Governce Challanges Affecting the Implementation of Devolved Governance System in Kenya. The Case of Mandera County

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Abstract: **The devolved governance is a system of political power sharing between the national government and state or county governments. The system allocates development responsibilities to devolved governments with funding while the national government takes over certain functions which cover the needs of all devolved units under a central system in the whole country. The purpose of this study was to assess challenges facing the implementation of devolved governance system in Kenya with special reference to Mandera County. The specific objectives of the study were : to examine the effect of funding on the implementation of devolved governance system in Mandera County : to assess the extent to which revenue collection affect the implementation of devolved governance system in Mandera County: to examine the effect of accountability on the implementation of devolved governance system in Mandera County: to analyze how equitable resource distribution influence the implementation of devolved governance system in Mandera County. This study used both qualitative and quantitative research methods. The study adopted a descriptive survey research design. It was conducted in Mandera County. The target population was 260 drawn from County Government officials and national government officials. Purposive sampling technique was used in the study. A sample size of 210 was employed to conduct the study. Data was collected through questionnaires and and interviews. Quantitative data was analyzed using SPSS tool while qualitative data was analysed using content analysis methods and NVIVO . The analyzed data was presented using tables, charts and figures, diagrams and reports. Ethical factors were considered and respected during the study.**

I. BACKGROUND OF THE STUDY

The devolved governance system was introduced in Kenya by the 2010 constitution. It was implemented after elections of 2013. The new constitution created 47 counties including Mandera County. Since the establishment of the devolved system of governance, different counties have experienced many challenges arising from various weaknesses in the devolved governance system. This study assessed these challemges and came up with broad recommendations for rectifying the challenges by looking at the devolved government of Mandera County.

Devolved governance is referred to as an arrangement where political, administrative and fiscal power is distributed to semi-autonomous territorial and sub-national units (Nyanyom, 2010). Devolved governance is broader and encompasses more than just the transfer of administration powers but rather efficiency and transparency. Devolved governance is a system that enhances the dispersion of power from the center to smaller sub government units at the local level. The devolved governance system as envisioned by the framers of the constitution was to ensure equitable distribution of resources (Republic of Kenya, 2011).

The practice and institutionalization of devolved governance system in Africa is not unique to Kenya. Essentially devolved governance system in other countries in Africa like Rwanda and South Africa was a vital and urgent corrective measure, and was promoted in response to the political and economic problems in their history. In South Africa, promoting devolved governance system was aimed at “rebuilding local communities and environments, as the basis for a democratic, integrated, prosperous and truly non-racial society” following the trauma of apartheid in the country (Oloo, 2006).

In Rwanda devolved governance was to provide a structural arrangement for government and the people of Rwanda to fight poverty at close range, and to enhance their reconciliation via the empowerment of local populations following the trauma of the genocide. Highly centralized government bureaucracies have for a long time hindered effective and efficient delivery of public services in Africa and other developing regions. Recognizing the urgent need to achieve high economic growth, reduce income disparities, restore public confidence in government, cure historical injustices and other poverty-related inequalities, a devolved governance system was adopted to enhance development initiatives (Oloo, 2006).

Devolved governance system has become the dominant trend for equitable distribution of resources. Significant devolved authority from national to sub-national levels have occurred in countries like Cote d’Ivoire, Ghana, Bangladesh, India Belgium, Britain, France, Italy, Spain, Argentina, Colombia and Mexico. Russia and the European Union have also emerged with explicit constitutional guarantees for sub-state authorities. Germany, the United States, and Switzerland have a long history of maintaining devolution in the form of a federal system. The federal systems are semi-autonomous, raise their own revenue and implement their own development programs (Bardhan& Mookherjee, 2012).

The United States of America has a long tradition of state autonomy from the central government. The U.S. first constitution gave the federal government little authority, while vesting most of it in the 13 states in the first few years. The last 70 years have seen a dramatic expansion in the size, scope and authority of the federal government. The percentage of federal spending has increased from 31% to 61%. In the U.S, the illustration of effective devolved government system is shown in the District of Colombia. Colombia is separate from other states and has an elected government with own laws, court system, public universities, departments and many more (Amoretti et. al., 2004)

The United Kingdom implemented a devolved governance system that did not empower the citizens of Scotland and Wales and hence the need for autonomy. To remain united governance system should be fully devolved to allow cities and regions to set own tax, planfor their development (Brando, 2014).

Since independence, Kenya has experienced issues of political instability that have had an adverse effect on the economic performance and social cohesion. The post-election violence following the disputed elections hastened the need for the implementation of devolved governance system. Rampant corruption, economic stagnation, poverty and inequality fueled the urge to disperse power and resources from the central government Kenyans demanded devolved system and self-determination of economic and development agenda (Omolo, 2010).

Counties have persistently pushed for more resource allocation from the national government but to no avail. The Counties are in a dilemma and are currently unable to effectively implement devolved functions. Devolution is an approach that is thought would enhance development and improves service delivery however the implementation process continues to be mired in confusion and perpetual intrigues. The challenges not withstandingdevolved governance can improvethe conditions of marginalized regions. It can also reduce the ability of the national government to withhold resources meant for County Governments (Republic of Kenya, 2010).

Statement of the Problem

Devolved governance is a political response to the ills plaguing the society. Devolved governance is a solution to economic stagnation, corruption, inequalities and inefficient use of public resources. The World Bank report show that devolved governance has been characterized by intense bargaining between organs of the national and county governments. There has been significant acceleration of the transfer of functional responsibilities to the county governments, with growing calls for county governments to be given more resources. According to the World Bank, the county governments are requesting to help address the large institutional capacity challenges that have plagued the national government. Some of the challenges include budgeting, planning, human resources, citizen outreach and revenue enhancement (World Bank, 2013).

Despite the many opportunities associated with devolved governance, there are challenges facing the implementation of devolved governance in Kenya. There is lack of understanding of critical issuesin relation to devolved governance. The misunderstanding is creating mistrust between stakeholders with the minority coalition in the senate and parliament believing that the national government is frustrating the process of devolution. Revenue allocation is also a divisive issue in the process of devolved governance. Counties are entitled to a 15 percent of the total revenue collected by the national government. However, several counties feel that the budgetary allocations need to be increased (Republic of Kenya, 2014).

Kenyan devolution approach is radical since all the issues in the process happen at once, thus overwhelming county governments' administration. The national government's attempt to devolve national functions without due regard for capacity development has further complicated matters for the counties. It is in this regard that the study assessed challenges facing the implementation of devolved governance system in Mandera County.

Specific Objectives of the Study

i. To examine how sufficient funding affects the implementation of the devolved governance programs in Mandera County
ii. To establish how collected revenue affects the implementation of devolved governance programs in Mandera County
iii. To determine the effect of accountability on the implementation of devolved governance system in Mandera County
iv. To assess the effect of equitable resource allocation on the implementation of devolved governance system in Mandera County

II. THEORETICAL FRAMEWORK

The study was guided by the rational choice theory which states that the neo-liberal narrative of governance overlaps somewhat with rational choice theory. Both of them draw on microeconomic analysis, with its attempt to unpack social life in terms of individual actions and to explain individual actions in terms of rationality, and especially profit or utility maximization. Yet, although neoliberals deployed such analysis to promote public management, rational choice theorists were often more interested in exploring cases where institutions or norms were honored even in the absence of a higher authority to enforce them (Lichbach, 2003)

Rational choice theory attempts to explain all social phenomena by reference to the micro level of rational individual activity. It unpacks social facts, institutions, and patterns of rule entirely by analyses of individuals acting. It models individuals acting on the assumption that they adopt the course of action most in accord with their preferences. Sometimes rational choice theorists require preferences to be rational; preferences are assumed to be complete and transitive. Sometimes they also make other assumptions, most notably that actors have complete information about what will occur following their choosing any course of action (Lichbach, 2003).

The study was also guided by the New institutional theory which explains the state, government, public administration, and politics. Scholars focused on formal rules, procedures, and organizations, including constitutions, electoral systems, and political parties. Although they sometimes emphasized the formal rules that governed such institutions, they also paid attention to the behavior of actors within them. The new institutionalists adopt a broader concept of institution that includes norms, habits, and cultural customs alongside formal rules, procedures, and organizations. It has become common to distinguish various species of new institutionalism (Greenwood et. el., 2008).

Review of Empirical Literature

Funding

The issue of devolution finance has become an increasingly salient issue in the recent years leading to high profile reviews. As creatures of the state, counties' ability to fund development is deeply linked with the state funding and state willingness to allow counties to develop their own funding sources. Many states have imposed numerous limitations on counties to raise their own revenues for development, either through property taxes, local taxes or other options. Forty-three counties have some type of limitation on raising nominal taxes. Only 12 counties have managed to collect their own local taxes, which are limited to a maximum rate in most cases and often involve additional approvals for implementation. With all these challenges, counties try to find funding and financing solutions, but they are not sufficient to cover all the needs of their development programs. Counties have been supplementing national funds with their own general funds and local option taxes to pay for projects. The counties dedicate 70 percent of their additional funding to recurrent expenditure and only 30 percent for roads, bridges, drainage, sidewalks, intersection improvements and other development projects. Counties have difficulty implementing cost-saving measures to streamline processes and reduce wastage. Counties are at the forefront agitating for additional revenue for their development programs (Republic of Kenya, 2014).

County governments face numerous challenges ranging from inadequate revenue and development funding. Counties have identified systemic tax evasion, embezzlement of public funds, inequities arising in resource distribution and inadequate controls. These challenges have led to the need for reforms in countyfinance administration. Public finance management reforms in Kenya aimed at making public financial management more effective, efficient, transparent and participatory resulting in improved accountability and better service delivery. Introducing devolved governance with responsibilities shared between the national government and the county governments is a significant part of the public financial management reforms (Republic of Kenya, 2014).

Revenue Collection

Inability to realize fully the revenue due to a county is a major administrative problem that devolved governance faces in its implementation. Chapter 12 of the new constitution provides the clause for Public Finance. Article 201 (b) provides that the public finance system should be put in place to promote an equitable society and that the burden of taxation is shared fairly. The ratio between what will be reported and projected revenues shall potentially and significantly differ both between counties and areas within the county. County public finance system under the new constitution is faced by challenges of poor administrative capacity to enforce taxes. There is corruption and embezzlement of revenue at the county. Taxpayers also form a resistance to submit returns and the explicit and international tax evasion prevents a county government from realizing all the revenue they ought to collect (Republic of Kenya., 2011).

According to Institute of Certified Public Accountanats Kenya, (2013) several counties are generating less revenue than what the defunct local authorities that lay within their boundaries rake in collectively. This has raised concerns over public finance management in the devolved units of government. The report also show that weak revenue bases, absence of internal audits, poorly trained staff, defective revenue collection systems and reluctance by some county revenue officers to embrace change are among challenges cited as causing the decline in revenue collection in counties. The national government needs to move with speed to ensure that counties have the capacity to carry out their duties (ICPAK, 2013)

Accountability

On the first part of the accountability relationship, the conventional wisdom, as mentioned, is that decentralization improves accountability as voters are better able to monitor the actions of policy-makers given the irrelative proximity, and policy-makers in turn, seeking re-election, are responsive to voter demands. Since the median voter in a developing country is poor, and improvements in basic education, health and physical infrastructure services help the poor, this responsiveness results in better service delivery. To evaluate this claim one must first understand why any democracy could produce outcomes that hurt the median voter. A large and growing literature on the subject has shown that political market failures, arising primarily out of information a symmetries, are the main reason for the non-accountability of elected officials to the public Faguet Jean Paul, (2001).

County governors focus on policies that emphasize expenditure in areas that maximize their electoral fortunes. Importantly, getting elected is also crucially contingent on governance structures; it requires that voters are able to connect improvements or deteriorations in their welfare to the actions of the county government. In other words, county development programs fail to realize meaningful results. Accountability reflect prudence and integrity this implies that counties should be more responsive to the better informed group of citizens, and as a result focus more on service delivery, or targeted projects. Some counties haveno regard for integrity especially where huge contracts are involved, They can only review those contracts that have less value and are much quicker to implement and easier to verify and credit to the efforts of a particular politician, than others, such as better quality health care or education (Danish Institute of International Studies, 2014).

World Bank, (2013) report shows that counties spend less resource on health care and more on wage bill. This report further indicates that services in public hospitals and health centers have deteriorated tremendously. In order to be able to act on the demands imposed on them by citizens, the government must also be able to hold the counties accountable for actually delivering services. In general mechanisms for monitoring and controlling county expenditure should be strengthened to prevent corruption. Devolved functions can further exacerbate these problems, as administrative costs usually escalate beyond the expectations of county policy-makers. Citizens can hold county administrators accountable through two channels: first, through actively contacting policy-makers, either individually or collectively in the form of interest groups, with specific demands, sometimes backed up with financial contributions; and second, through the ballot box by voting out officials who are unable to meet integrity standards.

Equitable Resource Distribution

Institute of Economic Affairs, (2010) indicates that access to services such as healthcare, transport, education, water supply, among others, has a direct impact on the economic and welfare development of a county. Regional and county disparities in quality and quantity of public services delivered may lead to disparities in socio-economic well-being among regions. There are significant disparities in Kenya in access to essential services such as health, electricity, water and education. The disparities have resulted to notable regional variances in socio-economic outcomes. Mandera County has relatively poor access to water and health services, among others. The county has low population and vast geographic coverage with poor access to essential infrastructure services such as roads and electricity. PTR level at both primary and secondary levels show significant disparities. There are fewer teachers and fewer ECD, secondary and primary schools. County residents have to walk longer distances to get to school, and this deters school attendance.

Republic of Kenya, (2013) report shows that devolved funds, even though some of them are shared on the basis of population, and other poverty profiles and socio-economic indicators, ASAL districts that are vast get lower allocation per square kilometer. The resources yield different results for different regions, depending on where and how cost they are spent. Regions that are different in many aspects may be tempted to reciprocate development activities. Mandera County and other ASALs tend to spread their resources too thinly in a bid to cover all parts of their vast geographical area. Thin distribution of resources results in low productivity. Skewed distribution of development finance favors leading regions. The policy responses are not strategically clear and further research and studies on this issue is required in order to determine how public investment should be structured in order to reduce regional inequalities.

Institute of Economic Affairs, (2013) report shows that Kenya may not have the necessary capacity and infrastructure to permit the administration of programs in ways that make it possible to achieve the expected efficiency gains from devolution and decentralization. Capacity for managing devolved funds has been noted to be lacking and weak in most counties in Kenya. The county governments do not have the capacity to maintain up-to-date books of accounts. The current system of devolved governance is characterized by weak accounting and reporting. There must be adequate capacity in the form of human capital, essential equipment and technology as well as incentives to motivate government officials to produce the desired results. It is important to ensure that the necessary administrative capacity exists prior to shifting fiscal responsibilities downwards in the devolved governance system. The process of establishing the capacity may require time and resources. Lack of effective monitoring and evaluation framework limits the capacity of the government to efficiently monitor the use of public funds.

Equitable distribution of resources formed the blueprint of the system of devolved governance in Kenya. It is against this backdrop that formally neglected regions were to have a chance at development. Kenya’s devolved governance systemthough ambitious will in due cause transfer substantial amount of resources to the counties to enhance equity. One of the perennial problems which has not only defied all past attempts at permanent solution, but has also evoked high emotions on the part of all concerned is the issue of equitable distribution and allocation of national resources (Konrad, 2011).

A devolved system of government involves the constitutional creation of two or more levels of government with assigned functions and resources. The levels of government are co-ordinate, but not subordinate to each other. None of the levels of government is an agent or at the mercies of the other. Each is established and cosseted by the constitution, with the functions and resources to be used for their discharge being set out and defined by the constitution.The devolved system combines self-governance and shared governance at the local and national levels, respectively. Therefore when Kenya embraced the Constitution in 2010, citizens authorized this form of government to enhance equitable resource distribution as a corrective measure for past injustices. These injustices were the offshoot of the centralization of political and economic power that got firmly rooted in Kenya in the period 1960s-1980s. Following constitutional amendments in 1982 that concentrated power in the central government and president still further, the District Focus for Rural Development Program was introduced, as a means of involving local people in development and sharing resources more equitably but unfortunately the programme became a vehicle for presidential political patronage, undermined the role of local governments, and resulted in little meaningful redistribution of economic development(Republic of Kenya, 2012).

An underlying logic behind decentralization is that it enhances equitable distribution national resourcesand sub-national participation in decision making over interventions, and consequently local relevance and citizen participation in implementation. Equity has three fundamental dimensions, which may occur independently or jointly: the administrative, the political and the fiscal. Several counties have key national public investments (Maasai Mara – Narok County; The Mombasa Port – Mombasa County;)and discussions on those investments that they will have control over should be held early enough to avert any conflict between national and county governments. In devolved units, there are two key principles that guide equitable distribution and allocation of national resources. The first is the vertical sharing between the counties or inclusive government and the other tiers of governments. This is because the revenues generated within the jurisdictional areas of the counties are not subject to the national sharing formula. As such counties with developed economies like Nairobi and Mombasa have a head start through revenue collections (Commision for Revenue Allocation, 2011).

Revenue transfer which is horizontal revenue sharing arises out of the variations in revenue generation capacities of the counties. Where the revenue raising capacities are low, the distribution of resources should be relative to the poverty index of the area. This transfer is called “equalization transfer”. This transfer is necessary because the economy of the county would become more depressed. The commission for revenue allocation is yet to find a stable agreeable formula that can guide equitable revenue allocation (Republic of Kenya, 2010).

With the proposed formula for revenue allocation by the Commission for Revenue Allocation how will some counties sustain themselves given that such allocated revenue does not potentially suffice the development needs and gaps, overheads and requisite service delivery. The new Constitution mandates a devolution system that fundamentally differs from the kind of decentralization that has been function in Kenya since the colonial and post- independence period hitherto. The Commission on Revenue Allocation (CRA) has recommended that county governments should receive an allocation Sh203 billion while Sh407 billions be given to the national government, and the Sh203 billion shall be distributed through a formula it has proposed. According to the formula, 60 percent of the allocation will base on population size, 20 percent on basic equal share, 12 percent on poverty level rate, 6 percent on the size of land and 2 percent on fiscal responsibility exercised by the county. The remaining 20 per cent will be shared equally among the 47 counties (Commision for Revenue Allocation, 2011).

Going by the proposed formula, top beneficiaries in the allocations include Nairobi Sh11.7 billion, Nakuru Sh6.9billion, Kiambu Sh6.5 billion, Kakamega Sh7.3 billion, Bungoma Sh7.2 billion, Turkana Sh5.7 billion, Kisii Sh5.5 billion, Kisumu Sh4.6 billion, Kilifi and Kisii Sh5.5 billion each, Wajir Sh4.7 billion and Uasin Gishu Sh4.3 billion. Thus, at the tail-end of the disbursements are counties such as Isiolo Sh1.9 billion, Samburu Sh2.2 billion, TaitaTaveta and Tharaka Nithi Sh2.3 billion each while Elgeyo Marakwet was allocated Sh2.4 billion, Laikipia and Tana River Sh2.6 billion each. This means Lamu, which is the smallest of the 47 counties in the country, will receive a paltry Sh1.4 billion to run its county business. Additionally, the CRA recommended that the Equalization Fund (0.5 per cent of the national Budget) to be disbursed from the 2013-2014 financial year when county governments will be functioning. Previous decentralization Efforts (1999-2010) (Commision for Revenue Allocation, 2011)

This decade saw the introduction of devolved (geographically earmarked) funds in an attempt to address spatial inequality. The most notable were the Local Authority Transfer Fund, (LATF)-created through the LATF Act No 8 of 1998, the Road Maintenance Levy Fund, (RMLF)created through the Kenya Roads Act, 2007, the Rural Electrification Fund, created through the Energy Act of 2006 and the Constituency Development Fund, created through the CDF Act of 2003. Despite these piecemeal efforts to address inequality in resource distribution, political tensions remained high spilling over into the 2007 election crises and subsequent unrest, which proved to be the tipping point leading to demands for a new Constitution(Commision for Revenue Allocation, 2011).

According to the constitution, the devolved units are entitled to 15 percent of national budgetary allocation annually. However revenue has not been defined in the Constitution or the CRA Act, which has now occasioned controversy over the CRA proposed formula for revenue allocation. The Task Force on devolution submitted that the Constituency Development Fund, which constitutes 2.5 per cent of Government’s ordinary revenue, roads levies and the Local Authority Transfer Fund, should all be lumped together and disbursed to the counties (Commision for Revenue Allocation, 2011).

At present, the devolution structure and resource allocation mechanism remains a highly contested area, especially in Kenya due to lack fairly logical common ground for the distribution. The devolved government structure in the new constitution is a product of highly emotive debates and several attempts at building consensus during the review process. It is expected that the devolved system of government should help to cure various historical injustices in respect to land rights and ownership and skewed resource distribution. Minorities, marginalized groups and communities in Kenya face various challenges. First, the loss of land rights, historical injustices, includes exploitation of their resources without their participation or benefit. This is illustrated by the numerous court cases involving marginalized communities. Secondly, Kenya for many years has adopted the needs based approach to development, which, in the Kenyan context prioritized key development initiatives on immediate political gains. Consequently minority and marginalized groups were left out. Thirdly, by virtue of their numbers, the minority and marginalized communities and groups are unable to have their representatives win national elective office (Republic of Kenya, 2011).

It would thus be proper if the revenue allocation across counties should factor in these critical issues. Such allocations would therefore seem most fair and attract less contestation if attendant issues of poverty index, numerical inferiority, climatic conditions, infrastructure development, economic status and historical injustices are the base alloy for developing the formula as well, for purposes of potentially optimizing development in the various counties.While the guaranteed and unconditional transfer of 15% of national revenue for county governments is only a minimum, it remains to be seen if it will be adequate given that county governments will perform both decentralized government and typical local government functions. Local government in South Africa accounts for 25-30% of the national revenue but still with this figure, local government authorities are said to be struggling. While due regard must be given to existing local conditions in Kenya that are different from countries such as South Africa, there is need for accurate assessment of revenue needs for county governments in the new constitutional order to make certain that county governments meet the broad objectives of devolved government(Republic of Kenya, 2010)., 2010).procedures, and organizations. It has become common to distinguish various species of new institutionalism (Greenwood et. el., 2008) states into paths of development. Hence, they concentrate on comparative studies of welfare and administrative reform across states in which the variety of such reforms is explicable by path dependency. They also argue that informal sets of ideas and values constitute policy paradigms that shape the ways in which organizations think about issues and conceive of political pressures. Hence, they adopt a more constructivist approach that resembles the interpretive theories of governance. They concentrate on studies of the ways in which norms and values shape what are often competing policy agendas of welfare and administrative reform (Greenwood et. al., 2008)

III. RESEARCH METHODOLOGY

3.1 Introduction

The study adopted qualitative and quatitative research methods.It used a descriptive and survey research design. The target population included the Members of County Assembly, County Executives, CAs, NGOs, CBOs, and officials of the Mandera County Government. A total of 260 individuals formed the target population. A sample of 100 participants was slected for the study using purposive sampling method. Data was collected using questionnaires and interviews.

Data was analysed using the SPSS tool for quantitative data while qualitative data was analysed using content analysis.

IV. DATA ANALYSIS, PRESENTATION AND DISCUSSIONS

Response Rate

The determination of the response rate was important because it enabled the researcher to know the questionnaires that were defective and hence not eligible for analysis. The analysis of the response rate was as follows:

Table 3: Response Rate

Variable	Frequency	Percentage
Response	210	100
Non Response	0	0
Total	210	100

Note: from Research

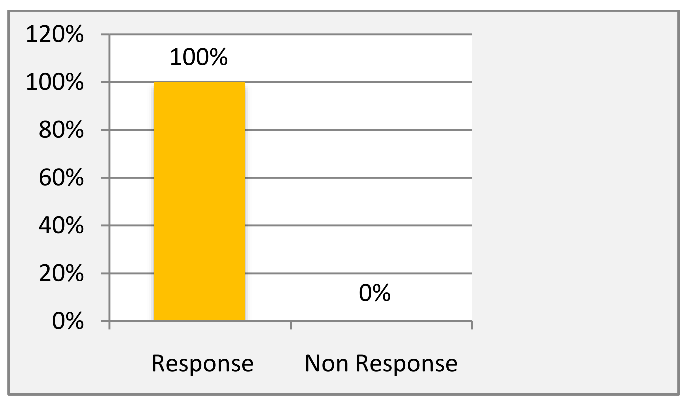

Figure 2: Response Rate

Table 3 and figure 2 show the number of questionnaires that were valid for analysis. The participants who successfully filled and completed the questionnaires to the required expectation of the research were 210. Based on the analysis it can be concluded that the response rate was high.

Gender

The issue of gender was important in the study as it indicated whether it influenced their responses, the findings were as follows:

Table 4: Gender		
Variable	Frequency	Percentage
Male	118	56
Female	92	44
Total	210	100
Note: from Research		

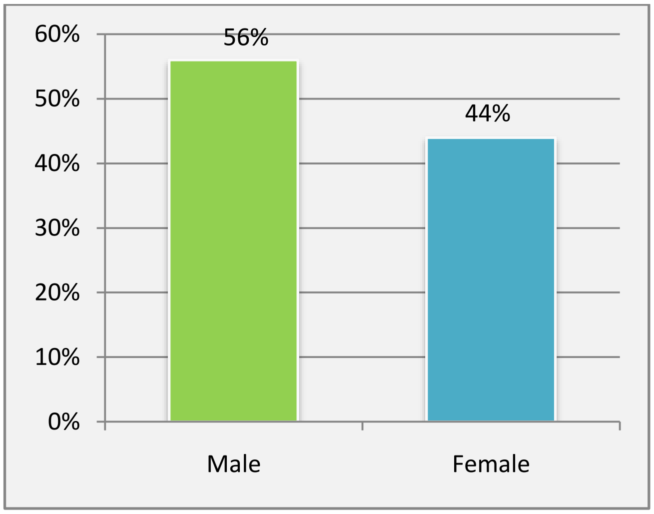

Figure 3: Gender

According to table 4 and figure 3 the total number of male participants in the study was 56% while female was 44%. From the study it can be concluded that the number of male participants were higher than the number of female participants. Variation in gender was also noted to be influenced by socio-cultural and religious beliefs of area participants. The study also observed that women were not equally integrated in NGOs in the County and hence the disparity.

Age of the Respondent

The determination of the respondents' age was essential because it would show whether their opinions were influenced by their age. The analysis of the age of respondents was as follows;

Table 5: Age		
Variable	Frequency	Percentage
21-30	87	41
31-40 yrs	76	36
41-50 yrs	38	18
Above 50 yrs	9	5
Total	210	100
Note: from Research		

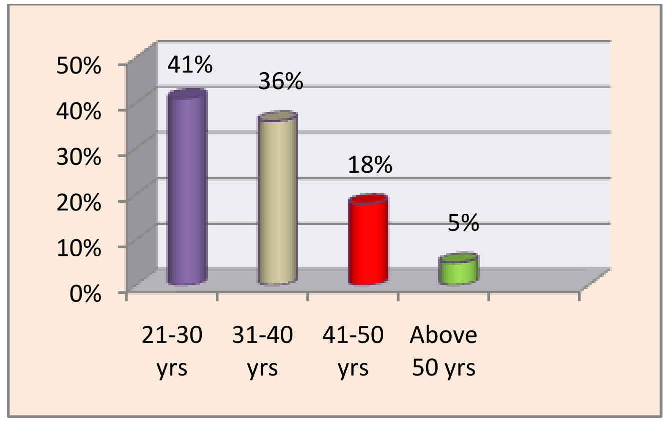

Figure 4: Age of Participants

According to table 5 and figure 4 participants comprising 41% were of the age bracket 21-30 yrs, 36% were between the ages of 31-40 yrs while 18% were below 41-50 yrs and 5% were above 50 yrs. Based on the study it can be concluded that majority of the respondents were between the ages of 21-30 yrs and therefore were able to clearly understand the nature and challenges of services delivery in the County

Highest Level of Education

From the analysis of the education level of respondents the findings were as follows:

Table 6: Highest Level of Education		
Variable	Frequency	Percentage
Certificate	63	30
Diploma	80	38
Bachelor's Degree	51	24
Master's Degree	16	8
Total	210	100
Note: from Research		

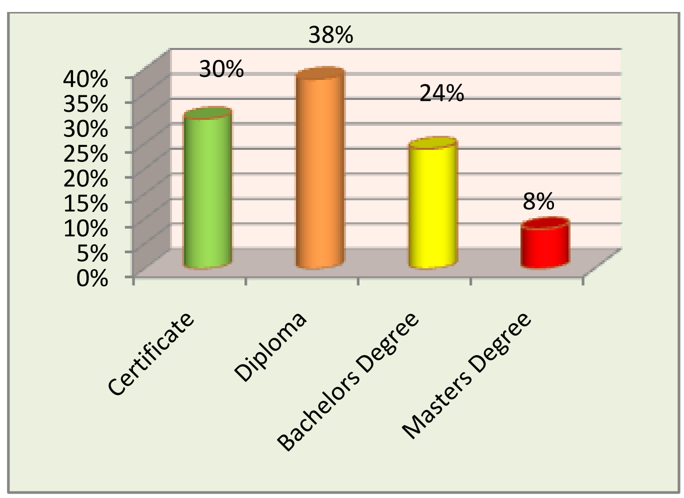

Figure 5: Highest Level of Education

Table 6 and figure 5 shows the level of education of various participants. According to the analysis, 38% of the respondents were of diploma level, 30% were of certificate level while 24% were of bachelors' degree level and 8% were of masters' degree level from the study it can be concluded that the majority of the respondents were of diploma level.

Role in the County

From the analysis of the role in the county the findings were as follows:

Table 7: Role in the County

Variable	Frequency	Percentage
MCA	10	5
CBO	27	13
NGO	61	29
Count Staff	71	34
Others	41	19
Total	210	100
Note: from Research		

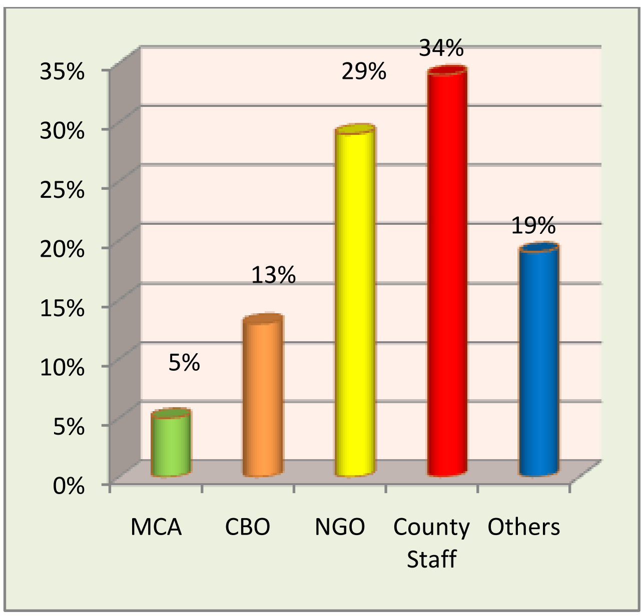

Figure 6: Role in the County

Table 7 and figure 6 show the role of various participants. According to the analysis, 34% of the respondents were county staff, 29% were NGO staff, 19% were others and 13% were CBO members while 5% were MCAs. From the study it can be concluded that the majority of the respondents were NGO staff. This implies that these participants were aware of the challenges of devolved governance.

Effectiveness of Governance System

As to whether the county governance system is effective, the response was as follows;

Table 8: Effectiveness of Governance System

Variable	Frequency	Percentage
Strongly Agree	32	15
Agree	60	29
Neutral	30	14
Disagree	44	21
Strongly Disagree	44	21
Total	210	100
Note: from Research		

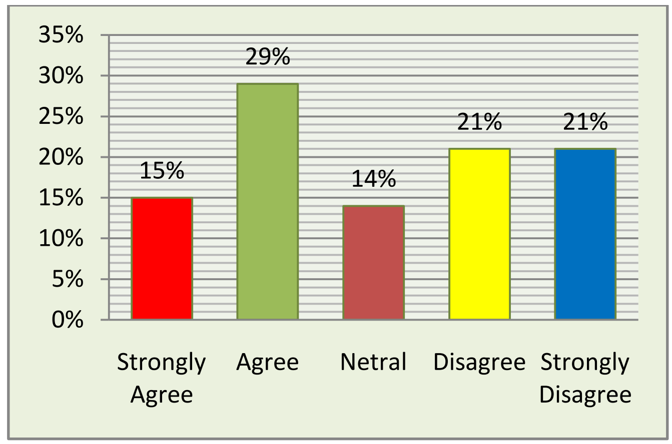

Figure 7: Effectiveness of Governance System

Table 8 and figure 7 above show the rating of whether the county governance system is effective. Based on the analysis 29% of the respondents agreed that the governance system in Mandera County was effective, 15% of the respondents strongly agreed that the governance system in Mandera County was effective, 14% of the respondents were neutral, 21% of the respondents disagreed with view that the governance system in Mandera County was effective and 21% of the respondents strongly disagreed with view that the governance system in Mandera County was effective.

Implementation of Devolved Governance

As to whether the implementation of devolved governance was effective, the response was as follows;

Table 9: Implementation of Devolved Governance

Variable	Frequency	Percentage
Strongly Agree	25	11
Agree	38	18
Neutral	58	28
Disagree	50	24
Strongly Disagree	39	19
Total	210	100
Note: from Research		

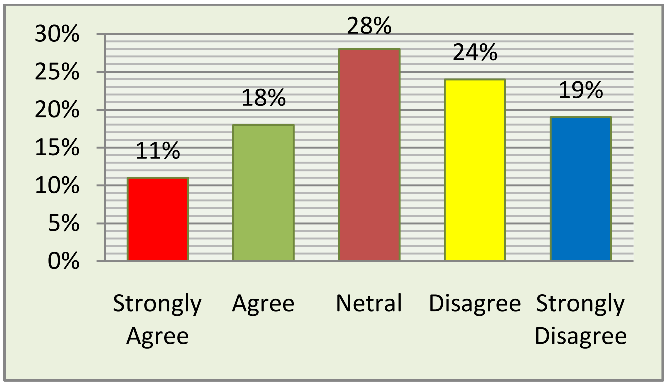

Figure 8: Implementation of Devolved Governance

Table 9 and figure 8 above show the rating of whether the implementation of devolved governance was effective. Based on the analysis 28% of the respondents were neutral in their view, 15% of the respondents disagreed with the view that the implementation of devolved governance was effective, 19% of the respondents strongly disagreed with the view that the implementation of devolved governance is effective, 18% of the respondents agreed with view that the implementation of devolved governance was effective and 11% of the respondents strongly agreed with view that the implementation of devolved governance is effective.

Extent of Funding

As to which extent funding had an effect on the implementation of devolved governance in Mandera County, the response was as follows;

Table 10: Extent of Funding

Variable	Frequency	Percentage
Very High Extent	81	39
High Extent	34	16
Medium Extent	65	31
Low Extent	30	14
Total	210	100

Note: from Research

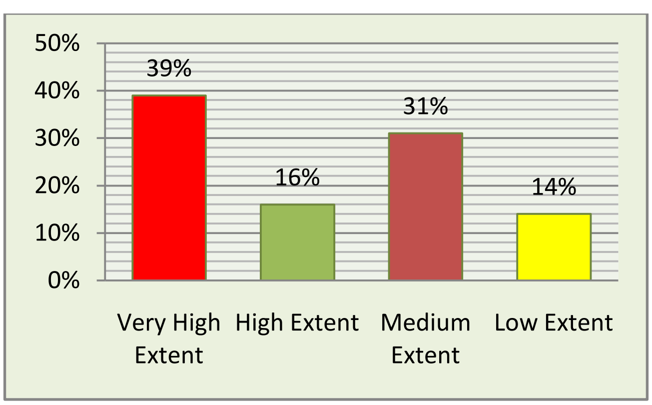

Figure 9: Extent of Funding

Table 10 and figure 9 above show how the respondents rated the extent to which funding affected the implementation of devolved governance system in Mandera County. Based on the analysis 39% of the respondents had rated the extent as very high, 31% of the respondents had rated the extent as medium, and 16% of the respondents had rated the extent as high while 14% of the respondents had rated the extent as low. The study concluded that majority of the respondents had rated the extent to which funding affected the implementation of devolved governance system in Mandera County as very high.

Timely Receipt of Funds

As to whether funds were received on time in Mandera County, the response was as follows;

Table 11: Timely Receipt of Funds

Variable	Frequency	Percentage
Strongly Agree	28	13
Agree	40	19
Neutral	50	24
Disagree	42	20
Strongly Disagree	50	24
Total	210	100

Note: from Research

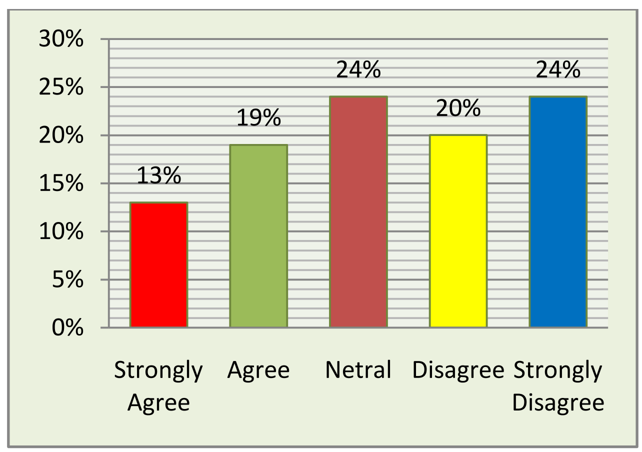

Figure 10: Timely Receipt of Funds

Table 11 and figure 10 show how the respondents rating of whether funds for Mandera County were received on time. Based on the analysis 24% of the respondents were neutral in their views, 20% of the respondents disagreed with the view that the funds for Mandera County were received on time, 24% of the respondents strongly disagreed with the view that funds for Mandera County were received on time, 19% of the respondents agreed with view that funds for Mandera County were received on time and 13% of the respondents strongly agreed with view that funds for Mandera County were received on time.

Adequacy of Disbursed Funds

As to whether disbursed funds were adequate for Mandera County is, the response was as follows;

Table 12: Adequacy of Disbursed Funds		
Variable	Frequency	Percentage
Strongly Agree	28	13
Agree	43	21
Neutral	35	17
Disagree	62	29
Strongly Disagree	42	20
Total	210	100
Note: from Research		

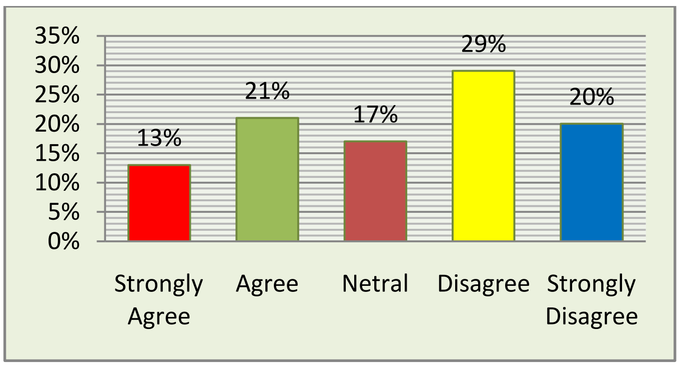

Figure 11: Adequacy of Disbursed Fund

Table 12 and figure 11 show the rating of whether disbursed funds were adequate for Mandera County. Based on the analysis 17% of the respondents were neutral in their views, 29% of the respondents disagreed with the view that disbursed funds were adequate for Mandera County, 20% of the respondents strongly disagreed with the view that disbursed funds were adequate for Mandera County, 21% of the respondents agreed with view that disbursed funds were adequate for Mandera County and 13% of the respondents strongly agreed with view disbursed funds were adequate for Mandera County.

Funds spent on Development Projects

As to whether funds were spent on development projects, the response was as follows;

Table 13: Funds spent on Development Projects		
Variable	Frequency	Percentage
Very High Extent	27	13
High Extent	48	23
Medium Extent	50	24
Low Extent	85	40
Total	210	100
Note: from Research		

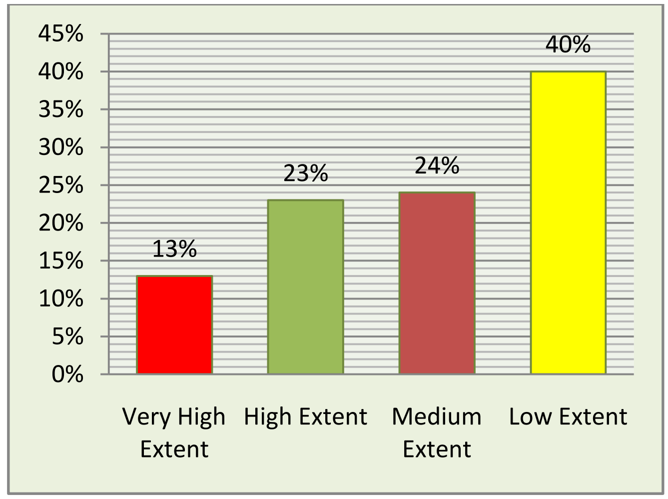

Figure 12: Funds Spent on Development Projects

Table 13 and figure 12 above show the rating of whether funds were spent on development projects in Mandera County. Based on the analysis 13% of the respondents had rated the extent as very high, 24% of the respondents had rated the extent as medium, and 23% of the respondents had rated the extent as high while 40% of the respondents had rated the extent as low.

Extra funds for County Programs

As to whether there was need for extra funds for county programs, the response was as follows;

Table 14: Extra Funds for County Programs		
Variable	Frequency	Percentage
Very High Extent	62	30
High Extent	34	16
Medium Extent	43	20
Low Extent	71	34
Total	210	100
Note: from Research		

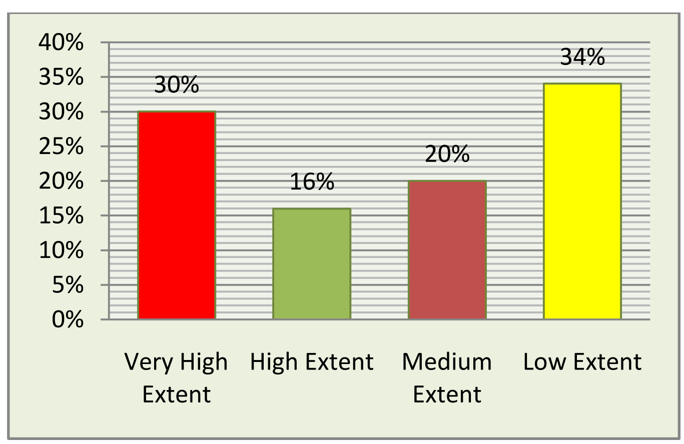

Figure 13: Extra Funds for County Programs

Table 14 and figure 13 above show rating of whether there was need for extra funding of project programs. Based on the analysis 30% of the respondents had rated the extent as very high, 20% of the respondents had rated the extent as medium, and 16% of the respondents had rated the extent as high while 34% of the respondents had rated the extent as low.

Extent of Revenue Collection

As to which extent revenue collection had an effect on the implementation of devolved governance in Mandera County, the response was as follows;

Table 15: Extent of Revenue Collection		
Variable	Frequency	Percentage
Very High Extent	112	54
High Extent	49	23
Medium Extent	28	13
Low Extent	21	10
Total	210	100
Note: from Research		

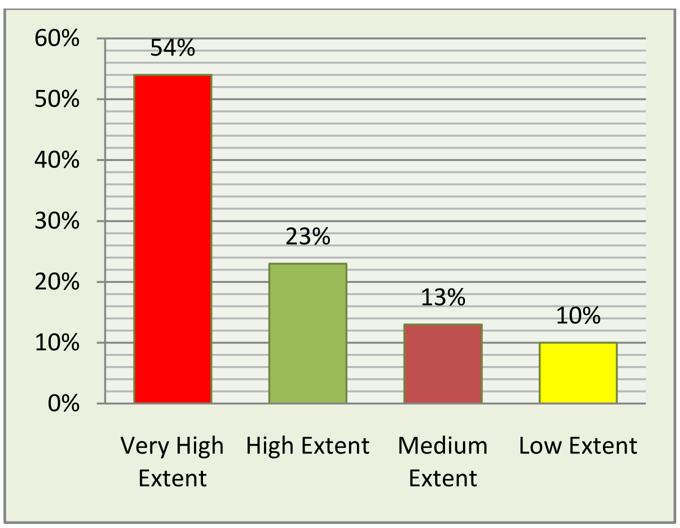

Figure 14: Extent of Revenue Collection

Table 15 and figure 14 above show how the respondents rated the extent to which revenue collection affected the implementation of devolved governance system in Mandera County. Based on the analysis 54% of the respondents had rated the extent as very high, 13% of the respondents had rated the extent as medium, and 23% of the respondents had rated the extent as high while 10% of the respondents had rated the extent as low.

Effectiveness of County Tax System

As to whether county tax systems were effective, the response was as follows;

Table 16: Effectiveness of County Tax System		
Variable	Frequency	Percentage
Strongly Agree	32	15
Agree	46	22
Neutral	41	19
Disagree	39	19
Strongly Disagree	52	25
Total	210	100
Note: from Research		

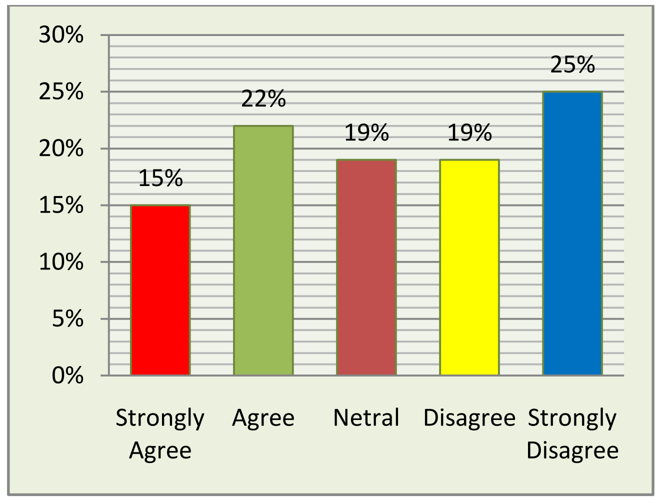

Figure 15: Effectiveness of County Tax System

Table 16 and figure 15 show the rating of whether county tax systems were effective. Based on the analysis 19% of the respondents were neutral in their views, 19% of the respondents disagreed with the view that county tax systems were effective, 25% of the respondents strongly disagreed with the view that county tax systems were effective, 22% of the respondents agreed with view that county tax systems were effective and 15% of the respondents strongly agreed with view that county tax systems were effective.

Adequacy of County Revenue

As to whether county revenue was adequate for Mandera County, the response was as follows;

Table 17: Adequacy of County Revenue		
Variable	Frequency	Percentage
Strongly Agree	26	12
Agree	42	20
Neutral	47	23
Disagree	53	25
Strongly Disagree	42	20
Total	210	100
Note: from Research		

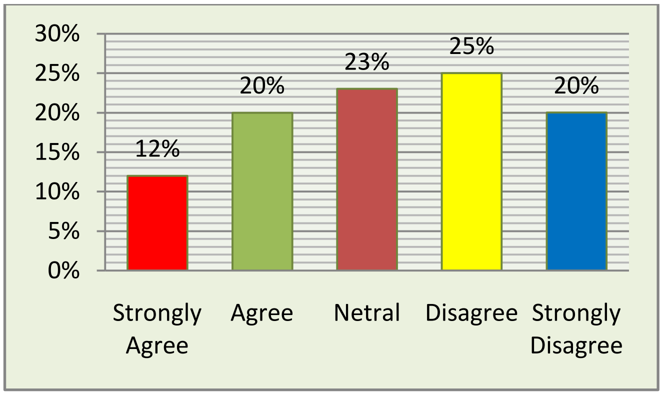

Figure 16: Adequacy of County Revenue

Table 17 and figure 16 show the rating of whether county revenue was adequate. Based on the analysis 23% of the respondents were neutral in their views, 25% of the respondents disagreed with the view that county revenue was adequate, 20% of the respondents strongly disagreed with the view that county revenue was adequate, 20% of the respondents agreed with view that county revenue was adequate and 12% of the respondents strongly agreed with view that county revenue was adequate.

Levies and Tax Increment

As to whether county levies and taxes should be increased, the response was as follows;

Table 18: Levies and Tax Increment

Variable	Frequency	Percentage
Very High Extent	28	13
High Extent	42	20
Medium Extent	26	12
Low Extent	114	55
Total	210	100

Note: from Research

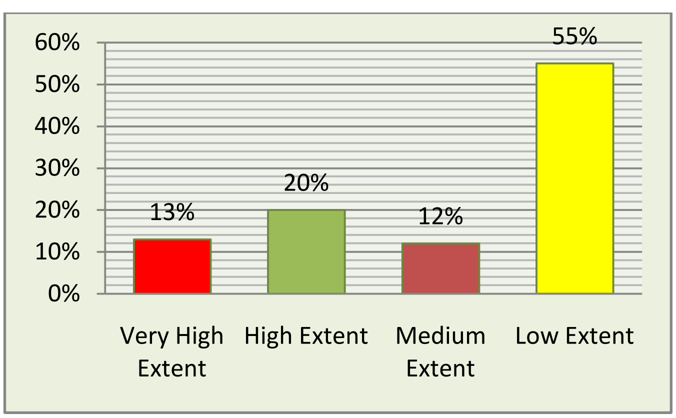

Figure 17: Levies and Tax Increment

Table 18 and figure 17 above show the rating of whether county levies and taxes should be increased. Based on the analysis 13% of the respondents had rated the extent as very high, 12% of the respondents had rated the extent as medium, and 20% of the respondents had rated the extent as high while 55% of the respondents had rated the extent as low.

Streamlined Revenue Collection

As to whether revenue collection should be streamlined, the response was as follows;

Table 19: Streamlined Revenue Collection

Variable	Frequency	Percentage
Very High Extent	62	30
High Extent	40	19
Medium Extent	51	24
Low Extent	57	27
Total	210	100

Note: from Research

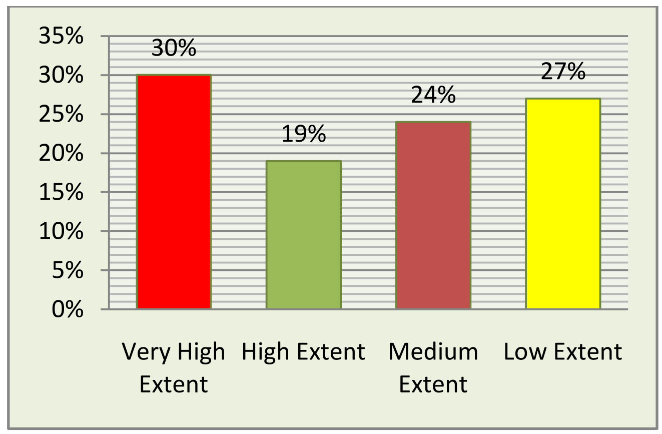

Figure 18: Streamlined Revenue Collections

Table 19 and figure 18 above show the rating of whether revenue collections were streamlined. Based on the analysis 30% of the respondents had rated the extent as very high, 24% of the respondents had rated the extent as medium, and 19% of the respondents had rated the extent as high while 27% of the respondents had rated the extent as low.

Extent of Accountability

As to which extent accountability had an effect on the implementation of devolved governance in Mandera County, the response was as follows;

Table 20: Extent of Accountability

Variable	Frequency	Percentage
Very High Extent	102	48
High Extent	58	28
Medium Extent	29	14
Low Extent	21	10
Total	210	100

Note: from Research

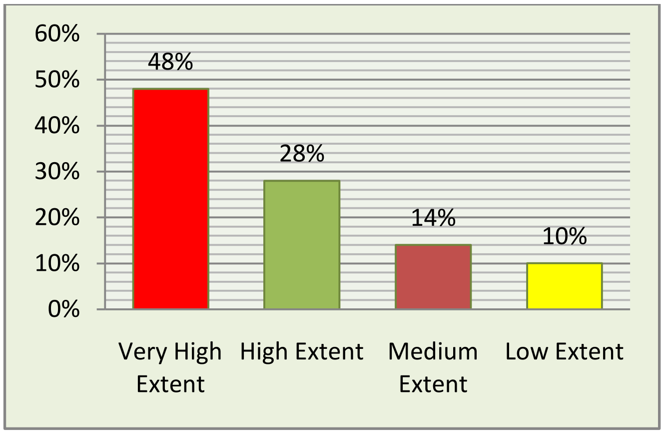

Figure 19: Extent of Accountability

Table 20 and figure 19 above show how the respondents rated the extent to which accountability affected the implementation of devolved governance system in Mandera County. Based on the analysis 48% of the respondents had rated the extent as very high, 14% of the respondents had rated the extent as medium, and 28% of the respondents had rated the extent as high while 10% of the respondents had rated the extent as low.

Accountability of County Government

As to whether the Mandera county government was accountable to the citizens, the response was as follows;

Table 21: Accountability of County Government

Variable	Frequency	Percentage
Strongly Agree	36	17
Agree	42	20
Neutral	31	15
Disagree	38	18
Strongly Disagree	63	30
Total	210	100

Note: from Research

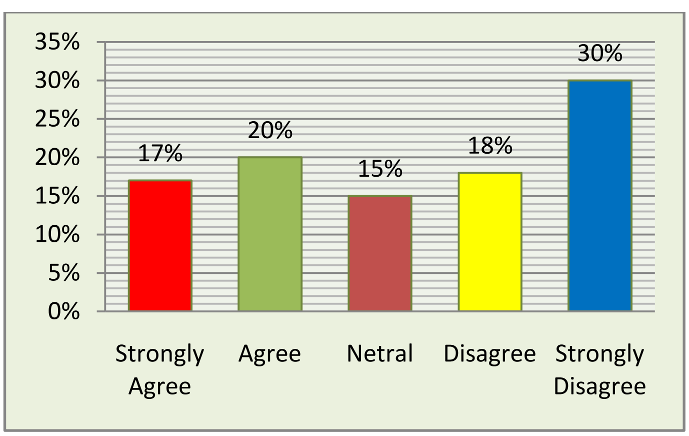

Figure 20: Accountability of County Government

Table 21 and figure 20 show the rating of whether the Mandera county government was accountable to the citizens. Based on the analysis 15% of the respondents were neutral in their views, 18% of the respondents disagreed with the view that Mandera county government was accountable to the citizens, 30% of the respondents strongly disagreed with the view that Mandera county government was accountable to the citizens, 20% of the respondents agreed with view that Mandera county government was accountable to the citizens and 17% of the respondents strongly agreed with view that Mandera county government was accountable to the citizens.

Transparency of Contract Award

As to whether the county contracts were awarded transparently, the response was as follows;

Table 22: Transparency of Contract Award

Variable	Frequency	Percentage
Strongly Agree	10	5
Agree	25	12
Neutral	41	19
Disagree	57	28
Strongly Disagree	77	36
Total	210	100

Note: from Research

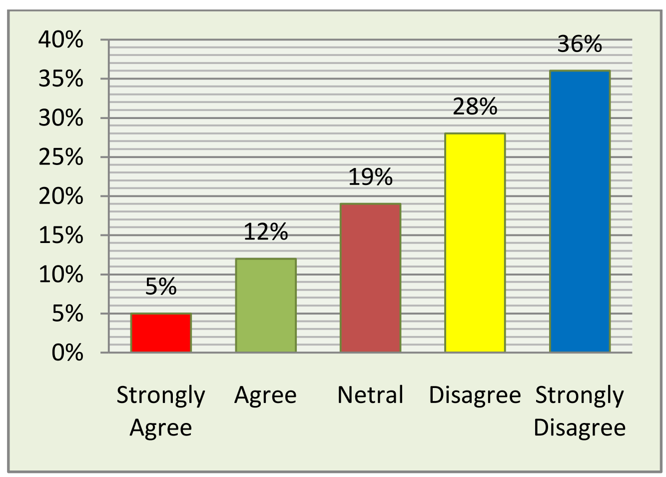

Figure 21: Transparency of Contract Award

Table 22 and figure 21 show the rating of whether county contracts were awarded transparently. Based on the analysis 19% of the respondents were neutral in their views, 28% of the respondents disagreed with the view that county contracts were awarded transparently, 36% of the respondents strongly disagreed with the view that county contracts are awarded transparently, 12% of the respondents agreed with view that county contracts were awarded transparently and 5% of the respondents strongly agreed with view that county contracts were awarded transparently.

Citizen Participation in County Projects

As to whether the citizens were encouraged to participate in county projects, the response was as follows;

Table 23: Citizen Participation in County Project		
Variable	Frequency	Percentage
Very High Extent	33	15
High Extent	33	16
Medium Extent	50	24
Low Extent	94	45
Total	210	100
Note: from Research		

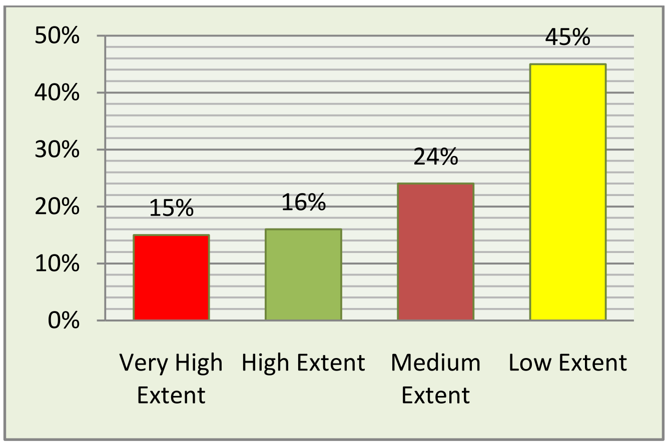

Figure 22: Citizens Participation in County Projects

Table 23 and figure 22 above show the rating of whether citizens were encouraged to participate in county projects. Based on the analysis 15% of the respondents had rated the extent as very high, 24% of the respondents had rated the extent as medium, and 16% of the respondents had rated the extent as high while 45% of the respondents had rated the extent as low.

Access to County Services

As to whether there were impediments in accessing county services, the response was as follows;

Table 24: Access to County Services		
Variable	Frequency	Percentage
Very High Extent	21	10
High Extent	42	20
Medium Extent	55	26
Low Extent	92	44
Total	210	100

Note: from Research

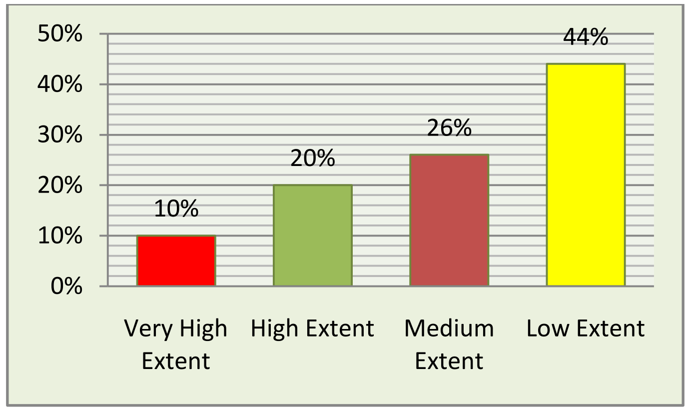

Figure 23: Access to County Services

Table 24 and figure 23 above show the rating of whether there were impediments in accessing county services. Based on the analysis 10% of the respondents had rated the extent as very high, 26% of the respondents had rated the extent as medium, and 20% of the respondents had rated the extent as high while 44% of the respondents had rated the extent as low.

Extent of Equitable Resource Distribution

As to which extent equitable resource distribution had an effect on the implementation of devolved governance in Mandera County, the response was as follows;

Table 25: Extent of Equitable Resource Distribution		
Variable	Frequency	Percentage
Very High Extent	120	57
High Extent	46	22
Medium Extent	26	12
Low Extent	18	9
Total	210	100
Note: from Research		

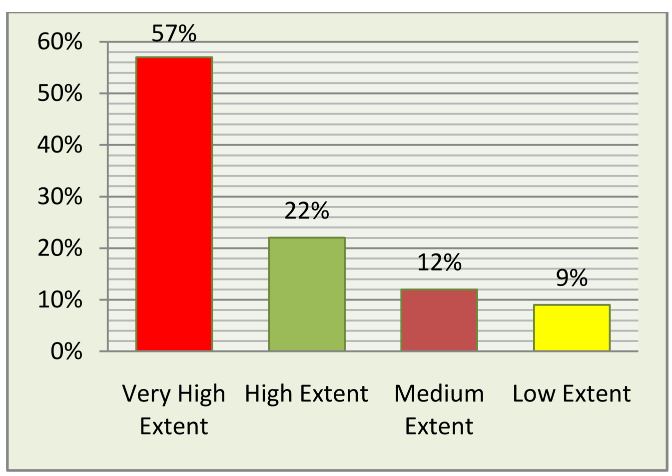

Figure 24: Extent of Equitable Resource Distribution

Table 25 and figure 24 above show how the respondents rated the extent to which equity affected the implementation of devolved governance system in Mandera County. Based on the analysis 57% of the respondents had rated the extent as very high, 12% of the respondents had rated the extent as medium, and 22% of the respondents had rated the extent as high while 9% of the respondents had rated the extent as low.

Equity in Resource Distribution

As to whether resources were distributed equitably, the response was as follows;

Table 26: Equity in Resource Distribution

Variable	Frequency	Percentage
Strongly Agree	12	6
Agree	31	15
Neutral	34	16
Disagree	46	22
Strongly Disagree	87	41
Total	210	100

Note: from Research

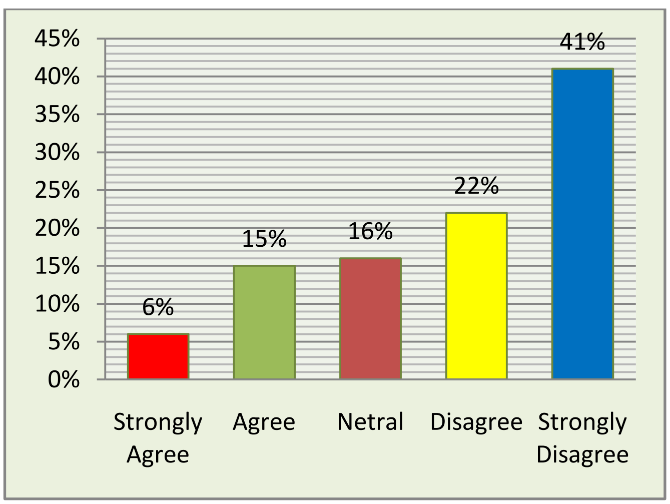

Figure 25: Equity in Resource Distribution

Table 26 and figure 25 show the rating of whether resources were distributed equitably. Based on the analysis 16% of the respondents were neutral in their views, 22% of the respondents disagreed with the view that resources were distributed equitably, 41% of the respondents strongly disagreed with the view that resources were distributed equitably, 15% of the respondents agreed with view that disbursed funds were adequate for Mandera County and 6% of the respondents strongly agreed with view disbursed funds were adequate for Mandera County.

Gender Equity in Staffing

As to whether there was gender equity in staffing, the response was as follows;

Table 27: Gender Equity in Staffing

Variable	Frequency	Percentage
Strongly Agree	13	6
Agree	38	18
Neutral	43	21
Disagree	55	26
Strongly Disagree	61	29
Total	210	100

Note: from Research

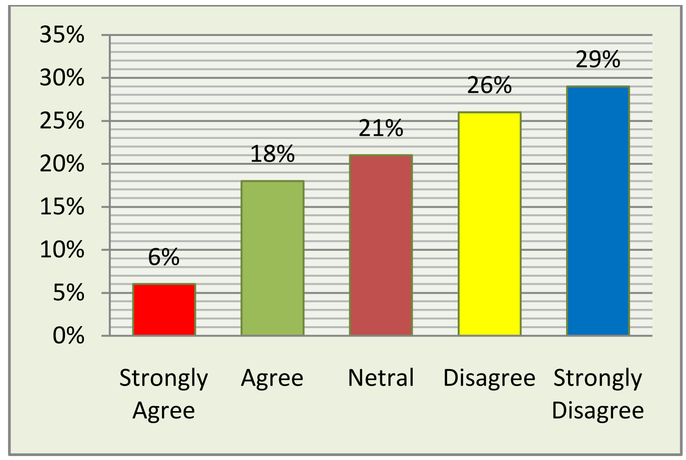

Figure 26: Gender Equity in Staffing

Table 27 and figure 26 show the rating of whether there was gender equity in staffing. Based on the analysis 21% of the respondents were neutral in their views, 26% of the respondents disagreed with the view that there was gender equity in staffing, 29% of the respondents strongly disagreed with the view that there was gender equity in staffing, 18% of the respondents agreed with view that there was gender equity in staffing and 6% of the respondents strongly agreed with view that there was gender equity in staffing.

Equity in Employment Opportunity

As to whether there was equity in employment opportunities, the response was as follows;

Table 28: Equity in Employment Opportunity

Variable	Frequency	Percentage
Very High Extent	30	14
High Extent	35	17
Medium Extent	39	19
Low Extent	106	50
Total	210	100

Note: from Research

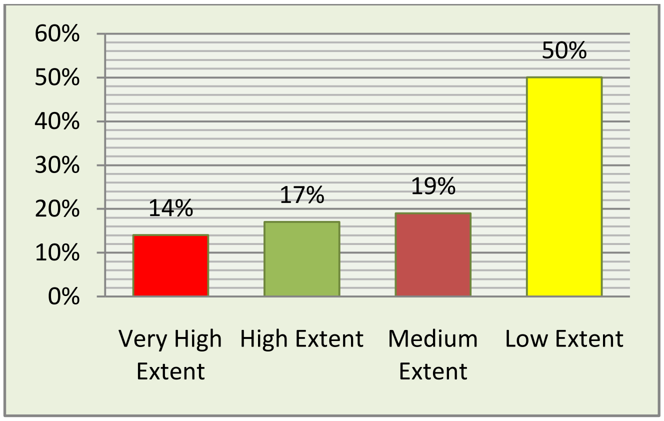

Figure 27: Equity in Employment Opportunity

Table 28 and figure 27 above show the rating of whether there was equity in employment opportunities. Based on the analysis 14% of the respondents had rated the extent as very high, 19% of the respondents had rated the extent as medium, and 17% of the respondents had rated the extent as high while 50% of the respondents had rated the extent as low.

Benefits of County Development Programs

As to whether county development programs were beneficial to all citizens, the response was as follows;

Table 29: Benefit of County Development Programs

Variable	Frequency	Percentage
Very High Extent	30	14
High Extent	22	10
Medium Extent	58	28
Low Extent	100	48
Total	210	100

Note: from Research

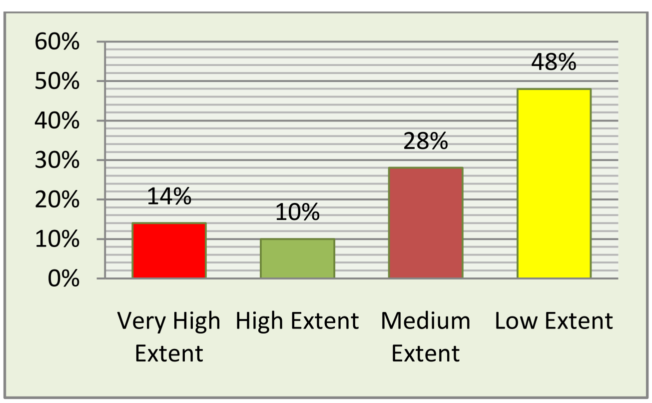

Figure 28: Benefit of County Development Program

Table 29 and figure 28 above show the rating whether county development programs were beneficial to all citizens. Based on the analysis 14% of the respondents had rated the extent as very high, 28% of the respondents had rated the extent as medium, and 10% of the respondents had rated the extent as high while 48% of the respondents had rated the extent as low.

V. DISCUSSIONS

On the extent of how funding had an effect on the implementation of devolved governance

39% of the respondents had rated the extent as very high, 31% of the respondents had rated the extent as medium, and 16% of the respondents had rated the extent as high while 14% of the respondents had rated the extent as low. The study was consistent with the assertions of the Public Finance Management Act (2012) that outlines how resources should be shared between the two government levels and creates new institutions with a public financial mandate and that the previous challenges faced and gaps identified have led to embezzlement of public funds, inequities arising in resource distribution with inadequate checks.1` Q2

On the question of how revenue collection effects the implementation of devolved governance in Mandera County, 54% of the respondents rated the extent as very high, 13% of the respondents rated the extent as medium, and 23% of the respondents rated the extent as high while 10% of the respondents rated the extent as low. The analysis was consistent with the assertions of ICPAK (2013) that the national government needs to move with speed to ensure that counties have adequate revenue and the capacity to carry out their duties

On the question of how accountability effected the implementation of devolved governance in Mandera County, 48% of the respondents rated the extent as very high, 14% of the respondents rated the extent as medium, and 28% of the respondents rated the extent as high while 10% of the respondents rated the extent as low.The analysis was consistent with the assertions of Faguet, (2001) that citizens can hold policy-makers accountable through actively contacting policy-makers, either individually or collectively in the form of interest groups, with specific demands, sometimes backed up with financial contributions; and second, through the ballot box by voting out officials who were unable to satisfy these demands.

On the question of how equitable resource distribution effects the implementation of devolved governance in Mandera County, 57% of the respondents rated the extent as very high, 12% of the respondents rated the extent as medium, and 22% of the respondents rated the extent as high while 9% of the respondents rated the extent as low. The findings was consistent with the assertions of Institute of Economic Affairs, (2013) that regional and county disparities in quality and quantity of public services delivered lead to disparities in socio-economic well-being among regions. The disparities have resulted to notable regional variances in socio-economic outcom

VI. SUMMARY OF FINDINGS, CONCLUSION AND RECOMMENDATIONS

The study found that funding is very significant during the implementation of devolved governance programs. Development programs and project cannot be implemented without funding. The finding agrees with Faguet Jean Paul, (2001) assertion that for devolved government programs to succeed there should be adequate funding to meet the cost of the projects. Funding therefore is crucial for devolved governments to succeed and meet the devolution needs. Hence it was found necessary that all the devolved units like Mandera County should collect enough revenue to support the development programs.

On the question of revenue collection, the study found that it was crucial for devolved governments to raise enough revenue in order to supplement the allocations they got from the national government. This would enable the devolved government to meet its development agenda without struggling. The revenue would be used for funding development programs and other needs of the devolved unit. The finding agreed with the view presented by Konrad, (2011) that although revenue collection was faced with challenges like corruption and embezzlement of funds it was necessary to enhance revenue collection by devolved governments so as to be self-sustaining..

The study found further that accountability had a positive effect on the implementation of devolved government programs in Mandera County. The study findings supported the assertions by dearly (2007) that proper accountability is necessary for national governments and devolved governments to meet their goals and provide services to the public. Dearly notes that accountability has been a challenge in many developing countries but it is a requirement which should be met.

The study found that the method of resource allocation was important as it afffected the implementation of devolved government projects in Mandera County. The resource allocation in some countries is based on the population levels, while in other countries it is based on other factors.In Kenya resource allocation has been based on a certain formula which considers the population levels and rate of development. The finding however is that the majority of respondents supported a forula based on equitable distribution of resources.

Conclusion

The researcher reached a conclusion that the challenges facing the devolved system of governance in Mandera were prompted by lack of adequate funding by the national government inadequate revenue collection, and unequal distribution of resources . the researcher concluded also that lack of proper accountability caused loopholes for corruption and improper use of county funds. Accountability was described generally as a major loophole in protecting the County funds.

Recommendations

The researcher made the following recommendations in order to resolve the challenges faced by the devolved government of Mandera in implementing the devolved government programs:

i- There is need for adequate and continuous flow of funding for the devolved government in order to plan properly and implement its programs on a continuous basis without running out of funds.

ii- All counties should be given equal amount of resources particularly the marginalized devolved governments in North Eastern Kenya like Mandera County. This will encourage all counties to develop at the same pace.

iii- Accountability and transparency practices should be maintained in Mandera County to ensure that County funds are used properly without loss of funds through unethical practices. This will enable the devolved governments to complete their programs efficiently. Measures should be put in place to recover funds loss through unethical practices. All officers within mandera County should be held accountable for their actions. Any violations should be dealt with promptly and necessary recoveries taken.

iv- iv-The devolved governments should be encouraged to establish revenue collection methods which may help to booste the total revenue capacity for the County. Revenue collection should target areas which do not hurt the average citizens. The county government should ensure that, there is efficiency in revenue collection and that; the revenue collection systems should be effective to supplement allocations from the Treasury.