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**DEPARTMENT OF SOCIOLOGY AND SOCIAL WORK**

**DEVOLVED GOVERNMENTS IN KENYA: A CASE STUDY OF THEIR  
ESTABLISHMENT IN MACHAKOS COUNTY.**

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**OCTOBER 2014**

## **DECLARATION**

### **STUDENTS DECLARATION**

I declare that this research project is my original work and has not been submitted to any other university for an academic credit.

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### **APPROVAL BY SUPERVISOR**

The project has been submitted with my approval as the university supervisor.

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Date : \_\_\_\_\_

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## **List of abbreviations and acronyms**

CDF.....	Community Development Fund
CEMs.....	County Executive Members
CKRC.....	Constitution of Kenya Review Commission
CoK.....	Constitution of Kenya
CPSB.....	County Public Service Board
DC.....	District Commissioner
DFRD .....	District Focus for Rural Development
DO.....	District Officer
IFMIS.....	Integrated Finance Management and Information Strategy
GPT.....	Graduated Personal Tax
KANU .....	Kenya African National Union
KERRA .....	Kenya Rural Roads Authority
KURA.....	Kenya Urban Roads Authority
LASDP.....	Local Authority Service Delivery Action Plan
LATF.....	The Local Authority Transfer Fund
LGRP.....	Local Government Reform Program
MCAs.....	Members of County Assembly
MCPSB.....	Machackos County Public Service Board
NGOs.....	Non-Governmental organizations
PC.....	Provincial Commissioner
REA.....	Rural Electrification Authority
TA.....	Transition Authority

## **Abstract**

Devolution transfers responsibilities for services to local governments that elect their own officials, raise their own revenue and have independent authority to make investment decisions. African countries have increasingly adopted devolution as a strategy to improve governance and remedy institutional deficiencies that highly centralized governments have engendered. These include bureaucratic inefficiencies, poor accountability and transparency, unequal distribution of resources and low levels of community participation in development. The structure of government was changed radically in the new constitution so as to position devolution at the core of national life. Chapter eleven of the constitution of Kenya provide for devolution, its objects and principles, the county governments, functions and powers of the national and county governments and relationships between the two levels of governments. To achieve these objectives, the constitution established 47 county governments in addition to the national government. Each county has a government consisting of County assembly and County Executive. At the heart of the clamor for a new constitution was a determination by the people of Kenya to devolve governance and decision making so as to give them a greater say in how they and their resources are governed. Therefore, Kenyans have had high hopes for devolution so that they could change the kind of governance to have a government characterized by accountability, effectiveness, efficiency and responsiveness.

Although efforts have been made to devolve governance in the past, the central government has always played an active role in undermining the same efforts hence the long history of unequal distribution of resources, poverty, exclusion of minorities, marginalization of some regions and communities of the country and thereby skewed development. These mistakes can only be, to some extent, rectified through the proper establishment and operationalization of devolved governance so that the locals can manage and account for their own resources.

The main objective of this study was to examine the on-going establishment of the devolved government in Machakos County, Kenya, achievement and limitations. The study sought to explore the structures being put in place, the human and financial resources being deployed and the harmonization of the two levels of governments in service delivery.

The study was exploratory and took a qualitative approach in data collection where key informants were purposively selected. Key Informant interview guides were used to guide data collection. Collected data was organized, summarized and presented in direct quotations of relevant verbatim responses and selected comments.

The findings of the study were: Basically, the County government of Machakos is in its formative stages. Two structures have been established in the County government of Machakos using the right procedures, we have two sources of finance that have been deployed in Machakos County with proper organizational financial management structure. In terms of human resource, we have the staff that was seconded by TA to the Counties, the staff seconded by the national government from the now defunct Local Authorities and the staff that had been recruited by the county and also the ones who were being recruited. There is harmony between the national and the County government when it comes to service delivery. In the ongoing establishments, the county has experienced challenges as well and also celebrated successes. One of the failure being that they did not take time to induct their staff leading to no cohesion between staff hence poor service delivery. The county had successfully constituted the executive and legislative arms of the government constitutionally.

The study concludes that for proper establishment and operationalization of devolved government, the County must have a constitutionally constituted County Assembly and County executive with good political will. The right human resource also has to be deployed. Similarly, adequate financial resources have to be deployed. Finally, all these structures must work as a team and there should be a good relation between the National and the County government.

The researcher recommends Machakos County to commit to inducting its staff to ensure harmony in service delivery in future. It also recommends devolved units to have the requisite financial, human and infrastructural capacity to effectively perform its functions .

## CHAPTER ONE: INTRODUCTION

### 1.1 Background to the study

A conceptual definition of devolution entails an understanding of the complex dynamics of decentralization. Scholars have advanced several definitions of decentralization but the central theme of the definitions is dispersion of decision making governance closer to people. Muia (2008 a) asserts that decentralization is one way through which peoples' rights to participate in governance is sustainable . He highlights two central definitions of decentralization to emphasize the importance of decision making power and management of affairs to subordinate entity. Similarly, Oloo (2006) defines decentralization as the transfer of authority, responsibility and accountability from the central government to the local government.

There are three fundamental dimensions of decentralization which include administrative, political and fiscal decentralization. It's from the three dimensions<sup>1</sup> that the types of decentralization derive their identity. The types of decentralization are *de-concentration, delegation and devolution*.

De-concentration is an administrative type where an agency such as the government disperses responsibilities for certain functions to regional branch offices that implements decisions made at the centre. It also involves delegation of authority by central administration to public servants in the field to make administrative decisions on behalf of central administration(CKRC,2002a;Oloo,2006).Kenya has practiced de-concentration for the most part in administration of government services .The District Focus for Rural Development (DFRD) strategy was a good example of de-concentration.

The District Focus for Rural Development established in 1983,was initiated as a result of the report of the Republic of Kenya Commission of Inquiry on Public Service Structure(The Ndegwa Report).A report that had revealed that the planning mechanism and process extended only to provincial level and field units of various ministries and those of provincial administration were not integrated (Alila and Omosa,1995).The report recommended that the process of making and implementing development plans be extended to district

Delegation: The responsibility for decision making and service delivery is passed by central government to semi-autonomous organizations not wholly owned by the government e.g. local governments, parastatals , the private sector and NGOs (Muia,2008a).

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<sup>1</sup> Administrative ,political and fiscal dimensions of decentralization.

Devolution is a political arrangement where political, administrative and fiscal power is distributed to semi-autonomous territorial and sub-national units (Muia 2008a). Devolution is thus broader than de-concentration. The authority to make public policy decisions is conferred by law. Since powers and structures of devolution are provided in the ordinary law, they are easily amenable to modification or repeal. Devolution happens when the sub-national units have political, administrative and fiscal powers. Devolution transfers responsibilities for services to local governments that elect their own officials, raise their own revenue and have independent authority to make investment decisions. Such devolved units have recognized boundaries within which to operate. However, the national and sub-national units are not separate entities but rather work in cooperation. Devolution is thus the strongest type of decentralization and the most preferred by developing countries. The country's most substantive experience with devolution is through Local Authorities.

The local government system: Most African independence constitution did not provide for elected governments which were accessible to the people at the local level (Ndulo, 2006 a). The LAs were established<sup>2</sup> and centrally controlled through the Ministry of Local Government and power remained concentrated to the central government. LAs exercised only powers delegated to them by the central government. The current local government system has evolved considerably through several distinct phases<sup>3</sup> after colonial era. The shortcomings of LAs led to introduction of Local Government Reform Programme (LGRP) in early 1990's. Its objectives were to restructure the local public sector, improve the local public expenditure, management and strengthen local level accountability mechanisms (Oyugi and Kibua, 2006). The Local Authority Transfer Fund (LATF) was established under LGRP in 1998 under LATF Act (No.8) and the associated Local Authority Service Delivery Action Plan (LASDP).

African countries have increasingly adopted devolution as a strategy to improve governance and remedy institutional deficiencies that highly centralized governments have engendered. These

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<sup>2</sup> Under the Local Government Act 265 to provide certain services to the communities within their areas of jurisdiction.

<sup>3</sup> The first post-colonial period under *Majimbo* constitution, immediately followed by post independence period under the Republican constitution. The last phase is under Local Government Reform Programme (LGRP) that ushered the Local Authority Transfer Fund (LATF) and the Local Authority Service Delivery Action Plan (LASDP).

include bureaucratic inefficiencies, poor accountability and transparency, unequal distribution of resources and low levels of community participation in development. The practice and institutionalization of devolution in Africa is not unique to Kenya. Essentially decentralization 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 local governments 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.

Before independence, Kenya was a colony of Britain and it was governed and received its orders from WHITE HALL in Westminster Abbey. Such orders from her Majesty's government were sent to the Governor of Kenya, who in turn passed it to the PCs, DCs, DOs and colonial African Chiefs. The Kenyan people were never consulted nor their approval sought.

## **1.2 Statement of the problem**

Governance in Kenya has faced many challenges leading to poor economic performance. It is generally acknowledged that governance influences development, and political maladministration leads to underdevelopment.

The promulgation of the new constitution brought to an end a clamor that had persisted for more than twenty years that marked a period of agitation for better governance and greater democratic space. The structure of government was changed radically in the new constitution so as to position devolution at the core of national life. Chapter eleven of the constitution of Kenya provide for devolution ,its objects and principles, the county governments, functions and powers of the national and county governments and relationships between levels of governments. To achieve these objectives, the constitution established 47 county governments in addition to the national government. Each county will have a government consisting of County assembly and County Executive.

Since independence, Kenya has had long history o f bad governance, from the oppression of the British Colonial government, to the Kenyatta and Moi dictatorship and previously the Kibaki ineffective, undisciplined and un-responsive administration. Kenya has had a centralized form of government characterized by Constitutional limitations, failure to implement national policies, lethargy in the civil service, corruption, tribalism and impunity. At the heart of the clamor for a new constitution was a determination by the people of Kenya to devolve governance and decision making so as to give them a greater say in how they and their resources are governed. Therefore, Kenyans have had high hopes for devolution so that they could change the kind of governance to have a government characterized by accountability, effectiveness, efficiency and responsiveness.

Although efforts have been made to devolve governance in the past, the central government has always played an active role in undermining the same efforts hence the long history of unequal distribution of resources, poverty, exclusion of minorities, marginalization of some regions and communities of the country and thereby skewed development. These mistakes can only be, to some extent, rectified through the proper establishment and operationalization of devolved governance so that the locals can manage and account for their own resources.

Therefore, this study was designed to answer the following questions:

1. What are the efforts being made to launch the devolved government in Machakos County?
2. What measures are undertaken to operationalize the devolved government in Machakos County?
3. What lessons can we get from the launch of the devolved government in Machakos County?

### **1.3 Objectives of the study**

#### **1.3.1 Main Research Objective**

The main objective of this study was to examine the on-going establishment of the devolved government in Machakos County, Kenya, achievement and limitations.

#### **1.3.2 Specific Research Objectives.**

This study was guided by the following research objectives:

1. To investigate the organizational structures being put in place for Machakos County government to start off.
2. To explore the human resources being deployed in Machakos County.
3. To explore the financial resources being deployed in Machakos County.
4. To investigate the harmonization of the central and county governments in service delivery.



#### **1.4 Justification of the study**

According to Article 10(2) (a) of the constitution of Kenya,2010,devolution and sharing of power were identified as values and principles that would guide our governance system. This meant Kenyans settled for a multi-dimensional approach to the organization and management of government and state power, implying devolved system of government.

Devolution is the situation where the central government cedes powers to sub-National units such as regional or local governments which have some geographical jurisdiction (Katsiaouni, 2003). Lots of studies have been done in Kenya and the world in general on devolution. Studies have also been done particularly in Kenya since independence on the effort to decentralize governance and why previous efforts never bore fruit, and the lessons we get from past experiences. However , no study has been done on the establishment of devolved governments yet. Therefore, this study will attempt to fill the gap and explore the establishment of the devolved governments provided for in chapter 11 of the new constitution of Kenya.

The study findings will be useful in generating a baseline on the establishment of devolved governments in Machakos County.

#### **1.5 Scope and limitation of the study**

This study only focused on the issues specified in the research questions and research objectives. The study intended to explore the on-going establishment of devolved governments. Although devolved governments in Kenya are 47 in number, this study was only limited to Machackos County. The study only explores the efforts being made to launch devolved governments in terms of structures, resources (specifically staff and finances) and harmonization between the central government and the county governments in Machakos County in readiness to take off. Any issue outside the above specifications was left out for other researchers to explore.

## 1.6 Definition of terms

**Decentralization** is the transfer of authority, responsibility and accountability from the central government to the local government

**Administrative decentralization** is the transfer of responsibility for planning, financing and management of certain public functions from central government and its agencies to field units of government agencies, subordinate units or levels of government, semi-autonomous public authorities or co operations or regional or functional authorities.

**Political decentralization** entails moving away from monocentric to polycentric structures of political power.

**Fiscal decentralization** entails transfer of financial resources from central government to autonomous local agencies. It may be done directly through assignment of tax powers to facilitate decentralized agencies to implement their responsibilities

**Devolution** is the statutory granting of powers from the central government of a sovereign state to government at a sub-national level, such as a regional, local, or state level. It is a form of decentralization.

**Delegation:** The responsibility for decision making and service delivery is passed by central government to semi-autonomous organizations not wholly owned by the government e.g. local governments, parastatals, the private sector and NGOs.

**De-concentration** is an administrative decentralization where the central government disperses - responsibilities for certain functions to regional branch offices that implements decisions made at the centre

**Constitution** is the instrument or law that organizes and manages governance and state power-it defines, distributes and constrains the use of state power and provides a power map for construction of society and running of affairs of state.

## **CHAPTER TWO: LITERATURE REVIEW AND THEORETICAL FRAMEWORK**

### **2.1 Introduction**

This section reviews the existing literature on decentralization, its aspects, types of decentralization, history of devolution in Kenya since independence and lessons associated with it. Similarly, it describes the theoretical framework and its relevance to the study. This section also outlines the assumptions that will guide the study.

#### **2.2.1 Decentralization**

Kenya as it gained its independence in 1963 had a Lancaster constitution which had provisions for two houses of representatives: Upper and lower houses as well as regional governments complete with legislative assemblies (Burugu, 2010). This kind of system did not work out as it was replaced by a unitary system of government in 1969 through constitution amendments. Scholars have advanced several definitions of decentralization but the central theme of the definitions is dispersion of decision making governance closer to people. Muia (2008 a) asserts that decentralization is one way through which peoples' rights to participate in governance is sustainable. He highlights two central definitions of decentralization to emphasize the importance of decision making power and management of affairs to subordinate entity. Citing Ndegwa (2002), Muia (2008a) argues that decentralization is the transfer of public authority and resources including personnel from national to sub-national jurisdictions. Rondenellis and Nellis' (1986) as cited in Muia (2008a) defines decentralization as the transfer or delegation of legal authority to plan, make decisions and manage public functions from the central government and its agencies to cross-sections of organizations. The organizations include subordinate units or levels of government, semi-autonomous public authorities or co-operations or regional or functional authorities. Similarly, Oloo (2006) defines decentralization as the transfer of authority, responsibility and accountability from the central government to the local government.

#### **2.2.2 Aspects of decentralization**

There are four fundamental dimensions of decentralization which include administrative, political, economic and fiscal decentralization.

Administrative decentralization is the transfer of responsibility for planning, financing and management of certain public functions from central government and its agencies to field units of government agencies, subordinate units or levels of government, semi-autonomous public authorities or co-operations or regional or functional authorities. The objective of this dimension is strengthening of field administrative units of civil service in a country including capacity building at national and local level (Oloo, 2006).

Political decentralization entails moving away from monocentric to polycentric structures of political power. It takes horizontal and vertical forms. Horizontal where institutions that promote sharing of power and accountability of the executive for its actions such as the legislature and the courts are strengthened. Vertical, involves assigning power to local government structures. This dimension has greater citizen participation and higher levels of accountability to citizens as its main objectives. It leads to institutional responsiveness to service delivery and low levels of corruption in government. Accountability to citizens reduces at the face of reduced accountability to central government. (Muia, 2008a; Oloo, 2006).

Economic/Market decentralization where the national or sub-national government assigns responsibilities to private entities which offer the services and levy user charges for the same. In this regard the private entity works for and on behalf of the government. However the government still bears the legal responsibility to ensure that the service is delivered. In certain cases the government may have shares in the private entity and thus sits in the decision making bodies. Such services would include water supply, electricity supply, garbage collection, toll services fees collection among others.

Fiscal decentralization entails transfer of financial resources from central government to autonomous local agencies. It may be done directly through assignment of tax powers to facilitate decentralized agencies to implement their responsibilities. It can also be indirectly through financial deregulation where regulation of financial institutions is shifted away from the major capital. This decentralization is rarely designed in isolation but accompanies both administrative and political decentralization (Oloo, 2006).

### **2.2.3 Types of decentralization**

It's from the above four dimensions<sup>4</sup> that the types of decentralization derive their identity. The types of decentralization are de-concentration, delegation, privatization and devolution.

De-concentration is an administrative decentralization where the central government disperses responsibilities for certain functions to regional branch offices that implements decisions made at the centre. It also involves delegation of authority by central administration to public servants in the field to make administrative decisions on behalf of central administration(CKRC,2002a;Oloo,2006).Kenya has practiced de-concentration for the most part in administration of government services. The District Focus for Rural Development (DFRD) strategy was a good example of de-concentration.

Delegation: The responsibility for decision making and service delivery is passed by central government to semi-autonomous organizations not wholly owned by the government e. g local governments, parastatals, the private sector and NGOs (Muia, 2008a).

Devolution is a political arrangement where political, administrative and fiscal power is distributed to semi-autonomous territorial and sub-national units (Muia, 2008a).Devolution is thus broader than de-concentration. The authority to make public policy decisions is conferred by law. Since powers and structures of devolution are provided in the ordinary law, they are easily amenable to modification or repeal. Devolution happens when the sub-national units have political, administrative and fiscal powers. Devolution transfers responsibilities for services to local governments that elect their own officials, raise their own revenue and have independent authority to make investment decisions. Such devolved units have recognized boundaries within which to operate. However, the national and sub-national units are not separate entities but rather work in cooperation. Devolution is thus the strongest type of decentralization and the most preferred by developing countries.

### **2.2.4 History of devolution in Kenya since independence**

Devolution is a type of decentralization. It is a political arrangement where political, administrative and fiscal power is distributed to semi-autonomous territorial and sub-national units (Muia, 2008a). Devolution transfers responsibilities for services to local governments that elect their own officials, raise their own revenue and have independent authority to make investment decisions.

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<sup>4</sup> Administrative ,political, economic and fiscal dimensions of decentralization.

The Government of Kenya has tried to devolve governance since independence. These efforts are as discussed below.

The Regional (*Majimbo*) System: Kenya inherited a highly devolved form of governance under the *Majimbo* constitution. The leaders were opposed to excessive authority, influence and power of provincial administration and sought to remove the colonial highly centralized governance. Immediately after independence, there was regionalism (*Majimbo*), where power was devolved to semi autonomous regional units. The units were presided over by weak government which in practical terms resembled local authorities' governments (Gartzel, 1970;Kibwana,2002). Regional governments were entrenched in the Kenya independence constitution in 1963 which elaborately defined the regional structure (CKRC, 2002A;Kibwana, 2002).The independence constitution provided for three structures :

- a) Devolution of certain taxes and financial powers to the seven newly created regional authorizes.
- b) Vested control of trust land in the county (formerly African District)councils.
- c) It set up a bicameral legislature with a house of representatives and a senate. The senate was to represent district interest(Gartzel,1970;Oloo,2006).

A regional assembly composed of elected members was established at regional level with the responsibility to make laws. The assembly elected a president from amongst themselves and each region had a civil secretary formerly the provincial commissioner (P.C).The P.C was appointed by the public service commission and was in charge of the civil servants. Thus the provincial administration formerly used as an instrument of penetration and control of localities was made responsible to the Regional Executive Authority (CKRC,2002A;Oloo,2006).The system of devolution in Kenya inherited at independence was referred to as semi-federalism largely because it lacked political will and financial independence from centre.(Kibwana,2002).Regionalism was therefore never operationalised by the ruling party KANU after it worn elections. In fact, KANU took a series of steps during its first year in office to undermine the success of its implementation which included:

- a) The central government retained a much closer control over civil service in the regions than the constitution allowed (using P.CS' who became KANU'S most important assets of fighting regionalism).

- b) The government delayed the full implementation of financial provisions laid down in the constitution (retained central control over regional finances beyond the date of June 1964 .This date had originally been set as the period when regions would assume full responsibility of their own finances.
- c) The transfer of certain services from central government to the regions was never realized. The services were still in the hands of the central government when the constitution was amended.
- d) The government sought public support for the intended constitutional amendment to abolish regionalism and establish a unitary state through public rallies held across the country.

The constitution was amended paving way for a republican system of government and one party state (highly centralized). In 1969, the 1963 independence constitution was replaced with a new text that entrenched amendments already made to the system of government that the independence constitution had contemplated. These changes included: changing the structure of the state from a federal, or *Majimbo* system, to a unitary system; creating a unicameral instead of bicameral legislature; changing from a parliamentary to a semi-presidential system with a powerful presidency; and reducing the protections of the bill of rights. Further amendments to the 1969 constitution were later effected, including, in 1982, the institution of a de jure single party government.

*Majimbo* system did not effectively take roots in the country due to the following reasons:

- a) There was no joint consensus<sup>5</sup> among the political class as to why the system needed to be put in place.
- b) *Majimboism* was not based on a principled stand, sound philosophy or political theory ( Kibwana, 2002: Oloo,2006).
- c) Scholars have pointed out the socio-political and economic environment that the system was introduced as being a key factor to its failure.

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<sup>5</sup> KANU accepted *Majimbo* system for expediency purposes while KADU advocated for the system due to self interests.

- d) There was a broad belief that regionalism would fuel national disintegration and therefore lacked support of majority of Kenyans.

The local government system: It is only through the establishment of local authorities that Kenya adopted true devolution. Characteristically, the 175 Local Authorities have:

- a) Political Powers (they elect their own leaders such as mayors, chairmen, councilors who provide oversight in the management of the councils).
- a) Administrative powers (they employ their own staff who are charged with the delivery of certain public goods and services).
- b) Fiscal powers (they have own budgets that are read and approve by the council assembly and also raise their own revenues through collection of assigned taxes and fees).

The country's most substantive experience with devolution is through Local Authorities (Las). Most African independence constitutions did not provide for elected governments which were accessible to the people at the local level (Ndulo, 2006a). The LAs were established<sup>6</sup> and centrally controlled through the Ministry of Local Government and power remained concentrated to the central government. LAs exercised only powers delegated to them by the central government. The current local government system has evolved considerably through several distinct phases<sup>7</sup> after colonial era. The LAs carried out responsibilities for the central government in the field including provision of primary education, health care, roads, maintenance of markets and construction of slaughter houses (Muia, 2008b; Oloo, 2006). The enactment of The Republican Constitution in 1964 marked the beginning of the decline in autonomy and performance of LAs in service delivery. In 1969, the government further diminished the importance of LAs by hiving off key functions<sup>8</sup> and transferring them to the central government ministries leaving the provision of minor services like

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<sup>6</sup> Under the Local Government Act 265 to provide certain services to the communities within their areas of jurisdiction.

<sup>7</sup> The first post-colonial period under *Majimbo* constitution, immediately followed by post independence period under the Republican constitution. The last phase is under Local Government Reform Programme (LGRP) that ushered the Local Authority Transfer Fund (LATF) and the Local Authority Service Delivery Action Plan (LASDP).

<sup>8</sup> Provision of primary education, health care and roads.



feeder roads, markets and slaughter houses to county councils. This served to raise the dependence of local community upon the central government(Oloo,2006).The central government further undermined the financial base of LAs by taking over sources of revenue such as Graduated Personal Tax(GPT) which it abolished in 1974. In 1988, the central government introduced a service charge intended to benefit LAs, but as the collecting agency did not remit the revenues to the respective LAs. The deprivation prompted poor service delivery by the councils (Muia, 2008a; Oloo 2006).The LAs came under the direct influence of the District Commissioner (D.C). Failure to protect the local government powers and finances in the constitution exposed the system to manipulation, high level of corruption and unchecked power by the minister of local government (CKRC,2002a) .These shortcomings led to introduction of KLGRP ( Kenya Local Government Reform Program ) in early 1990's.Its objectives were to restructure the local public sector, improve the local public expenditure, management and strengthen local level accountability mechanisms ( Oyugi and Kibua,2006).

LATF (Local Authority Transfer Fund)<sup>9</sup>was established under LPGRP in 1998 under LATF Act(No.8)and the associated LASDAP (Local Authority Service Delivery Action Plan ).The fund constitutes 5% tax of all revenue collected under Income Tax Act. Its main objective was:-

- a. To enable LAs improve local service delivery.
- b. Improve financial management and accountability system.
- c. To reduce LAs outstanding debts.

To access the fund, LAs had to meet certain conditions under LASDAP.

The LASDAP is a three- year rolling program of activities setting out the LAs priorities for improving provision of local facilities and services. It requires LAs to follow planning procedures and adhere to accountability mechanisms for using the LATF (Oyugi and Kibua,2006).

The LATF has some performance based component where 40% of the allocation is dependent on the resources LAs have mobilized and the debt repayment plan. To receive the service allocation of 60% LAs must meet some budget conditions:

- a. The local budget must allocate at least 50% of service delivery amount to capital projects and not more than 60% of the local budget for personal expenses.

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<sup>9</sup> Its objective was to enable LAs improve local service delivery, improve financial management and accountability systems and reduce LAs outstanding debts.

- b. LAs must submit budgets by the set deadlines, failure to this they are penalized.

In this way LATF provides an incentive for LAs to improve their financial management ( Oyugi, 2008a:Muia,2008b).

The LASDAP allows the authorities to plan and use local resources in consultation with the community (therefore promoting greater community participation).It also instills a sense of ownership of projects( vital to success of the implementation and sustainability of the projects). It also encourages LAs to address the needs of the poor (Muia, 2008b:Oyugi, 2008a).

Studies reveal that there are outstanding problems that continue to hamper the operations of LAs. This include:

- i. There are still low levels of financial management capacity as attested in their failure to forecast revenues and inability to collect revenues. This has led to salary arrears and inability to offset statutory payments which has raised council debts.
- ii. The councils spend more on personal salary than on actual capital expenditure.
- iii. The LATF Act stipulates a number of regulations that are based on planned expenditure rather than actual expenditure. The practice on the ground, however, shows that deviations are substantial which raise questions on credibility of the budgets.
- iv. The government has not put in place proper monitoring and evaluation system to track resource utilization by authorities.
- v. The staff is poorly motivated due to low remuneration.
- vi. Duplication of efforts and lack of development integration. The provincial administration and local councils are yet to harmonize their roles and their relations. There is also duplication of roles between some other devolved funds such as CDF which undertakes activities in health and education, areas which LAs also pursue.
- vii. A number of weaknesses have been identified in LASDAP process:
  - a) Lack of awareness amongst community members on their roles and responsibilities.
  - b) Weak and selective involvement of the community e.g. the community is not privy to tendering and procurement processes.

- c) Community members lack the capacity and funds to manage projects handed over to them.
- d) Lack of funds to facilitate community outreach on project planning or management.
- e) Lack of political will amongst councilors to facilitate empowerment of community as an informed community means lesser opportunities for corruption.
- f) Ineffective planning and weak human resource capacity by LAs which impede the success of LASDAP initiative

Despite the many challenges, LAs occupy a critical space in the local arena. This is because it poses less threat to political sectarianism and ethnic strife while pursuing their developmental goals .

Devolution in the New Constitution: At the heart of the clamor for a new constitution was a determination by the people of Kenya to devolve governance and decision making so as to give them a greater say in how they and their resources are governed. Chapter eleven of the constitution of Kenya provide for devolution ,its objects and principles, the county governments, functions and powers of the national and county governments and relationships between levels of governments. The devolution adopted in the new constitution is intended to:

- a) Promote democratic and accountable use of power
- b) Foster national unity by recognizing diversity
- c) Give self governance powers to the people
- d) Enhance the participation of people in the exercise of powers of state and in making decisions that affect them.
- e) Enable communities to manage their own affairs further their development
- f) To protect and promote the interests of minorities and marginalized communities,
- g) To provide easily accessible services throughout Kenya and ensure equitable sharing of national resources (The constitution of Kenya, 2010).

To achieve these objectives, the constitution established 47 county governments in addition to the national government. Each county will have a government consisting of County assembly and County Executive.

### **2.2.5 Lessons associated with devolution in Kenya.**

1. The law plays a central role in governance. As Oyugi (2002b) and Ghai (2006) points out, however, legislation is not in itself sufficient in achieving the objectives for which it's often advanced. The legislating authority many a times manipulates legal provisions to either evade or build obstacles deliberately.
2. To overcome the challenge of political will, it would be essential to entrench devolution in the constitution. This would give it strong foundation of legitimacy that would make it difficult to repeal.
3. Building institutional capacity of the devolved units. Devolved units must have the requisite financial human and infrastructural capacity to effectively perform its functions.
4. Roles and functions must be rationalized. There should be legal articulation between the roles played by the politicians and technical implementers.

## **2.3 Theoretical framework**

In order to achieve a deeper and broader understanding of this study, organizational theories were used. Organizational theory is the sociological study of formal social organizations, such as businesses and bureaucracies, and their interrelationship with the environment in which they operate. Organizations are defined as “social units of people that are structured and managed to meet a need or to pursue collective goals. Several of those factors are credited with making organizations viable and necessary options for citizens, and they build on one another to bring organizations to the level of importance that they are at today. Apart from these, some competing theories of organization include the theory of Ideal Bureaucracy, Rationalization (Scientific Management), and the Division of Labor.

### **I. WEBER'S MODEL FOR BUREAUCRACY**

Weberian bureaucracy was a term coined by Max Weber, a notable German sociologist, political economist, and administrative scholar, who contributed to the study of bureaucracy, administrative discourses, and literature during the mid-1800s and early 1900s. In his 1922 masterpiece, *Economy and Society*, Weber described many ideal types of public administration and governance. His

critical study of the bureaucratization of society was one of the most enduring parts of this work. It was Weber who began the study of bureaucracy and whose works led to the popularization of this term. Many aspects of modern public administration date back to him. This is epitomized in the fact that a classic, hierarchically-organized civil service is still called a "Weberian civil service".

Weber listed the following as preconditions for the emergence of bureaucracy: the growth in size and density of the population being administered, the growth in complexity of the administrative tasks being carried out, and the existence of a monetary economy requiring a more efficient administrative system. As a result of the development of communication and transportation technologies, like telegraphs and automobiles, a more efficient administration became not only possible but demanded by the public. Accompanying this shift was an increasing democratization and rationalization of culture. This resulted in public demands for a new administrative system that treated all humans equally. Weber's ideal bureaucracy is characterized by the following six major principles:

- i. **Hierarchical organization:** Each level controls the level below and is controlled by the level above. A formal hierarchy is the basis of central planning and centralized decision making.
- ii. **Delineated lines of authority with fixed areas of activity:** Controlling by rules allows decisions made at high levels to be executed consistently by all lower levels
- iii. **Action taken on the basis of, and recorded in, written rules:** If the mission is described as "up-focused," then the organization's purpose is to serve the stockholders, the board, or whatever agency empowered it. If the mission is to serve the organization itself, and those within it, e.g., to produce high profits, to gain market share, or to produce a cash stream, then the mission is described as "in-focused."
- iv. **Bureaucratic officials with expert training:** Work is to be done by specialists, and people are organized into units based on the type of work they do or skills they have.
- v. **Rules implemented by neutral officials:** For effective systems, the implementation of rules should be carried out by those who have no power to influence the outcomes of the said activities but follow them to the letter without any bias.
- vi. **Career advancement depending on technical qualifications judged by organization, not individuals:** This is important in order to ensure that any new member of the organization continues to pursue training for career and organizational advancement.

## **II. SCIENTIFIC MANAGEMENT THEORY – FREDERICK TAYLOR (1856-1915)**

Frederick Taylor was the first to identify the specific attributes of the industrial process and researched to improve the process. His goal and other system rationalists was to develop guidelines to govern participant activities (Scott, 1898). Taylor endeavored to improve the organization of steel mills. His efforts were focused on the analysis of individual tasks, but attempts to rationalize the labour at the level of the individual worker inevitably led to changes in the entire structure of work arrangements (Scott, 1989).

Therefore, in a rational system perspective, there are two significant parts: Specificity of Goals and Formalization. Goal specification provides guidelines for specific tasks to be completed along with a regulated way for resources to be allocated. Formalization is a way to standardize organizational behavior. As a result, there will be stable expectations, which create the rational organizational system. Taylor analyzed how to maximize the amount of output with the least amount of input. This was Taylor's attempt to rationalize the individual worker. To achieve maximum output, he suggested the following methods:

1. Divide work between managers and workers
2. Provide incentive system (based on performance)
3. Scientifically train workers
4. Create a science for each individual's responsibilities
5. Make sure work is done on time/efficiently

## **III. DIVISION OF LABOUR THEORY**

The main focus of Adam Smith's *The Wealth of Nations* lies in the concept of economic growth. Growth, according to Smith, is rooted in the increasing *division of labor*. This idea relates primarily to the specialization of the labor force, essentially the breaking down of large jobs into many tiny components. Under this regime each worker becomes an expert in one isolated area of production, thus increasing his efficiency. The fact that laborers do not have to switch tasks during the day further saves time and money. Of course, this is exactly what allowed Victorian factories to grow throughout the nineteenth century. Assembly line technology made it necessary for a worker to focus his or her attention on one small part of the production process. Surprisingly,

Smith recognized the potential problems of this development. He pointed out that forcing individuals to perform mundane and repetitious tasks would lead to an ignorant, dissatisfied work force. For this reason he advanced the revolutionary belief that governments had an obligation to provide education to workers. This sprung from the hope that education could combat the deleterious effects of factory life. Division of labor also implies assigning each worker to the job that suits him best. Productive labor, to Smith, fulfills two important requirements. First, it must "lead to the production of tangible objects." Second, labor must "create a surplus" which can be reinvested into production.

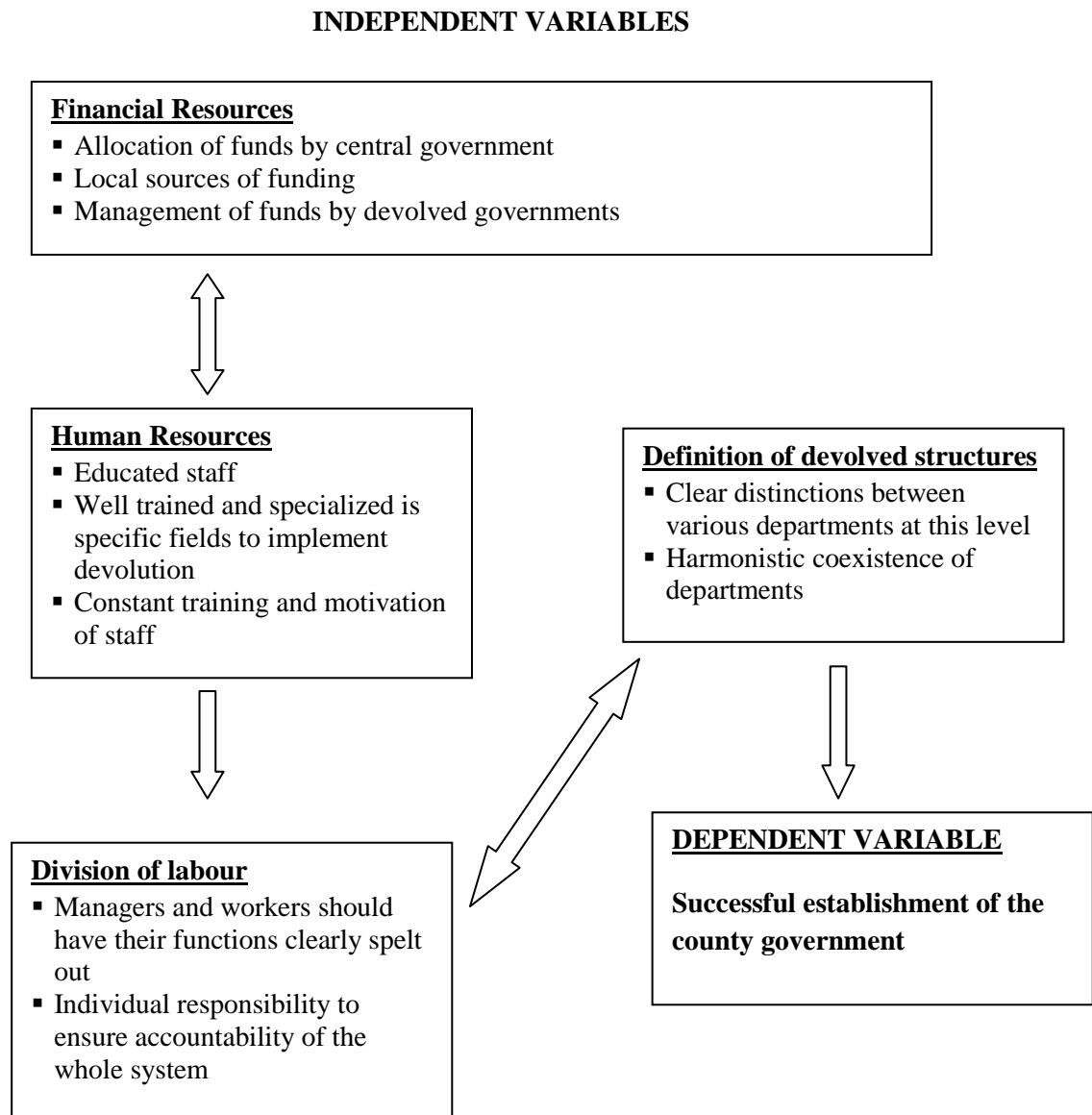
In summary therefore, this theory stipulates that division of labor results in the specialization of individual labor roles. Because it is associated with and focused on increasing output and trade, it is seen as an efficient method because it results in the occupational specialization, which leads to the saving from and not changing of tasks. Occupational specialization leads to increased productivity and distinct skill. Also, Smith argued that human and physical capital must be similar or matched; if the skill of workers were matched with technological improvements, there would be a major increase in productivity.

### **2.3.1 Relevance of the theory to the study**

Organizational theories are relevant in successful management of the County Governments in Kenya. In accordance with Weber's perspective, County Governments should be guided by official Jurisdictions which are ordered by rules, there should be supervision of lower offices by higher ones, management of the office should be based upon written rule, Office managers should have specialized training and also established offices requires the full working capacity of individuals. This will enhance efficiency, effectiveness and accountability hence proper functioning of the County Governments. On the other hand, Taylor's perspective suggests that in a rational Organization, goals have to specified and organizational behavior formalized. Goal in any County Government have to be specific depending on the needs of the local community for a county to meet the goals of its constituents and achieve sustainable development. Finally, with regard to Adam Smiths' Division of Labour perspective, Occupational specialization leads to increased productivity and distinct skill. The County Governments need people with the right skill for specific jobs in order to propel the counties towards achieving their specified goals. Given that our County Government is new organizations being established it is of essence we borrow from Organizational theories.

## 2.4 Conceptual framework

Figure 2.1 A model of a conceptual framework



The figure above tries to show what is needed for the establishment of successful devolved governments. It shows how governments cannot separate financial management and the hiring of new, skilled and effective staff. When staff is well versed on the functions they are supposed to be performing at the devolved government level, there is clear division of labour as everyone has their own specialty which then leads to fully structured and functional departments at the devolved level. When all these variables are observed, it results in well established and functional devolved government structures. If all these variables are considered, establishment and operationalization of the devolved governments will be realized.



## **CHAPTER THREE: SITE DESCRIPTION AND RESEARCH METHODOLOGY**

### **3.0 Introduction**

This section describes the methodology that was used in this study. The research site, study population, study design and unit of analysis, research tools, sampling procedure, data analysis and the ethical issues relating to the study are all described here.

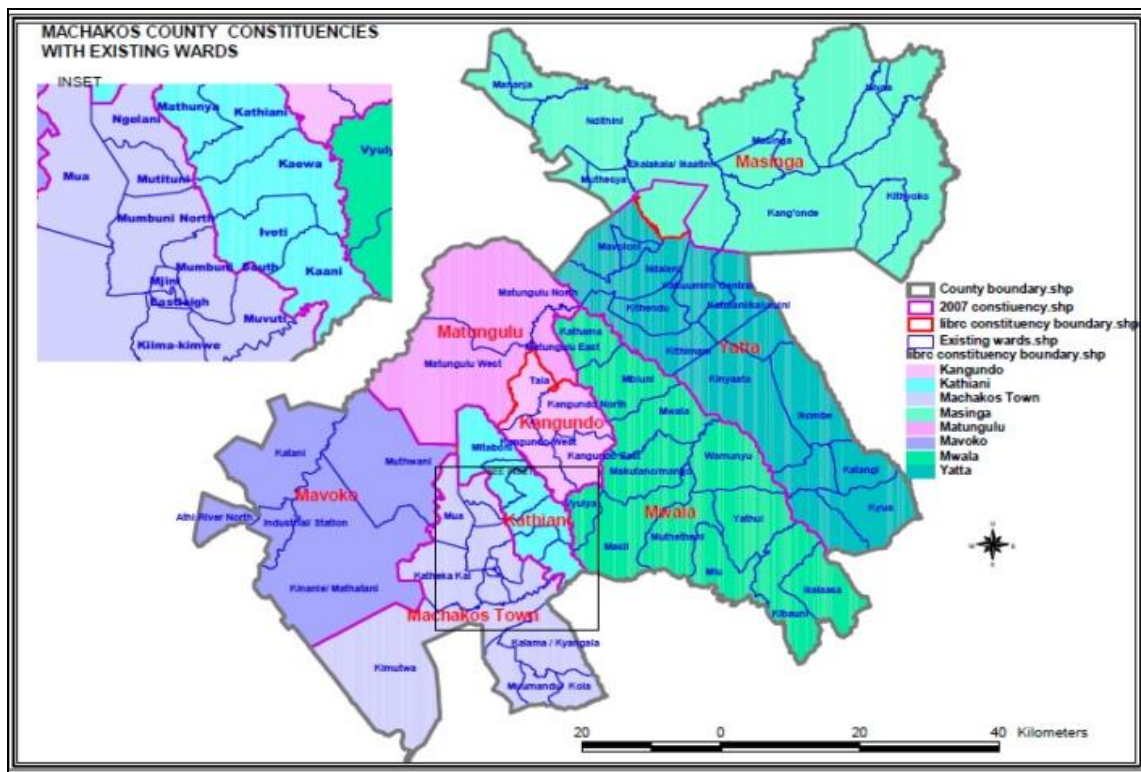
### **3.1 Site Description**

Machakos is an administrative county in Kenya. It has eight (8) constituencies including Machakos Town, Mavoko, Masinga, Yatta, Kangundo, Kathiani, Matungulu, and Mwala (Map 1). It borders Nairobi and Kiambu Counties to the West, Embu to the North, Kitui to the East, Makueni to the South, Kajiado to the South West, and Murang'a and Kirinyaga to the North West. It stretches from latitudes 0° 45' south to 1° 31' South and longitudes 36° 45' east to 37° 45' east. The county has an altitude of 1000 - 1600 meters above sea level.<sup>10</sup>

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<sup>10</sup> Derived from the official website of the Government of Machakos.

**Map 1: Machakos County**



### 3.1.1 Population

According to the 2009 population census, Machakos County has a population of 1,098,584 with 49.4% males and 50.5% females. The total number of households is 264,500 with a population density of 177 people per square kilometer. Machakos County is mainly inhabited by the Kamba ethnic group. Machakos County covers an area of 6,208.2 square kilometers (Kenya National Bureau of Statistics, 2012).

### 3.2 Research design

This study was conducted through a case study research design. This study is concerned with studying Machackos County in depth in order to gain insight of establishment of devolved governments in Kenya. It is specifically intended to explore the structure of Machackos County government, the financial and human resources that have been deployed in Machackos County since its inception and the harmonization between the national and county government in service delivery. Such issues are best investigated through a case study design. The case study Research design generally entails intensive, descriptive and holistic analysis of a single entity: In this case Machakos County.

### **3.3 Study population**

This study was conducted in Machakos County. Machakos County was the only County that seemed to be putting up structures in readiness to for transition to county government by the time the researcher was presenting the proposal in May/June 2013. The individual respondent was the unit of observation and Machakos County was the unit of analysis.

### **3.4 Sample population**

The sample population was 9 respondents purposively selected from the key employees of the County government of Machakos, in the departments that were directly linked to the researcher's objectives of study. The community members were deliberately left out because the study intended to explore how the county had prepared to transit in terms of organizational structures, human resources and finances; information that the community members did not have satisfactorily at the time the research was being carried out.

### **3.5 Sampling procedure**

This study employed a purposive sampling technique to select the sample. In purposive sampling, the researcher decides who to include in the sample. This technique was used to collect focused information. It was preferred for this study because it selects typical and useful cases only. A sample of 9 respondents was purposively selected from the study population. This sample entailed individuals working in Machakos County. With the assistance of a contact person, the researcher then purposively selected 9 respondents from different departments who had information on researcher's objectives.

### **3.6 Data collection methods**

#### **3.6.1 Key Informant Interviews**

Key Informant Interviews were carried out and it involved participants who were purposively selected. Nine informants were selected from the Machakos county Government employees as follows: two from the department of finance, one from the human resource department, one from the Ministry of decentralized units, urban areas and municipalities, one from the County Public Services Board, one from the office of the County coordinator, one from the County Assembly office and two from the office of the governor. Key Informant guide (Annex 1) guided to collect data from the respondents in Ministry of decentralized units, urban areas and municipalities, office of the County coordinator, County Public Services Board, human resource department, department

of finance, the County Assembly office and the Office of the Governor. Inductive probing on key responses was conducted. All interviews were conducted by the researcher and recorded, and verbatim responses to each question were translated. Thematic analysis was performed. Below is the breakdown of the key informants:

**Table 1: Distribution of respondents according to their departments.**

Section		Title of the officer
Administration	K1	Assistant clerk
Administration	K2, K3	County Secretary, Sub-county administrator
Human resources	k4	Administration officer
Finance	K5,k6	County Accounting Officer, Accountant.
Administration	K7	County Co-coordinator,
Public service	K8	Member of CPSB
Decentralized units	K9	Chief Officer

### 3.6.2 Secondary sources

Relevant literature such as the Constitution of Kenya, County Government Act, books, articles, internet, newspapers and local publications have been used to gather background information to the study. In addition, these sources will continue to act as reference materials throughout the study.

### 3.7 Data processing and analysis

Qualitative data, collected through key informant interviews and guided by Key Informant guide was grouped into broad themes. The data was organized, summarized and presented in direct quotations of relevant verbatim responses and selected comments. Narrative analysis was used.

### **3.8 Ethical considerations**

The researcher sought permission from relevant authorities after the proposal was approved. Similarly, an introductory letter from the department of sociology and social work, University of Nairobi was also used. The researcher also complied with the principle of informed consent to ensure that the respondents knowingly and willingly agree to participate in the research and those willing to withdraw from the study at any particular time were free to do so. The anonymity and confidentiality of the participants was guaranteed by using letters and numbers (where need was) instead of the real names of the informants in reporting the findings. This concealed the identity of the respondents for their safety, dignity and privacy.

## **CHAPTER FOUR: DATA ANALYSIS, PRESENTATION AND INTERPRETATION**

### **4.0 Introduction**

This chapter presents the findings of the study on devolved governments in Kenya: A case study of their establishment in Machakos County collected from the key informants. The chapter responds to the objectives indicated in chapter one which are: To investigate the structures being put in place for Machakos county government, to explore the human resources being deployed in Machakos county, to explore the financial resources being deployed in Machakos County and to investigate the harmonization of the central and county governments in service delivery.

This chapter is organized into sub-sections analysis of the findings based on the objectives of the study.

### **4.2 The structure of the County government.**

The first objective sought to investigate the structures being put in place for Machakos County government. According to the constitution of Kenya, Article 176 (1), there shall be a County government for each County, consisting of a County Assembly and a County executive. The County government of Machakos has established two structures: the County Assembly and the County Executive.

#### **4.2.1The County Assembly**

The County Assembly is the legislative authority of the County. It makes laws necessary for effective performance of the County. It oversees the County Executive, approves budget and expenditure of the county and also development plans. The membership of the County Assembly is provided for in Article 177 (1) of the constitution of Kenya. The County assembly should consist of: members elected by the registered voters of the ward on the same day of general election, the number of special seat members to ensure that no more than two-thirds of membership of the Assembly is of the same gender, the number of members of marginalized groups including persons with disabilities and youth and the speaker (CoK, 2010)

#### **Constitution of the County assembly**

The County Assembly of Machakos consists of: 40 elected Members County Assembly (MCAs) by the registered voters of the wards on 4th March. Out of the thirty nine, only 3 are female while 37 are male. There is also the County Assembly speaker (male) elected by the elected MCAs. The

Machackos County Assembly speaker is a male. There are also 19 nominated MCAs by the political parties proportionally. Out of the 19 nominated MCAs, 17 are female and 2 are male.

One of the key informants pointed out:

“We could not achieve two thirds rule through elections because that depends on peoples will. The registered voters only elected 3 females out of 40 elected members. Among the nominated we have also catered for the marginalized groups since we have 3 people with disabilities and 1 person to represent the youth.”(K1)

#### **4.2.1.2 Key members of County Assembly**

The key members of Machakos County Assembly include: The speaker (who was elected when the Assembly first meets after the general election. He is the head of the Assembly), the majority leader, the minority leader (leads opposition of government policies that do not favor the citizens).

#### **4.2.1.3 Challenges faced in the constitution of the County Assembly**

The constitution of the County Assembly of Machackos County government was not a smooth way. It was faced by numerous challenges which included: lack of knowledge, lack of space, political interference, nepotism, limited human capacity and achieving the gender rule.

It was noted:

“Most of us were very new in parliament and did not have experience on how to legislate, the procedures of the Assembly and also what was supposed to be done at the county level....Since this is a new establishment, there was no hall initially for us to hold the functions of the Assembly but now we have it...There was a lot of political interference especially in nomination of the nominated MCAs. Also during vetting of nominated members... Achieving gender rule was a real headache” (k1)

#### **4.2.1.4: Successes in constitution of the County Assembly**

Machakos County Assembly celebrated successes which are: cooperation between the County Assembly and the County Executive, Good political climate, Continuous trainings, and Passing of Finance Bill Act 2013. Also, by the time of this study, the county assembly had vetted the county executive members and also the other staff that was being recruited.

It was noted:

“Unlike some other Counties where we have had the County assembly in logger heads with the executive, us here have cooperated that’s why there has not been major challenges especially in budgeting....there has not been party politics. We have worked as a team not as parties or coalitions....I told you we all did not have knowledge on legislation. We have undergone several trainings and that’s why we have come this far. We are now conversant with standing orders.... I can also say that the passing of the Finance Bill 2013 was a success we celebrate.”(k1)

“One of the major achievements by the MCAs was vetting approving the County executive members although it took sometime due to politics. Unlike many Counties where the county executive nominees were rejected by MCAs, in this county they were vetted and approved. The governor didn’t have to go back to the drawing board.”(K9)

#### **4.2.2 The County Executive Committee**

This is the executive authority in the County. The County Executive Committees are provided for in Article 179 of the CoK. Election of the County governor and deputy county governor are provided for in Article 180 of the CoK. The County executive committee shall consist of: the county governor and the deputy county governor, members appointed by the county governor (with approval of the County Assembly) who should not exceed one-third of the MCAs ,and ten, if the County Assembly has thirty or more members.

##### **4.2.2.1 Constitution of the County Executive Committee**

The appointment of the CEMs is highlighted in Article 35 of the County Government of Act,2012. The governor shall, when nominating members of the executive committee, ensure that the composition of the executive committee reflects the community and cultural diversity of the



county; and take into account the principles of affirmative action as provided for in the Constitution. The county assembly shall not approve nominations for appointment to the executive committee that do not take into account, not more than two thirds of either gender; representation of the minorities, marginalized groups and communities; and community and cultural diversity within the county (County government Act,2012).

The County Executive Committee in Machakos County was consists of: the County governor who was elected by the registered voters of the County on 4<sup>th</sup> March 2013, the deputy governor (who is nominated by the governor) declared by the IEBC as the elected deputy governor and 10 executive committee members appointed by the governor.

One respondent pointed out:

“Gender rule has been abided by in the constitution of the County Executive Committee since we have four females out of the ten Executive committee members....I however can’t tell how the governors arrived at the conclusion since as you know those are officers nominated by the governor not unless he tells you in person.”(k7)

#### **4.2.2.2 Challenges faced in the constitution of the Machakos County Executive.**

Some of the challenges faced in the constitution of the Machakos County Executive include: lobbying, delayed vetting due to strikes by MCAs over remunerations, poor remuneration, limited infrastructure to host different offices and officers and delayed funding especially the government allocation due to bureaucracy.

Some of the respondents said:

“...there was a lot lobbying from the office of the governor. He had to convince the MCAs that the people he had nominated were capable.”(k3)

“Actually, there were no offices to accommodate different ministries despite the fact that they had being created. ...luckily, as we talk, things are progressing well at least space has been created and we are now operating from our offices.”(K3)

According to The Standard, Tuesday 14<sup>th</sup> May 2013, page 3, governors complained they could not get qualified staff due to low pay. Dr. Alfred Mutua, the governor of Machakos County was quoted saying:

“The highly qualified professionals are shunning these jobs as they don’t find terms pleasing.”

#### **4.2.2.3 Successes in the constitution of Machakos County Executive**

The successes associated with the constitution of the County executive are: assumption of the governor and his deputy by 27<sup>th</sup> April 2013, induction of the governor and his deputy, appointment of the county Executive Committee members, appointment of the interim principal officers, advertisement of the position of the principal officers, appointment and Gazettement of the Machakos County Public Service Board (MCPSB), fully operational departments, offices and infrastructure already in place, equipments and waste management tractors purchased.

Some of the key informants said:

“The CPSB has 7 members-3 females and 4 males. Gender rule has been abided by. They were vetted before being gazetted.”(k7)

“Of course one of our big successes is the investors forum that we held in May 2013 and if am not wrong it was the first one to be held in the country and it was very successful.”(k5)

#### **4.2.2.4 Conclusion**

In conclusion, the organizational structure of the county government of Machakos has been formed in readiness for the county government to take off. Unlike in the past where the structures were never realized, at least a step has been taken in readiness to actualize devolution. However, the two structures must work together if the county government has to be realized. There must be good will between the members of the county assembly and the executive for the county government to take off as contemplated in the constitution.

### **4.3 Human resources**

The second objective sought to investigate the key human resources being deployed in Machakos County, the criteria to ensure merit, two thirds rule, the challenges and successes in recruitment. County Public Service Board has the power to make appointments including promotions in respect of offices in the county public service, according to the County government Act. Article 65 of the County government Act provides for the Matters to be taken into account by the CPSB during appointments. In selecting candidates for appointment, the County Public Service Board shall consider the standards, values and principles set out in Articles 10, 27 (4)<sup>11</sup>, 56 (c)<sup>12</sup> and 232 (1)<sup>13</sup> of the Constitution; the prescribed qualifications for holding the office; the experience and achievements attained by the candidate; the conduct of the candidate in view of any relevant code of conduct, ethics and integrity; the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county; the need for open and transparent recruitment of public servants; and individual performance. The overriding factors to determine fair and transparent appointment shall be merit, fair competition and representation of the diversity of the county. (County government Act,2012)

#### **4.3.1 Key recruitments in Machackos County**

The new staff that was being recruited in Machakos County included county secretary, members of county executive, members of the county assembly, chief officers, and directors of different

The executive members are appointed by the governor and they head different ministries in the county. They are equivalents of the cabinet secretaries at national level. In Machakos County, eleven ministries have been established. They are :1) Ministry of decentralized units, urban areas and municipalities. 2) Ministry of education, youth and social welfare. 3) Ministry of agriculture, livestock and cooperative development. 4) Ministry of finance and revenue collection.5) Ministry of health and emergency services.6)Ministry of water and sanitation.7)Ministry of tourism and culture.8)Ministry of transport, roads, public works and housing.9)Ministry of service labour and ICT.10)Ministry of trade, economic planning and industrialization.11)Ministry of land, energy, environment and natural resources .

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<sup>11</sup> The state shall not discriminate directly or indirectly against any person on any ground including race sex, pregnancy, marital status, health status, ethnic or social origin, colour, age, disability, religion, conscience, belief, culture, dress, language or birth.

<sup>12</sup> There shall be put in place affirmative action programmes designed to ensure that minorities and marginalized groups are provided special opportunities for access to employment.

<sup>13</sup> Values and principles of public service.

The chief officers, who are equivalents of the principal secretaries at national level, are competitively recruited. Directors of different departments and sub-county administrators have also been recruited. Machakos County is still in the process of recruiting ward administrators.

The county public service board, which is in charge of appointments and recruitment in the county has also been established and has started its work already.

One informant said:

“...Chief Officers, sub-county administrators and ward administrators are already in place as per the constitution. We also have the CPSB in place. In fact, it's the one charged with appointments and recruitments in the county.”(k3)

#### **4.3.2 Criteria to ensure merit in recruitment**

Recruitments in Machakos County have been carried on in a manner to ensure merit. This included:

- Competitive advertisements: recruitment was done after being advertised to public. This ensured that all were given equal opportunity without discrimination.
- Strict criteria with emphasis on merit: A part from educational qualification and experience, applicants had to be cleared by Kenya Police, Kenya Revenue Authority, Higher Education Loans Board and Ethics and Anti-corruption commission. This are all meant to ensure integrity of the employees.
- Educational level and experience: One had to have the right academic qualifications to be shortlisted for any position applied.

#### **4.3.3 Measures taken to ensure no biasness in short listing, selection and appointment of staff.**

Machakos county government has taken some measures to curb biasness in appointment of staff. These measures include:

- MCPSB is already in place to scrutinize the applicant of position advertised. One of their responsibilities is to ensure that appointments are conducted in a fair manner. They scrutinize applicants to ensure that only the qualified are shortlisted.

- Moreover, a different panel for short listing was contracted from the devolved units. This panel was constituted for that purpose only. It was constituted by members from the different ministries in the county. Requirements in the adverts strictly followed. The most qualified and most experienced is given a chance

It was noted:

“... One can't be shortlisted if they are not qualified. The short listing panel is not really the CPSB. A panel has been constituted for that purpose only. It's constituted by members from the different ministries.” (k4)

#### **4.3.4 Measures to ensure gender rule is abided by.**

Gender rule is a provision in the constitution. For any public appointment, not one gender should exceed two thirds of the total recruited. The county government of Machakos has put in place measures to ensure that gender rule is adhered to. These measures include: a) Strictly abiding by the gender mainstreaming policy: For every appointment or recruitment, we must have at least 30 % must be women. The CPSB has 7 members-3 females and 4 males. b) Encouraging women to apply. In almost all their adverts, they encourage women to apply for different positions. c) Reservation. Efforts have also been made where and when necessary to reserve some specific positions for women. One respondent said:

“...In some cases, we deliberately reserve some positions for women regardless of who applies. We are talking of competitive adverts but in many cases even when women are given a chance to compete competitively, men always out do them...”(k8)

#### **4.3.5 Challenges faced in recruiting staff in Machackos County**

Recruitment is a process and it was faced by several challenges which include:

a) Determining the number of employees and competencies: Staff audit had to be conducted to determine the number of staff needed and their competencies that are for example how many accountants were needed? How many technicians? and so on.

b) Tension among staff: There was tension among the staff seconded by the Transition Authority(TA) and the staff from the now defunct local authorities. This is because they were not sure of the future of their jobs.

“...Initially there was tension since the staff especially the seconded did know about the future of their jobs. For the staff seconded by TA, we are recalled back for redeployment as soon as the structures we were coordinating and facilitating are established. Most of us have been recalled. As we talk the county secretary and chief officers are already in place so the interim County secretary has already gone back. Some of the now defunct local authority employees... there was an induction that eased the tension.”(k7)

c) Abiding by the gender rule: This was partly because most women will shy off from contesting for elected positions and partly because others will also shy off from applying for positions even when they are qualified. In Machakos county election only gave two women in the county assembly hence the need to balance the gender at least to have one third of the MCAs being men through nomination.

#### **4.3.6 Successes in deployment of human resources in Machakos County**

Where challenges prevail, successes are inevitable. Machakos County has celebrated successes in terms of human resource deployment. These successes include:

- Abiding by the gender rule as per the law demands: Machakos County managed to have not any gender exceeding two thirds all persons appointed in all their recruitments. The MCAs are 60, out of which 20 are women. The members of the executive committee are twelve including the governor and his deputy. Four of them are women. Both men and women are actively participating in the *kazi kwa vijana* initiative.

One respondent noted:

“...although it has not been easy, we have managed to abide to achieve gender rule in each of our recruitments.”(k8)

- Fully operational departments with the right personnel: All the eleven ministries are in place with the key personnel hence ready for takeoff. Machakos county public service board had also started equipping the county with the right personnel. Most of the staff seconded by the TA to Machakos County had already been recalled after facilitating the establishment of different structures.

### **4.3.7 Conclusion**

Key appointments provided for in the CoK have been done in the county government of Machakos. They include: MCAs, members of executive committee, Chief Officers, members of CPSB, sub-county administrators and ward administrators. Due process was followed and gender rule was abided by. In Machakos county, there are 60 MCAs (20 women and 40 men), 12 executive committee members (4 women and 8 men). Directors of different departments are also in place. Therefore, the county government of Machakos has the right personnel with the right qualifications to propel the county hence ready to take off.

### **4.4 Financial resources**

The third objective sought to establish the financial resources being deployed in Machakos County since inception. It investigated the level of funding by the national government, the local resources to supplement the government allocation, the financial management measures, challenges and successes. Article 203 (2) of the CoK provides for the equitable share. For each financial year, the equitable share of the revenue raised nationally that is allocated to the county governments shall not be less than fifteen per cent of all revenue collected by the national government. Article 207 of the CoK provides for the revenue fund for County governments. There shall be established revenue fund for each county government in which shall be paid all money raised or received by or on behalf of the county. Money shall not be withdrawn from the revenue fund unless the controller of the budget approves its withdrawal. (CoK, 2010).

#### **4.4.1 Sources of funding**

There has being two sources of finances deployed in Machakos county since its inception. These are the national government allocation and mobilization of local revenues.

##### **4.4.1.1 Government allocation**

This has been released in phases as tabulated below:

**Table 2: Amount of approvals received from 1<sup>st</sup> July for Machakos County**

<b>MACHACKOS COUNTY GOVERNMENT</b>	
<b>Amount of approvals received from 1<sup>st</sup> July 2013</b>	
<b><i>Recurrent</i></b>	<b><i>Amount</i></b>
04/07/2013	74,744,107
27/7/2013	20,000,000
07/08/13	28,300,000
15/08/2013	22,500,000
23/08/2013	23,300,000
03/09/2013	12,200,000
04/09/2013	230,000,000
17/10/2013	169,160,000
<b><i>TOTAL</i></b>	<b><i>580,204,107</i></b>
<b><i>Development</i></b>	
11/09/2013	200,000,000
16/10/2013	230,840,000
<b><i>TOTAL</i></b>	<b><i>430,840,000</i></b>

**Source: Machakos County, Finance department.**

One of the responded confirmed:

“The national government releases the equitable share in bits. After a county has met the conditions of the national government, then the controller of the budget approves and money is released to the County. In our case this is what the county has received thus far both for recurrent and development.”(k5)

#### **4.4.1.2 Local revenue collection**

The County Government of Machackos has had local revenue collections to supplement the government allocations. The sources of local revenue in Machackos county include: Land rates & debt clearance certificate, single business permit, quarry extraction fee, sand gravel, market fees, stall rent, bus park, conservancy fee, house rent, advertisement fee, ambulance management unit, court fines, slaughterhouse fees, off street parking, building plan approval, cess, sports management unit and public toilet fees. These sources contribute differently in the five municipal councils of Machackos. This is because different regions of the county are endowed differently. Refer to the annex 2, tables 1,2,3,4,5,6,7, and 8 for detailed analysis of the collections from March to September 2013.



“We have many sources of local revenues like cess, house rent, public toilet fee...they are many” (K6)

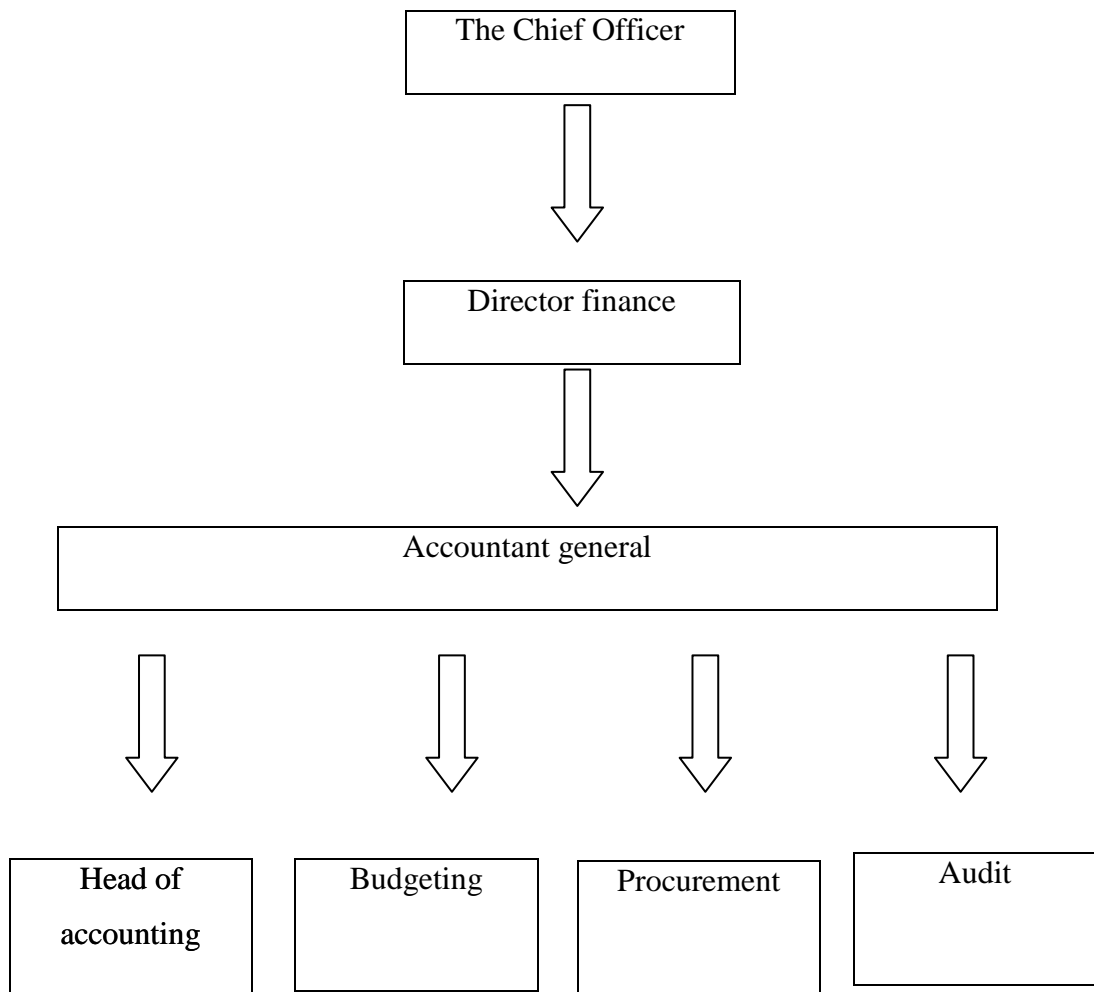
#### 4.5.2 Machakos County budget

The County government of Machackos has prepared a budget which had a deficit. However, it had to be balanced for it to be approved. The main expenditure items are operations/recurrent and development.

“Yeah! We prepared a budget that had a deficit .That is why we had to explain how we were to cater for the deficit. ...to cater for the deficit we had to raise our revenue collection target up to 2.5 billion per year to balance our budget for approval.”(K5)

#### 4.5.3 Organizational financial management structure in Machakos County

Machackos County has the following organizational /institutional structure to manage finances.



#### 4.5.4 Challenges faced

The finance department in the county government of Machakos has faced challenges which include:

- i) Implementing the County government procedures: Implementing the County government procedures has been a major challenge especially because this is a new thing all together. For example the implementation of Integrated Financial Management Information systems (IFMIS).
- ii) Personnel, machineries and systems in revenue collection: Sometimes the personnel collect the revenue and they don't remit it. Sometimes they collude with others and fail to collect the revenue from them. This is a major challenge since they got targets.

As noted in the Thursday 16<sup>th</sup> May, 2013 Standard:

“Municipal Council officer colludes with cartels to sabotage revenue collection through shady deals.”

- iii) Budgeting: Determining what was to be left out or included during budgeting was a major challenge. The budget had to be deficit free and if it had, an explanation of how the deficit was to be catered for had to be provided otherwise the controller of budget would not approve it.
- iv) Tough conditions by the treasury: Some conditionality that has to be met before treasury releases the funds. If they are not met, then the allocated amount is no released for use in the county. Moreover, after collection of revenue, a county cannot use it before seeking consent from the national government. The controller of the budget must approve before any withdrawal can be made. It's therefore easier to use the government allocation than the mobilized local revenue.

It was noted:

“...when you see a Gazette notice of the counties that have failed to use its cash ,it does not imply that they got the cash and can't use it. It's simply because the money has not been released due to unmet conditions.”(K6)

As per Wednesday Standard dated 10<sup>th</sup> July, 2013, page 6 , the controller of the budget, Ms Agnes Odhiambo is quoted remarking:

“Where Counties have budgeted for functions which are in the domain of the national domain, we will not approve...”

#### **4.5.5 Successes**

Some of the successes celebrated in Machakos county on finances are: Investors conference (held in May 2013 ),IFMIS implementation, Revenue collection, prepared a budget that met threshold for approval and the launch of Machakos city.

According to the July 14<sup>th</sup>,2013 Daily nation, Dr. Alfred Mutua, the governor of Machackos County was quoted saying:

“The County had budgeted for ksh.2billion from resources which it was using to run its affairs.....we have also put in place a lean government to cut wastage...we have also increased the County’s revenue by reducing graft and through improved efficiency.”

#### **4.5.6 Conclusion**

Two sources of finance have been deployed in Machakos County since its inception. The equitable share from the national government and collection of local revenue to supplement the national government allocation. Although a lot of money had been allocated as equitable share for Machakos County, only a few had been released in bits due to unmet conditions. Machakos county has succeeded in increasing revenue collection and meeting targets. The main expenditure items of Machackos county budget have been operations and development. Institutional structure to manage finance has been put in place. Machackos county has been faced by challenges on one hand and successes on the other hand.

#### **4.6 Harmonization in service delivery**

The fourth objective sought to explore the harmonization of the central and county governments in service delivery

#### **4.6.1 Relationship between the national and county government .**

Mutual respect between the County government of Machakos and the national government.

“I can say that the two level of government are working in harmony. We celebrated Mashujaa Day just the other day and the privy information I have is that the County government is the one that funded it when it is a national government thing. Both level of government were represented.”(k7)

“The two levels of government are working in harmony because even functions are being devolved in phases according to County’s capacity. ....devolution is implementing the constitution, we are implementing the Intergovernmental Relations Act”(k3)

#### **4.6.2 Joint meetings**

So far there has been only one joint committee between the National and the County governments. The joint meeting was between the president and the governors. The president represents the national government and governors representing the County governments. As noted in the Thursday Standard newspaper dated 20<sup>th</sup> June 2013, page 7, there was a joint meeting between the president and governors on 19<sup>th</sup> Wednesday 2013. Uhuru Kenyatta ordered functions supposed to be performed by the County governments devolved immediately. He also said that leaders must meet twice a year.

#### **4.6.3 Conflict resolution among the two levels of government**

The two level of government have had differences, not necessarily Machakos County but generally the county governments versus the national government. Machakos County has not had a singled out difference with the national government but because it is a County, County governments have had some general differences with the national government. These conflicts which cut across all the counties. For example, delayed funding, diverting of funds allocated to the Counties to REA, KERRA and KURA and the president accenting to The Division of Revenue Bill.”

Conflicts between the two levels have been resolved through consultations and dialogue.

One respondent pointed out that:

“According to Inter-governmental Relations Act. The other day the deputy president had consultations with the governors and transition authority to

address governor's grievances'. The joint meeting between the president and the governors was also to address the grievances of the governors.”(k3)

#### **4.6.4 Measures to ensure harmony in Machakos County public service**

The now defunct local authorities' staff has been seconded to the County government. We also have staff that has been seconded by TA to the county and the County has also recruited its own staff. However these staff has to work in harmony to deliver services to the residents of Machakos county. It's unfortunate that there was no induction. This leaves the staff being demoralized hence affecting service delivery.

Some respondents pointed out that:

“I must say there was only induction to the recruits of the county government. The rest joined in to work. I think that one was overlooked.”(K8)

“There was no induction although it was necessary. I think the reason why training was overlooked was because the now defunct Local Authorities were basically service delivery institutions-They collected revenue and provided services to their residents .The County governments are also service delivery institutions in that they also collect revenues and provide services. This makes them merge or other fit into each other automatically.”(K3)

“No induction, no order, no forum to air our views. In fact initially we from the now defunct local authorities were like being harassed. The new staff just came in and only thing you are told is this is so and so and will be working as this with you. You could also find the secretaries signing letters supposed to be signed by the human resource manager. We from the municipal councils are demoralized.”(K4)

#### **4.6.5 Challenges**

The major challenge was the failure to induct staff as noted earlier.

#### **4.6.6 Successes**

The success noted is better service delivery.

It was noted:

“Despite the fact that some of us feel demoralized, we can’t overlook the fact that service delivery is better and more organized.”(K4)

#### **4.6.7 Conclusion**

Although there has been harmony in service delivery between the national government, there has not been harmony between staff of the county. This has been contributed to by lack of induction of staff from the now defunct local authorities, the staff seconded by the TA to the county and also the staff recruited by the county government. There has been only one joint meeting between the county governments and the national government. There have been general conflicts between County governments and the national government, which have been resolved through dialogues and consultations. Some conflicts like delayed funding, diverting of funds allocated to the Counties to REA, KERRA and KURA and the president accenting to The Division of Revenue could be efforts by the national government to frustrate devolution as it has been witnessed in the past.

## **CHAPTER FIVE: SUMMARY, CONCLUSIONS AND RECOMMENDATIONS**

### **5.1 Introduction**

This chapter gives a brief of the findings, conclusions and recommendations.

### **5.2 Summary of findings**

The overall purpose of this study was to examine the on-going establishment of the devolved government in Machakos County, Kenya, achievement and limitations. The study found out that, Machakos County had already established the structure of the County government as per chapter 11 of the CoK and also as per the County Government Act. Machakos County has the County Assembly and the County Executive in place and both structures were constitutionally constituted.

Machakos county has also the CPSB in place and functioning since it has already deployed the key staff hence having the ones that had been seconded by the TA being recalled. They are also in the process of recruiting the other staff. The County government of Machakos has two sources of funds that have been deployed to facilitate the running of the County: The government allocation and the mobilized local revenues. The County has established an organization structure to manage finances. It has also adopted IFMIS. The County is in good relations with the national government and in case of conflicts, they are resolved through dialogue and consultations as per the intergovernmental relations Act.

### **5.3 Conclusion**

The study revealed that for proper ongoing establishment of the County government, the two structures of devolved governments have to be constituted properly as provided in the constitution. There should also be a good political climate and will for both structures to run the County as a team. It also revealed that for the County government to be more strong and functional, the right skills must be deployed to carry out devolved functions. It is of prime importance to induct staff to ensure that they work as a team. It further revealed that structures and human resources can't put up a County without finance to facilitate implementation. In Machackos County finances deployed were from the National government allocations and mobilization of local revenues. For the County to manage these finances properly it has put up an organizational structure. Lastly, the study revealed that all the three above can't deliver services smoothly without the existence of harmony between the two levels of governments and employees.

Although the ongoing establishment of Machackos County is being faced by numerous challenges, it has celebrated successes.

#### **5.4 Recommendations**

1. The county government of Machakos should commit to inducting its staff to ensure harmony in service delivery.
2. Devolved units must have the requisite financial, human and infrastructural capacity to effectively perform its functions.



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## ANNEX 1: INTERVIEW GUIDE FOR KEY INFORMANTS.

### Statement of consent

“Hi, my name is Veronica Ngundo. I am from the University of Nairobi and I am carrying out a study on the establishment of County Governments in Machackos County. I am interested in examining the on-going establishment of the devolved governments in Machackos County ,achievements and limitations. You have been purposively selected to be one of the respondents in this study and I hope you are free to engage in the discussion. Any information that may identify you as a participant will not be given to anyone and the information given shall only be used for this study. You are free to withdraw from the study at anytime and you are not under any obligation to respond to all questions. I would therefore appreciate if you spare some of your time for an interview. Thank you.”

### Part A: Back ground information

1. Respondents name..... (Optional)
2. Gender.....
3. Age bracket
  - A) 18-25 years      B) 26-35 years      C) 36-45 years      D) 46-55 Years
  - E) 56-64 years      F) 65 years and above
4. Position in the County.....
5. Level of education
  - A) No education      B) Class 1-7      C) Class 8      D) Form 4      E) College
  - F) University

**Part B:Structure of the county government.**

1.a)In the new constitutional dispensation,we have new structures emerging. How is the county legislature constituted?

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b)What are the responsibilities of key members of the county assembly?

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II. ....

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III. ....

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IV. ....

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c)What measures have been made to abide by the gender rule in constituting the county assembly?

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d)What challenges has the County Government faced in structuring the County Assembly?

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e)What are your successes?

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2.a)Who constitutes the County Executive?

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b) b)What are the responsibilities of key members of the County Executive?

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III. ....  
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IV. ....  
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c)What measures have been made to abide by the gender rule in constituting the County Executive?

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d)What challenges has the County Government faced in constituting the County Executive?

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e)What are your successes?

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**Part C:Human resources.**

3.a)What new key recruitments have been done in Machackos County since its inception?

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b)What are the responsibilities of the key newly appointed staff?

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c)Which criteria are you using to ensure merit in recruitment?

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d)What measures is the County government taking to ensure that short listing, selection and appointment of County staff is not biased?





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j)what challenges have you faced in recruiting staff?

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k)What are your successes?

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**Part D:Financial resources.**

4.a)What level of funding has the County government received from the treasury since its inception?

AMOUNT IN KSH.	MONTH OF THE YEAR


b)From what other resources has the County Government raised money?

Source of funds	Amount in Ksh.	Month of the year

c)Does the county have local revenues to supplement government allocations?

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d)Has the county government established institutional structures for management of the finances?

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e)Has the County government prepared a budget?

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f)What are the key expenditure items?

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g)Was there a deficit or a surplus in your budget?

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h)what are your challenges?

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i)What are your successes?

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**Part E:Harmonization of services.**

5.a)National and County governments are distinct and interdependent and shall conduct their mutual relation on basis of consultation and cooperation according to the constitution of Kenya.

How are the two levels of government working together?

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b)Have the two levels of government had any joint committee?

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c)How do the two levels of government resolve disputes?

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d)Does the county government get any support from the central government in service delivery?

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e)How is the provincial administration being restructured to fit in the devolved government?

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f)what is the position of Local Authorities in the devolved government?

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g)What measures is the County Government taking to ensure that that the municipal council staff, County staff and the provincial administration work in harmony to deliver services to residents of Machackos county?

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h)What are your successes thus far?

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i)What challenges has the county faced thus far in terms of harmonization of services?

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j)How has the county dealt with these challenges?

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**ANNEX 2: ANALYSIS OF REVENUE COLLECTION IN MACHACKOS COUNTY  
FROM MARCH-SEPT**

**Table 3 : March Analysis of revenue collection in Machakos County**

<i>MONTHLY REVENUE ANALYSIS FOR THE MONTH OF MARCH,2013</i>						
<i>Revenue source</i>	<i>Machackos Municipal Council</i>	<i>Mavoko Municipal Council</i>	<i>Masaku Municipal Council</i>	<i>Matuu Town Council</i>	<i>Kangundo town Council</i>	<i>Totals</i>
	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.
1 <i>Land rates &amp; debt clearance certificates</i>	2,683,683	22,923,341	1,202,292	0	0	26,809,316
2 <i>single business permit</i>	7,431,070,	7,974,700	14,292,Z1	320,600	3,083,590	33,102,770
3 <i>Quarry extraction fee</i>	0	6,796,710	108,070	0	0	6,904,780
4 <i>Sand gravel</i>	235,900	449,000	0	24,400	1,200	710,500
5 <i>Market fees</i>	1,103,170	460,910	854,190	205,555	235,960	2,759,785
6 <i>Plot/stall rent</i>	14,000	112,000	3,596,760	19,050	114,002	3,855,812
7 <i>Bus park</i>	2,037,795	402,900	290,310	374,170	484,770	3,589,945
8 <i>House rent</i>	2,000	295,600	8,800	0	0	306,400
9 <i>Refuse/conservancy fee</i>	1,389,125	0	0	9,050	0	1,398,175
10 <i>Signboard and advertisement</i>	724,965	50,000	0	3,500	0	778,465
11 <i>Fire fighting &amp; ambulance mgt unit</i>	706,500	193,000	0	0	0	889,500
12 <i>Slaughter house fee/livestock</i>	80,755	128,500	11,940	68,625	400	290,220
13 <i>Court fines</i>	255,860	20,000	0	0	0	275,860
14 <i>Enforcement management</i>	608,060	2,205,100	271,200	0	143,330	3,227,690
15 <i>Building plans approvals</i>	399,995	5,405,391	100,110	38,150	14,500	5,958,146
16 <i>Off-street parking unit</i>	1,232,380	0	0	0	0	1,232,380
17 <i>Cess</i>	105,880	0	349,497	0	223,251	678,628
<b>TOTAL</b>	<b>19,011,138</b>	<b>47,417.152</b>	<b>21,085,979</b>	<b>963,100</b>	<b>4,301003</b>	<b>92,778,372</b>



**Table 4: April Analysis of revenue collection in Machakos County**

<b>MONTHLY REVENUE ANALYSIS FOR THE MONTH OF APRIL, 2013</b>							
<i>Revenue source</i>		<i>Machakos Municipal Council</i>	<i>Mavoko Municipal Council</i>	<i>Masaku Municipal Council</i>	<i>Matuu Town Council</i>	<i>Kangundo town Council</i>	<i>Totals</i>
		KSHS.	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.
1	<i>Land rates &amp; debt clearance certificates</i>	829,443	6,744,930	61,752	0	0	7,636,125
2	<i>single business permit</i>	4,865,378	10,434,380	4,956,200	3,559,615	1,739,215	25,554,788
3	<i>Quarry extraction fee</i>	0	7,414,220	72,700	0	105,320	7,590,240
4	<i>Sand gravel</i>	988,750	1,834,620	3,514,300	9,000	53,300	6,399,970
5	<i>Market fees</i>	820,262	620,400	352,444	116,475	311,085	2,220,666
6	<i>Plot/stall rent</i>	698,770	70,900	20,970	94,850	71,505	957,085
7	<i>Bus park</i>	4,007,940	463,400	235,160	378,210	444,260	5,528,970
8	<i>House rent</i>	27,000	145,200	10,000	30,000	0	191,950
9	<i>Refuse/conservancy fee</i>	909,190	162,040	0	0	0	1,101,230
10	<i>Signboard and advertisement</i>	2,528,745	414,420	0	0	0	2,943,165
11	<i>Fire fighting &amp; ambulance mgt unit</i>	488,215	200,000	0	0	0	688,215
12	<i>Slaughter house fee/livestock</i>	73,485	163,660	12,520	18,960	100	268,725
13	<i>Court fines</i>	386,740	249,635	0	0	0	636,375
14	<i>Enforcement management</i>	537,361	636,295	396,211	75080	104,530	1,749,477
15	<i>Building plans approvals</i>	577,900	3,557,335	0	117,550	85,000	4,337,785
16	<i>Cess</i>	0	0	0	32,940	0	32,940
<b>TOTAL</b>		<b>17,739,179</b>	<b>33,109,435</b>	<b>9,632,257</b>	<b>4,442,430</b>	<b>2,914,405</b>	<b>67,837,706</b>

**Source: Machakos County, Finance department.**

**Table 5: May Analysis of revenue collection in Machakos County**

<b>MONTHLY REVENUE ANALYSIS FOR THE MONTH OF MAY, 2013</b>							
<i>Revenue source</i>		<i>Machakos Municipal Council</i>	<i>Mavoko Municipal Council</i>	<i>Masaku Municipal Council</i>	<i>Matuu Town Council</i>	<i>Kangundo town Council</i>	<i>Totals</i>
		KSHS.	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.
<b>1</b>	<i>Land rates &amp; debt clearance certificates</i>	870,172	8,475,564	492,415	0	53,200	<b>9,891,351</b>
<b>2</b>	<i>single business permit</i>	2,150,250	3,295,105	4,337,430	32,000	1,507,691	<b>11,322,476</b>
<b>3</b>	<i>Quarry extraction fee</i>	0	9,433,650	88,995	0	0	<b>9,522,645</b>
<b>4</b>	<i>Sand gravel</i>	579,490	1,561,580	6,047,810	11,900	17,500	<b>8,218,280</b>
<b>5</b>	<i>Market fees</i>	911,842	1,003,970	730,375	446,890	85,055	<b>3,178,132</b>
<b>6</b>	<i>Plot/stall rent</i>	536,311	0	54,170	253,708	76,728	<b>920,917</b>
<b>7</b>	<i>Bus park</i>	3,081,750	490,950	260,147	714,200	688,278	<b>5,235,317</b>
<b>8</b>	<i>House rent</i>	27,000	176,800	30,300	0	33,400	<b>267,500</b>
<b>9</b>	<i>Refuse/conservancy fee</i>	1,212,300	195,810	0	0	37,295	<b>1,445,405</b>
<b>10</b>	<i>Signboard and advertisement</i>	1,923,760	0	0	0	0	<b>1,923,760</b>
<b>11</b>	<i>Fire fighting &amp; ambulance mgt unit</i>	394,112	68,000	0	0	0	<b>462,112</b>
<b>12</b>	<i>Slaughter house fee/livestock</i>	694,190	233,380	0	0	840	<b>928,410</b>
<b>13</b>	<i>Court fines</i>	552,550	241,890	0	0	0	<b>794,440</b>
<b>14</b>	<i>Enforcement management</i>	498,790	12,000	473,117	136,850	63,500	<b>1,184,257</b>
<b>15</b>	<i>Building plans approvals</i>	511,185	7,059,258	0	360,900	50,200	<b>7,981,543</b>
<b>16</b>	<i>CESS</i>	0	800	96,770	0	273,900	<b>371,470</b>
<b>TOTAL</b>		<b>13,943,702</b>	<b>32,248,757</b>	<b>12,611,529</b>	<b>1,956,448</b>	<b>2,887,579</b>	<b>63,648,015</b>

**Source: Machakos County, Finance department.**

**Table 6: June Analysis of revenue collection in Machakos County**

<i>MONTHLY REVENUE ANALYSIS FOR THE MONTH OF JUNE,2013</i>						
<i>Revenue source</i>	<i>Machackos Municipal Council</i>	<i>Mavoko Municipal Council</i>	<i>Masaku Municipal Council</i>	<i>Matuu Town Council</i>	<i>Kangundo town Council</i>	<i>Totals</i>
	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.
1 <i>Land rates &amp;debt clearance certificates</i>	948,800	8,023,116	466,156	0	74,700	<b>9,513,772</b>
2 <i>single business permit</i>	1,823,155	2,065,080	5,374,371	237,400	751,230	<b>10,251,236</b>
3 <i>Quarry extraction fee</i>	0	9,636,050	136,780	0	334,880	<b>10,107,710</b>
4 <i>Sand gravel</i>	653,250	1,139,740	8,145,920	12,600	42,000	<b>9,993,510</b>
5 <i>Market fees</i>	1,448,780	990,260	1,099,730	275,095	368,745	<b>4,182,610</b>
6 <i>Plot/stall rent</i>	670,190	237,728	0	53,630	69,620	<b>1,031,168</b>
7 <i>Bus park</i>	1,978,450	685,600	466,260	393,930	655,080	<b>4,179,320</b>
8 <i>House rent</i>	27,000	84,728	22,900	0	18,300	<b>152,928</b>
9 <i>Refuse/conservancy fee</i>	724,300	176,170	0	0	0	<b>900,470</b>
10 <i>Signboard and advertisement</i>	862,361	198,475	0	0	0	<b>1,060,836</b>
11 <i>Fire fighting &amp; ambulance mgt unit</i>	176,120	65,000	0	0	0	<b>241,120</b>
12 <i>Slaughter house fee/livestock</i>	62,310	0	0	0	900	<b>63,210</b>
13 <i>Court fines</i>	281,720	290,985	0	0	0	<b>572,705</b>
14 <i>Enforcement management</i>	498,311	435,055	33,417	14,000	92,301	<b>1,073,084</b>
15 <i>Building plans approvals</i>	668,872	5,592,935	186,275	127,430	0	<b>6,575,512</b>
16 <i>CESS</i>	0	320,260	181,485	0	42,000	<b>543,745</b>
<b>TOTAL</b>	<b>10,824,619</b>	<b>29,941,182</b>	<b>16,113,294</b>	<b>1,114,085</b>	<b>2,449,756</b>	<b>60,442,936</b>

**Source: Machackos County, Finance department.**

**Table 7: July Analysis of revenue collection in Machakos County**

<i>MONTHLY REVENUE ANALYSIS FOR THE MONTH OF JULY, 2013</i>						
<i>Revenue source</i>	<i>Machakos Municipal Council</i>	<i>Mavoko Municipal Council</i>	<i>Masaku Municipal Council</i>	<i>Matuu Town Council</i>	<i>Kangundo town Council</i>	<i>Totals</i>
	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.
1 <i>Land rates &amp; debt clearance certificates</i>	570,940	5,867,660	345,484	0	0	<b>6,784,083</b>
2 <i>single business permit</i>	877,345	1,965,780	2,165,990	275,210	543,750	<b>5,828,075</b>
3 <i>Quarry extraction fee</i>	0	11,972,271	64,080	0	0	<b>12,036,351</b>
4 <i>Sand gravel</i>	668,700	946,000	5,231,190	15,000	496,475	<b>7,357,365</b>
5 <i>Market fees</i>	1,143,295	795,070	766,230	458,820	395,420	<b>3,558,835</b>
6 <i>Plot/stall rent</i>	388,261	163,900	34,460	61,300	24,000	<b>671,921</b>
7 <i>Bus park</i>	3,635,570	522,000	287,870	508,790	611,880	<b>5,566,110</b>
8 <i>House rent</i>	99,908	198,670	35,400	0	0	<b>333,978</b>
9 <i>Refuse/conservancy fee</i>	214,795	230,420	0	0	0	<b>445,215</b>
10 <i>Signboard and advertisement</i>	522,246	754,855	0	0	37,305	<b>1,314,406</b>
11 <i>Fire fighting &amp; ambulance mgt unit</i>	120,585	104,800	0	0	0	<b>225,385</b>
12 <i>Slaughter house fee/livestock</i>	84,680	0	0	0	4,410	<b>89,090</b>
13 <i>Court fines</i>	447,690	145,130	0	0	190,125	<b>782,945</b>
14 <i>Enforcement management</i>	709,740	1,311,693	88,205	23,000	96,200	<b>2,228,838</b>
15 <i>Building plans approvals</i>	446,300	10,721,616	140,790	228,220	0	<b>11,536,926</b>
16 <i>Cess</i>	0	462,490	103,860	0	0	<b>566,350</b>
<b>TOTAL</b>	<b>9,930,055</b>	<b>36,162,355</b>	<b>9,263,558</b>	<b>1,570,340</b>	<b>2,399,565</b>	<b>59,325,873</b>

**Source: Machakos County, Finance department.**

**Table 8: August Analysis of revenue collection in Machakos County**

<i>MONTHLY REVENUE ANALYSIS FOR THE MONTH OF AUGUST, 2013</i>						
<i>Revenue source</i>	<i>Machakos Municipal Council</i>	<i>Mavoko Municipal Council</i>	<i>Masaku Municipal Council</i>	<i>Matuu Town Council</i>	<i>Kangundo town Council</i>	<i>Totals</i>
	<i>KSHS.</i>	<i>KSHS.</i>	<i>KSHS.</i>	<i>KSHS.</i>	<i>KSHS.</i>	<i>KSHS.</i>
<b>1</b> <i>Land rates &amp; debt clearance certificates</i>	2,665,858	14,245,240	1,041,816	0	0	<b>17,953,914</b>
2 <i>single business permit</i>	279,019	935,140	1,474,900	108,000	363,110	<b>3,160,169</b>
3 <i>Quarry extraction fee</i>	0	10,657,950	67,490	0	0	<b>10,725,440</b>
4 <i>Sand gravel</i>	229,100	656,790	5,290,300	106,800	38,600	<b>6,321,590</b>
5 <i>Market fees</i>	1,275,502	1,229,480	636,295	326,548	388,845	<b>3,856,570</b>
6 <i>Plot/stall rent</i>	79,531	44,500	399,750	61,300	175,730	<b>760,811</b>
7 <i>Bus park</i>	2,461,565	1,408,700	337,291	372,659	634,980	<b>5,215,195</b>
8 <i>House rent</i>	100,132	145,800	346,370	0	0	<b>592,302</b>
9 <i>Refuse/conservancy fee</i>	83,425	111,860	0	5,500	0	<b>200,785</b>
10 <i>Signboard and advertisement</i>	773,055	199,400	0	10,300	0	<b>982,755</b>
11 <i>Fire fighting &amp; ambulance mgt unit</i>	58,725	72,000	0	0	0	<b>130,725</b>
12 <i>Slaughter house fee/livestock</i>	883,475	294,460	0	103,360	61,685	<b>1,342,980</b>
13 <i>Court fines</i>	186,380	145,599	0	0	0	<b>331,979</b>
14 <i>Enforcement management</i>	741,263	215,300	0	0	213,645	<b>1,170,208</b>
<b>15</b> <i>Building plans approvals</i>	1,670,620	0	399,750	23,000	0	<b>2,093,370</b>
16 <i>Off-street parking unit</i>	696,850	4,328,918	0	1,004,117	132,500	<b>6,162,385</b>
17 <i>Cess</i>	0	6,310	226,529	0	350,290	<b>583,129</b>
<b>TOTALS</b>	<b>12,184,400</b>	<b>34,697,447</b>	<b>10,220,491</b>	<b>2,321,647</b>	<b>2,359,385</b>	<b>61,783,370</b>

Source: Machakos County, Finance department.

**Table 9: September Analysis of revenue collection in Machakos County**

MONTHLY REVENUE ANALYSIS FOR THE MONTH OF SEPTEMBER, 2013							
Revenue source		Machakos Municipal Council	Mavoko Municipal Council	Masaku Municipal Council	Matuu Town Council	Kangundo town Council	Totals
		KSHS.	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.
1	Land rates & debt clearance certificates	842,606	807,920	18,200	0	0	<b>6,415,012</b>
2	single business permit	343,410	10,639,590	1,194,575	101,850	354,860	<b>2,802,615</b>
3	Quarry extraction fee	0	801,810	617,549	0	299,900	<b>11,557,039</b>
4	Sand gravel	38,700	745,454		101,850	40,100	<b>968,460</b>
5	Market fees	1,255,465	468,500	4,128,970	0	416,130	<b>6,727,089</b>
6	Plot/stall rent	16,000	508,330	882,180	87,850	109,511	<b>1,494,441</b>
7	Bus park	2,246,955	148,700	1,477,395	181,070	578,610	<b>5,217,270</b>
8	House rent	-	297,570	382,000	18250	0	<b>530,700</b>
9	Refuse/conservancy fee	68,050	948	0	405,980	0	<b>371,920</b>
10	Signboard and advertisement	342,743	284	0	0	0	<b>661,741</b>
11	Fire fighting & ambulance mgt unit	62,460	72,000	0	6,300	0	<b>134,460</b>
12	Slaughter house fee/livestock	66,870	157,480	0	34,050	500	<b>320,430</b>
13	Court fines	204,950	172,020	0	0	0	<b>376,970</b>
14	Enforcement management	738,013	1,005,992	174,383	71,270	5,550	<b>1,985,206</b>
15	Building plans approvals	549,875	0	0	0	229,800	<b>779,675</b>
16	Off-street parking unit	1,594,745	5,037,524	162,490	590,846	0	<b>7,385,605</b>
17	cess	38,000	0	361,818	20,665	0	<b>420,483</b>
18	Social services & sports mgt unit	15,200	0	0	0	0	<b>15,200</b>
19	Public toilet fees-	-	0	0	0	64,465	<b>64,465</b>
TOTALS		8,414,042	26,702,044	9,399,558	1,613,711	2,099,426	48,228,781

**Source: Machakos County, Finance department.**