

Assessing the Efficacy of the Provincial Councils System on its Local Service Delivery: Issues, Challenges and the Way Forward

Priyantha W. Mudalige¹ & Chaminda Abeysinghe²

¹Senior Lecturer, Department of Political Science, Faculty of Social Sciences, University of Kelaniya, Sri Lanka, *Ph.D. Candidate, Saga University, Saga, Japan

²Senior Lecturer, Department of International Studies, Faculty of Social Sciences, University of Kelaniya, Sri Lanka

Correspondence: mudalige@kln.ac.lk¹, cabeysinghe@gmail.com²

Abstract

In Sri Lanka, the need for a decentralization mechanism has been a popular topic of debate in the functional body politic since independence. Decentralization reforms have been introduced on a few occasions based on various social, political, and economic needs. A turning point in Sri Lankan politics was the introduction of the provincial council system in 1987 mainly due to pressure brought on by India. Provincial councils were established amidst various arguments and issues. Three decades of experience have shown that the provincial councils function as sub-national level governments that are better able to meet the diverse and special demands of the different provinces. Therefore, this paper focuses on the question of why the provincial council system is criticized by many. Accordingly, the objective of this article is to investigate the issues and challenges faced by the Provincial Councils in providing more efficient services to the people of the different provinces. This paper also presents the pertinent matters with reference to the literature review. This investigation found several causes that militated against the smooth functioning of the provincial council system. The most notable among these were a lack of political will on the part of the central government, lack of support from public officials, the dominance of central government institutions and political authority, financial dehydration, lack of human resources, bad behavior of provincial politicians, unpopularity of the minorities, lack of consensus among political parties, lack of a solution to the ethnic issue, structural design failures, and various legal issues. The ministerial administration of the central government used to execute all governance responsibilities before the establishment of the provincial council system in 1987. Consequently, many central government officials and agencies continued to operate at the local level even after the provincial councils were established. As this rendered the provincial councils ineffectual, it would be more appropriate to establish a new administrative unit representing all these institutions to realize the role expected of the provincial council system. Accordingly, there is a need to reform the provincial council system to deliver a more efficient service to the citizens through a new local administrative unit.

Keywords: Administrative unit, Financial dehydration, Governance, Human resources, Provincial councils

JLP Classification: H83, L38 & P16

Introduction

In Sri Lanka, the administrative system consists of five levels or layers. They are National level, Provincial Council level (09), District level (25), Divisional Secretariat level (333) and Village level (14,000). In this governing hierarchy, the strong centralized state is at the top. In this context it must be noted that Sri Lanka is an island nation that has a long tradition of democratic governance and that it has a constitutionally recognized multiethnic society reflecting language and religious diversity. The population of the Republic of Sri Lanka consists of many cultures, languages, and ethnic groups. The majority population is comprised of Sinhalese (74.9%), followed by Tamils (15.3%), and Moors (9.3%). The other minor ethnic groups living in the island are the Burghers, Malays, Chinese, and Indigenous Veddas (Department of Census & Statistics, Sri Lanka, 2012). The territory of Sri Lanka covers an area of 65,610 square kilometers, which is divided into nine provinces. These provinces that form the intermediate governance layer are made up of twenty-five administrative districts. An examination of the history of Sri Lanka from the time of ancient Sinhala kings to the present day reveals some interesting information about decentralization. As mentioned in Table 1, there was a decentralized administrative system that extended to the rural level even before the colonial era. Formal written laws were gradually established later by the Portuguese, Dutch and British rulers, who even set up a decentralized system of government. The result was the establishment of a sub-national government system for local administration in Sri Lanka. Decentralization of power became a hot topic after gaining independence from the British in 1945 and it continues to remain so. This debate on decentralization is still going on, mainly between Tamil and Sinhala political leaders. One of the most notable decentralization initiatives was the Bandaranaike-Chelvanayakam pact of 1957.

Although "Regional Councils" for the Northern and Eastern provinces were proposed through this pact, Prime Minister S.W.R.D. Bandaranaike had to abandon that attempt due to strong opposition from the Sinhala majority. Another attempt was made by Prime Minister Dudley Senanayake to introduce the "District Councils" under the Dudley-Chelvanayakam pact, and he too was forced to abandon that idea in the face of pressure from the Sinhala Buddhist majority. This shows that opposition to decentralization arose because most Sri Lankans, who constituted the Sinhala majority, were of the view that centralized governance was the best way to secure the integrity of the country after independence. Provincial Councils can be described as a governance mechanism that aimed to implement more effective administration at the periphery through decentralization after the country won independence.

However, this idea was hotly debated by various parties and there were conflicting views on this matter. Despite the opposition, provincial councils were established in 1987 through the 13th Amendment to the second republican constitution of Sri Lanka. India played a major role in bringing about this amendment. This paved the way for devolving certain administrative powers from the center to the sub-national level. It can be seen as a radical departure from the centralized system of governance that Sri Lanka followed since the time of its emergence from colonial rule (Gunawardena, 2002, p. xii). The Provincial Councils Act provided the legal and constitutional foundation for the establishment of provincial councils through Act No. 42 enacted by the parliament in 1987 and by the 13th Amendment to the Constitution introduced the same year. Accordingly, nine provincial councils were formed and elections were held for a five-year term; the members were elected based on the list system of proportional representation (Zoysa, 2004, pp. 63-64).

Table 01: Summarization of the Local Governance System in Sri Lanka

Eras	Salient Feature	Establishment Period
Pre-colonial era	Village administration: <i>grama</i> or <i>gam</i> , larger villages - <i>mabagam</i> , cities - <i>nagara</i>	Aryan settlements (with Vijaya)
	Villages: independently administered under the principle of autonomy	King Pandukabhaya (377 BC to 307 BC)
	Three autonomous regions (<i>Ratas</i>) <i>Rubunu Rata</i> (southern region), <i>Maya Rata</i> (central region) & <i>Pibiti Rata</i> (northern region)	6th to 12th centuries AD
Colonial era	<i>Gam Sabbas</i> and <i>Rata Sabbas</i>	Dutch administration 1658
	Created five provinces. (These five provinces were divided into districts and administered). Village committees	1833 Colebrooke-Cameron Reforms -British administration
	Road Committees- Act, No. 10 of 1861 Municipal Councils- Ordinance No. 17 of 1865 Sanitary Boards- Ordinance No. 18 of 1892 Local Boards- Ordinance No. 13 of 1898 Urban Councils- Ordinance No. 61 of 1939 Town Councils- Ordinance No. 3 of 1946	British administration
	Reconstituted into four: Village Committee, later Village Councils, Town Councils, Urban Councils and Municipal Councils	Donoughmore reforms (1932) British administration
After Independent & to date	Regional Council- 1957	Bandaranaike-Chelvanayakam Pact 1957
	District Councils-1965	Dudley-Chelvanayakam Pact 1965
	Development Councils Act No. 35 of 1980 Provincial Councils Act No. 42 of 1987 Pradeshiya Sabha Act No. 15 of 1987	JR Jayewardene-Administration
	Divisional Secretaries Act No. 58 of 1992	R. Premadasa administration

Source: Cooray and Chandralal, 2017, p. 96; Akurugoda, 2014; Chaminda, 2014

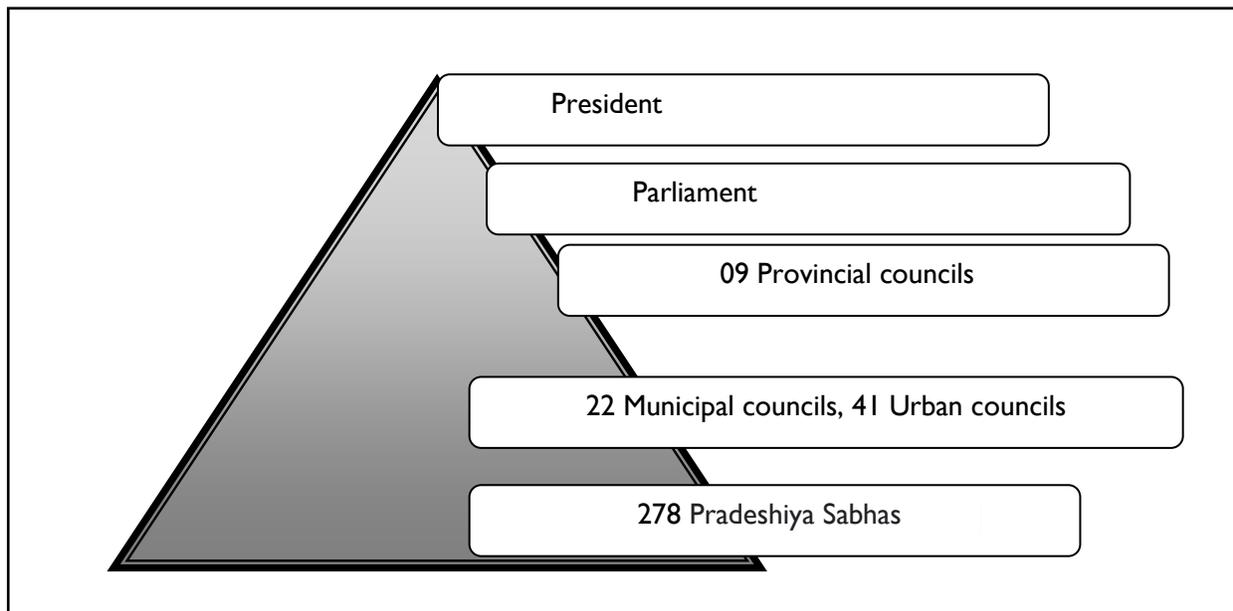
In terms of the 1978 Constitution, Sri Lanka was proclaimed as a unitary state (Article 2, The Republic of Sri Lanka is a Unitary State) with a semi-presidential government system. Nevertheless, the Provincial Council system was introduced, while preserving the unitary state system recognized by the Constitution of Sri Lanka.

The fundamental purpose of the Thirteenth Amendment was to establish legislative and executive competencies at a provincial level within a unitary framework of power-sharing. It involved the transfer of legislative and executive powers to manage public functions on specific subjects assigned to provincial

councils (Abeyrathne, 2001, pp. 49-50). The provincial councils established at the sub-national level have always been under the supervision of the central government.

According to Figure 1, the functional political bodies currently operating in Sri Lanka are comprised of several layers. At the topmost level, there is the executive President, followed by the parliament (prime minister and cabinet) at the second level; the provincial councils are at the third level and local authorities at the fourth level. Local government authorities could be one of three types of institutions, viz. Municipal councils, Urban councils, and Pradeshiya Sabhas.

Figure 1: Layers of the Functional Political Bodies in Sri Lanka



Sources: Finance Commission of Sri Lanka, 2019 & Constitution of Sri Lanka, 1978.

Table 2 shows the mid-year population, land area, per capita GDP and median per capita income level within each of the 09 Provincial Councils. This evidence clearly indicates that the Western Province is ahead of the other provinces in terms of population and economic potential. In the Constitution of Sri Lanka (1978), the functions and powers of the central government and provincial councils were defined in the ninth schedule, which contained three lists. They were classified as the provincial list, concurrent list, and reserved list (Gunawardena, 2002, p. 7). Accordingly, the provincial councils were assigned 37 types of administrative responsibilities for providing services at the sub-national level including general administration, planning, development, and social protection. The provincial councils were therefore granted the power to decide on the expenditure needed for the provision of their services and to impose certain taxes based on the devolved fiscal powers (Herath, 2009). In 1988 the Central Government assigned the responsibility for providing "Public Services" to the Provincial Councils. Thus, a sub-national mandate was given to the PCs, subject to nationally set standards, for identifying the local priorities, determining how best to meet them, and developing the services in a manner that would fulfill the needs of the people in that province (Gunawardena, 2010). A Finance Commission was set up to draft the "principles" by which the central government's annual funds would be allocated to meet the expenditures of the provinces. The Finance Commission is supposed to consider the following principles when determining the allocation of funds from the central government's

annual budget: (i) the population of each province, (ii) the per capita income within each province, (iii) the need to progressively reduce social and economic disparities, and (iv) the need to progressively reduce the differences in the per capita income within each province, and the differences in the per capita income among provinces (Gunawardena, 2010; Herath, 2009).

Table 2: Population, Land Area, and Per Capita Income by Province

	Mid-year population - 2018 ('000)	Land area 2018 (Sq. km.)	Per Capita GDP - 2018 (LKR)	Median per capita income - 2016 (LKR)
Sri Lanka	21,670	62,705	662,949	11,307
Province				
Western	6,129	3,593	901,562	14,400
Central	2,750	5,575	618,280	9,890
Southern	2,637	5,383	542,893	11,253
Northern	1,131	8,290	516,721	8,434
Northwestern	2,536	7,506	624,530	11,420
North Central	1,366	9,741	597,695	11,248
Uva	1,364	8,335	603,870	10,139
Sabaragamuwa	2,047	4,921	532,622	9,711
Eastern	1,710	9,361	473,640	8,261

Source: Finance Commission of Sri Lanka, 2019, p. 10

The internal revenue sources of provincial councils can be classified under three broad headings: (i) taxes on production and expenditure, (ii) receipts from property and investment, and (iii) sales and charges (Waidyasekera, 2005). A significant gap exists between revenues and expenditure in terms of revenue capacity and services by planning the financing framework for devolution. As already mentioned, the constitution provides for the adequate allocation of funds from the annual budget to meet the provincial budgetary requirements. The provincial councils receive four types of grants from the central government, such as (i) block grants to fund recurrent expenditure needs, (ii) matching grants to provide incentives for revenue collection, (iii) criteria-based grants to fund discretionary expenditure requirements, and (iv) province-specific development grants (Gunawardena, 2010). The provincial councils are responsible for executing the tasks entrusted to them and arranging the necessary facilities for providing services to the people.

The special feature of the provincial councils is that the people of a province can elect their own representatives to the legislature or the "Council" through universal suffrage to look after their civic interests. Therefore, the Provincial Legislature is an important institution required for the effective functioning of the Provincial Councils. Currently, the total number of people's representatives in the nine established provincial councils is 455. Province-wise, this number is made up as follows: Western (104), Northwestern (52), Uva

(34), Sabaragamuwa (44), Central (58), Eastern (37), Southern (55), North Central (33), and Northern (38) (Election Commission of Sri Lanka, Election Results, 2012, 2013, & 2014). However, the terms of office of the nine Provincial Councils have been terminated as follows: Eastern (30.09.2017), Sabaragamuwa (26.09.2017), North Central (01.10.2017), Central (08.10.2017), Northwestern (10.10.2018), Northern (24.10.2018), Southern (10.04.2019), Western (21.04.2019), and Uva (08.10.2019) (Election Commission of Sri Lanka, 2019, p. 9). The Provincial Council Elections (Amendment) Act No. 17 of 2017 was then amended by the Provincial Council Elections Act No. 2 of 1988. Presently, none of the Provincial Councils are functioning as they should, and no elections have been held yet to establish new councils. The terms of office of all nine provincial councils have lapsed, and each provincial administration is being conducted directly by the respective Provincial Governor. But this is not the way the provincial councils are supposed to work! The government has not yet issued a clear statement on whether or when it will hold the provincial council elections, and neither has civil society expressed a strong view of the need for fresh provincial council elections. Furthermore, the need for provincial council elections is rarely discussed in society. Therefore, it appears that the provincial governors will continue to run the provincial administration until a decision is made by government to hold new elections and then appoint the people's representatives to manage the affairs of the provincial councils.

The first part of the article introduces the provincial council system, and the rest is divided into three more parts. The second part discusses the theoretical aspects of decentralization, and the third part describes the functioning of the provincial councils based on various sub-themes. The final part presents the conclusion.

Understanding the Theory and Concept of Decentralization

Over the past few decades, decentralization has received the attention of scholars worldwide, as it is becoming a highly relevant concept due to the evolutionary changes taking place in the system of governance. Decentralization is now recognized as a governance tool that can significantly improve the service delivery of the government. One of the main arguments in favor of the decentralization concept is that public services can be improved through the strategy of arranging better financing to meet local needs (Saavedra, 2009, p. 01). More than 75 countries have made attempts to decentralize the functions and responsibilities of the state by transferring certain powers to lower layers of government or sub-national governments (Ahmad, Devarajan, Khemani, & Shah, 2005, p. 01). Rondinelli (1981) has proposed a clear definition of decentralization as follows: "Decentralization is the transfer or delegation of legal and political authority to plan, make decisions, and manage public functions from the central government and its agencies to field organizations of those agencies, subordinate units of government, semi-autonomous public corporations, area-wide or regional development authorities, functional authorities, autonomous local governments, or non-governmental organizations." Also, this definition includes details of the center-periphery relations in the state. Concurring with this definition, decentralization has been defined by many other scholars too as the transfer of authority from a higher level of government to a lower level to facilitate public administration.

Hossain classified decentralization into four types based on the papers published by the UNDP and the World Bank as follows: (i) Political, (ii) Administrative, (iii) Fiscal, and (iv) Economic decentralization (Hossain, 2005, p. 03). In sub-Saharan Africa, as in many other developing countries, decentralization aims to enhance democracy (Dauda, 2006, p. 292). The democratization of authoritarian countries has also led to a shift towards more decentralization. In 1989, there were 69 democratic countries, and this number rose to 125 by 2014. According to Piccone (2016, p. 02), in 1989, 2.28 billion people lived in democratic countries,

with the population increasing to 4.18 billion by 2014. More and more countries have been introducing decentralization measures to promote more efficient service delivery, advance democratic reform, boost economic growth, and reduce poverty (Cheema & Rondinelli, 1983; Eaton, Kaiser, & Smoke, 2010, p. xi; Kimura, 2017; Winkler & Gershberg, 2003).

Some countries have implemented decentralization mechanisms to improve governance. Several governance-related objectives have led to the adoption of decentralization. They can be summarized as follows: Increase people's participation in local development, planning and management, coordinate administrative functions, facilitate political and administrative "penetration," create social equity, ensure more effective coordination, allow local "experiments," lead to more flexible, innovative, and creative administration, help develop isolated or backward areas, bring about integration of regional economies, promote macroeconomic stability, and improve political stability. Other anticipated benefits are the decentralization of public goods and services, greater people's participation in planning, monitoring, and evaluation, more efficient delivery of goods and services, better local-level financial management, and higher administrative efficiency, etc. (Cheema & Rondinelli, 1983, pp. 14-16; Rondinelli, Nellis, & Cheema, 1983).

The following regions and countries can be cited as good examples of governance-related decentralization: Central Asia, Eastern Europe and Russia, which have introduced decentralization to improve governance following sudden political transformation (Shah & Thompson, 2004). Some Latin American countries too introduced decentralization to support the transition to democracy (Ahmad et al., 2005). Bosnia-Herzegovina, Indonesia, Ethiopia, Nigeria, Sri Lanka, South Africa, Philippines, Madagascar, Mali, Senegal, Uganda, and Mexico are some other countries that introduced decentralization to address various political crises, ethnic conflicts (Ahmad et al., 2005; Shah & Thompson, 2004), and to improve the delivery of basic services. In Chile, Uganda, and Côte d'Ivoire (Ahmad et al., 2005; Shah & Thompson, 2004), Argentina, Brazil, Bolivia, Colombia, India, and the Philippines, decentralization was introduced to encourage the political participation of people (Shah & Thompson; 2004), whereas in Russia, Indonesia, and Pakistan it was introduced to find solutions to fiscal crises (Shah & Thompson, 2004). It was expected that decentralization would enhance the government's responsiveness to the public's needs and increase the variety and quality of the services it provides (Herath, 2009; Rondinelli et al., 1983). Service delivery at the sub-national level has assumed much importance in the drive to mitigate the wide variance in regional disparities. Decentralization helps in creating a conducive environment for good sustainable governance and efficient service delivery. Thus, efficiency, equity, and macroeconomic stability can be achieved through this method (Parr & Ponzio, 2002, p. 02). Many governments worldwide have various reasons to resort to decentralization, but the main reason is to enhance the delivery of services in the more distant regions by transferring responsibility for same to the sub-national level of government (Olatona & Olomola, 2015).

Many scholars and researchers interested in the concept of decentralization have discussed the pre-conditions that are essential to ensure its success. Olum (2014) pointed out that six pre-conditions must be met for the successful implementation of the decentralization concept. Among the pre-conditions are the establishment of institutional mechanisms, the participation of citizens, the creation of space for political will and civil will, capacity development at the local level, careful implementation, and democratic governance. At a conference in Yerevan, Armenia, in 1999, the focus was on the requirements for successful implementation of decentralization. Chief among them are the legislative framework and process, fiscal decentralization, and support for human resource development and community participation (United Nations, 2000, pp.1-2).

Accordingly, with the benefit of three decades of experience in governing through provincial councils in Sri Lanka, the research focus is on the ideal functioning of the provincial council system.

The Major Themes of the Discussion

In Sri Lanka, public opinion on provincial councils, which are a sub-national layer of decentralization, can be viewed from two different perspectives. The Sinhala majority is against the provincial council system while the majority Tamil political leaders are in favor of extensive decentralization. Hence, the decentralization scheme in Sri Lanka has faced many problems and challenges and continues to do so. In this discussion, the relevant facts have been presented under several sub-headings.

Design Failure

The Parliament of Sri Lanka passed the 13th Amendment to the Constitution of Sri Lanka and the closely connected Provincial Councils Act No. 42 of 1987 on November 14, 1987. This was not done simply to address the strong demand from the Sri Lankan polity, but mainly in deference to the demands made by India, a neighboring country that was concerned by the plight of Tamils in Sri Lanka, the influx of refugees from Sri Lanka, and the problems caused by the illegal activities of Tamil militant groups. In fact, the 13th Amendment could be considered as a product of the geopolitical environment in which India was forced to play the role of the regional policeman. Though India felt that Tamils in the island should be granted a little more power, it was never in favor of the emergence of a separate state in Sri Lanka. Accordingly, provincial councils struck the Indian policymakers as a good compromise (Bandara, 2019, p. 66).

As such, Indian policymakers looked forward to the introduction of Provincial Councils, which they thought would go a long way to solve the ethnic problem in Sri Lanka. By the late 1980s, the Liberation Tigers of Tamil Eelam (LTTE), who wanted a separate state, had strengthened their position greatly and gained much international attention. In this situation, India intervened in Sri Lanka on geopolitical grounds. Accordingly, as a result of the Indo-Sri Lanka Agreement signed in July 1987, the provincial council system was introduced and implemented with the main objective of providing a viable solution to the "ethnic problem" in the North and East of the country (Shastri, 1992, p. 723). Following this, influential Sri Lankan Tamils and Indians, other than the LTTE, have increasingly expressed their support for a federal system with even more powers (Shastri, 1992, p. 743). Shastri (1992) pointed out that the provincial council system would not solve Sri Lanka's ethnic problem and that is why the LTTE was not willing to accept it. In fact, the North has always clamored for more decentralization and greater transfer of power, as many politicians representing the North have been demanding since the 1950s. But the South was always opposed to decentralization as it believed that such a measure would endanger the country by eventually leading to secession (Akurugoda, 2014, p. 84). In the meantime, the LTTE continued to demand a separate state and engaged in military operations against the Sri Lankan state until the Sri Lankan government finally defeated the LTTE in May 2009.

As per Table 3, in the opinion of the executive officers of the provincial councils, three main factors hinder the provincial councils from achieving the desired objectives; they are, structural problems (27%), staff problems (45%), and attitudinal problems (23%). Structural problems faced by the provincial councils include inadequacy of the powers vested in the provincial councils, difficulties in exercising administrative powers, shortcomings in the administrative structure, weaknesses in the coordination of functions, and lack of funds.

The problems related to staffing issues in the provincial councils are as follows: the failure to exercise the powers vested in the officers, lack of experience of the elected public representatives, insufficient number of officers to provide services, lack of trained senior officers, lack of technical knowledge of the officers, and the lack of proper guidance for the officers.

Table 3: Perspectives of the Officers on Achieving the Objectives of the Provincial Councils

No.	Component	Percentage	
	Structural Problems	27%	
1	Inadequacy of delegated powers	7%	
2	The existing administrative structure is not suitable for exercising administrative powers	5%	
3	Weaknesses in coordination	8%	
4	Lack of funds	7%	
	Staff Problems	45%	
5	Failure to exercise the delegated powers	12%	
6	Elected people's representatives are not experienced persons	8%	
7	Lack of required number of officers	7%	
8	Lack of trained senior officers	3%	
9	Lack of technical knowledge	7%	
10	Lack of proper guidance to the officers	8%	
	Attitudinal Problems	23%	
11	Lack of interest on the part of the people's representatives to exercise the delegated powers	9%	
12	Lack of enthusiasm of officers	7%	
13	Lack of support from the central government	7%	
14	Other reasons	5%	5%
Total		100	100

Source: Samaraweera, 2010, p. 124, Adjusted.

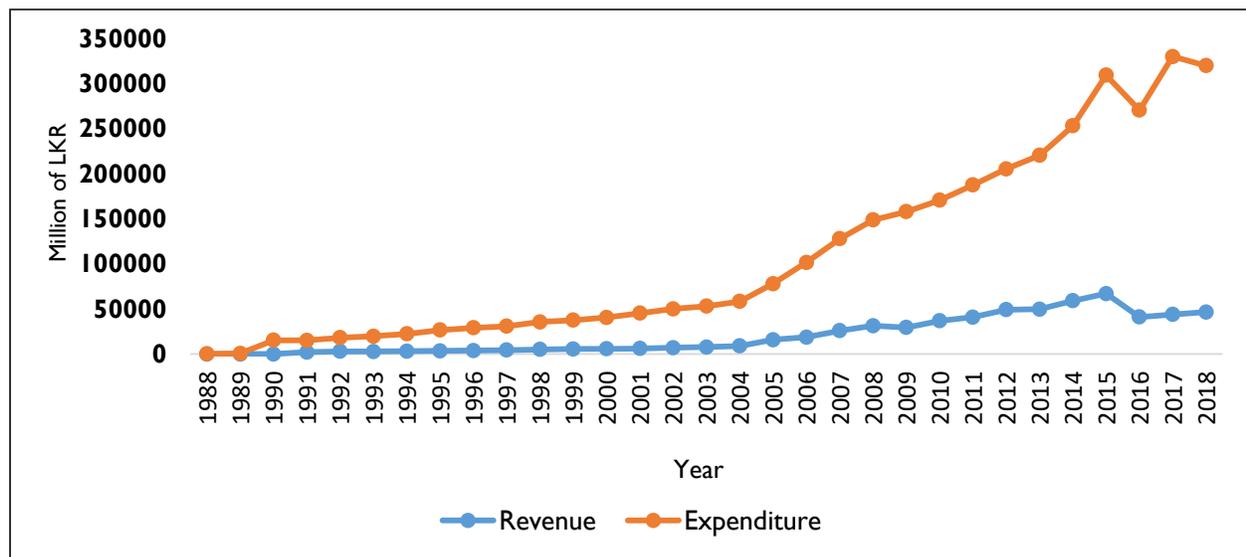
The central government and its agencies seem to consider that the provincial councils are institutions that should be under their control. Governors, especially those appointed by the President of the central government and the ministry of provincial councils as well as other central government ministries, continue to dominate rather than co-operate with the provincial councils. Moreover, neither the central political authority nor the bureaucracy shows goodwill towards the provincial council system.

Another characteristic of such a situation is the lack of interest of the people's representatives in exercising the powers vested in the provincial councils, the lack of enthusiasm of the officials, and the lack of support from the central government. The main goal of many members of the provincial council seems to be to enter the central government as a member of parliament and move up the political ladder. As a result, the service expected from them by the people of the province is often not forthcoming.

Lack of Fiscal Autonomy

The 13th Amendment to the Constitution prioritizes the allocation of funds from the Annual Budget to meet the needs of the provinces with the aim of achieving "Balanced Regional Development." Thus, the devolution of fiscal power is expected to lead to greater provincial convergence in development (Gunawardena, 2019, p. 221). Three decades of experience reveal that the financial capacity of the Provincial Councils is rather poor. Despite several income sources, the provincial tax base is limited. Therefore, provincial councils have had to make substantial financial sacrifices in critical areas such as education and health, which are part of the social infrastructure. Figure 2 shows the revenue and expenditure trend of the Provincial Councils from 1988 to 2019. This shows that the Provincial Councils have significant expenditure liabilities, while in comparison, the revenue streams are rather limited.

Figure 2: Revenue and Expenditure Trends of Provincial Councils – 1988-2018

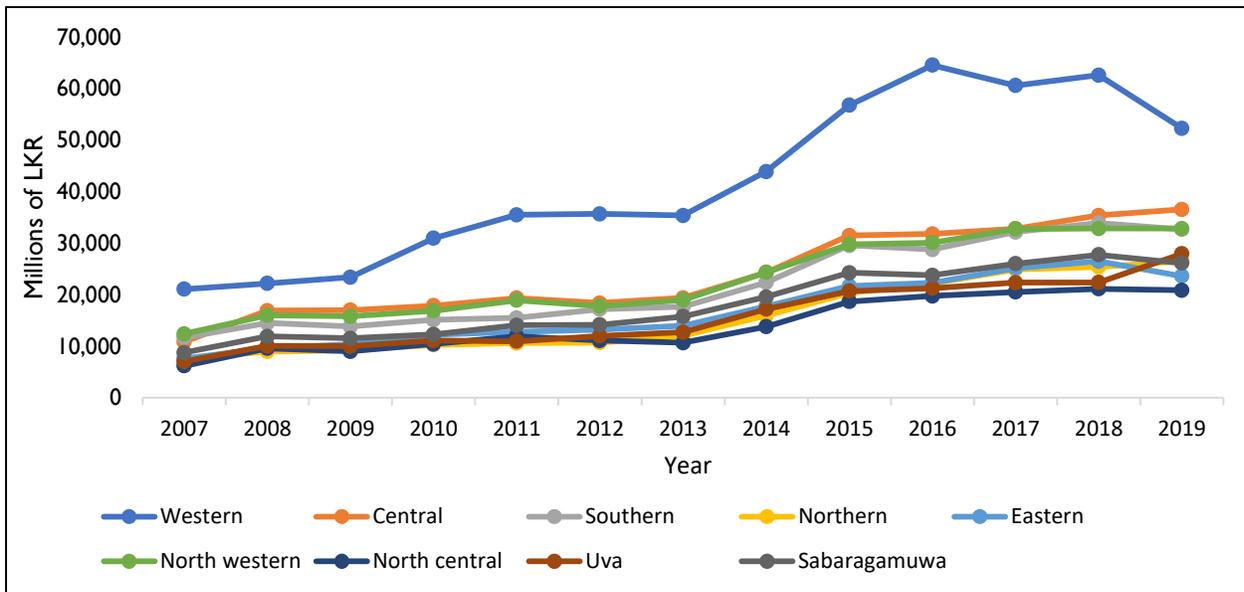


Source: Finance Commission Reports of Sri Lanka - Various Issues (In Millions of LKR)

As shown in Figure 3, the total incomes of the other eight provinces are lower than that of the Western Province of Sri Lanka. The main reason for this is the richness of the sources of income of the Western Provincial Council and the fact that Colombo is the leading economic terminal. However, in terms

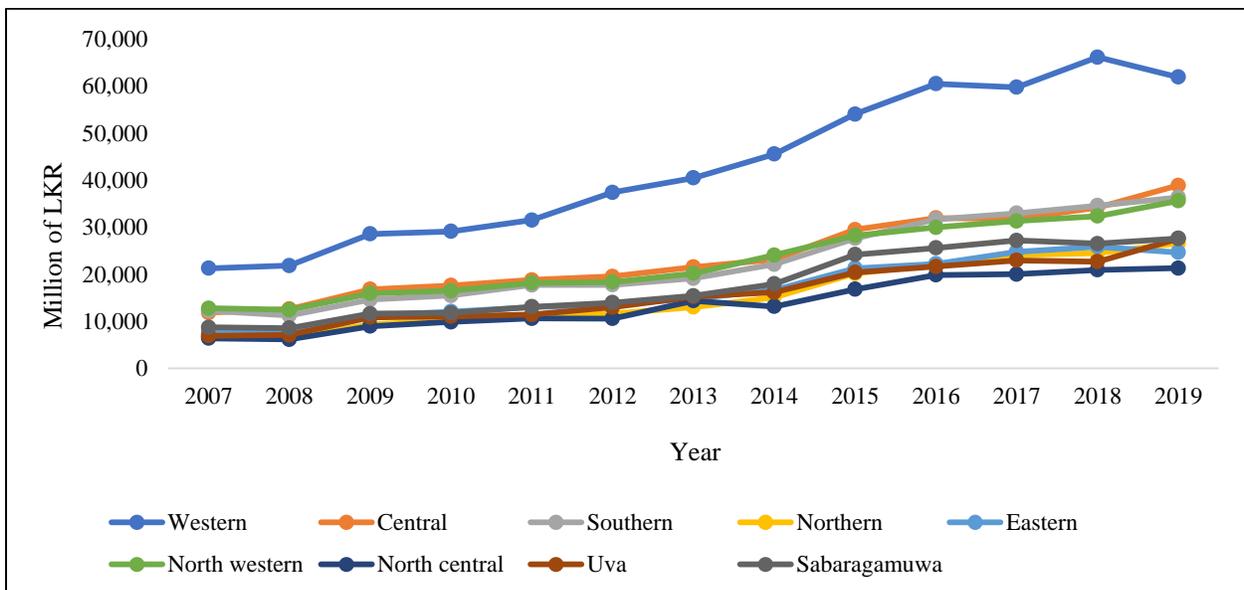
of the total income of these provinces, there is a huge disparity between the Western Province and the other eight provinces. This situation is leading to poor public service delivery in many of the provinces.

Figure 3: Total Income Trend in the Nine Provinces – 2007-2019



Source: Reports of Central Bank of Sri Lanka, 2007-2019.

Figure 4: Total Expenditure Trend by Province – 2007-2019) (In Million LKR)



Source: Report of the Central Bank of Sri Lanka, 2007-2019.

Figure 4 presents data from 2007 to 2019, according to which there is a big difference in total expenditure between the Western Provincial Council and the other eight Provincial Councils. It reveals that because the Western Province receives a large amount of revenue, it can also bear capital and recurrent expenditure more efficiently, while the other eight provincial councils do not have such strength.

Table 4: Provincial Revenue Collection by Source – 2019 (In Million LKR)

Provinces	BTT	Motor Vehicle revenue	Excise duty	Stamp duty	Court fines	Other
Western	0.57	4319	673	13,449	1,280	2,226
Central	3.74	985	410	1,540	122	616
Southern	1.59	1237	132	1,950	514	746
Northern	-	379	35	789	270	517
Northwestern	6.61	1441	143	1,862	405	820
North Central	0.94	631	61	150	313	535
Uva	0.2	464	113	332	162	317
Sabaragamuwa	0.86	791	114	1,213	224	377
Eastern	0	524	84	469	223	224
Total	15	10,771	1,764	21,794	3,513	6,379

Source: Finance Commission of Sri Lanka, 2019, p. 66.

Table 4 presents details of the revenues collected by the provincial councils. This shows the prevailing disparities in the inter-provincial revenue collection. The Western Provincial Council ranks first in total provincial revenue earnings, while all other provinces show a lower revenue trend. Alwis (2019) points out (as already noted by the World Bank, 2003) that Sri Lanka's provincial councils depend on the central government for more than 80 percent of their financing. Observation of the functioning of provincial councils shows that the central government is deeply involved in provincial finances. Therefore, it is noteworthy that even the limited fiscal autonomy granted to the provincial councils is of little practical significance (Lakshman, 2017). One of the main indicators of the success of decentralization is that decentralized institutions have their own financial control. But in Sri Lanka, the provincial management is forced to rely heavily on the grants made by the central government (Gunaruwan & Dilhara, 2014).

Inadequate revenue from the limited sources of the provincial councils have weakened their financial capacity. This naturally has an adverse effect on the quality of the service delivery of provincial councils. Hence, the provincial councils are forced to rely heavily on the central government to maintain their services (Chaminda, 2014, p. 65). Therefore, it is clear that poor financial strength of the Provincial councils leads to inefficiency in providing services, including welfare services and development activities in the provinces.

Table 5: Government Schools in Sri Lanka

Subject	Total	National schools	% of Total	Provincial schools	% of Total
All government schools					
No. of schools	10,165	373	3.7	9,792	96.3
No. of students	4,061,653	798,372	19.7	3,263,281	80.3
No. of teachers	246,592	40,936	16.6	205,656	83.4
Schools by type					
1AB Schools	1,012	346	34.2	666	65.8
No. of students	1,570,177	777,257	49.5	792,920	50.5
No. of teachers	81,428	39,478	48.5	41,950	51.5
1C schools	1,899	26	1.4	1,873	
No. of students	1,055,562	21,081	2.0	1,034,481	98.0
No. of teachers	65,462	1,447	2.2	64,015	97.8
Type 2 schools	3,225	1	0.0	3,224	
No. of students	34	0.0	-	760,919	100
No. of teachers	11	0.0	-	61,127	100
Type 3 schools	4,029	-	-	4,029	
No. of students	674,957	-	-	674,957	100
No. of teachers	38,564	-	-	38,564	100

Source: Ministry of Education, 2019

In particular, the Provincial Councils have been entrusted with the responsibility for providing many welfare services, with education and health services taking precedence. Table 5 shows details of the large number of educational institutions (schools) that the Provincial Councils must administer. Sri Lanka has two types of schools, national schools of which there are 373 and provincial schools of which there are 9792 (Ministry of Education, 2019). The Ministry of Education under the central government directly administers the national schools. Provincial schools are administered by the relevant provincial ministries of education. National and provincial level schools, all of which are government schools, are classified into four categories as type 1AB schools, type 1C schools, type 2 schools, and type 3 schools. In all nine provincial councils of the country, a large proportion of the recurrent expenditure is allocated for education.

Administrative Issues

Administrative failure is another major criticism directed at provincial councils. Indeed, the provincial councils have not shown good coordination at the sub-national level. For example, the provincial councils have not proven their ability to coordinate government structures at the district and divisional levels. Financial decentralization under the provincial council system was introduced to provide more efficient service delivery at the sub-national level. Provincial councils have been given powers to administer provincial development activities as well as education, health, rural development, law enforcement, and many others.

The lack of financial resources is therefore a significant problem affecting provincial councils. This has hampered the implementation of innovative development programs and the ability to meet recurrent expenditure at the sub-national level. A high level of central government control also appears to be a

hindrance to the smooth functioning of the provincial councils (Cooray, 2013, p. 3; Cooray & Chandralal, 2017, p. 98). By converting the schools administered under the provincial councils into national schools, the central government has smoothly and deceptively revoked the educational powers given to the Provincial Councils. In addition to the takeover of schools, the process of converting hospitals under local government administration into teaching hospitals also appears to be what some would describe as a cunning re-centralization process.

This illustrates that the lack of a formal constitutional or administrative mechanism for coordination between the central government and the provincial councils is a major shortcoming of the provincial administration system.

Therefore, interpersonal and administrative relations often function at the personal level in the informal political and administrative system (Alwis, 2009, p. 69). Consequently, various issues regarding this have arisen in the provincial public service. There has been a distinct politicization in the appointment, promotion, and transfer of lower-level staff of the public service in the provinces. The recruitment and appointment of workers, teachers, drivers, and management assistants is primarily based on political patronage. Thus, many casual appointments have become a major feature of the provincial councils. One area of conflict is the one that arises between the Governor and the Chief Minister regarding these types of casual appointments (Bandara, 2019, p. 354-355). Due to these reasons, the Provincial Council has not become a public institution that is close to the people. Most emergencies and other general administrative activities are carried out through the central government public institutions operating at the local level.

Lack of Good Governance

In Sri Lanka, the opinion that people have regarding the work of provincial politicians is a bad one. Many politicians do politics to get rich, and this is an open secret in society. Also, the holding of provincial council elections is a costly process. It has become the aim of politicians to become wealthy when they come to power and then they hope to return to power at the next election. Further, it seems that the standard procedure for nomination at elections is to give it to the close relatives of political leaders. It is often seen that the 'political family' system has been created at the provincial level as well. The opportunity to stand for elections often comes from the father to the son, daughter, brother, wife, or other close relatives. When a politician dies, it is often his wife or offspring who fills the gap. As a result, close relatives are gaining ground at the provincial level. Also, bribery, corruption, nepotism, abuse of power, discrimination, harassment, and mismanagement of funds have become commonplace among provincial councilors.

Provincial politicians who come to power are not subject to any system of accountability to the provincial voter or taxpayer. As a result, they can easily work to their own agenda throughout their entire period of office. Most provincial politicians do not care to maintain close relations with the province's people once they come to power. It is common knowledge that provincial councilors do not prioritize the real needs of the people when making decisions. It is widely believed that provincial politicians engage in development activities based mainly on how much money (commission) they can earn when awarding contracts.

At the same time, provincial politicians are pressurizing public officials to work according to their own agendas. Harassing public officials directly and indirectly has become a common problem. The people in the provinces believe that politicians are a class of persons who waste provincial council funds. This is because many politicians travel in official motorcades without even observing the road rules and thereby

causing a disruption to public life. The people strongly disapprove of the luxurious lifestyle of politicians who live off the hard-earned tax money of the people.

Most provincial politicians do not have even a basic knowledge of the principles of good governance. Hence, the people of the province do not receive the services they deserve from the provincial councils. They think that the provincial politicians act as a privileged class without rendering any real service to the province.

Ineffectiveness of Reform (White Elephant)

The criticism that "provincial councils have become a white elephant" shows that provincial councils are ineffective in providing services to the people. This could be verified by reviewing the experience accumulated over three decades while implementing the provincial council system. The provincial councils are required to spend money on nine governors, nine chief ministers, 45 provincial ministers, 445 provincial councilors, and a large number of public officers (Gunasekara, 2019). Maintenance of the provincial council system gobbles up huge sums of money for the holding of provincial council elections, and for the payment of salaries to provincial ministers and council members; money has also to be spent on construction of provincial council buildings, salaries of the personal staff of members, and the foreign trips of provincial councilors. Many critics feel that the money that should be spent on the welfare of the people is wasted on maintaining the provincial council system (Gunasekara, 2012). Provincial councils spend a large amount of money on public services (provincial establishment and provincial administration), which is known as recurrent expenditure. As per Table 6, the share of provincial councils in government accounts increased from 3.39 in 2004 to 6.18 in 2009 and 8.5 in 2017. Due to such expenditure, the provincial councils have been criticized collectively as a white elephant, but the provincial councils do play a major role in the social infrastructure. Further, the service delivery has given priority to social infrastructure (education and health) by accounting for 83 percent of the total provincial expenditure in 2004, 78.25 percent in 2009, and 77.1 percent in 2017 (Gunawardena, 2019, p. 341).

Some politicians and senior civil servants too believe that provincial councils have become white elephants. Former minister Milinda Moragoda has stated that the provincial council system should be abolished. Further, he mentioned that the provincial councils have become "white elephants," costing Sri Lankan citizens more than 250 billion rupees annually. Moragoda believes that devolution of power should be done specifically to empower local government authorities (Senadhira, 2020). Former Secretary to the President, Lalith Weeratunge, in a Twitter message, also said that the provincial council system in Sri Lanka is a white elephant (Senanayake, 2013). These views convey the message that provincial councils in Sri Lanka are inefficient institutions that waste money.

Table 6: Provincial Recurrent Expenditure by Subject Categories – 2004/2017

Subject	2004	%	2009	%	2017	%
Provincial Establishment	1234	2.78	6890	6.18	20492	8.5
Provincial administration	491	1.11	-	-	-	-
Economic infrastructure	915	2.06	8727	1.64	4371	1.8
Social infrastructure	36910	83.05	87116	78.25	186027	77.1

Community Service	3782	8.51	12826	11.53	24105	10.0
Agriculture	747	1,68	2004	1.8	5021	2.1
Industry	363	0.82	672	0.6	1322	0.5
Total	44442	100	111335	100	241338	100

Source: Gunawardena, 2019, p. 341.

The complexity of the administrative mechanism has led to inefficiencies in the provincial councils in providing services to people. The current administrative procedure for transferring teachers from one province to another has shown itself to be a process that seemingly invites inefficiency. For example, in the transfer of teachers, we may consider a case where a teacher is transferred from the North Central Province to the Southern Province. This requires the school principal in the North Central Province to provide a written consent that the relevant teacher can be released. It should then be forwarded to the Public Service Commission through the Divisional Director of Education, Zonal Director of Education, Provincial Director of Education, and Secretary to the Provincial Ministry of Education, in turn. A similar process needs to take place in the area where the teacher is seeking employment. This entire process requires much paperwork and is time consuming (Nanayakkara, 2014). Reasons like this have made the provincial council a white elephant that does not contribute anything significant to society.

Incompetence at Making Statutes

One of the most notable powers vested in the provincial councils is the power to make statutes. The 13th Amendment to the Constitution stipulates that the provincial councils can make statutes under two lists as per Schedule Nine, namely List 1, the provincial council list, and List III, the concurrent list (Amerasinghe & Selvakkumaran, 2019, p. 192). According to the 13th Amendment, Article 154G (1) of the Constitution gives the Provincial Councils the right to make statutes in respect of the items in List 1, which is the Provincial Councils List. “Every Provincial Council may, subject to the provisions of the Constitution, make statutes applicable to the province for which it is established, with respect to any matter set out in List I of the Ninth Schedule.” The Provincial Council also has the power to make statutes on subjects falling under List III, the concurrent list, but in this case, approval from the Parliament of Sri Lanka is required. Despite having the power, many provincial councils have faced various difficulties in drafting statutes. The secretaries of the ministries are fully responsible for this work, but they are required to do it without receiving any special training, and even while occupied with their day-to-day work in the ministry (Ramesh & Kamalathne, 2020, p. 8). Hence, the lack of skills in enacting statutes is one reason for the weakening of the provincial administration (Alwis, 2019, p. 126). There are other shortcomings too. For example, most provincial councils have not yet paid sufficient attention to animal husbandry, social conservation, youth employment, trade and commerce, adulteration of food and other commodities, soil conservation, price controls, and agro-based industries, though these subjects are the ones that contribute the most to regional development and to the daily lives of the citizens (Amerasinghe & Selvakkumaran, 2019, p. 207).

As shown in Table 7, the Uva Provincial Council is in the process of making a statute. Also, the process of drafting statutes is not the same in every provincial council, as there are significant differences. However, it appears that provincial councils encounter a big hurdle when they attempt the complex task of making statutes.

Despite that, some provincial councils have made statutes of significance, even amidst difficulties, such as the Environmental Act No. 12 of 1990 passed by the Northwestern Provincial Council, Tourism Bureau Act No. 3 of 1994 passed by the Western Provincial Council, Regional Economic Development Agency adopted by the Central Provincial Council, and the Hindu Cultural Affairs Act No. 2 of 1991 passed by the Uva Provincial Council. This shows that the provincial councils can meet the specific needs of the province's people by making the appropriate statutes (Amerasinghe & Selvakkumaran, 2019, pp. 212-213). However, the necessary statutes should be prepared by the Provincial Councils while taking into consideration the province's needs to provide a better service to the people. Moreover, the provision of services to the province's people can be made more efficient if the people's representatives in the Provincial Councils feel more committed and take greater interest in drafting the statutes. But considering the working history and performance of the provincial councils so far, it is necessary to ask to what extent the drafting of statutes has been successful. It is also essential to seek the assistance of professionals with experience in the technical and legal aspects of drafting statutes. Presently, there are only a few professionals in the provincial councils who possess the specialized knowledge required in this field.

Table 7: Process of Statute Making in the Uva Provincial Council

Steps	Uva Provincial Council
Step 1	Submission of board paper describing contents of the proposed draft statute by the subject minister
Step 2	Forwarding to the provincial legal division to obtain AG's recommendations
Step 3	Publication of the statute in the government gazette for public scrutiny
Step 4	Forwarding the statute to the AG for his advice
Step 5	Submission to the governor for his approval
Step 6	Resubmission to secretary/ councils
Step 7	Submission to the committee on statute and procedures
Step 8	Submission to the council and passing of the statute with or without amendments
Step 9	Presentation of the statute for governor's assent
Step 10	Notifying the passing of the statute through the gazette

Source: Amerasinghe & Selvakkumaran, 2019, pp. 200-201.

Domination of the Central Government

The powers relating to the police and land matters in the province should be vested in the provincial councils under the 13th Amendment. But so far, none of the central governments have taken any steps to transfer these powers to the provincial councils (Logeswaran, Thamilmaran, Corea, Anketell, Wirithamulla, & Nathaniel, 2016). At the time of establishing the provincial councils, there were many debates within society regarding the transfer of police and land powers. Former Provincial Council Minister Sarath Weerasekera has stated categorically that land and police powers will not be given to the provincial councils (Senadhira, 2020).

Utterances like this by politicians and bureaucrats show that most central governments that came to power in Sri Lanka were not willing to give police and land powers to the provincial councils.

Traditionally, the central government's attitude has been to control and keep the provincial councils under its domination regardless of the party in power. According to the 13th Amendment (154B), the President has the power to appoint a governor to each province. The governors can exercise their powers to carry out the President's instructions so that the central government can effectively control the provincial councils. When ratifying statutes, in case of an emergency, when law and order in the province are disturbed, when the chief minister does not have a majority in the provincial council, or when the provincial council is dissolved or suspended, the post of chief minister will fall vacant (Amerasinghe & Selvakkumaran, 2019, p. 292). In addition to this, the central government's finance commission, central government ministries, and other authorities and the Acts passed from time to time by the central government parliament can always be used to control or limit the powers of the provincial councils. It is also possible for the central government to reduce most of the powers vested in the provincial councils by adding those powers to the Concurrent List. Therefore, the fate of the provincial councils will depend on the support and goodwill of the central government, as without these it will not be possible to maintain the provincial council system and provide an efficient service to the people. So far, the functioning and experience of the provincial councils have theoretically and practically proved that the provincial councils have almost totally been subject to the control and dominance of the central government.

Conclusion

Many developing countries have introduced the concept of decentralization as a governance strategy to enhance the delivery of public services. The introduction of the controversial provincial council system was a turning point in Sri Lanka's political history and now the country has gained three decades of experience with it. When the provincial council system was introduced, it was opposed by the opposition party and several ruling party groups. The introduction of the system of decentralization was forced upon this country by neighboring India, as a part of its geopolitical strategy.

Sri Lanka never had any interest in introducing a provincial council system in the country. Furthermore, we find that the provincial council system has not provided a lasting solution to the ethnic problem in Sri Lanka. The main obstacle the provincial councils have faced in meeting the needs of the citizens is financial dehydration. As a result, the provincial councils have often been forced to look to the central government to decide on the quantity and quality of services that must be provided to the citizens. Also, disparities have arisen within and between the provinces due to the imbalances between the provincial councils' revenue and expenditure. Initially, the provincial public service showed some weaknesses, but today the three decades of experience have proved that the provincial public service is in a stronger position. Therefore, better service delivery to the citizens could be achieved through better coordination between the central public administration and the provincial public administration. A factor that has weakened the provincial council system is the regular violation of the principles of good governance that occurs within the system. Allegations of bribery, nepotism, and incitement to violence are often leveled against provincial councilors.

Furthermore, the provincial councils have not been able to provide a better service to the citizens due to problems inherent in their institutional mechanism. In fact, the central government will not allow the provincial councils to exercise fully certain powers that have been vested in the councils by the constitution.

Therefore, the restrictions imposed on the provincial councils by the central government and its domination over them inevitably create inefficiencies in the provincial service delivery mechanism. Some continue to argue that the provincial councils are a white elephant and/or a useless institutional system that is a big drain on the budget because of the heavy expenditure required for its maintenance.

It should be noted that prior to establishing the provincial councils, the central government enjoyed full powers on all matters pertaining to the provinces. After the provincial councils were established, their primary function was to make statutes according to the province's needs and carry out the provincial administration. However, the provincial councils have shown little enthusiasm in the matter of making statutes due to the indifference shown by some provincial councilors and the direct and indirect influence of the central government. Therefore, because of these inefficiencies in the provincial council system, they have not yet become an attractive institutional entity for the people. It is now almost three years since the tenure of the nine Provincial Councils of Sri Lanka came to an end. However, until now, no public demand has been made for the holding of provincial council elections. The present focus now is on an interesting proposal to solve the technical and practical problems the Provincial Council system has faced to date. Cooray and Chandralal (2017) have proposed a local administrative unit (LAU) to provide services at the local level in Sri Lanka. They point out that many central government officials and agencies already offer services at the local level. Therefore, discussions have been held regarding the amalgamation of local-level institutions, including the provincial council for this proposed local administrative unit. It is stated that the proposed regional administrative unit can help cover regional development and service delivery by dividing it into five areas, namely education, health, development, elections, and information. It seems more practical to incorporate the message of this resolution in the formulation of any new policies on the current provincial council system. This is because it contains a proposal to transfer the powers vested in the provincial councils to the local level bodies. Finally, it must be stressed that there is a need to reform the provincial council system to provide more efficient service delivery to the citizens and this must be done through a new local administrative unit.

References

- Abeyrathne, R. (2001). Good Governance Decentralization and Provincial Councils in K. Wijetunge, N. Gunasekara, T. D. Dissanayake, & S. O. Z. Mowlana (Eds.), *Governance Journal* (Vol. 1, pp. 41-57). Colombo: Sri Lanka Institute of Local Governance.
- Ahmad, J., Devarajan, S., Khemani, S., & Shah, S. (2005). *Decentralization and Service Delivery*. World Bank Policy Research Working Paper (3603), p.1-27.
- Akurugoda, I. (2014). *The Politics of Local Government and Development in Sri Lanka: An Analysis of the Contribution of Non-governmental Organizations (NGOs)*, A thesis, University of Waikato, New Zealand: <https://researchcommons.waikato.ac.nz/bitstream/handle/10289/8930/thesis.pdf;sequence=3>
- Alwis, R. K. D. (2009). *The History of and Prospects for Public Sector Reforms in Sri Lanka*, Thesis, Victoria University of Wellington: <http://researcharchive.vuw.ac.nz/xmlui/bitstream/handle/10063/1444/thesis.pdf?sequence=>
- Alwis, R. D. (2019). Federalism or Devolution of Power? Sri Lanka's Perspectives. *Asia & the Pacific Policy Studies*, p.125-130.

- Amerasinghe, R & Selvakumaran, N. (2019). Legislative Function of Provincial Councils: Statute Making and Capacity Issues, Thirty Years of Devolution: An Evaluation of the Working of Provincial Councils in Sri Lanka, Eds Amarasinghe, R., Gunawardena, A., Wickramaratne, J., Bandara, A. M. N, Selvakumaran, N.: p.190-217. Colombo, Stamford Lake Publication.
- Annual Reports, Finance Commission of Sri Lanka (1988-2019), Colombo, Finance Commission of Sri Lanka
- Bandara, A. M. N. (2019). Provincial Public Administration and the Public Service, Thirty Years of Devolution: An Evaluation of the Working of Provincial Councils in Sri Lanka, Eds Amarasinghe, R., Gunawardena, A., Wickramaratne, J., Bandara, A. M. N, Selvakumaran, N: p.309-367. Colombo, Stamford Lake Publication.
- Chaminda, A. M. N. (2014). The Impact of Decentralization on Development: A Study on the Provincial Council System in Sri Lanka, Thesis, Graduate School of Political Science and Economics, Japan, Meiji University. https://m-repo.lib.meiji.ac.jp/dspace/bitstream/10291/16667/1/abeysinghe_2014_seikei.pdf.
- Cheema, G. S., & Rondinelli, D. A. (1983). Implementation Decentralization Policies: An Introduction. In G. S. Cheema & D. A. Rondinelli (Eds.), Decentralization and Development, Policy Implementation in Developing Countries (pp. 9-34). New Delhi: Sage Publications.
- Cooray, N. S. (2013). Empowering Local Governments to Better Serve Citizens: Sharing Japanese Experience with Sri Lanka, p. 1-9: https://www.researchgate.net/publication/341479000_Empowering_Local_Government_for_Better_Serving_Regional_Development_in_Sri_Lanka_Sharing_Japanese_Experience.
- Cooray, N. S., & Chandralal, K. U. (2017). Towards an Appropriate Public Local Government Unit for Sri Lanka. In N. S. Cooray & S. Abeyratne (Eds.), Decentralization and Development of Sri Lanka Within a Unitary State (p. 93-107). Singapore: Springer.
- Dauda, C. L. (2006). Democracy and Decentralization: Local Politics, Marginalization and Political Accountability in Uganda and South Africa. *Public Administration and Development*, 26(4), p. 291-302.
- Department of Census & Statistics Sri Lanka. (2012). Census of Population and Housing Report. Sri Lanka: Department of Census & Statistics.
- Eaton, K., Kaiser, K., & Smoke, P. (2010). The Political Economy of Decentralization Reforms Implications for Aid Effectiveness. Washington, D.C.: The World Bank.
- Election Commission of Sri Lanka (2012, 2013, & 2014). Election Results, https://elections.gov.lk/en/elections/results_pc_E.html
- Election Commission of Sri Lanka, (2019). Performance Appraisal Report of the Election Commission For the Year 2019, https://parliament.lk/uploads/documents/papers_presented/performance-report-election-commission-2019.pdf
- Finance Commission of Sri Lanka. (2019). Annual Report. Finance Commission, Retrieved from Rajagiriya, Sri Lanka.

- Gunaruwan, T. L. & Dilhara, S.T (2014). Economic Effectiveness of the Devolution of Power to Provincial Councils in Sri Lanka: A Resource-Productivity Analysis, *Sri Lanka Journal of Economic Research*, 2 (1). P. 6-20.
- Gunasekara, S. (2019). Lakisuru Gothaabhaya Rajapaksha Metitumani! Abolish the White Elephant Provincial Councils: <http://www.lankaweb.com/news/items/2019/12/01/lakisuru-gothaabhaya-rajapaksha-metitumani-abolish-the-white-elephant-provincial-councils/>
- Gunasekara, S. L. (2012). Provincial Councils are White Elephants That Must Go Together with the 13th Amendment, <http://dbsjeyaraj.com/dbsj/archives/12918>
- Gunawardena, A. (2002). Beyond Legal and Administrative Constraints Confronting Provincial Councils: Issues in Devolution and Governance Change in Sri Lanka. Sri Lanka: Sri Lanka Institute of Local Governance.
- Gunawardena, A. (2010). Fiscal Devolution: Operational Issues. In R. Amarasinghe, A. Gunawardena, J. Wickramaratne, & N. Bandara (Eds.), *Twenty-Two Years of Devolution, An Evaluation of the Working of Provincial Councils in Sri Lanka* (pp. 110-139). Colombo: Institute for Constitutional Studies.
- Herath, T. N. (2009). Decentralization of Governance and Economic Development: the Sri Lankan Experience after Establishment of Provincial Councils. *South Asia Economic Journal*, 10(1), p.157-185.
- Hossain, A. (2005). Administrative Decentralization: A Framework for Discussion and its Practices in Bangladesh. Department of Public Administration, University of Rajshahi, p.1-43.
- Kimura, S. (2017). Japanese Local Tax System and Decentralization. In N. S. Cooray & S. Abeyratne (Eds.), *Decentralization and Development of Sri Lanka Within a Unitary State* (pp. 329-364). Singapore: Springer Publishing Company.
- Lakshman, W. D. (2017). Developmental Role and Financing of Sub-National Units of Government: The Case of Provincial Councils in Sri Lanka, In N. S. Cooray & S. Abeyratne (Eds.), *Decentralization and Development of Sri Lanka Within a Unitary State* (pp. 33-60). Singapore: Springer.
- Logeswaran, K. C., Thamilmaran, V. T., Corea, V., Anketell, N., Wirithamulla, G., and Nathaniel, V. (2016). Devolution of Police Powers - A Guide for Decision-Makers, https://www.veriteresearch.org/wp-content/uploads/2018/05/Devolution-of-Police-Powers_A-guide-for-decision-makers.pdf
- Ministry of Education. (2019). Annual School Census of Sri Lanka, Battaramulla, Statistics Branch of Ministry of Education of Sri Lanka.
- Olatona, J. B., & Olomola, P. A. (2015). Analysis of Fiscal Decentralization and Public Service Delivery in Nigeria. *Journal of Economics and Sustainable Development*, 6(9), p. 107-120.
- Olum, Y. (2014). Decentralization in Developing Countries: Preconditions for Successful Implementation, *Commonwealth Journal of Local Governance*, p.23-38.

- Parr, S. F., & Ponzio, R. (2002). Governance: Past, Present, Future Setting the Governance Agenda for the Millennium Declaration. Draft Paper for Fourth Global Forum, 22, p. 1-12.
- Piccone, T. (2016). Five Rising Democracies: And the Fate of the International Liberal Order. Washington, D.C: Brookings Institution Press.
- Ramesh, R. & Kamalathne, T. (2020). The Impact of Decentralization on Regional Development: A Case Study of Central Provincial Council in Sri Lanka: [file:///F:/Download/fullpaperoffelisation%20\(1\).pdf](file:///F:/Download/fullpaperoffelisation%20(1).pdf)
- Rondinelli, D. (1981). Government Decentralization in Comparative Perspective: Theory and Practice in Developing Countries International Review of Administrative Sciences, 47(2), p.133-145.
- Rondinelli, D., Nellis, J., & Cheema, S. (1983). Decentralization in Developing Countries - A Review of Recent Experience. World Bank Staff Working Papers, Management and Development Series, 8, p.1-99.
- Saavedra, P. A. (2009). A Study of the Impact of Decentralization on Access to Service Delivery. (Dissertation). Georgia State University and Georgia Institute of Technology, Georgia State University. (Dissertation)
- Samaraweera, R. (2010). Provincial Councils After Twenty Years: Successes, Failures and Constraints, Colombo: Institute of Professional Public Administrators.
- Senadhira, S. (2020). Provincial Councils More Problems than Solutions: <https://ceylontoday.lk/news/provincial-councils-more-problems-than-solutions>
- Shah, A., & Thompson, T. (2004). Implementing Decentralized Local Governance: a Treacherous Road with Potholes, Detours and Road Closures. World Bank Policy Research Working Paper, 3353, p.1-49.
- Shastri, A. (1992). Sri Lanka's Provincial Council System: A Solution to the Ethnic Problem? Asian Survey, 32(8), pp. 723-743.
- The Constitution of the Democratic Socialist Republic of Sri Lanka (1978), Department of Government Printing, Colombo, Sri Lanka: <https://www.parliament.lk/file s/pdf/constitution.pdf>.
- United Nations. (2000). Decentralization: Conditions for Success Lessons from Central and Eastern Europe and the Commonwealth of Independent States, USA, Department of Economic and Social Affairs.
- Waidyasekera, D. D. M. (2005). Decentralization and Provincial Finance in Sri Lanka: 2004 - An Update. Colombo: Institute of Policy Studies.
- Winkler, D. R., & Gershberg, A. I. (2003). Education Decentralization in Africa: A Review of Recent Policy and Practice. Executive Summary, p.1-48.
- Zoysa, M. O. A. D. (2004). Devolution in Sri Lanka. In W. Polman & M. Uniyal (Eds.), Country Experiences in Decentralization in South Asia (p. 62-66). Nepal: RAP Publication.