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Local power dynamics and petty corruption in Burundi

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ABSTRACT

Based on five months' field research in two districts of Burundi (Bukeye and Mabayi), this case study analyses tax collectors' rationales and informal practices during their interactions with citizens. The analysis also examines local governance, in order to understand how informal practices are accepted, legitimised and even supported by local authorities. Field observations reveal a fluctuating balance of power, and the various constraints and room for manoeuvre used by local agents dealing with tax payers. Further, an investigation into tax enforcement provides a basis for measuring the discrepancy between, on the one hand, formal good governance norms and standards of behaviour and, on the other, informal strategies developed by local civil servants and officials. The article demonstrates that corruption is mainly a social phenomenon, far from its formal definition, which generally refers only to the search of private gains. Corruption is systemic and part of the current CNDD-FDD party's governance framework in Burundi, relying on public administration's politicisation, solidarity networks and socio-economic factors. More broadly, the article shows that corruption labelling remains topical to spur a State conception and structural changes through 'good governance' and anti-corruption norms.

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Since the early 1990s, the fight against corruption in developing countries has become an increasingly important criterion for access to international aid.[1] A developing country's anti-corruption programme presents a way for the country to demonstrate its willingness to conform to international standards of good governance. The desire for international credibility and aid notwithstanding, this article focuses on a study of ongoing corruption at a local level in Burundi, despite the introduction of anti-corruption measures. Rose-Ackerman notes that there is a paucity of good data on the efficacy of reform programmes.[2] This study, operating within the framework of an anthropology of corruption, provides insight into the socio-political mechanisms that sustain petty corruption. As Jackson and Köbis emphasise, an understanding of the social norms that perpetuate corruption practices is the first step towards tailored anti-corruption solutions, whose success relies on the consideration of informal and social dynamics.[3]

Recent anthropological research has shed new light on how people engage with corruption,[4] showing disagreement among researchers on what corruption is and how its various forms may exist. Some researchers emphasise the collective nature of corruption and its

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reinforcement through social acceptance and normalisation processes.[5] Shared values and beliefs among social groups can be key triggers for its reproduction.[6] For other researchers, socio-economic conditions, state (in)efficiency and the extent of social networks are also key determinants of corruption, as 'social ties reduce uncertainty when formal criteria and formal rights cannot be relied upon'.[7] Other studies highlight the influence of rational choices and culture,[8] professional identity, loyalty and reciprocity behind corruption practices.[9]

A common point in this recent research literature is that corruption is increasingly seen as a social phenomenon, that is to say that the very category of corruption itself is always and everywhere socially contingent. Yet, the question is to what extent social norms may diffuse or reinforce this collective action problem,[10] and how social norms define the meanings of practices. For some authors, individuals may be locked into a powerful moral economy, due to historical roots,[11] patronage networks,[12] a cultural logic[13] or kinship loyalties.[14] Other authors consider that corruption is prevalent as there are multiple seats of power and possibilities for stakeholders to interpret political decisions and rules.[15] This article contributes to this debate by considering the public administration's politicisation, social dynamics and socio-economic factors as conditioners for corruption.

By analysing the structural context as well as actors' interactions with and perceptions of corruption, the article shows that the pervasive socio-political framework in Burundi generates both social obligations and agency for individuals to engage in corruption, explaining why anti-corruption measures have been unsuccessful. Moreover, this study shows that labelling social practices as corruption remains very topical. In fact, through this labelling process, the development industry'sintent is to enforce a certain conception of the State and to modify the relationship between state and individuals, thanks to good governance programmes and anti-corruption norms. While rule of law enforcement may be politically difficult to support for donor countries, the enforcement of international norms is on the rise, for example with the creation of ISO 37001 anti-corruption norm in 2016.

Before examining the study, it is necessary to provide some background on Burundi. After the civil war in Burundi, fighting corruption became one of the first post-civil war national issues to be tackled as a priority for the new administration in power.[16] In line with the Arusha Peace and Reconciliation Agreement, the country had to reform its administration, considering corruption as a source of violence and insecurity.[17] From 2005, a new anti-corruption institutional and legal framework was implemented in Burundi, because corruption was considered widespread at that time.[18] Anti-corruption then remained topical, through the World Bank, EU, UNDP and Belgian Technical Cooperation's financial and technical support for a 2011–2015 strategy to fight corruption.[19] This strategy labelled cultural aspects as corrupt practices, for example targeting as deviant 'a culture of giving (*agashimwe*)' and 'favoritism (*umwana i Mwaro*)', or stating 'to use our traditional folklore to promote good values and to stigmatize behaviours to be banned to promote good governance'.[20] Accordingly, this cultural approach legitimised an 'acculturation process',[21] giving new meaning to what were now considered 'deviant' practices, to support new public management's reforms and to justify development interventions.[22]

Following reforms, questions were raised about their impact and appropriation as new norms of behaviour by local stakeholders. Did former local corruption practices continue despite the introduction of this new normative framework at the national level? If so, what were the factors enabling the perpetuation and legitimisation of those practices?

The study described in this article forms part of three years of PhD field research on the appropriation of good governance norms by civil servants in Rwanda and Burundi. Between January and May 2015, qualitative research was conducted in Bukeye and Mabayi, two communes of around 70,000 inhabitants each, the first being in Muramvya province (central Burundi) and the other in Cibitoke province (northwest of the country). The communes were selected because of logistic feasibility, security conditions, demographic and economic representability of most communes in Burundi, and for comparative reasons: Mabayi was supported by the Belgian Technical Cooperation and its Local Development and People's Participation Program, while Bukeye did not enjoy any international support.

With the help of an interpreter, 300 interviews and 45 days of participant observations were carried out. Two-thirds of the interviews were conducted randomly, considering gender criteria, within Mabayi and Bukeye's populations. Questions focused on people's perceptions of tax recovery and local management. The remaining interviews were conducted with finance inspectors working in Mabayi and Bukeye provinces, all civil servants from local authorities, as well as agents working within the Ministry of Good Governance and the Ministry for Communal Development (selected according to their responsibilities towards local governance and fiscal issues). Interviews were recorded by writing. They were conducted in Kirundi, but translated directly by the help of an interpreter. For confidentiality purposes, tax collectors' names were modified. Observations were carried out in local offices, with taxpayers during tax collection operations and during employees' meetings.

During participant observation, the author was conscious that his presence may have influenced interactions between actors, because of his non-membership of social networks and because of the sometimes illicit nature of certain practices observed. For the author, actors were more restrained in his presence and their behaviour may have been more in line with legal norms than social practices. To minimise this impact, the researcher stayed for several weeks in one place, in contact with the same people, in an attempt to gain trust and to ensure authenticity during observations. Nevertheless, in some situations the researcher's physical appearance (white person) highlighted him as someone representing formal order, an outsider, and this may have partly constrained the dynamics between observing official rules and illicit practices considered socially legitimate.

The first part of this article describes tax collectors' everyday work in their interactions with local people. Thereafter, the legitimisation processes and the social regulation behind corruption practices are discussed. Finally, the analysis of fiscal control procedures demonstrates how agents manipulate official rules, maintaining and also reinforcing existing corruption practices.

The day-to-day routine of tax collectors

Tax collectors' working conditions

Tax collection in Burundi is executed on the one hand by tax collectors linked to a commune[23] and, on the other, by agents from Burundi's revenue office, the latter collecting all taxes not registered within a commune's tax base.[24] This paper covers only tax collectors working for the commune, as they are the ones financing local public expenses, such as repairing a commune's roads or maintaining local public infrastructure. While tax recovery by the national revenue office has been under scrutiny by different audiences (and generally praised for its accomplishments),[25] little attention has been given to tax recovery at the communal level.

Tax collectors at a local level in Burundi are employed by local authorities. They are sent to collect taxes from peddlers at markets, cow owners, shop owners on hills and landlords in urban areas, according to the tax base defined by a commune's council. In Mabayi and Bukeye, direct taxes amount to around 900 Burundian francs (BIF) (0.4€) per year per inhabitant, while operational expenditures are around 1,000 BIF (0.5€). Thanks to tax collectors' work, operating expenses (mainly local civil servants' salaries and public infrastructure expenses) are almost fully covered.

Tax collectors are generally paid on a percentage basis, receiving 10% of whatever they are able to collect. The job requires long walks in the sun, for a monthly salary of approximately 20,000 BIF (10€), which is a low income even in Burundi, the average salary being 40,000 BIF (20€). During interviews, tax collectors expressed their desire to be more highly considered and better paid. These concerns seem to fall on deaf ears, as the government hierarchy considers the tax collectors to be a 'bunch of lazy people, pursuing corruption rather than the interests of the central authority'.[26]

The professional status of tax collectors varies from one town to another. In Mabayi, they are not employed as civil servants, but are contractual workers without benefits. In Bukeye, hill representatives double as tax collectors, but without contracts, everything being managed informally. Some tax collectors are professionals, but without any legal backing (only their name is registered in the accountant's registry). Others are employees of the commune and they perform tax recovery in addition to their official duties. Finally, a few are subcontracted by tax collectors themselves and are paid on a daily basis. As such, they are not registered at all by the commune.

Tax collectors are recruited not on the basis of their capacities, but generally as a reward for their commitment towards the party in power, the CNDD-FDD, which is predominant in all commune councils and omnipresent in Burundi. Tax collector recruitment is often an acknowledgement of support during the civil war (1993–2005) or during CNDD-FDD electoral campaigns. Collectors are chosen on a discretionary basis by the commune's representative or on the advice of hill representatives, without following specific recruitment procedures: there is no legal text for tax collector recruitment. Instead, personal acquaintance forms the basis for recruitment and dismissal.

Tax collectors' work conditions are difficult, mainly because they have to face defiant citizens. Generally, without any distinction between Bukeye and Mabayi, taxes were perceived by citizens as an appropriation of their money by the State. A portion of taxpayers even considered this appropriation as theft, when a lack of understanding of taxation was combined with a negative image of the State. 'Taxes are organised robbery!'[27] was the kind of comment heard when talking to locals. Only a small minority (6%) of informants considered taxes to be for the common good. Taxes were perceived by men and women alike primarily as a 'burden'. Taxpayers considered their income as very low and consequently did not understand why the State still took a portion of their salary.

Most Burundians interviewed were not against giving resources to others. On the contrary, donations to family and social networks are a key social obligation in Burundi. The main reason for the mistrust towards tax revenue was that most tax payers (and tax collectors) only had a vague idea about how local authorities used the taxes. Two thirds of those interviewed were ready to accept a tax increase if their needs were considered in the process. As Gaynor put it, Burundi has suffered a long tradition of 'tyranny of participation',[28] where the state manipulates civic participation to keep control, generating weak civic engagement and keeping a distance between state and citizens. Resentment towards taxes has historical roots. During German colonial administration, in 1909, a system of chores was implemented, mainly to build new roads. In 1915, a capitation tax was introduced, requiring the payment of one rupee or 30 working days, subsequently bringing all citizens under colonial fiscal authority. This fiscal pressure increased during the Belgian colonial period. In 1956, one-third of Burundians' total revenue went towards taxes.[29] It is estimated that half of a person's workload comprised colonial chores.[30] Fiscal disobedience was sanctioned by physical brutality (whipping) or additional chores (such as portage).[31]

Not surprisingly, the fiscal demands were not welcomed by the locals, driving many Burundians into exile and prompting rebellions against Belgian authorities.[32] Opposition towards the fiscal system went so far as to become a main point in Crown Prince Louis Rwagasore's arguments for Burundian independence.[33] During the postcolonial period, characterised by single-party rule for 30 years, the tax system did not really evolve. On the contrary, during Bagaza's presidency (1976–1987), the fiscal burden increased and became more centralised.[34] Later, during the civil war (1993–2005), corruption enjoyed a new expansion and tax collection became erratic. Within rebel-operated areas, fiduciary contributions were mandatory and businesses within rebel-controlled areas were taxed.[35]

By way of better understanding the current tax practices and the extent of local corruption, the researcher calculated the potential revenue of local markets of the towns studied, counting all taxable commodities sold at markets. This potential was reconciled with the actual amount of money declared by chief tax collectors to the accountant.[36] In both instances, the gap between the fiscal potential of the market and the declared tax revenue was the same: only half of the potential revenue was actually collected by local authorities, and yet each market transaction should have been taxed. This difference might have been due to tax evasion (buyers and sellers managing to circumvent tax collectors' vigilance), to tax collector inefficiency, or to corruption. According to interviews with tax collectors, informal practices represented potentially substantial revenue for them, even if some collector positions were more 'juicy' than others.

The study showed that the level of corruption of tax collectors depended principally on the reliability of tax control mechanisms. In both communes, road customs barriers were the most lucrative collection stations. This was mainly due to the difficulty of checking tax collectors' activities at these barriers. In Bukeye, one of the tax collectors in charge of taxing bricks (the barrier always positioned at a bar next to the main road) declared that he misappropriated funds from at least one truck per day, amounting to about 15,000 BIF (7€) per day. Commissioners confirmed that it was more profitable to make an arrangement with tax collectors (and policemen, in case of road control) than to pay the official amount and receive a tax receipt. In Mabayi, tax collectors at customs barriers stated that they succeeded in diverting at least 5,000 BIF (2.5€) per day.

As some tax collectors have to work by night and others by day, they explained that there was solidarity within the team, sharing 'extra gains' equally among team members. In this instance, there is a social norm within the employee network to respect reciprocity and moral obligation towards colleagues. Yet, this solidarity and trust suggested that social ties among employers reinforced corruption by creating practical norms within the working environment.[37]

On a larger scale, there was evidence of fraud within the gold sector, in Mabayi. As it was difficult to check the exact number of gold washers in each mine, tax collectors made arrangements with gold washers or with mine owners. For example, collectors negotiated a flat rate for a certain number of gold washers, irrespective of the official rate. Officially, each gold washer's tax secured a commission of 700 BIF for the collector (which corresponded to 10% of 7,000 BIF). Unofficially, tax collectors often settled for 2,000 or 3,000 BIF per gold washer as bribery. This practice was beneficial to all actors, from tax collectors to gold washers and mine owners. Although the local authorities' interests were compromised, this appeared of secondary importance to the other stakeholders. For Mabayi, the loss of income was considerable, as it represented the commune's main fiscal income. During the research period, one commune's representative considered fiscal breaches to be so high in the mining sector that he decided to go and carry out tax recovery himself.

Tax collectors' perceptions and strategic orientation

For tax collectors, petty corruption was considered to legitimate redress, justified by the awful contractual conditions which forced them to find side payments by themselves. They knew their behaviour did not correspond to official rules, but they claimed to abide by other rules: solidarity among tax collectors, making life more comfortable for their families, expressing solidarity with their social networks. They applied a cost-opportunity rationale, dividing incomes between what should go to the local authority (in order not to lose their job) and what they should keep undeclared. They did not define themselves as deviant, only as resourceless persons, looking to meet their needs. Moreover, the injured party was an abstract entity, a state which discredited them, hence it was not remiss to deprive their employer of revenue. According to this perspective, the collectors' sense of detachment from the state influenced their morality, as demonstrated in the following dialogues, recorded during participant observation of tax collection operations in both communes. An analysis of these dialogues provides insight into the *modus operandi* and attitudes of public agents and taxpayers.

The dialogue below was heard during annual tax collection on commercial activities, Bukeye commune, in a beer 'cabaret' or bar:

> *We enter a shop selling local beer. The hill representative and the tax collector (Emmanuel) are present. The taxpayer regards me with suspicion.*
>
> **Emmanuel (seriously):** Good morning, we are here to collect the annual tax. It is our second visit. You know you have to pay!

Taxpayer (furiously): I don't want to pay 5,000 BIF and I want to see if you are going to close my shop!

Emmanuel (abruptly): You have to pay!

Taxpayer (angrily): I can't pay 5,000 BIF, it is a lot of money!

The representative calls the taxpayer by his name, moves forward, then whispers something in his ear. The taxpayer looks at me, then his attitude changes and he becomes calmer.

Taxpayer (while giving the money): Amahera yanje agiye ararira! Muratoye basha! (Literally: my money is leaving with tears! You earn money easily!)

After money is exchanged for a tax receipt, Emmanuel is called out by a customer.

- **Customer:** Will you offer me a beer?!

- **Emmanuel:** I have no money

- **Customer:** A tax collector cannot be short of money; you must earn good money.

- **Emmanuel (bothered):** I don't earn that much money!

- **Customer:** Stop denying it! We all know your job. I was a tax collector too in the past. I know your pockets are always full. You have enough food to eat. Sir! May you continue to eat well, but offer us a beer from time to time.

- **Emmanuel (bothered):** I've just got what I was looking for; I am leaving because I am with visitors.

It is finally the customer who offers Emmanuel a drink. Emmanuel takes two gulps from the bottle, and then we leave the shop.

This dialogue illustrates the difficulties tax collectors had in fulfilling their duties. In this instance, tax collection was perceived as extortion of money by the bar owner. The hill representative was there to deflate any tensions which might have arisen. The attitude of the collector and the representative was ambivalent, as they presented themselves as firm and authoritative but used informal techniques, such as whispers or calling the taxpayer by his first name, relying on social aspects in order to ease tax collection. In line with Lipsky' s study on 'street-level bureaucrats', this intimacy between the tax officials and the locals demonstrated the margins of freedom which may be used to bypass established norms.[38]

The researcher's presence clearly influenced the whole interaction. He was identified as a '*muzungu*' (white, stranger) and, in his presence, the customer's words embarrassed the tax collector, because his cynical suggestions played on the discrepancies between formal rules and informal practices, the latter being difficult to express in public. The distinction between the private and public domains was clearly highlighted as the customer indicated that he could discern between illicit and officially sanctioned behaviour.

The customer's denunciatory words were not unfounded, even if his motivation remained ambiguous. He appeared envious of Emmanuel, who had enough to eat, and hence enough money. He may have been commenting on what was expected of civil servants who should be accountable towards their social environment. Emmanuel's embarrassment epitomises the contradiction between an imperative of probity (prompted by the researcher's presence) and his social obligations. In Burundian civil servants' jargon, those social pressures were called 'negative solidarities', understood as the capacity of some to bypass official rules. Those negative solidarities relied on identity (family and hill, personal acquaintances) or mutual interests (political or business solidarity).

The next participant observation was in Mabayi commune, during annual tax collection on commercial activities, also in a beer cabaret.

> *There are four of us, the tax collector (Stany), the interpreter (Florent), the bar owner and myself*
>
> - **Stany (friendly):** Amahoro mupfasoni (Good afternoon madam), we are here for the tax.
>
> - **Bar owner (furiously):** I already said I was not going to pay as it is less than six months since I started working again!
>
> - **Stany (authoritatively):** You are registered. You've got to pay! Tell me when I can come back to pick up the money.
>
> - **Bar owner (furiously):** No, I refuse!
>
> - **Stany (calmly):** Why do you refuse to pay when your hill is the first one to ask for a clinic? Do you think local authorities will build it without money?
>
> - **Bar owner (after a long pause):** Come back at the end of the month, I will give you the money
>
> *Stany thanks her, greets her, and leaves.*

This dialogue was representative of tax recovery methods used by agents. During this interaction, Stany tried to convince the taxpayer, appealing to her aspirations for the hill community, rather than referring to civic duties or legal commitments. He played on the cognitive dissonance between the woman's image of herself when asking for public goods, and the image she portrayed as a taxpayer refusing to give for the common good. Stany's argument evoked a personal gain to be expected from the taxes, which is a conception of taxes contrary to its legal definition, as taxes should imply no direct compensation.[39] Like most tax collectors, Stany preferred to evoke notions of trust, community responsibility and sympathy, rather than rely on violence or threats to elicit tax payment.

It is worth noting that Stany's argument was unfounded: tax money was used entirely for local authorities' work expenses, not for the construction of clinics. As tax collectors had no information on local authorities' tax administration, they invented strategies to convince taxpayers to pay. Those misleading arguments, based on tax collectors' fabrications of the commune's activities rather than on accurate information given by their hierarchy, were representative of a normative pluralism: it shows various understandings and judging criteria concerning a commune's missions and its fiscal tax system. In the above case, it was the commune administration which itself created this normative pluralism, showing a lack of transparency in its functioning and permitting 'interfaces of roles and structuring representations' between tax collectors and taxpayers. [40] Moreover, as there was no tax collector rotation, collectors were in regular contact with the same taxpayers, facilitating the creation of trustful relationships and the development of routines. This contact could lead to the entrenchment of state administration through tax payment but also paved the way to petty corruption.

The next observation occurred in Bukeye commune, during weekly tax collection on business activities.

We enter a kind of bar/restaurant, with the tax collector, Aron. Aron is also a hill representative.

- **Aron (cordially)**: Amahoro! (May peace be with you!)

- **Taxpayer (courteously)**: Amahoro gahama! (Hello boss!)

- **Aron (with a friendly but authoritative voice):** Give me the money for the local authority.

- **Taxpayer (harshly)**: And how much is it?

- **Aron (authoritatively)**: It is 2,000 Francs.

- **Taxpayer (querulously):** I have no money, I just started selling; didn't you see all the problems we had? I couldn't sell in the middle of a fight!

- **Aron (amiably):** I don't think I could leave without that money.

- **Taxpayer:** This goat was killed yesterday, but until now, I have sold almost nothing!

- **Aron (amiably, taking his pen and his tax receipt):** Do you think it is possible for me to leave without that money?

- **Taxpayer (protesting)**: No, don't write! I can't afford to give you the little I am going to earn. It is to buy flour and beans for my children!

- **Aron (affirmatively):** I can't leave without that money, my dear.

- **Taxpayer (moaning):** I've only got 200 Francs.

- **Aron (affirmatively)**: You haven't paid for a long time. Give me 500.

The taxpayer gives 500 BIF to the tax collector, who thanks him and gives him the corresponding tax receipt. We depart.

This scene surprised by its dramatic effect, each actor interpreting what he considered his role, in a scenario that has been enacted many times before and whose ending was already known, except that the actors also tried to improvise and increase their room for manoeuvre. Nevertheless, the realities of the socio-economic conditions in Burundi pertain: 2,000 BIF (1€) can make a difference for a shopkeeper (or a tax collector). Consequently, each actor attempted in a verbal contest to defend his interests, one with his authority and his pen, the other with his financial complaints. The ritual of the verbal exchange was, in fact, not meaningless: the hill representatives are elected to ensure peace and security. The exchange was a real negotiation, with the taxpayer unsure as to whether he would pay a smaller amount, be let off the hook until the next visit, or completely avoid payment. Acquaintances, friendships, mutual interests and also contingent factors (like the above-mentioned fight) may influence the negotiation. Yet, for most taxpayers, as in the example above, the discussion mainly revolves around economic reasons for not paying.

By greeting Aron according to his status ('*Hello* boss') the taxpayer demonstrated his respect towards authority, which may have facilitated the bargaining which ensued. In other words, the taxpayer accepted the representative's authority, but tried to profit from it. In the conversation, formal and informal registers overlapped: acknowledgement of Aron's official status opened the pathway to an informal negotiation of the tax. It also created a social framework for negotiation. In return, Aron displayed magnanimity towards one of his voters, whose living conditions were surely not too different from his.

In Bukeye, the majority of tax collectors were also hill representatives. Being elected leaders, their participation in tax collection may have eased the process by adding a layer of legitimacy. Collectors may also have used their authority to enforce payment. Nevertheless, the dual role of collector and representative could have caused a 'functional duplication',[41] blurring the difference between their social status and their role as tax collectors.

This duality of roles was discarded by Mabayi commune, through the urging of the Belgian Technical Cooperation (BTC) and its Local Development and People's Participation Program (PADLPC). There, hill representatives were willing to make 'arrangements' with citizens, i.e. buying people's consent through tax negotiation and using their double status to seal multiple deals (favours for their voters, using tax receipts for purposes other than taxation, etc.). The BTC, which financed tax policy reforms in Mabayi, advocated professional tax collectors.

The BTC's reforms attempted to curtail certain forms of corruption, yet they simultaneously reduced hill representatives' willingness to facilitate tax collection. Within a short time, tax revenue diminished, taxpayers' mistrust of local authorities increased and power games emerged between unhappy, newly disenfranchised hill representatives and tax collectors. The BTC's reforms did not succeed in increasing tax collection in Mabayi and no evidence was found that tax collectors modified their practices following the BTC's intervention. Ultimately, the tax reforms modified a delicate equilibrium on tax consent, based on the hill representatives' legitimacy and the informal economy. In this case, informal practices thus played a legitimising role in the relationship between state officials and citizens, in line with the neopatrimonial state representation[42] conveyed by tax collectors, as described below.

Of significance in the dialogues above, is that there did not appear to be any personal gain or handouts for the tax collectors. However, more covert observations at Mabayi's central market entrance revealed tax collectors involved in various forms of embezzlement. Indeed, many agents confirmed during interviews that these practices were common, even if they claimed that they themselves were never involved in them, only colleagues. During tax collection visits, the presence of a foreigner representing a potential threat, had a prohibitive influence. Fear of losing one's job or embarrassment at being involved in practices contrary to formal rules were possible motives for restraint.

The legitimisation process of practices

Social dynamics behind corruption

During an observation at Bukeye's Kiziguro market, a person was denounced to a tax collector chief (Marianne), for buying a goat without a tax ticket and for bribing a tax collector. In the researcher's presence (which clearly influenced the action), Marianne came running, seized the goat and told the new goat owner, Chantale, to reveal the corrupt tax collector or she would have to pay a 5,000 BIF (2.5€) fine. Chantale refused. Marianne introduced her to the three collectors in charge of the goat sector. Solange said she couldn't remember the tax collector's face. Then a man came to Marianne to turn in another man, Desiré, stating that Désiré was an accomplice in the cheating, and explaining that Chantale paid a 300 BIF bribe to the collector, instead of the regular 500 BIF.

Desiré asked to talk to Marianne in private, who answered that he had to talk in the researcher's presence. Desiré refused and turned to the crowd for support because he wanted the goat to be freed, saying 'Theft in this country is not new and it is not in Kiziguro that we should start penalising corrupt people'. After those words, a large part of the crowd began supporting Desiré, while another part took sides with Marianne. She did not give in to crowd pressure and attached the goat to a pole. No one tried to free the goat. Chantale did not give up, in spite of the threat of sanction, and refused to denounce the corrupt tax collector. She waited for three hours, then she decided to negotiate with Marianne. To end the saga, Marianne accepted that Chantale pay the normal 500 BIF and take her goat back.

This example shows firstly a form of social control by peers at the market, epitomised by the denunciation. Secondly, the goat owner preferred to risk paying a huge fine, instead of denouncing illicit behaviour. Other factors, such as a poor view of the state, or social ties, may have been more imperative than the illegalities of the situation, and may even have competed with them. The weak level of confidence in the State's legal system encouraged people to support bribery in the face of authority. Field research showed little difference with Brachet and Wolpe's 2005 finding of 'a deeply alienated and cynical population that views its leaders as self-serving, corrupt and unresponsive'.[43] Indeed, in Burundi renewed politically motivated violence since 2015 has only served to amplify the negative local perception of figures in authority, thereby further weakening state-citizen relations.[44]

In the scenario above, Chantale's response to allegations of corruption demonstrated resentment towards state authorities. The crowd support for the new goat owner showed their preference for upholding 'norms of solidarity within social networks'.[45] Following Crozier's perspective, it is possible to consider here a 'collective action' structure'[46], driving acceptance and dissemination of daily practices shared by a social body. The crowd presented an opposing force against other 'collective action structures', such as anti-corruption norms, or corruption within public administration. Moreover, those practices of 'poaching' and resistance[47] against state rules and actions were maintained in the face of an official person, the tax chief, who was also known for her tolerance of those same practices, thereby promoting their perpetuation.

In reality, Marianne knew about the embezzlement practices. They happened every time the market was open. Marianne felt obliged to intervene only because of the researcher's presence, yet she acted without infringing social norms, and without creating a rupture between her professional role and her social integration. In fact, while dealing with the case, Marianne never suggested calling a local authority or the police. She singled out 'friendly' options only. Resorting to a higher authority was clearly disproportionate to the transgression. As she explained later, it would have jeopardised social relations, which are the basis of her own social safety net and social identity. This incident emphasised the gap between formal condemnation of corruption and its everyday acceptance by most people, so finally the opposition between an emic conception of corruption (from the actors' point of view) and its representation by official authorities shows actors imposing their own set of legal norms.[48]

From interviews with locals, a great majority considered these practices legitimate: 'Sometimes, when I don't sell enough, I try to escape from the market without being seen or to arrange a deal with a tax collector. It is normal.' Here, corruption was not a consequence of tradition or culture, but a social acceptance of mutual aid and a survival strategy. 'Some tax collectors are nice, they agree to make arrangements, but not always.'[49] As such, the good tax collector was the one with whom sellers could negotiate, suggesting that corrupt practices were conceived primarily as a form of social exchange,[50] based on confidence (acquired or negotiated) between actors to secure informal transactions and to ensure their perpetuation.

Power balances within the commune

In Bukeye, a 2013 financial inspection report established that the commune's administrator had the unfortunate tendency of appropriating money from tax recovery before its registration by the accountant, giving in return 'recognition vouchers' to the accountant. When questioned on this situation, the accountant confirmed that he was aware of it but neither he nor other commune employees could oppose this practice. According to the accountant, 'it was too risky to oppose the administrator, whose influence on and support by the party would harm anyone who tried to denounce this situation.'[51] The political context of the communes being researched was similar to any other commune in Burundi: commune council members were ruling party adherents. Some members were prominent characters within the party and exerted political influence at the national level. In reality, the accounting department of any commune had no leverage to oppose informal practices, without undertaking great political risk.

The illustration above showed once again the disparity between norms and practices, but it also highlighted the importance of relationships and power balances to reinforce unwritten rules and practices in the organisation of a commune. Bukeye's accountant was aware that tax collectors directly earned their living by taking a part of the tax collection. The administrator even encouraged such practices at the end of her mandate, when tax recovery was so bad and local authorities had so few resources that their salaries were not paid. When asked about the situation, the accountant acknowledged it was against good governance rules, but financial and strategic choices made by local authorities justified those practices.

The analysis of power dynamics and stakeholder rationale can be extended. In Bukeye, a new property office, with two officers, opened in 2014, on the premises of the commune office, next to the accountant's office. This property office was an official body and was created to strengthen legal protection for property owners, applying a national fixed rate on property sale and developing a reliable cadastral plan. The property office derived its legitimacy from the 2011 land code,[52] abrogating local taxes on property sales. Despite this, Bukeye's accountant continued to add taxes to property sales, without considering the fact that this practice had been formally ruled out. As a consequence, the accounts department and property office were in competition with one another, within the same building, the latter applying a much lower rate than the one used by the accountant. Taxpayers coming to the commune for property issues thus had the choice between going to the accounting office and paying 10% of their property price to receive a title deed, or going to the property office and paying a maximum of 20,000 BIF (10 €), (much less than the accountant's price) to receive a property certificate, whose legal value was of much greater import than the one delivered by the accountant.[53]

The procedural abuse arising from this situation was not just a result of public agents' ignorance of the law, but rather a manipulation of the new situation. The accounting department continued to exercise its right to impose taxes in order to increase the commune's revenues (and probably for personal gain as well). Moreover, Bukeye's accountant exerted moral pressure on taxpayers, calling them cheaters if they went into the property office. He used his official status and authority to maintain his interests. Most taxpayers considered the accountant as an expert on administrative affairs, believing the certificate he delivered was more valuable than the one from the property office. Additionally, they thought that choosing the accountant's office showed integrity on their part. According to this illustration, accessing public services and interacting with public agents are not necessarily driven by notions of formal rights and entitlement. Network building with public agents had a functional value to mitigate uncertainty as to which service to choose. Seizing the gap, the accountant manipulated taxpayers' ignorance of law and local administration to his advantage.

As far as the property officers were concerned, there seemed to be a tacit agreement among all other state employees to ostracise them, even if they were perceived as members of the local community. It was actually only by chance and after many weeks of research that the researcher discovered the existence of the property officers, for no-one mentioned them. To avoid any tension within the administration, the property officers wanted to remain discreet. Nevertheless, they argued for the legitimacy of their work and they were fully aware of the accountant's illegal practices, preferring to remain quiet on that score. They labelled the service users choosing the accounting office as 'people with something to hide'. They regarded themselves as scrupulous civil servants, strictly applying property laws.

Property officers were aware that their professional situation was unstable because they depended on local authorities for their salaries and their mandate was based on an unpopular reform. They believed that they might be 'sacrificed' (dismissed) at any moment. As it was, in that particular province, only half the local authorities accepted the establishment of property offices, the other half preferring not to cooperate. This reflected partial and somewhat biased implementation of the law by the communes' council members. In other words, rule enforcement and ownership depended on power relationships which existed before the law was introduced, and on power dynamics during the implementation phase. In this setting, institutional power remained weak, without the capacity to limit the discretionary powers of some communes, which were used to maintaining existing asymmetrical power relations and promoting norms that they found more convenient.

A final example extends our understanding of the strong level of politicisation within local public management, fostering asymmetrical power relations. In December 2016, a person from the accounting service in one of the two communes was fired by the commune's council and replaced by somebody with academic qualifications. For the person dismissed, political reasons were behind his sacking. 'Even the governor tried to avoid my dismissal, but there were political pressures', he explained.[54] While the accuracy of this allegation was not established, what is noteworthy is the CNDD-FDD's omnipresence in public servants' cognitive perception. The latter acquired a performative function, modifying agent's behaviour: the person dismissed accepted his job loss without any protest, fearing reprisals if he complained.

The integration of practices into official rules

The work of anti-corruption institutions

In 2005, a new anti-corruption programme and a good governance strategy were established.[55] A set of specific monitoring activities was also instituted at local level to enforce this new legal framework: the anti-corruption court, a public prosecutor's department for the anti-corruption court and anti-corruption brigades. According to the law, the anti- corruption court became the only authorised entity to judge corruption offences.[56] It was helped by anti-corruption brigades, whose mission was 'to examine complaints and grievances related to suspected cases of corruption'.[57] In cases of fraud, provincial finance inspectors could theoretically collaborate with anti-corruption brigades to reinforce monitoring. A Ministry for Good Governance was also instituted to facilitate the integration of good governance procedures within public administration.

In practice, the anti-corruption brigades' work was not easy. Firstly, they did not have the means or expertise (there was no procedural manual) to do so, and secondly, human resources were lacking (there were 42 officers, amounting to two officers per province). Thirdly, the brigades could only intervene with the backing of a prosecutor general's anti-corruption mandate. The prosecutor general and all court judges were appointed and, more particularly, could be dismissed, by a decree proposed by the Minister and approved by the Senate.[58] These positions were highly politicised, with those occupying them enjoying only a small autonomy. According to a civil servant working for Muramvya's anti-corruption brigade, 'there [were] few investigations against local civil servants and representatives'.[59]

To illustrate the politicised nature of the anti-corruption policy: in 2005, local Bukeye representative, Apollinaire Ntahimpera from the CNDD-FDD was elected. In 2008, one of two trucks belonging to the commune was sold by Ntahimpera, without any tax receipt. The sale simply featured as a debt in the commune's budget. As the sale was considered a serious breach of the law, the local council appealed to the Ministry of the Interior. The Ministry responded, motivating its decision to dismiss Ntahimpera by the statement 'dubious management of public affairs'. This dismissal saved Ntahimpera from being judged by the anti-corruption court. Shortly thereafter, he was nominated provincial President of the CNDD-FDD. The politicisation of Burundian public administration effectively neutralised this attempt at rooting out corruption and acted as a buffer against correct law enforcement.

Provincial supervision of local administrative

The new decentralisation policy of 2010 provided assistance and monitoring for local administration at a provincial and then at a ministerial level. Monitoring by the Ministry of Communal Development (MCD) was carried out mainly through performance evaluations, which were used more as a control mechanism by the CNDD-FDD than as an effective public administration monitoring instrument.[60]

Provincial finance inspectors were in charge of audits of local authorities' fiscal management. Participant observations showed that annual audits were taking place. During those audits, tax receipt amounts and the records in a tax collection textbook were reconciled. Income and expenditure documents were checked. These audits were very limited, because only accounting entries were checked, not the everyday accounting activities. For example, the local accountant could distribute market tax receipts without an amount written on them, and then issue a receipt with an amount that differed from the amount received from tax collectors during tax registration. During the annual audit in Bukeye, the official records, the off-the-record comments from financial inspectors and the researcher's own investigations showed striking differences in amounts collected. Some accounting records were extremely difficult to check:

> Many false tax receipts are circulating, looking like official ones but without official registration; this allows the local accountant to collect large sums of money without entering them in the account book.[61]

According to inspectors, bribes were given to those who turned a blind eye to embezzlement. In the social environment, there was a particular tolerance of older inspectors who had to 'put away a pension' by amassing money fraudulently in anticipation of retirement, the pension for civil servants being considered insufficient by agents (half of their salary). Inspectors also stated that it was difficult for them to oppose locally elected representatives who were affiliated to the party in power, especially since 2015s failed coup, as the country continued to experience flagrant politically motivated violence.[62]

The politicisation of public administration was so great that inspectors said they risked losing their job, or worse, if they did not conform. For example, during the study, the researcher developed a friendship with one of the provincial finance inspectors working in Muramvya province (Bukeye being part of Muramvya). At the time, Muramvya's governor (chief inspector) was dismissed following his opposition to the President's third mandate. He was replaced by Rutegama's communal administrator, who had recently been reported by the inspector above for embezzlement. With his new governor status, the former administrator quickly quelled any challenges to his integrity by covering up the report and threatening the inspector's family. The inspector's home became the target of two grenade explosions. He and his family decided to leave the country. They are now living in a refugee camp.[63]

Conclusion

This study examined the consequences of the implementation of anti-corruption laws and structures in Burundi. Despite the amendments to the existing legal and administrative frameworks, it was found that practices labelled as petty corruption continued amidst the revised formal structures. They did not become marked as both socially unacceptable and corrupt. In particular, in both communes under investigation, tax collection from 2005 to 2015 did not evolve into a practice that embraced the reforms and State representations did not evolve.

The research helped to identify the main factors supporting what has been labelled as corruption in Burundi. Firstly, as asserted by Baez Camargo, 'attitudes towards public service provision and petty corruption are very much determined by socio-economic conditions':[64] Tax collectors' salaries are so low that they feel sometimes that they have no other choice but to disregard rules in order to survive. Secondly, weak monitoring of collectors' actions and interpretations of regulations permit functional duplication among collectors, who act in the name of the State, but uphold their own set of practical norms established from their particular social environments. Peer pressure within political, social and professional networks exerts a great influence on behaviours and practices, in line with Koni-Hoffman and Navanit-Patel's research.[65] Corruption practices are nurtured through patronage networks, power dynamics and solidarities, not only because of weak law enforcement, but also because people rely on social networks to accommodate their needs. Corruption consequently takes on different forms, from favouritism (corruption as a social exchange) to bribery (economic corruption).

The study has also showed that actors adapted their morality according to a logic of social inclusion and redistribution. It was the plurality of interpretations and the duplicity within the stakeholders' *modus operandi* which led them to believe that pursuing corruption practices was less risky than obstructing them, thereby ensuring their perpetuation. Social costs may have been high for those who did not respect this informal normative system based on reciprocity and solidarity, as loyalty to social rules and networks was considered more important than respecting formal rules. As the State is historically and was still discredited by public agents and citizens, loyalty was more towards social networks than public institutions. This clearly cost-effective rationale was supported by decades of mistrust between State and citizens.

This sedimentation of norms was all the stronger because the institutional context enabled actors at each hierarchical level to enjoy margins of freedom. Yet, this freedom was restrained by a 'collective action structure',[66] which supported the acceptance and spread of certain practices, while opposing others. Indeed, corruption appeared as a social phenomenon, in its inevitability and its various politically and socially imposed constraints. Corruption may be viewed as a deviance from formal norms in general, but not from social norms in Burundi. As social norms went beyond official rules to determine the legitimacy of an action, petty corruption remained legitimate in the eyes of many actors. Yet, Burundi, unlike Nigeria, is not at the level of a widespread culture of corruption.[67] During the research period, corruption was not sufficiently entrenched as to become part of the popular conception of Burundi's national or local identity.

By contrast, in line with Rufyikiri's analysis, corruption in Burundi is systemic; it persists through the subversion of control methods to the benefit of private interests.[68] The CNDD-FDD's grip on authority and the great risk for whistle-blowers generate a kind of immunity for public agents and local leaders linked to the party. The situation described in this study is finally similar to what Uvin stated in 2008: 'It is an institutionalized system of corruption, social exclusion, impunity, unpredictability, a total lack of accountability and clientelism'.[69]

The new legal and administrative framework has even fostered new opportunistic behaviours, by reinforcing asymmetrical power relationships and favouring actors linked to the party in power. In particular, public administration's politicisation exerts a negative impact on anti-corruption policy implementation. Petty corruption is part of the governance system, instituted by the current regime. It is not a failure of the system. As a consequence, anti-corruption policies have reinforced actors' impunity, agents diverting anti-corruption policies from their original purpose.

This study identified the multiple factors and mechanisms promoting and delimiting corruption in Burundi. It could lead to what Jackson and Köbis term 'entry points for intervention',[70] in which more pertinent and localised anti-corruption reforms are envisaged, ones in which social and political pressures are addressed.

Notes

1. Anders, *In the Shadow of Good Governance.*
2. Rose-Ackerman, *Corruption and Government*, 449–450.
3. Jackson and Köbis, "Anti-Corruption through a Social Norms Lens," 2.
4. Kubbe and Engelbert, *Corruption and Norms*.
5. Koni-Hoffmann and Navanit-Patel, "Collective Action on Corruption in Nigeria."
6. Rose-Ackerman and Søreide, *International Handbook on the Economics of Corruption*.
7. Baez Camargo, *Corruption, Social Norms and Behaviours,* 9
8. Fisman and Golden, *Corruption: What Everyone Needs to Know*.
9. Falisse and Leszczynsk, *Professional Identity, Bribery and Public Service Delivery.*
10. Bicchieri, *Norms in the Wild*.
11. Mbembe, "Notes from the Postcolony."
12. Chabal and Daloz, *Africa Works*.
13. Bayart, *The State in Africa*.
14. Smith, "Kingship and Corruption in Contemporary Nigeria."
15. Favarel-Garrigues, *La Police des mœurs économiques*, 320.
16. Uvin, "Corruption and Violence in Burundi," 17–20.
17. *Arusha peace and reconciliation agreement for Burundi.*
18. Nimubona and Sebudandi, *Le phénomène de la corruption au Burundi.*
19. République du Burundi, *Stratégie Nationale pour la Bonne Gouvernance.*
20. Ibid, 72.
21. Courpasson*, L'action contrainte.*
22. Vokes, "Primaries, Patronage, and Political Personalities."
23. Communes are the only decentralised entities in Burundi, enjoying the right of taxation. Communes are divided into zones and hills, the latter being represented by elected representatives. Hill's representatives are under commune's authority.
24. République du Burundi, *Loi n°1-02 du 03 Mars 2016 portant réforme de la fiscalité communale.*
25. Holmes, Ndihokubwayo and Ruvakubusa, *Pour l'Etat et le citoyen.*
26. Mabayi local administrator, official meeting on the evaluation of fiscal mobilisation, 23 April 2015.
27. Interview with a potato seller, Kiziguro market, 4 March 2015
28. Gaynor, "The Tyranny of Participation Revisited."
29. Leurquin, *Le niveau de vie.*
30. Hammouda, *Burundi: Histoire Economique et politique.*
31. Lemarchand, *Burundi: Ethnocide as Discourse and Practice.*
32. Chretien, *Burundi, l'histoire retrouvée.*
33. Deslaurier, "Louis Rwagasore, martyr de l'indépendance burundaise."
34. Hammouda, *Burundi: Histoire Economique et politique.*
35. International Crisis Group, *Burundi: la crise de corruption.*
36. The calculation was done six times at the market of Kiziguro, and three times at the market of Rutunguro.

37. Olivier de Sardan, *Les normes pratiques*, 1. Olivier De Sardan defines a practical norm as 'informal regulations, de facto, implicit or latent, which underlie actor's practices and differ from public norms'.
38. Lipsky, *Street-Level Bureaucracy.*
39. By definition, 'to pay taxes means paying off a pecuniary obligation, for good and without direct compensation'. See Barilari, *Le consentement à l'impôt*, 27.
40. Gazibo and Thiriot, *Le politique en Afrique*, 89
41. Blundo and Olivier De Sardan, *Everyday Corruption and the State.*
42. Blundo and Médard, "La corruption en Afrique francophone," 11. Neopatrimonialism corresponds to a situation where the State is structurally differentiated from society, but functions without clear distinction between public and private domain.
43. Brachet and Wolpe, "Conflict-Sensitive Development Assistance."
44. Bertelsmann Stiftung, *Bertlsmann Transformation Index*, 2018 Burundi Country Report.
45. Blundo and Olivier De Sardan, *Everyday Corruption and the State.*
46. Crozier and Friedberg, *L'acteur et le système*, 45.
47. De certeau, *L'invention du quotidien.*
48. Olivier de Sardan, *A Moral Economy of Corruption in Africa.*
49. Interviews with sellers at Kiziguro market, 5 January 2015.
50. Médard, *Clientélisme politique et corruption.*
51. Accountant's interview, Bukeye, 15 April 2015.
52. République du Burundi, *Loi n° 1/13 du 09/08/2011 portant révision du code foncier du Burundi*
53. As a comparison, in Mabayi the title deed costs 3% of the property price, which corresponds to the official rate. Accordingly, the price applied by Bukeye's accountant is already a practical norm.
54. Phone interview with accountant's representative, 12 January 2017.
55. République du Burundi, *Stratégie Nationale pour la Bonne Gouvernance et la Lutte contre la Corruption 2011–2015.*
56. République du Burundi (RdB), *Loi n° 1/12 du 18 avril 2006 portant mesures de prévention et de répression de la corruption et des infractions connexes*, 3.
57. Ibid., article 5.
58. Ibid., article 5.
59. Interview with an anti-corruption brigade officer, Muramvya province, 14 April 2016.
60. Nicaise, *Évaluation de la performance des collectivités décentralisées.*
61. Interview with finance inspector during Bukeye's financial audit, 10 January 2015.
62. Bertelsmann Stiftung, *Bertlsmann Transformation Index*, 2018 Burundi Country Report.
63. Phone interview with C. Kamanzi, Muramvya's financial inspector, 12 August 2016.
64. Baez Camargo, *Corruption, Social Norms and Behaviours*, 7.
65. Koni-Hoffmann and Navanit-Patel, "Collective Action on Corruption in Nigeria."
66. Crozier and Friedberg, *L'acteur et le système*, 45.
67. Smith, *Culture of Corruption.*
68. Rufyikiri, *Corruption au Burundi.*
69. Uvin, "Local Governance After War."
70. Jackson and Köbis, "Anti-Corruption through a Social Norms Lens," 17.

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