

Distribution or Diversion? Distributive Politics in the Presence of Clientelist Intermediaries

When leaders of clientelist countries direct resources to particular communities, who is being rewarded? Loyal voters? Or the party intermediaries who keep voters loyal? Existing theory suggests that intermediaries should have the greatest bargaining power, and greatest ability to extract resources from the state, when they deliver the votes of those who are not already committed to the regime. To test this, I use several thousand micro-level Ugandan financial records, a small sample of which I audit on the ground to determine the traces that diversion leaves in central records. I show that diversion is lowest in areas where intermediaries have not successfully delivered votes to the regime; moderate where voters have a pre-existing preference for the incumbent; and greatest in swing areas that break for the ruling party. As a result of very high capture by intermediaries in swing districts, swing voters who choose to support the regime are significantly *less* likely to see expenditure on local public goods than either core voters or those who choose to support the opposition. This unexpected result suggests that the behavior of intermediaries may be responsible for a number of other puzzling findings in the distributive politics literature.

Existing literature finds that leaders in developing countries often – though not always – allocate more resources to communities that vote for them (Jablonski, 2014; Khemani, 2007; Arulampalam et al., 2009; Vaishnav and Sircar, 2012; Brolla and Nannicini, 2012). In most cases, these patterns are interpreted as distribution to loyal voters. But this conclusion sits uneasily with other literature that suggests that blocs of voters in poor countries are not directly won by national leaders, but delivered by local elites who either buy or compel political loyalty (Koter, 2013; Baland and Robinson, 2008; Boone, 2011; Frye, Reuter and Szakonyi, 2014). This raises the question: When we see that communities that are loyal to the incumbent are more likely to be allocated funds for local public goods provision, who exactly are these allocations for? Are voters receiving local public goods in exchange for their loyalty? Or are local elites receiving pots of discretionary funds for their role in keeping voters loyal?

Determining whether funds allocated to local development are devolved to voters, or diverted by local elites, is relevant to how distortionary clientelism is. While all clientelist exchange potentially diverts resources away from their most efficient use, clientelism that rewards voters with local public goods like schools, roads and water pipes at least represents a long-term investment in local development. If funds are diverted by intermediaries, and used to buy votes with inferior consumables like food rations or clothing, the welfare gains from expenditure are substantially reduced. If the money is diverted by intermediaries for their own use, the allocations will have very little value for poor voters at all.

The question is also relevant to determining how voters and leaders behave. Most distributive politics literature assumes two actors – leaders and voters – are involved in direct exchange. If this is the correct model, then the correlation between electoral outcomes and distributive outcomes will be sufficient to determine which voters receive more from the state and how they respond to this allocation. In many clientelist countries, however, there will be another actor, an intermediary who can act independently to both divert resources and influence vote choice, potentially creating correlations that tell us little about which voters leaders reward or what voters prefer.

Where intermediaries operate, the extent of diversion is likely to be positively correlated with support for the regime: the more effective intermediaries are at delivering votes, the more

resources they will be allowed to divert, either to spend on voter buying, or as compensation for their service. Voters who appear to support the incumbent in exchange for higher allocations may not actually have received a higher allocation, but are instead voting as instructed by a patron who received extra money to buy their support. Conversely, a negative correlation between welfare outcomes and support for the incumbent does not necessarily mean that voters punish distribution, or that leaders try to buy off the opposition, but instead may mean that intermediaries who can compel votes for the regime are allowed to skim off almost all of a community's resources in exchange.

The role of intermediaries in mediating the relationship between distribution and vote choice is particularly relevant in Africa, where studies of distributive politics comprise a large portion of the literature (Kasara, 2007; Kramon and Posner, 2013; Ejdemyr, Kramon and Robinson, 2016; Bratton, Mattes and Gyimah-Boadi, 2005), but where there is substantial disagreement across contexts as to whether supporters of the regime receive greater distribution (Miguel and Zaidi, 2003; Harris and Posner, 2016; Masaki, 2015; Andre and Mesple-Soms, 2011; Banful, 2011). More importantly, while the literature acknowledges the role of local intermediaries who help project the power of the regime (Boone, 2011; Conroy-Krutz, 2017), there remains substantial disagreement as to whether these intermediaries, especially chiefs, use their ability to organize voters to extract local public goods for their citizens (Michalopoulos and Papaioannou, 2012; Baldwin, 2013) or rents for themselves (Mamdani, 1996; de Kadt and Larreguy, 2014).

In this paper, I specifically look for evidence of diversion by intermediaries in official micro-level budgetary data from Uganda. Diversion by intermediaries will not be highlighted as such in official records, so I audit a small sample of these data on the ground to determine whether diverted resources can be distinguished from legitimate expenditures. I show that in the audited sample, projects with credible expenditure are identifiable in the central records: line-items that include an optional note about the status of the project are far more likely to represent expenditure than those that do not have a status report. Then, taking the presence of a status report as an indicator that money was more likely to be spent, rather than diverted, I identify the correlates of diversion in the records of several thousand projects in 445 Ugandan sub-counties. I show that expenditure is greater (diversion is lower) in opposition areas and the incumbent's ethnic core constituencies. The highest rate of diversion is in non-coethnic swing constituencies that have nevertheless elected MPs from the ruling party. This is consistent with a model in which intermediaries who are necessary to capture voters for the regime, and successful in doing so, are allowed to capture public resources as compensation.

I also show that as a result of systematically greater diversion in swing areas, swing voters who support of the regime receive the fewest public goods of any group: loyal non-coethnic constituencies receive fewer complete local public goods, of lower total value, than voters in core areas and voters in opposition areas. This is consistent with a coercive model of clientelism in which intermediaries compel, rather than persuade, voters to support the regime (de Kadt and Larreguy, 2014; Mamdani, 1996; Stokes, 2005) and with findings that clients of powerful intermediaries will be under-served with public goods (Kasara, 2007). However, it is different conclusion from what we would draw analyzing allocations alone, and from the expectations of much of the existing literature that African politicians will reward their supporters with better public goods.

The study makes three primary contributions. First, it highlights the need to include intermediaries in our models of distribution in clientelist countries. Second, it provides initial evidence for how expenditure and diversion can be identified in existing micro-financial data, which will improve the reliability of the conclusions we can draw from this valuable new data

source. Finally, it builds on existing clientelism literature by showing that within a single country clientelism can take the form of direct exchange between leaders and voters, or between leaders and intermediaries, and the conditions under which each occurs. This can in turn help to explain why conclusions about distribution in Africa vary depending on whether “supporters” are defined as coethnics or co-partisans (Harris and Posner, 2016; Miguel and Zaidi, 2003; Ejdemyr, Kramon and Robinson, 2016; Burgess et al., 2015), and why swing and core areas might be targeted with different types of goods that have different values to voters and intermediaries (Albertus, 2013; Rosas, Johnston and Hawkins, 2014; Brolla and Nannicini, 2012; Kramon and Posner, 2013). It may also help to explain conflicting findings in the distribution literature more generally, and in particular, why some existing literature finds that opposition voters are better off than others (Masaki, 2015; Andre and Mesple-Soms, 2011; Banful, 2011).

CLIENTELISM AND DIVERSION

To predict where diversion will be greatest, I assume that all else equal, the center prefers that no money be diverted by intermediaries. Leaders at the center would prefer to distribute the absolute minimum necessary to retain their hold on power, and keep all remaining resources for themselves. Therefore, the state would prefer a direct exchange with voters, providing desired goods and being rewarded with political support.

Unfortunately for many states, operating without intermediaries is not feasible. The state simply does not have the administrative capacity to target resources or implement local projects without the assistance of local elites. If revenue is not sufficient to buy votes outright, the state will also need to rely on trusted intermediaries who can credibly promise to reward voters’ loyalty at a later date, or who can compel support by threatening to withdraw access to land, employment or other critical goods. At the most extreme, intermediaries may deliver “votes” by engaging in repression or voter fraud.

Intermediaries, for their part, are not undertaking this service for free. Intermediaries will need compensation for the money they spend earning votes, and for their time and energy: in the literature, it is generally assumed that intermediaries take a share of the resources they are allocated as rents for themselves (Camp, 2015; Camp and Szwarcberg, 2015; Novaes, 2015; Zarazaga, 2015; Kasara, 2007). Intermediaries who are not sufficiently compensated will defect with their voters to another party or choose another line of work.

On the other hand, intermediaries compete for most lucrative positions just as parties compete to retain qualified intermediaries: intermediaries who demand too much may lose their positions to others who can deliver the same outcome for less money (Novaes, 2015). The amount that intermediaries can extract from the regime should vary systematically with how easily they can be replaced: intermediaries will be better compensated as it becomes less likely that the regime could obtain the same result relying on less skilled intermediaries or forgoing intermediaries altogether.

Those with the strongest bargaining position will be those who manage to deliver voters who would otherwise not vote for regime. These intermediaries need a solid, existing reputation in order to convince skeptical voters that supporting the regime is in their best interest, or that their vote choice will be rewarded after the election (Keefer and Vlaicu, 2005; Kramon, 2016). Intermediaries who capture voters with coercion need to be a position that provides them with discretion over land or other resources, so they can withhold these resources from those who do not comply. Intermediaries who persuade voters with handouts need good information on voters’

reservation values to avoid over-paying (Zarazaga, 2015). Intermediaries who are good at this work cannot be easily replaced by cheaper, less experienced or less connected competitors and will be able to extract more before the party finds it worthwhile to remove them.

Intermediaries will have less bargaining power when they are ineffective. An intermediary who does not deliver many voters per dollar is likely to be replaced by another intermediary who delivers more voters, charges less, or both; where voters already strongly oppose the regime, and few intermediaries could be effective at mobilizing votes, the regime may prefer to go without an intermediary at all.

Intermediaries will also have less bargaining power when they deliver the votes of communities where most voters have a pre-existing preference for the ruling party. In many African countries, this will include the leaders' coethnics. Existing literature indicates that voters in Uganda and other countries prefer coethnic leaders, all else equal (Conroy-Krutz, 2013; Bratton and Kimenyi, 2008; Adida, 2015), and that voters in general are both more tolerant of poor outcomes under coethnic incumbents (Adida et al., 2017), and more likely to find a coethnic candidate's promises credible (Koter, 2013; Carlson, 2015). The incumbent should therefore find it easier to directly capture the support of these voters. Intermediaries who work among the incumbent's core may need to mobilize turnout or physically deliver voters to the polls, but will not need to engage in persuasion. Even though intermediaries in these areas will almost always be successful at delivering a victory for the regime, they will not be able to demand as much in compensation, because there will be other intermediaries who could also do the work, and competition will drive down the price the intermediary can charge for each vote.

DIVERSION AND FINANCIAL RECORDS

Where intermediaries extract resources from the state, it will show up as missing government funds and the absence of whatever the funds were otherwise supposed to produce. In most countries, outright vote-buying is illegal, and official allocations have to accord with distributional formulas that are explicitly intended to remove officials' ability to allocate money for political ends. In this case, money can't be allocated for clientelism, and *has* to come in the form of diversion from funds officially allocated to public goods. Certainly, a number of existing studies argue that clientelism cannot take place in the absence of corruption (Trantidis and Tsagkroni, 2017; Singer, 2009; de la O, 2015), while others show that clientelism loses traction where local officials lose their discretion over government funds (Jablonski, Sacks and Larizza, 2014). Clientelist diversion of funds intended for local public goods will necessarily reduce the number of local public goods that might be provided.

In the Ugandan case, specifically, almost all funds for local public goods provision are devolved to the sub-county, which is also a plausible level at which to expect intermediaries to operate.¹ Sub-county chairmen receive large transfers for operating government schools and clinics; constructing roads, wells and other infrastructure; and providing agricultural extension and other training programs. Existing evidence indicates that a good deal of the money allocated to sub-counties is not spent as intended, and the goods are not provided (Reinikka and Svensson, 2004).

¹The median sub-county in my sample is 40 kilometers across and contains 24,000 people. District officials may also be involved with clientelist diversion, but districts are likely too large to be managed by a single intermediary without lower-level agents. There is variation in both the rate of diversion and vote outcome at the level of sub-county within districts, indicating the presence of lower-level brokers.

In some constituencies, sub-county chairmen may themselves be the party's intermediaries. In others, they may pass government funds onto other patrons, in the form of direct transfers or bogus contracts. Given the small size of the typical sub-county, close connections between elected and unelected elites are to be expected. In particular, we should expect political collaboration between parties, elected local leaders, traditional chiefs (Baldwin, 2013; Koter, 2013) and corrupt local businesses (Williams, 2017; Sukhtankar, 2012), who control access to land and employment, respectively. Conroy-Krutz (2017) shows that local Ugandan elites, defined loosely, are effective at unifying voting blocs at the level of the parish (one level below the sub-county), especially where land is centrally controlled and voters are poor.

It is reasonable to assume that local leaders will be more likely to divert money where the central government allows them to. The center has several forms of leverage over leaders who divert more than they repay in votes. The primary source of local revenue, the graduated tax, was abolished in 2005; almost all of the money that local governments can access must be devolved from the center. Every district is overseen by an appointed Resident District Commissioner (RDC), who, in addition to being responsible for local security, monitors local government to ensure they are abiding by the president's directives. The central government also interferes directly in local council elections, delaying or even overriding them, including primary elections within the ruling party. Grossman and Lewis (2014) argue the rapid creation of new sub-national administrative districts in Uganda has made local governments even weaker, by making it harder for districts to bargain collectively against the center. Therefore, I expect the extent of diversion at the sub-county level to be correlated with the sub-county's political relationship with the regime.

The theory predicts that government will permit the least diversion in areas that vote for the opposition, because intermediaries in these areas have not been successful at delivering votes. Buntaine, Nielson and Skaggs (2017) and Lambright (2014) both provide some initial evidence that this is case in Uganda, by arguing that in Kampala, where the incumbent is not popular, local elected leaders are under particular pressure to use government transfers as intended.

H1: Expenditure will be higher/diversion will be lower in constituencies where the incumbent party loses.

Second, among communities that vote for the incumbent, diversion should be lower in the incumbent's stronghold, where voters already have a sincere preference for the regime and intermediaries do not need as much skill or effort to deliver these votes. This expectation accords with existing evidence of better outcomes in the president's ethnic stronghold (Franck and Rainer, 2012).

H2: Expenditure will be higher/diversion will be lower in the president's ethnic stronghold.

Finally, intermediaries will be able to divert the most when they successfully deliver the votes of voters who do not have any such exogenous attachment to the regime. In other words, diversion should be highest in swing districts that swing for the regime.

H3: Expenditure will be lower/diversion will be higher in non-coethnic swing constituencies where the incumbent party wins.

Alternative causes of missing public goods

In this analysis, I am agnostic to whether leaders are diverting money to use in earning votes or for their own personal income. I will not be able to determine the exact share of diversion that is going to the intermediary personallu. Nor will I be able to distinguish missing expenditures that result from diversion of money from those that result from diversion of leaders' effort from governance to political mobilization. For purposes of my analysis here, it doesn't particularly matter. Though voters' utility will be different when resources are taken as rents rather than translated into private goods, any diversion reduces the delivery of local public goods to voters, and affects the relationship between official allocations and actual public goods provision. Additionally, any of these forms of diversion represent a cost the regime, and are unlikely to be allowed by the center if they do not translate into sufficient political support.

More problematically, funds may also go unspent in swing districts for reasons that are completely unrelated to the actions of intermediaries. Leaders may steal or waste more money if they are unaccountable to their citizens; voters in swing districts, divided among multiple parties or unattached to parties at all, may be less easily mobilized and therefore less able to collectively demand accountability. Leaders may also deliberately obstruct project completion if they believe credit for the project will accrue to leaders from another party (Williams, 2017); swing districts are more likely to have members of multiple parties at different levels of government, so leaders in these districts may be less willing to cooperate to produce local public goods. Though these alternative mechanisms pose a threat to my interpretation of the data, they should also leave their own traces in the data. If swing districts have lower completion rates because voters in these districts are less organized, completion should be correlated with lower political engagement. If completion rates are low in swing districts because these districts are more likely to have leaders from multiple parties at once, expenditure should be lower where there is mismatch between at least two levels of government. Importantly, in both cases, these patterns would be functions of the political context in swing districts generally, and should not depend on whether the regime wins.

Of course, there are also a variety of other possible reasons for non-expenditure, including total capture of resources at the center, delays due to weather or supply shortages, or expenditure on different public goods more desired by voters. All of these are plausible, and likely help explain the absolutely low levels of expenditure I find in the data. However, it is not clear why any of these obstacles would be exacerbated in swing districts generally, or swing areas won by the ruling party in particular.² Therefore, they should not provide an alternative explanation for the pattern of variation I expect across communities.

MEASURING DIVERSION

The data I use to capture diversion of local government funds are from the Ugandan Ministry of Finance and provide a record, among other things, of every local public goods project in the country in the 2012-13 fiscal year. Each project's line-item includes the source of funds, the location and purpose for which the money was intended, the total amount budgeted, the total

²Government capture is strategic, and therefore the most likely of these three to be correlated with electoral outcomes, but if there such a correlation, the behavior of intermediaries is still a likely explanation. If the regime is disproportionately withholding resources from loyal voters *and* successful intermediaries, either our models of political decision-making are completely incorrect, or intermediaries in these areas can and do deliver voters in exchange for land, political appointment, or other non-cash compensation.

amount spent, and information on the status of the project. The location, purpose, budget and funding source, are entered by ministry officials, while data on expenditures and project status are (ostensibly) provided by the local leaders responsible for implementing the project. The reports contain only summaries, and the individual components of the expenditure, including labor and supplies, are not reported.

The data show clear variation in the level of effort put forth by those completing the forms. For some items, nothing at all is reported on the expenditure side: one third of sampled line-item have expenditure set to zero. For others, the report indicates that the person reporting was either estimating or cutting-and-pasting: 38% of reported expenditures are highly round,³ 15% of expenditures are identical to the budgeted amount and 38% of expenditures are exact duplicates of other line-items.⁴ Some items, however, as are complete as they can be given the relatively simple reporting form, and include a note on the status of the project: 41% of projects include comments such as “procurement ongoing”, “delayed due to heavy rains”, and “contractors not paid”.

In previous work, missing or duplicate data in financial records has been taken as evidence of diversion (Oliva, 2015; Cho and Gaines, 2007). However, this may not be a valid inference if local leaders fabricate data specifically to hide diversion. If incomplete or irregular reports will catch the attention of the regime and increase monitoring, leaders who are engaged in excessive diversion have an incentive to fabricate, and these leaders’ records may not stand out from those that represent actual expenditure. Unfortunately, there is not good existing information on how, precisely, these records correlate with audit risk, or the risk of sanction conditional on audit.⁵ In general, however, since leaders will balance the effort of falsification against the risk of audit, the greater the effort required to fabricate a particular value, the fewer leaders will find fabrication worthwhile, and the more likely it is that recorded values will reflect actual expenditure. Fabricating realistic expenditures out of whole cloth arguably requires more effort than cutting-and-pasting values from existing accounts,⁶ and certainly requires more effort than leaving expenditure blank. Falsifying realistic expenditures, in turn, is easier than fabricating credible progress reports for projects that were never begun.

Therefore, I expect that, if there is fabrication in the data, it will become easier to distinguish expenditure and diversion in parts of the record that are harder to falsify. The most leverage should come from the status report, which is the least constrained and most complex portion of the line-item. I test this by directly auditing a small subsample of budget line-items and comparing evidence of expenditure to the characteristics of the line-item.

³Ugandan currency comes in units of 100, but the values reported in the budget are reported in thousands, so the final zeros are already removed. Round values in these data are expenditures that are round to the ten thousands place.

⁴Typical expenditures are 9-10 digits long. There should be almost no matches based on random chance.

⁵There are many agencies concerned with monitoring and sanctioning corruption in Uganda, including the offices of the auditor and prosecutors general, and the inspectorate of government. How the actions of these agencies combine, and the extent to which they are independent of the regime’s interests, is hard to determine *a priori*. From conversations with staff of the auditor general’s office, for example, it seems that sub-countries with high numbers of missing values are flagged for further audits, but that many leaders do not fear these audits because they do not anticipate prosecution either way.

⁶Fabrication requires a willingness to lie, and careful attention to detail if fabricated results are expected to look realistic. If diversion is supposed to be secret, leaders will also have to fabricate all their records themselves, rather than delegating to an assistant the way they would be able to if they had actual invoices.

Verifying Expenditure

To test for a correlation between the characteristics of the line-item and the presence of actual expenditure, I audited budget line-items for small, discrete local public goods projects – construction of boreholes or latrines; purchase of school furniture; repair of public buildings – in the 2012-2013 FY budgets against leaders’ records in May and June of 2015. The sample for the study was twelve sub-counties nested in three Ugandan districts. The chosen districts are all relatively populous, with an urban center and peri-urban and rural sub-counties. The districts were chosen to represent the three theoretically relevant groups of voters. District A is located in the incumbent’s presidents’ ethnic stronghold; District B votes for the opposition; and District C is a non-coethnic district that normally goes for the incumbent, but not by large margins.

From the budgets of each of these districts, I dropped line-items that provided general operating funds for schools, clinics, or local government offices, as well as any projects that provided training or other intangibles. I also dropped any funding for which the location or purpose was “not specified”, or for which the officially budgeted amount was zero. I selected twelve sub-counties that had a high number of line items remaining.

Two research assistants then visited the headquarters of each sub-county, and gathered information from the sub-county chairman and his staff about all projects completed in the sub-county between 2011 and the time of the enumerator’s visit in 2015. To avoid strategic misreporting, we did not tell the leaders that we would be matching projects against budgets or even that we had access to central financial records. However, we did prompt recall of certain types of projects if these were mentioned in the financial records but not mentioned by the local leader (e.g. “Have you recently constructed any latrines?”). The research assistants then asked to photograph the appropriate entries from accounting books and any invoices for labor and materials that were necessary for the projects. Since we prompted recall, I assume that projects that leaders failed to mention were not forgotten but never undertaken.

I then hand-matched the projects to line-items from the 2012-2013 budget using a conservative approach: I coded projects as verified only where the stated project and location, as reported by the chairman, matched the central records exactly and records provided credible evidence of expenditure.⁷ The resulting variable is a simple dummy measure indicating there was evidence that money was spent on the project. Though evidence of expenditure does not mean that no money was diverted – the median line-item budgets far more than the median project costs⁸ – lack of expenditure does imply diversion: unlike operating funds or large infrastructure projects, projects like boreholes and latrines are straightforward to complete in two years as long as funds are spent in good faith.⁹

Leaders of two sub-counties in the sample, both from District C, refused to cooperate with the enumerators. In the analysis below, I code projects in these two sub-counties as missing data. In

⁷I used a conservative approach to avoid systematically overestimating completion rates among leaders who reported any local project they could think of, regardless of whether it was in the correct sub-county or time-frame. There were few instances in which a leader reported completing a project we could match to the central records, but for which he did not have receipts. We were therefore less concerned that leaders are receiving too little credit for projects they completed without keeping documentation.

⁸Boreholes cost \$5-6000 on average, and a two-stance ventilation improved latrine costs less than \$1000. The typical line time is several times both.

⁹Ideally, we would have summed up expenditure on the project and matched it to the officially allocated expenditure. Unfortunately, leaders’ accounts tended toward the informal and idiosyncratic, and the likelihood of miscalculation was so high that we did not think the approach would provide much leverage on generating precise values for either expenditure or diversion. Therefore we simply took reports of completion and the presence of documentation as evidence of some positive expenditure.

TABLE 1: Project Completion Rate, by Line-Item Characteristic

Does line item display...	Yes	No
Any reported expenditure	13%	26%
Non-round expenditure	15	14
Unique entry	15	18
Any status report	9	29*

* $p < 0.05$

the judgment of the research assistants who interacted took these leaders, however, both leaders refused because they were attempting to hinder outside investigation into what was extensive diversion. The below analyses are almost identical if all projects in these sub-counties are coded as incomplete.

Correlates of Project Completion

The results indicate that diversion is the norm for all constituencies: few line-items, regardless of their characteristics, represent any credible expenditure. We were able to confirm the completion of only 16 projects out of 96, or 17% of the budget line-items. This very low rate may be due to some extent to the conservative matching scheme.¹⁰ But it is also consistent with other studies that find very high rates of leakage in Uganda (Reinikka and Svensson, 2004).

Table 1 provides the characteristics of the line-items, and the share of projects with and without these characteristics that had documentation. The results show that reported expenditure is not a correlate of actual expenditure: projects with reported expenditure were actually *less* likely to be complete than those with zero reported expenditure, though this difference is not statistically significant. Irregular values are similarly poor signals of diversion: projects with rounded expenditures or duplicate values were about as likely to be complete as those with more realistic-looking entries.

As expected, the primary correlate of diversion was the presence of the optional status report: projects with status reports were 3 times as likely to be complete as those without. The difference in diversion across line-items with and without status reports is statistically significant at standards levels using a t-test. It is also significant using logit models that include random effects at the sub-county level to account for the non-independence of data from within the same administrative unit.

I interpret these results to mean that expenditures are easy to fabricate, and leaders who fear an audit will report mostly-plausible expenditures whether or not they actually spent the money. Meanwhile, status reports are harder to fabricate or not as closely monitored, or both, and it is disproportionately those who have completed the project, and have a status to report, who bother to provide this information. There is some further evidence in the data that the presence of a status reports is correlated with honest accounting: line-items that combine a status report and zero expenditure in the fiscal year – in other words, line-items where leaders admit to a lack of progress and offer an explanation – have a remarkable 49% completion rate two years later (the

¹⁰In several sub-counties, leaders only had records that several boreholes or rainwater tanks had been provided in the sub-county, without an indication of where, exactly, they were placed. Had we been able to match these boreholes to their specific line-items, completion rates might have been 5-7 percentage points higher.

high rate of expenditure on these projects is why projects with zero reported expenditure are more likely to be complete, on average).

The measure is noisy – completion rates are low even on items that include a status report – but, since status reports are significantly correlated with expenditure, we can infer that the conditions under which more items have status reports are the same conditions under which expenditure is greatest/diversion is lowest. In the large samples that can be drawn from micro-level financial data, the noisiness of measure will not pose a severe obstacle to estimation.

IDENTIFYING THE CORRELATES OF DIVERSION

The results of the audits provide initial data consistent with the hypotheses that diversion should be greatest in non-coethnic but loyal districts, and lower in both coethnic and opposition areas. Though diversion was high in all districts, it was lowest in District B (76%), which is the opposition's stronghold. District A, which is in the incumbent's ethnic stronghold, had an intermediate level of diversion (85%). District C, the non-coethnic swing district that nevertheless goes for the incumbent, had an apparent diversion rate of 100%. This suggests that leaders in District C are being allowed to divert systematically more, as a reward for delivering their constituents to the regime.

In this section, I increase the sample to include the financial records of 445 sub-counties in a random sample of 40 districts for the 2012-2013 fiscal year, and take the presence of a status report as an indicator of expenditure. I include the same types of discrete local public goods projects included in the auditing exercise; the sample includes goods from across multiple sectors, reducing concerns that patterns I find will be unique to the particular good chosen (Kramon and Posner, 2013; Albertus, 2013).

I include all relevant projects funded entirely through government transfers. Since governments may target donor projects for political reasons (Jablonski, 2014; Masaki, 2015), and donor funds may supplement or substitute for government funding, I also include projects that involve donor funds.¹¹ I exclude projects funded by local taxation, because completion rates for projects in this category depend on both the extent of diversion and the leaders' ability to raise local revenue; explaining the ability of the local government to raise taxes is beyond the scope of what I am investigating here. Altogether, there are 4319 applicable projects in these data. I include random effects at the level of the sub-county.

Table 2 identifies the relationship between diversion in 2012-2013 and election outcomes in 2011. The unit of analysis is the project. The dependent variable is whether the project was completed, as proxied by the presence of a status report on the line-item.

I measure the success of local intermediaries by whether the constituency elected an MP from the ruling NRM party in 2011. The partisanship of the local MP is a good signal of overall vote patterns in the constituency: Ugandans tend to vote straight tickets (Conroy-Krutz, Moehler and Aguilar, 2016) and approximately 80% of constituencies with MPs from the NRM elect officials from the NRM at every level of government. The regime also has an interest in stacking parliament with loyal MPs, so electing members of the ruling party at the parliamentary level is itself a core function of an effective intermediary.¹²

¹¹The results are the same when funding is limited to only government-funded projects.

¹²I do not use vote shares in part because Ugandan electoral returns are not entirely reliable. Some percent of the votes in a district are likely to be fraudulent, but the precise share is unknown and likely to vary across constituencies. Secondly, it is not clear that the government has an incentive to pay for landslide victories at the parliamentary level:

To separate out successful intermediaries whose positions require less skill, and who should therefore be able to extract less, I isolate constituencies in the president's ethnic stronghold. I code coethnic constituencies as those within the boundaries of Ankole kingdom, which is one to which of several traditional ethnic kingdoms in Uganda, and the one to which the incumbent president belongs; most voters within Ankole will share the ethnic identity of the president.¹³

In Model One, I control for other indicators that might also be correlated with political outcomes and expenditure. A large number of new administrative districts in Uganda were created in or after 2010. District creation, which mandates new services and administrative posts, may or may not itself be a clientelist good (Green, 2010; Grossman and Lewis, 2014), but either way constituencies in new districts may be slower to move on projects if new roles are filled by inexperienced leaders or if experienced leaders must cooperate in new ways (Turley et al., 2016; Baldwin, 2013). Larger or urban constituencies, with more people per administrator, may have similar difficulties. I control for projects that are sponsored by donors because donors may be less tolerant of diversion, artificially reducing apparent diversion in areas where elites are otherwise being rewarded.

In Model Two, I add controls intended to rule out alternative explanations for missing expenditures in swing areas. To account for variations in voters' electoral organization, I control for turnout in the 2011 election. To account for collective action problems among officials, I include a dummy that indicates that at least two parties (including independents) are represented by the officials that serve the constituency. In Model Three, I replace the mixed-party variable with a dummy that indicates that any leader at any level is not from the ruling party, in case a single opposition official is sufficient to sabotage projects that would otherwise be credited to the regime.

The results of all models are consistent with the hypotheses. Projects in constituencies that elected an MP from the ruling party are significantly less likely to have a status report than projects in areas that voted for the opposition. For loyal constituencies in the president's ethnic home territory, all of which have an NRM MP, this effect is counteracted; diversion in coethnic constituencies that vote for the incumbent is similar to that in areas where the incumbent party lost. Overall, predicted values from the models indicate that 18% of projects in opposition areas have a status report; 13% in constituencies within the president's ethnic homeland; and only 5% in areas outside Ankole that elected an NRM MP.

This is consistent with the pattern of district level completion rates found in the audit exercise, and with the theory that intermediaries who successfully deliver the votes of non-coethnics to the regime are valuable and as a result are allowed to siphon resources ostensibly intended for the provision of local public goods. Where intermediaries are not as necessary to the regime because they are mobilizing already-loyal coethnic voters, they are not allowed to divert as much. In opposition areas where local intermediaries either can't or won't deliver votes to the ruling party, money allocated to local public goods is more than three times more likely to be spent as budgeted.

should an intermediary who wins the constituency with 80% of the vote be able to extract more than the intermediary who wins with 51% of the vote, particularly if the second intermediary is operating somewhere votes are expensive?

¹³This coding casts all non-coethnics as swing voters, by design. Though there are voters coded as swing who have a strong preference for the opposition, they will be hard to distinguish from true swing voters based simply on their vote. Additionally, even opposition core voters may be persuadable, given enough incentive. Nevertheless, Table 4 in the appendix shows that the results are the same if I define swing voters as those who have no coethnic in the election (i.e. they are neither in the incumbent or the opposition's ethnic core). These results indicate that in swing constituencies where the incumbent wins, projects are significantly less likely to be complete than in either swing constituencies where the incumbent loses, or constituencies populated by coethnics of either the incumbent or the opposition.

TABLE 2: Correlates of Records with Status Reports

	(1)	(2)	(3)
Donor-funded project	2.512*** (0.273)	2.921*** (0.298)	2.914*** (0.297)
MP from ruling party	-1.738*** (0.350)	-1.843*** (0.425)	-1.753*** (0.501)
Newly-created district	-0.582 (0.356)	-0.027 (0.410)	-0.059 (0.409)
Urban	-1.065 (0.898)	-2.049 (1.196)	-2.035 (1.193)
Ankole kingdom	1.774*** (0.400)	2.551*** (0.495)	2.553*** (0.494)
Sub-county population	-0.271* (0.110)	-0.223 (0.123)	-0.224 (0.123)
Turnout		-3.212 (3.681)	-2.960 (3.669)
Officials from multiple parties		-0.197 (0.393)	
Any opposition official			-0.027 (0.474)
Constant	-2.130*** (0.406)	-1.848*** (0.547)	-1.992** (0.657)
Insig2u			
Constant	1.513*** (0.176)	1.372*** (0.202)	1.370*** (0.202)
<i>N</i>	4077	3096	3096

Standard errors in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Table presents the determinants of project completion. Completion is proxied with the presence of a status report. The unit of analysis is the project. The model includes random errors at the sub-county level.

DISTRIBUTION OF EXPENDITURE

Systematic differences in the rate of diversion mean that the patterns evident in official allocations may not reflect actual patterns of allocation on the ground. In Table 3, I analyze the official and actual allocation of local public goods across sub-counties, expressed as the total number of local development projects, and their total value. The dependent variable in Models One is the count, per 100,000 people, of all projects in the sub-county for which any money was officially budgeted. Model Two provides the count of *only* projects that have a status report. The unit of analysis is the sub-county. In both models, the independent variables of interest are partisanship of the MP and ethnicity. As above, I control for population, urban location, whether the sub-county is in a newly created district, and the share of donor-funded projects in the sub-county.

These results show that, officially, new districts receive more projects; this is not surprising since the stated purpose of district creation is to improve access to local public goods. There is no significant correlation between ethnicity and partisanship and either the number or the value of officially allocated projects, which is also what we should expect to see if Uganda is following its own distributive policies.

The allocation of projects with expenditure tells a somewhat different story. Expenditure in new districts is so low that voters in new districts do not actually receive any more public goods than voters in older districts. Meanwhile, though their official allocations are not significantly lower, voters in non-coethnic swing districts that support the NRM actually receive significantly fewer local public goods projects. Predicted values from the model indicate that voters in opposition constituencies receive one completed project per 100,000 people, which based on average project cost, is worth about 14 billion shillings.¹⁴ Voters in loyal, but coethnic constituencies receive 0.8 projects, worth 11bn. Voters in loyal, non-coethnic areas receive only 0.25 projects, worth 4bn. Had voters in non-coethnic constituencies decided to align with the opposition, in other words, they would be receiving 3-4 times the local public goods they currently are.

This raises the question of why voters in these areas are loyal, if not in exchange for better local public goods provision. One possibility is that voters in these areas prefer private goods to public goods, though evidence that voters have such a preference is mixed at best (Weghorst and Lindberg, 2013; Wantchekon, 2003). Another possibility is that voters believe they are favored in exchange for their vote and do not realize they are receiving less than others (Carlson, 2016). A final possibility is that these voters do not actually prefer the regime and are loyal only under duress. This latter story is consistent with a model of clientelism that emphasizes a coercive relationship between patrons and clients (de Kadt and Larreguy, 2014; Baland and Robinson, 2008; Boone, 2011; Frye, Reuter and Szakonyi, 2014).

CONCLUSION

In this study, I audit projects reported in Ugandan micro-financial data to determine whether and how the data can be used to capture diversion, and then use the data to determine where diversion is most likely. I show that diversion is greatest in non-coethnic districts that vote for incumbent. This finding is consistent with an argument that the regime is dependent on clientelist intermediaries to capture the non-coethnic vote, and intermediaries who deliver are allowed to siphon off public funds as compensation. The end result is somewhat surprising for

¹⁴At the time, one billion shillings was worth approximately US\$500,000.

TABLE 3: Determinants of Number and Value of Official and Actual Projects

	All budgeted projects (1)	Projects with status report (2)
Ankole kingdom	-0.066 (0.675)	0.630* (0.244)
Newly-created district	1.597** (0.516)	0.036 (0.186)
Urban	-1.864 (1.186)	-1.134** (0.428)
MP from ruling party	-0.488 (0.551)	-1.060*** (0.199)
Sub-county population	-1.534*** (0.150)	-0.252*** (0.054)
% donor-funded projects	5.859 (4.013)	2.281 (1.448)
Turnout	-3.644 (4.497)	-3.170 (1.622)
Officials from multiple parties	-0.216 (0.496)	-0.182 (0.179)
Constant	9.104*** (0.742)	2.278*** (0.268)
<i>N</i>	346	346

Standard errors in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

Table presents the distribution of local public goods across sub-counties. The dependent variable in Model One is the number of discrete projects per 100,000 people allocated to each subcounty in the 2012-2013 fiscal year. The DV in model two is the count of projects with a status report per 100,000 people.

the distributive politics literature: swing voters who vote for the incumbent receive fewer public goods than either core voters *or* those who support the opposition.

If this result carries to other African countries, it may help explain other puzzling findings. For example, evidence of better outcomes for coethnics is relatively easy to come by in many African countries (Franck and Rainer, 2012; Burgess et al., 2015; Ejdemyr, Kramon and Robinson, 2016) but evidence of improved outcomes for copartisan voters has proven more elusive (Harris and Posner, 2016; Miguel and Zaidi, 2003; Carlson, 2016). Indeed, a growing number of studies find, as I do, that outcomes, if not allocations, are better in opposition areas (Masaki, 2015; Andre and Mesple-Soms, 2011; Banful, 2011). It may also explain why distributional decisions appear to vary by the good in question (Kramon and Posner, 2013). If the incumbent rewards voters in core areas, and intermediaries in swing areas, we should expect to see that core areas receive goods that are preferred by voters, while swing districts will receive greater allocations of goods that are preferred or easily captured by intermediaries.

The implications of the model are not necessarily limited to Africa, but are likely to be relevant anywhere leaders conduct clientelist exchange at least in part through intermediaries. Both Albertus (2013) and Rosas, Johnston and Hawkins (2014), for example, find that core districts in Venezuela are given local public goods (e.g. supermarkets), while swing districts are targeted with private goods (e.g. land grants) that can be captured by powerful intermediaries. Brolla and Nannicini (2012) find that the Brazilian government transfers more discretionary funds to municipalities that were barely won by a candidate from the president's party. They interpret this as evidence that the leader is attempting to increase the reelection chances of loyal local leaders, but an alternative explanation is that the transfers are intended to reward the intermediaries who successfully won a competitive district for the president's party.

TABLE 4: Appendix: Results under different coding of swing voters

	(1)	(2)	(3)
Donor-funded project	2.484*** (0.273)	2.984*** (0.303)	2.967*** (0.302)
MP from ruling party	0.536 (1.021)	-1.077 (1.376)	-0.402 (1.266)
Newly created district	-0.775* (0.360)	0.073 (0.414)	0.039 (0.414)
Urban	-0.892 (0.960)	-1.976 (1.247)	-1.941 (1.243)
Swing	1.050 (1.012)	0.467 (1.005)	0.540 (1.004)
Sub-county population	-0.259* (0.113)	-0.182 (0.122)	-0.189 (0.122)
Swing × MP	-2.228* (1.084)	-2.532* (1.100)	-2.598* (1.101)
Turnout		-16.653* (6.698)	-16.149* (6.695)
Turnout × MP		17.368* (7.180)	17.019* (7.193)
Officials from multiple parties		-0.624 (0.680)	
Multiple parties × MP		0.694 (0.822)	
Any opposition official			0.073 (0.471)
Any opposition × MP			0.000 (.)
Constant	-3.108** (1.058)	-1.047 (1.304)	-1.723 (1.245)
Insig2u			
Constant	1.560*** (0.174)	1.353*** (0.202)	1.360*** (0.202)
<i>N</i>	4077	3096	3096

Standard errors in parentheses

* $p < 0.05$, ** $p < 0.01$, *** $p < 0.001$

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