

Corruption in Nepal: Level, Pattern and Trend Analysis

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The Government of Nepal has adopted various policies, plans and programs to curb corruption over the years. However, Transparency International (2015) showed that there is a high level of corruption in Nepal. Bearing such aspect in the mind, the study aims to analyse level, pattern and trend of corruption in Nepal by analysing the cases published by Commission for the Investigation of Abuse of Authority in its annual reports from 2005 to 2015. Applying descriptive and bivariate analysis, it draws a level, trend and pattern of corruption and improper conduct using the disaggregated level data. Similarly, it seeks to analyse the relationship between corruption and gender as well as a position of a public official and working place of officials. Findings of this study showed that Nepal has relatively decreased the global corruption index of 2015 compared to 2013 and 2014. It is interesting to note that corruption cases lodged decreased dramatically from 2006 to 2008, however, it started to increase from 2008 onward. Similarly, it is seen that there was no significant fluctuation noticed in the number of complaints received and resolved in the Year between 2006 and 2015. During the Year between 2005 and 2015, the Central Development Region had the highest annual number of corruption and improper complaints registered, whereas the Far-Western Development Region had the lowest. Similarly, Tarai districts recorded the highest number of corruption cases complaints between 2005 and 2013. During the Year 2005 to 2015, Mahottari was repeatedly listed in the top 10 districts registering highest number of corruption and improper conduct's complaints. Additionally, this study also showed a significant relationship in gender, position, working place, and types of corruption with small to moderate effect which offers a new and conclusive perspective in a debate in the scientific community regarding their association.

Key words: Corruption, gender, position and workplace

Introduction

Corruption is a serious social problem which enticed the extensive attention of academicians, politicians, bureaucrats, media persons, policy makers, development practitioners and common citizens throughout the world including Nepal. As per Transparency International (2015), among 168 countries, none of them has a perfect score and two-thirds' score is below 50 out of hundred. The global average score is a paltry 43. By continent, EU and Western Europe scored higher(67) followed by Asia Pacific (43), Americas (40), Middle East & North Africa (39), Eastern Europe & Central Asia (33), and Sub-Saharan Africa (33). By country, Denmark (91) and Finland (90) took the top spot, with North Korea and Somalia the worst performers, scoring just 8 points each. Transparency International ranked Nepal 130th position in the list of 168 countries, with 27 points in its Corruption Perceptions Index (CPI) in 2015. This evidence pictures the fact that there is high level of corruption in Nepal even though Government of Nepal has adopted anti-corruption law for making country corruption free as early as 1854 as a part of Nepal's first law code-named MulukiAin. Nevertheless, Nepal has been experiencing corruption problems. As a result Nepali economic, social and political development is bearing negative cost of it day by day. Therefore, it is highly required to analyse the prevalence (level, pattern, and trend) of corruption in Nepal.

Similarly, this paper also analyses the relationship between corruption and gender, and corruption and decentralization. There is a debate in the world about a relationship between corruption and gender. Literature shows that there are two schools of thoughts regarding this. In the first school of thought, scholars like Dollar, Fishman and Gatti (2002) and Swamy, Knack, Lee, and Azfar (2001) argued that women involved in government or parliament are less prone to corruption. However, scholars like Sung (2003) and Frank, Lambsdorff and Boehm (2011) argued that there is no sufficient evidence to claim that women in government reduce corruption. Similarly, there is also a debate about decentralization and its association with corruption. Mello and Barenstein (2001); Fisman and Gatti (2002); Arikian (2004); Freille, Haque and Kneller (2008) conclude that a larger subnational share of government expenditure is associated with lower corruption levels. Likewise, Fisman and Gatti (2002) study suggests that fiscal decentralization in government expenditure is strongly and significantly associated with lower corruption, and these results persist when decentralization is instrumented for by the origin of a country's legal system. Similarly, Karlstrom (2015) study finds that fiscal decentralization and administrative decentralization are associated with lower level of corruption in democracies and higher corruption in authoritarian countries. There are some counter arguments on it. Scholars including Tanzia (1995); Prud'homme (1995); Fan, Lin and Treisman(2009); and Fisman and Gatti (2002) claim that decentralization brings officials closer to the citizens' contact which promotes personalism that in turn raises corruption. The closer interactions at the local level can substitute the formation of corruption networks (Fan, Lin & Treisman, 2009).

Therefore, this paper analyzes the relationship between corruption and gender, corruption and position and corruption and decentralization by using annual reports (2005 to 2015) published by Commission for the Investigation of Abuse of Authority (CIAA).

Research questions

This research paper is based on two major research questions namely a) what are the level, pattern and trend of corruption and improper conduct in Nepal?, b) what is the relation between corruption and gender, position and decentralization?

Study methods

It is almost impossible to discover real extent of corruption because of its hidden and sensitive nature (Guo, 2008). As per Guo (2008), three main methods are currently applied in empirical studies on corruption. The first is the subjective survey method where researchers design, distribute and collect information from target groups to get their views on corruption issues. For example, the CPI by Transparency International and the Corruption Control Index by the World Bank use such method. The second method, referred to Guo is the case statistics methods which use statistics of corruption cases discovered and punished each year. Based on this statistics, Chuanli (2001) estimated China's corruption situation in the 1980s and 1990s. The third method, developed from the second method, is advanced case statistical analysis method. However, instead of merely analyzing numbers of cases discovered and punished each year, it studies each and every case in detail and then carries out the statistical analysis. Liu (1983) collected 275 Chinese cases exposed by the media from 1977 to 1980 and constructed a statistical analysis to describe the state of corruption in China. This method is better in analyzing corruption. Since detailed information of corruption case is openly available for exposed activities, it seems to be the best tool to address it.

In this regard, this study applied case statistical analysis method that focuses on the corruption cases exposed by CIAA in between 2005 to 2015 for two reasons. First, all these corruption cases were exposed in transitional Nepal. Second, these corruption cases are typical - They include grand cases and petty ones. The research team has extracted and quantified all the information regarding corruption. Similarly, after the first round of analysis (quantifying the information), the research team collected information to blend qualitative and quantitative data using telephone interview from a key-informant of CIAA official. There is not such a country where all information on corruption cases is available to the public, and Nepal is no exception. It is, therefore, infeasible to perform a comprehensive statistical analysis on all corruption cases from Nepal's transitional period. In this context, this study uses the second choice of taking corruption cases published by CIAA as objects of statistical analysis. In this regard, the cases are selected to cover various aspects of corruption committed by public

sectors, public officials as well as political leaders. The study has several indicators under few major categories (see Table 1).

Table 1: Study indicators

Category	Indicator
Basic information	Gender (Male and female) Working Place (Central, Kathmandu Valley) and local level(out of Kathmandu Valley)
Career information	Sector (Ordinary and Development) Position (Officer and Non-officer)
Corruption	Type (Illegal Benefits and Illicit Earnings, Fake Documents Related, Misuse of Public Property, Procurement and Construction, Bribery and Fraud)

Bearing these indicators in the mind, this study has developed six set of data with three broader categories in Ms-Excel to make a comparison by gender, position and working place which is presented in Table 2.

Table 2: Categories of variables

Categories	Variable	Descriptions
Category 1	Gender	Male and Female
Category 2	Rank/Position	Officer and Non-officer
Category 3	Working Place	Central and Local level

Then in the next step, Ms-Excel data sets were exported into SPSS for descriptive as well as inferential analysis. In descriptive statistics frequency, percentage and crosstab were calculated whereas in inferential statistics Chi-Square and Phi and Cramer's V were used to check association and independent between corruption and gender, corruption and position, corruption and workplace. Finally, data were tabulated and figured to describe, interpret, compare and generate meaning from them.

De/limitation and assumption

Every study has certain de/limitation and assumption namely, this study is not an exception from this. This study has made three de/limitations and assumptions namely a) this study is purely

based on corruption cases published by CIAA as objects of statistical analysis, b) it assumes that there is no biasness in exposing the corruption cases by CIAA, c) all the corruption cases used in the study should have already passed a certain level of screening process, d) the fix-rate of the corruption problems has not been analyzed.

Results and discussion

Corruption in Nepal

Based on experts' opinion around the world, the CPI measures the perceived level of public sector corruption worldwide. The CPI data for Nepal is available from 2004 onwards. While analyzing the 12 years score, only in 2013 Nepal has scored the CPI value more than 30. However, the global corruption index in 2015 decreased slightly compared to 2013 and 2014. Consequently, Transparency International Nepal's CPI in 2015 ranked Nepal 130th, the third most corrupt country in South Asia after Afghanistan (166th) and Bangladesh (139th). Countries scoring below 50 are perceived as highly corrupt and securing 100 are the cleanest. So far, Nepal has not scored above 50 (see Figure1). The figure reveals that corruption has prevailed in every sector. It is also confirmed by several corruption cases reported by the media every year, even though Government of Nepal has adopted different laws and policies and formed different institutional mechanisms to make a corruption free country.

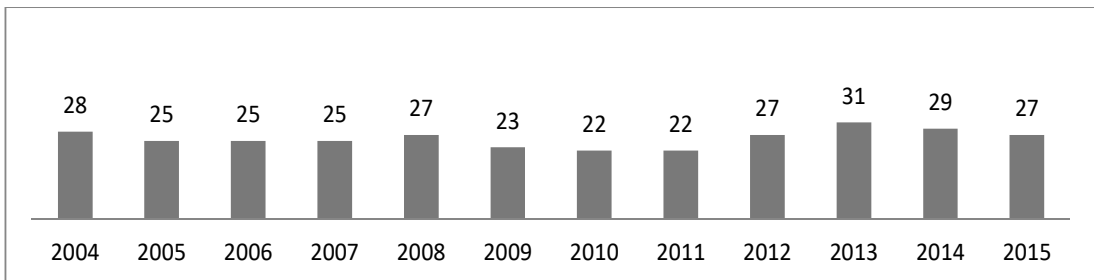


Figure 1: CPI score of Nepal, year 2004 to 2015

Source: TI Reports.

Note: The CPI scores from 2004 - 2011 were measured in the maximum of 10. For this study purpose, all such values have been converted into 100.

Corruption and improper conducts

Since CIAA has decentralized its operations by delegated authorities to the Regional Administrators and Chief District Officers, complains about corruption cases and improper conducts are registered in central, regional and district offices. These offices are actively monitoring works and surveillance at regional and local level. Their assigned tasks are to investigate corruption cases and improper

conducts mainly focusing on preventive, promotive and punitive actions. Figure 2 shows the trend of corruption and improper conduct cases lodged and resolved from 2006 to 2015. It is interesting to note that corruption cases lodging dramatically decreased between 2006 and 2008 but continued to increase from 2008 onward. Similarly, it is seen that there is no significant ups and downs in the number of complaints received and resolved from the Year 2006 to 2015. The volume of complaints received and resolved is on a slight rise from the Year 2009 and is on a continuous rise. Nevertheless, the gap between the received number of complaints and resolution of the cases was widening (see Figure 2).

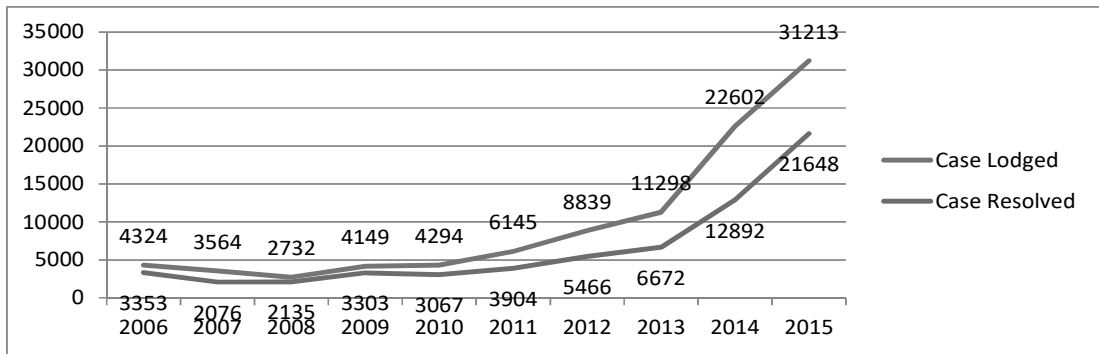


Figure 2: Trends of corruption and improper conduct Cases lodged and case resolved

Source: CIAA Annual Reports.

Corruption complaints by sectors

In the recent past, there was an increasing trend of sector-wise distribution of complaints regarding the corruption and improper conducts (CIAA, 2016). During the six years period (2010 to 2015), corruption complaint in ordinary sectors rose four-fold. Ordinary sector's corruption complaints were 1609 in the Year 2010, 3391 in the Year 2012 and 5637 in the Year 2015. Similarly, corruption and improper conducts in development sectors complaints sharply increased during the five years 2010 to 2014. However, it considerably declined in the Year 2015. Development sector's corruption complaints were 1629 in the Year 2010, 3216 in the Year 2012 and 5378 in the Year 2014. Nevertheless, in the Year 2015, it declined by 21% with 4250 registered complaints (see Figure 3).

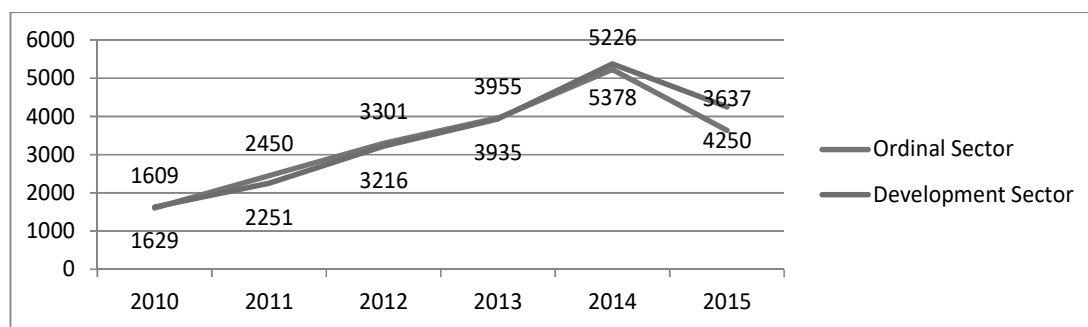


Figure 3: Trend of corruption and improper conducts' complaints in ordinary and development sectors

Source: CIAA Annual Reports.

Note: Data generated, for the study purpose, based on the complaints lodged concerning Ordinary sectors [education, health, land administration and agriculture] and development sectors [physical planning; home affairs; forestry; finance; energy; urban development; information and communication; and culture and tourism.]

Table 3 presents rank of sector-wise complaints on corruption and improper conducts from 2010 to 2015. Education sector continuously recorded the highest complaints for the last six years. Local development sector remained second highest complaints recorder regarding corruption and improper conducts; and land administration sector stood in the third position (see Table 3).

Table 3: Rank of sector-wise complaints on corruption and improper conducts (top 10 ranked sectors), year 2010 to 2015

Rank	2010	2011	2012	2013	2014	2015
1.	Education					
2.	Local Development					
3.	Land Administration					
4.	Health			Home Affairs		Health
5.	Home Affairs			Health	Finance	Home Affairs
6.	Finance				Health	Finance
7.	Forestry				Urban Development	
8.	Physical Planning and Development			Culture and Tourism	Forestry	Culture and Tourism
9.	Energy	Agriculture			Culture and Tourism	Forestry
10.	Agriculture	Information and Communication	Industry	Urban Development	Energy	Agriculture

Source: CIAA Annual Reports.

Note: Rank has been calculated based on sector-wise complaints lodged.

Corruption and improper conducts by development regions

The Government of Nepal has established five regional offices of CIAA in five development regions for investigating corruption cases and improper conducts with the main focus on punitive and preventive actions. These regional offices not only register the complaint cases but also resolve the complaints lodged. Establishment of Regional and Liaison offices across the country have a positive effect with the rise in the number of complaints received and also largely attributed to an increase in people's access (CIAA, 2016).

Table 4: Complaints on corruption/improper conduct and cases resolved at regional offices, year 2003 to 2015

Year	Complaints	Cases Resolved		Cases not Resolved	
		N	%	N	%
2003	221	26	11.76	195	88.24
2004	364	74	20.33	290	79.67
2005	399	128	32.08	271	67.92
2006	391	112	28.64	279	71.36
2007	338	36	10.65	302	89.35
2008	333	291	87.3	42	12.7
2009	102	58	56.86	44	43.14
2010	102	23	22.55	79	77.45
2011	172	39	22.67	133	77.33
2012	323	101	31.27	222	68.73
2013	448	145	32.37	303	67.73
2014	6091	1878	30.83	4213	69.17
2015	11280	6843	60.66	4437	39.34
Total	20564	9754		10810	
Average			47.43		52.57

Source: CIAA Annual Reports

The Offices of the Regional Administrators, under the Ministry of Home Affairs, are handling regional corruption cases and improper conducts properly remaining within the authorities delegated by the CIAA. During the last 13 years (2003 to 2015), the total number of complaints registered at Regional Offices is 20564 with the average of 1582 complaints per year. The highest number of registration is in the Year 2015 whereas lowest in the Year 2009 and 2010 with 11280 and 102 = cases respectively. During the same period, the total number of

cases resolved is 9754 with the average of 750 cases per year. Similarly, in term of addressing the cases, the highest number of cases (6843) is resolved in the Year 2015, and the lowest (only 23) in 2010 respectively. The average percentage of corruption complaints resolved by the Regional Offices is not encouraging. During the last 13 years, the average percentage of corruption and improper conduct's complaints resolved by Regional Administrators is only 47.43 percent per year. The highest percentage of complaints is resolved in the Year 2008 with 87.3 percent achievement followed by the Year 2015 with about 61 percentage achievement (see Table 4).

Among the five regional offices, Central Development (CDR) has the highest number of corruption and improper complaints registered every year. On the contrary, the Far-Western Development Region (FWDR) has the lowest record (see Table 5). Analyzing the resolved complaints of corruption and improper conducts in the regional offices it is found that Western Development Region's (WDR) performance is very good. Except in the Year 2007, it has the achievement percentage of more than 50 with the highest value (84.78%) in 2009. Nevertheless, FWDR in the Year 2009 and 2011 and the Mid-Western Development Region (MWDR) in the Year 2007 achieved zero results in such cases. However, the performance increased after the Year 2013, particularly in the Western Development Regions (WDR), Eastern Development Regions (EDR) and FWDR. All these regions (WDR, EDR and FWDR) recorded more than 50 percent of achievement in the Year 2013. Similarly, all five Regional Offices have more than 50 percentages of resolved cases in 2015.

Table 5: Rank order of development regions based on the number of corruption and improper complaints lodged, year 2005 to 2015

Rank	2005	2007	2009	2011	2013	2015
1.	CDR	CDR	WDR	CDR	CDR	CDR
2.	WDR	EDR	CDR	MWDR	MWDR	EDR
3.	EDR	WDR	MWDR	WDR	WDR	MWDR
4.	FWDR	MWDR	EDR	EDR	EDR	WDR
5.	MWDR	FWDR	FWDR	FWDR	FWDR	FWDR

Source: CIAA Annual Reports

Corruption and improper conducts by districts

The Chief District Officers are mandated for handling corruption cases remaining within the authorities delegated by CIAA. The mandate not only expanded the CIAA's presence but also improved citizens' access in administering the corruption and improper conducts cases at the local level. Although the number of complaints registered is encouraging, the state of resolved cases regarding the corruption and improper conducts in District offices worsened

compared to the Regional Offices. In the last 13 years, the average percentage of corruption complaints resolved by District Administrators is only 36.91 percent per year. There were 18656 complaints lodged during this period with only 6886 cases resolved. In the recent past, there were a decreasing number of registered complaints in the District Offices over the complaints registered in the previous years (see Table 6).

Table 6: Complaints on corruption/improper conduct and cases resolved at district offices, year 2003 to 2015

Year	Complaints	Cases Resolved		Cases Not Resolved	
		N	%	N	%
2003	1398	319	22.82	1079	77.18
2004	1448	431	29.77	1017	70.23
2005	1687	375	22.23	1312	77.77
2006	2312	649	28.07	1663	71.93
2007	1596	2192	13.72	1377	86.28
2008	1568	272	17.35	1296	82.65
2009	1565	238	15.21	1327	84.79
2010	1504	465	30.92	1039	69.08
2011	1473	388	26.34	1085	73.66
2012	1843	636	34.5	1207	65.5
2013	2141	900	42.04	1241	57.96
2014	NA	NA	NA	NA	NA
2015	121	21	17.36	100	82.64
Total	18656	6886	-	13743	
Average			36.91		63.09

Source: CIAA Annual Reports. NA = Not Available

Table 7 clearly shows that Tarai districts have the highest number of corruption cases complaints between 2005 and 2013. Mahottari is repeatedly listed in the top 10 districts registering highest number of corruption and improper conducts complaints from the year 2005 to 2015. Similarly, Dhanusha, Sarlahi, Siraha and Saptari are also consistently enumerated in the top 10 ranking. However, in the Year 2015, the scenario has totally changed. All the new districts have come into account in the top 10 list. Kathmandu, the district where the Capital city lies, also has been frequently scheduled in the list of top 10 districts registering highest number of corruption and improper conducts' complaints, during the Year 2005 to 2015 (see Table 7).

Table 7: Districts recording highest number of corruption and improper conduct complaints (top 10 ranked), year 2005 to 2015

Rank	2005	2007	2009	2011	2013	2015
1.	Mahottari	Lalitpur	Bara	Saptari	Saptari	Jajarkot
2.	Dhanusha	Saptari	Saptari	Bara	Bara	Panchthar
3.	Saptari	Mahottari	Mahottari	Mahottari	Rautahat	Khotang
4.	Kathmandu	Banke	Dhanusha	Dhanusha	Kathmandu	Sankhuwasabha
5.	Parsa	Dhanusha	Siraha	Kathmandu	Dhanusha	Sindhupalchowk
6.	Siraha	Sarlahi	Sarlahi	Rupandehi	Sarlahi	Nuwakot
7.	Rupandehi	Chitawan	Kathmandu	Sunsari	Sunsari	Jumal
8.	Banke	Siraha	Dolakha	Sarlahi	Accham	Okhaldhunga
9.	Sarlahi	Parsa	Sunsari	Rautahat	Kapilvastu	Mugu
10.	Chitawan	Rupandehi	Khotang	Dolakha	Siraha	Gorkha

Source: CIAA Annual Reports.

Prosecuted corruption cases

There is a huge gap between the complaints received and the complaints resolved. Within the resolved cases, only very few are prosecuted. As per Koirala, Khadka, and Timsina (2015), the prosecuted corruption cases have been delayed to issue final verdict from the court. Subject-wise, the cases filed in the court included fake academic certificates, damage or loss to public property, bribery, securing illegal benefits or resulting losses embezzlement of government revenue, illicit earning of property constituted etc. Table 8 depicts that the trend of prosecuted cases is increasing in the recent past. The highest number of prosecutions was in the Year 2015 and the lowest was in the Year 2010. In the Year 2015, total 303 and in the Year 2010 only 27 cases were prosecuted. Within the Year 2015, most of the prosecutions ($n = 109$ & 35.97%) are on misuse/damage/loss of public property. Following the misuse/damage/loss of public property, the prosecution related to fake documents/certificates ($n = 96$ & 31.68%), bribery ($n = 68$ & 22.44%) and illegal benefits/illicit earnings ($n = 20$ & 6.6%). In the recent past, the level of bribery has been significantly increased. In the Year 2006, out of the total prosecutions, only 3.62 percentage cases were bribery related. However, this reached 13.43% in 2011, 15.05% in 2013, 35.71 % in 2014 and 22.44% in 2015 respectively. Until the Year 2014, cases related to fake documents/certificates remained dominant prosecution. Conversely, damage/loss/misuse of public property has been the major chunk in the Year 2015. Similarly, in recent years, the level of illegal benefits/illicit earnings is also in the increasing trend (see Table 8).

Table 8: Level, pattern and trend of prosecuted corruption cases (in percent), year 2006 to 2015

Year	Illegal Benefits/Illicit Earnings	Fake Documents/Certificates	Damage/Loss/Misuse of Public Property	Land/Loan/Vehicle/Construction	Bribery	Total* (N)
2006	6.52	52.90	3.62	33.33	3.62	138
2007	7.08	71.68	7.96	10.62	2.65	113
2008	1.56	84.38	7.81	3.13	3.13	64
2009	4.00	72.00	20.00	0.00	4.00	50
2010	0.00	70.37	18.52	0.00	7.41	27
2011	0.00	68.66	13.43	2.99	13.43	67
2012	0.00	77.48	9.91	0.00	9.01	111
2013	0.00	75.27	1.08	7.53	15.05	93
2014	1.19	47.62	1.19	13.10	35.71	168
2015	6.60	31.68	35.97	0.00	22.44	303

Source: CIAA Annual Reports.

* Total also includes others/miscellaneous and that has not been shown in the table.

Note: Data are generated based on the details of the cases published in annual reports.

Empirical analysis

To confirm relation, association and independence with or without statistically significance between corruption and gender, position and working place, this study applied Chi-square and Phi and Cramer's V. Details are presented in different headings.

Corruption and gender

There is a debate in academia about corruption is associated, independent or related to gender. Scholars like Dollar, Fishman and Gatti (2002); Swamy, Knack, Lee and Azfar (2001) claim that there is association between gender and corruption whereas scholars like Sung (2003); Frank, Lambsdorff and Boehm (2011) argue that there is no such evidence to claim that gender and corruption are related. However, in Nepal, it is hard to say that relationship between gender and corruption before using the statistical test. The result from cross tabulation shows that higher number of a male is involved in different types of corruption than female. The chi-square statistic is 252.102 with 5 degree of freedom with P-value of <0.001 which says that there is a significant association between gender and types of corruption. In other words, gender and corruption are not independent. Similarly, Cramer's value is 0.289 with <0.001 P-value which gives the effect size or correlation coefficient and tells us about the size of the effect. From this, it can be said that gender has small to moderate effect on corruption (see Table 9).

Table 9: Cross-tabulation of gender and types of corruption

Types of Corruption	Gender				Total	
	Male		Female		N	%
	N	%	N	%		
Fake Document Related	447	69.7	194	30.3	641	100
Illegal Benefits and Illicit Earnings	555	89.4	66	10.6	621	100
Bribery	334	97.4	9	2.6	343	100
Fraud	94	98.9	1	1.1	95	100
Misuse of Public Property	689	92.7	54	7.3	743	100
Procurement and Construction	513	90.6	53	9.4	566	100
Total	2632	87.5	377	12.5	3009	100
Chi- Square	252.102***					
Likelihood Ratio	230.770***					
Phi and Cramer's V	0.289***					

Corruption and position in public service

Another area of debate among the theorist is about the relationship between a position of an official and corruption. According to Ruhl (2011), scholars like Quah (2006); Gillespie (2006); Johnson (2004) believe that corruption by high officials will be lower in countries where integrity and strength of law enforcement institutions pose a substantial risk of punishment to would-be embezzlers and bribe-seekers. Similarly, the corruption by high officials will be higher in countries where courts, prosecutors, and police pose a low level of integrity and substantially low risk of punishment to would-be embezzlers and bribe-seekers. In this regard, to test the association between a position in public service and corruption, and also to test the relevancy of the belief of Quah (2006); Gillespie (2006); Johnson (2004), the statistical significance test has been run. The findings of significance test are stated in Table 10. The chi-square statistic is 353.835 with 5 degree of freedom with P value of <0.001 which says that there is a significant association between a position in public service and types of corruption. In other words, position and corruption are not independent. Similarly, Cramer's value is 0.419 with <0.001 P-value which suggests that position in public service has a moderate effect on corruption (see Table 10).

Table 10: Cross-tabulation of position and types of corruption

Types of Corruption	Position				Total	
	Officer		Non-Officer		N	%
	N	%	N	%		
Fake Document Related+	69	11.0	561	89.0	630	100
Illegal Benefits and Illicit Earnings+	190	66.4	96	33.6	286	100
Bribery+	111	42.7	149	57.3	260	100
Fraud+	28	56.0	22	44.0	50	100
Misuse of Public Property+	243	50.1	242	49.9	485	100
Procurement and Construction+	162	53.1	143	46.9	305	100
Total	803	39.8	1213	60.2	2016	100
Chi Square	353.835***					
Likelihood Ratio	393.003***					
Phi and Cramer's V	0.419***					

+ During the Year 2006 to 2015 total number of illegal benefits and illicit earnings 621 (officer 69, non-officer 286 and others 335); bribery 343 (officer 111, non-officer 149 and others 83); fraud is 95 (officer 28, non-officer, 45 others); misuse of public property 743 (officer 243, non-officer 242 and others 258); Procurement and Construction 556 (officer 162, non-officer 143 and others 261);

Corruption and working place

Next area of scholarly debate is regarding the relationship between working place for official and corruption. Time to time, various abstract arguments have been generated scholars to explore the question whether working place is in favor of corruption. There is an argument that officers working at the local level are closer to local communities which makes easier for the people to get information about their service provider and that limits the possibility for rent seeking. However, scholars including Tanzania (1995); Prud'homme (1995); Fan, Lin, and Treisman (2009); and Fisman and Gatti (2002) have some counter arguments. According to them, decentralization brings officials closer to the citizen's contact and promotes personalism that in turn, raises corruption. However, in case of Nepal, it is difficult to conclude whether corruption and workplace are associated or independent. The chi-square statistic is 71.756 with 2 degree of freedom with a P-value of <0.001 which says that there is a significant association between working place and types of corruption. In other words, working place and corruption are not independent however associated. Similarly, Cramer's value is 0.250 with <0.001 P-value which suggests that working place has a small to moderate effect on corruption (see Table 11).

Table 11: Cross-tabulation of public officials working place and types of corruption

Types of Corruption	Working Place				Total	
	Central		Local		N	%
	N	%	N	%		
Fake Document Related	315	49.1	326	50.9	641	100
Illegal Benefits and Illicit Earnings	129	37.9	211	62.1	340	100
Bribery	130	77.8	37	22.2	167	100
Total	574	50	574	50	1148	100
Chi- Square	71.756***					
Likelihood Ratio	75.030***					
Phi and Cramer's V	0.250***					

Conclusion

The Government of Nepal has been working continuously since last few decades for making the country corruption free. However, evidence showed an increasing trend of corruption and improper conduct. The complaints regarding the corruption incidences are being filed and regularly reported in media and social media. The CIAA has a clear mandate to conduct inquiries, investigation and prosecute on corruption and improper conducts of public officials. However, the performance of CIAA is not satisfactory. There is a flood of public complaints and they expect immediate actions from anti-corruption agencies. Nevertheless, performance indicators like cases handled and resolving corruption complaints are not that much encouraging. Procedural delays in case investigation without results, sharply decline in the number of prosecutions, and low conviction rate has resulted in a visible gap between the registered and executed number of cases. The situation is even worse for the delegated authorities of the CIAA to the regional and district administrators. Similarly, this study also subsidizes a debate in the scientific community regarding the relationship between gender and corruption; position of officials and corruption; and working place of officials and corruption in Nepali context.

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