authorised to either approve or reject applications.
- Assisted in the facilitation of final year medical students' practical examinations at the University of Leeds in May 2010. For this I had to ensure students went to the desks they were allocated and that they did not speak or cheat in the examinations.
- In 2007, through the Business Proposal Writing Competition sponsored by Techno Serve Kenya, I mentored teenage girls on basic entrepreneurial skills.
- I have continuously developed my innate leadership skills through my participation in leadership ventures such as the ***Take it Up*** leadership Seminar organized by the University of Nairobi in 2006.

WORK EXPERIENCE

- **2012-2014: Ministry of Interior and Coordination of National Government, Registration Officer:** Interviewing, Registering and Issuing Identity Cards to Kenyans aged18 years and above.
- **2011: Africa Policy Institute, Research Analyst-Intern:** Carried out research activities at both primary and secondary levels, wrote reports, policy briefs, article reviews and helped formulate funding proposals for projects.
- **2009: Kenya Commercial Bank, Sales Representative:** Educated the existing and prospective customers on the card products (both debit and credit).
- **2008: New Partnership for Africa's Development, Intern:** Researched and participated in the writing of the Africa Peer Review Mechanism Report of 2008 for Kenya, including gathering and analysing social, political and economic data.

D. TURKISH SUMMARY / TÜRKÇE ÖZET

Bu çalışma, yolsuzluğun ademi merkeziyetçi düzeyde nasıl ortaya çıktığını, yolsuzluğun bütçelere dahil edilip edilmediğini ve hizmet sağlayıcıların, tüketicilerin, denetim raporlarının ve bütçe raporlarının yolsuzluğun nasıl ortaya çıktığını göstermek için kullanılıp kullanılamayacağını inceler. Bu araştırma sorularını cevaplamak için, çalışma, kurumsal tasarım ve bilginin dekolonizasyonunu yol gösterici teorik çerçeveler olarak kullanmıştır. Bu çalışmanın kullandığı yöntem bilimi; anketlerin uygulanması, bire bir görüşmelerin yürütülmesi, odak grup görüşmelerinin yapılması, yerel denetim ve bütçe raporlarının analiz edilmesidir. Araştırma, yolsuzluğa yol açabilecek, ademi merkeziyetçi düzeyde kötü bir yönetim olduğunu göstermiştir. Bulgular, ademi merkeziyetçiliğin uygulanmasından önce denetim yapılarına sahip olmayan ülkelerde yolsuzluğun yaygın olduğu varsayımına ve bunun yanı sıra yolsuzlukla ilgili karşılaştırmalı çalışmalarda kullanılan geleneksel yöntem bilimi olarak yolsuzluk algı endekslerine aşırı güvene karşı çıkıyor. Peki ya denge ve kontrol sağlaması beklenen yapılar aslında yolsuzluğa yol açabilecek yönetime yardım ve yataklık ediyorsa?

Yolsuzluk, karşılaştırmalı yönetim alanı bünyesinde önemli bir ilgi alanıdır. Bu çalışma, önceki çalışmaların belirli zayıflıklardan muzdarip olduğunu gözlemlemiştir. Birincisi, önceki çalışmalar neredeyse tamamen ademi merkeziyetçi hükümetlerdeki yolsuzluğun boyutuna odaklanmıştı. İkincisi, yolsuzluğun boyutuna ilişkin bu analizleri yapmak için önceki çalışmalar yolsuzluk algı endeksine dayanıyordu. Üçüncü olarakda, önceki akademisyenler ülkeler arası karşılaştırmalı çalışmalar yürüttüklerinde, farklı ülkelerin farklı ademi merkeziyetçilik biçimleri uyguladıklarını dikkate almadılar. Son olarak, mevcut araştırmaların çoğu, terimlerin tanımına vurgu yapmamaktadır. “Devlet” “ademi merkeziyetçilik” ve “yolsuzluk” terimlerinin farklı biçimler aldığını düşünürsek, bu terimler için net tanımlamalar gereklidir.

Bu çalışmanın amacı, algı endekslerine alternatif olarak bölgelere özgü denetim raporları, bütçeler, hizmet sunan ve tüketen kişilerin görüşlerinin birlikte kullanımını keşfederek, ademi merkeziyetçi düzeyde karşılaştırmalı yolsuzluğun anlaşılmasına katkıda bulunmaktı.

Bu tez aşağıdaki araştırma sorularını ele almayı amaçlamıştır:

- Ademi merkeziyetçi hükümetlerde yolsuzluk nasıl ortaya çıkmıştır?
- Yolsuzluk bütçelere dahil edilmiş midir? Bütçelerin hesap verebilirliği sağlaması gerekiyor, ancak bütçeler yolsuzluğu şiddetlendirmek için kullanılabilirler mi? Kullanilabilirlerse nasıl?
- Hizmet sağlayıcılar ve tüketiciler, bölgesel denetim raporları ve bütçelerle birlikte ademi merkeziyetçi düzeyde, yolsuzluğun nasıl ortaya çıktığını gösterebiliyor mu?

Bu araştırmanın önemi, ademi merkeziyetçilik ve yolsuzluğa dair her şeye çare bulmak veya dogma sağlamak değildir. Bu çalışma, ademi merkeziyetçiliğin farklı biçimlerde ortaya çıktığını, devletlerin farklı biçimler aldığını ve yolsuzluğun farklı biçimlerde tezahür ettiğini anlamaktadır. Yolsuzluğun ademi merkeziyetçi düzeyde nasıl ortaya çıktığını anlamakda, yolsuzlukla mücadelede yardımcı olacaktır. Bu çalışma, yolsuzluğun bir süreç olduğunu ortaya koyarak ademi merkeziyetçilik ve yolsuzluk araştırmalarına büyük katkı sağlamaktadır.

Literatür taraması ikiye ayrılmıştır: Ademi merkeziyetçilik ve yolsuzluk ve ademi merkeziyetçilik ve hizmet sunumu. Ademi merkeziyetçilik ve yolsuzluk altında, literatür temalara göre gruplandırılmışken, yerelleşme ve hizmet sunumuna ilişkin literatür, gelişmekte olan ülkeleri kapsayan bölgelere göre gruplandırılmıştır. Ademi merkeziyetçilik ve yolsuzluk kapsamında ele alınan bazı temalar şunlardı: yerel ele geçirme, rekabet, harcamalar, bütçeler ve denetim.

Bu araştırma ademi merkeziyetçilik ve yerel ele geçirme konusundaki tartışmanın önemli olduğunu kabul ederken, aynı zamanda bu çıkar gruplarını kimlerin oluşturduğunu belirlemek için "çıkar grupları" terimini kavramsallaştırmanın önemli olacağını belirtiyor. Ek olarak, hanedanlar veya güçlü aileler gibi belirli çıkar

gruplarını yerel ele geçirmeyle ilişkili olarak incelemek, tartışmayı ilerletebilir ve hükümetlerin çıkar grupları tarafından yerel olarak ele geçirilmeye neden duyarlı olup olmadığı konusuna ilişkin yanıtlar sağlayabilir.

Ademi merkeziyetçilik, rekabet ve yolsuzluk hakkındaki tartışma, rekabetin devredilen tüm işlevlere uygulanabileceğine dair sorgulanabilir varsayıma dayanmaktadır. Turizm ve tarım devredilmiş işlevler olsa da, Kenya'da, tüm yargı bölgelerinde turistik alanlar veya ekilebilir araziler yoktur. Örneğin, Narok İlçesinde bulunan Maasai Mara, Kenya'da turistlerin vahşi hayvan göçü yaşayabileceği tek turistik yer. Narok İlçesi, plajları olan ilçelerin turistik özgünlüklerinden yararlanmaları gibi benzersizliğinden yararlanmayı seçerse, ademi merkeziyetçi hükümetlerde turizm gibi sektörlerin rekabetçi doğasını karşılaştırmak sorunlu olabilir. Ancak eğitim, pazarlar ve sağlık gibi sektörler Kenya'daki tüm devredilmiş bölgelerde mevcut ve bu nedenle rekabet ve yolsuzluğun boyutu açısından karşılaştırılabilir. Bu nedenle, bu araştırma, önceki araştırmaların yolsuzluk, rekabet ve ademi merkeziyetçi hükümetleri, tüm merkezi olmayan hükümetler arasında karşılaştırılabilir olan devredilmiş işlevler açısından inceleme fırsatını kaçırdığını gözlemliyor.

Artan yerel gelir üretiminin yönetim gücünü iyileştirdiği doğru olsa da, artan harcamaları destekleyen önceki çalışmalar, yerel gelir üretiminin ne ölçüde artırılacağını belirtmelidir. Bunun bir örneği Kenya'dır. Kenya'da devredilen hükümetler, belirli devredilen işlevler için ücretleri ve vergileri belirleme yetkisine sahiptir. Bu durumun yönetim gücünü nasıl etkilediği henüz belirlenmemiştir.

Ademi merkeziyetçiliği uygulamadan önce bütçeler gibi sistemlerin ve yapıların yerinde olması önemli olmakla birlikte, bu çalışma, ademi merkeziyetçilik uygulanmadan önce bu tür sistemlerin uygulamaya konması halinde, mutlaka başarılı olunacağı sonucunun çıkmayacağını savunuyor. Bununla birlikte gelecekteki araştırmalar, yerelleşme uygulanmadan önce sistemlerin ve yapıların uygulamaya konduğu ülkelerde yerel yönetimlerin başarılı veya başarısız olduğunu inceleyebilir.
Ademi merkeziyetci yönetimlerde rüşvetin arttığı mı yoksa azaldığı mı tartışması sorunludur. Bu tartışma şu yönden sorunludur: bazı kültürlerde rüşveti teşekkürden

ayırt etmek çok zordur. Bu durum, özellikle karşılaştırmalı bir bağlamda, bir yolsuzluk türü olarak ademi merkeziyetçilik ve rüşvet konularında araştırma yapılmasını zorlaştırmaktadır. Ancak, bu tür çalışmalar yapılacaksa, her bir bağlamda nelerin rüşvet teşkil ettiğine dair net tanımlar açıkça belirtilmelidir.

Seçimlerin yozlaşmış, rüşvet yiyen siyasetçilerin yeniden seçilmesini önlemek için bir denetim önlemi olarak kullanılabileceğini savunan çalışmalar, yozlaşmış atanmış bürokratların varlığını gözden kaçırmaktadır. Ademi merkeziyetçi düzeyde, seçim döngülerinden etkilenmeyen, kaynakları (yanlış) yöneten atanmış bürokratlar vardır.

Denetim sistemlerini destekleyen bağımsız medya hususunda, bu araştırma, medyanın ademi merkeziyetçi düzeyde yolsuzluğu ifşa etmedeki önemini kabul ediyor ve seçilmiş liderlerin, siyasi rakiplerinin dahil olduğu yolsuzluk uygulamalarını ifşa etmek için gazetecilerle iş birliği yapabileceğini ekliyor.

Bu çalışma, tutarsızlıklar konusunun son derece yararlı olduğu konusunda hemfikirdir çünkü bu konu karşılaştırmalı araştırma yürütmenin sorununa ışık tutmaktadır. Bazı ülkelerde yetersiz denetim sistemleri varsa ve/veya veri yoksa, karşılaştırmalı araştırmalar etkili bir şekilde yürütülemez. Önceki araştırmalar, deneyimler yerine daha çok algı bozulma endekslerine dayanıyordu. Ademi merkeziyetçi devletlerde yolsuzluğun ortaya çıkarılmasında denetim kurumları yetersiz mi? Eger yetersizse nasıl?

Ademi merkeziyetçilik ve hizmet sunumu için, teorik olarak, disiplinin öncüleri, ademi merkeziyetçiliğin yararlı olduğunu, çünkü sadece karar vermek için kaynaklara ve güce sahip olan liderleri değil, aynı zamanda insanların ihtiyaçlarını anlayan liderleri de insanlara daha yakın hale getirdiğini düşünüyorlar. Demokratik ademi merkeziyetçilik ve hizmet sunumuna ilişkin ampirik literatür, ademi merkeziyetçi hükümetlerde yoğun katılımın yoksul ve dışlanmış insanlar için daha iyi hizmet sunumuna yol açıp açmadığına dair karşılaştırmalı kanıtlardan yoksun olmakla eleştirildi.

Tek ülkeye veya bir ülke içinde tek sektöre odaklanan vaka çalışmaları onaylanmamalıdır. Bu, üç şekilde nitelendirilebilir: birincisi, farklı ülkeler farklı ademi merkeziyetçilik biçimleri uygular. Politik olarak ademi merkeziyetçi bir hükümeti mali olarak ademi merkeziyetci bir hükümetle karşılaştırmak, kesin olmayan sonuçlara yol açacaktır. İkincisi, farklı ülkelerin farklı ademi merkeziyetçilik biçimleri uyguladığı ve ademi merkeziyetçi sektörlerin benzer olmadığı göz önüne alındığında, tek ülke vaka incelemelerine odaklanmak mantıklıdır. Sağlık sektörü, bütçelerin ve personel alımının yerel yönetimin tasarrufunda olduğu A ülkesinde tamamen merkezden uzaklaştırılmış olabilir, ancak B ülkesinde yoğunlaşmış olabilir. Böyle bir senaryoda, bu iki ülkedeki sağlık sektörünün karşılaştırılması kesin sonuçlar vermeyecektir.

Ülke vaka çalışmalarını kınamak yerine, ademi merkeziyetçilik ve hizmet sunumuna ilişkin bursların çeşitli deneyimlerden yararlanabilmesi için gelecekteki araştırmaların onları takip etmesi teşvik edilmelidir. Üçüncüsü, her ülkenin ademi merkeziyetçilik ve hizmet sunumuna ilişkin kolayca erişilebilir verilere sahip olmaması, karşılaştırmalı analizi zorlaştırır veya imkansız hale getirir. Veriler mevcut olsa bile, verilerin A ülkesinde nasıl toplandığı sorusu büyük ihtimalle B ülkesinde nasıl toplandığından çok farklıdır.

Bu çalışma, sonrasında, gelişmekte olan ülkelerde ademi merkeziyetçiliği ve hizmet sunumunu, önce ademi merkeziyetçilik biçimlerini tanımlayarak, kullanılan yöntem bilimini not ederek ve ardından sonuçları sunarak incelemiştir. Deneysel çalışmaların hiçbiri yolsuzluk ve hizmet sunumu arasındaki ilişkiyi incelememiştir. Bu ampirik çalışmalar, yerelleşmenin hizmet sunumunu iyileştirip iyileştirmediği veya engelleyip engellemediği konusundaki farklı varyasyonları incelemiştir.

Literatürü gözden geçirdikten sonra, bu çalışma, özellikle ülkeler arası regresyon analizleri için yolsuzluk algı endekslerine aşırı güvenildiğini gözlemledi. Yolsuzluk Algı Endeksleri yolsuzluğu ölçmez, bunun yerine yolsuzluğun bir kopya versiyonuna veya yan ürününe dayanan algıları ölçer. Bu, ölçülen şeyin “yolsuzluğun” ikincil bir göstergesi olduğu anlamına gelir. Ek olarak, veriler özel şirketler tarafından toplanır ve ücretsiz olarak sunulmaz. Yolsuzluk Algı Endeksi veri kaynakları, esasen

uzmanların ve iş adamlarının algılarına odaklandığı için eleştiriliyor. Ayrıca, Uluslararası Şeffaflık Örgütü, Yolsuzluk Algı Endeksi verilerinin örneklemesini ve yöntem bilimini düzenli olarak değiştirerek, yıllık yolsuzluk analizinin tekbiçimliliğini bozmuştur.

Bu çalışma, devredilmiş düzeyde yolsuzluğa yol açabilecek kötü yönetimin nasıl tespit edilmekten kaçınıldığını açıklamak amacıyla çalışma boyunca kullanılacak olan teorik çerçeveyi oluşturmak için bilgi ve kurumsal tasarımın dekolonizasyonunu birleştirdi. Kurumsal tasarıma göre, bu çalışma en uygun olduğunu düşündüğü için kurumsalcılığın siyaset bilimi perspektifini benimsemiştir. Çünkü çalışma, devlet aygıtları ve devlet aygıtlarının sorumluluk devredilmiş düzeydeki yöneticilerine odaklanacaktır. Bu çalışma, yalnızca temel terimleri tanımlayarak değil, aynı zamanda Kenya'daki Eyalet Hükümetleri arasındaki benzer işlevleri karşılaştırarak ve anketlerden, görüşmelerden, denetim ve bütçe raporlarından elde edilen verilerden yararlanarak bilgiyi dekolonize etmeye çalışmaktadır. Bilginin dekolonizasyonu, bilginin insancıllaştırılmasını savunur. Kapsayıcılığı sağlamak ve bilgiyi insancıllaştırmak için çalışma, hem hizmet sağlayıcılardan hem de tüketicilerden veri toplamıştır.

Bu çalışma, diğer akademisyenlerin devlet, ademi merkeziyetçilik ve yolsuzluk tanımlarını doğru olarak benimsemiştir. Araştırma boyunca kullanılan bu tanımlara yer vermiştir. Bu çalışma, Jessop'un devlet tanımını benimsemiştir. Jessop'un tanımı, “yetki alanı”ı; kaynakların yönetimi; roller, sorumluluklar ve hükümet işlevleri; ağ; ve mekânsal işbölümü içerdiği için bu çalışma için uygundur. Bütün bunlar bu çalışmayla ilgilidir.

“Yetki alanı”, bölge hükümetlerine veya ademi merkeziyetçi hükümetlere refere etmektedir; ademi merkeziyetçiliği ve yolsuzluğu incelemeyi amaçladığı için kaynakların yönetimi bu araştırmanın temasıdır; roller, sorumluluklar ve hükümet işlevleri, ulusal hükümetin yaptıklarını, devredilen hükümetlerin yapması gerekenlerden ayırır; bu bağlamda ağ oluşturma hesap verebilirliği (bütçeler ve denetim raporları) temsil edecektir; ve mekansal işbölümü, farklı devredilmiş hükümetler arasında karşılaştırmalı çalışmalar yapmak için uygun olacaktır. Devlet

ve hükümet bu araştırma boyunca birbirinin yerine kullanılacaktır. Bu araştırma, Kenya'daki yetki devrini bir ademi merkeziyetçilik biçimi olarak incelemiştir. Yetki devri, karar verme, mali ve denetleyici roller için yetkinin bağımsız yerel birimlere devridir. Yetki devri, Kenya örneğini tanımlamak için ademi merkeziyetçilik ile birbirinin yerine kullanılmıştır. Bu çalışma yolsuzluğu bir süreç olarak tanımlamıştır. 2013 yılında Anayasa'nın uygulanmasından sonra, yönetim yapısı ek kurumları ve devlet aygıtlarını birleştirecek şekilde değişmiştiri. Yolsuzluğu bir süreç olarak tanımlayabilmek için, bu çalışma, kurumsal tasarımın bölge hükümetlerine yolsuzluğa bulaşma, tespit edilmesinden ve adli takibattan kaçma alanı verdiğini göstermek için bölge hükümetleri ile bağımsız ofisler arasındaki bağı vurgulamıştır.

Bu çalışmanın ana odak noktası, iki kurumdan alınan raporlar olacaktır: Sayıştay Başkanlığı ve Bütçe Kontrolörlüğü Ofisi. Bu çalışma, yolsuzluğu, bütçe onaya gönderilmeden ve Hazine tarafından fonlar serbest bırakılmadan önce başlayan bir eylem olarak tanımlayacaktır. Bu çalışma, bütçe oluşturma sürecinde yolsuzluğun hesaba katıldığını ve fonlar serbest bırakıldıktan sonra, Bölge Yönetimlerinin fonları yolsuzlukla bütçelenmiş olarak kullandığını ve bu sayede denetim sürecinde tespit edilmelerini atlattığını göstermeyi amaçlamaktadır. Denetim süreci, mali tabloların, faturaların ve satın alma sürecinin incelenmesi ile sona erdiği için hizmet sağlayıcıları ve tüketicileri kapsamaz ve bu nedenle yolsuzluğa yol açabilecek kötü yönetim, hizmet sunum kademesinde çok açık olmasına rağmen tespit edilmez.

Kullanılacak tanımları belirttikten sonra, bu çalışma Kenya'da bağımsız olmasından bu yana hükümetin ve yolsuzluğun gelişim sürecini sundu. Yetki devrinden önce, yerel makamlar, ilgili Bakanlıklar aracılığıyla fon aldı. Finansman, yerel makamların fonları nasıl kullanmayı amaçladıklarını gerekçelendirmesinin ardından serbest bırakıldı. Bütçe hazırlıklarında ve bütçe tahminlerinin yayınlanmasında halkın katılımını zorunlu kılan bir kanun yoktu. Yetki devrinden sonra, fon artık doğrudan ulusal hükümetten bölge hükümetlerine aktarılmaya başlandı. Ancak, bölge yönetimlerinin bütçelerini halkın katılımıyla hazırlamaları ve tahminlerini Bütçe Kontrolörünün onayına sunmaları gerekmektedir. Her bölge için önerilen bütçeler, Bütçe Denetleyicisinin web sitesinde mevcuttur.

Devir öncesi, denetim raporları, muhasebe görevlilerinin görev yaptığı yer olduğu için Bakanlık merkezinde toplanıyordu. Denetim raporları, kötü yönetimin merkezi veya yerel makamlarda gerçekleşip gerçekleşmediğini belirleyemedi. Belli bir bakanlıkta yolsuzluk bildirildiğinde, bütün bakanlık suçlanacaktı. Dikkate değer olan şu ki; 2003'ten beri devlet bakanlıkları ve devlet kurumları için denetim raporlarının genel denetçinin web sitesinde mevcut olmasıdır. Yetki devrinden sonra, denetim artık hem ulusal düzeyde hem de bölgesel düzeyde yürütülmektedir. Bazı işlevlerin yalnızca bölge düzeyinde yönetildiği ve bölge hükümetlerinin artık kaynaklarını yönetmek için mali özerkliğe sahip olduğu göz önüne alındığında, denetimlerin bölge düzeyinde yapılması bir zorunluluktur. Bu denetim raporları ayrıca yıllık olarak Sayıştayın web sitesinde yayınlanıyor.

Yerel makamlar, merkezdeki bakanlıklar tarafından denetleniyordu ve personelin çoğunluğu, merkezi hükümetten yerel makamlara devredilen memurlardı. Yetki devri kapsamında, İl Meclisi Üyeleri ve Senato, il hükümetlerine denetim rolü sağlar. Ayrıca, vali tarafından atanan birkaç icracı üye dışında, personelin çoğunluğu seçimle belirleniyordu. Meclisi Üyeleri, çoğunluk oyuyla bir valiyi görevden alabilir. Ancak, görevden almanın etkili olabilmesi için Senato'nun bu konudaki oyu gereklidir. Görevden alınan vali, Senato'yu görevden alınmanın gerçekleşmemesi üzerine ikna etmek için Senato'ya çağırılır. Senato oylaması basit çoğunluğu elde edemezse, görevden alma başarısız olur. Yetki devrinden önce yerel makamların işlevleri iki şeye bağlıydı: tesislerin mevcudiyeti ve hükümet Bakanlıklarının işlevlerini dağıtma istekliliği. Örneğin, İskan Bakanlığı görevlerini dağıtmış olsa da, bu sadece Bakanlığın konutlarının bulunduğu yerler için geçerliydi. Yetki devrinden sonra, bölgelerde tesisler mevcut olsun ya da olmasın, devredilen işlevler bölge hükümetlerinin sorumluluğundadır. Tarımın yaygın olmadığı veya uygulanmadığı bölgelerde bile tarımın devredildiği göz önüne alındığında, sorumluluk yine de bölgedeki yönetime aittir. Yetki devrinden önce halkın katılımı teşvik edilmiyordu. Belediye Meclis toplantıları kapalı kapılar ardında yapıldı ve bütçe hazırlıklarına halkın katılımına izin verilmedi. Belediye başkanlarının seçimi de meclis üyelerine ait bir görevdi. Seçmen sadece meclis üyelerini seçmek için oy kullandı. Ancak, yetki devri altında, halkın katılımı teşvik ediliyor, Meclis oturumları ve komite

toplantıları halka açık bir şekilde yapılıyor. Ayrıca seçmenler, vali ve meclis üyeleri için oy kullanıyor.

Yetki devrinden önce yerel makamlarda pozitif ayrımcılık bir gereklilik değildi. Belediye Konseylerinin yapısı pozitif ayrımcılığı içermiyordu. Tüm üyeler aynı soydan, aynı cinsiyetten veya aynı yaş grubundan olsa bile, Belediye Meclislerinin bu tür bir oluşumunu yasaklayan bir yasa yoktu. Yetki devri kapsamında, bölge hükümetlerinin bileşimi, hiçbir cinsiyetin üçte ikiden fazla çoğunluğa sahip olmamasını sağlamalıdır. Gençleri ve engellileri içeren azınlık, ayrı bir şekilde bu bileşimde koltuk sahibi olarak düşünülmelidir.

1963 ile 1978 yılları arasındaki birinci rejimdeki yolsuzluk skandalları, Cumhurbaşkanı ve akrabaları da dahil olmak üzere üst düzey hükümet yetkililerini içeriyordu. Başkan, gücünü yalnızca yozlaşmışları aklamak (Ngei Değişikliği) için değil, aynı zamanda kızını Nairobi Belediye Başkanı olarak atamak için kullandı. Bu tür bir atamanın kendisi başlı başına bir yolsuzluktur (nepotizm). Üst düzey hükümet yetkililerinin bu dönemde ceza görmeden yolsuzluğa karışması, adli takibata karşı yararlandıkları dokunulmazlığı gösterdi. Cumhurbaşkanı'nın kızı tarafından gerçekleştirilen kaçak avlanma skandalı ve skandaldan elde edilen gelirin nasıl kullanıldığı o kadar yüksek seviye bir olaydıiki, yerel basın haber yapmaktan korktu. Akıllara şu soru geliyor: Cumhurbaşkanı, yolsuzlukları aklamak için Başsavcı ve Parlamento'yu kullanacak kadar ileri gidecekse, denetim ve soruşturma yapmanın amacı nedir? 1978'den 2002'ye kadar olan ikinci rejim sırasında, muhbirler, ülkenin skandalları öğrenmesi için yolsuzluk anlaşmalarını ifşa etti. Başkan, tüm skandalların birincil yararlanıcısıydı. İki ana skandalın (Goldenberg ve Anglo-Leasing) doğası, paravan şirketler kurmak ve ardından var olmayan malları ödemek için vergi mükelleflerinin parasını kullanmak şeklini aldı. Ayrıca Goldenberg ve Anglo-Leasing skandallarının bütçelendirilmedikleri için kayıt dışı gerçekleşmesi de dikkate değerdir. Turkwel Boğazı hidroelektrik barajı en başta uygulanabilir bir proje değildi. Hidroelektrik baraj skandalı, daha ucuz teklif verenler olmasına rağmen en yüksek teklifi verenin ihaleyi kazanması nedeniyle usulsüz bir ihale sürecinin sonucuydu.

Bu rejim sırasında Kenya'nın tek parti devleti olduğunu not etmek önemlidir.1992'de çok particilik hayata geçirildi. Muhalif sesler gözaltına alındı ve işkence gördü. Demokrasi için savaşan öğrencilerin ve aktivistlerin çoğu sürgüne gitmek zorunda kaldı. Kimse

Cumhurbaşkanlığını eleştirmeye cesaret edemedi. Bu dikkate alındığında, Cumhurbaşkanı tarafından atanan bir Sayıştay Başkanı'nın Cumhurbaşkanı'nı ilgilendiren raporlar sunması beklenemez. Sayıştayın görevi asgari yetkiyle sembolikti.

Kibaki'nin hükümdarlığı sırasında, yolsuzluk skandallarının çoğu Parastatals'ta yayınlandı. Yolsuzluk skandalları, hükümeti dolandırmak için vicdansız işadamlarıyla üst düzey hükümet yetkilileri işbirliği şeklini aldı. Kibaki rejimi altındaki tüm skandallarda büyük bir benzerlik vardı: hepsinin ya mal ya da arazi tedarikini içermesi. Yetki devrinden sonra, Uhuru rejimi sırasında ulusal düzeyde bildirilen yolsuzluk skandallarının tümü mega projeleri içeriyordu. Diğer bir benzerlik de tüm skandalların bütçeye uygun olmasıydı. Üstelik projeler ya hiç başlamadı ya da hiç bitmedi ama onlar için ayrılan bütçeler zimmete geçirildi. Fonların hesaba katılmadığı Eurobond dışında, diğer yolsuzluk skandalları mal alımlarıyla ilgiliydi. Yolsuzluk skandallarına karışanlar, uygun satın alma sürecini takip etmiyorlardı ve ayrıca standart altı veya var olmayan malları satın alıyorlardı.

Bu çalışmanın cevaplamayı amaçladığı araştırma soruları göz önüne alındığında, yolsuzluk skandalları, mal fiyatlarının şişirilmesi; şüpheli ihale süreci; düzensiz mal alımı; fonları akrabalara ve kişisel hesaplara yönlendirmek; sağlanmayan hizmetler, hiç satın alınmayan mallar ve standart altı mallar için fonların serbest bırakılması; insan kaynağının işe alımdaki adaletsizliği; vergi kaçakçılığı; ve fonların kötüye kullanılması formuna bürünmüştür. Ancak, yolsuzluk skandallarının denetim raporları ile ortaya çıkarıldığını not etmek önemlidir. Bu çalışmanın henüz öğrenemeyeceği şey, yolsuzluğun devredilen kademede ortaya çıktığı biçimlerin, yolsuzluğu inceleme sürecinin, bütçe ve denetim raporlarını hizmet sağlayıcıların ve tüketicilerin deneyimleriyle birleştirdiği takdirde değişip değişmeyeceğidir.

Yolsuzluk skandallarını hem ulusal düzeyde hem de yerel düzeyde incelediğimizde, Kenya örneğinde görüldüğü gibi, hükümet şeklindeki değişikliğin yolsuzluğu ortadan kaldırmasından ziyade yolsuzluğun farklı biçimlere dönüştüğü görülüyor. Ayrıca, devredilen kademede bildirilen tüm yolsuzluk skandalları bütçelenirken, ulusal düzeydeki yolsuzluk skandallarının bir kısmı bütçelenmemesine rağmen gerçekleşmiştir.

Metodoloji bölümü, araştırmanın nasıl yürütüldüğünü açıkladı; veri toplama yöntemlerini detaylandırdı; katılımcıların kim olduğunu, nasıl seçildiklerini ve örneklem büyüklüğünü tanımladı; ve sınırlamaları belirledi. Birincil veriler, görüşmeler, odak grup tartışmaları ve anketler yoluyla toplandı. İkincil veriler ise bölge denetim ve bütçe raporlarından alındı.

Çalışma Kenya'daki üç ilde gerçekleştirildi: Machakos, Mombasa ve Murang'a. Bu üç ilin seçilmesini etkileyen iki sebep vardı. Birincisi, bu üç ildeki tüm Valiler için ortak payda olmasıdır. Bu payda, valilerin ikinci ve son dönemlerini (2013'ten günümüze) hizmet ediyor olmalarıdır. Bu Valilerin ikinci dönem görev yapmalarının sağlanmasının nedeni, bölgedeki eksikliklerin eski rejimlere yüklenmemesidir. Bu illere odaklanmanın ikinci nedeni, üç yöneticinin de farklı siyasi partilerden gelmesidir: Machakos Valisi bağımsız bir parti programıyla yarışmıştır; Mombasa Valisi muhalefet partisinin bir üyesiydi ve Murang'a valisi hükümetin adayı olarak seçilmişti.

Bu çalışmanın odak noktası, devredilen üç işlevdi: eğitim, sağlık ve piyasalar. Eğitim kapsamında, araştırmayı, illerin her birindeki üçer meslek ve eğitim merkezlerinde yürütmek amaçlandı. Ancak, Mombasa ilinin yalnızca iki tane meslek ve eğitim merkezi vardır. Bu nedenle Murang'a ve Machakos'ta çalışma üç merkezde yürütülürken, Mombasa'da iki merkezde yürütüldü.

Bu çalışma, her ildeki iki ikincil sağlık tesisine (Seviye 4 hastaneler veya Alt İl Hastaneleri) odaklanmaya karar verdi. Pazarlar kapsamında, bu çalışma üç ilin her birindeki bir pazarda veri topladı.

Sonuçları sunmadan önce bu çalışma, yetki devrinden önce ve sonra sağlık, eğitim ve piyasaların nasıl yönetildiğine dair kısa bir genel bakış sunmuştur. Yetki devrinden önce, Kenya'nın sağlık sistemi, Sağlık Bakanlığı tarafından merkezde yönetilen hiyerarşik bir organizasyondu. En yüksek düzeyde ulusal eğitim ve sevk hastaneleri bulunurken, en düşük sırada bakımevleri yer aldı. Ulusal eğitim ve sevk hastanelerinin altında il hastaneleri, ardından ilçe hastaneleri, ardından sağlık ocakları ve dispanserler yer aldı. Ulusal eğitim ve sevk hastaneleri, il hastanelerinin kapsamı dışında kalan ileri tıbbi hizmetleri sağlama sorumluluğu ile görevlendirilmişti. Ek olarak, eğitim ve sevk hastaneleri araştırma yapmakta ve sağlık profesyonellerini eğitmekteydi. İl hastaneleri ise ilçe hastaneleri için çözemedikleri vakaları gönderdikleri sevk hastanesi işlevi görüyordu. Ayrıca, il hastaneleri sağlık personelinin (stajyerlerin) eğitimini üstleniyordu, ilçe hastanelerini denetliyor ve ilçe hastanelerine laboratuvar ve teknik destek sağlıyordu.

İl hastanelerinin altında yer alan ilçe hastaneleri ise ilçe düzeyinde klinik hizmet veriyordu. Sağlık ocaklarına koruyucu ve tedavi edici hizmet sağlama sorumluluğu verildi. Sağlık merkezlerindeki personellerin arasında ebeler veya hemşireler, klinik görevlileri ve bazen de doktorlar bulunur. Bakımevleri, doğum öncesi bakım ve basit tıbbi hizmetler sağlamak adına hastalarla birincil temastır. Dispanserlerdeki personeller arasında hemşireler, halk sağlığı teknisyenleri ve tıbbi asistanlar bulunur.

İkinci Sağlık Sektörü Stratejik Planı (2005-2010), sağlık hizmetlerinin yapısını seviyeler halinde organize eden reformları benimsemiştir. Seviye 1, köyleri, haneleri, aileleri ve bireyleri içeren topluluk seviyesidir. Reformlar, en alt düzeydeki bireylerin kendi ve köylerindeki insanların sağlıklarında rol oynamaları için Köy Sağlık Komitelerinin (VHC) izin vermesini ileri sürdü. Seviye 2 ve 3, dispanserleri, sağlık merkezlerini ve doğum veya bakım evlerini içerir. Koruyucu ve tedavi edici hizmetler sağlama sorumluluğu ile görevlendirilirler. Seviye 4-6, sırasıyla birincil, ikincil ve üçüncül hastaneleri içerir. İyileştirici ve rehabilite edici hizmetler ve minimum koruyucu bakım sağlarlar.

Yetki devrinden önce Sağlık Bakanlığı, denetleme (kamu, özel, sivil toplum ve inanç temelli hastaneler), politikalar geliştirme, kural ve düzenlemeleri uygulama ve sağlık

personelini temin etmek ve sağlık sisteminin finanse edilmesini sağlama sorumluluğuyla görevlendirilmişti. Yetki devrinden önce, sağlık bakanlığı aracılığıyla tüm kamu sağlık kurumlarına bütçe ödenekleri ödeniyordu. Sağlık sektörü bütçesi hem vergi gelirlerinden hem de bağış fonlarından finanse ediliyordu.

Yetki devrinden sonra sağlık sektörü illere devredildi. Finansman (şartlı hibeler hariç), insan kaynaklarının işe alınması ve işten çıkarılması, maaşlar, terfiler, personel eğitimi, hastanelerin inşası, mevcut tesislerin genişletilmesi ve yenilenmesi, tıbbi ürünlerin ve tıbbi olmayan ürünlerin satın alınması artık eyalet hükümetlerinin yetkisindedir.

Köy teknik okulları ilk olarak Kenya'da 1950'lerin ortaları ile 1950'lerin sonları arasında işsizliği azaltmak için bir önlem olarak tanıtıldı. Kuruluşlarında yerel yönetimler, kendi kendine yardım grupları ve İngiliz bağışçılar tarafından finanse edildi. Sadece ilkokula kayıt olma yaşını geçmiş olan yoksul ailelerden gelen gençleri değil, aynı zamanda ilkokula kayıt olma şansını kaçıranları da hedef aldılar. 1960'larda, köy teknik okullarında eğitimden sonra iş imkanı olmadığı için, yerel makamlar okul ve hastane inşa etmek adına köy teknik okullarına fon sağlamayı durdurdu. 1966'da Kenya Ulusal Hristiyan Konseyi (NCCK) yerel kiliseler aracılığıyla köy teknik okullarına fon sağlamaya başladı. 1971'de, Uluslararası Çalışma Örgütü Bölge Danışmanı, ilkokuldan ayrılanların sayısının on yıl içinde iki katına çıkacağını ve yalnızca küçük bir yüzdesinin orta okula geçebileceği tahminini yaptıktan sonra, hükümet köy teknik okullarını finanse etmeye başladı. Devlet finansmanı tekrarlayan harcamalara girerken, bağışçılardan gelen hibeler geliştirme harcamalarına gitti.

Köy teknik okulları atölyelerden, bir yöneticiden, eğitmenlerden, kursiyerlerden ve bir yönetim komitesinden oluşuyordu. Komitenin rolü eğitmenleri işe almaktı. Yönetim komitesi, Kooperatifler ve Sosyal Hizmetler Bakanlığı'na bağlı Gençlik Geliştirme Bölümü'ne bağlıydı.

Yetki devrinden sonra Köy Politeknikleri artık Meslek ve Eğitim Merkezleri olarak biliniyor. Mesleki ve Eğitim Merkezlerini yönetme rolü İl yönetimlerine taşındı. İl

hükümetleri, personel alımından, malzeme alımından, dersliklerin ve atölyelerin yenilenmesinden ve inşa edilmesinden ve öğrencilere burs verilmesinden sorumludur. İl hükümetinden gelen fonlara ek olarak, Dünya Bankası, Mesleki ve Eğitim Merkezlerini özel olarak finanse etmek için bölge hükümetlerine şartlı hibeler vermektedir. Öğrenciler tarafından ödenen öğrenim ücreti, bölge hükümetleri için gelir getirici bir kaynaktır.

Yetki devrinden önce, Yerel Yönetim Yasası, Kenya Gazetesi'nde Yerel Yönetim Bakanı tarafından şart koşulduğu üzere, yerel makamlara, pazarlara, işportacılara, berberlere, kuaförlere ve ikinci el giysi tüccarlarına başkanlık etme ve yasaklama yetkisi verdi. Tüccarlara işyeri açma ruhsatı verilmesi konusuyla ilgili olarak, tüccarların ilgili yerel yönetime başvuruda bulunarak çalışma izni başvurusunda bulunmaları ve ardından başvurunun sonucunu beklemeleri düşünülüyordu. Yerel makamların ruhsatı verme, iptal etme veya vermeyi reddetme yetkisi vardı. Buna ek olarak, yerel makamların ruhsatlar ve izinler için ya tüzükle yönlendirilen ya da Yerel Yönetim Bakanı'nın izniyle ücret belirleme yetkisi vardı. Diğer yerlerde ücret görevli memura bağlıyken, ücretin standart olduğu bazı yerlerde, gayriresmi tüccarların günlük ücret ödemesi gerekiyordu. Yetki devrinden sonra, pazarlar bölge hükümetlerine devredildi. Pazarların inşası, yenilenmesi ve yönetimi artık bölge hükümetlerinin bir işlevi haline geldi. Pazarlarda toplanan gelir, bölge hükümetleri tarafından yönetilir. Tüccarların mallarını pazarda satmak için ödemeleri gereken günlük ücretler, il idaresi tarafından belirlenir. Pazarlar, ana görevi gelir tahsildarlarını denetlemek olan bir piyasa yöneticisi tarafından yönetilir. Pazarlarda çalışan tüm personel, İl hükümetleri tarafından işe alınır, işten çıkarılır ve terfi ettirilir.

Sonuçlar, üç İldeki hizmet sunumu aynı olmasa da, bazı senaryolarda hem hizmet sağlayıcıların hem de tüketicilerin yaşadığı zorlukların benzer olduğunu gösterdi. Ek olarak, bulgular, devredilen işlevlere tahsis edilen fonların çoğu durumda tahsis edildiği gibi kullanılmadığını da göstermektedir. Sonuçlar, bölge hükümetlerinin Bütçe Denetçisine bir bütçe teklifi sunarak fonların tahsis edilmesini sağlarken, fonlar serbest bırakıldıktan sonra, bir, bütçelerde listelenen ögeleri finanse

etmediklerini; iki, projelerin bir kısmını finanse ettiklerini veya malzemelerin bir kısmını satın aldıklarını; ve üçüncüsü, ödemeleri geciktirdiklerini gösteriyor.

Sonuçlar şu soruları gündeme getiriyor: Eğer yinelenen harcamalar her yıl mutlaka Eyalet Hükümetlerine bırakılıyorsa, o zaman neden maaşlar gecikiyor? Maaşların ödenmesindeki gecikme, Sayıştay tarafından fark edilmiyor, çünkü Sayıştay, maaşların zamanında ödenip ödenmediğini öğrenmek için her mali yılın sonunda Eyalet Hükümetleri tarafından istihdam edilen personelle görüşme yapmıyor veya onlara anket uygulamıyor. Sayıştay, tekrarlanan harcamalardan ödenen maaşları gösterecek olan mali tabloları inceliyor. Birlikte ele alındığında, bu sonuçlar bütçeler, denetim raporları ve kötü yönetim arasında yolsuzluğa ve hizmet sunumuna yol açabilecek bir ilişki olduğunu göstermektedir.

Ek olarak, bütçeler ve yolsuzluk sorunu üzerine olan bu çalışma, yolsuzluğun bütçelendiği sonucuna ulaşmıştır. Analizden çıkan en bariz bulgu, denetçiler tarafından tespit edilmekten kaçınlan, yolsuzluğa yol açabilecek kötü yönetimin olduğudur.

Bulgular, Mesleki ve Eğitim Merkezlerinde yolsuzluğa yol açabilecek kötü yönetimin, birden fazla ders veren öğretim elemanlarının olması (öğretim elemanlarının fazla çalıştırılması), bir sınıfta 20'den fazla öğrenciye eğitim veren öğretim elemanlarının varlığı, kurumların yeterli donanıma sahip olmaması, sınıfların sadece içler acısı koşullarda değil, aynı zamanda yeterli malzemesinin olmaması, maaşların ve terfilerin ertelenmesi şeklinde ortaya çıktığını göstermektedir.

Diğer taraftan öğrencilerden ve yöneticilerden alınan sonuçlar yolsuzluğa yol açabilecek kötü yönetimin muhtemelen malzeme eksikliği; geciken maaşlar ve promosyonlar; personelin düşük ücret alıyor olması (devletin ödeme ölçeğine göre durum böyle değil); bursların reklamının yapılmaması, verilmemesi veya verilme sürecinin adil olmaması; yeterli personele sahip olmayan kurumlar; yetersiz ve içler acısı sınıflar ve atölyeler; alet ve makinelerin olmaması ve mevcut makinelerin

çalışır durumda olmaması; yetenekli eğitmen eksikliği; ve su ve elektrik gibi temel olanakların olmaması şeklinde ortaya çıktığını açığa vuruyor.

Bu çalışmadaki ilk soru, hizmet sunumunu inceleyerek, yolsuzluğun devredilmiş düzeyde tezahür ettiği biçimleri bulmaya çalıştı.

Sonuçlar, üç İldeki sağlık hizmeti sağlayıcıları için yolsuzluğa yol açabilecek kötü yönetimin, muhtemelen fazla çalışma saatleri, hastanelerde yetersiz personel olması, hastanelerin donanımlı olmaması, maaşların ödenmesinde ve terfilerin onaylanmasıdaki gecikme, ileri eğitimler için başvuruların onaylanmaması veya başvuruların zamanında onaylanmaması olarak ortaya çıktığını gösteriyor gibi görünmektedir.

Öte yandan, Machakos, Mombasa ve Murang'a'daki İl Hastanelerini kullanan Kenyalılar için, yolsuzluğa yol açabilecek etkisizlik, temel ilaçların eksikliği, uzun kuyruklar, yatakları paylaşan hastalar, devlet tarafından istihdam edilen doktorların özel muayenehanelerinin olması, CT tarama makinelerinin yokluğu, hastanelerdeki personel yetersizliği, hastanelerin muayene odalarını paylaşması olarak kendini gösteriyor.

Her üç İldeki gelir tahsildarlarının deneyimlerine göre, yolsuzluğa yol açması muhtemel kötü yönetim şunları içermektedir: fazla mesai ödeneğinin ödenmemesi; rozetler, üniformalar, botlar ve makbuzları basmak için baskı ruloları gibi malzemeler; ofis mobilyalarının değiştirilmemesi ve kayıt tutulacak bilgisayarların temin edilmemesi; maaşların ve promosyonların işlenmesindeki gecikmeler; izin günlerinin olmaması; fazla çalışmak; yetersiz personel; düzenli olarak bakımı yapılmayan POS makineleri; pazarın tasarımının gelir toplamayı zorlaştırması; ve tüccarların piyasa ücretlerini ödeyebilecekleri merkezi bir noktanın olmaması.

Öte yandan, üç İldeki tüccarların deneyimlerine göre, kötü yönetim, piyasaların güvensiz olması veya bölümlerin çok küçük olması; seyyar satıcılardan bazıları pazarın dışında yerleşmiş durumda olması; pazarın yıllardır eksik olması; temiz içme suyu ve tuvalet eksikliği; bazı tüccarların benzer malları farklı katlarda satmalarına

yasa dışı olarak izin verilmesi; ve istasyonların yasadışı olarak devredilmesi şeklinde kendini gösteriyor.

İkinci araştırma sorusu yolsuzluğun bütçelere dahil edilip edilmediğini bulmaya çalışırken; üçüncü araştırma sorusu, hizmet sağlayıcıların ve tüketicilerin, İl denetim ve bütçe raporları ile işbirliği içinde, devredilen kademede yolsuzluğun nasıl ortaya çıktığını gösterip gösteremeyeceğini belirlemek için ortaya konmuştur. İkinci ve üçüncü araştırma sorularının yanıtlanıp yanıtlanmadığını belirlemek için bu çalışmada bütçeler, denetim raporları ve bulgular birlikte incelenmiştir. Hizmet sağlayıcılardan ve tüketicilerden edinilen deneyimlerin yardımıyla, bu çalışma, yolsuzluğa yol açması muhtemel kötü yönetimin bütçelendirildiğini ortaya koymuştur. Bu sonucun olası bir açıklaması, İl Hükümetlerinin, Sayıştayın bütçeyle uyum sağlamak için yalnızca mali tablolara ve makbuzlara ihtiyaç duyduğunun farkında olduklarından, İl Hükümetlerinin tekrarlayan harcamalar ve geliştirme harcamaları için bütçe oluşturarak, fonların kullanıldığını kanıtlayan makbuzları ve mali tabloları sağlayarak soruşturmayı önledikleri yönündedir. Fonların bir kısmı bütçelendiği şekilde kullanılacak ve geri kalanı hesaba katılmadan kalacak, ancak bu çalışmanın da belirttiği gibi, denetim süreci hizmet sağlayıcıları ve tüketicileri içermediği için, sayıştay kötü yönetimi tespit etmeyecektir. Bu sonuçlar, ademi merkeziyetçi hükümetlerdeki yolsuzluğu incelerken hizmet sağlayıcıların ve tüketicilerin deneyimlerini dikkate almanın önemine dikkatimizi çeken, giderek büyüyen kanıt evrenine katkıda bulunuyor. Bütçe raporlarını, denetim raporlarını ve hizmet sağlayıcılar ile tüketicilerin deneyimlerini birleştiren bu çalışma, yolsuzluğun yetki devri düzeyinde nasıl tezahür ettiğini gösterebilmiştir. Bu bulgular, bir yandan il Hükümetlerinin neden fonlar için bütçe ayırdığını ve diğer yandan devredilen düzeydeki hizmetlerin içler acısı olmasına rağmen denetim raporlarının yolsuzluğun neden tespit edilemediğini açıklamamıza yardımcı olmalıdır. Şimdi ihtiyaç duyulan şey, yeniden seçilmek için aday olan tüm yöneticileri ve onların son dönemlerin içeren, ülkeler arası bir çalışmadır. Yöneticilerin yeniden seçilmek istediği mali yıllara ve son yıllarına ait bütçeleri analiz etmek ve ardından bunları denetim raporları ve hizmet sağlayıcıların ve tüketicilerin deneyimleriyle karşılaştırmak ilginç olacaktır. Bütçelenen yolsuzluk ve yeniden seçilme ile bütçelenen yolsuzluk ve

yöneticilerin son dönemleri arasındaki olası bağlantıyı daha iyi anlamak için daha fazla araştırmaya ihtiyaç vardır.

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