Accountability and service delivery in decentralising environments: Understanding context and strategically advancing reform

Paul Smoke

Much has been written about decentralisation and its potential for improving public accountability in service delivery. On the one hand, basic linkages and debates in the mainstream literature are clear – advocates/ believers argue that decentralisation promotes greater accountability and better services, while opponents/doubters raise concerns about local government technical and governance capacity. The reality is mixed – both sides of this divide can find empirical evidence that supports what they believe, but there is no real consensus beyond some very broad generalisations about the factors that matter most.[1]

This paper is based on the premise that there is 1) a persistent tendency to use overly standardised and problematically fragmented approaches to improving local services; and 2) a need for more flexible and nuanced analysis to assess if/how empowered local governments can enhance service delivery. Such an approach would identify openings and obstacles embodied in current policy conditions in a particular country. Of course, the importance of context for development policy is well recognised, but experience shows it is often difficult to appreciate and deal practically with the broad reality in which local service delivery occurs. The challenge stems partly from the complexity and diversity of what is generically called decentralisation, but a disproportionate focus on normative design of decentralised service delivery, rather than on pragmatic and appropriately sequenced implementation, has also been an important factor.

This paper is intended to stimulate thinking about how to face the implementation challenges more effectively. Many elements need to be in place or developed for local governments to be able to deliver adequate services in an accountable way, and this paper cannot review them comprehensively. Instead, the focus is on how to think more deeply about reform strategy. Before doing that, however, a quick review of some basics is in order.

1. Conventional thinking about decentralised service delivery

Decentralisation is generally framed as the assignment of public functions to subnational governments along with structures, systems, and resources that support their execution.[2] It takes various forms – deconcentration (establishing local units of central governments), devolution (creating elected local governments with autonomous powers) and delegation (contracting a central function to a local entity) – and administrative, fiscal and political dimensions. These basic concepts are well known and will not be detailed here.

Decentralisation – especially under devolution, in which empowered and elected local governments are directly accountable to citizens – is posited to have potential to enhance the coverage, quality and efficiency of service provision through better governance and more efficient resource allocation. Theory suggests that local governments' proximity to citizens gives the latter more influence over local officials, promotes productive competition among local governments, and alleviates corruption through improved transparency and accountability relative to more centralised systems. At the same time, decentralisation can generate negative effects if local political dynamics undermine accountability or local governments have inadequate capacity or face weak incentives to act as the theory predicts. Moreover, devolution, which is often framed as the "ideal" form of decentralisation, is not always appropriate, or at least it may not be a realistic first step towards local empowerment even if it might ultimately be desirable.

One of the core mainstream decentralisation principles is the need for a clear assignment of service functions/revenues among government levels.[3] Without clarity about which level is responsible for a function, neither higher levels nor citizens will know which actor to hold accountable. Many basic services, except those more efficiently provided at a larger scale or that generate externalities, are recommended for provision at the local level. Decentralising countries tend to follow this basic logic, but there is frequently some vagueness in service assignment, weakening accountability for specific services.

Each level needs funds to carry out their functions.[4] Payments by local residents are considered critical for the social contract – willingness to pay indicates demand for/satisfaction with services and general trust in local government. The centre has inherent advantages in raising revenues and must maintain overall macro-fiscal integrity, so it requires some degree of control over public resources. Thus, shared taxes and grants are always important in decentralised systems, but how they are defined and implemented can affect the incentives of local governments to deliver services and raise revenues. As with services, basic principles are often used on the revenue side, but a common central reluctance to allow strong local revenue-raising powers means that transfers often play a greater role than necessary, and transfers often suffer from design and execution flaws.

2. What kinds of accountability matter and how?

The architecture of the intergovernmental system matters for local service delivery, but performance depends on holding local governments accountable for their behaviour. There are multiple channels of accountability – downward, upward and horizontal.[5] The focus in devolved systems is on **downward accountability**, especially through elections. Although local elections, even if competitive, are a blunt accountability instrument, other mechanisms may allow citizens to interact more regularly and meaningfully with local governments. Examples include participatory planning/budgeting, citizen report cards, and complaint and appeals boards. Transparency and access to information on local processes and decisions – through managerial mechanisms (budgeting, financial management, audit, etc.) and freedom of information laws – are considered essential for downward accountability.

Civic participation can help to promote good local governance, especially in countries where local governments must establish credibility. Such accountability mechanisms, however, can be mechanical. For example, participatory budgeting can be defined to meet normative principles, but if participation is token or non-inclusive, it is unlikely to bring about broad improvements in service coverage/quality and the associated impetus to pay local taxes. If these mechanisms are captured by political and economic elites – potentially including powerful but non-representative civil society organisations (CSOs) – their impact will be limited or different than intended. In some cases, participation is mandatory or requires involvement of under-represented groups (e.g. a certain percentage of women or disadvantaged groups), but such rules intended to broaden engagement do not automatically make participation meaningful.

Equally salient, the use of an accountability mechanism requires awareness, capacity and interest on the part of citizens. Local budgets or participatory forums may be available, but people may be unaware of them, may not know how to access them or may be unable to use them due to lack of knowledge, poor access to advice, real or perceived intimidation, etc.

Despite the focus on downward accountability, **upward accountability** also plays a key role. Mechanisms for upward reporting, including financial and physical reports (general/sectoral), performance assessments, and external audits, can promote consistency and transparency – they provide information to citizens, other local governments and the centre. Central agencies with general mandates (finance, planning, civil service) develop policies and regulate/monitor local government compliance. Sectoral ministries (health, education, etc.) develop and monitor service delivery standards and manage conditional fiscal transfers. Such regulatory and oversight functions are essential, but they can hinder performance if too stringent, not followed or inconsistently/arbitrarily applied.

Perhaps the most neglected element of accountability in decentralised systems is **horizontal accountability** – between elected councils and local staff who execute local budgets. A clear division of roles is needed, for example with elected councillors setting policies in their areas of responsibility and monitoring staff members who implement these functions. It is not uncommon in newly decentralising countries for staff transferred from the centre to maintain strong upward accountability, leaving local councils unable to deliver effectively on downward accountability commitments to their electorate.

In sum, accountability relationships are critical for effective local service delivery, but there is no single best approach. The core challenge is to set an appropriate balance between upward and downward accountability, which can evolve as local governments grow stronger and are better able to manage functions more independently. In addition, where subnational councils are elected, horizontal accountability needs to be developed.

3. Why is accountable local service delivery so challenging?

Although the basic arguments on how to develop accountable local service delivery seem logical and appealing, making this work on the ground has often been frustrating, even under reasonably conducive conditions.[6] A number of factors help to explain this.

1. **Intergovernmental systems are structurally diverse in ways that often reflect historical forces with durable influence.** Most countries involve multiple levels in service delivery. There may be a mix of devolution and deconcentration as well as different degrees of empowerment across levels, and nongovernmental actors may also have service roles. In some cases, other actors infringe on legally defined local government roles. Thus, local government roles, accountability and performance must be understood in terms of the institutional framework and formal and informal relationships among differentially empowered actors. Without such an understanding, it may be difficult to explain observed performance, to interpret properly the factors that shape it, or to determine how to improve it.

2. **The goals of decentralisation are diverse and this is reflected in how local governments are empowered**. If improved service delivery is a key goal, then policies may be designed to achieve it. If the driving forces behind decentralisation have less developmental goals – such as state preservation, political accommodation, responding to external pressure – then efforts to support accountable local service delivery may receive less attention. Under such circumstances, it may not be reasonable to judge local governments on service delivery.

3. **The elements of decentralisation that must work together for effective service delivery are often treated independently**, with various agencies and experts promoting selective administrative, fiscal and political reforms. But weak fiscal empowerment, for example, constrains elected local governments and capable staff from responding to constituents' needs. Similarly, robust fiscal powers are unlikely to be used well if not disciplined by administrative and political mechanisms. Citizens may ultimately disengage from local democratic processes if they feel local governments are not meeting their needs.

4. **National political and bureaucratic dynamics can support or undermine reform**.[7] Politics influences which functions are decentralised, how they fit with the larger system architecture, the degree of local autonomy, and the processes and support that enable local governments to perform. Some national agencies may be unable or unwilling to comply with decentralisation obligations and may work at cross purposes. Dichotomies between ministries of finance and local government, for example, can result in incomplete or inconsistent policies that compromise effective use of local powers. Service (sectoral) ministries averse to losing power may also undermine decentralisation mandates and take action that conflicts with policies of other ministries to empower local governments.

5. **The role of international development agencies/donors should be recognised**, particularly in aid-dependent countries.[8] They have changed their behaviour over time, but they long supported relatively formulaic approaches to reform, irrespective of political and institutional feasibility. There is also a residual tendency to draw on positive experiences ("best practices") from elsewhere and to recommend reforms that may be inappropriate or difficult for some countries to adopt. Equally important, donors may compete with each other and contribute to policy incoherence by reinforcing the above-noted inconsistencies in measures taken by competing/ uncoordinated government agencies.

6. **Local service delivery is inherently embedded in local context**. How local governments use powers – depending on the locus of local political power – may, for example, lead to uneven provision of local services or to over- or under-taxing of certain local constituents, creating behavioural distortions and inequities. Under some scenarios, strong local autonomy may lead to elite capture or exploitation of certain groups, as noted in Section 1. Without the adequate development and enforcement of a coherent local government framework and cultivation of appropriate accountability relationships beyond elections, local populations may be unable to secure the services they want from local governments and they may

be unwilling to pay local revenues. Understanding the relevant *local* political economy conditions is critical for improving and sustaining local service delivery.

7. **Capacity issues are critical at both central and subnational levels**.[9] This is widely accepted and capacity building is typically provided for, but it tends to focus on technical/managerial staff and the mechanics of new systems and procedures, with more limited attention paid to improving the nature and quality of interactions among actors – at various levels of government and subnational actors (elected officials, government staff and citizens) – whose collaboration is required for accountable and effective service delivery. In addition, capacity building often involves conventional classroom training (rather than on-the-job/on-site support) that does not prepare recipients sufficiently for using new skills on the ground.

8. **Decentralisation and intergovernmental reforms are often demanding and complex at both the national and local levels**. When official reforms are driven by political crisis and hastily elaborated, their design is likely to be based on insufficient consultation and analysis. Even if well designed, however, implementation – how and over what time period structures and processes are rolled out on the ground – is increasingly seen as a critical determinant of outcomes and sustainability. To date, however, reform efforts often persist in focusing too heavily on design. There has been growing, although still limited, academic and practitioner attention on the implementation and sequencing of decentralisation.[10]

4. What can be done to improve local service accountability and effectiveness?

The complexity of decentralisation and the context in which it unfolds clearly create challenges for realising local governments' potential to deliver services more effectively and accountably. If performance lags expectations, the first step is to try to understand the nature of the problem. This may seem obvious and practitioners will say this is what they do, but there is reason for concern that some of the problems identified and targeted by policy makers are symptoms of underlying phenomena that also require attention.

A simple example is the common situation in which local service delivery is undermined by poor cost recovery, a signal of weak accountability and efficiency. The symptom is low user charges, but these may be a product of a host of other factors. These could include national service delivery and finance policies, local capacity, technical matters affecting service quality/reliability, governance structures that affect citizen expectations, satisfaction and willingness to pay – and various political economy dynamics underlying them.

How deeply it is practical to investigate a problem in order to take appropriate action is a matter of judgment, but there is often a need to dig deeper than policy makers tend to. In the present example, some Ministry of Finance staff member or fiscal decentralisation expert funded by a donor would likely propose raising user charges to improve cost recovery, which is unlikely to be successful if other contributing factors are not also recognised and addressed. Such simple proposals are emblematic of the sort of one-dimensional technocratic solutions to visible problems regularly offered by specialists in the often fragmented, self-contained worlds of local governance expertise. What is needed instead is a multifaceted assessment and a corrective approach strategically designed and implemented to fit with the local context.

Equally importantly, multiple types of actors may wish to improve local service delivery: central governments to alter policies and support mechanisms, local governments to modify operations and how they interact with other governments and civil society, citizens to step up efforts to hold local governments accountable, and donors to identify the country actor(s) they can productively engage and how to support them. Any one of these actors needs to move beyond their immediate perspective to diagnose the problem and factors that drive it, and then try to develop a feasible approach to moving the situation in the right direction.

Correctly diagnosing the problem and its drivers

The first step in understanding how to improve local service delivery accountability and effectiveness is obviously to document the specific nature of the problem. Are services generally lacking or are only certain groups not being served? Is the problem with quantity, quality, reliability, some mix of these or some other factor?

The next step is understanding why the problem exists. This will require detective work, which can be a very involved process but is necessary to craft appropriate actions. Some selective/illustrative questions to initiate an analysis might include the following:

- Is the source of the service delivery deficiency primarily technical, political or both?

- Which specific factors contribute to the problem?

  - Has the local government not been properly empowered to deliver the service through constitutional or legal provisions? Is this an oversight in design or the result of political forces?

  - Are national ministries failing to follow up with devolution tasks or are they obstructing legally mandated local government

functions or not providing support for which they are responsible? If so, is this a result of weak capacity, funding limitations, bureaucratic manipulation, etc.?

- Have local governments adopted basic systems and procedures? If not, is there understaffing, lack of resources, insufficient capacity to deliver, etc.?

• If the volume of available resources is a key concern, is there a flaw with intergovernmental transfers, have local governments failed to collect revenues at adequate levels, or are local citizens not paying taxes or user fees?

- If transfers are the key, are they too low or do they mandate conditions that insufficiently target the service in question or distort the balance among line items (e.g. finance too many staff but inadequately provide for supplies)?

- If taxes and charges are generating too few revenues, are local governments not setting rates high enough or are people are not paying?

- If local governments are undercharging or under-taxing, does this reflect central regulations/interference, perverse incentives created by fiscal transfers, or local political incentives?

- If people are not paying, is the issue anaemic local government revenue administration, affordability, dissatisfaction with the service, a sense of unfairness in how taxes and fees are determined and collected, lack of general trust in local government, etc.?

It is impossible to exhaustively outline the necessary analysis here – there could be many more questions, and a serious effort would have to dig deeper. The above questions do not even directly deal with, for example, local elections (competitiveness, fairness), non-electoral citizen engagement mechanisms (accessibility, degree of influence), and other factors that affect accountability and behaviour. But even getting a sense of the answers to some basic questions can begin to suggest the types of further inquiry required and to identify solutions to consider. At the same time, the relative severity and immediate relevance of the underlying problems, and the linkages among them, must be understood, at least to the extent that some operationally specific steps can be proposed. It is not necessary, for example, to wait for robust local elections before a local government can act to improve service delivery and increase citizen satisfaction! An informed analyst can learn to draw the boundaries of the assessment to focus on things that matter most for concrete, pragmatic action.

Different actions will obviously involve different lead actors. For example, only the central government can deal with weak local empowerment or interference of central agencies in local functions (although motivated local governments can often work within existing constraints). Local governments can augment their capacity and engage more deeply with constituents to improve those services that citizens are more willing to pay for. Citizens themselves can organise to pressure local governments for what they want. Any of these actors, of course, need to face incentives to take these steps, and what they do may catalyse other actors or provoke resistance. Thus, even seemingly obvious and straightforward solutions can only occur under appropriate conditions, so that those seeking change need to make an effort to understand the potential feasibility of and possible reactions to the steps they hope to pursue.

Developing and implementing a strategy for action

Once the parameters of the problem(s) have been identified and the factors underlying them assessed, a pragmatic strategy for reform can be developed. This is of course a potentially demanding exercise and there are many ways it could be done, again depending on context and which actor is taking the lead. If action were being taken by the central government to enhance the service delivery powers and capacity of local governments, for example, a strategy might have the following elements.

1. **Determining starting points for sequencing.** Taking into account the results of the type of diagnostics outlined above, initial steps could involve the more willing/motivated partners and target those issues more likely to succeed rapidly. This requires prioritising reforms, perhaps focusing on simpler tasks that don't excessively threaten prevailing power bases or overwhelm capacity. It is of course important to choose something that is meaningful enough to begin to move the system in a better direction, and to set up a process to sustain progress.

   One concern is that national reforms tend to treat local governments by default as if they were similar. Treating those with weak capacity as if they can assume major responsibility invites failure, while unduly controlling capable local governments is inefficient and undermines local accountability. Asymmetric starting points can be productive, and some reforms may be at least partly negotiated with local governments, placing a degree of responsibility on them to comply with steps they agreed to.

   A related issue is that individual elements of local governance must be sufficiently linked, even if initially in a basic way. As noted above, a fragmented approach dealing with only certain aspects of

the system can result in trophy reforms that seem to meet certain normative principles but in fact require other measures to be taken if they are to generate meaningful and sustainable results. Without adequate resources, for example, improved managerial systems and civic accountability mechanisms will not have their intended effect (perhaps an obvious point, but one that is often inadequately reflected in practice).

2. **Creating incentives.** Once the reforms and steps are agreed on, there need to be both positive and negative incentives (rewards and penalties) for central and local governments to behave in such a way as to achieve them. Where multiple actors are involved (e.g. ministries that must take actions to empower local governments and/or donors who provide support), some type of co-ordinating mechanism can oversee and enforce implementation, helping to ensure that all parties – central, local, external – meet obligations as per laws and agreements. Such mechanisms are challenging to design and face obstacles, but they can play a role, especially if essential government institutions are weak or politicised (for instance, local governments cannot easily take a delinquent ministry to court).

   A range of innovative approaches may facilitate local government implementation of reforms. These include 1) enforceable accountability mechanisms, such as central government contracts with local governments to take certain steps; 2) financial incentives for adoption of reforms and improvements in performance, such as compliance or performance based grants; and 3) tournament-based approaches that bring recognition, such as contests, to reward improved service delivery or other achievements.

3. **Building capacity.** Capacity building and technical assistance for both central and subnational actors are well recognised as important for implementing reform. These functions, however, are often treated by central governments and international agencies that support them in a standardised and mechanistic way. The above discussion noted some of the concerns – a bias toward traditional supply-driven classroom training and technical skills, with weaker emphasis on the capacity of civil society or relations between elected and appointed local officials (the overlooked issue of horizontal accountability). Civic capacity building (e.g. participatory mechanisms) is often limited, elementary and mechanical.

   There is of course a broad consensus regarding the need to simultaneously cultivate both technical capacity (of government actors) and governance capacity (of citizens, elected officials and subnational staff to work together). But this consensus is more on

paper than in practice, and where both types are pursued they may not be particularly complementary. Recent experience also suggests that conventional training courses are important, but on-the-job training (perhaps specifically demanded by subnational actors for particular tasks in the process of being implemented) can enhance development and retention of skills.

4. **Pulling the strategy together.** The trajectory of reform, which, as noted above, can be asymmetric in terms of starting points and pace, should ideally be directly linked to central government efforts to build capacity and improve performance progressively. Technical reforms can be implemented in a way that ties capacity development to specific functions that are going to be undertaken during a particular period. Reforms could proceed progressively based on well-defined criteria that make it clear what a local government must do before being empowered with additional responsibilities or resources. Such an approach can be challenging and become overly bureaucratic, but some efforts in this direction may reduce arbitrary or politicised decisions about moving on to next steps and limit the stalling of local empowerment so often seen in developing countries.

5. Concluding thoughts

This paper has briefly considered some obstacles to accountable local service delivery in developing countries and called for thinking in a somewhat broader way about making progress. The treatment is necessarily concise and incomplete, and it may be mistaken for another attempt to promote an onerous systematic analytical agenda. Instead, it should be seen as an initial attempt to pull together some related concerns that are often weakly considered or treated separately by different actors dealing with local governance – it is not intended to be a well-defined framework to map out a clear path to reform. The goal is to provide some food for thought to those working on this challenging topic.

There are three key messages. First, in assessing weaknesses in accountable local service delivery, it is important to dig deep enough to distinguish between symptoms and causes and to appreciate the linkages between related issues that ultimately require attention for reforms to be successful and sustainable. This can seem overwhelming, but the kind of analysis required need not be exhaustive in order to take positive steps – it must be adequately rigorous such that selection is based on an informed perspective enabled by sufficient initial mapping of the problem. The real concern is to encourage people who are used to thinking about certain reforms in specific ways to try to move outside of their comfort zone and work with others who have different perspectives and can challenge their thinking.

Second, difficult challenges (obviously) cannot be solved all at once. The style of assessment briefly outlined here is intended to look for better openings to begin the process of reform. Openings will depend on the problem and which actor is taking the lead initially – capacities, political and bureaucratic dynamics, and the opportunities they suggest can differ substantially at the national and local levels and across local governments. And while the argument is that gradualism is often necessary, there are situations where bolder, more sweeping steps can be taken. This should be embraced if conditions are right.

Third, if a modest start is in order, there can be considerable value in taking a more strategic approach to implementation than is usually practised. Various elements of strategic implementation have been proposed, such as taking care to involve the right actors in planning and executing reforms, as well as the potential use of asymmetry, negotiated reforms, performance incentives, targeted and demand driven capacity building, innovative subnational civic engagement, and so on. An appropriate strategy may incorporate some or all of these, but the key point is that it must be crafted in the context of a particular country, and within a country in the context of local conditions.

Much more work is needed to develop the type of approach outlined here and to illustrate it with concrete cases. But analysts can do more immediately to understand service delivery gaps more robustly, to determine and interpret relevant national and subnational political and bureaucratic dynamics, and to consider what these imply for pragmatic, strategic and sustainable local service delivery reforms.

Notes

1. The empirical literature is extensively reviewed in a DFID report prepared by Local Development International (2013).

2. Selected recent overviews include Boex and Yilmaz (2010); Connerley, Eaton and Smoke (2010); Martinez-Vazquez and Vaillancourt (2011); Bahl, Linn and Wetzel (2013); and Smoke (forthcoming).

3. McClure and Martinez-Vazquez (2004) provide a detailed review of conventional wisdom.

4. Bahl and Bird (2008) and Smoke (2014) critically review local revenue generation principles and the empirical literature.

5. Useful reviews of local governance/accountability from various perspectives are provided in Agrawal and Ribot (2012), Bardhan and Mookherjee (2006), Boex and Yilmaz (2010), Brinkerhoff and Azfar (2010), Cheema and Rondinelli (2007), Faguet (2014), Shah (2006), and Yilmaz et al. (2010). A review of local elections is provided in Bland (2010).

6. Much has been written on this topic, including many previous references. Other useful readings include Ahmad et al. (2005), Robinson (2007), Boex (2011), and Martinez-Vazquez and Vaillancourt (2011). A recent synthetic overview is provided in Local Development International (2013).

7. Some treatments of political economy are found in in Manor (1998), Connerley et al. (2010) and Eaton et al. (2011).

8. See, for example, OECD (2004) and DeLoG (2011).

9. There are many treatments of capacity, with some useful ones including Green (2005) and UNCDF (2006).

10. See, for example: Shah and Thompson (2004), Falleti (2005), Bahl and Martinez-Vazquez (2006), Smoke (2007), World Bank (2008), Smoke (2010), Eaton et al. (2011), and Falleti (2013).

Bibliography

Agrawal, A. and J. Ribot (2012), *Assessing the Effectiveness of Democratic Accountability Mechanisms in Local Governance*, USAID (United States Agency for International Development), Washington, DC.

Ahmad, J., S. Devarajan, S. Khemani and S. Shah (2005), "Decentralization and service delivery", *Policy Research Working Paper*, No. 3603, The World Bank, Washington, DC.

Bahl, R., J. Linn and D. Wetzel (eds.) (2013), *Financing Metropolitan Governments in Developing Countries*, Lincoln Institute of Land Policy, Cambridge, MA.

Bahl, R. and R. Bird (2008), "Subnational taxes in developing countries: The way forward", *Public Budgeting and Finance*, Vol. 28(4), pp. 1-25.

Bahl, R. and J. Martinez-Vazquez (2006), "Sequencing fiscal decentralization", *Policy Research Working Paper,* No. 3914, The World Bank, Washington, DC.

Bardhan, P. and D. Mookherjee (eds.) (2006), *Decentralization and Local Governance in Developing Countries: A Comparative Perspective*, MIT Press, Cambridge, MA.

Bland, G. (2010), "Elections and the development of local democracy", in E. Connerley, K. Eaton and P. Smoke (eds.) *Making Decentralization Work: Democracy, Development, and Security*, Lynne Rienner Publishers, Boulder, CO, pp. 47-80.

Boex, J. (2011), "Exploring the measurement and effectiveness of the local public sector", *IDG Working Paper*, No. 2011-05, Urban Institute Center on International Development and Governance, Washington, DC.

Boex. J. and S. Yilmaz (2010), "An analytical framework for assessing decentralized local governance and the local public sector", *IDG Working Paper*, No. 2010-06, Urban Institute Center on International Development and Governance, Washington, DC.

Brinkerhoff, D. and O. Azfar (2010), "Decentralization and community empowerment", in E. Connerley, K. Eaton and P. Smoke (eds.) *Making Decentralization Work: Democracy, Development, and Security*, Lynne Rienner Publishers, Boulder, CO, pp. 81-114.

Cheema, G.S. and D. Rondinelli (eds.) (2007), *Decentralizing Governance: Emerging Concepts and Practices,* Brookings Institution Press, Washington, DC.

Connerley, E., K. Eaton and P. Smoke (eds.) (2010), *Making Decentralization Work: Democracy, Development, and Security*, Lynne Rienner Publishers, Boulder, CO.

DeLoG (2011), *Busan and Beyond: Localising Paris Principles for More Effective Support to Decentralisation and Local Governance Reforms,* DeLoG (Development Partner Working Group on Decentralisation and Local Governance) Secretariat, GIZ, Bonn.

Eaton, K., K. Kaiser and P. Smoke (2011), *The Political Economy of Decentralization Reforms in Developing Countries: Implications for Aid Effectiveness*, The World Bank, Washington, DC.

Faguet, J-P. (2014), "Decentralization and governance", *World Development,* Vol. 53(1), pp. 2-13.

Falleti, T. (2013), "Decentralization in time: A process-tracing approach to federal dynamics of change", in A. Benz and J. Broschek (eds.) *Federal Dynamics: Continuity, Change, and the Varieties of Federalism*, Oxford University Press, Oxford, pp. 140-166.

Falleti, T. (2005), "A sequential theory of decentralization: Latin American cases in comparative perspective", *American Political Science Review,* Vol. 99(3), pp. 327-346.

Green, A. (2005), "Managing human resources in a decentralized context", in *East Asia Decentralizes: Making Local Government Work,* The World Bank, Washington, DC.

Local Development International (2013), *The Role of Decentralisation/Devolution*

in Improving Development Outcomes at the Local Level: A Review of the Literature and Selected Cases, DFID (Department for International Development), London.

Manor, J. (1998), *The Political Economy of Democratic Decentralization,* The World Bank, Washington, DC.

Martinez-Vazquez, J. and F. Vaillancourt (eds.) (2011), *Decentralization in Developing Countries. Global Perspectives on the Obstacles to Fiscal Devolution,* Edward Elgar, Cheltenham.

McClure, C. and J. Martinez-Vasquez (2004), *The Assignment of Revenues and Expenditures in Intergovernmental Fiscal Relations*, The World Bank, Washington, DC.

O'Neill, K. (2005), *Decentralizing the State: Elections, Parties, and Local Power in the Andes*, Cambridge University Press, Cambridge, UK.

Robinson, M. (2007), "Does decentralisation improve equity and efficiency in public service delivery provision?, *IDS Bulletin,* Vol. 38(1), pp. 7-17.

OECD (2004), *Lessons Learned on Donor Support to Decentralization and Local Governance.* DAC Evaluation Series, OECD, Paris.

Shah, A. (2006), *Local Governance in Developing Countries*, Public Sector Governance and Accountability Series, The World Bank, Washington, DC.

Shah, A. and T. Thompson (2004), "Implementing decentralized local governance: A treacherous road with potholes, detours and road closures", *Policy Research Working Paper*, No. 3353, The World Bank, Washington, DC.

Smoke, P. "Rethinking decentralization: Assessing challenges to a popular public sector reform", *Pubic Administration and Development*, Vol. 35 (2015), pp. 97-112

Smoke, P. (2014), "Why theory and practice are different: The gap between principles and reality in subnational revenue systems", in R. Bird and J. Martinez Vazquez (eds.) *Taxation and Development: The Weakest Link*, Edward Elgar, Cheltenham, pp. 287-325.

Smoke, P. (2010), "Implementing decentralization: Meeting neglected challenges", in E. Connerley, K. Eaton and P. Smoke (eds.) *Making Decentralization Work: Democracy, Development, and Security*, Lynne Rienner Publishers, Boulder, CO, pp. 191-217.

Smoke, P. (2007), "Fiscal decentralization and intergovernmental relations in developing countries: Navigating a viable path to reform", in G.S. Cheema, G.S. and D. Rondinelli (eds.) *Decentralized Governance: Emerging Concepts and Practice*, Brookings Institution Press, Washington, DC, pp. 131-155.

UNCDF (2006), *Delivering the Goods: Building Local Government Capacity to Achieve the Millennium Development Goals*, UNCDF (United Nations Capital Development Fund), New York.

World Bank (2008), *Decentralization in Client Countries: An Evaluation of World Bank Support 1990-2007*, Independent Evaluation Group, The World Bank, Washington, DC.

Yilmaz, S., Y. Beris and R. Serrano-Berthet (2010), "Linking local government discretion and accountability in decentralisation", *Development Policy Review*, Vol. 28(3), pp. 259-293.